

The Empire District Electric Company  
 Test Year Ending September 30, 2020  
 ER-2021-0312  
 Schedule 6 - Income Statement Adjustments

Line No.	Description	Reference	Total Company Test Year Ending Balance	Missouri Allocation Factor	Total Missouri Test Year Ending Balance	REV ADJ 1 FAC Revenues	REV ADJ 2 Unbilled Revenues	REV ADJ 3 Customer Annualization	REV ADJ 4 Revenue Normalization	REV ADJ 5 Customer Load Growth
	(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f)	(g)	(h)	(i)	(j)
1	<u>Revenues:</u>	WP 6.1								
2	Residential		\$ 243,509,317	Direct Assigned	\$ 220,907,350	\$ 177,949	\$ 5,648,126	\$ 1,089,565	\$ (2,837,455)	\$ -
3	Commercial		158,804,632	Direct Assigned	145,388,052	(35,351)	4,294,611	206,692	5,878,502	3,265,252
4	Industrial		88,819,562	Direct Assigned	74,171,133	(76,751)	(143,623)	-	2,619,793	2,669,470
5	Public Street & Hwy Lighting		4,100,051	Direct Assigned	3,685,205	(1,209)	3,622	-	-	-
6	Other Public Authorities		11,389,936	Direct Assigned	10,038,654	4,295	-	-	(464.13)	-
7	Resale - Municipalities		9,540,080	Direct Assigned	-	-	-	-	-	-
8	Interdepartmental		349,786	Direct Assigned	324,375	258	-	-	-	-
9	Other Revenues		(4,621,554)	Various	(6,298,743)	-	-	-	-	-
10	<u>Total On-System Revenues:</u>		511,891,809		448,216,026	69,190	9,802,736	1,296,257	5,660,376	5,934,722
11	Resale - SPP Integrated Market	WP 6.1	14,376,189	84.57%	12,158,397	-	-	-	-	-
12	<u>Total Electric Operating Revenues:</u>		526,267,998		460,374,423	69,190	9,802,736	1,296,257	5,660,376	5,934,722
13	<u>Operating Expenses:</u>									
14	Production Expense	WP 6.2	168,880,717	Various	142,827,750	-	-	-	-	-
15	Transmission Expense		23,921,856	Various	20,692,861	-	-	-	-	-
16	Distribution Expense		22,882,246	Various	20,098,004	-	-	-	-	-
17	Customer Accounts Expense		9,048,414	89.06%	8,132,073	-	-	-	-	-
18	Customer Assistance Expense		4,375,716	Various	3,871,601	-	-	-	-	-
19	Sales Expense		93,867	89.64%	84,140	-	-	-	-	-
20	Administrative and General Expenses		59,009,753	Various	49,625,817	-	-	-	-	-
21	Depreciation Expense	WP 6.3	76,311,988	Various	66,629,876	-	-	-	-	-
22	Amortization Expense	WP 6.4	3,807,845	Various	4,407,285	-	-	-	-	-
23	Taxes other than Income Taxes	WP 6.5	39,784,021	Various	34,758,569	-	-	-	-	-
24	Interest on Customer Deposits	WP 6.6	-	Direct Assigned	-	-	-	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		408,116,423		351,127,976	-	-	-	-	-
26	<u>Operating Income (Loss) Before Taxes:</u>		118,151,576		109,246,448	69,190	9,802,736	1,296,257	5,660,376	5,934,722
27	Income Taxes	Schedule 10	19,945,639	Various	19,976,108	-	-	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5	\$ 98,205,937		\$ 89,270,339					

