

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

Line No.	Description	Reference	Total Company	Missouri Test Year Allocations	Total Missouri	REV ADJ 1	REV ADJ 2	REV ADJ 3	REV ADJ 4	REV ADJ 5	REV ADJ 6
			Test Year Ending Balance		Test Year Ending Balance	FAC Revenues	Unbilled Revenues	Customer Annualization	Revenue Normalization	Customer Load Growth	Asbury AAO Revenue
	(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f)	(g)	(h)	(i)	(j)	(k)
1	Revenues:	WP 6.1									
2	Residential		\$ 243,509,317	Direct Assigned	\$ 220,907,350	\$ 177,949	\$ 5,648,126	\$ 3,082,434	\$ (2,837,455)	\$ -	\$ -
3	Commercial		158,804,632	Direct Assigned	145,388,052	(35,351)	4,294,611	590,812	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)	-	-	-	-	-	13,890,879
10	Total On-System Revenues:		511,891,809		448,216,026	69,190	9,802,736	3,673,246	5,660,376	5,934,722	13,890,879
11	Resale - SPP Integrated Market	WP 6.1	14,376,189	84.57%	12,158,397	-	-	-	-	-	-
12	Total Electric Operating Revenues:		526,267,998		460,374,423	69,190	9,802,736	3,673,246	5,660,376	5,934,722	13,890,879
13	Operating Expenses:										
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	Operating Expenses Before Income Taxes:		408,116,423		351,127,976	-	-	-	-	-	-
26	Operating Income (Loss) Before Taxes:		118,151,576		109,246,448	69,190	9,802,736	3,673,246	5,660,376	5,934,722	13,890,879
27	Income Taxes	Schedule 10	19,945,639	Various	19,976,108	-	-	-	-	-	-
28	Net Operating Income (Loss):	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 7	REV ADJ 8	REV ADJ 9	REV ADJ 10	REV ADJ 11	REV ADJ 12	REV ADJ 13	REV ADJ 14	REV ADJ 15
			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)	Wind Revenue Non-FAC (s)	Late Fees and Disconnect Rev. (t)
1	Revenues:	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		315,900	-	15,225	-	-	47,806,726	-	2,323,941	423,505
10	Total On-System Revenues:		315,900	330,495	15,225	(9,148,128)	-	47,806,726	945,265	2,323,941	423,505
11	Resale - SPP Integrated Market	WP 6.1	-	-	501,562	-	(5,292)	128,581,432	-	-	-
12	Total Electric Operating Revenues:		315,900	330,495	516,787	(9,148,128)	(5,292)	176,388,157	945,265	2,323,941	423,505
13	Operating Expenses:										
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	Operating Expenses Before Income Taxes:		-	-	-	-	-	-	-	-	-
26	Operating Income (Loss) Before Taxes:		315,900	330,495	516,787	(9,148,128)	(5,292)	176,388,157	945,265	2,323,941	423,505
27	Income Taxes	Schedule 10	-	-	-	-	-	-	-	-	-
28	Net Operating Income (Loss):	Schedule 5									

Source: See reference column (b)

Purpose: The purpose of this workpaper is to show the breakdown of the income statement

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Line No.	Description (a)	Reference (b)	EXP ADJ 1	EXP ADJ 2	EXP ADJ 3	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 7	EXP ADJ 8
			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)	Customer Payment Fees (z)	PISA Depreciation (aa)	Uncollectible Expense (bb)
1	Revenues:	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	Total On-System Revenues:		-	-	-	-	-	-	-	-
11	Resale - SPP Integrated Market	WP 6.1	-	-	-	-	-	-	-	-
12	Total Electric Operating Revenues:		-	-	-	-	-	-	-	-
13	Operating Expenses:									
14	Production Expense	WP 6.2	121,946,946	2,828,023	(176,422)	(38)	451,205	-	-	-
15	Transmission Expense		2,077,773	6,935	(17)	-	-	-	-	-
16	Distribution Expense		-	(22)	356	-	-	-	-	-
17	Customer Accounts Expense		-	-	-	-	-	710,173	-	779,558
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	-	-	-	-	-	-	5,482	-
23	Taxes other than Income Taxes	WP 6.5	-	-	-	-	-	-	-	-
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	-	-
25	Operating Expenses Before Income Taxes:		124,024,720	2,834,936	(185,185)	(38)	451,205	710,173	5,482	779,558
26	Operating Income (Loss) Before Taxes:		(124,024,720)	(2,834,936)	185,185	38	(451,205)	(710,173)	(5,482)	(779,558)
27	Income Taxes	Schedule 10	(555,437)	-	-	-	-	-	-	-
28	Net Operating Income (Loss):	Schedule 5								

Source: See reference column (b)

Purpose: The purpose of this workpaper is to show the breakdown of the income statement

