

Empire District Gas Company
Revenue Lag

Line	Description	Revenue Lag	Reference
1	Service Lag	15.21	
2	Billing and Collection Lag	17.78	WP (A)
3	<u>Composite Revenue Lag</u>	<u>32.99</u>	

Empire District Gas Company
Purchased Gas

Line	Supplier	Service Period Start	Service Period End	Midpoint of Service Period	Payment Date	(Lead)/Lag Days	Amount	Weighted Dollar Amount
1	ANR Pipeline Company	12/1/2019	12/31/2019	(15.5)	1/23/2020	(38.50)	\$ 18,026	\$ (694,012)
2	BP Energy Company	12/1/2019	12/31/2019	(15.5)	1/24/2020	(39.50)	12,705	(501,848)
3	Macquarie Energy LLC	12/1/2019	12/31/2019	(15.5)	1/24/2020	(39.50)	19,550	(772,225)
4	Macquarie Energy LLC	12/1/2019	12/31/2019	(15.5)	1/24/2020	(39.50)	11,970	(472,815)
5	Panhandle Eastern Pipe Line Company LP	12/1/2019	12/31/2019	(15.5)	1/16/2020	(31.50)	158,584	(4,995,403)
6	Sequent Energy Managment, L.P.	12/1/2019	12/31/2019	(15.5)	1/23/2020	(38.50)	91,240	(3,512,743)
7	Southern Star Central Gas Pipeline, Inc	12/1/2019	12/31/2019	(15.5)	1/16/2020	(31.50)	337,353	(10,626,620)
8	Southwest Energy, L.P.	12/1/2019	12/31/2019	(15.5)	1/23/2020	(38.50)	295,554	(11,378,829)
9	Targa Gas Marketing LLC	12/1/2019	12/31/2019	(15.5)	1/24/2020	(39.50)	38,250	(1,510,875)
10	Targa Gas Marketing LLC	12/1/2019	12/31/2019	(15.5)	1/24/2020	(39.50)	72,639	(2,869,241)
11	ANR Pipeline Company	1/1/2020	1/31/2020	(15.5)	2/21/2020	(36.50)	9,012	(328,926)
12	Panhandle Eastern Pipe Line Company LP	1/1/2020	1/31/2020	(15.5)	2/20/2020	(35.50)	158,852	(5,639,243)
13	Sequent Energy Managment, L.P.	1/1/2020	1/31/2020	(15.5)	2/21/2020	(36.50)	75,625	(2,760,294)
14	Southern Star Central Gas Pipeline, Inc	1/1/2020	1/31/2020	(15.5)	2/14/2020	(29.50)	329,791	(9,728,822)
15	Southwest Energy, L.P.	1/1/2020	1/31/2020	(15.5)	2/21/2020	(36.50)	329,898	(12,041,263)
16	Southwest Energy, L.P.	1/1/2020	1/31/2020	(15.5)	2/21/2020	(36.50)	15,200	(554,800)
17	Southwest Energy, L.P.	1/1/2020	1/31/2020	(15.5)	2/21/2020	(36.50)	15,040	(548,960)
18	ANR Pipeline Company	2/1/2020	2/29/2020	(14.5)	3/20/2020	(34.50)	29,289	(1,010,465)
19	Koch Energy Services, LLC	2/1/2020	2/29/2020	(14.5)	3/24/2020	(38.50)	42,764	(1,646,402)
20	Macquarie Energy LLC	2/1/2020	2/29/2020	(14.5)	3/24/2020	(38.50)	9,975	(384,038)
21	Macquarie Energy LLC	2/1/2020	2/29/2020	(14.5)	3/24/2020	(38.50)	45,515	(1,752,328)
22	Macquarie Energy LLC	2/1/2020	2/29/2020	(14.5)	3/24/2020	(38.50)	28,298	(1,089,454)
23	Panhandle Eastern Pipe Line Company LP	2/1/2020	2/29/2020	(14.5)	3/20/2020	(34.50)	159,052	(5,487,308)
24	Sequent Energy Managment, L.P.	2/1/2020	2/29/2020	(14.5)	3/24/2020	(38.50)	56,942	(2,192,248)
25	Southern Star Central Gas Pipeline, Inc	2/1/2020	2/29/2020	(14.5)	3/13/2020	(27.50)	295,854	(8,135,986)
26	Southwest Energy, L.P.	2/1/2020	2/29/2020	(14.5)	3/24/2020	(38.50)	6,580	(253,330)
27	Southwest Energy, L.P.	2/1/2020	2/29/2020	(14.5)	3/24/2020	(38.50)	6,810	(262,185)
28	Southwest Energy, L.P.	2/1/2020	2/29/2020	(14.5)	3/24/2020	(38.50)	211,410	(8,139,276)
29	Targa Gas Marketing LLC	2/1/2020	2/29/2020	(14.5)	3/24/2020	(38.50)	54,018	(2,079,693)
30	Tenaska Marketing Ventures	2/1/2020	2/29/2020	(14.5)	3/24/2020	(38.50)	27,195	(1,047,008)
31	Panhandle Eastern Pipe Line Company LP	3/1/2020	3/31/2020	(15.5)	4/17/2020	(32.50)	177,266	(5,761,144)
32	Sequent Energy Managment, L.P.	3/1/2020	3/31/2020	(15.5)	4/24/2020	(39.50)	51,664	(2,040,708)
33	Southern Star Central Gas Pipeline, Inc	3/1/2020	3/31/2020	(15.5)	4/16/2020	(31.50)	326,796	(10,294,077)
34	Southwest Energy, L.P.	3/1/2020	3/31/2020	(15.5)	4/23/2020	(38.50)	187,488	(7,218,288)
35	ANR Pipeline Company	4/1/2020	4/30/2020	(15.0)	5/21/2020	(36.00)	136,760	(4,923,348)

