

The Empire District Gas Company  
Test Year Ending December 31, 2020  
GR-2021-0320  
WP 6.2 - Operation and Maintenance Expense

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Reclass (f)	Total Company	EXP ADJ 1	EXP ADJ 2
					Test Year Ending Balance (e)		Ending Balance (g) = (e) + (f)	Operation and Maintenance Expenses (h)	Uncollectible Expense (i)
1	401	G80400	Natural Gas City Gate Purchase	GL 12-2020	\$ 12,731,741		\$ 12,731,741		
2	401	G80501	Cost of Unbilled Revenue		\$ 405,542		405,542		
3	401	G80510	Purchased Gas Cost Adjustments		(1,252,613)		(1,252,613)		
4	401	G80520	Financial Gas Cost Adj		(161,645)		(161,645)		
5	401	G80810	Gas Withdrawn From Storage Db		3,419,832		3,419,832		
6	401	G80820	Gas Delivered to Storage Cr		(2,928,431)		(2,928,431)		
7	401	G81300	Other Gas Supply Expenses		(2,055)		(2,055)		
					<u>12,212,371</u>		<u>12,212,371</u>	<u>-</u>	<u>-</u>
<b>TRANSMISSION EXPENSE</b>									
8	401	G85600	Trans Mains Expense		\$ 62,746	\$ -	\$ 62,746	\$ -	\$ -
9	401	G85601	Electric Bills - Rectifiers		4,884	-	4,884	-	-
10	401	G85610	Trans ROW Clearng GR-2009-0434		106,000	-	106,000	-	-
11			<b>Total Transmission Expenses:</b>		<u>173,630</u>	<u>-</u>	<u>173,630</u>	<u>-</u>	<u>-</u>
<b>MAINTENANCE EXPENSE</b>									
12	402	G87000	Operation supervision and engineering		25,467	-	25,467	-	-
13	402	G88700	Perf UG Distrib Line Maint-Gas		475,793		475,793		
14	402	G88900	DsMnt Meas & Reg Stat Eq-Gen		62,704		62,704		
15	402	G89000	Ds Mnt Meas & Reg Stat Eq-Ind		127,844		127,844		
16	402	G89100	Ds Mnt Ms & Reg Stat Eq-City G		1,128		1,128		
17	402	G89200	Dist Maint of Services		122,967		122,967		
18	402	G89300	Dist Maint Meters & Hse Regs		34,166		34,166		
19	932	935024	Building & Grounds Maintenance		57,184		57,184	-	-
20	932	935026	Building Maintenance		51,098		51,098	-	-
21	932	935346	Furniture Maintenance		5		5	-	-
22	932	935520	Telephone Expenses-Telecomm		68,312		68,312	-	-
23			<b>Total Maintenance Expense:</b>		<u>1,026,669</u>	<u>-</u>	<u>1,026,669</u>	<u>-</u>	<u>-</u>
<b>DISTRIBUTION EXPENSES</b>									
24	401	G87400	Oper/Inspect UG Dist Mains-Gas		234,020	-	234,020	-	-
25	401	G87401	Perf Distrib Main Locates-Gas		753,915	-	753,915	-	-
26	401	G87402	Routine Leak Surv Mains & Svcs		87,093	-	87,093	-	-
27	401	G87500	Dist Meas & Reg Stat-General		129,465	-	129,465	-	-
28	401	G87700	Dist Meas & Reg Stat-City Gate		58,943	-	58,943	-	-
29	401	G87800	Oper/Insp Mtrs Collect DataGas		291,680	-	291,680	-	-
30	401	G87801	Perf Connects/Discon/Recon-Gas		515,273	-	515,273	-	-
31	401	G87900	Dist Customer Installations		458,325	-	458,325	-	-
32	401	G88000	Dist Ops Other Expense	GL 12-2020	218,457	-	218,457	-	-
33	401	G88001	Co Used Gas O&M Offset		7,200	-	7,200	-	-
34	401	G88700	Perf UG Distrib Line Maint-Gas						

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Line No.	FERC	GL Account	Description	Reference	Total Company Test Year Ending Balance	Reclass	Total Company Ending Balance	EXP ADJ 1 Operation and Maintenance Expenses	EXP ADJ 2 Uncollectible Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i)
35	401	G88900	DsMnt Meas & Reg Stat Eq-Gen						
36	401	G89000	Ds Mnt Meas & Reg Stat Eq-Ind						
37	401	G89100	Ds Mnt Ms & Reg Stat Eq-City G						
38	401	G89200	Dist Maint of Services						
39	401	G89300	Dist Maint Meters & Hse Regs						
			<b>Total Distribution Expenses:</b>		<u>2,754,371</u>	<u>-</u>	<u>2,754,371</u>	<u>-</u>	<u>-</u>
<b>CUSTOMER ACCOUNT EXPENSES</b>									
34	901	901001	Customer Service Mgmt & Admin		37,233	-	37,233	-	-
35	901	901025	Safety Exp-Customer Service		398	-	398	-	-
36	901	901042	Outside Printing-Customer Serv		2,198	-	2,198	-	-
37	901	901201	Mgmt & Administrative - Accoun		18,005	-	18,005	-	-
38	902	902000	Meter Reading		41,591	-	41,591	-	-
39	903	903002	Collection Activities - Gas		15,810	-	15,810	-	-
40	903	903016	Collection Activities - Elec		31,052	-	31,052	-	-
41	903	903022	Cust Serv Accounting - Ele/Gas		331,910	-	331,910	-	-
42	903	903023	Remittance Processing		38,578	-	38,578	-	-
43	903	903028	Credit & Collections		45,004	-	45,004	-	-
44	903	903110	Billing Of Metered Accts-Elec		300,306	-	300,306	-	-
45	903	903147	Banking Fees - JP Morgan		13,618	-	13,618	-	-
46	903	903148	Banking Fees - Regions Bank		227	-	227	-	-
47	903	903150	Rating Agency Fees		8,467	-	8,467	-	-
48	903	903151	Banking Fees - UMB		4,719	-	4,719	-	-
49	904	904300	Uncollectible Acct Exp-Gas		260,396	-	260,396	-	(2,721)
50	905	905023	Building Operations-Cust Accts		5,626	-	5,626	-	-
51	905	905031	General Office Exp-Cust Acct		9	-	9	-	-
52	905	905042	Outages		1,452	-	1,452	-	-
53	905	905998	Experimental Low Inc Prog EDG		24,996	-	24,996	-	-
54			<b>Total Customer Account Expenses:</b>		<u>1,181,593</u>	<u>-</u>	<u>1,181,593</u>	<u>-</u>	<u>(2,721)</u>
<b>CUSTOMER SERVICE AND INFORMATION EXPENSES</b>									
55	907	907101	Customer Service Supervision		19,899	-	19,899	-	-
56	908	908043	Customer Assistance-Cust Serv		28,312	-	28,312	-	-
57	908	908101	Retail Indust Cust Assistance		33,592	-	33,592	-	-
58	908	908106	Retail Commercial Cust Assist		64,152	-	64,152	-	-
59	908	908107	Retail Residential Cust Assist		32,076	-	32,076	-	-
60	908	909241	Info & Instr Ad - Gas - Radio	GL 12-2020	2,803	-	2,803	-	-
61	908	909243	Info & Instr Ad - Gas - Newspp		588	-	588	-	-
62	908	909246	Info & Instr Ad - Gas - Other		6,685	-	6,685	-	-
63			<b>Total Customer Assistance Expenses:</b>		<u>188,107</u>	<u>-</u>	<u>188,107</u>	<u>-</u>	<u>-</u>
<b>SALES EXPENSES</b>									

