

The Empire District Electric Company
Test Year Ending September 30, 2023
ER-2024-0261
Schedule 6 - Income Statement Adjustments

Line No.	Description	Reference	Total Company Test Year Ending Balance	Missouri Test Year Allocations	Total Missouri Test Year Ending Balance	REV ADJ 1 FAC Revenues	REV ADJ 2 Unbilled Revenues	REV ADJ 3 Customer Annualization	REV ADJ 4 Revenue Normalization	REV ADJ 5 Customer Load Growth
	(a)	(b)	(c)	(d)	(e) = (c) x (d)	(f)	(g)	(h)	(i)	(j)
1	Revenues:	WP 6.1								
2	Residential		\$ 304,937,451	Direct Assigned	\$ 276,381,724	\$ (25,439,094)	\$ 1,633,700	\$ 510,390	\$ 1,809,039	\$ -
3	Commercial		207,905,591	Direct Assigned	191,426,756	(20,488,644)	1,365,027	350,651	(119,997)	1,571,770
4	Industrial		116,894,917	Direct Assigned	97,741,210	(13,536,451)	41,411	-	-	(3,279,687)
5	Public Street & Hwy Lighting		4,653,874	Direct Assigned	4,215,029	(293,103)	3,350	-	-	-
6	Other Public Authorities		13,721,406	Direct Assigned	12,135,812	(1,380,725)	-	-	-	-
7	Resale - Municipalities		849,875	Direct Assigned	-	-	-	-	-	-
8	Interdepartmental		873,267	Direct Assigned	832,760	(102,657)	-	-	-	-
9	Other Revenues		2,354,933	Various	(714,025)	-	-	-	-	(83,517.73)
10	Total Electric Operating Revenues:		652,191,315		582,019,267	(61,240,674)	3,043,488	861,041	1,689,042	(1,791,435)
11	Operating Expenses:									
12	Production Expense - FAC Eligible		115,723,897	Various	105,274,332	-	-	-	-	-
13	Production Expense - Non-FAC	WP 6.2	54,522,039	Various	43,286,463	-	-	-	-	-
14	Transmission Expense - FAC Eligible		17,059,187	Various	17,657,806	-	-	-	-	-
15	Transmission Expense - Non-FAC		6,834,567	Various	5,725,216	-	-	-	-	-
16	Distribution Expense		24,410,516	Various	21,097,467	-	-	-	-	-
17	Customer Accounts Expense		8,434,183	89.08%	7,512,891	-	-	-	-	-
18	Customer Assistance Expense		5,368,026	Various	4,936,670	-	-	-	-	-
19	Sales Expense		48,274	89.44%	43,174	-	-	-	-	-
20	Administrative and General Expenses		69,149,341	Various	60,462,492	-	-	-	-	-
21	Depreciation Expense	WP 6.3	117,727,126	Various	104,860,984	-	-	-	-	-
22	Amortization Expense	WP 6.4	(3,724,466)	Various	(4,295,443)	-	-	-	-	-
23	Taxes other than Income Taxes	WP 6.5	48,209,823	Various	42,626,098	-	-	-	-	-
24	Interest on Customer Deposits	WP 6.6	-	Direct Assigned	-	-	-	-	-	-
25	Operating Expenses Before Income Taxes:		463,762,513		409,188,151	-	-	-	-	-
26	Operating Income (Loss) Before Taxes:		188,428,802		172,831,116	(61,240,674)	3,043,488	861,041	1,689,042	(1,791,435)
27	Income Taxes	Schedule 10	24,027,382	Various	21,939,040	-	-	-	-	-
28	Net Operating Income (Loss):	Schedule 5	\$ 164,401,419		\$ 150,892,076	\$ (61,240,674)	\$ 3,043,488	\$ 861,041	\$ 1,689,042	\$ (1,791,435)

