

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

Empire District Gas Company Recovery Balance Calculation Enclosure Sched. 4 ACA Sep-23 Prod Aug-24 GL Sep-24	Period	Start Month	Start Year
	ACA	September	2023
	Current	August	2024

CALCULATION OF ACA BALANCE

Line		South System	North System	Northwest System	TOTAL
		FIRM	FIRM	FIRM	
1	ACA Recovery	\$ 5,110,441.34	\$ 1,166,277.67	\$ (131,903.33)	\$ 6,144,815.68
2	PGA Regular Recovery	\$ 12,641,823.71	\$ 4,010,808.25	\$ 3,780,320.72	\$ 20,432,952.67
3	Balancing Penalties	\$ -	\$ -	\$ -	\$ -
4	Balancing Fees	\$ 307,057.95	\$ 71,101.16	\$ 40,234.60	\$ 418,393.71
5	Total Recovery	\$ 18,059,323.00	\$ 5,248,187.08	\$ 3,688,651.99	\$ 26,996,162.07
	LESS:				
6	Purchased Gas Cost	\$ 11,988,539.72	\$ 2,115,243.86	\$ 2,126,498.50	\$ 16,230,282.08
7	Storage Costs	\$ 596,333.40	\$ 407,460.64	\$ 381,409.91	\$ 1,385,203.95
8	Total Purchased Gas Cost	\$ 12,584,873.12	\$ 2,522,704.50	\$ 2,507,908.41	\$ 17,615,486.03
9	Gross Recovery Over/(Under) Cost	\$ 5,474,449.88	\$ 2,725,482.58	\$ 1,180,743.58	\$ 9,380,676.04
	Recovery Adjustments				
10	OFO Fee Reimbursements	\$ 1,198,777.89	\$ 4,210.47	\$ -	\$ 1,202,988.36
11	Carrying Costs (Regular)	\$ 40,101.23	\$ 102,256.72	\$ 136,913.47	\$ 279,271.42
12	Carrying Costs (Uri)	\$ (718,453.04)	\$ (31,400.36)	\$ -	\$ (749,853.40)
13	Total Adjustments	\$ 520,426.08	\$ 75,066.83	\$ 136,913.47	\$ 732,406.38
14	Revenue Recovery Over/(Under) Cost for ACA Period	\$ 5,994,875.96	\$ 2,800,549.41	\$ 1,317,657.05	\$ 10,113,082.42
15	Comm Staff Adj. per GR-2022-0127	\$ 180,639.73	\$ (193,114.03)	\$ (6.72)	\$ (12,481.02)
16	Adjusted Revenue Recovery Over/(Under) Cost for ACA Period	\$ 5,814,236.23	\$ 2,993,663.44	\$ 1,317,663.77	\$ 10,125,563.44
17	Beginning ACA Recovery Balance as of 9/1/2021				
18	Reg ACA	\$ 478,869.18	\$ -	\$ (911,540.62)	\$ (432,671.44)
19	Uri ACA	\$ 14,092,749.26	\$ 1,179,093.27	\$ -	\$ 15,271,842.53
20	Total Beginning ACA	\$ 14,571,618.44	\$ 1,179,093.27	\$ (911,540.62)	\$ 14,839,171.09
21	Ending ACA Recovery Balance as of 9/1/2024 (Calculated)	\$ 8,757,382.21	\$ (1,814,570.17)	\$ (2,229,204.39)	\$ 4,713,607.65
22	Ending ACA Recovery Balance as of 9/1/2024 (Per Worksheets)				
23	Reg ACA	\$ -	\$ (1,814,570.17)	\$ (2,229,204.39)	\$ (4,043,774.56)
24	Uri ACA	\$ 8,757,382.22	\$ -	\$ -	\$ 8,757,382.22
25	Total Ending ACA	\$ 8,757,382.22	\$ (1,814,570.17)	\$ (2,229,204.39)	\$ 4,713,607.66
	Difference	\$ (0.01)	\$ (0.00)	\$ 0.00	\$ (0.01)