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					Test Year Ending Balance (e)		Ending Balance (g) = (e) + (f)	Operation and Maintenance Expenses (h)	Uncollectible Expense (i)
64	912	912011	Municipal Activities		425	-	425	-	-
65			<b>Total Sales Expenses:</b>		<b>425</b>	<b>-</b>	<b>425</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>									
66	426	426581	Elect/Gas Pension NnServiceCst		212,302		212,302	-	-
67	426	426585	Elec/Gas OPEB NonServiceCost		47,006		47,006	-	-
68	426	426591	Non Service Cost - Central Empire		-		-	-	-
69	920	920000	Admin & General Salaries - Gas		415,616		415,616	-	-
70	920	920001	EDE Billed Services - PR		(165,088)		(165,088)	-	-
71	920	920101	Mgmt & Admin - Executives		222,428		222,428	-	-
72	920	920102	Mgmt Incentive - LTIP		13,751		13,751	-	-
73	920	920112	LUC BS Labor Allocs		11,080		11,080	-	-
74	920	920201	Mgmt & Admin - Salaries-Acct		(2,530)		(2,530)	-	-
75	920	920261	General Recordsaccounting		(2,937)		(2,937)	-	-
76	920	920301	Mgmt & Admin - Field Safety Ad		1,571		1,571	-	-
77	920	920412	LABS BS Labor Allocs		101,887		101,887	-	-
78	920	920504	Personnel Activi-Lbr Only-Hr		(1,902)		(1,902)	-	-
79	920	920512	LABS CS Labor Allocs		95,491		95,491	-	-
80	920	920601	Mgmt & Admin-General Services		6,771		6,771	-	-
81	920	920615	Purchasing Activities-Gen Serv		4,868		4,868	-	-
82	920	920666	Receive & Deliver Company Mail		1,100		1,100	-	-
83	920	920669	General Service Activities		1,700		1,700	-	-
84	920	920701	Mgmt & Admin-Sal-Other Gen Off		(95)		(95)	-	-
85	920	920703	Reporting Activities - Gen Off		(1,504)		(1,504)	-	-
86	920	920799	Transfer Acct for BU Errors		(1)		(1)	-	-
87	920	920812	CENTRAL Labor Allocs		606,933		606,933	-	-
88	920	920912	LIB Corp US CS Labor Allocs		6,787		6,787	-	-
89	921	921000	Office Supplies & Exp - Gas		15,062		15,062	-	-
90	921	921001	EDE Billed Services - Other		113,321		113,321	-	-
91	921	921011	Conv & Seminars-EDG		7,543		7,543	-	-
92	921	921045	Safety Expenses - EDG		131,941		131,941	-	-
93	921	921075	Telecommunications - EDG		77,869		77,869	-	-
94	921	921102	Mgmt & Admin-Exp-Executives		90,421		90,421	-	-
95	921	921112	LUC Direct Other Allocs -B	<u>GL 12-2020</u>	4,923		4,923	-	-
96	921	921202	Mgmt & Admin-Accounting		474		474	-	-
97	921	921211	Conv & Seminar-Acct		828		828	-	-
98	921	921300	Pcb Oil & Used Oil		481		481	-	-
99	921	921301	Mgmt & Admin - Exp - Field Saf		2,697		2,697	-	-
100	921	921305	Required Certification Expense		225		225	-	-
101	921	921311	Conv & Seminars - Envir&Safety		25		25	-	-
102	921	921325	Misc Environmental Expenses		765		765	-	-
103	921	921402	Return Postage		6		6	-	-

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					Test Year Ending Balance		Ending Balance	Operation and Maintenance Expenses	Uncollectible Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) +(f)	(h)	(i)
104	921	921403	Offsite Expenses		219		219	-	-
105	921	921411	Conv & Seminar-Computer Serv		209		209	-	-
106	921	921412	LABS Direct Other Allocs -B		10,918		10,918	-	-
107	921	921449	Mgmt & Admin Exp - Info Serv		93		93	-	-
108	921	921469	Hardware Purchases		379		379	-	-
109	921	921470	Hardware Maintenance		2,649		2,649	-	-
110	921	921471	Software Purchases		172		172	-	-
111	921	921473	Data Processing Supplies		734		734	-	-
112	920	921474	Software Maintenance		68,572		68,572	-	-
113	920	921475	Telecommunications		1,097		1,097	-	-
114	920	921502	Mgmt & Administrative - Exp-Hr		628		628	-	-
115	921	921512	LABS Direct Other Allocs -C		28,126		28,126	-	-
116	921	921602	Mgmt & Admin-Exp		501		501	-	-
117	921	921603	General Office Matrls & Sup		724		724	-	-
118	921	921648	Utilities		530		530	-	-
119	921	921654	Printing Expenses		578		578	-	-
120	921	921667	Rec & Del Company Mail - Exp		1,315		1,315	-	-
121	921	921702	Mgmt & Admin - Expenses		1,561		1,561	-	-
122	921	921705	Regulatory Applications - Exp		500		500	-	-
123	921	921712	Education Expense		19		19	-	-
124	921	921717	Employee Clothing		11,642		11,642	-	-
125	921	921775	General Services Supplies		525		525	-	-
126	921	921776	Microcomputer Supplies		36		36	-	-
127	921	921812	CENTRAL Other Allocs		41,271		41,271	-	-
128	921	921912	LIB Corp US Dirct Othr Alloc-C		196		196	-	-
129	922	922198	LUC Direct Other Capitalzd-B		(1,579)		(1,579)	-	-
130	922	922199	LUC CAN BS Alloc Capitalized		(29,094)		(29,094)	-	-
131	922	922299	APUC Corp CS Alloc Capitalized		(86,338)		(86,338)	-	-
132	922	922498	LABS Direct Other Capitalzd-B		(3,503)		(3,503)	-	-
133	922	922499	LABS BS Capitalized		(75,036)		(75,036)	-	-
134	922	922506	Services for Labs (Labs US) GP	GL 12-2020	375		375	-	-
135	922	922598	LABS Direct Other Capitalzd-C		(9,023)		(9,023)	-	-
136	922	922599	LABS CAN CS Allocs Capitalized		(96,099)		(96,099)	-	-
137	922	922699	LABS US BS Capitalized		(6,971)		(6,971)	-	-
138	922	922700	Services for Central 8883		4,577		4,577	-	-
139	922	922708	Services for Mid States 8850		35,426		35,426	-	-
140	922	922798	LABS US Direct Othr Capitalz-C		(4)		(4)	-	-
141	922	922799	LABS US CS Capitalized		(16,427)		(16,427)	-	-
142	922	922899	Central Allocs Capitalized		(387,493)		(387,493)	-	-
143	922	922998	Lib Corp Direct Othr Capitalzd		(63)		(63)	-	-
144	922	922999	Liberty Corp US CS Capitalized		(24,241)		(24,241)	-	-
145	923	923045	Outside Services		4,496		4,496	-	-

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					Test Year Ending Balance		Ending Balance	Operation and Maintenance Expenses	Uncollectible Expense
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) + (f)	(h)	(i)
146	923	923046	Outside Services - EDG Only		188,396		188,396	-	-
147	923	923110	LUC BS Indirect Allocs		79,613		79,613	-	-
148	923	923210	APUC CS Indirect Allocs		269,134		269,134	-	-
149	923	923410	LABS CAN BS Indirect Allocs		132,016		132,016	-	-
150	923	923510	LABS CAN CS Indirect Allocs		204,070		204,070	-	-
151	923	923610	LABS US BS Indirect Allocs		21,729		21,729	-	-
152	923	923710	LABS US CS Indirect Allocs		51,207		51,207	-	-
153	923	923810	CENTRAL Indirect Allocs		412,257		412,257	-	-
154	923	923910	LIB Corp US CS Indirect Allocs		68,778		68,778	-	-
155	924	924000	Property Insurance		8,905		8,905	-	-
156	925	925300	Injuries & Damages - EDG		77,507		77,507	-	-
157	925	925301	Workmans Comp - Gas		45,724		45,724	-	-
158	926	926000	Benefits Contra Account		(20,835)		(20,835)	-	-
159	926	926147	FAS87 Reg Asset Amort Exp		(89,766)		(89,766)	-	-
160	926	926148	FAS87 Pens - Elec/Gas (GAAP)		260,048		260,048	-	-
161	926	926149	FAS87 Pens - Reg Asset Amort. (5yr)		-		-	-	-
162	926	926150	Service Cost - Central Empire		-		-	-	-
163	926	926201	Dental Plan		(11,271)		(11,271)	-	-
164	926	926202	Vision Plan		(303)		(303)	-	-
165	926	926203	EDG Long-Term Disability		(185)		(185)	-	-
166	926	926215	Comp Exp Employee Stk Purch		2,288		2,288	-	-
167	926	926216	Employee Information		63		63	-	-
168	926	926217	Flowers		15		15	-	-
169	926	926218	Coffeeroom Supplies		8,666		8,666	-	-
170	926	926219	Other Employee Benefits		4,071		4,071	-	-
171	926	926222	Group Life Insurance		(27,830)		(27,830)	-	-
172	926	926227	Acc Death & Dismemb - Benefit		(2,804)		(2,804)	-	-
173	926	926326	FAS106 OPEB - Reg Amortization	GL 12-2020					
173	926	926327	FAS106 HC - Reg Asst Accum. Exp		250,287		250,287	-	-
174	926	926328	FAS106 HC - Reg Asst Amort Exp		203,023		203,023	-	-
175	926	926329	FAS106 HC - Elec/Gas (GAAP)		514,230		514,230	-	-
176	926	926330	Healthcare - Electric/Gas		-		-	-	-
177	926	926555	401K - Electric/Gas		134,676		134,676	-	-
178	926	926XXX	Employee Disability Plan Exp					-	-
179	926	926XX1	Accident Insurance					-	-
180	928	928000	Regulatory Commission Exp-Corp		123,091		123,091	-	-
181	929	929000	Duplicate Charges Credit		(6,681)		(6,681)	-	-
182	930	930210	Industry Association Dues		762		762	-	-
183	930	930219	E.D. Association Dues		1,800		1,800	-	-
184	930	930220	Dir-Stkhldr & Oth Investor Exp		18,219		18,219	-	-
185	930	930248	Chamber Of Commerce Dues		2,583		2,583	-	-
186	930	930299	Invest Adv Srv - Acquisition		709		709	-	-