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 6	REV ADJ 7	REV ADJ 8	REV ADJ 9	REV ADJ 10	REV ADJ 12	REV ADJ 11/EXP ADJ 1	EXP ADJ 2
			Asbury AAO Revenue (k)	Franchise Fee Revenues (l)	MEEIA Revenues (m)	Wind Revenue Non-Fuel (n)	MO Property Tax Tracker Revenue (o)	Interruptible Credits (p)	Fuel and Purchased Power Expenses (q)	Generation O&M Normalization (r)
1	Revenues:	WP 6.1								
2	Residential		\$ -	\$ (7,928,586)	\$ (1,358,477)	\$ -	\$ -	\$ -	\$ -	\$ -
3	Commercial		-	(3,196,055)	(1,478,246)	-	-	-	-	-
4	Industrial		-	(196,600)	(357,969)	-	-	365,712	-	-
5	Public Street & Hwy Lighting		-	-	(2,682.03)	-	-	-	-	-
6	Other Public Authorities		-	-	(109,179.31)	-	-	-	-	-
7	Resale - Municipalities		-	-	-	-	-	-	-	-
8	Interdepartmental		-	-	(8,070.89)	-	-	-	-	-
9	Other Revenues		14,789,877	-	-	(4,316,661)	(5,233,740)	-	-	-
10	Total Electric Operating Revenues:		<u>14,789,877</u>	<u>(11,321,242)</u>	<u>(3,314,624)</u>	<u>(4,316,661)</u>	<u>(5,233,740)</u>	<u>365,712</u>	<u>-</u>	<u>-</u>
11	Operating Expenses:									
12	Production Expense - FAC Eligible		-	-	-	-	-	-	(25,529,634)	-
13	Production Expense - Non-FAC	WP 6.2	-	-	-	-	-	-	-	3,297,530
14	Transmission Expense - FAC Eligible		-	-	-	-	-	-	1,208,335	-
15	Transmission Expense - Non-FAC		-	-	-	-	-	-	-	4,235
16	Distribution Expense		-	-	-	-	-	-	-	29,381
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:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,321,298)</u>	<u>3,331,146</u>
26	Operating Income (Loss) Before Taxes:		<u>14,789,877</u>	<u>(11,321,242)</u>	<u>(3,314,624)</u>	<u>(4,316,661)</u>	<u>(5,233,740)</u>	<u>365,712</u>	<u>24,321,298</u>	<u>(3,331,146)</u>
27	Income Taxes	Schedule 10	-	-	-	-	-	-	-	-
28	Net Operating Income (Loss):	Schedule 5	<u>\$ 14,789,877</u>	<u>\$ (11,321,242)</u>	<u>\$ (3,314,624)</u>	<u>\$ (4,316,661)</u>	<u>\$ (5,233,740)</u>	<u>\$ 365,712</u>	<u>\$ 24,321,298</u>	<u>\$ (3,331,146)</u>

Source: See reference column (b)

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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	EXP ADJ 10
			Vegetation Normalization (s)	Customer Facilities Expense (t)	PISA Depreciation (u)	Uncollectible Expense (v)	Reg. Asset/Liab. Amort. Expense (w)	Rate Case Expense (x)	Insurance Premiums (y)	Normalize Injuries and Damages (z)
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 Electric Operating Revenues:</u>		-	-	-	-	-	-	-	-
11	<u>Operating Expenses:</u>									
12	Production Expense - FAC Eligible		-	-	-	-	-	-	-	-
13	Production Expense - Non-FAC	WP 6.2	-	-	-	-	(880,052)	-	-	-
14	Transmission Expense - FAC Eligible		-	-	-	-	-	-	-	-
15	Transmission Expense - Non-FAC		105,925	-	-	-	-	-	-	-
16	Distribution Expense		378,273	512,080	-	-	-	-	-	-
17	Customer Accounts Expense		-	-	-	1,185,166	-	-	43,588	-
18	Customer Assistance Expense		-	-	-	-	1,656,394	-	-	-
19	Sales Expense		-	-	-	-	-	-	-	-
20	Administrative and General Expenses		-	-	-	-	-	(894,055)	1,245,619	212,815
21	Depreciation Expense	WP 6.3	-	-	-	-	-	-	-	-
22	Amortization Expense	WP 6.4	-	-	10,564,101	-	18,238,790	-	-	-
23	Taxes other than Income Taxes	WP 6.5	-	-	-	-	-	-	-	-
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		484,198	512,080	10,564,101	1,185,166	19,015,132	(894,055)	1,289,207	212,815
26	<u>Operating Income (Loss) Before Taxes:</u>		(484,198)	(512,080)	(10,564,101)	(1,185,166)	(19,015,132)	894,055	(1,289,207)	(212,815)
27	Income Taxes	Schedule 10	-	-	-	-	8,388,389	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5	\$ (484,198)	\$ (512,080)	\$ (10,564,101)	\$ (1,185,166)	\$ (27,403,521)	\$ 894,055	\$ (1,289,207)	\$ (212,815)