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Line No.	Description (a)	Reference (b)	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16
			Reg. Asset/Liab. Amort. Expense (cc)	Rate Case Expense (dd)	Acquisition Costs (ee)	Insurance Premiums (ff)	Normalize Injuries and Damages (gg)	TOU Customer Education (hh)	Non-Recoverable Costs (ii)	Annualized Payroll & Taxes (jj)
1	Revenues:	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	Total On-System Revenues:		-	-	-	-	-	-	-	-
11	Resale - SPP Integrated Market	WP 6.1	-	-	-	-	-	-	-	-
12	Total Electric Operating Revenues:		-	-	-	-	-	-	-	-
13	Operating Expenses:									
14	Production Expense	WP 6.2	8,565,442	-	-	-	-	-	-	3,306,423
15	Transmission Expense		(49,068)	-	-	-	-	-	-	403,341
16	Distribution Expense		(373,848)	-	-	-	-	-	-	2,264,424
17	Customer Accounts Expense		-	-	-	60,104	-	-	-	1,311,245
18	Customer Assistance Expense		1,349,416	-	-	-	-	166,965	-	365,089
19	Sales Expense		-	-	-	-	-	-	-	16,631
20	Administrative and General Expenses		-	1,600,652	(23,391)	968,953	1,301,379	-	(93,528)	1,964,118
21	Depreciation Expense	WP 6.3	-	-	-	-	-	-	-	-
22	Amortization Expense	WP 6.4	(2,870,396)	-	-	-	-	-	-	-
23	Taxes other than Income Taxes	WP 6.5	-	-	-	-	-	-	-	594,363
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	-	-
25	Operating Expenses Before Income Taxes:		6,621,546	1,600,652	(23,391)	1,029,057	1,301,379	166,965	(93,528)	10,225,633
26	Operating Income (Loss) Before Taxes:		(6,621,546)	(1,600,652)	23,391	(1,029,057)	(1,301,379)	(166,965)	93,528	(10,225,633)
27	Income Taxes	Schedule 10	(8,231,476)	-	-	-	-	-	-	-
28	Net Operating Income (Loss):	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	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25
			Employee Benefits (kk)	GFR Reallocation (ll)	PSC Assessment (mm)	Depreciation Annualization (nn)	Amortization Annualization (oo)	Annualized Non-Wind Property Tax (pp)	Franchise Taxes (qq)	Interest on Customer Deposits (rr)	Wind Expense Non-FAC (ss)
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	-	5,891,980	-	-	-	-	-	-	12,459,759
15	Transmission Expense		-	-	-	-	-	-	-	-	-
16	Distribution Expense		-	-	-	-	-	-	-	-	-
17	Customer Accounts Expense		-	92	-	-	-	-	-	-	-
18	Customer Assistance Expense		-	4	-	-	-	-	-	-	-
19	Sales Expense		-	(0)	-	-	-	-	-	-	-
20	Administrative and General Expenses		549,937	651,675	88,457	-	-	-	-	-	2,997,505
21	Depreciation Expense	WP 6.3	-	-	-	27,978,317	-	-	-	-	-
22	Amortization Expense	WP 6.4	-	62,183	-	-	5,478,414	-	-	-	-
23	Taxes other than Income Taxes	WP 6.5	-	374,261	-	-	-	1,855,510	(9,148,128)	-	4,198,565
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	-	601,033	-
25	<u>Operating Expenses Before Income Taxes:</u>		549,937	6,980,196	88,457	27,978,317	5,478,414	1,855,510	(9,148,128)	601,033	19,655,829
26	<u>Operating Income (Loss) Before Taxes:</u>		(549,937)	(6,980,196)	(88,457)	(27,978,317)	(5,478,414)	(1,855,510)	9,148,128	(601,033)	(19,655,829)
27	Income Taxes	Schedule 10	-	(1,529,932)	-	-	-	-	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5									

Source: See reference column (b)

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Line No.	Description	Reference	EXP ADJ 26	EXP ADJ 27	EXP ADJ 28	EXP ADJ 29	EXP ADJ 30	Total Missouri	Total Missouri
			AMI Expenses (tt)	Training/Travel Expense (uu)	Pension/OPEB Expense (vv)	AMI Meter Contractor Reader Savings (ww)	Income Tax Update (xx)	Pro Forma Adjustments (yy) = (f) thru (xx)	Pro Forma Ending Balance (zz) = (e) + (yy)
1	Revenues:	WP 6.1							
2	Residential		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,739	\$ 220,966,088
3	Commercial		-	-	-	-	-	11,840,909	157,228,961
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		-	-	-	-	-	64,776,175	58,477,433
10	Total On-System Revenues:		-	-	-	-	-	82,044,079	530,260,105
11	Resale - SPP Integrated Market	WP 6.1	-	-	-	-	-	129,077,702	141,236,099
12	Total Electric Operating Revenues:		-	-	-	-	-	211,121,781	671,496,204
13	Operating Expenses:								
14	Production Expense	WP 6.2	-	612	-	-	-	155,273,932	298,101,682
15	Transmission Expense		-	36,203	-	-	-	2,475,169	23,168,030
16	Distribution Expense		-	16,670	-	-	-	1,907,579	22,005,583
17	Customer Accounts Expense		-	4,058	-	(1,005,247)	-	1,859,983	9,992,056
18	Customer Assistance Expense		-	-	-	-	-	1,881,474	5,753,074
19	Sales Expense		-	-	-	-	-	16,631	100,771
20	Administrative and General Expenses		1,188,728	19,463	3,918,129	-	-	15,122,975	64,748,792
21	Depreciation Expense	WP 6.3	-	-	-	-	-	27,978,317	94,608,193
22	Amortization Expense	WP 6.4	-	-	-	-	-	2,675,684	7,082,969
23	Taxes other than Income Taxes	WP 6.5	-	-	-	-	-	(2,125,430)	32,633,140
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	601,033	601,033
25	Operating Expenses Before Income Taxes:		1,188,728	77,006	3,918,129	(1,005,247)	-	207,667,347	558,795,322
26	Operating Income (Loss) Before Taxes:		(1,188,728)	(77,006)	(3,918,129)	1,005,247	-	3,454,434	112,700,882
27	Income Taxes	Schedule 10	-	-	-	-	410,510	(9,906,335)	10,069,773
28	Net Operating Income (Loss):	Schedule 5							\$ 102,631,108

Source: See reference column (b)

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