

The Empire District Gas Company
Test Year Ending December 31, 2020
GR-2021-0320
Schedule 6 - Income Statement Adjustments

Line No.	Description (a)	Reference (b)	Total Company Test Year Ending Balance (c)	REV ADJ 1 PGA Revenues (d)	REV ADJ 2 Unbilled Revenues (e)	REV ADJ 3 Franchise Fee Revenues (f)	REV ADJ 4 Weather Normalization (g)	REV ADJ 5 Customer Growth Normalization (h)	EXP ADJ 1 Maintenance Expenses (i)	EXP ADJ 2 Uncollectible Expense (j)
1	<u>Revenues:</u>	WP 6.1								
2	Residential Sales		\$ 20,900,920	\$ (7,989,480)	\$ (74,098)	\$ (927,056)	\$ 351,479			
3	Commercial Sales		8,544,772	(3,950,740)	(27,331)	(363,701)	-			
4	Industrial Sales		238,148	(137,275)	(234)	(3,837)	-			
5	Other Sales to Public Authorities		302,735	(144,999)	(943)	(3,942)	160,013			
6	Forfeited Discounts		38,138	-			-			
7	Returned Check Charges		9,320	-			-			
8	Reconnect Charges		32,540	-			5,440			
9	Disconnect Charges		139,235	-			-			
10	Tax Remuneration		18,232	-			-			
11	Revenues from Transportation-Commercial Firm		1,841,799	1,461		(26,304)	27,888			
12	Revenues from Transportation-Industrial Firm		25,675	-		(758)	15,413			
13	Revenues from Transportation-Commercial		489,921	-		(12,107)	15,461			
14	Revenues from Transportation-Industrial		1,124,940	6,605	(67,189)	(41,342)	-			
15	<u>Total Gas Operating Revenues:</u>		33,706,374	(12,214,427)	(169,795)	(1,379,048)	575,694	-	-	-
16	<u>Operating Expenses:</u>									
17	PGA Expenses	WP 6.2	12,212,371							
18	Transmission Expense		173,630							
18	Maintenance Expense		1,026,669						-	
19	Distribution Expense		2,754,371						-	
19	Customer Accounts Expense		1,181,593							(2,721)
20	Customer Assistance Expense		188,107							
20	Sales Expense		425							
21	Administrative and General Expenses		4,458,693							
21	Depreciation Expense	WP 6.3	4,551,178							
22	Amortization Expense	WP 6.4	44,220							
22	Taxes other than Income Taxes	WP 6.5	3,169,088							
23	Interest on Customer Deposits	WP 6.6	-							
23	<u>Operating Expenses Before Income Taxes:</u>		29,760,345	-	-	-	-	-	-	(2,721)
24	<u>Operating Income (Loss) Before Taxes:</u>		3,946,029	(12,214,427)	(169,795)	(1,379,048)	575,694	-	-	2,721
25	Income Taxes	Schedule 10	(70,715)	-	-	-	-	-	-	-
26	<u>Net Operating Income (Loss):</u>	Schedule 5	\$ 4,016,745							
			Check	\$ -	\$ -	\$ -	-	-	-	-

Source: See reference column (b)

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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)	EXP ADJ 3	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 7	EXP ADJ 8	EXP ADJ 9
			Customer Payment Fees (k)	Reg. Assets/Liab. Amort. Expense (l)	Rate Case Amort. Expense (m)	Acquisition Costs Expense (n)	Insurance Premiums (o)	Normalize Injuries and Damages (p)	Payroll Annualization (q)
1	<u>Revenues:</u>	WP 6.1							
2	Residential Sales								
3	Commercial Sales								
4	Industrial Sales								
5	Other Sales to Public Authorities								
6	Forfeited Discounts								
7	Returned Check Charges								
8	Reconnect Charges								
9	Disconnect Charges								
10	Tax Remuneration								
11	Revenues from Transportation-Commercial Firm								
12	Revenues from Transportation-Industrial Firm								
13	Revenues from Transportation-Commercial								
14	Revenues from Transportation-Industrial								
15	<u>Total Gas Operating Revenues:</u>		-	-	-	-	-	-	-
16	<u>Operating Expenses:</u>								
17	PGA Expenses	WP 6.2							
18	Transmission Expense					-			11,286
18	Maintenance Expense								(8)
19	Distribution Expense								551,316
19	Customer Accounts Expense		4,839						128
20	Customer Assistance Expense			164,147					27,716
20	Sales Expense								-
21	Administrative and General Expenses				252,821	(709)	857	192,935	152,434
21	Depreciation Expense	WP 6.3		(1,867,820)					
22	Amortization Expense	WP 6.4							
22	Taxes other than Income Taxes	WP 6.5							33,385
23	Interest on Customer Deposits	WP 6.6							
23	<u>Operating Expenses Before Income Taxes:</u>		4,839	(1,703,673)	252,821	(709)	857	192,935	776,257
24	<u>Operating Income (Loss) Before Taxes:</u>		(4,839)	1,703,673	(252,821)	709	(857)	(192,935)	(776,257)
25	Income Taxes	Schedule 10	-	(650,974)	-	-	-	-	-
26	<u>Net Operating Income (Loss):</u>	Schedule 5	-	-	-	-	-	-	-
			-	-	-	-	-	-	0

