

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

Line No.	Description (a)	Reference (b)	Total Company	Missouri Allocation Factor (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	\$ 197,788,693	\$ 658,163,117	\$ 79,945,556	\$ 738,108,672
2	<u>Operating Expenses:</u>								
3	Production Expense	WP 6.2	168,880,717	Various	142,827,750	135,926,396	278,754,146		278,754,146
4	Transmission Expense		23,921,856	Various	20,692,861	2,342,510	23,035,371		23,035,371
5	Distribution Expense		22,882,246	Various	20,098,004	1,577,982	21,675,986		21,675,986
6	Customer Accounts Expense		9,048,414	2.71%	8,132,073	1,782,255	9,914,328		9,914,328
7	Customer Assistance Expense		4,375,716	Various	3,871,601	1,962,566	5,834,167		5,834,167
8	Sales Expense		93,867	2.46%	84,140	16,580	100,719		100,719
9	Administrative and General Expenses		59,009,753	Various	49,625,817	14,770,226	64,396,043		64,396,043
10	Depreciation Expense	WP 6.3	76,311,988	Various	66,629,876	30,938,874	97,568,750		97,568,750
11	Amortization Expense	WP 6.4	3,807,845	Various	4,407,285	5,630,019	10,037,304		10,037,304
12	Taxes other than Income Taxes	WP 6.5	39,784,021	Various	34,758,569	(920,454)	33,838,116		33,838,116
13	Interest on Customer Deposits	WP 6.6	-	100.00%	-	590,827	590,827		590,827
14	<u>Operating Expenses Before Income Taxes:</u>		<u>408,116,423</u>		<u>351,127,976</u>	<u>194,617,782</u>	<u>545,745,757</u>	<u>-</u>	<u>545,745,757</u>
15	<u>Operating Income (Loss) Before Taxes:</u>		<u>118,151,576</u>		<u>109,246,448</u>	<u>3,170,912</u>	<u>112,417,359</u>	<u>79,945,556</u>	<u>192,362,915</u>
16	Income Taxes	Schedule 10	<u>19,945,639</u>	Various	<u>19,976,108</u>	<u>(12,049,849)</u>	<u>7,926,259</u>	<u>19,059,100</u>	<u>26,985,360</u>
17	<u>Net Operating Income (Loss):</u>	Schedule 1	<u>\$ 98,205,937</u>		<u>\$ 89,270,339</u>	<u>\$ 15,220,761</u>	<u>\$ 104,491,100</u>	<u>\$ 60,886,455</u>	<u>\$ 165,377,555</u>

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.