

ENCLOSURE 1

CONFIDENTIAL PURSUANT TO 20 CSR 4240-2.135(2)(A)4

CONFIDENTIAL IN ITS ENTIRETY

ENCLOSURE 2

CONFIDENTIAL PURSUANT TO 20 CSR 4240-2.135(2)(A)4

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ENCLOSURE 3

CONFIDENTIAL PURSUANT TO 20 CSR 4240-2.135(2)(A)4

CONFIDENTIAL IN ITS ENTIRETY

<b>Empire District Gas Company</b> <b>Recovery Balance Calculation</b> <b>Enclosure Sched. 4</b> <b>ACA Sep-21</b> <b>Prod Aug-22</b> <b>GL Sep-22</b>	<b>Period</b>	<b>Start Month</b>	<b>Start Year</b>
	<b>ACA</b>	September	2021
	<b>Current</b>	August	2022

Line		South System	North System	Northwest System	TOTAL	
		FIRM	FIRM	FIRM		
1	ACA Recovery	\$ 2,943,660.31	\$ 756,131.75	\$ 592,484.40	\$ 4,292,276.46	
2	PGA Regular Recovery	\$ 16,812,584.28	\$ 4,613,648.68	\$ 2,998,657.27	\$ 24,424,890.23	
3	Balancing Penalties	\$ -	\$ -	\$ -	\$ -	
4	Balancing Fees	\$ 333,414.68	\$ 63,770.15	\$ 40,964.94	\$ 438,149.77	
5	Total Recovery	\$ 20,089,659.27	\$ 5,433,550.58	\$ 3,632,106.61	\$ 29,155,316.46	
	LESS:					
6	Purchased Gas Cost	\$ 19,919,935.55	\$ 6,362,665.24	\$ 4,720,992.04	\$ 31,003,592.83	
7	Storage Costs	\$ (2,030,225.36)	\$ (1,631,274.79)	\$ (1,148,884.59)	\$ (4,810,384.74)	
8	Total Purchased Gas Cost	\$ 17,889,710.19	\$ 4,731,390.45	\$ 3,572,107.45	\$ 26,193,208.09	
9	Gross Recovery Over/(Under) Cost	\$ 2,199,949.08	\$ 702,160.13	\$ 59,999.16	\$ 2,962,108.37	
10	OFO Fee Reimbursements	\$ 1,494,750.00	\$ 5,250.00	\$ -	\$ 1,500,000.00	
11	ACA Recovery	\$ -	\$ -	\$ -	\$ -	
12	PGA Regular Recovery	\$ -	\$ -	\$ -	\$ -	
13	Balancing Fees	\$ -	\$ -	\$ -	\$ -	
14	Carrying Costs (Regular)	\$ (41,150.32)	\$ (8,156.98)	\$ (8,992.26)	\$ (58,299.56)	
15	Carrying Costs (Storm Uri)	\$ (1,628,657.89)	\$ (209,565.10)	\$ (120,540.78)	\$ (1,958,763.77)	
16	Annual Storm Uri Charge	Sep-01-2022 \$ (5,019,836.04)	\$ (1,291,839.47)	\$ (743,059.84)	\$ (7,054,735.35)	
17	Total Adjustments	\$ (5,194,894.25)	\$ (1,504,311.55)	\$ (872,592.88)	\$ (7,571,798.68)	
18	Revenue Recovery Over/(Under) Cost for ACA Year	\$ (2,994,945.17)	\$ (802,151.42)	\$ (812,593.72)	\$ (4,609,690.31)	
19	Beginning ACA Recovery Balance	Sep-01-2021 \$ (23,845,513.86)	\$ (3,550,661.81)	\$ (2,184,527.01)	\$ (29,580,702.68)	
20	Less Storm Uri Deferral (S - 5 Yrs, N & NW - 3 Yrs)	Sep-01-2021 \$ 20,079,344.17	\$ 2,583,678.93	\$ 1,486,119.69	\$ 24,149,142.79	
21	Adjusted Beginning ACA Recovery Balance	\$ (3,766,169.69)	\$ (966,982.88)	\$ (698,407.32)	\$ (5,431,559.89)	
22	ACA Recovery Balance as of:	Aug-31-2022 \$ (6,761,114.86)	\$ (1,769,134.30)	\$ (1,511,001.04)	\$ (10,041,250.20)	
	ACA Recovery Balance per General Ledger:	Sep-30-2022				
23	GL Balance:	191110 \$ 1,267,161.23			\$ 1,267,161.23	
24	GL Balance:	191410 \$ (766,325.88)			\$ (766,325.88)	
25	GL Balance:	191510 \$ (523,450.00)			\$ (523,450.00)	
26	GL Balance:	191120	\$ 53,971.62		\$ 53,971.62	
27	GL Balance:	191420	\$ 205,270.69		\$ 205,270.69	
28	GL Balance:	191520	\$ -		\$ -	
29	GL Balance:	191130		\$ 532,485.24	\$ 532,485.24	
30	GL Balance:	191430		\$ 105,922.93	\$ 105,922.93	
31	GL Balance:	191530		\$ -	\$ -	
32	Total GL Balances per General Ledger	\$ (22,614.65)	\$ 259,242.31	\$ 638,408.17	\$ 875,035.83	
32	Carrying Costs (Regular)	\$ 41,150.32	\$ 8,156.98	\$ 8,992.26	\$ 58,299.56	
33	Annual Storm Uri Charge (See Storm Uri Table)	Sep-01-2022 \$ 5,019,836.04	\$ 1,291,839.47	\$ 743,059.84	\$ 7,054,735.35	
34	Carrying Costs (Storm Uri)	\$ 1,628,657.89	\$ 209,565.10	\$ 120,540.78	\$ 1,958,763.77	
35	GL Adjustments	\$ 94,085.24	\$ 330.45	\$ -	\$ 94,415.69	
	Total Adjustments	\$ 6,783,729.49	\$ 1,509,892.00	\$ 872,592.88	\$ 9,166,214.37	
36	ACA Recovery Balance per General Ledger as of:	Sep-30-2022 \$ 6,761,114.84	\$ 1,769,134.31	\$ 1,511,001.05	\$ 10,041,250.20	
37	Sales Forecast - MCF as of:	Nov-01-2022	2,312,471	834,181	572,911	3,719,563
38	Calculated Estimated ACA Rates per CCF for:	Dec-01-2022	\$ 0.29238	\$ 0.21208	\$ 0.26374	
39	Effective Rates per CCF as of:	Dec-01-2021	\$ 0.16089	\$ 0.11724	\$ 0.12106	
40	Change in ACA Rates		\$ 0.13149	\$ 0.09484	\$ 0.14268	