Source: See reference column (b)

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Line No.	Description (a)	Reference (b)	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16
			Employee Benefits (r)	PSC Assessment (s)	Depreciation (t)	Amortization (u)	Property Tax (v)	Franchise Taxes (w)	Interest on Customer Deposits (x)
1	<u>Revenues:</u>	WP 6.1							
2	Residential Sales								
3	Commercial Sales								
4	Industrial Sales								
5	Other Sales to Public Authorities								
6	Forfeited Discounts								
7	Returned Check Charges								
8	Reconnect Charges								
9	Disconnect Charges								
10	Tax Remuneration								
11	Revenues from Transportation-Commercial Firm								
12	Revenues from Transportation-Industrial Firm								
13	Revenues from Transportation-Commercial								
14	Revenues from Transportation-Industrial								
15	<u>Total Gas Operating Revenues:</u>		-	-	-	-	-	-	-
16	<u>Operating Expenses:</u>								
17	PGA Expenses	WP 6.2							
18	Transmission Expense								
18	Maintenance Expense								
19	Distribution Expense								
19	Customer Accounts Expense								
20	Customer Assistance Expense								
20	Sales Expense								
21	Administrative and General Expenses		329,584	(2,932)					
21	Depreciation Expense	WP 6.3			(1,232,164)				
22	Amortization Expense	WP 6.4				(19,868)			
22	Taxes other than Income Taxes	WP 6.5					(29,263)	(1,379,048)	
23	Interest on Customer Deposits	WP 6.6							85,507
23	<u>Operating Expenses Before Income Taxes:</u>		329,584	(2,932)	(1,232,164)	(19,868)	(29,263)	(1,379,048)	85,507
24	<u>Operating Income (Loss) Before Taxes:</u>		(329,584)	2,932	1,232,164	19,868	29,263	1,379,048	(85,507)
25	Income Taxes	Schedule 10	-	-	-	-	-	-	-
26	<u>Net Operating Income (Loss):</u>	Schedule 5	-	-	-	-	-	-	-

Source: See reference column (b)

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Line No.	Description (a)	Reference (b)	EXP ADJ 17	EXP ADJ 18	EXP ADJ 19	Total Missouri	Total Missouri
			Pension/OPEB Expense (y)	Income Taxes (z)	Remove PGA Expense	Pro Forma Adjustments (aa) = (d) thru (z)	Pro Forma (ab) = (c) + (aa)
1	<u>Revenues:</u>	WP 6.1					
2	Residential Sales					\$ (8,639,154)	\$ 12,261,766
3	Commercial Sales					(4,341,772)	4,203,000
4	Industrial Sales					(141,346)	96,802
5	Other Sales to Public Authorities					10,130	312,865
6	Forfeited Discounts					-	38,138
7	Returned Check Charges					-	9,320
8	Reconnect Charges					5,440	37,979
9	Disconnect Charges					-	139,235
10	Tax Remuneration					-	18,232
11	Revenues from Transportation-Commercial Firm					3,045	1,844,844
12	Revenues from Transportation-Industrial Firm					14,654	40,329
13	Revenues from Transportation-Commercial					3,354	493,275
14	Revenues from Transportation-Industrial					(101,926)	1,023,014
15	<u>Total Gas Operating Revenues:</u>		-	-		(13,187,575)	20,518,799
16	<u>Operating Expenses:</u>						
17	PGA Expenses	WP 6.2			(12,214,427)	(12,214,427)	(2,055)
18	Transmission Expense					11,286	184,916
18	Maintenance Expense					(8)	1,026,661
19	Distribution Expense					551,316	3,305,687
19	Customer Accounts Expense					2,245	1,183,838
20	Customer Assistance Expense					191,863	379,971
20	Sales Expense					-	425
21	Administrative and General Expenses		1,525,880			2,450,871	6,909,564
21	Depreciation Expense	WP 6.3				(3,099,984)	1,451,194
22	Amortization Expense	WP 6.4				(19,868)	24,351
22	Taxes other than Income Taxes	WP 6.5				(1,374,926)	1,794,161
23	Interest on Customer Deposits	WP 6.6				85,507	85,507
23	<u>Operating Expenses Before Income Taxes:</u>		1,525,880	-	(12,214,427)	(13,416,125)	16,344,220
24	<u>Operating Income (Loss) Before Taxes:</u>		(1,525,880)	-	12,214,427	228,550	4,174,579
25	Income Taxes	Schedule 10	-	575,755	-	(75,219)	(145,934)
26	<u>Net Operating Income (Loss):</u>	Schedule 5					\$ 4,320,514
			-	-	-		
			-	-	-		

Source: See reference column (b)

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