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	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) +(f)	(h)	(i)
187	931	931026	Equipment Rental-Bld Serv		87		87	-	-
188	931	931280	Rents-Corp		665		665	-	-
189	931	931281	Building Rental		29,739		29,739	-	-
190	932	932000	Maintenance of General Plant					-	-
190			<b>Total Administrative &amp; General Expenses:</b>		4,458,693	-	4,458,693	-	-
191			<b>Total Operation and Maintenance Expenses:</b>	Schedule 6	\$ 21,995,859	\$ -	\$ 21,995,859	\$ -	\$ (2,721)

**Source:** See reference column (d). ck to FERC \$ (709) ck to Sch 5 IS \$ 21,995,859 Check - -

**Purpose:** To present the operating and maintenance expense amounts for the test year. off w/FERC appears there was a late entry \$ 21,995,151 \$ 708

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					Customer Payment Fees (j)	Amort. Reg. Assets Liabilities (k)	Rate Case Expense (l)	Acquisition Costs (m)	Insurance Premiums (n)	Injuries and Damages (o)
1	401	G80400	Natural Gas City Gate Purchase	GL 12-2020						
2	401	G80501	Cost of Unbilled Revenue							
3	401	G80510	Purchased Gas Cost Adjustments							
4	401	G80520	Financial Gas Cost Adj							
5	401	G80810	Gas Withdrawn From Storage Db							
6	401	G80820	Gas Delivered to Storage Cr							
7	401	G81300	Other Gas Supply Expenses							
					-	-	-	-	-	-
<b>TRANSMISSION EXPENSE</b>										
8	401	G85600	Trans Mains Expense		\$ -		\$ -	\$ -	\$ -	\$ -
9	401	G85601	Electric Bills - Rectifiers		-		-	-	-	-
10	401	G85610	Trans ROW Clearing GR-2009-0434		-		-	-	-	-
11			<b>Total Transmission Expenses:</b>		-	-	-	-	-	-
<b>MAINTENANCE EXPENSE</b>										
12	402	G87000	Operation supervision and engineering		-		-	-	-	-
13	402	G88700	Perf UG Distrib Line Maint-Gas							
14	402	G88900	DsMnt Meas & Reg Stat Eq-Gen							
15	402	G89000	Ds Mnt Meas & Reg Stat Eq-Ind							
16	402	G89100	Ds Mnt Ms & Reg Stat Eq-City G							
17	402	G89200	Dist Maint of Services							
18	402	G89300	Dist Maint Meters & Hse Regs							
19	932	935024	Building & Grounds Maintenance		-		-	-	-	-
20	932	935026	Building Maintenance		-		-	-	-	-
21	932	935346	Furniture Maintenance		-		-	-	-	-
22	932	935520	Telephone Expenses-Telecomm		-		-	-	-	-
23			<b>Total Maintenance Expense:</b>		-	-	-	-	-	-
<b>DISTRIBUTION EXPENSES</b>										
24	401	G87400	Oper/Inspect UG Dist Mains-Gas		-		-	-	-	-
25	401	G87401	Perf Distrib Main Locates-Gas		-		-	-	-	-
26	401	G87402	Routine Leak Surv Mains & Svcs		-		-	-	-	-
27	401	G87500	Dist Meas & Reg Stat-General		-		-	-	-	-
28	401	G87700	Dist Meas & Reg Stat-City Gate		-		-	-	-	-
29	401	G87800	Oper/Insp Mtrs Collect DataGas		-		-	-	-	-
30	401	G87801	Perf Connects/Discon/Recon-Gas		-		-	-	-	-
31	401	G87900	Dist Customer Installations		-		-	-	-	-
32	401	G88000	Dist Ops Other Expense	GL 12-2020	-		-	-	-	-
33	401	G88001	Co Used Gas O&M Offset		-		-	-	-	-
34	401	G88700	Perf UG Distrib Line Maint-Gas		-		-	-	-	-

The Empire District Gas Company  
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WP 6.2 - Operation and Maintenance Expense

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 3 Customer Payment Fees	EXP ADJ 4 Amort. Reg. Assets Liabilities	EXP ADJ 5 Rate Case Expense	EXP ADJ 6 Acquisition Costs	EXP ADJ 7 Insurance Premiums	EXP ADJ 8 Injuries and Damages
	(a)	(b)	(c)	(d)	(j)	(k)	(l)	(m)	(n)	(o)
35	401	G88900	DsMnt Meas & Reg Stat Eq-Gen							
36	401	G89000	Ds Mnt Meas & Reg Stat Eq-Ind							
37	401	G89100	Ds Mnt Ms & Reg Stat Eq-City G							
38	401	G89200	Dist Maint of Services							
39	401	G89300	Dist Maint Meters & Hse Regs							
<b>Total Distribution Expenses:</b>					-	-	-	-	-	-
<b>CUSTOMER ACCOUNT EXPENSES</b>										
34	901	901001	Customer Service Mgmt & Admin		-		-	-	-	-
35	901	901025	Safety Exp-Customer Service		-		-	-	-	-
36	901	901042	Outside Printing-Customer Serv		-		-	-	-	-
37	901	901201	Mgmt & Administrative - Accoun		-		-	-	-	-
38	902	902000	Meter Reading		-		-	-	-	-
39	903	903002	Collection Activities - Gas		-		-	-	-	-
40	903	903016	Collection Activities - Elec		-		-	-	-	-
41	903	903022	Cust Serv Accounting - Ele/Gas		-		-	-	-	-
42	903	903023	Remittance Processing		-		-	-	-	-
43	903	903028	Credit & Collections		-		-	-	-	-
44	903	903110	Billing Of Metered Accts-Elec		4,839		-	-	-	-
45	903	903147	Banking Fees - JP Morgan		-		-	-	-	-
46	903	903148	Banking Fees - Regions Bank		-		-	-	-	-
47	903	903150	Rating Agency Fees		-		-	-	-	-
48	903	903151	Banking Fees - UMB		-		-	-	-	-
49	904	904300	Uncollectible Acct Exp-Gas		-		-	-	-	-
50	905	905023	Building Operations-Cust Accts		-		-	-	-	-
51	905	905031	General Office Exp-Cust Acct		-		-	-	-	-
52	905	905042	Outages		-		-	-	-	-
53	905	905998	Experimental Low Inc Prog EDG		-	-	-	-	-	-
54	<b>Total Customer Account Expenses:</b>				4,839	-	-	-	-	-
<b>CUSTOMER SERVICE AND INFORMATION EXPENSES</b>										
55	907	907101	Customer Service Supervision		-		-	-	-	-
56	908	908043	Customer Assistance-Cust Serv		-	164,147	-	-	-	-
57	908	908101	Retail Indust Cust Assistance		-		-	-	-	-
58	908	908106	Retail Commercial Cust Assist		-		-	-	-	-
59	908	908107	Retail Residential Cust Assist		-		-	-	-	-
60	908	909241	Info & Instr Ad - Gas - Radio	GL 12-2020	-		-	-	-	-
61	908	909243	Info & Instr Ad - Gas - Newspp		-	-	-	-	-	-
62	908	909246	Info & Instr Ad - Gas - Other		-	-	-	-	-	-
63	<b>Total Customer Assistance Expenses:</b>				-	164,147	-	-	-	-
<b>SALES EXPENSES</b>										