Source: See reference column (b)

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Line No.	Description (a)	Reference (b)	EXP ADJ 11	EXP ADJ 12	EXP ADJ 13	EXP ADJ 14	EXP ADJ 15	EXP ADJ 16	EXP ADJ 17	EXP ADJ 18
			Non-Recoverable Costs (aa)	Annualized Payroll & Taxes (bb)	Employee Benefits (cc)	PSC Assessment (dd)	Depreciation Annualization (ee)	Amortization Annualization (ff)	Annualized Non-Wind Property Tax (gg)	Franchise Taxes (hh)
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 Electric Operating Revenues:</u>		-	-	-	-	-	-	-	-
11	<u>Operating Expenses:</u>									
12	Production Expense - FAC Eligible		-	70,040	-	-	-	-	-	-
13	Production Expense - Non-FAC	WP 6.2	-	4,770,626	-	-	-	-	-	-
14	Transmission Expense - FAC Eligible		-	-	-	-	-	-	-	-
15	Transmission Expense - Non-FAC		-	704,487	-	-	-	-	-	-
16	Distribution Expense		-	2,549,705	-	-	-	-	-	-
17	Customer Accounts Expense		-	1,764,272	-	-	-	-	-	-
18	Customer Assistance Expense		-	533,992	-	-	-	-	-	-
19	Sales Expense		-	9,272	-	-	-	-	-	-
20	Administrative and General Expenses		(624,067)	2,758,256	162,439	(91,085)	-	-	-	-
21	Depreciation Expense	WP 6.3	-	-	-	-	5,673,084	-	-	-
22	Amortization Expense	WP 6.4	-	-	-	-	-	10,983,122	-	-
23	Taxes other than Income Taxes	WP 6.5	-	925,857	-	-	-	-	3,683,037	(11,321,145)
24	Interest on Customer Deposits	WP 6.6	-	-	-	-	-	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		(624,067)	14,086,507	162,439	(91,085)	5,673,084	10,983,122	3,683,037	(11,321,145)
26	<u>Operating Income (Loss) Before Taxes:</u>		624,067	(14,086,507)	(162,439)	91,085	(5,673,084)	(10,983,122)	(3,683,037)	11,321,145
27	Income Taxes	Schedule 10	-	-	-	-	-	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5	\$ 624,067	\$ (14,086,507)	\$ (162,439)	\$ 91,085	\$ (5,673,084)	\$ (10,983,122)	\$ (3,683,037)	\$ 11,321,145