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36	BP Energy Company	4/1/2020	4/30/2020	(15.0)	5/21/2020	(36.00)	64,050	(2,305,800)
37	ETC Marketing, Ltd.	4/1/2020	4/30/2020	(15.0)	5/21/2020	(36.00)	64,050	(2,305,800)
38	ETC Marketing, Ltd.	4/1/2020	4/30/2020	(15.0)	5/21/2020	(36.00)	71,400	(2,570,400)
39	Koch Energy Services, LLC	4/1/2020	4/30/2020	(15.0)	5/21/2020	(36.00)	56,420	(2,031,120)
40	Panhandle Eastern Pipe Line Company LP	4/1/2020	4/30/2020	(15.0)	5/19/2020	(34.00)	86,519	(2,941,662)
41	Southern Star Central Gas Pipeline, Inc	4/1/2020	4/30/2020	(15.0)	5/15/2020	(30.00)	315,683	(9,470,481)
42	Southwest Energy, L.P.	4/1/2020	4/30/2020	(15.0)	5/21/2020	(36.00)	128,811	(4,637,180)
43	Targa Gas Marketing LLC	4/1/2020	4/30/2020	(15.0)	5/21/2020	(36.00)	71,700	(2,581,200)
44	Targa Gas Marketing LLC	4/1/2020	4/30/2020	(15.0)	5/21/2020	(36.00)	49,370	(1,777,320)
45	ANR Pipeline Company	5/1/2020	5/31/2020	(15.5)	6/19/2020	(34.50)	70,648	(2,437,356)
46	BP Energy Company	5/1/2020	5/31/2020	(15.5)	6/23/2020	(38.50)	95,325	(3,670,013)
47	Koch Energy Services, LLC	5/1/2020	5/31/2020	(15.5)	6/23/2020	(38.50)	96,255	(3,705,818)
48	Panhandle Eastern Pipe Line Company LP	5/1/2020	5/31/2020	(15.5)	6/19/2020	(34.50)	94,537	(3,261,540)
49	Southern Star Central Gas Pipeline, Inc	5/1/2020	5/31/2020	(15.5)	6/12/2020	(27.50)	339,855	(9,346,010)
50	Southwest Energy, L.P.	5/1/2020	5/31/2020	(15.5)	6/23/2020	(38.50)	172,980	(6,659,730)
51	Targa Gas Marketing LLC	5/1/2020	5/31/2020	(15.5)	6/23/2020	(38.50)	100,750	(3,878,875)
52	Targa Gas Marketing LLC	5/1/2020	5/31/2020	(15.5)	6/23/2020	(38.50)	42,966	(1,654,191)
53	ANR Pipeline Company	6/1/2020	6/30/2020	(15.0)	7/21/2020	(36.00)	68,337	(2,460,116)
54	BP Energy Company	6/1/2020	6/30/2020	(15.0)	7/24/2020	(39.00)	88,650	(3,457,350)
55	Koch Energy Services, LLC	6/1/2020	6/30/2020	(15.0)	7/23/2020	(38.00)	37,320	(1,418,160)
56	Panhandle Eastern Pipe Line Company LP	6/1/2020	6/30/2020	(15.0)	7/17/2020	(32.00)	90,284	(2,889,089)
57	Southern Star Central Gas Pipeline, Inc	6/1/2020	6/30/2020	(15.0)	7/16/2020	(31.00)	334,359	(10,365,127)
58	Southwest Energy, L.P.	6/1/2020	6/30/2020	(15.0)	7/23/2020	(38.00)	157,297	(5,977,299)
59	Targa Gas Marketing LLC	6/1/2020	6/30/2020	(15.0)	7/24/2020	(39.00)	90,900	(3,545,100)
60	Targa Gas Marketing LLC	6/1/2020	6/30/2020	(15.0)	7/24/2020	(39.00)	38,220	(1,490,580)
61	ANR Pipeline Company	7/1/2020	7/31/2020	(15.5)	8/21/2020	(36.50)	70,837	(2,585,543)
62	BP Energy Company	7/1/2020	7/31/2020	(15.5)	8/21/2020	(36.50)	81,685	(2,981,503)
63	Panhandle Eastern Pipe Line Company LP	7/1/2020	7/31/2020	(15.5)	8/20/2020	(35.50)	94,457	(3,353,213)
64	Southern Star Central Gas Pipeline, Inc	7/1/2020	7/31/2020	(15.5)	8/13/2020	(28.50)	353,625	(10,078,323)
65	Southwest Energy, L.P.	7/1/2020	7/31/2020	(15.5)	8/21/2020	(36.50)	166,134	(6,063,891)
66	Targa Gas Marketing LLC	7/1/2020	7/31/2020	(15.5)	8/21/2020	(36.50)	31,682	(1,156,393)
67	Targa Gas Marketing LLC	7/1/2020	7/31/2020	(15.5)	8/21/2020	(36.50)	81,840	(2,987,160)
68	Targa Gas Marketing LLC	7/1/2020	7/31/2020	(15.5)	8/21/2020	(36.50)	88,970	(3,247,405)
69	Tenaska Marketing Ventures	7/1/2020	7/31/2020	(15.5)	8/21/2020	(36.50)	50,380	(1,838,870)
70	ANR Pipeline Company	8/1/2020	8/31/2020	(15.5)	9/22/2020	(37.50)	70,617	(2,648,128)

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71	BP Energy Company	8/1/2020	8/31/2020	(15.5)	9/22/2020	(37.50)	199,795	(7,492,313)
72	BP Energy Company	8/1/2020	8/31/2020	(15.5)	9/22/2020	(37.50)	23,395	(877,313)
73	Koch Energy Services, LLC	8/1/2020	8/31/2020	(15.5)	9/24/2020	(39.50)	10,470	(413,565)
74	Panhandle Eastern Pipe Line Company LP	8/1/2020	8/31/2020	(15.5)	9/18/2020	(33.50)	94,485	(3,165,249)
75	Southern Star Central Gas Pipeline, Inc	8/1/2020	8/31/2020	(15.5)	9/10/2020	(25.50)	360,546	(9,193,914)
76	Southwest Energy, L.P.	8/1/2020	8/31/2020	(15.5)	9/22/2020	(37.50)	178,560	(6,696,000)
77	Targa Gas Marketing LLC	8/1/2020	8/31/2020	(15.5)	9/22/2020	(37.50)	45,136	(1,692,600)
78	Targa Gas Marketing LLC	8/1/2020	8/31/2020	(15.5)	9/22/2020	(37.50)	105,710	(3,964,125)
79	ANR Pipeline Company	9/1/2020	9/30/2020	(15.0)	10/23/2020	(38.00)	83,283	(3,164,759)
80	BP Energy Company	9/1/2020	9/30/2020	(15.0)	10/22/2020	(37.00)	152,565	(5,644,905)
81	Koch Energy Services, LLC	9/1/2020	9/30/2020	(15.0)	10/23/2020	(38.00)	4,965	(188,670)
82	Koch Energy Services, LLC	9/1/2020	9/30/2020	(15.0)	10/23/2020	(38.00)	20,233	(768,835)
83	Panhandle Eastern Pipe Line Company LP	9/1/2020	9/30/2020	(15.0)	10/20/2020	(35.00)	90,744	(3,176,032)
84	Southern Star Central Gas Pipeline, Inc	9/1/2020	9/30/2020	(15.0)	10/13/2020	(28.00)	354,069	(9,913,919)
85	Southwest Energy, L.P.	9/1/2020	9/30/2020	(15.0)	10/22/2020	(37.00)	237,740	(8,796,380)
86	Targa Gas Marketing LLC	9/1/2020	9/30/2020	(15.0)	10/22/2020	(37.00)	133,500	(4,939,500)
87	Targa Gas Marketing LLC	9/1/2020	9/30/2020	(15.0)	10/22/2020	(37.00)	68,460	(2,533,020)
88	Tenaska Marketing Ventures	9/1/2020	9/30/2020	(15.0)	10/23/2020	(38.00)	6,720	(255,360)
89	Tenaska Marketing Ventures	9/1/2020	9/30/2020	(15.0)	10/23/2020	(38.00)	3,660	(139,080)
90	ANR Pipeline Company	10/1/2020	10/31/2020	(15.5)	11/19/2020	(34.50)	145,335	(5,014,069)
91	BP Energy Company	10/1/2020	10/31/2020	(15.5)	11/20/2020	(35.50)	122,345	(4,343,248)
92	BP Energy Company	10/1/2020	10/31/2020	(15.5)	11/20/2020	(35.50)	31,530	(1,119,315)
93	Koch Energy Services, LLC	10/1/2020	10/31/2020	(15.5)	11/20/2020	(35.50)	135,539	(4,811,626)
94	Koch Energy Services, LLC	10/1/2020	10/31/2020	(15.5)	11/20/2020	(35.50)	48,278	(1,713,851)
95	Koch Energy Services, LLC	10/1/2020	10/31/2020	(15.5)	11/20/2020	(35.50)	102,913	(3,653,394)
96	Macquarie Energy LLC	10/1/2020	10/31/2020	(15.5)	11/20/2020	(35.50)	95,158	(3,378,091)
97	Panhandle Eastern Pipe Line Company LP	10/1/2020	10/31/2020	(15.5)	11/20/2020	(35.50)	90,496	(3,212,623)
98	Southern Star Central Gas Pipeline, Inc	10/1/2020	10/31/2020	(15.5)	11/13/2020	(28.50)	363,703	(10,365,547)
99	Southwest Energy, L.P.	10/1/2020	10/31/2020	(15.5)	11/20/2020	(35.50)	196,416	(6,972,768)
100	Targa Gas Marketing LLC	10/1/2020	10/31/2020	(15.5)	11/20/2020	(35.50)	117,490	(4,170,895)
101	Targa Gas Marketing LLC	10/1/2020	10/31/2020	(15.5)	11/20/2020	(35.50)	50,750	(1,801,639)
102	Tenaska Marketing Ventures	10/1/2020	10/31/2020	(15.5)	11/20/2020	(35.50)	43,231	(1,534,709)
103	Tenaska Marketing Ventures	10/1/2020	10/31/2020	(15.5)	11/20/2020	(35.50)	49,261	(1,748,774)
104	Tenaska Marketing Ventures	10/1/2020	10/31/2020	(15.5)	11/20/2020	(35.50)	35,679	(1,266,596)
105	Koch Energy Services, LLC	11/1/2020	11/30/2020	(15.0)	12/18/2020	(33.00)	53,823	(1,776,143)