The Empire District Gas Company  
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Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 3	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 7	EXP ADJ 8
					Customer Payment Fees (j)	Amort. Reg. Assets Liabilities (k)	Rate Case Expense (l)	Acquisition Costs (m)	Insurance Premiums (n)	Injuries and Damages (o)
64	912	912011	Municipal Activities		-	-	-	-	-	-
65			<b>Total Sales Expenses:</b>		-	-	-	-	-	-
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>										
66	426	426581	Elect/Gas Pension NnServiceCst		-	-	-	-	-	-
67	426	426585	Elec/Gas OPEB NonServiceCost		-	-	-	-	-	-
68	426	426591	Non Service Cost - Central Empire		-	-	-	-	-	-
69	920	920000	Admin & General Salaries - Gas		-	-	-	-	-	-
70	920	920001	EDE Billed Services - PR		-	-	-	-	-	-
71	920	920101	Mgmt & Admin - Executives		-	-	-	-	-	-
72	920	920102	Mgmt Incentive - LTIP		-	-	-	-	-	-
73	920	920112	LUC BS Labor Allocs		-	-	-	-	-	-
74	920	920201	Mgmt & Admin - Salaries-Acct		-	-	-	-	-	-
75	920	920261	General Recordsaccounting		-	-	-	-	-	-
76	920	920301	Mgmt & Admin - Field Safety Ad		-	-	-	-	-	-
77	920	920412	LABS BS Labor Allocs		-	-	-	-	-	-
78	920	920504	Personnel Activi-Lbr Only-Hr		-	-	-	-	-	-
79	920	920512	LABS CS Labor Allocs		-	-	-	-	-	-
80	920	920601	Mgmt & Admin-General Services		-	-	-	-	-	-
81	920	920615	Purchasing Activities-Gen Serv		-	-	-	-	-	-
82	920	920666	Receive & Deliver Company Mail		-	-	-	-	-	-
83	920	920669	General Service Activities		-	-	-	-	-	-
84	920	920701	Mgmt & Admin-Sal-Other Gen Off		-	-	-	-	-	-
85	920	920703	Reporting Activities - Gen Off		-	-	-	-	-	-
86	920	920799	Transfer Acct for BU Errors		-	-	-	-	-	-
87	920	920812	CENTRAL Labor Allocs		-	-	-	-	-	-
88	920	920912	LIB Corp US CS Labor Allocs		-	-	-	-	-	-
89	921	921000	Office Supplies & Exp - Gas		-	-	-	-	-	-
90	921	921001	EDE Billed Services - Other		-	-	-	-	-	-
91	921	921011	Conv & Seminars-EDG		-	-	-	-	-	-
92	921	921045	Safety Expenses - EDG		-	-	-	-	-	-
93	921	921075	Telecommunications - EDG		-	-	-	-	-	-
94	921	921102	Mgmt & Admin-Exp-Executives		-	-	-	-	-	-
95	921	921112	LUC Direct Other Allocs -B	GL 12-2020	-	-	-	-	-	-
96	921	921202	Mgmt & Admin-Accounting		-	-	-	-	-	-
97	921	921211	Conv & Seminar-Acct		-	-	-	-	-	-
98	921	921300	Pcb Oil & Used Oil		-	-	-	-	-	-
99	921	921301	Mgmt & Admin - Exp - Field Saf		-	-	-	-	-	-
100	921	921305	Required Certification Expense		-	-	-	-	-	-
101	921	921311	Conv & Seminars - Envir&Safety		-	-	-	-	-	-
102	921	921325	Misc Environmental Expenses		-	-	-	-	-	-
103	921	921402	Return Postage		-	-	-	-	-	-

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Line No.	FERC	GL Account	Description	Reference	EXP ADJ 3	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 7	EXP ADJ 8
					Customer Payment Fees	Amort. Reg. Assets Liabilities	Rate Case Expense	Acquisition Costs	Insurance Premiums	Injuries and Damages
	(a)	(b)	(c)	(d)	(j)	(k)	(l)	(m)	(n)	(o)
104	921	921403	Offsite Expenses		-		-	-	-	-
105	921	921411	Conv & Seminar-Computer Serv		-		-	-	-	-
106	921	921412	LABS Direct Other Allocs -B		-		-	-	-	-
107	921	921449	Mgmt & Admin Exp - Info Serv		-		-	-	-	-
108	921	921469	Hardware Purchases		-		-	-	-	-
109	921	921470	Hardware Maintenance		-		-	-	-	-
110	921	921471	Software Purchases		-		-	-	-	-
111	921	921473	Data Processing Supplies		-		-	-	-	-
112	920	921474	Software Maintenance		-		-	-	-	-
113	920	921475	Telecommunications		-		-	-	-	-
114	920	921502	Mgmt & Administrative - Exp-Hr		-		-	-	-	-
115	921	921512	LABS Direct Other Allocs -C		-		-	-	-	-
116	921	921602	Mgmt & Admin-Exp		-		-	-	-	-
117	921	921603	General Office Matrls & Sup		-		-	-	-	-
118	921	921648	Utilities		-		-	-	-	-
119	921	921654	Printing Expenses		-		-	-	-	-
120	921	921667	Rec & Del Company Mail - Exp		-		-	-	-	-
121	921	921702	Mgmt & Admin - Expenses		-		-	-	-	-
122	921	921705	Regulatory Applications - Exp		-		-	-	-	-
123	921	921712	Education Expense		-		-	-	-	-
124	921	921717	Employee Clothing		-		-	-	-	-
125	921	921775	General Services Supplies		-		-	-	-	-
126	921	921776	Microcomputer Supplies		-		-	-	-	-
127	921	921812	CENTRAL Other Allocs		-		-	-	-	-
128	921	921912	LIB Corp US Dirct Othr Alloc-C		-		-	-	-	-
129	922	922198	LUC Direct Other Capitalzd-B		-		-	-	-	-
130	922	922199	LUC CAN BS Alloc Capitalized		-		-	-	-	-
131	922	922299	APUC Corp CS Alloc Capitalized		-		-	-	-	-
132	922	922498	LABS Direct Other Capitalzd-B		-		-	-	-	-
133	922	922499	LABS BS Capitalized		-		-	-	-	-
134	922	922506	Services for Labs (Labs US) GP	GL 12-2020	-		-	-	-	-
135	922	922598	LABS Direct Other Capitalzd-C		-		-	-	-	-
136	922	922599	LABS CAN CS Allocs Capitalized		-		-	-	-	-
137	922	922699	LABS US BS Capitalized		-		-	-	-	-
138	922	922700	Services for Central 8883		-		-	-	-	-
139	922	922708	Services for Mid States 8850		-		-	-	-	-
140	922	922798	LABS US Direct Othr Capitalz-C		-		-	-	-	-
141	922	922799	LABS US CS Capitalized		-		-	-	-	-
142	922	922899	Central Allocs Capitalized		-		-	-	-	-
143	922	922998	Lib Corp Direct Othr Capitalzd		-		-	-	-	-
144	922	922999	Liberty Corp US CS Capitalized		-		-	-	-	-
145	923	923045	Outside Services		-		-	-	-	-

The Empire District Gas Company  
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WP 6.2 - Operation and Maintenance Expense

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 3	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 7	EXP ADJ 8
					Customer Payment Fees	Amort. Reg. Assets Liabilities	Rate Case Expense	Acquisition Costs	Insurance Premiums	Injuries and Damages
(a)	(b)	(c)	(d)	(j)	(k)	(l)	(m)	(n)	(o)	
146	923	923046	Outside Services - EDG Only		-		-	-		-
147	923	923110	LUC BS Indirect Allocs		-		-	-		-
148	923	923210	APUC CS Indirect Allocs		-		-	-		-
149	923	923410	LABS CAN BS Indirect Allocs		-		-	-		-
150	923	923510	LABS CAN CS Indirect Allocs		-		-	-		-
151	923	923610	LABS US BS Indirect Allocs		-		-	-		-
152	923	923710	LABS US CS Indirect Allocs		-		-	-		-
153	923	923810	CENTRAL Indirect Allocs		-		-	-		-
154	923	923910	LIB Corp US CS Indirect Allocs		-		-	-		-
155	924	924000	Property Insurance		-		-	-	857	-
156	925	925300	Injuries & Damages - EDG		-		-	-	-	179,400
157	925	925301	Workmans Comp - Gas		-		-	-	-	13,535
158	926	926000	Benefits Contra Account		-		-	-	-	-
159	926	926147	FAS87 Reg Asset Amort Exp		-		-	-	-	-
160	926	926148	FAS87 Pens - Elec/Gas (GAAP)		-		-	-	-	-
161	926	926149	FAS87 Pens - Reg Asset Amort. (5yr)		-		-	-	-	-
162	926	926150	Service Cost - Central Empire		-		-	-	-	-
163	926	926201	Dental Plan		-		-	-	-	-
164	926	926202	Vision Plan		-		-	-	-	-
165	926	926203	EDG Long-Term Disability		-		-	-	-	-
166	926	926215	Comp Exp Employee Stk Purch		-		-	-	-	-
167	926	926216	Employee Information		-		-	-	-	-
168	926	926217	Flowers		-		-	-	-	-
169	926	926218	Coffeeroom Supplies		-		-	-	-	-
170	926	926219	Other Employee Benefits		-		-	-	-	-
171	926	926222	Group Life Insurance		-		-	-	-	-
172	926	926227	Acc Death & Dismemb - Benefit		-		-	-	-	-
173	926	926326	FAS106 OPEB - Reg Amortization	GL 12-2020	-		-	-	-	-
173	926	926327	FAS106 HC - Reg Asst Accum. Exp		-		-	-	-	-
174	926	926328	FAS106 HC - Reg Asst Amort Exp		-		-	-	-	-
175	926	926329	FAS106 HC - Elec/Gas (GAAP)		-		-	-	-	-
176	926	926330	Healthcare - Electric/Gas		-		-	-	-	-
177	926	926555	401K - Electric/Gas		-		-	-	-	-
178	926	926XXX	Employee Disability Plan Exp		-		-	-	-	-
179	926	926XX1	Accident Insurance		-		-	-	-	-
180	928	928000	Regulatory Commission Exp-Corp		-		252,821	-	-	-
181	929	929000	Duplicate Charges Credit		-		-	-	-	-
182	930	930210	Industry Association Dues		-		-	-	-	-
183	930	930219	E.D. Association Dues		-		-	-	-	-
184	930	930220	Dir-Stkhldr & Oth Investor Exp		-		-	-	-	-
185	930	930248	Chamber Of Commerce Dues		-		-	-	-	-
186	930	930299	Invest Adv Srv - Acquisition		-		-	(709)	-	-