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Line No.	Description (a)	Reference (b)	EXP ADJ 19	EXP ADJ 20	EXP ADJ 21	EXP ADJ 22	EXP ADJ 23	EXP ADJ 24	EXP ADJ 25	EXP ADJ 26
			Interest on Customer Deposits (ii)	Wind Expense Non-FAC (jj)	Rating Agency Fees (kk)	Pension/OPEB Expense (ll)	Riverton/Stalene LTM Expenses (mm)	American Water Annualization (nn)	Dept 115 O&M Normalization (oo)	Customer First Expenses (pp)
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 Electric Operating Revenues:</u>		-	-	-	-	-	-	-	-
11	<u>Operating Expenses:</u>									
12	Production Expense - FAC Eligible		-	-	-	-	-	-	-	-
13	Production Expense - Non-FAC	WP 6.2	-	267,609	-	-	3,714,158	542,343	215,715	-
14	Transmission Expense - FAC Eligible		-	-	-	-	-	-	-	-
15	Transmission Expense - Non-FAC		-	-	-	-	-	-	-	-
16	Distribution Expense		-	-	-	-	-	-	-	-
17	Customer Accounts Expense		-	-	210,700	-	-	-	-	-
18	Customer Assistance Expense		-	-	-	-	-	-	-	-
19	Sales Expense		-	-	-	-	-	-	-	-
20	Administrative and General Expenses		-	71,417	-	(13,239,327)	-	-	-	5,165,203
21	Depreciation Expense	WP 6.3	-	-	-	-	-	-	-	-
22	Amortization Expense	WP 6.4	-	-	-	-	-	-	-	-
23	Taxes other than Income Taxes	WP 6.5	-	(77,952)	-	-	-	-	-	-
24	Interest on Customer Deposits	WP 6.6	1,465,043	-	-	-	-	-	-	-
25	<u>Operating Expenses Before Income Taxes:</u>		1,465,043	261,074	210,700	(13,239,327)	3,714,158	542,343	215,715	5,165,203
26	<u>Operating Income (Loss) Before Taxes:</u>		(1,465,043)	(261,074)	(210,700)	13,239,327	(3,714,158)	(542,343)	(215,715)	(5,165,203)
27	Income Taxes	Schedule 10	-	-	-	-	-	-	-	-
28	<u>Net Operating Income (Loss):</u>	Schedule 5	\$ (1,465,043)	\$ (261,074)	\$ (210,700)	\$ 13,239,327	\$ (3,714,158)	\$ (542,343)	\$ (215,715)	\$ (5,165,203)

Source: See reference column (b)

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Line No.	Description (a)	Reference (b)	EXP ADJ 27	Total Missouri	Total Missouri
			Income Tax Update (qq)	Pro Forma Adjustments (rr) = (f) thru (qq)	Pro Forma Ending Balance (ss) = (e) + (rr)
1	<u>Revenues:</u>	WP 6.1			
2	Residential		\$ -	\$ (30,773,028)	\$ 245,608,696
3	Commercial		-	(21,995,494)	169,431,262
4	Industrial		-	(16,963,584)	80,777,626
5	Public Street & Hwy Lighting		-	(292,435)	3,922,593
6	Other Public Authorities		-	(1,489,904)	10,645,908
7	Resale - Municipalities		-	-	-
8	Interdepartmental		-	(110,728)	722,032
9	Other Revenues		-	5,155,959	4,441,934
10	<u>Total Electric Operating Revenues:</u>		-	(66,469,215)	515,550,051
11	<u>Operating Expenses:</u>				
12	Production Expense - FAC Eligible		-	(25,459,593)	79,814,739
13	Production Expense - Non-FAC	WP 6.2	-	11,927,928	55,214,391
14	Transmission Expense - FAC Eligible		-	1,208,335	18,866,142
15	Transmission Expense - Non-FAC		-	814,647	6,539,862
16	Distribution Expense		-	3,469,440	24,566,906
17	Customer Accounts Expense		-	3,203,727	10,716,618
18	Customer Assistance Expense		-	2,190,385	7,127,055
19	Sales Expense		-	9,272	52,446
20	Administrative and General Expenses		-	(5,232,785)	55,229,708
21	Depreciation Expense	WP 6.3	-	5,673,084	110,534,068
22	Amortization Expense	WP 6.4	-	39,786,014	35,490,570
23	Taxes other than Income Taxes	WP 6.5	-	(6,790,203)	35,835,895
24	Interest on Customer Deposits	WP 6.6	-	1,465,043	1,465,043
25	<u>Operating Expenses Before Income Taxes:</u>		-	32,265,291	441,453,442
26	<u>Operating Income (Loss) Before Taxes:</u>		-	(98,734,507)	74,096,609
27	Income Taxes	Schedule 10	(26,777,262)	(18,388,873)	3,550,167
28	<u>Net Operating Income (Loss):</u>	Schedule 5	\$ 26,777,262	\$ (80,345,634)	\$ 70,546,442

Source: See reference column (b)

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