

The Empire District Gas Company
Test Year Ending December 31, 2020
GR-2021-0320
Schedule 5 - Income Statement

Line No.	Description (a)	Reference (b)	Total Company Test Year Ending Balance (c)	Missouri Pro Forma Adjustments (d)	Total Missouri As Adjusted Under Present Rates (e) = (c) + (d)	Requested Rate Increase (f)	Total Missouri As Adjusted Under Proposed Rates (g) = (e) + (f)
1	<u>Operating Revenues:</u>	WP 6.1	33,706,374	\$ (13,187,575)	\$ 20,518,799	\$ 1,362,350	\$ 21,881,149
2	<u>Operating Expenses:</u>						
3	PGA Expenses	WP 6.2	12,212,371	(12,214,427)	(2,055)		(2,055)
4	Transmission Expense		173,630	11,286	184,916		184,916
5	Maintenance Expense		1,026,669	(8)	1,026,661		1,026,661
5	Distribution Expense		2,754,371	551,316	3,305,687		3,305,687
6	Customer Accounts Expense		1,181,593	2,245	1,183,838		1,183,838
6	Customer Assistance Expense		188,107	191,863	379,971		379,971
7	Sales Expense		425	-	425		425
7	Administrative and General Expenses		4,458,693	2,450,871	6,909,564		6,909,564
8	Depreciation Expense	WP 6.3	4,551,178	(3,099,984)	1,451,194		1,451,194
8	Amortization Expense	WP 6.4	44,220	(19,868)	24,351		24,351
9	Taxes other than Income Taxes	WP 6.5	3,169,088	(1,374,926)	1,794,161		1,794,161
9	Interest on Customer Deposits	WP 6.6	-	85,507	85,507		85,507
10	<u>Operating Expenses Before Income Taxes:</u>		29,760,345	(13,416,125)	16,344,220	-	16,344,220
11	<u>Operating Income (Loss) Before Taxes:</u>		3,946,029	228,550	4,174,579	1,362,350	5,536,930
12	Income Taxes	Schedule 10	(70,715)	(75,219)	(145,934)	324,786	178,851
13	<u>Net Operating Income (Loss):</u>	Schedule 1	<u>\$ 4,016,745</u>	<u>\$ 303,769</u>	<u>\$ 4,320,514</u>	<u>\$ 1,037,565</u>	<u>\$ 5,358,078</u>

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Source: See reference column (b).

Purpose: Presents the operating revenues and expenses for the test year. This schedule also reflects the proposed revenue change and the results under the proposed rates.