**The Empire District Gas Company**  
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Line No.	FERC	GL Account	Description	Reference	EXP ADJ 3	EXP ADJ 4	EXP ADJ 5	EXP ADJ 6	EXP ADJ 7	EXP ADJ 8
					Customer Payment Fees	Amort. Reg. Assets Liabilities	Rate Case Expense	Acquisition Costs	Insurance Premiums	Injuries and Damages
	(a)	(b)	(c)	(d)	(j)	(k)	(l)	(m)	(n)	(o)
187	931	931026	Equipment Rental-Bld Serv		-		-	-	-	-
188	931	931280	Rents-Corp		-		-	-	-	-
189	931	931281	Building Rental		-		-	-	-	-
190	932	932000	Maintenance of General Plant							
190			<b>Total Administrative &amp; General Expenses:</b>		-	-	252,821	(709)	857	192,935
191			<b>Total Operation and Maintenance Expenses:</b>	Schedule 6	\$ 4,839	\$ 164,147	\$ 252,821	\$ (709)	\$ 857	\$ 192,935
					\$ -	-	-	-	-	-

**Source:** See reference column (d).

ck to FERC

**Purpose:** To present the operating and maintenance expense amounts for the test year.

The Empire District Gas Company  
Test Year Ending December 31, 2020  
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WP 6.2 - Operation and Maintenance Expense

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 17	EXP ADJ 19
					Payroll Expense (p)	Employee Benefits (q)	Regulatory Commission Expense (r)	Pension/OPEB Expense (s)	Remove PGA Expense (t)
1	401	G80400	Natural Gas City Gate Purchase	GL 12-2020					(12,731,741)
2	401	G80501	Cost of Unbilled Revenue						(405,542)
3	401	G80510	Purchased Gas Cost Adjustments						1,252,613
4	401	G80520	Financial Gas Cost Adj						161,645
5	401	G80810	Gas Withdrawn From Storage Db						(3,419,832)
6	401	G80820	Gas Delivered to Storage Cr						2,928,431
7	401	G81300	Other Gas Supply Expenses						
					-	-	-	-	(12,214,427)
<b>TRANSMISSION EXPENSE</b>									
8	401	G85600	Trans Mains Expense		\$ 8,243	\$ -	\$ -	\$ -	\$ -
9	401	G85601	Electric Bills - Rectifiers		-	-	-	-	-
10	401	G85610	Trans ROW Clearing GR-2009-0434		3,043	-	-	-	-
11			<b>Total Transmission Expenses:</b>		11,286	-	-	-	-
<b>MAINTENANCE EXPENSE</b>									
12	402	G87000	Operation supervision and engineering			-	-	-	
13	402	G88700	Perf UG Distrib Line Maint-Gas						
14	402	G88900	DsMnt Meas & Reg Stat Eq-Gen						
15	402	G89000	Ds Mnt Meas & Reg Stat Eq-Ind						
16	402	G89100	Ds Mnt Ms & Reg Stat Eq-City G						
17	402	G89200	Dist Maint of Services						
18	402	G89300	Dist Maint Meters & Hse Regs						
19	932	935024	Building & Grounds Maintenance		(8)	-	-	-	
20	932	935026	Building Maintenance		-	-	-	-	
21	932	935346	Furniture Maintenance		-	-	-	-	
22	932	935520	Telephone Expenses-Telecomm		-	-	-	-	
23			<b>Total Maintenance Expense:</b>		(8)	-	-	-	-
<b>DISTRIBUTION EXPENSES</b>									
24	401	G87400	Oper/Inspect UG Dist Mains-Gas		44,061	-	-	-	-
25	401	G87401	Perf Distrib Main Locates-Gas		106,485	-	-	-	-
26	401	G87402	Routine Leak Surv Mains & Svcs		14,923	-	-	-	-
27	401	G87500	Dist Meas & Reg Stat-General		19,030	-	-	-	-
28	401	G87700	Dist Meas & Reg Stat-City Gate		4,618	-	-	-	-
29	401	G87800	Oper/Insp Mtrs Collect DataGas		59,259	-	-	-	-
30	401	G87801	Perf Connects/Discon/Recon-Gas		84,413	-	-	-	-
31	401	G87900	Dist Customer Installations		64,888	-	-	-	-
32	401	G88000	Dist Ops Other Expense	GL 12-2020	32,969	-	-	-	-
33	401	G88001	Co Used Gas O&M Offset		-	-	-	-	-
34	401	G88700	Perf UG Distrib Line Maint-Gas		81,879	-	-	-	-

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WP 6.2 - Operation and Maintenance Expense

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 17	EXP ADJ 19
					Payroll Expense	Employee Benefits	Regulatory Commission Expense	Pension/OPEB Expense	Remove PGA Expense
	(a)	(b)	(c)	(d)	(p)	(q)	(r)	(s)	(t)
35	401	G88900	DsMnt Meas & Reg Stat Eq-Gen		12,128				
36	401	G89000	Ds Mnt Meas & Reg Stat Eq-Ind		14,213				
37	401	G89100	Ds Mnt Ms & Reg Stat Eq-City G		22				
38	401	G89200	Dist Maint of Services		12,357				
39	401	G89300	Dist Maint Meters & Hse Regs		72				
			<b>Total Distribution Expenses:</b>		<b>551,316</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CUSTOMER ACCOUNT EXPENSES</b>									
34	901	901001	Customer Service Mgmt & Admin		-	-	-	-	-
35	901	901025	Safety Exp-Customer Service		-	-	-	-	-
36	901	901042	Outside Printing-Customer Serv		-	-	-	-	-
37	901	901201	Mgmt & Administrative - Accoun		-	-	-	-	-
38	902	902000	Meter Reading		128	-	-	-	-
39	903	903002	Collection Activities - Gas		-	-	-	-	-
40	903	903016	Collection Activities - Elec		-	-	-	-	-
41	903	903022	Cust Serv Accounting - Ele/Gas		-	-	-	-	-
42	903	903023	Remittance Processing		-	-	-	-	-
43	903	903028	Credit & Collections		-	-	-	-	-
44	903	903110	Billing Of Metered Accts-Elec		-	-	-	-	-
45	903	903147	Banking Fees - JP Morgan		-	-	-	-	-
46	903	903148	Banking Fees - Regions Bank		-	-	-	-	-
47	903	903150	Rating Agency Fees		-	-	-	-	-
48	903	903151	Banking Fees - UMB		-	-	-	-	-
49	904	904300	Uncollectible Acct Exp-Gas		-	-	-	-	-
50	905	905023	Building Operations-Cust Accts		-	-	-	-	-
51	905	905031	General Office Exp-Cust Acct		-	-	-	-	-
52	905	905042	Outages		-	-	-	-	-
53	905	905998	Experimental Low Inc Prog EDG		-	-	-	-	-
54			<b>Total Customer Account Expenses:</b>		<b>128</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CUSTOMER SERVICE AND INFORMATION EXPENSES</b>									
55	907	907101	Customer Service Supervision		-	-	-	-	-
56	908	908043	Customer Assistance-Cust Serv		-	-	-	-	-
57	908	908101	Retail Indust Cust Assistance		6,929	-	-	-	-
58	908	908106	Retail Commercial Cust Assist		13,858	-	-	-	-
59	908	908107	Retail Residential Cust Assist		6,929	-	-	-	-
60	908	909241	Info & Instr Ad - Gas - Radio	GL 12-2020	-	-	-	-	-
61	908	909243	Info & Instr Ad - Gas - Newsp		-	-	-	-	-
62	908	909246	Info & Instr Ad - Gas - Other		-	-	-	-	-
63			<b>Total Customer Assistance Expenses:</b>		<b>27,716</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SALES EXPENSES</b>									

The Empire District Gas Company  
Test Year Ending December 31, 2020  
GR-2021-0320  
WP 6.2 - Operation and Maintenance Expense