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106	Koch Energy Services, LLC	11/1/2020	11/30/2020	(15.0)	12/18/2020	(33.00)	(53,823)	1,776,143
107	Koch Energy Services, LLC	11/1/2020	11/30/2020	(15.0)	12/18/2020	(33.00)	53,823	(1,776,143)
108	Macquarie Energy LLC	11/1/2020	11/30/2020	(15.0)	12/18/2020	(33.00)	465,158	(15,350,207)
109	Panhandle Eastern Pipe Line Company LP	11/1/2020	11/30/2020	(15.0)	12/17/2020	(32.00)	172,492	(5,519,745)
110	Southern Star Central Gas Pipeline, Inc	11/1/2020	11/30/2020	(15.0)	12/10/2020	(25.00)	354,328	(8,858,200)
111	Tenaska Marketing Ventures	11/1/2020	11/30/2020	(15.0)	12/18/2020	(33.00)	22,425	(740,025)
112	Tenaska Marketing Ventures	11/1/2020	11/30/2020	(15.0)	12/18/2020	(33.00)	(28,525)	941,325
113	Tenaska Marketing Ventures	11/1/2020	11/30/2020	(15.0)	12/18/2020	(33.00)	28,525	(941,325)
114	Tenaska Marketing Ventures	11/1/2020	11/30/2020	(15.0)	12/18/2020	(33.00)	28,525	(941,325)
115	Tenaska Marketing Ventures	11/1/2020	11/30/2020	(15.0)	12/18/2020	(33.00)	22,425	(740,025)
116	Tenaska Marketing Ventures	11/1/2020	11/30/2020	(15.0)	12/18/2020	(33.00)	(22,425)	740,025
117	<u>Total (Lead) / Lag Days</u>					<u>(33.79)</u>	<u>\$ 12,658,783</u>	<u>\$ (427,740,273)</u>

Empire District Gas Company
Property Taxes

Line	Description	Service Period Start	Service Period End	Midpoint of Service Period	Payment Date	Payment Lag	Amount	(Lead)/Lag Days	Weighted Dollar Amount
1	Ray County Collector	1/1/2019	12/31/2019	(182.5)	1/8/2020	(8.0)	\$ 30	(190.5)	\$ (5,715)
2	Grant County Treasurer	7/1/2019	12/31/2019	(92.0)	3/25/2020	(85.0)	1,267	(177.0)	(224,259)
3	Woods County Treasurer	7/1/2019	12/31/2019	(92.0)	3/25/2020	(85.0)	568	(177.0)	(100,448)
4	Jefferson County Treasurer	1/1/2019	12/31/2019	(182.5)	5/7/2020	(128.0)	1,037	(310.5)	(321,836)
5	Woodson County Treasurer	1/1/2019	12/31/2019	(182.5)	5/7/2020	(128.0)	165	(310.5)	(51,282)
6	Allen County Treasurer	7/1/2019	12/31/2019	(92.0)	5/7/2020	(128.0)	671	(220.0)	(147,660)
7	Anderson County Treasurer	7/1/2019	12/31/2019	(92.0)	5/7/2020	(128.0)	14,991	(220.0)	(3,298,046)
8	Chautauqua County Treasurer	1/1/2019	12/31/2019	(182.5)	5/7/2020	(128.0)	159	(310.5)	(49,463)
9	Elk County Treasurer	1/1/2019	12/31/2019	(182.5)	5/7/2020	(128.0)	3,394	(310.5)	(1,053,753)
10	Leavenworth County Treasurer	1/1/2019	12/31/2019	(182.5)	5/7/2020	(128.0)	764	(310.5)	(237,191)
11	Montgomery County Treasurer	7/1/2019	12/31/2019	(92.0)	5/7/2020	(128.0)	8,423	(220.0)	(1,853,100)
12	Rice County Treasurer	1/1/2019	12/31/2019	(182.5)	5/7/2020	(128.0)	3,712	(310.5)	(1,152,548)
13	Meade County Treasurer	7/1/2019	12/31/2019	(92.0)	5/7/2020	(128.0)	18,379	(220.0)	(4,043,310)
14	Andrew County Collector	1/1/2020	12/31/2020	(183.0)	11/30/2020	31.0	2,898	(152.0)	(440,516)
15	Atchison County Collector	1/1/2020	12/31/2020	(183.0)	11/30/2020	31.0	20,127	(152.0)	(3,059,293)
16	Cooper County Collector	1/1/2020	12/31/2020	(183.0)	11/30/2020	31.0	2,830	(152.0)	(430,154)
17	Grundy County Collector	1/1/2020	12/31/2020	(183.0)	11/30/2020	31.0	42,026	(152.0)	(6,388,017)
18	Henry County Collector	1/1/2020	12/31/2020	(183.0)	11/30/2020	31.0	85,598	(152.0)	(13,010,940)
19	Holt County Collector	1/1/2020	12/31/2020	(183.0)	11/30/2020	31.0	31,656	(152.0)	(4,811,736)
20	Howard County Collector	1/1/2020	12/31/2020	(183.0)	11/30/2020	31.0	20,974	(152.0)	(3,188,046)
21	Jasper County Collector	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	92	(166.0)	(15,255)
22	Platte County Collector	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	143,251	(166.0)	(23,779,668)
23	Jefferson County Treasurer	1/1/2020	12/31/2020	(183.0)	12/15/2020	16.0	670	(167.0)	(111,870)
24	City of Brookfield	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	13,738	(166.0)	(2,280,515)
25	City of Marceline	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	6,074	(166.0)	(1,008,311)
26	City of Ravenwood	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	676	(166.0)	(112,138)
27	Grant County Treasurer	1/1/2020	12/31/2020	(183.0)	12/16/2020	15.0	2,587	(168.0)	(434,616)
28	Pettis County	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	215,611	(166.0)	(35,791,482)
29	Chariton County Collector	1/1/2020	12/31/2020	(183.0)	12/16/2020	15.0	25,019	(168.0)	(4,203,190)
30	Johnson County Collector	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	16,866	(166.0)	(2,799,837)
31	Lafayette County Collector	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	28,071	(166.0)	(4,659,808)
32	Linn County Collector	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	122,595	(166.0)	(20,350,778)
33	Livingston County Collector	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	189,986	(166.0)	(31,537,734)