**Source:** See reference column (b)

**Purpose:** The purpose of this workpaper is to show the breakdown of the income statement pro forma adjustments.

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Line No.	Description (a)	Reference (b)	REV ADJ 6	REV ADJ 7	REV ADJ 8	REV ADJ 9	REV ADJ 10	REV ADJ 11	REV ADJ 12	REV ADJ 13
			Asbury AAO Revenue (k)	AMI Opt-Out Fees (l)	EDR Revenues (m)	GFR Reallocation (n)	Franchise Fee Revenues (o)	Test Generation Wind Revenue (p)	Fuel and Purchased Power Revenues (q)	Revenues from ER-2019-0374 (r)
1	<u>Revenues:</u>	WP 6.1								
2	Residential		\$ -	\$ -	\$ -	\$ -	\$ (6,450,845)	\$ -	\$ -	\$ 438,529
3	Commercial		-	-	-	-	(2,511,946)	-	-	359,028
4	Industrial		-	-	330,495	-	(185,337)	-	-	134,410
5	Public Street & Hwy Lighting		-	-	-	-	-	-	-	13,298
6	Other Public Authorities		-	-	-	-	-	-	-	-
7	Resale - Municipalities		-	-	-	-	-	-	-	-
8	Interdepartmental		-	-	-	-	-	-	-	-
9	Other Revenues		13,890,879	286,200	-	15,225	-	-	1,587,441	-
10	<u>Total On-System Revenues:</u>		13,890,879	286,200	330,495	15,225	(9,148,128)	-	1,587,441	945,265
11	Resale - SPP Integrated Market	WP 6.1	-	-	-	501,562	-	(5,292)	163,885,534	-
12	<u>Total Electric Operating Revenues:</u>		13,890,879	286,200	330,495	516,787	(9,148,128)	(5,292)	165,472,974	945,265
13	<u>Operating Expenses:</u>									
14	Production Expense	WP 6.2	-	-	-	-	-	-	-	-
15	Transmission Expense		-	-	-	-	-	-	-	-
16	Distribution Expense		-	-	-	-	-	-	-	-
17	Customer Accounts Expense		-	-	-	-	-	-	-	-
18	Customer Assistance Expense		-	-	-	-	-	-	-	-
19	Sales Expense		-	-	-	-	-	-	-	-
20	Administrative and General Expenses		-	-	-	-	-	-	-	-
21	Depreciation Expense	WP 6.3	-	-	-	-	-	-	-	-
22	Amortization Expense	WP 6.4	-	-	-	-	-	-	-	-
23	Taxes other than Income Taxes	WP 6.5	-	-	-	-	-	-	-	-
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		-	-	-	-	-	-	-	-
26	<u>Operating Income (Loss) Before Taxes:</u>		13,890,879	286,200	330,495	516,787	(9,148,128)	(5,292)	165,472,974	945,265
27	Income Taxes	Schedule 10	-	-	-	-	-	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5								

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Line No.	Description (a)	Reference (b)	REV ADJ 14	REV ADJ 15	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 5
			Wind Revenue Non-FAC (s)	Late Fees and Disconnect Rev. (t)	Fuel and Purchased Power Expenses (u)	Generation O&M Normalization (v)	Dept 115 O&M Normalization (w)	Test Generation Wind Expenses (x)	Plum Point Demand Charge (y)
1	<u>Revenues:</u>	WP 6.1							
2	Residential		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Commercial		-	-	-	-	-	-	-
4	Industrial		-	-	-	-	-	-	-
5	Public Street & Hwy Lighting		-	-	-	-	-	-	-
6	Other Public Authorities		-	-	-	-	-	-	-
7	Resale - Municipalities		-	-	-	-	-	-	-
8	Interdepartmental		-	-	-	-	-	-	-
9	Other Revenues		2,312,726	423,505	-	-	-	-	-
10	<u>Total On-System Revenues:</u>		2,312,726	423,505	-	-	-	-	-
11	Resale - SPP Integrated Market	WP 6.1	-	-	-	-	-	-	-
12	<u>Total Electric Operating Revenues:</u>		2,312,726	423,505	-	-	-	-	-
13	<u>Operating Expenses:</u>								
14	Production Expense	WP 6.2	-	-	102,956,600	2,756,209	(177,971)	(38)	421,188
15	Transmission Expense		-	-	2,024,121	6,908	(17)	-	-
16	Distribution Expense		-	-	-	(18)	356	-	-
17	Customer Accounts Expense		-	-	-	-	-	-	-
18	Customer Assistance Expense		-	-	-	-	-	-	-
19	Sales Expense		-	-	-	-	-	-	-
20	Administrative and General Expenses		-	-	-	-	(9,103)	-	-
21	Depreciation Expense	WP 6.3	-	-	-	-	-	-	-
22	Amortization Expense	WP 6.4	-	-	-	-	-	-	-
23	Taxes other than Income Taxes	WP 6.5	-	-	-	-	-	-	-
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		-	-	104,980,721	2,763,099	(186,734)	(38)	421,188
26	<u>Operating Income (Loss) Before Taxes:</u>		2,312,726	423,505	(104,980,721)	(2,763,099)	186,734	38	(421,188)
27	Income Taxes	Schedule 10	-	-	-	-	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5							

