

**STATE OF MISSOURI  
PUBLIC SERVICE COMMISSION**

At a session of the Public Service Commission held at its office in Jefferson City on the 24<sup>th</sup> day of February, 2016.

In the Matter of Empire District Gas Company's ) **File No. GR-2015-0109**  
Purchased Gas Adjustment Tariff Filing )

**ORDER ESTABLISHING ENDING ACA BALANCES**

Issue Date: February 24, 2016

Effective Date: March 5, 2016

The Commission opened this case to receive the 2013-2014 Purchased Gas Adjustment (PGA) and the 2013-2014 Actual Cost Adjustment (ACA) filings of The Empire District Gas Company. On December 16, 2015, the Staff of the Commission filed a recommendation and memorandum indicating that Staff has completed an audit of billed revenues and actual gas costs for the period September 1, 2013 through August 31, 2014, which were included in Empire's computation of its ACA balances.

Staff's recommendation and memorandum sets out the ending balances contained in Empire's ACA filing and recommends adjustments to those ending balances. Staff also offered some non-financial recommendations regarding Empire's policies and practices. Empire responded to Staff's recommendations on January 31, 2016, indicating its acceptance of Staff's financial adjustments, and responding to Staff's non-financial recommendations. On February 10, 2016, Staff replied to Empire's response, indicating there are no issues that require Commission resolution and advising the Commission to establish the ending ACA balances indicated in Staff's December 16, 2015 recommendation.

After reviewing Staff's recommendations and Empire's response, the Commission concludes that Staff's ending ACA balances should be accepted as a resolution of Empire's 2013-2014 ACA audit. Because Staff's recommended balances are unopposed, the Commission will give this order a ten-day effective date.

**THE COMMISSION ORDERS THAT:**

1. The ending (over)/under recovery balances for The Empire District Gas Company's 2013-2014 Actual Cost Adjustment are established as provided in the following table:

Description + Under-Recovery (-) Over-Recovery	8-31-14 Balance per Empire Filing (A)	Prior Period Commission Approved Adjustments (A-1)	Current Period Staff Adjustments	Ending Balances 8-31-14
South System: Firm ACA	(\$585,762)	\$164,292	(B)(\$1,804) (C)\$37,290	(\$385,984)
Interruptible ACA	\$0	\$0	\$0	\$0
Take-or-Pay (TOP)	\$0	\$0	\$0	\$0
Transition Cost (TC)	\$0	\$0	\$0	\$0
Refund	\$0	\$0	\$0	\$0
North System: Firm ACA	\$401,781	(\$158,316)	(B) (\$7,327) (C)(\$41,643)	\$194,495
Interruptible ACA	\$0	\$0	\$0	\$0
Take-or-Pay (TOP)	\$0	\$0	\$0	\$0
Transition Cost (TC)	\$0	\$0	\$0	\$0
Refund	\$0	\$0	\$0	\$0
Northwest System: Firm ACA	(\$82,921)	(\$118,308)	(B)(\$3,814) (C)\$4,353 (D)(\$1,328)	(\$202,018)
Interruptible ACA	\$0	\$0	\$0	\$0
Take-or-Pay (TOP)	\$0	\$0	\$0	\$0
Transition Cost (TC)	\$0	\$0	\$0	\$0
Refund	\$0	\$0	\$0	\$0

A) Includes 2011-2012 ACA adjustments per Commission order  
A-1) Commission order issued February 25, 2015 in Case No. GR-2014-0108 approving adjusted amounts from 2012-2013 ACA. Due to the timing of the

Commission's order, Empire has not included these adjustments in its 2013-2014 ACA filing

- B) Cash-Out – Large Volume/Pool Aggregation (Sum of Items A-C in Cash-Out Summary table)
  - C) Cheyenne Plains Pipeline Reservation Charges Re-Allocation
  - D) Daily Swing Purchase Volumes
2. This order shall become effective on March 5, 2016.
  3. This case shall be closed on March 6, 2015.

**BY THE COMMISSION**



A handwritten signature in cursive script that reads "Morris L. Woodruff".

Morris L. Woodruff  
Secretary

Hall, Chm., Stoll, Kenney, and Rupp, CC., concur;  
Coleman, C., absent.

Woodruff, Chief Regulatory Law Judge