## ENCLOSURE 5

MonthProd	MonthGl	MonthWSJ	SouthBeginRecovBal	SouthEndRecovBal	NorthBeginRecovBal	NorthEndRecovBal	NWBeginRecovBal	NWEndRecovBal	EDGIntRate	SouthCarryCost	NorthCarryCost	NWCarryCost
9/1/2021	11/1/2021	10/1/2021	\$3,766,169.69	\$4,161,342.34	\$966,982.88	\$1,075,020.94	\$698,407.33	\$832,245.18	1.25%	\$4,128.91	\$1,063.54	\$797.21
10/1/2021	12/1/2021	11/1/2021	\$4,161,342.34	\$4,728,173.25	\$1,075,020.94	\$1,242,524.62	\$832,245.18	\$933,540.98	1.25%	\$4,784.29	\$1,247.29	\$950.34
11/1/2021	1/1/2022	12/1/2021	\$4,728,173.25	\$5,626,815.17	\$1,242,524.62	\$1,407,982.76	\$933,540.98	\$999,455.83	1.25%	\$5,393.22	\$1,380.47	\$1,006.77
12/1/2021	2/1/2022	1/1/2022	\$5,626,815.17	\$5,241,604.08	\$1,407,982.76	\$1,317,353.15	\$999,455.83	\$902,581.68	1.25%	\$5,849.32	\$1,466.76	\$1,023.67
1/1/2022	3/1/2022	2/1/2022	\$5,241,604.08	\$3,429,247.44	\$1,317,353.15	\$776,001.21	\$902,581.68	\$543,637.78	1.25%	\$4,666.60	\$1,126.63	\$778.35
2/1/2022	4/1/2022	3/1/2022	\$3,429,247.44	\$2,528,746.21	\$776,001.21	\$285,130.87	\$543,637.78	\$323,313.91	1.25%	\$2,896.25	\$515.83	\$421.43
3/1/2022	5/1/2022	4/1/2022	\$2,528,746.21	\$1,545,116.91	\$285,130.87	\$68,466.51	\$323,313.91	\$126,472.67	1.50%	\$2,631.04	\$228.36	\$290.49
4/1/2022	6/1/2022	5/1/2022	\$1,545,116.91	\$951,442.01	\$68,466.51	(\$52,356.15)	\$126,472.67	\$143,179.31	1.50%	\$1,560.35	\$10.07	\$168.53
5/1/2022	7/1/2022	6/1/2022	\$951,442.01	\$1,156,531.69	(\$52,356.15)	\$10,983.35	\$143,179.31	\$230,323.50	2.00%	\$1,815.20	(\$35.63)	\$321.63
6/1/2022	8/1/2022	7/1/2022	\$1,156,531.69	\$911,773.86	\$10,983.35	\$97,440.82	\$230,323.50	\$322,067.34	2.75%	\$2,369.93	\$124.24	\$632.95
7/1/2022	9/1/2022	8/1/2022	\$911,773.86	\$1,185,684.48	\$97,440.82	\$163,051.90	\$322,067.34	\$382,729.93	3.50%	\$3,160.75	\$392.55	\$1,062.09
8/1/2022	10/1/2022	9/1/2022	\$1,185,684.48	\$71,470.61	\$163,051.90	\$259,572.75	\$382,729.93	\$638,408.16	3.50%	\$1,894.46	\$636.87	\$1,538.80
										\$41,150.32	\$8,156.98	\$8,992.26