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Line No.	Description (a)	Reference (b)	EXP ADJ 6	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12
			Customer Payment Fees (z)	PISA Depreciation (aa)	Uncollectible Expense (bb)	Reg. Asset/Liab. Amort. Expense (cc)	Rate Case Expense (dd)	Acquisition Costs (ee)	Insurance Premiums (ff)
1	<u>Revenues:</u>	WP 6.1							
2	Residential		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Commercial		-	-	-	-	-	-	-
4	Industrial		-	-	-	-	-	-	-
5	Public Street & Hwy Lighting		-	-	-	-	-	-	-
6	Other Public Authorities		-	-	-	-	-	-	-
7	Resale - Municipalities		-	-	-	-	-	-	-
8	Interdepartmental		-	-	-	-	-	-	-
9	Other Revenues		-	-	-	-	-	-	-
10	<u>Total On-System Revenues:</u>		-	-	-	-	-	-	-
11	Resale - SPP Integrated Market	WP 6.1	-	-	-	-	-	-	-
12	<u>Total Electric Operating Revenues:</u>		-	-	-	-	-	-	-
13	<u>Operating Expenses:</u>								
14	Production Expense	WP 6.2	-	-	-	8,732,468	-	-	-
15	Transmission Expense		-	-	-	(49,068)	-	-	-
16	Distribution Expense		-	-	-	(373,848)	-	-	-
17	Customer Accounts Expense		685,352	-	882,316	-	-	-	31,199
18	Customer Assistance Expense		-	-	-	1,466,158	-	-	-
19	Sales Expense		-	-	-	-	-	-	-
20	Administrative and General Expenses		-	-	-	-	1,502,450	(23,391)	897,482
21	Depreciation Expense	WP 6.3	-	-	-	-	-	-	-
22	Amortization Expense	WP 6.4	-	5,482	-	3,864,852	-	-	-
23	Taxes other than Income Taxes	WP 6.5	-	-	-	-	-	-	-
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		685,352	5,482	882,316	13,640,562	1,502,450	(23,391)	928,681
26	<u>Operating Income (Loss) Before Taxes:</u>		(685,352)	(5,482)	(882,316)	(13,640,562)	(1,502,450)	23,391	(928,681)
27	Income Taxes	Schedule 10	-	-	-	(8,839,130)	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5							

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Line No.	Description (a)	Reference (b)	EXP ADJ 13 Normalize Injuries and Damages (gg)	EXP ADJ 14 TOU Customer Education (hh)	EXP ADJ 15 Non-Recoverable Costs (ii)	EXP ADJ 16 Annualized Payroll & Taxes (jj)	EXP ADJ 17 Employee Benefits (kk)	EXP ADJ 18 GFR Reallocation (ll)	EXP ADJ 19 PSC Assessment (mm)	EXP ADJ 20 Depreciation Annualization (nn)
1	<u>Revenues:</u>	WP 6.1								
2	Residential		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Commercial		-	-	-	-	-	-	-	-
4	Industrial		-	-	-	-	-	-	-	-
5	Public Street & Hwy Lighting		-	-	-	-	-	-	-	-
6	Other Public Authorities		-	-	-	-	-	-	-	-
7	Resale - Municipalities		-	-	-	-	-	-	-	-
8	Interdepartmental		-	-	-	-	-	-	-	-
9	Other Revenues		-	-	-	-	-	-	-	-
10	<u>Total On-System Revenues:</u>		-	-	-	-	-	-	-	-
11	Resale - SPP Integrated Market	WP 6.1	-	-	-	-	-	-	-	-
12	<u>Total Electric Operating Revenues:</u>		-	-	-	-	-	-	-	-
13	<u>Operating Expenses:</u>									
14	Production Expense	WP 6.2	-	-	-	2,880,985	-	5,891,980	-	-
15	Transmission Expense		-	-	-	324,603	-	-	-	-
16	Distribution Expense		-	-	-	1,932,460	-	-	-	-
17	Customer Accounts Expense		-	-	-	1,184,483	-	92	-	-
18	Customer Assistance Expense		-	139,827	-	356,577	-	4	-	-
19	Sales Expense		-	-	-	16,580	-	(0)	-	-
20	Administrative and General Expenses		1,299,389	-	(93,528)	1,848,192	801,335	651,675	88,457	-
21	Depreciation Expense	WP 6.3	-	-	-	-	-	-	-	30,938,874
22	Amortization Expense	WP 6.4	-	-	-	-	-	62,183	-	-
23	Taxes other than Income Taxes	WP 6.5	-	-	-	597,687	-	374,261	-	-
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		1,299,389	139,827	(93,528)	9,141,567	801,335	6,980,196	88,457	30,938,874
26	<u>Operating Income (Loss) Before Taxes:</u>		(1,299,389)	(139,827)	93,528	(9,141,567)	(801,335)	(6,980,196)	(88,457)	(30,938,874)
27	Income Taxes	Schedule 10	-	-	-	-	-	(1,529,932)	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5								