Empire District Gas Company
 Property Taxes

Line	Description	Service Period Start	Service Period End	Midpoint of Service Period	Payment Date	Payment Lag	Amount	(Lead)/Lag Days	Weighted Dollar Amount	
34	Nodaway County Collector	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	117,298	(166.0)	(19,471,436)	
35	Ray County Collector	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	62,917	(166.0)	(10,444,239)	
36	Saline County Collector	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	43,645	(166.0)	(7,245,116)	
37	Vernon County Collector	1/1/2020	12/31/2020	(183.0)	12/14/2020	17.0	125,448	(166.0)	(20,824,441)	
38	Woods County Treasurer	1/1/2020	12/31/2020	(183.0)	12/16/2020	15.0	783	(168.0)	(131,544)	
39	Woodson County Treasurer	1/1/2020	12/31/2020	(183.0)	12/15/2020	16.0	95	(167.0)	(15,885)	
40	Allen County Treasurer	1/1/2020	12/31/2020	(183.0)	12/15/2020	16.0	353	(167.0)	(58,886)	
41	Anderson County Treasurer	1/1/2020	12/31/2020	(183.0)	12/15/2020	16.0	8,308	(167.0)	(1,387,391)	
42	Chautauqua County Treasurer	1/1/2020	12/31/2020	(183.0)	12/15/2020	16.0	117	(167.0)	(19,606)	
43	Elk County Treasurer	1/1/2020	12/31/2020	(183.0)	12/15/2020	16.0	2,518	(167.0)	(420,481)	
44	Leavenworth County Treasurer	1/1/2020	12/31/2020	(183.0)	12/15/2020	16.0	497	(167.0)	(83,049)	
45	Montgomery County Treasurer	1/1/2020	12/31/2020	(183.0)	12/15/2020	16.0	6,295	(167.0)	(1,051,325)	
46	Rice County Treasurer	1/1/2020	12/31/2020	(183.0)	12/15/2020	16.0	2,291	(167.0)	(382,654)	
47	Meade County Treasurer	1/1/2020	12/31/2020	(183.0)	12/15/2020	16.0	10,596	(167.0)	(1,769,460)	
48	Total (Lead) / Lag Days							\$ 1,406,068	(166.6)	\$ (234,258,029)

Empire District Gas Company
O&M Expenses - Non-Labor O&M Expenses

Line	Voucher ID	Service Period Begin	Service Period End	Midpoint of Service	Invoice Date	Payment Amount	Midpoint of Service Period to Invoice Date Lead / (Lag) Days	Dollar Days
1	35565	06/24/20	07/26/20	(16.50)	07/27/20	\$ 0	(17.50)	\$ (0)
2	37333	11/11/20	12/09/20	(14.50)	12/22/20	\$ 7	(27.50)	(183)
3	37019	11/02/20	11/02/20	(0.50)	11/02/20	\$ 10	(0.50)	(5)
4	37055	12/01/20	12/31/20	(15.50)	11/30/20	\$ 10	15.50	150
5	34552	04/09/20	04/09/20	(0.50)	04/09/20	\$ 11	(0.50)	(5)
6	34538	02/25/20	03/25/20	(15.00)	04/23/20	\$ 11	(44.00)	(505)
7	33530	11/21/19	12/26/19	(18.00)	01/24/20	\$ 12	(47.00)	(542)
8	33462	01/20/20	01/20/20	(0.50)	01/30/20	\$ 14	(10.50)	(146)
9	34861	04/27/20	05/26/20	(15.00)	05/27/20	\$ 16	(16.00)	(256)
10	36257	09/08/20	09/08/20	(0.50)	09/08/20	\$ 17	(0.50)	(9)
11	36774	09/28/20	10/29/20	(16.00)	11/05/20	\$ 18	(23.00)	(416)
12	33084	11/25/19	12/29/19	(17.50)	12/30/19	\$ 20	(18.50)	(361)
13	34971	05/21/20	05/21/20	(0.50)	05/21/20	\$ 20	(0.50)	(10)
14	34413	03/24/20	04/20/20	(14.00)	04/22/20	\$ 23	(16.00)	(363)
15	37015	10/26/20	11/19/20	(12.50)	11/22/20	\$ 24	(15.50)	(369)
16	34068	02/16/20	03/15/20	(14.50)	03/19/20	\$ 26	(18.50)	(480)
17	36746	09/23/20	10/25/20	(16.50)	10/26/20	\$ 26	(17.50)	(458)
18	34124	02/12/20	02/12/20	(0.50)	02/12/20	\$ 26	(0.50)	(13)
19	35321	06/11/20	06/11/20	(0.50)	06/11/20	\$ 27	(0.50)	(14)
20	37195	11/05/20	12/08/20	(17.00)	12/09/20	\$ 27	(18.00)	(489)
21	34713	04/13/20	05/12/20	(15.00)	05/14/20	\$ 28	(17.00)	(484)
22	37043	10/20/20	11/17/20	(14.50)	11/17/20	\$ 29	(14.50)	(419)
23	36782	10/11/20	11/10/20	(15.50)	11/10/20	\$ 30	(15.50)	(465)
24	37098	11/11/20	12/10/20	(15.00)	12/10/20	\$ 30	(15.00)	(450)
25	34211	02/26/20	03/26/20	(15.00)	03/27/20	\$ 30	(16.00)	(487)
26	35943	07/26/20	08/24/20	(15.00)	08/25/20	\$ 31	(16.00)	(493)
27	36270	08/24/20	09/22/20	(15.00)	09/22/20	\$ 31	(15.00)	(464)
28	33494	02/27/20	02/27/20	(0.50)	01/27/20	\$ 32	30.50	976
29	34854	06/01/20	06/30/20	(15.00)	06/01/20	\$ 34	14.00	475

