

**STATE OF MISSOURI  
PUBLIC SERVICE COMMISSION**

At a session of the Public Service Commission held at its office in Jefferson City on the 11<sup>th</sup> day of December, 2024.

In the Matter of The Empire District Gas )  
Company d/b/a Liberty's Purchased Gas ) **File No. GR-2023-0129**  
Adjustment Tariff Filing )

**ORDER ESTABLISHING ENDING ACA BALANCE**

Issue Date: December 11, 2024

Effective Date: January 10, 2025

The Commission opened this case to receive the 2021-2022 Purchased Gas Adjustment (PGA) and Actual Cost Adjustment (ACA) filings of The Empire District Gas Company d/b/a Liberty. The Staff of the Commission (Staff) filed a recommendation regarding that ACA filing on December 8, 2023. Staff's recommendation and memorandum indicated Staff had completed a review of billed revenues and actual gas costs, for the period September 1, 2021, through August 31, 2022, that were included in Liberty's computation of its ACA balances.

Staff's recommendation and memorandum sets out the ending balance contained in Liberty's ACA filing, and recommended some monetary adjustments to that ending balance. Staff also offered some non-monetary recommendations regarding Liberty's policies and practices. Liberty responded to Staff's recommendations on January 8, 2024, accepting Staff's analysis and recommendation with the exception of Staff's proposed adjustment related to carrying costs for the Winter Storm Uri balance.

On November 26, 2024, Liberty further replied to Staff's recommendation and

memorandum. The November 26 filing stated that Liberty worked with Staff to reach agreement on the carrying cost issue, and agreed to the calculation of carrying costs for the Winter Storm Uri balance using the prime rate less 2%. No other party responded to Staff's recommendation.

On December 5, 2024, Staff responded to Liberty's November 26 filing, accepting Liberty's calculations. No other responses to Staff's recommendation and memorandum or Liberty's November 26 filing were received.

After reviewing Staff's recommendations and Liberty's responses, the Commission concludes that Staff's and Liberty's ending ACA balances are in agreement, and should be accepted as a resolution of Liberty's 2021-2022 ACA audit.

**THE COMMISSION ORDERS THAT:**

1. The ending (over)/under recovery balance for Liberty's 2021-2022 Actual Cost Adjustment for its three systems are established as provided in the following table:

Description + Under-Recovery (-) Over-Recovery	8-31-22 Ending Balance Per Filing	Staff Adjustments For 2021-2022 ACA	8-31-22 Staff Recommended Ending Balance
<b>South System:</b>			
Firm ACA	\$21,820,622.99	\$(1,147,554.91)	\$998,524.02
Storm Uri ACA			\$19,674,544.06
Interruptible ACA	\$0	\$0	\$0
Take-or-Pay (TOP)	\$0	\$0	\$0
Transition Cost(TC)	\$0	\$0	\$0
Total ACA			\$20,673,068.08
<b>North System:</b>			
Firm ACA	\$3,060,973.76	\$ (279,758.60)	\$179,930.51
Storm Uri ACA			\$2,601,284.65
Interruptible ACA	\$0	\$0	\$0
Take-or-Pay (TOP)	\$0	\$0	\$0
Transition Cost (TC)	\$0	\$0	\$0
Total ACA			\$2,781,215.16

Description + Under-Recovery (-) Over-Recovery	8-31-22 Ending Balance Per Filing	Staff Adjustments For 2021-2022 ACA	8-31-22 Staff Recommended Ending Balance
<b>Northwest System:</b>			
Firm ACA	\$2,254,060.89	\$(92,835.04)	\$555,090.34
Storm Uri ACA			\$1,606,135.51
Interruptible ACA	\$0	\$0	\$0
Take-or-Pay (TOP)	\$0	\$0	\$0
Transition Cost (TC)	\$0	\$0	\$0
Total ACA			\$2,161,225.85

2. This order shall become effective on January 10, 2025.
3. This file shall be closed on January 11, 2025.

**BY THE COMMISSION**



*Nancy Dippell*

Nancy Dippell  
Secretary

Hahn, Ch., Coleman, Holsman  
Kolkmeier, and Mitchell CC., concur.

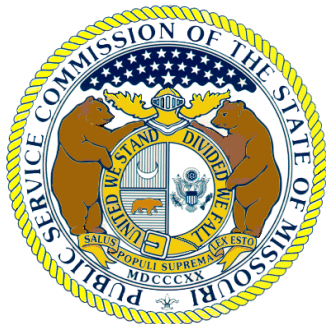
Hatcher, Senior Regulatory Law Judge

**STATE OF MISSOURI**

**OFFICE OF THE PUBLIC SERVICE COMMISSION**

**I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.**

**WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 11<sup>th</sup> day of December 2024.**



*Nancy Dippell*  
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**Nancy Dippell**  
**Secretary**

**MISSOURI PUBLIC SERVICE COMMISSION**

**December 11, 2024**

**File/Case No. GR-2023-0129**

**MO PSC Staff**

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**Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).**

*Sincerely,*



**Nancy Dippell  
Secretary**

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Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.