

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

CONFIDENTIAL IN ITS ENTIRETY

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> ACA Sep-22 Prod Aug-23 GL Sep-23	<b>Period</b>	<b>Start Month</b>	<b>Start Year</b>
	ACA	September	2022
	Current	August	2023

Line		South System			North System			Northwest System			TOTAL
		FIRM	FIRM	FIRM	FIRM	FIRM	FIRM	FIRM	FIRM		
1	ACA Recovery	\$ 6,130,836.35	\$ 1,605,442.66	\$ 1,580,516.68	\$ 9,316,795.69						
2	PGA Regular Recovery	\$ 19,460,115.14	\$ 6,600,117.62	\$ 6,323,347.27	\$ 32,383,580.03						
3	Balancing Penalties	\$ -	\$ -	\$ -	\$ -						
4	Balancing Fees	\$ 532,138.31	\$ 79,495.28	\$ 42,158.55	\$ 653,792.14						
5	Total Recovery	\$ 26,123,089.80	\$ 8,285,055.56	\$ 7,946,022.50	\$ 42,354,167.86						
	LESS:										
6	Purchased Gas Cost	\$ 17,201,790.32	\$ 4,665,848.48	\$ 3,590,510.67	\$ 25,458,149.47						
7	Storage Costs	\$ 3,165,563.56	\$ 1,788,646.27	\$ 1,237,698.79	\$ 6,191,908.62						
8	Total Purchased Gas Cost	\$ 20,367,353.88	\$ 6,454,494.75	\$ 4,828,209.46	\$ 31,650,058.09						
9	Gross Recovery Over/(Under) Cost	\$ 5,755,735.92	\$ 1,830,560.81	\$ 3,117,813.04	\$ 10,704,109.77						
10	OFO Fee Reimbursements	\$ 1,139,429.99	\$ 4,002.00	\$ -	\$ 1,143,431.99						
11	ACA Recovery	\$ -	\$ -	\$ -	\$ -						
12	PGA Regular Recovery	\$ -	\$ -	\$ -	\$ -						
13	Balancing Fees	\$ -	\$ -	\$ -	\$ -						
14	Carrying Costs (Regular)	\$ (75,762.83)	\$ (37,110.93)	\$ (194.28)	\$ (113,068.04)						
15	Carrying Costs (Storm Uri)	\$ (1,221,493.45)	\$ (104,782.53)	\$ (60,270.42)	\$ (1,386,546.40)						
16	Annual Storm Uri Charge	Sep-01-2023 \$ (5,019,836.04)	\$ (1,291,839.46)	\$ (743,059.85)	\$ (7,054,735.35)						
17	Total Adjustments	\$ (5,177,662.33)	\$ (1,429,730.92)	\$ (803,524.55)	\$ (7,410,917.80)						
18	Revenue Recovery Over/(Under) Cost for ACA Year	\$ 578,073.59	\$ 400,829.89	\$ 2,314,288.49	\$ 3,293,191.97						
19	Beginning ACA Recovery Balance	Sep-01-2022 \$ (6,761,114.86)	\$ (1,769,134.30)	\$ (1,511,001.04)	\$ (10,041,250.20)						
20	ACA Recovery Balance as of:	Aug-31-2023 \$ (6,183,041.27)	\$ (1,368,304.41)	\$ 803,287.45	\$ (6,748,058.23)						
21	ACA Recovery Balance per General Ledger:	Sep-30-2023									
	GL Balance:	191110	\$ (253,339.57)	\$ -	\$ (253,339.57)						
	GL Balance:	191410	\$ (2,233,793.66)	\$ -	\$ (2,233,793.66)						
	GL Balance:	191510	\$ 628,440.00	\$ -	\$ 628,440.00						
	GL Balance:	191120	\$ -	\$ (225,118.15)	\$ (225,118.15)						
	GL Balance:	191420	\$ -	\$ (50,212.58)	\$ (50,212.58)						
	GL Balance:	191520	\$ -	\$ -	\$ -						
	GL Balance:	191130	\$ -	\$ (1,537,296.36)	\$ (1,537,296.36)						
	GL Balance:	191430	\$ -	\$ (190,056.42)	\$ (190,056.42)						
	GL Balance:	191530	\$ -	\$ -	\$ -						
	Net Transfer Entry booked in November	\$ -	\$ -	\$ -	\$ -						
30	Total GL Balances per General Ledger	\$ (1,858,693.23)	\$ (275,330.73)	\$ (1,727,352.78)	\$ (3,861,376.74)						
31	GL Adj. for OFO Fee Reimbursements	\$95,984.29	\$337.12	\$0.00	\$ 96,321.41						
32	Carrying Costs (Regular)	\$ 75,762.83	\$ 37,110.93	\$ 194.28	\$ 113,068.04						
33	Annual Storm Uri Charge (See Storm Uri Table)	Sep-01-2023 \$ 5,019,836.04	\$ 1,291,839.46	\$ 743,059.85	\$ 7,054,735.35						
34	Carrying Costs (Storm Uri)	\$ 2,850,151.34	\$ 314,347.63	\$ 180,811.20	\$ 3,345,310.17						
35	GL Adjustments	\$ -	\$ -	\$ -	\$ -						
36	ACA Recovery Balance per General Ledger as of:	Sep-30-2023 \$6,183,041.27	\$ 1,368,304.41	\$ (803,287.45)	\$ 6,748,058.23						
37	Sales Forecast - MCF as of:	Nov-01-2023	2,584,144	998,317	675,273	4,257,734					
38	Calculated Estimated ACA Rates per CCF for:	Nov-01-2023	\$ 0.23927	\$ 0.13706	\$ (0.11896)						
39	Effective Rates per CCF as of:	Nov-01-2022	\$ 0.29238	\$ 0.21208	\$ 0.26374						
40	Change in ACA Rates	\$ (0.05311)	\$ (0.07502)	\$ (0.38270)							