Empire District Gas Company
O&M Expenses - Non-Labor O&M Expenses

Line	Voucher ID	Service Period Begin	Service Period End	Midpoint of Service	Invoice Date	Payment Amount	Midpoint of Service Period to Invoice Date Lead / (Lag) Days	Dollar Days
30	36723	11/01/20	11/30/20	(15.00)	11/01/20	\$ 35	14.00	485
31	34073	02/01/20	02/29/20	(14.50)	02/29/20	\$ 35	(14.50)	(512)
32	36978	11/12/20	11/12/20	(0.50)	11/12/20	\$ 36	(0.50)	(18)
33	37218	11/01/20	11/30/20	(15.00)	11/30/20	\$ 36	(15.00)	(544)
34	34327	03/05/20	04/05/20	(16.00)	04/06/20	\$ 37	(17.00)	(621)
35	34178	03/01/20	04/01/20	(16.00)	04/03/20	\$ 37	(18.00)	(672)
36	37069	10/31/20	12/01/20	(16.00)	12/04/20	\$ 38	(19.00)	(721)
37	35961	07/10/20	08/12/20	(17.00)	08/12/20	\$ 39	(17.00)	(660)
38	35263	05/26/20	06/24/20	(15.00)	06/25/20	\$ 40	(16.00)	(637)
39	34885	05/04/20	06/03/20	(15.50)	06/04/20	\$ 40	(16.50)	(659)
40	36690	07/10/20	08/12/20	(17.00)	09/04/20	\$ 42	(40.00)	(1,662)
41	34326	04/01/20	04/30/20	(15.00)	04/05/20	\$ 43	10.00	430
42	34715	05/09/20	06/08/20	(15.50)	05/09/20	\$ 43	14.50	629
43	34104	02/20/20	03/20/20	(15.00)	03/22/20	\$ 43	(17.00)	(737)
44	36789	11/01/20	11/30/20	(15.00)	11/05/20	\$ 44	10.00	438
45	35697	06/20/20	07/20/20	(15.50)	07/22/20	\$ 44	(17.50)	(777)
46	33466	12/16/19	01/16/20	(16.00)	01/31/20	\$ 45	(31.00)	(1,384)
47	34229	04/13/20	04/13/20	(0.50)	04/13/20	\$ 45	(0.50)	(23)
48	36456	09/03/20	10/05/20	(16.50)	10/06/20	\$ 45	(17.50)	(790)
49	36707	09/20/20	10/20/20	(15.50)	10/22/20	\$ 45	(17.50)	(794)
50	37272	10/20/20	11/20/20	(16.00)	11/22/20	\$ 46	(18.00)	(836)
51	34038	03/01/20	03/31/20	(15.50)	03/11/20	\$ 47	4.50	212
52	35206	06/06/20	07/05/20	(15.00)	07/02/20	\$ 47	(12.00)	(564)
53	37180	11/01/20	11/30/20	(15.00)	11/24/20	\$ 47	(9.00)	(423)
54	34267	03/01/20	03/31/20	(15.50)	04/03/20	\$ 49	(18.50)	(899)
55	36376	09/01/20	09/30/20	(15.00)	10/01/20	\$ 49	(16.00)	(778)
56	33863	03/01/20	03/31/20	(15.50)	03/04/20	\$ 49	11.50	564
57	33477	01/23/20	01/23/20	(0.50)	01/23/20	\$ 49	(0.50)	(25)
58	33147	12/11/19	01/10/20	(15.50)	01/10/20	\$ 50	(15.50)	(775)

Empire District Gas Company
O&M Expenses - Non-Labor O&M Expenses

Line	Voucher ID	Service Period Begin	Service Period End	Midpoint of Service	Invoice Date	Payment Amount	Midpoint of Service Period to Invoice Date Lead / (Lag) Days	Dollar Days
59	33552	02/10/20	03/10/20	(15.00)	02/10/20	\$ 50	14.00	700
60	33739	02/03/20	03/02/20	(14.50)	02/28/20	\$ 50	(11.50)	(575)
61	34821	05/01/20	05/31/20	(15.50)	05/21/20	\$ 50	(5.50)	(275)
62	35966	08/11/20	09/10/20	(15.50)	09/10/20	\$ 50	(15.50)	(775)
63	37001	10/20/20	11/18/20	(15.00)	11/19/20	\$ 50	(16.00)	(807)
64	37002	10/26/20	11/24/20	(15.00)	12/01/20	\$ 52	(22.00)	(1,135)
65	33521	02/01/20	02/29/20	(14.50)	02/05/20	\$ 52	9.50	495
66	34814	04/16/20	05/16/20	(15.50)	05/31/20	\$ 54	(30.50)	(1,642)
67	33035	11/20/19	12/23/19	(17.00)	12/24/19	\$ 54	(18.00)	(973)
68	34531	05/01/20	05/31/20	(15.50)	05/01/20	\$ 57	14.50	819
69	34866	06/01/20	06/30/20	(15.00)	06/01/20	\$ 57	14.00	791
70	36515	10/13/20	10/13/20	(0.50)	10/13/20	\$ 59	(0.50)	(29)
71	35164	05/20/20	06/21/20	(16.50)	06/22/20	\$ 60	(17.50)	(1,049)
72	35814	07/21/20	08/19/20	(15.00)	08/20/20	\$ 60	(16.00)	(960)
73	36542	09/08/20	10/08/20	(15.50)	10/20/20	\$ 60	(27.50)	(1,653)
74	37094	10/24/20	11/24/20	(16.00)	12/01/20	\$ 63	(23.00)	(1,454)
75	33120	11/24/19	12/24/19	(15.50)	01/01/20	\$ 65	(23.50)	(1,537)
76	33088	12/18/19	12/18/19	(0.50)	12/06/19	\$ 70	11.50	805
77	36620	08/31/20	09/30/20	(15.50)	09/30/20	\$ 74	(15.50)	(1,153)
78	34090	03/10/20	03/10/20	(0.50)	03/10/20	\$ 75	(0.50)	(38)
79	35958	08/21/20	08/21/20	(0.50)	08/23/20	\$ 75	(2.50)	(188)
80	35197	06/19/20	06/19/20	(0.50)	06/19/20	\$ 77	(0.50)	(39)
81	33538	12/18/19	12/18/19	(0.50)	12/18/19	\$ 79	(0.50)	(40)