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 17	EXP ADJ 19
					Payroll Expense	Employee Benefits	Regulatory Commission Expense	Pension/OPEB Expense	Remove PGA Expense
	(a)	(b)	(c)	(d)	(p)	(q)	(r)	(s)	(t)
64	912	912011	Municipal Activities		-	-	-	-	-
65			<b>Total Sales Expenses:</b>		-	-	-	-	-
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>									
66	426	426581	Elect/Gas Pension NnServiceCst		-	-	-	341,910	-
67	426	426585	Elec/Gas OPEB NonServiceCost		-	-	-	6,354	-
68	426	426591	Non Service Cost - Central Empire		-	-	-	12,239	-
69	920	920000	Admin & General Salaries - Gas		86,911	-	-	-	-
70	920	920001	EDE Billed Services - PR		(35,662)	-	-	-	-
71	920	920101	Mgmt & Admin - Executives		46,356	-	-	-	-
72	920	920102	Mgmt Incentive - LTIP		-	-	-	-	-
73	920	920112	LUC BS Labor Allocs		-	-	-	-	-
74	920	920201	Mgmt & Admin - Salaries-Acct		-	-	-	-	-
75	920	920261	General Recordsaccounting		-	-	-	-	-
76	920	920301	Mgmt & Admin - Field Safety Ad		222	-	-	-	-
77	920	920412	LABS BS Labor Allocs		-	-	-	-	-
78	920	920504	Personnel Activi-Lbr Only-Hr		-	-	-	-	-
79	920	920512	LABS CS Labor Allocs		-	-	-	-	-
80	920	920601	Mgmt & Admin-General Services		-	-	-	-	-
81	920	920615	Purchasing Activities-Gen Serv		-	-	-	-	-
82	920	920666	Receive & Deliver Company Mail		-	-	-	-	-
83	920	920669	General Service Activities		-	-	-	-	-
84	920	920701	Mgmt & Admin-Sal-Other Gen Off		-	-	-	-	-
85	920	920703	Reporting Activities - Gen Off		-	-	-	-	-
86	920	920799	Transfer Acct for BU Errors		-	-	-	-	-
87	920	920812	CENTRAL Labor Allocs		117,453	-	-	-	-
88	920	920912	LIB Corp US CS Labor Allocs		-	-	-	-	-
89	921	921000	Office Supplies & Exp - Gas		-	-	-	-	-
90	921	921001	EDE Billed Services - Other		-	-	-	-	-
91	921	921011	Conv & Seminars-EDG		-	-	-	-	-
92	921	921045	Safety Expenses - EDG		-	-	-	-	-
93	921	921075	Telecommunications - EDG		-	-	-	-	-
94	921	921102	Mgmt & Admin-Exp-Executives		-	-	-	-	-
95	921	921112	LUC Direct Other Allocs -B	GL 12-2020	-	-	-	-	-
96	921	921202	Mgmt & Admin-Accounting		-	-	-	-	-
97	921	921211	Conv & Seminar-Acct		-	-	-	-	-
98	921	921300	Pcb Oil & Used Oil		-	-	-	-	-
99	921	921301	Mgmt & Admin - Exp - Field Saf		-	-	-	-	-
100	921	921305	Required Certification Expense		-	-	-	-	-
101	921	921311	Conv & Seminars - Envir&Safety		-	-	-	-	-
102	921	921325	Misc Environmental Expenses		-	-	-	-	-
103	921	921402	Return Postage		-	-	-	-	-

The Empire District Gas Company  
Test Year Ending December 31, 2020  
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WP 6.2 - Operation and Maintenance Expense

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 17	EXP ADJ 19
					Payroll Expense	Employee Benefits	Regulatory Commission Expense	Pension/OPEB Expense	Remove PGA Expense
	(a)	(b)	(c)	(d)	(p)	(q)	(r)	(s)	(t)
104	921	921403	Offsite Expenses		-	-	-	-	-
105	921	921411	Conv & Seminar-Computer Serv		-	-	-	-	-
106	921	921412	LABS Direct Other Allocs -B		-	-	-	-	-
107	921	921449	Mgmt & Admin Exp - Info Serv		-	-	-	-	-
108	921	921469	Hardware Purchases		-	-	-	-	-
109	921	921470	Hardware Maintenance		-	-	-	-	-
110	921	921471	Software Purchases		-	-	-	-	-
111	921	921473	Data Processing Supplies		-	-	-	-	-
112	920	921474	Software Maintenance		-	-	-	-	-
113	920	921475	Telecommunications		-	-	-	-	-
114	920	921502	Mgmt & Administrative - Exp-Hr		-	-	-	-	-
115	921	921512	LABS Direct Other Allocs -C		-	-	-	-	-
116	921	921602	Mgmt & Admin-Exp		-	-	-	-	-
117	921	921603	General Office Matrls & Sup		-	-	-	-	-
118	921	921648	Utilities		-	-	-	-	-
119	921	921654	Printing Expenses		-	-	-	-	-
120	921	921667	Rec & Del Company Mail - Exp		-	-	-	-	-
121	921	921702	Mgmt & Admin - Expenses		-	-	-	-	-
122	921	921705	Regulatory Applications - Exp		-	-	-	-	-
123	921	921712	Education Expense		-	-	-	-	-
124	921	921717	Employee Clothing		-	-	-	-	-
125	921	921775	General Services Supplies		-	-	-	-	-
126	921	921776	Microcomputer Supplies		-	-	-	-	-
127	921	921812	CENTRAL Other Allocs		-	-	-	-	-
128	921	921912	LIB Corp US Dirct Othr Alloc-C		-	-	-	-	-
129	922	922198	LUC Direct Other Capitalzd-B		-	-	-	-	-
130	922	922199	LUC CAN BS Alloc Capitalized		(768)	-	-	-	-
131	922	922299	APUC Corp CS Alloc Capitalized		-	-	-	-	-
132	922	922498	LABS Direct Other Capitalzd-B		-	-	-	-	-
133	922	922499	LABS BS Capitalized		(7,061)	-	-	-	-
134	922	922506	Services for Labs (Labs US) GP	GL 12-2020	81	-	-	-	-
135	922	922598	LABS Direct Other Capitalzd-C		-	-	-	-	-
136	922	922599	LABS CAN CS Allocs Capitalized		(6,617)	-	-	-	-
137	922	922699	LABS US BS Capitalized		-	-	-	-	-
138	922	922700	Services for Central 8883		3,455	-	-	-	-
139	922	922708	Services for Mid States 8850		(3,558)	-	-	-	-
140	922	922798	LABS US Direct Othr Capitalz-C		-	-	-	-	-
141	922	922799	LABS US CS Capitalized		-	-	-	-	-
142	922	922899	Central Allocs Capitalized		(47,907)	-	-	-	-
143	922	922998	Lib Corp Direct Othr Capitalzd		-	-	-	-	-
144	922	922999	Liberty Corp US CS Capitalized		(470)	-	-	-	-
145	923	923045	Outside Services		-	-	-	-	-



The Empire District Gas Company  
Test Year Ending December 31, 2020  
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WP 6.2 - Operation and Maintenance Expense

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 17	EXP ADJ 19
					Payroll Expense	Employee Benefits	Regulatory Commission Expense	Pension/OPEB Expense	Remove PGA Expense
	(a)	(b)	(c)	(d)	(p)	(q)	(r)	(s)	(t)
146	923	923046	Outside Services - EDG Only		-	-	-	-	-
147	923	923110	LUC BS Indirect Allocs		-	-	-	-	-
148	923	923210	APUC CS Indirect Allocs		-	-	-	-	-
149	923	923410	LABS CAN BS Indirect Allocs		-	-	-	-	-
150	923	923510	LABS CAN CS Indirect Allocs		-	-	-	-	-
151	923	923610	LABS US BS Indirect Allocs		-	-	-	-	-
152	923	923710	LABS US CS Indirect Allocs		-	-	-	-	-
153	923	923810	CENTRAL Indirect Allocs		-	-	-	-	-
154	923	923910	LIB Corp US CS Indirect Allocs		-	-	-	-	-
155	924	924000	Property Insurance		-	-	-	-	-
156	925	925300	Injuries & Damages - EDG		-	-	-	-	-
157	925	925301	Workmans Comp - Gas		-	-	-	-	-
158	926	926000	Benefits Contra Account		-	-	-	-	-
159	926	926147	FAS87 Reg Asset Amort Exp		-	-	-	89,766	-
160	926	926148	FAS87 Pens - Elec/Gas (GAAP)		-	-	-	13,281	-
161	926	926149	FAS87 Pens - Reg Asset Amort. (5yr)		-	-	-	1,856,744	-
162	926	926150	Service Cost - Central Empire		-	-	-	9,315	-
163	926	926201	Dental Plan		-	40,283	-	-	-
164	926	926202	Vision Plan		-	7,342	-	-	-
165	926	926203	EDG Long-Term Disability		-	-	-	-	-
166	926	926215	Comp Exp Employee Stk Purch		-	-	-	-	-
167	926	926216	Employee Information		-	-	-	-	-
168	926	926217	Flowers		-	-	-	-	-
169	926	926218	Coffeeroom Supplies		-	-	-	-	-
170	926	926219	Other Employee Benefits		-	-	-	-	-
171	926	926222	Group Life Insurance		-	39,864	-	-	-
172	926	926227	Acc Death & Dismemb - Benefit		-	5,358	-	-	-
173	926	926326	FAS106 OPEB - Reg Amortization	GL 12-2020	-	-	-	(567,807)	-
173	926	926327	FAS106 HC - Reg Asst Accum. Exp		-	-	-	(250,287)	-
174	926	926328	FAS106 HC - Reg Asst Amort Exp		-	-	-	14,365	-
175	926	926329	FAS106 HC - Elec/Gas (GAAP)		-	156,883	-	-	-
176	926	926330	Healthcare - Electric/Gas		-	-	-	-	-
177	926	926555	401K - Electric/Gas		-	32,358	-	-	-
178	926	926XXX	Employee Disability Plan Exp		-	46,541	-	-	-
179	926	926XX1	Accident Insurance		-	954	-	-	-
180	928	928000	Regulatory Commission Exp-Corp		-	-	(2,932)	-	-
181	929	929000	Duplicate Charges Credit		-	-	-	-	-
182	930	930210	Industry Association Dues		-	-	-	-	-
183	930	930219	E.D. Association Dues		-	-	-	-	-
184	930	930220	Dir-Stkhldr & Oth Investor Exp		-	-	-	-	-
185	930	930248	Chamber Of Commerce Dues		-	-	-	-	-
186	930	930299	Invest Adv Srv - Acquisition		-	-	-	-	-