MonthProd	MonthGL	MonthWSJ	SouthUriRecovBal	NorthUriRecovBal	NWUriRecovBal	EDGIntRate	SouthUriCarryCost	NorthUriCarryCost	NWUriCarryCost
9/1/2022	11/1/2022	10/1/2022	\$15,059,508.13	\$1,291,839.46	\$743,059.85	8.00%	\$100,396.72	\$8,612.26	\$4,953.73
10/1/2022	12/1/2022	11/1/2022	\$15,059,508.13	\$1,291,839.46	\$743,059.85	8.00%	\$103,743.28	\$8,899.34	\$5,118.86
11/1/2022	1/1/2023	12/1/2022	\$15,059,508.13	\$1,291,839.46	\$743,059.85	8.00%	\$100,396.72	\$8,612.26	\$4,953.73
12/1/2022	2/1/2023	1/1/2023	\$15,059,508.13	\$1,291,839.46	\$743,059.85	8.00%	\$103,743.28	\$8,899.34	\$5,118.86
1/1/2023	3/1/2023	2/1/2023	\$15,059,508.13	\$1,291,839.46	\$743,059.85	8.00%	\$103,743.28	\$8,899.34	\$5,118.86
2/1/2023	4/1/2023	3/1/2023	\$15,059,508.13	\$1,291,839.46	\$743,059.85	8.00%	\$93,703.61	\$8,038.11	\$4,623.48
3/1/2023	5/1/2023	4/1/2023	\$15,059,508.13	\$1,291,839.46	\$743,059.85	8.00%	\$103,743.28	\$8,899.34	\$5,118.86
4/1/2023	6/1/2023	5/1/2023	\$15,059,508.13	\$1,291,839.46	\$743,059.85	8.00%	\$100,396.72	\$8,612.26	\$4,953.73
5/1/2023	7/1/2023	6/1/2023	\$15,059,508.13	\$1,291,839.46	\$743,059.85	8.00%	\$103,743.28	\$8,899.34	\$5,118.86
6/1/2023	8/1/2023	7/1/2023	\$15,059,508.13	\$1,291,839.46	\$743,059.85	8.00%	\$100,396.72	\$8,612.26	\$4,953.73
7/1/2023	9/1/2023	8/1/2023	\$15,059,508.13	\$1,291,839.46	\$743,059.85	8.00%	\$103,743.28	\$8,899.34	\$5,118.86
8/1/2023	10/1/2023	9/1/2023	\$15,059,508.13	\$1,291,839.46	\$743,059.85	8.00%	\$103,743.28	\$8,899.34	\$5,118.86
9/1/2023	11/1/2023	10/1/2023	\$10,039,672.09	\$0.00	\$0.00	8.00%	\$66,931.15	\$0.00	\$0.00

**Empire District Gas Company  
ACA Filing Period Ending August 2023**

**Enclosure 6**

**Empire District Gas Company  
South System**

**2023-2024 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	11.5429	11/23	8.2071	(3.3358)	(\$968,776)
12/22	11.5429	12/23	8.2071	(3.3358)	(\$1,604,203)
01/23	11.5429	01/24	8.2071	(3.3358)	(\$1,914,002)
02/23	11.5429	02/24	8.2071	(3.3358)	(\$1,527,423)
03/23	11.5429	03/24	8.2071	(3.3358)	(\$1,011,511)

**Estimated Winter Season Change in Revenue (\$7,025,915)**

**Percent Change Between PGA ACA Factors -28.90%**

Residential Sales Volume Forecast      2,584,144

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-23	10.37	11.24%	290,418	27,997
Dec-23	17.08	18.61%	480,905	28,156
Jan-24	20.12	22.20%	573,776	28,518
Feb-24	16.06	17.72%	457,888	28,515
Mar-24	10.66	11.73%	303,229	28,435
Apr-24	4.29	4.67%	120,769	28,130
May-24	2.50	2.70%	69,654	27,888
Jun-24	1.72	1.85%	47,786	27,720
Jul-24	1.65	1.76%	45,495	27,624
Aug-24	1.70	1.82%	46,991	27,570
Sep-24	2.04	2.18%	56,452	27,624
Oct-24	3.26	3.51%	90,781	27,873
<b>TOTAL</b>	<b>91.46</b>	<b>100%</b>	<b>2,584,144</b>	<b>336,050</b>