Empire District Gas Company
O&M Expenses - Non-Labor O&M Expenses

Line	Voucher ID	Service Period Begin	Service Period End	Midpoint of Service	Invoice Date	Payment Amount	Midpoint of Service Period to Invoice Date Lead / (Lag) Days	Dollar Days
82	33216	01/13/20	01/13/20	(0.50)	01/13/20	\$ 80	(0.50)	(40)
83	33225	01/13/20	01/13/20	(0.50)	01/13/20	\$ 80	(0.50)	(40)
84	33236	01/13/20	01/13/20	(0.50)	01/13/20	\$ 80	(0.50)	(40)
85	33580	02/13/20	02/13/20	(0.50)	02/13/20	\$ 80	(0.50)	(40)
86	33583	02/13/20	02/13/20	(0.50)	02/13/20	\$ 80	(0.50)	(40)
87	33588	02/13/20	02/13/20	(0.50)	02/13/20	\$ 80	(0.50)	(40)
88	33917	03/13/20	03/13/20	(0.50)	03/13/20	\$ 80	(0.50)	(40)
89	33923	03/13/20	03/13/20	(0.50)	03/13/20	\$ 80	(0.50)	(40)
90	33938	03/13/20	03/13/20	(0.50)	03/13/20	\$ 80	(0.50)	(40)
91	34233	04/13/20	04/13/20	(0.50)	04/13/20	\$ 80	(0.50)	(40)
92	34236	04/13/20	04/13/20	(0.50)	04/13/20	\$ 80	(0.50)	(40)
93	34596	05/13/20	05/13/20	(0.50)	05/13/20	\$ 80	(0.50)	(40)
94	34599	05/13/20	05/13/20	(0.50)	05/13/20	\$ 80	(0.50)	(40)
95	34610	05/13/20	05/13/20	(0.50)	05/13/20	\$ 80	(0.50)	(40)
96	34712	05/16/20	06/15/20	(15.50)	05/16/20	\$ 80	14.50	1,160
97	34938	06/12/20	06/12/20	(0.50)	06/12/20	\$ 80	(0.50)	(40)
98	34941	06/12/20	06/12/20	(0.50)	06/12/20	\$ 80	(0.50)	(40)
99	34955	06/12/20	06/12/20	(0.50)	06/12/20	\$ 80	(0.50)	(40)
100	35286	07/13/20	07/13/20	(0.50)	07/13/20	\$ 80	(0.50)	(40)
101	35295	07/13/20	07/13/20	(0.50)	07/13/20	\$ 80	(0.50)	(40)
102	35302	07/13/20	07/13/20	(0.50)	07/13/20	\$ 80	(0.50)	(40)
103	35655	08/12/20	08/12/20	(0.50)	08/12/20	\$ 80	(0.50)	(40)
104	35664	08/12/20	08/12/20	(0.50)	08/12/20	\$ 80	(0.50)	(40)
105	35669	08/12/20	08/12/20	(0.50)	08/12/20	\$ 80	(0.50)	(40)
106	35996	09/11/20	09/11/20	(0.50)	09/11/20	\$ 80	(0.50)	(40)
107	36003	09/11/20	09/11/20	(0.50)	09/11/20	\$ 80	(0.50)	(40)
108	36017	09/11/20	09/11/20	(0.50)	09/11/20	\$ 80	(0.50)	(40)
109	36413	10/12/20	10/12/20	(0.50)	10/12/20	\$ 80	(0.50)	(40)
110	36430	10/12/20	10/12/20	(0.50)	10/12/20	\$ 80	(0.50)	(40)

Empire District Gas Company
O&M Expenses - Non-Labor O&M Expenses

Line	Voucher ID	Service Period Begin	Service Period End	Midpoint of Service	Invoice Date	Payment Amount	Midpoint of Service Period to Invoice Date Lead / (Lag) Days	Dollar Days
111	36438	10/12/20	10/12/20	(0.50)	10/12/20	\$ 80	(0.50)	(40)
112	36815	11/12/20	11/12/20	(0.50)	11/12/20	\$ 80	(0.50)	(40)
113	36819	11/12/20	11/12/20	(0.50)	11/12/20	\$ 80	(0.50)	(40)
114	36822	11/12/20	11/12/20	(0.50)	11/12/20	\$ 80	(0.50)	(40)
115	36824	11/12/20	11/12/20	(0.50)	11/12/20	\$ 80	(0.50)	(40)
116	37160	12/11/20	12/11/20	(0.50)	12/11/20	\$ 80	(0.50)	(40)
117	37172	12/11/20	12/11/20	(0.50)	12/11/20	\$ 80	(0.50)	(40)
118	37178	12/11/20	12/11/20	(0.50)	12/11/20	\$ 80	(0.50)	(40)
119	34849	12/23/19	12/23/19	(0.50)	12/23/19	\$ 80	(0.50)	(40)
120	33182	12/04/19	01/07/20	(17.50)	01/09/20	\$ 81	(19.50)	(1,583)
121	34977	05/07/20	06/08/20	(16.50)	06/09/20	\$ 82	(17.50)	(1,426)
122	36388	10/01/20	10/31/20	(15.50)	10/01/20	\$ 82	14.50	1,194
123	36740	11/01/20	11/30/20	(15.00)	11/01/20	\$ 84	14.00	1,180
124	33613	02/01/20	02/29/20	(14.50)	02/01/20	\$ 85	13.50	1,148
125	36226	09/01/20	09/30/20	(15.00)	09/01/20	\$ 85	14.00	1,196
126	36292	09/01/20	09/01/20	(0.50)	09/01/20	\$ 86	(0.50)	(43)
127	37281	11/01/20	11/30/20	(15.00)	11/01/20	\$ 86	14.00	1,208
128	35692	08/01/20	08/31/20	(15.50)	08/01/20	\$ 87	14.50	1,257
129	35698	05/01/20	05/31/20	(15.50)	05/01/20	\$ 87	14.50	1,257
130	36072	09/16/20	10/15/20	(15.00)	09/16/20	\$ 90	14.00	1,253
131	37140	11/01/20	11/30/20	(15.00)	11/30/20	\$ 90	(15.00)	(1,346)
132	33060	01/01/20	01/31/20	(15.50)	12/28/19	\$ 90	18.50	1,665
133	34113	03/26/20	03/26/20	(0.50)	03/26/20	\$ 90	(0.50)	(45)
134	35203	06/18/20	06/18/20	(0.50)	06/20/20	\$ 91	(2.50)	(227)
135	37288	12/09/20	01/08/21	(15.50)	12/09/20	\$ 95	14.50	1,385
136	36593	10/22/20	10/22/20	(0.50)	10/22/20	\$ 100	(0.50)	(50)
137	37198	11/01/20	12/31/20	(30.50)	12/10/20	\$ 100	(9.50)	(950)
138	34766	05/11/20	05/11/20	(0.50)	05/12/20	\$ 100	(1.50)	(151)
139	35886	07/01/20	07/31/20	(15.50)	07/31/20	\$ 103	(15.50)	(1,593)

