

The Empire District Electric Company  
 Test Year Ending September 30, 2020  
 ER-2021-0312  
 Schedule 5 - Income Statement - Update

Line No.	Description (a)	Reference (b)	Total Company	Missouri Test Year Allocations (d)	Total Missouri	Total Missouri	Total Missouri	Requested Rate Increase (h)	Total Missouri
			Test Year Ending Balance (c)		Test Year Ending Balance (e) = (c) x (d)	Pro Forma Adjustments (f)	As Adjusted Under Present Rates (g) = (e) + (f)		As Adjusted Under Proposed Rates (i) = (g) + (h)
1	<u>Operating Revenues:</u>	WP 6.1	\$ 526,267,998	Various	\$ 460,374,423	\$ 211,121,781	\$ 671,496,204	\$ 52,564,536	\$ 724,060,740
2	<u>Operating Expenses:</u>								
3	Production Expense	WP 6.2	168,880,717	Various	142,827,750	155,273,932	298,101,682		298,101,682
4	Transmission Expense		23,921,856	Various	20,692,861	2,475,169	23,168,030		23,168,030
5	Distribution Expense		22,882,246	Various	20,098,004	1,907,579	22,005,583		22,005,583
6	Customer Accounts Expense		9,048,414	2.71%	8,132,073	1,859,983	9,992,056		9,992,056
7	Customer Assistance Expense		4,375,716	Various	3,871,601	1,881,474	5,753,074		5,753,074
8	Sales Expense		93,867	2.46%	84,140	16,631	100,771		100,771
9	Administrative and General Expenses		59,009,753	Various	49,625,817	15,122,975	64,748,792		64,748,792
10	Depreciation Expense	WP 6.3	76,311,988	Various	66,629,876	27,978,317	94,608,193		94,608,193
11	Amortization Expense	WP 6.4	3,807,845	Various	4,407,285	2,675,684	7,082,969		7,082,969
12	Taxes other than Income Taxes	WP 6.5	39,784,021	Various	34,758,569	(2,125,430)	32,633,140		32,633,140
13	Interest on Customer Deposits	WP 6.6	-	100.00%	-	601,033	601,033		601,033
14	<u>Operating Expenses Before Income Taxes:</u>		408,116,423		351,127,976	207,667,347	558,795,322	-	558,795,322
15	<u>Operating Income (Loss) Before Taxes:</u>		118,151,576		109,246,448	3,454,434	112,700,882	52,564,536	165,265,418
16	Income Taxes	Schedule 10	19,945,639	Various	19,976,108	(9,906,335)	10,069,773	12,531,438	22,601,211
17	<u>Net Operating Income (Loss):</u>	Schedule 1	\$ 98,205,937		\$ 89,270,339	\$ 13,360,769	\$ 102,631,108	\$ 40,033,098	\$ 142,664,206

**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.