The Empire District Gas Company  
Test Year Ending December 31, 2020  
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WP 6.2 - Operation and Maintenance Expense

Line No.	FERC	GL Account	Description	Reference	EXP ADJ 9	EXP ADJ 10	EXP ADJ 11	EXP ADJ 17	EXP ADJ 19
					Payroll Expense	Employee Benefits	Regulatory Commission Expense	Pension/OPEB Expense	Remove PGA Expense
	(a)	(b)	(c)	(d)	(p)	(q)	(r)	(s)	(t)
187	931	931026	Equipment Rental-Bld Serv		-	-	-	-	-
188	931	931280	Rents-Corp		-	-	-	-	-
189	931	931281	Building Rental		-	-	-	-	-
190	932	932000	Maintenance of General Plant						
190			<b>Total Administrative &amp; General Expenses:</b>		152,434	329,584	(2,932)	1,525,880	-
191			<b>Total Operation and Maintenance Expenses:</b>	Schedule 6	\$ 742,872	\$ 329,584	\$ (2,932)	\$ 1,525,880	\$ (12,214,427)
					\$ 0	\$ -	\$ -	\$ -	\$ -

**Source:** See reference column (d).

ck to FERC

**Purpose:** To present the operating and maintenance expense amounts for the test year.

The Empire District Gas Company  
Test Year Ending December 31, 2020  
GR-2021-0320  
WP 6.2 - Operation and Maintenance Expense

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Missouri	Total Missouri
					Pro Forma Adjustments (u) = (h) thru (t)	Pro Forma (v) = (g) + (u)
1	401	G80400	Natural Gas City Gate Purchase	GL 12-2020	(12,731,741)	\$ -
2	401	G80501	Cost of Unbilled Revenue		(405,542)	\$ -
3	401	G80510	Purchased Gas Cost Adjustments		1,252,613	\$ -
4	401	G80520	Financial Gas Cost Adj		161,645	\$ -
5	401	G80810	Gas Withdrawn From Storage Db		(3,419,832)	-
6	401	G80820	Gas Delivered to Storage Cr		2,928,431	-
7	401	G81300	Other Gas Supply Expenses		-	(2,055)
					<u>(12,214,427)</u>	<u>(2,055)</u>
<b>TRANSMISSION EXPENSE</b>						
8	401	G85600	Trans Mains Expense		8,243	70,989
9	401	G85601	Electric Bills - Rectifiers		-	4,884
10	401	G85610	Trans ROW Clearing GR-2009-0434		3,043	109,043
11			<b>Total Transmission Expenses:</b>		<u>11,286</u>	<u>184,916</u>
<b>MAINTENANCE EXPENSE</b>						
12	402	G87000	Operation supervision and engineering		-	25,467
13	402	G88700	Perf UG Distrib Line Maint-Gas		-	475,793
14	402	G88900	DsMnt Meas & Reg Stat Eq-Gen		-	62,704
15	402	G89000	Ds Mnt Meas & Reg Stat Eq-Ind		-	127,844
16	402	G89100	Ds Mnt Ms & Reg Stat Eq-City G		-	1,128
17	402	G89200	Dist Maint of Services		-	122,967
18	402	G89300	Dist Maint Meters & Hse Regs		-	34,166
19	932	935024	Building & Grounds Maintenance		(8)	57,176
20	932	935026	Building Maintenance		-	51,098
21	932	935346	Furniture Maintenance		-	5
22	932	935520	Telephone Expenses-Telecomm		-	68,312
23			<b>Total Maintenance Expense:</b>		<u>(8)</u>	<u>1,026,661</u>
<b>DISTRIBUTION EXPENSES</b>						
24	401	G87400	Oper/Inspect UG Dist Mains-Gas		44,061	278,081
25	401	G87401	Perf Distrib Main Locates-Gas		106,485	860,400
26	401	G87402	Routine Leak Surv Mains & Svcs		14,923	102,016
27	401	G87500	Dist Meas & Reg Stat-General		19,030	148,495
28	401	G87700	Dist Meas & Reg Stat-City Gate		4,618	63,560
29	401	G87800	Oper/Insp Mtrs Collect DataGas		59,259	350,940
30	401	G87801	Perf Connects/Discon/Recon-Gas		84,413	599,685
31	401	G87900	Dist Customer Installations		64,888	523,214
32	401	G88000	Dist Ops Other Expense	GL 12-2020	32,969	251,426
33	401	G88001	Co Used Gas O&M Offset		-	7,200
34	401	G88700	Perf UG Distrib Line Maint-Gas		81,879	81,879

The Empire District Gas Company  
Test Year Ending December 31, 2020  
GR-2021-0320  
WP 6.2 - Operation and Maintenance Expense

Line No.	FERC	GL Account	Description	Reference	Total Missouri	Total Missouri
					Pro Forma Adjustments	Pro Forma
					(u) = (h) thru (t)	(v) = (g) + (u)
35	401	G88900	DsMnt Meas & Reg Stat Eq-Gen		12,128	12,128
36	401	G89000	Ds Mnt Meas & Reg Stat Eq-Ind		14,213	14,213
37	401	G89100	Ds Mnt Ms & Reg Stat Eq-City G		22	22
38	401	G89200	Dist Maint of Services		12,357	12,357
39	401	G89300	Dist Maint Meters & Hse Regs		72	72
<b>Total Distribution Expenses:</b>					<b>551,316</b>	<b>3,185,016</b>
<b>CUSTOMER ACCOUNT EXPENSES</b>						
34	901	901001	Customer Service Mgmt & Admin		-	37,233
35	901	901025	Safety Exp-Customer Service		-	398
36	901	901042	Outside Printing-Customer Serv		-	2,198
37	901	901201	Mgmt & Administrative - Accoun		-	18,005
38	902	902000	Meter Reading		128	41,719
39	903	903002	Collection Activities - Gas		-	15,810
40	903	903016	Collection Activities - Elec		-	31,052
41	903	903022	Cust Serv Accounting - Ele/Gas		-	331,910
42	903	903023	Remittance Processing		-	38,578
43	903	903028	Credit & Collections		-	45,004
44	903	903110	Billing Of Metered Accts-Elec		4,839	305,145
45	903	903147	Banking Fees - JP Morgan		-	13,618
46	903	903148	Banking Fees - Regions Bank		-	227
47	903	903150	Rating Agency Fees		-	8,467
48	903	903151	Banking Fees - UMB		-	4,719
49	904	904300	Uncollectible Acct Exp-Gas		(2,721)	257,674
50	905	905023	Building Operations-Cust Accts		-	5,626
51	905	905031	General Office Exp-Cust Acct		-	9
52	905	905042	Outages		-	1,452
53	905	905998	Experimental Low Inc Prog EDG		-	24,996
54	<b>Total Customer Account Expenses:</b>				<b>2,245</b>	<b>1,183,838</b>
<b>CUSTOMER SERVICE AND INFORMATION EXPENSES</b>						
55	907	907101	Customer Service Supervision		-	19,899
56	908	908043	Customer Assistance-Cust Serv		164,147	192,459
57	908	908101	Retail Indust Cust Assistance		6,929	40,521
58	908	908106	Retail Commercial Cust Assist		13,858	78,010
59	908	908107	Retail Residential Cust Assist		6,929	39,005
60	908	909241	Info & Instr Ad - Gas - Radio	GL 12-2020	-	2,803
61	908	909243	Info & Instr Ad - Gas - Newsp		-	588
62	908	909246	Info & Instr Ad - Gas - Other		-	6,685
63	<b>Total Customer Assistance Expenses:</b>				<b>191,863</b>	<b>379,971</b>
<b>SALES EXPENSES</b>						

The Empire District Gas Company  
Test Year Ending December 31, 2020  
GR-2021-0320  
WP 6.2 - Operation and Maintenance Expense