Empire District Gas Company
O&M Expenses - Non-Labor O&M Expenses

Line	Voucher ID	Service Period Begin	Service Period End	Midpoint of Service	Invoice Date	Payment Amount	Midpoint of Service Period to Invoice Date Lead / (Lag) Days	Dollar Days
140	36460	07/29/20	07/29/20	(0.50)	07/29/20	\$ 107	(0.50)	(53)
141	36738	09/29/20	10/29/20	(15.50)	10/29/20	\$ 107	(15.50)	(1,654)
142	34888	04/24/20	05/24/20	(15.50)	06/01/20	\$ 112	(23.50)	(2,639)
143	35252	05/24/20	06/24/20	(16.00)	07/01/20	\$ 115	(23.00)	(2,639)
144	34078	03/21/20	03/21/20	(0.50)	03/21/20	\$ 117	(0.50)	(59)
145	35787	07/01/20	07/31/20	(15.50)	07/31/20	\$ 118	(15.50)	(1,821)
146	36305	09/01/20	09/30/20	(15.00)	10/02/20	\$ 118	(17.00)	(2,003)
147	33409	01/16/20	01/31/20	(8.00)	01/30/20	\$ 120	(7.00)	(840)
148	33913	03/01/20	03/15/20	(7.50)	03/13/20	\$ 120	(5.50)	(660)
149	36204	09/16/20	09/30/20	(7.50)	09/29/20	\$ 120	(6.50)	(780)
150	33361	11/01/19	12/31/19	(30.50)	01/18/20	\$ 128	(48.50)	(6,208)
151	33046	10/23/19	10/23/19	(0.50)	10/23/19	\$ 128	(0.50)	(64)
152	35430	06/01/20	06/30/20	(15.00)	06/30/20	\$ 134	(15.00)	(2,006)
153	36155	08/01/20	08/31/20	(15.50)	08/31/20	\$ 135	(15.50)	(2,093)
154	36355	07/30/20	07/31/20	(1.00)	09/10/20	\$ 136	(42.00)	(5,709)
155	33121	01/08/20	01/08/20	(0.50)	01/08/20	\$ 150	(0.50)	(75)
156	37221	12/07/20	12/07/20	(0.50)	12/08/20	\$ 164	(1.50)	(247)
157	33747	01/23/20	02/23/20	(16.00)	02/24/20	\$ 165	(17.00)	(2,797)
158	34120	04/01/20	04/30/20	(15.00)	04/01/20	\$ 175	14.00	2,450
159	36199	08/16/20	09/15/20	(15.50)	09/18/20	\$ 176	(18.50)	(3,253)
160	35075	04/20/20	05/20/20	(15.50)	05/31/20	\$ 183	(26.50)	(4,855)
161	35558	07/20/20	07/25/20	(3.00)	07/26/20	\$ 190	(4.00)	(760)
162	36402	09/01/20	09/30/20	(15.00)	09/30/20	\$ 193	(15.00)	(2,888)
163	34480	04/01/20	04/30/20	(15.00)	04/30/20	\$ 195	(15.00)	(2,925)
164	34392	04/02/20	04/30/20	(14.50)	04/21/20	\$ 199	(5.50)	(1,094)
165	35175	06/01/20	06/01/20	(0.50)	06/01/20	\$ 200	(0.50)	(100)

Empire District Gas Company
O&M Expenses - Non-Labor O&M Expenses

Line	Voucher ID	Service Period Begin	Service Period End	Midpoint of Service	Invoice Date	Payment Amount	Midpoint of Service Period to Invoice Date Lead / (Lag) Days	Dollar Days
166	33665	01/03/20	02/07/20	(18.00)	02/11/20	\$ 210	(22.00)	(4,617)
167	33766	02/01/20	02/29/20	(14.50)	02/29/20	\$ 219	(14.50)	(3,172)
168	35229	07/01/20	07/31/20	(15.50)	07/01/20	\$ 220	14.50	3,190
169	36772	11/01/20	11/30/20	(15.00)	11/01/20	\$ 220	14.00	3,080
170	36785	09/23/20	10/25/20	(16.50)	10/26/20	\$ 225	(17.50)	(3,932)
171	34221	03/01/20	03/31/20	(15.50)	03/31/20	\$ 230	(15.50)	(3,565)
172	34635	04/08/20	05/07/20	(15.00)	05/08/20	\$ 236	(16.00)	(3,770)
173	36633	09/20/20	10/20/20	(15.50)	10/28/20	\$ 241	(23.50)	(5,661)
174	35594	07/31/20	07/31/20	(0.50)	07/31/20	\$ 244	(0.50)	(122)
175	33317	01/01/20	12/31/20	(183.00)	01/15/20	\$ 250	168.00	42,000
176	35537	08/01/20	08/31/20	(15.50)	08/01/20	\$ 251	14.50	3,634
177	35392	07/01/20	07/31/20	(15.50)	07/01/20	\$ 254	14.50	3,689
178	36525	10/05/20	11/04/20	(15.50)	10/05/20	\$ 255	14.50	3,697
179	36729	10/01/20	10/31/20	(15.50)	10/31/20	\$ 265	(15.50)	(4,108)
180	35450	07/13/20	07/13/20	(0.50)	07/15/20	\$ 271	(2.50)	(678)
181	36514	10/07/20	10/07/20	(0.50)	10/07/20	\$ 280	(0.50)	(140)
182	33056	12/01/19	12/31/19	(15.50)	12/31/19	\$ 286	(15.50)	(4,427)
183	34456	03/16/20	05/15/20	(30.50)	04/15/20	\$ 287	(0.50)	(143)
184	34499	03/26/20	04/25/20	(15.50)	04/29/20	\$ 293	(19.50)	(5,712)
185	33081	11/26/19	12/25/19	(15.00)	12/31/19	\$ 299	(21.00)	(6,272)
186	33911	03/01/20	03/31/20	(15.50)	03/13/20	\$ 300	2.50	750
187	35338	07/01/20	07/31/20	(15.50)	07/14/20	\$ 300	1.50	450
188	36842	11/01/20	11/30/20	(15.00)	11/13/20	\$ 300	2.00	600
189	37119	12/01/20	12/31/20	(15.50)	12/11/20	\$ 300	4.50	1,350
190	33386	12/10/19	12/10/19	(0.50)	12/10/19	\$ 303	(0.50)	(151)
191	33370	02/01/20	02/29/20	(14.50)	01/23/20	\$ 308	22.50	6,928
192	36391	09/01/20	09/30/20	(15.00)	10/01/20	\$ 309	(16.00)	(4,946)
193	36295	09/01/20	09/30/20	(15.00)	10/07/20	\$ 312	(22.00)	(6,872)
194	35052	05/01/20	05/31/20	(15.50)	05/31/20	\$ 323	(15.50)	(4,999)

Empire District Gas Company
O&M Expenses - Non-Labor O&M Expenses

Line	Voucher ID	Service Period Begin	Service Period End	Midpoint of Service	Invoice Date	Payment Amount	Midpoint of Service Period to Invoice Date Lead / (Lag) Days	Dollar Days
195	35578	07/01/20	07/31/20	(15.50)	08/01/20	\$ 325	(16.50)	(5,363)
196	37392	11/24/20	11/24/20	(0.50)	11/24/20	\$ 339	(0.50)	(170)
197	36922	10/21/20	10/21/20	(0.50)	10/26/20	\$ 343	(5.50)	(1,884)
198	36644	10/07/20	10/21/20	(7.50)	10/11/20	\$ 360	2.50	900
199	35608	07/07/20	07/29/20	(11.50)	08/06/20	\$ 365	(19.50)	(7,120)
200	36603	09/04/20	09/24/20	(10.50)	10/26/20	\$ 375	(42.50)	(15,938)
201	35186	06/19/20	07/18/20	(15.00)	06/19/20	\$ 380	14.00	5,322
202	34517	03/26/20	04/27/20	(16.50)	04/28/20	\$ 389	(17.50)	(6,812)
203	35935	09/01/20	09/30/20	(15.00)	09/08/20	\$ 390	7.00	2,730
204	36761	11/01/20	11/30/20	(15.00)	11/06/20	\$ 390	9.00	3,510
205	35152	06/23/20	06/23/20	(0.50)	06/23/20	\$ 391	(0.50)	(195)
206	35924	09/01/20	09/30/20	(15.00)	09/04/20	\$ 400	11.00	4,400
207	36286	10/01/20	10/30/20	(15.00)	10/02/20	\$ 400	13.00	5,200
208	36741	04/01/20	08/06/20	(64.00)	11/04/20	\$ 420	(154.00)	(64,680)
209	34059	01/01/20	03/31/20	(45.50)	03/24/20	\$ 434	(38.50)	(16,705)
210	35139	04/01/20	06/30/20	(45.50)	06/25/20	\$ 434	(40.50)	(17,573)
211	37324	10/01/20	12/31/20	(46.00)	12/22/20	\$ 434	(37.00)	(16,054)
212	34071	04/01/20	04/30/20	(15.00)	03/26/20	\$ 450	20.00	9,000
213	37020	11/16/20	11/16/20	(0.50)	11/16/20	\$ 470	(0.50)	(235)
214	33479	01/01/20	01/31/20	(15.50)	01/31/20	\$ 471	(15.50)	(7,304)
215	34080	04/01/20	04/30/20	(15.00)	03/27/20	\$ 500	19.00	9,500
216	33760	02/26/20	02/26/20	(0.50)	02/28/20	\$ 505	(2.50)	(1,263)
217	35559	07/01/20	07/01/20	(0.50)	07/01/20	\$ 527	(0.50)	(263)
218	35495	08/01/20	08/31/20	(15.50)	07/28/20	\$ 550	18.50	10,175
219	35860	09/01/20	09/30/20	(15.00)	08/28/20	\$ 550	18.00	9,900
220	36206	10/01/20	10/31/20	(15.50)	09/29/20	\$ 560	16.50	9,240
221	37024	11/20/20	11/20/20	(0.50)	11/23/20	\$ 585	(3.50)	(2,048)
222	33669	01/10/20	02/09/20	(15.50)	02/10/20	\$ 598	(16.50)	(9,867)
223	36142	08/21/20	08/21/20	(0.50)	08/21/20	\$ 635	(0.50)	(318)