**Empire District Gas Company  
ACA Filing Period Ending August 2023**

**Enclosure 7**

**North System**

**2023-2024 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	10.5462	11/23	5.9865	(4.5597)	(\$477,861)
12/22	10.5462	12/23	5.9865	(4.5597)	(\$801,235)
01/23	10.5462	01/24	5.9865	(4.5597)	(\$934,629)
02/23	10.5462	02/24	5.9865	(4.5597)	(\$765,063)
03/23	10.5462	03/24	5.9865	(4.5597)	(\$511,033)

**Estimated Winter Season Change in Revenue** **(\$3,489,821)**

**Percent Change Between PGA ACA Factors** **-43.24%**

Residential Sales Volume Forecast 998,317

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-23	11.32	10.50%	104,801	9,262
Dec-23	18.81	17.60%	175,721	9,341
Jan-24	21.65	20.53%	204,976	9,467
Feb-24	17.72	16.81%	167,788	9,469
Mar-24	11.85	11.23%	112,076	9,461
Apr-24	8.24	7.72%	77,060	9,351
May-24	3.57	3.32%	33,166	9,284
Jun-24	1.57	1.44%	14,390	9,167
Jul-24	1.29	1.18%	11,755	9,094
Aug-24	1.40	1.26%	12,610	9,018
Sep-24	2.61	2.37%	23,628	9,045
Oct-24	6.57	6.04%	60,346	9,187
<b>TOTAL</b>	<b>106.60</b>	<b>100%</b>	<b>998,317</b>	<b>111,146</b>

**Empire District Gas Company  
ACA Filing Period Ending August 2023**

**Enclosure 8**

**Empire District Gas Company  
Northwest System  
2023-2024 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	13.0514	11/23	3.4303	(9.6211)	(\$703,447)
12/22	13.0514	12/23	3.4303	(9.6211)	(\$1,223,477)
01/23	13.0514	01/24	3.4303	(9.6211)	(\$1,288,583)
02/23	13.0514	02/24	3.4303	(9.6211)	(\$1,056,022)
03/23	13.0514	03/24	3.4303	(9.6211)	(\$756,113)

**Estimated Winter Season Change in Revenue** **(\$5,027,641)**

**Percent Change Between PGA ACA Factors** **-73.72%**

Residential Sales Volume Forecast 675,273

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-23	13.01	10.83%	73,115	5,618
Dec-23	22.53	18.83%	127,166	5,645
Jan-24	23.47	19.83%	133,933	5,707
Feb-24	19.25	16.25%	109,761	5,702
Mar-24	13.79	11.64%	78,589	5,699
Apr-24	5.88	4.89%	33,026	5,621
May-24	2.82	2.33%	15,759	5,592
Jun-24	2.19	1.80%	12,129	5,551
Jul-24	2.10	1.73%	11,678	5,551
Aug-24	2.42	1.97%	13,316	5,501
Sep-24	6.40	5.22%	35,253	5,504
Oct-24	5.64	4.67%	31,548	5,593
<b>TOTAL</b>	<b>119.50</b>	<b>100%</b>	<b>675,273</b>	<b>67,284</b>

**Empire District Gas Company  
ACA Filing Period Ending August 2023**

**Schedule 9 - Analysis of Change in Overall PGA Rates per CCF  
2022-2023 ACA Year Ending 8/31/23**

**Enclosure 9**

	South System				North System				Northwest System			
	Current Rates	Proposed Rates	Change		Current Rates	Proposed Rates	Change		Current Rates	Proposed Rates	Change	
			\$	%			\$	%			\$	%
<b>Transportation &amp; Storage</b>	\$ 0.23270	\$ 0.21412	\$ (0.01858)	-8.0%	\$ 0.18382	\$ 0.15408	\$ (0.02974)	-16.2%	\$ 0.36731	\$ 0.13345	\$ (0.23386)	-63.7%
<b>Gas Cost</b>	\$ 0.62921	\$ 0.36732	\$ (0.26189)	-41.6%	\$ 0.65872	\$ 0.30751	\$ (0.35121)	-53.3%	\$ 0.67409	\$ 0.32854	\$ (0.34555)	-51.3%
<b>PGA</b>	\$ 0.86191	\$ 0.58144	\$ (0.28047)	-32.5%	\$ 0.84254	\$ 0.46159	\$ (0.38095)	-45.2%	\$ 1.04140	\$ 0.46199	\$ (0.57941)	-55.6%
<b>ACA</b>	\$ 0.29238	\$ 0.23927	\$ (0.05311)	-18.2%	\$ 0.21208	\$ 0.13706	\$ (0.07502)	-35.4%	\$ 0.26374	\$ (0.11896)	\$ (0.38270)	-145.1%
<b>Total Rate</b>	\$ 1.15429	\$ 0.82071	\$ (0.33358)	-28.9%	\$ 1.05462	\$ 0.59865	\$ (0.45597)	-43.2%	\$ 1.30514	\$ 0.34303	\$ (0.96211)	-73.7%