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Missouri	Total Missouri
					Pro Forma Adjustments (u) = (h) thru (t)	Pro Forma (v) = (g) + (u)
64	912	912011	Municipal Activities		-	425
65			<b>Total Sales Expenses:</b>		-	425
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>						
66	426	426581	Elect/Gas Pension NnServiceCst		341,910	554,212
67	426	426585	Elec/Gas OPEB NonServiceCost		6,354	53,360
68	426	426591	Non Service Cost - Central Empire		12,239	12,239
69	920	920000	Admin & General Salaries - Gas		86,911	502,527
70	920	920001	EDE Billed Services - PR		(35,662)	(200,750)
71	920	920101	Mgmt & Admin - Executives		46,356	268,784
72	920	920102	Mgmt Incentive - LTIP		-	13,751
73	920	920112	LUC BS Labor Allocs		-	11,080
74	920	920201	Mgmt & Admin - Salaries-Acct		-	(2,530)
75	920	920261	General Recordsaccounting		-	(2,937)
76	920	920301	Mgmt & Admin - Field Safety Ad		222	1,792
77	920	920412	LABS BS Labor Allocs		-	101,887
78	920	920504	Personnel Activi-Lbr Only-Hr		-	(1,902)
79	920	920512	LABS CS Labor Allocs		-	95,491
80	920	920601	Mgmt & Admin-General Services		-	6,771
81	920	920615	Purchasing Activities-Gen Serv		-	4,868
82	920	920666	Receive & Deliver Company Mail		-	1,100
83	920	920669	General Service Activities		-	1,700
84	920	920701	Mgmt & Admin-Sal-Other Gen Off		-	(95)
85	920	920703	Reporting Activities - Gen Off		-	(1,504)
86	920	920799	Transfer Acct for BU Errors		-	(1)
87	920	920812	CENTRAL Labor Allocs		117,453	724,387
88	920	920912	LIB Corp US CS Labor Allocs		-	6,787
89	921	921000	Office Supplies & Exp - Gas		-	15,062
90	921	921001	EDE Billed Services - Other		-	113,321
91	921	921011	Conv & Seminars-EDG		-	7,543
92	921	921045	Safety Expenses - EDG		-	131,941
93	921	921075	Telecommunications - EDG		-	77,869
94	921	921102	Mgmt & Admin-Exp-Executives		-	90,421
95	921	921112	LUC Direct Other Allocs -B	GL 12-2020	-	4,923
96	921	921202	Mgmt & Admin-Accounting		-	474
97	921	921211	Conv & Seminar-Acct		-	828
98	921	921300	Pcb Oil & Used Oil		-	481
99	921	921301	Mgmt & Admin - Exp - Field Saf		-	2,697
100	921	921305	Required Certification Expense		-	225
101	921	921311	Conv & Seminars - Envir&Safety		-	25
102	921	921325	Misc Environmental Expenses		-	765
103	921	921402	Return Postage		-	6

The Empire District Gas Company  
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Line No.	FERC	GL Account	Description	Reference	Total Missouri	Total Missouri
					Pro Forma Adjustments	Pro Forma
(a)	(b)	(c)	(d)	(u) = (h) thru (t)	(v) = (g) + (u)	
104	921	921403	Offsite Expenses		-	219
105	921	921411	Conv & Seminar-Computer Serv		-	209
106	921	921412	LABS Direct Other Allocs -B		-	10,918
107	921	921449	Mgmt & Admin Exp - Info Serv		-	93
108	921	921469	Hardware Purchases		-	379
109	921	921470	Hardware Maintenance		-	2,649
110	921	921471	Software Purchases		-	172
111	921	921473	Data Processing Supplies		-	734
112	920	921474	Software Maintenance		-	68,572
113	920	921475	Telecommunications		-	1,097
114	920	921502	Mgmt & Administrative - Exp-Hr		-	628
115	921	921512	LABS Direct Other Allocs -C		-	28,126
116	921	921602	Mgmt & Admin-Exp		-	501
117	921	921603	General Office Matrls & Sup		-	724
118	921	921648	Utilities		-	530
119	921	921654	Printing Expenses		-	578
120	921	921667	Rec & Del Company Mail - Exp		-	1,315
121	921	921702	Mgmt & Admin - Expenses		-	1,561
122	921	921705	Regulatory Applications - Exp		-	500
123	921	921712	Education Expense		-	19
124	921	921717	Employee Clothing		-	11,642
125	921	921775	General Services Supplies		-	525
126	921	921776	Microcomputer Supplies		-	36
127	921	921812	CENTRAL Other Allocs		-	41,271
128	921	921912	LIB Corp US Dirct Othr Alloc-C		-	196
129	922	922198	LUC Direct Other Capitalzd-B		-	(1,579)
130	922	922199	LUC CAN BS Alloc Capitalized		(768)	(29,862)
131	922	922299	APUC Corp CS Alloc Capitalized		-	(86,338)
132	922	922498	LABS Direct Other Capitalzd-B		-	(3,503)
133	922	922499	LABS BS Capitalized		(7,061)	(82,097)
134	922	922506	Services for Labs (Labs US) GP	GL 12-2020	81	456
135	922	922598	LABS Direct Other Capitalzd-C		-	(9,023)
136	922	922599	LABS CAN CS Allocs Capitalized		(6,617)	(102,717)
137	922	922699	LABS US BS Capitalized		-	(6,971)
138	922	922700	Services for Central 8883		3,455	8,032
139	922	922708	Services for Mid States 8850		(3,558)	31,868
140	922	922798	LABS US Direct Othr Capitalz-C		-	(4)
141	922	922799	LABS US CS Capitalized		-	(16,427)
142	922	922899	Central Allocs Capitalized		(47,907)	(435,400)
143	922	922998	Lib Corp Direct Othr Capitalzd		-	(63)
144	922	922999	Liberty Corp US CS Capitalized		(470)	(24,712)
145	923	923045	Outside Services		-	4,496

The Empire District Gas Company  
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Line No.	FERC	GL Account	Description	Reference	Total Missouri	Total Missouri
					Pro Forma Adjustments	Pro Forma
(a)	(b)	(c)	(d)	(u) = (h) thru (t)	(v) = (g) + (u)	
146	923	923046	Outside Services - EDG Only		-	188,396
147	923	923110	LUC BS Indirect Allocs		-	79,613
148	923	923210	APUC CS Indirect Allocs		-	269,134
149	923	923410	LABS CAN BS Indirect Allocs		-	132,016
150	923	923510	LABS CAN CS Indirect Allocs		-	204,070
151	923	923610	LABS US BS Indirect Allocs		-	21,729
152	923	923710	LABS US CS Indirect Allocs		-	51,207
153	923	923810	CENTRAL Indirect Allocs		-	412,257
154	923	923910	LIB Corp US CS Indirect Allocs		-	68,778
155	924	924000	Property Insurance		857	9,762
156	925	925300	Injuries & Damages - EDG		179,400	256,908
157	925	925301	Workmans Comp - Gas		13,535	59,260
158	926	926000	Benefits Contra Account		-	(20,835)
159	926	926147	FAS87 Reg Asset Amort Exp		89,766	-
160	926	926148	FAS87 Pens - Elec/Gas (GAAP)		13,281	273,329
161	926	926149	FAS87 Pens - Reg Asset Amort. (5yr)		1,856,744	1,856,744
162	926	926150	Service Cost - Central Empire		9,315	9,315
163	926	926201	Dental Plan		40,283	29,011
164	926	926202	Vision Plan		7,342	7,040
165	926	926203	EDG Long-Term Disability		-	(185)
166	926	926215	Comp Exp Employee Stk Purch		-	2,288
167	926	926216	Employee Information		-	63
168	926	926217	Flowers		-	15
169	926	926218	Coffeeroom Supplies		-	8,666
170	926	926219	Other Employee Benefits		-	4,071
171	926	926222	Group Life Insurance		39,864	12,034
172	926	926227	Acc Death & Dismemb - Benefit		5,358	2,554
173	926	926326	FAS106 OPEB - Reg Amortization	GL 12-2020	(567,807)	(567,807)
173	926	926327	FAS106 HC - Reg Asst Accum. Exp		(250,287)	-
174	926	926328	FAS106 HC - Reg Asst Amort Exp		14,365	217,388
175	926	926329	FAS106 HC - Elec/Gas (GAAP)		156,883	671,113
176	926	926330	Healthcare - Electric/Gas		-	-
177	926	926555	401K - Electric/Gas		32,358	167,034
178	926	926XXX	Employee Disability Plan Exp		46,541	46,541
179	926	926XXI	Accident Insurance		954	954
180	928	928000	Regulatory Commission Exp-Corp		249,889	372,980
181	929	929000	Duplicate Charges Credit		-	(6,681)
182	930	930210	Industry Association Dues		-	762
183	930	930219	E.D. Association Dues		-	1,800
184	930	930220	Dir-Stkhldr & Oth Investor Exp		-	18,219
185	930	930248	Chamber Of Commerce Dues		-	2,583
186	930	930299	Invest Adv Srv - Acquisition		(709)	-

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Line No.	FERC	GL Account	Description	Reference	Total Missouri	Total Missouri
					Pro Forma Adjustments	Pro Forma
	(a)	(b)	(c)	(d)	(u) = (h) thru (t)	(v) = (g) + (u)
187	931	931026	Equipment Rental-Bld Serv		-	87
188	931	931280	Rents-Corp		-	665
189	931	931281	Building Rental		-	29,739
190	932	932000	Maintenance of General Plant		-	-
190			<b>Total Administrative &amp; General Expenses:</b>		2,450,871	6,909,564
191			<b>Total Operation and Maintenance Expenses:</b>	Schedule 6	\$ (9,006,853)	\$ 12,868,335
					\$ -	

**Source:** See reference column (d). ck to FERC

**Purpose:** To present the operating and maintenance expense amounts for the test year.