RECONCILIATION OF ACA BALANCETO GENERAL LEDGER

30	ACA Recovery Balance as of:	Aug-31-2024	\$ 8,757,382.22	\$ (1,814,570.17)	\$ (2,229,204.39)	\$ 4,713,607.66
	ACA Recovery Balance per General Ledger:	Sep-30-2024				
31	GL Balance:	191110	\$ (1,172,071.48)	\$ -	\$ -	\$ (1,172,071.48)
32	GL Balance:	191410	\$ (2,855,799.35)	\$ -	\$ -	\$ (2,855,799.35)
33	GL Balance:	191510	\$ 853,875.00	\$ (207,470.02)	\$ -	\$ 646,404.98
34	GL Balance:	191120	\$ -	\$ (1,654,816.05)	\$ -	\$ (1,654,816.05)
35	GL Balance:	191420	\$ -	\$ -	\$ -	\$ -
36	GL Balance:	191520	\$ -	\$ -	\$ -	\$ -
37	GL Balance:	191130	\$ -	\$ (1,305,082.05)	\$ -	\$ (1,305,082.05)
38	GL Balance:	191430	\$ -	\$ (852,302.78)	\$ -	\$ (852,302.78)
39	GL Balance:	191530	\$ -	\$ -	\$ -	\$ -
	Net Transfer Entry booked in November		\$ -	\$ -	\$ -	\$ -
40	Total GL Balances per General Ledger		\$ (3,173,995.83)	\$ (1,862,286.07)	\$ (2,157,384.83)	\$ (7,193,666.73)
	General Ledger Adjustments					
41	GL Adj. for OFO Fee Reimbursements		\$ 97,921.67	\$ 343.93	\$ -	\$ 98,265.60
	Uri Costs not in GL		\$ 10,039,672.08	\$ -	\$ -	\$ 10,039,672.08
42	Reversal of Carrying Costs 9/21-8/22		\$ (41,150.32)	\$ (8,156.98)	\$ (8,992.26)	\$ (58,299.56)
43	Reversal of Carrying Costs 9/22-8/23		\$ (75,762.83)	\$ (37,110.93)	\$ (194.28)	\$ (113,068.04)
44	Regular ACA Carrying Costs		\$ (40,101.23)	\$ (102,256.72)	\$ (136,913.47)	\$ (279,271.42)
45	Uri Carrying Costs		\$ 718,453.04	\$ 31,400.36	\$ -	\$ 749,853.40
46	OFO Fee Interest not Included in GL		\$ (36,349.28)	\$ (127.67)	\$ -	\$ (36,476.95)
47	GL Adjustments		\$ (47,274.65)	\$ (6,793.38)	\$ (7,464.14)	\$ (61,532.17)
48	ACA Recovery Balance per General Ledger as of:	Sep-30-2024	\$ 7,441,412.65	\$ (1,984,987.46)	\$ (2,310,948.98)	\$ (6,894,195.87)

CALCULATION OF RATES

Calculation of Rates	Eff. Date	South	North	NW	Total	
49	Sales Forecast - Ccf as of:	Nov-01-2024	23,469,640	9,170,850	6,940,570	39,581,060
50	Reg ACA Rate	Dec-01-2024	\$ -	\$ (0.19786)	\$ -	\$ (0.32118)
51	Uri Rate (See South Uri Tracker)	Dec-01-2024	\$ 0.16475	\$ -	\$ -	\$ 0.16475
52	Total ACA Rate	Dec-01-2024	\$ 0.16475	\$ (0.19786)	\$ -	\$ (0.32118)
53	Effective Rates per CCF as of:	Dec-01-2023	\$ 0.23927	\$ 0.13706	\$ (0.11896)	\$ 0.25737
54	Change in ACA Rates		\$ (0.07452)	\$ (0.33492)	\$ (0.20222)	\$ (0.61166)

**Empire District Gas Company
ACA Filing Period Ending August 2024**

Enclosure 6

**Empire District Gas Company
South System
2024-2025 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)
11/23	8.2071	11/24	7.0364	(1.1707)	(\$295,178)
12/23	8.2071	12/24	7.0364	(1.1707)	(\$520,401)
01/24	8.2071	01/25	7.0364	(1.1707)	(\$613,483)
02/24	8.2071	02/25	7.0364	(1.1707)	(\$482,766)
03/24	8.2071	03/25	7.0364	(1.1707)	(\$291,357)

Estimated Winter Season Change in Revenue (\$2,203,185)

Percent Change Between PGA ACA Factors -14.26%

Residential Sales Volume Forecast 2,346,964

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-24	8.94	10.74%	252,138	28,199
Dec-24	15.68	18.94%	444,521	28,346
Jan-25	18.28	22.33%	524,031	28,662
Feb-25	14.39	17.57%	412,374	28,658
Mar-25	8.68	10.60%	248,874	28,666
Apr-25	4.10	4.96%	116,390	28,382
May-25	2.45	2.95%	69,134	28,247
Jun-25	1.48	1.76%	41,258	27,920
Jul-25	1.45	1.72%	40,462	27,835
Aug-25	1.68	1.99%	46,767	27,783
Sep-25	2.03	2.40%	56,417	27,754
Oct-25	3.37	4.03%	94,598	28,049
TOTAL	82.55	100%	2,346,964	338,501