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Line No.	Description (a)	Reference (b)	EXP ADJ 21 Amortization Annualization (oo)	EXP ADJ 22 Annualized Non-Wind Property Tax (pp)	EXP ADJ 23 Franchise Taxes (qq)	EXP ADJ 24 Interest on Customer Deposits (rr)	EXP ADJ 25 Wind Expense Non-FAC (ss)	EXP ADJ 26 AMI Expenses (tt)	EXP ADJ 27 Training/Travel Expense (uu)
1	<u>Revenues:</u>	WP 6.1							
2	Residential		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Commercial		-	-	-	-	-	-	-
4	Industrial		-	-	-	-	-	-	-
5	Public Street & Hwy Lighting		-	-	-	-	-	-	-
6	Other Public Authorities		-	-	-	-	-	-	-
7	Resale - Municipalities		-	-	-	-	-	-	-
8	Interdepartmental		-	-	-	-	-	-	-
9	Other Revenues		-	-	-	-	-	-	-
10	<u>Total On-System Revenues:</u>		-	-	-	-	-	-	-
11	Resale - SPP Integrated Market	WP 6.1	-	-	-	-	-	-	-
12	<u>Total Electric Operating Revenues:</u>		-	-	-	-	-	-	-
13	<u>Operating Expenses:</u>								
14	Production Expense	WP 6.2	-	-	-	-	12,464,511	-	464
15	Transmission Expense		-	-	-	-	-	-	35,962
16	Distribution Expense		-	-	-	-	-	-	19,033
17	Customer Accounts Expense		-	-	-	-	-	-	4,059
18	Customer Assistance Expense		-	-	-	-	-	-	-
19	Sales Expense		-	-	-	-	-	-	-
20	Administrative and General Expenses		-	-	-	-	2,091,867	1,205,127	19,040
21	Depreciation Expense	WP 6.3	-	-	-	-	-	-	-
22	Amortization Expense	WP 6.4	1,697,502	-	-	-	-	-	-
23	Taxes other than Income Taxes	WP 6.5	-	2,666,316	(9,148,128)	-	4,589,411	-	-
24	Interest on Customer Deposits	WP 6.6	-	-	-	590,827	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		1,697,502	2,666,316	(9,148,128)	590,827	19,145,789	1,205,127	78,557
26	<u>Operating Income (Loss) Before Taxes:</u>		(1,697,502)	(2,666,316)	9,148,128	(590,827)	(19,145,789)	(1,205,127)	(78,557)
27	Income Taxes	Schedule 10	-	-	-	-	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5							

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Line No.	Description (a)	Reference (b)	EXP ADJ 28	EXP ADJ 29	EXP ADJ 30	Total Missouri	Total Missouri
			Pension/OPEB Expense (vv)	AMI Meter Contractor Reader Savings (ww)	Income Tax Update (xx)	Pro Forma Adjustments (yy) = (f) thru (xx)	Pro Forma Balance (zz) = (e) + (yy)
1	<u>Revenues:</u>	WP 6.1					
2	Residential		\$ -	\$ -	\$ -	\$ (1,934,131)	\$ 218,973,219
3	Commercial		-	-	-	11,456,789	156,844,841
4	Industrial		-	-	-	5,348,458	79,519,591
5	Public Street & Hwy Lighting		-	-	-	15,710	3,700,915
6	Other Public Authorities		-	-	-	3,830	10,042,485
7	Resale - Municipalities		-	-	-	-	-
8	Interdepartmental		-	-	-	258	324,633
9	Other Revenues		-	-	-	18,515,975	12,217,233
10	<u>Total On-System Revenues:</u>		-	-	-	33,406,890	481,622,916
11	Resale - SPP Integrated Market	WP 6.1	-	-	-	164,381,804	176,540,201
12	<u>Total Electric Operating Revenues:</u>		-	-	-	197,788,693	658,163,117
13	<u>Operating Expenses:</u>						
14	Production Expense	WP 6.2	-	-	-	135,926,396	278,754,146
15	Transmission Expense		-	-	-	2,342,510	23,035,371
16	Distribution Expense		-	-	-	1,577,982	21,675,986
17	Customer Accounts Expense		-	(1,005,247)	-	1,782,255	9,914,328
18	Customer Assistance Expense		-	-	-	1,962,566	5,834,167
19	Sales Expense		-	-	-	16,580	100,719
20	Administrative and General Expenses		4,491,235	-	-	14,770,226	64,396,043
21	Depreciation Expense	WP 6.3	-	-	-	30,938,874	97,568,750
22	Amortization Expense	WP 6.4	-	-	-	5,630,019	10,037,304
23	Taxes other than Income Taxes	WP 6.5	-	-	-	(920,454)	33,838,116
24	Interest on Customer Deposits	WP 6.6	-	-	-	590,827	590,827
25	<u>Operating Expenses Before Income Taxes:</u>		4,491,235	(1,005,247)	-	194,617,782	545,745,757
26	<u>Operating Income (Loss) Before Taxes:</u>		(4,491,235)	1,005,247	-	3,170,912	112,417,359
27	Income Taxes	Schedule 10	-	-	(1,680,787)	(12,049,849)	7,926,259
28	<u>Net Operating Income (Loss):</u>	Schedule 5					<u>\$ 104,491,100</u>