

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
Schedule 5 - Income Statement

Line No.	Description (a)	Reference (b)	Total Company	Missouri	Total Missouri	Total Missouri	Total Missouri	Requested	Total Missouri
			Test Year Ending Balance (c)	Test Year Allocations (d)	Test Year Ending Balance (e) = (c) x (d)	Pro Forma Adjustments (f)	As Adjusted Under Present Rates (g) = (e) + (f)	Rate Increase (h)	As Adjusted Under Proposed Rates (i) = (g) + (h)
1	Operating Revenues:	WP 6.1	\$ 652,191,315	Various	\$ 582,019,267	\$ (5,780,003)	\$ 576,239,264	\$ 92,136,624	\$ 668,375,888
2	Operating Expenses:								
3	Production Expense - Fuel Related	WP 6.2	115,723,897	Various	105,274,332	(25,459,593)	79,814,739		79,814,739
4	Production Expense - Non-FAC		54,522,039	Various	43,286,463	11,927,928	55,214,391		55,214,391
5	Transmission Expense - Fuel Related		17,059,187	Various	17,657,806	1,208,335	18,866,142		18,866,142
6	Transmission Expense - Non-FAC		6,834,567	Various	5,725,216	814,647	6,539,862		6,539,862
7	Distribution Expense		24,410,516	Various	21,097,467	3,469,440	24,566,906		24,566,906
8	Customer Accounts Expense		8,434,183	2.71%	7,512,891	3,203,704	10,716,595		10,716,595
9	Customer Assistance Expense		5,368,026	Various	4,936,670	2,190,385	7,127,055		7,127,055
10	Sales Expense		48,274	2.46%	43,174	9,272	52,446		52,446
11	Administrative and General Expenses		69,149,341	Various	60,462,492	(5,232,785)	55,229,708		55,229,708
12	Depreciation Expense	WP 6.3	117,727,126	Various	104,860,984	5,673,084	110,534,068		110,534,068
13	Amortization Expense	WP 6.4	(3,724,466)	Various	(4,295,443)	39,786,014	35,490,570		35,490,570
14	Taxes other than Income Taxes	WP 6.5	48,209,823	Various	42,626,098	(6,790,203)	35,835,895		35,835,895
15	Interest on Customer Deposits	WP 6.6	-	100.00%	-	1,465,043	1,465,043		1,465,043
16	Operating Expenses Before Income Taxes:		<u>463,762,513</u>		<u>409,188,151</u>	<u>32,265,268</u>	<u>441,453,419</u>	<u>-</u>	<u>441,453,419</u>
17	Operating Income (Loss) Before Taxes:		<u>188,428,802</u>		<u>172,831,116</u>	<u>(38,045,271)</u>	<u>134,785,845</u>	<u>92,136,624</u>	<u>226,922,469</u>
18	Income Taxes	Schedule 10	<u>24,027,382</u>	Various	<u>21,939,040</u>	<u>(3,920,481)</u>	<u>18,018,559</u>	<u>21,965,463</u>	<u>39,984,022</u>
19	Net Operating Income (Loss):	Schedule 1	<u>\$ 164,401,419</u>		<u>\$ 150,892,076</u>	<u>\$ (34,124,790)</u>	<u>\$ 116,767,286</u>	<u>\$ 70,171,161</u>	<u>\$ 186,938,447</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.