

Empire District Gas Company  
Lead-Lag Summary

Line	Description	Revenue Requirement Amount	Average Daily Amount	Revenue Lag	Expense Lead	Reference (Expense Lead)	Net (Lead)/Lag Days	Working Capital Requirement
1	<u>Operation and Maintenance Expenses</u>							
2	Payroll Expense	\$ 4,095,459	11,220	32.99	(12.00)	ER-2019-0374	20.99	\$ 235,548
3	Federal Income Tax Withheld	598,956	1,641	32.99	(15.50)	ER-2019-0374	17.49	28,705
4	State Income Tax Withheld	192,267	527	32.99	(20.06)	ER-2019-0374	12.93	6,812
5	FICA Tax Withheld	353,090	967	32.99	(15.50)	ER-2019-0374	17.49	16,922
6	Accrued Vacation	27,799	76	32.99	(182.50)	ER-2019-0374	(149.51)	(11,387)
7	Purchased Gas	12,212,371	33,459	32.99	(33.79)	Schedule B	(0.80)	(26,675)
8	401K	167,034	458	32.99	(11.06)	ER-2019-0374	21.93	10,037
9	Life Insurance and AD&D	62,083	170	32.99	(25.75)	ER-2019-0374	7.24	1,232
10	Employers Healthcare/Dental/Vision	36,051	99	32.99	(11.29)	ER-2019-0374	21.70	2,144
11	Pension and OPEB Expense	2,408,780	6,599	32.99	(60.75)	ER-2019-0374	(27.76)	(183,181)
12	PSC Assessment	372,980	1,022	32.99	25.50	ER-2019-0374	58.49	59,772
13	Incentive Compensation	401,334	1,100	32.99	(290.50)	ER-2019-0374	(257.51)	(283,141)
14	Bad Debt Expense	257,674	706	0.00	0.00	ER-2019-0374	0.00	-
15	Cash Vouchers	7,370,712	20,194	32.99	(25.11)	Schedule D	7.88	159,216
16	<b>Total O&amp;M Expenses</b>	<b>\$ 28,556,591</b>	<b>\$ 78,237</b>					<b>\$ 16,003</b>
17	<u>Taxes Other Than Income Taxes</u>							
18	FICA - Employer Portion	\$ 290,642	\$ 796	32.99	(15.50)	ER-2019-0374	17.49	\$ 13,929
19	Federal Unemployment Taxes	2,087	6	32.99	(75.20)	ER-2019-0374	(42.21)	(241)
20	State Unemployment Taxes	9,404	26	32.99	(75.20)	ER-2019-0374	(42.21)	(1,087)
21	MO Gross Receipts Tax	-	-	26.92	(16.90)	ER-2019-0374	10.02	-
22	Property Tax	1,492,029	4,088	32.99	(166.61)	Schedule C	(133.61)	(546,174)
23	Sales Tax	841,919	2,307	26.92	(4.53)	ER-2019-0374	22.39	51,645
24	<b>Total Taxes Other Than Income Taxes</b>	<b>\$ 2,636,080</b>	<b>\$ 7,222</b>					<b>\$ (481,928)</b>
25	<u>Tax Offset From Rate Base</u>							
26	Federal Tax Offset	\$ (53,603)	\$ (147)	32.99	(39.38)	ER-2019-0374	(6.39)	\$ 938
27	State Tax Offset	5,737	16	32.99	(39.38)	ER-2019-0374	(6.39)	(100)
28	City Tax Offset	-	-	0.00	0.00	ER-2019-0374	0.00	\$ -
29	Interest Expense Offset	2,056,137	5,633	32.99	(91.11)	ER-2019-0374	(58.12)	(327,389)
30	<b>Total Offset From Rate Base</b>	<b>\$ 2,008,272</b>	<b>\$ 5,502</b>					<b>\$ (326,552)</b>
31	<b>Total</b>	<b>\$ 33,200,943</b>	<b>\$ 90,961</b>					<b>\$ (792,477)</b>