## ENCLOSURE 5

Date	SouthBeginBal	SouthAnnualChg	SouthEndBal	NorthBeginBal	NorthAnnualChg	NorthEndBal	NWBeginBal	NWAnnualChg	NWEndBal
9/1/2021	\$25,099,180.21	\$5,019,836.04	\$20,079,344.17	\$3,875,518.40	\$1,291,839.47	\$2,583,678.93	\$2,229,179.53	\$743,059.84	\$1,486,119.69
9/1/2022	\$20,079,344.17	\$5,019,836.04	\$15,059,508.13	\$2,583,678.93	\$1,291,839.47	\$1,291,839.46	\$1,486,119.69	\$743,059.84	\$743,059.85
9/1/2023	\$15,059,508.13	\$5,019,836.04	\$10,039,672.09	\$1,291,839.46	\$1,291,839.46	\$0.00	\$743,059.85	\$743,059.85	\$0.00
9/1/2024	\$10,039,672.09	\$5,019,836.04	\$5,019,836.05	\$0.00		\$0.00	\$0.00		\$0.00
9/1/2025	\$5,019,836.05	\$5,019,836.05	(\$0.00)			\$0.00			\$0.00

**Empire District Gas Company  
ACA Filing Period Ending August 2022**

**Enclosure 6**

**Empire District Gas Company  
South System  
2022-2023 Winter Season Residential Revenue Impact from Winter PGA ACA Filing**

**Original Calculation Filed**

PGA ACA per MCF

Month	Previous PGA ACA Rates Factor	Month	New PGA ACA Rates Factor	PGA ACA Rate Change	Revenue Impact (Winter Season)
11/21	9.6720	11/22	11.5429	1.8709	\$463,843
12/21	9.6720	12/22	11.5429	1.8709	\$830,156
01/22	9.6720	01/23	11.5429	1.8709	\$906,597
02/22	9.6720	02/23	11.5429	1.8709	\$683,747
03/22	9.6720	03/23	11.5429	1.8709	\$554,774

**Estimated Winter Season Change in Revenue** **\$3,439,116**

**Percent Change Between PGA ACA Factors** **19.34%**

Residential Sales Volume Forecast      2,312,471

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-22	8.93	10.72%	247,925	27,748
Dec-22	15.89	19.19%	443,720	27,930
Jan-23	16.99	20.95%	484,578	28,529
Feb-23	12.81	15.80%	365,464	28,524
Mar-23	10.43	12.82%	296,528	28,441
Apr-23	4.98	6.06%	140,074	28,108
May-23	2.04	2.45%	56,766	27,845
Jun-23	1.61	1.92%	44,391	27,614
Jul-23	1.40	1.66%	38,461	27,497
Aug-23	1.44	1.71%	39,605	27,417
Sep-23	1.91	2.26%	52,358	27,472
Oct-23	3.71	4.44%	102,601	27,654
<b>TOTAL</b>	<b>82.13</b>	<b>100%</b>	<b>2,312,471</b>	<b>334,779</b>

**Empire District Gas Company  
ACA Filing Period Ending August 2022**

**Enclosure 7**

**North System  
2022-2023 Winter Season Residential Revenue Impact from Winter PGA ACA Filing**

**Original Calculation Filed**

PGA ACA per MCF

Month	Previous PGA ACA Rates Factor	Month	New PGA ACA Rates Factor	PGA ACA Rate Change	Revenue Impact (Winter Season)
11/21	7.1850	11/22	10.5462	3.3612	\$301,735
12/21	7.1850	12/22	10.5462	3.3612	\$512,519
01/22	7.1850	01/23	10.5462	3.3612	\$586,188
02/22	7.1850	02/23	10.5462	3.3612	\$457,486
03/22	7.1850	03/23	10.5462	3.3612	\$339,910