Empire District Gas Company
O&M Expenses - Non-Labor O&M Expenses

Line	Voucher ID	Service Period Begin	Service Period End	Midpoint of Service	Invoice Date	Payment Amount	Midpoint of Service Period to Invoice Date Lead / (Lag) Days	Dollar Days
224	33123	12/01/19	12/31/19	(15.50)	01/01/20	\$ 676	(16.50)	(11,154)
225	35076	06/04/20	06/04/20	(0.50)	06/04/20	\$ 738	(0.50)	(369)
226	35817	08/14/20	08/14/20	(0.50)	08/14/20	\$ 794	(0.50)	(397)
227	33692	01/02/20	01/15/20	(7.00)	02/19/20	\$ 1,048	(42.00)	(43,995)
228	36331	08/01/20	08/01/20	(0.50)	08/01/20	\$ 1,055	(0.50)	(527)
229	34363	03/10/20	04/09/20	(15.50)	04/10/20	\$ 1,160	(16.50)	(19,146)
230	35841	07/09/20	08/08/20	(15.50)	08/12/20	\$ 1,310	(19.50)	(25,539)
231	36996	11/09/20	11/09/20	(0.50)	11/09/20	\$ 1,382	(0.50)	(691)
232	35408	07/15/20	07/15/20	(0.50)	07/15/20	\$ 1,580	(0.50)	(790)
233	34631	12/23/19	12/23/19	(0.50)	12/23/19	\$ 1,649	(0.50)	(824)
234	36565	08/31/20	09/30/20	(15.50)	09/30/20	\$ 1,830	(15.50)	(28,359)
235	33594	02/01/20	02/29/20	(14.50)	02/04/20	\$ 2,214	10.50	23,246
236	36404	09/01/20	09/30/20	(15.00)	09/30/20	\$ 3,134	(15.00)	(47,014)
237	35475	08/01/20	08/01/20	(0.50)	07/07/20	\$ 3,177	24.50	77,826
238	35208	07/01/20	07/31/20	(15.50)	07/02/20	\$ 3,200	13.50	43,200
239	34558	04/01/20	04/30/20	(15.00)	05/01/20	\$ 3,990	(16.00)	(63,840)
240	34494	04/01/20	04/30/20	(15.00)	04/30/20	\$ 4,511	(15.00)	(67,671)
241	33184	12/20/19	12/19/20	(183.00)	01/13/20	\$ 6,105	158.00	964,566
242	Service Period Mid to Invoice Date Lead / (Lag) Days					\$ 72,207	8.73	\$ 630,177
243	Midpoint of Service Period to Invoice Date						8.73	
244	Invoice Date to Payment Date						(33.84)	
245	Total Other O&M Lead / (Lag) Days						(25.11)	

Line	Description	Revenue Requirement Amount	Average Daily Amount	Revenue Lag	Expense Lead	Net (Lead)/Lag Days	Working Capital Requirement
1	<u>Operation and Maintenance Expenses</u>						
2	Payroll Expense	\$ -	-	42.13	(12.00)	30.13	\$ -
3	Federal Income Tax Withheld	-	-	42.13	(15.50)	26.63	-
4	State Income Tax Withheld	-	-	42.13	(20.06)	22.07	-
5	FICA Tax Withheld	-	-	42.13	(15.50)	26.63	-
6	Accrued Vacation	-	-	42.13	(182.50)	(140.37)	-
7	Fuel - Coal	-	-	42.13	(25.11)	17.02	-
8	Fuel - Gas	-	-	42.13	(37.17)	4.96	-
9	Fuel - Purchased Oil	-	-	42.13	(21.47)	20.66	-
10	Purchased Power	-	-	42.13	(34.95)	7.18	-
11	401K	-	-	42.13	(11.06)	31.07	-
12	Life Insurance and AD&D	-	-	42.13	(25.75)	16.38	-
13	Employers Healthcare/Dental/Vision	-	-	42.13	(11.29)	30.84	-
14	Pension and OPEB Expense	-	-	42.13	(60.75)	(18.62)	-
15	PSC Assessment	-	-	42.13	25.50	67.63	-
16	Incentive Compensation	-	-	42.13	(290.50)	(248.37)	-
17	Bad Debt Expense	-	-	0.00	0.00	0.00	-
18	Cash Vouchers	-	-	42.13	(35.14)	6.99	-
19	<u>Total O&M Expenses</u>	\$ -	\$ -	-	-	-	\$ -
20	<u>Taxes Other Than Income Taxes</u>						
21	FICA - Employer Portion	\$ -	\$ -	42.13	(15.50)	26.63	\$ -
22	Federal Unemployment Taxes	-	-	42.13	(75.20)	(33.07)	-
23	State Unemployment Taxes	-	-	42.13	(75.20)	(33.07)	-
24	MO Gross Receipts Tax	-	-	26.92	(16.90)	10.02	-
25	Property Tax	-	-	42.13	(204.80)	(162.67)	-
26	Sales Tax	-	-	26.92	(4.53)	22.39	-
27	<u>Total Taxes Other Than Income Taxes</u>	\$ -	\$ -	-	-	-	\$ -
28	<u>Tax Offset From Rate Base</u>						
29	Federal Tax Offset	\$ -	\$ -	42.13	(39.38)	2.75	\$ -
30	State Tax Offset	-	-	42.13	(39.38)	2.75	-
31	City Tax Offset	-	-	0.00	0.00	0.00	\$ -
32	Interest Expense Offset	-	-	42.13	(91.11)	(48.98)	-
33	<u>Total Offset From Rate Base</u>	\$ -	\$ -	-	-	-	\$ -
34	<u>Total</u>	\$ -	\$ -	-	-	-	\$ -