**Empire District Gas Company
ACA Filing Period Ending August 2024**

Enclosure 7

**North System
2024-2025 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)
11/23	5.9865	11/24	1.8554	(4.1311)	(\$392,711)
12/23	5.9865	12/24	1.8554	(4.1311)	(\$677,496)
01/24	5.9865	01/25	1.8554	(4.1311)	(\$780,489)
02/24	5.9865	02/25	1.8554	(4.1311)	(\$637,210)
03/24	5.9865	03/25	1.8554	(4.1311)	(\$410,557)

Estimated Winter Season Change in Revenue (\$2,898,462)

Percent Change Between PGA ACA Factors -69.01%

Residential Sales Volume Forecast 917,085

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-24	10.16	10.37%	95,062	9,352
Dec-24	17.40	17.88%	163,999	9,423
Jan-25	19.85	20.60%	188,930	9,520
Feb-25	16.19	16.82%	154,247	9,525
Mar-25	10.45	10.84%	99,382	9,514
Apr-25	7.35	7.54%	69,111	9,409
May-25	3.26	3.32%	30,405	9,323
Jun-25	1.53	1.52%	13,911	9,074
Jul-25	1.26	1.25%	11,420	9,033
Aug-25	1.32	1.30%	11,936	9,014
Sep-25	2.47	2.44%	22,375	9,045
Oct-25	6.11	6.14%	56,307	9,223
TOTAL	97.36	100%	917,085	111,455

**Empire District Gas Company
ACA Filing Period Ending August 2024**

Enclosure 8

**Empire District Gas Company
Northwest System
2024-2025 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)
11/23	3.4303	11/24	0.7986	(2.6317)	(\$194,269)
12/23	3.4303	12/24	0.7986	(2.6317)	(\$330,742)
01/24	3.4303	01/25	0.7986	(2.6317)	(\$354,040)
02/24	3.4303	02/25	0.7986	(2.6317)	(\$286,255)
03/24	3.4303	03/25	0.7986	(2.6317)	(\$185,566)

Estimated Winter Season Change in Revenue (\$1,350,873)

Percent Change Between PGA ACA Factors -76.72%

Residential Sales Volume Forecast 694,057

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-24	13.02	10.64%	73,819	5,668
Dec-24	22.09	18.11%	125,676	5,689
Jan-25	23.51	19.38%	134,529	5,723
Feb-25	18.98	15.67%	108,772	5,732
Mar-25	12.33	10.16%	70,512	5,717
Apr-25	6.45	5.24%	36,371	5,642
May-25	3.37	2.71%	18,815	5,585
Jun-25	2.54	2.02%	14,027	5,528
Jul-25	2.63	2.08%	14,424	5,478
Aug-25	2.98	2.36%	16,348	5,480
Sep-25	8.09	6.40%	44,443	5,496
Oct-25	6.53	5.23%	36,321	5,564
TOTAL	122.51	100%	694,057	67,302

Empire District Gas Company
ACA Filing Period Ending August 2024

Schedule 9 - Analysis of Change in Overall PGA Rates per CCF
2024-2025 ACA Year Ending 8/31/25

Enclosure 9

	South System				North System				Northwest System			
	Current Rates	Proposed Rates	Change		Current Rates	Proposed Rates	Change		Current Rates	Proposed Rates	Change	
			\$	%			\$	%			\$	%
Transportation & Storage	\$ 0.21412	\$ 0.23722	\$ 0.02310	10.8%	\$ 0.15408	\$ 0.12684	\$ (0.02724)	-17.7%	\$ 0.13345	\$ 0.13499	\$ 0.00154	1.2%
Gas Cost	\$ 0.36732	\$ 0.30167	\$ (0.06565)	-17.9%	\$ 0.30751	\$ 0.25656	\$ (0.05095)	-16.6%	\$ 0.32854	\$ 0.26605	\$ (0.06249)	-19.0%
PGA	\$ 0.58144	\$ 0.53889	\$ (0.04255)	-7.3%	\$ 0.46159	\$ 0.38340	\$ (0.07819)	-16.9%	\$ 0.46199	\$ 0.40104	\$ (0.06095)	-13.2%
ACA	\$ 0.23927	\$ 0.16475	\$ (0.07452)	-31.1%	\$ 0.13706	\$ (0.19786)	\$ (0.33492)	-244.4%	\$ (0.11896)	\$ (0.32118)	\$ (0.20222)	170.0%
Total Rate	\$ 0.82071	\$ 0.70364	\$ (0.11707)	-14.3%	\$ 0.59865	\$ 0.18554	\$ (0.41311)	-69.0%	\$ 0.34303	\$ 0.07986	\$ (0.26317)	-76.7%