**Estimated Winter Season Change in Revenue** **\$2,197,838**

**Percent Change Between PGA ACA Factors** **46.78%**

Residential Sales Volume Forecast 834,182

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-22	9.88	10.76%	89,770	9,086
Dec-22	16.63	18.28%	152,481	9,168
Jan-23	18.42	20.91%	174,398	9,470
Feb-23	14.36	16.32%	136,108	9,479
Mar-23	10.69	12.12%	101,127	9,463
Apr-23	5.60	6.27%	52,312	9,342
May-23	2.41	2.68%	22,332	9,275
Jun-23	1.40	1.53%	12,735	9,073
Jul-23	1.53	1.66%	13,821	9,009
Aug-23	2.28	2.46%	20,519	8,984
Sep-23	2.40	2.59%	21,585	9,000
Oct-23	4.06	4.43%	36,993	9,103
<b>TOTAL</b>	<b>89.66</b>	<b>100%</b>	<b>834,182</b>	<b>110,451</b>



**Empire District Gas Company  
ACA Filing Period Ending August 2022**

**Enclosure 8**

**Empire District Gas Company  
Northwest System  
2022-2023 Winter Season Residential Revenue Impact from Winter PGA ACA Filing**

**Original Calculation Filed**

PGA ACA per MCF

Month	Previous PGA ACA Rates Factor	Month	New PGA ACA Rates Factor	PGA ACA Rate Change	Revenue Impact (Winter Season)
11/22	6.4494	11/22	13.0514	6.6020	\$404,485
12/21	6.4494	12/22	13.0514	6.6020	\$680,270
01/22	6.4494	01/23	13.0514	6.6020	\$753,200
02/22	6.4494	02/23	13.0514	6.6020	\$591,833
03/22	6.4494	03/23	13.0514	6.6020	\$453,061

**Estimated Winter Season Change in Revenue** **\$2,882,850**

**Percent Change Between PGA ACA Factors** **102.37%**

Residential Sales Volume Forecast                      572,910

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-22	11.09	10.69%	61,267	5,527
Dec-22	18.55	17.99%	103,040	5,555
Jan-23	19.98	19.91%	114,087	5,710
Feb-23	15.69	15.65%	89,645	5,713
Mar-23	12.03	11.98%	68,625	5,706
Apr-23	6.53	6.42%	36,758	5,625
May-23	3.17	3.10%	17,760	5,596
Jun-23	2.47	2.36%	13,527	5,478
Jul-23	1.85	1.76%	10,101	5,452
Aug-23	1.58	1.50%	8,596	5,453
Sep-23	3.32	3.17%	18,158	5,472
Oct-23	5.69	5.47%	31,348	5,513
<b>TOTAL</b>	<b>101.94</b>	<b>100%</b>	<b>572,910</b>	<b>66,799</b>

**Empire District Gas Company  
ACA Filing Period Ending August 2022**

**Schedule 9 - Analysis of Change in Overall PGA Rates per CCF  
2021-2022 ACA Year Ending 8/31/22**

**Enclosure 9  
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	South System				North System				Northwest System			
	Current Rates	Proposed Rates	Change		Current Rates	Proposed Rates	Change		Current Rates	Proposed Rates	Change	
			\$	%			\$	%			\$	%
Transportation & Storage	\$ 0.30108	\$ 0.23270	\$ (0.06838)	-22.7%	\$ 0.18261	\$ 0.18382	\$ 0.00121	0.7%	\$ 0.11848	\$ 0.36731	\$ 0.24883	210.0%
Gas Cost	\$ 0.50523	\$ 0.62921	\$ 0.12398	24.5%	\$ 0.41865	\$ 0.65872	\$ 0.24007	57.3%	\$ 0.40540	\$ 0.67409	\$ 0.26869	66.3%
PGA	\$ 0.80631	\$ 0.86191	\$ 0.05560	6.9%	\$ 0.60126	\$ 0.84254	\$ 0.24128	40.1%	\$ 0.52388	\$ 1.04140	\$ 0.51752	98.8%
ACA	\$ 0.16089	\$ 0.29238	\$ 0.13149	81.7%	\$ 0.11724	\$ 0.21208	\$ 0.09484	80.9%	\$ 0.12106	\$ 0.26374	\$ 0.14268	117.9%
<b>Total Rate</b>	<b>\$ 0.96720</b>	<b>\$ 1.15429</b>	<b>\$ 0.18709</b>	<b>19.3%</b>	<b>\$ 0.71850</b>	<b>\$ 1.05462</b>	<b>\$ 0.33612</b>	<b>46.8%</b>	<b>\$ 0.64494</b>	<b>\$ 1.30514</b>	<b>\$ 0.66020</b>	<b>102.4%</b>