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Empire District Gas Company
Recovery Balance Calculation
Enclosure Sched. 4

ACA	**Sep-24**
Prod	**Aug-25**
GL	**Sep-25**

Period	Start Month	Start Year
ACA	September	2024
Current	August	2025

Calculation of ACA Balance

Line	Recoveries		South Uri	South Reg	South Total	North	Northwest	Total System
1	ACA Recovery		$ 3,830,660.62	$ -	$ 3,830,660.62	$ (1,228,968.55)	$ (1,957,685.26)	$ 644,006.81
2	PGA Regular Recovery		$ -	$ 11,849,243.45	$ 11,849,243.45	$ 3,255,307.68	$ 2,806,427.86	$ 17,910,978.99
3	Balancing Penalties		$ -	$ -	$ -	$ -	$ -	$ -
4	Balancing Fees		$ -	$ 338,062.98	$ 338,062.98	$ 68,318.19	$ 40,647.31	$ 447,028.48
5	Total Recovery		$ 3,830,660.62	$ 12,187,306.43	$ 16,017,967.05	$ 2,094,657.32	$ 889,389.91	$ 19,002,014.28
	Recovery Adjustments							
6	OFO Fee Reimbursements		$ 1,198,611.69	$ -	$ 1,198,611.69	$ 4,209.86	$ -	$ 1,202,821.55
7	Other Recovery Adjustments		$ -	$ (12,924.71)	$ (12,924.71)	$ 49.25	$ (194,454.93)	$ (207,330.39)
8	Total Recovery Adjustments		$ 1,198,611.69	$ (12,924.71)	$ 1,185,686.98	$ 4,259.11	$ (194,454.93)	$ 995,491.16
9	**Adjusted Recovery**		**$ 5,029,272.31**	**$ 12,174,381.72**	**$ 17,203,654.03**	**$ 2,098,916.43**	**$ 694,934.98**	**$ 19,997,505.44**

Line	Costs		South Uri	South Reg.	South Total	North	Northwest	Total System
10	Purchased Gas Cost		$ -	$ 12,829,672.40	$ 12,829,672.40	$ 3,368,658.98	$ 2,997,243.66	$ 19,195,575.04
11	Storage Costs		$ -	$ (255,306.29)	$ (255,306.29)	$ (331,108.82)	$ (297,203.07)	$ (883,618.18)
12	Total Purchased Gas Cost		$ -	$ 12,574,366.11	$ 12,574,366.11	$ 3,037,550.16	$ 2,700,040.59	$ 18,311,956.86
	Cost Adjustments							
13	Carrying Costs		$ 337,683.06	$ (28,069.65)	$ 309,613.41	$ (88,223.04)	$ (77,333.49)	$ 144,056.88
14	Other Cost Adjustments		$ -	$ -	$ -	$ -	$ 686.35	$ 686.35
15	Total Cost Adjustments		$ 337,683.06	$ (28,069.65)	$ 309,613.41	$ (88,223.04)	$ (76,647.14)	$ 144,743.23
16	**Adjusted Purchased Gas Cost**		**$ 337,683.06**	**$ 12,546,296.46**	**$ 12,883,979.52**	**$ 2,949,327.12**	**$ 2,623,393.45**	**$ 18,456,700.09**

Line	ACA Recovery Balance	As of Date	South Uri	South Reg.	South Total	North	Northwest	Total System
17	Beginning ACA Recovery Balance as of 9/1/2024		$ (8,757,382.22)	$ -	$ (8,757,382.22)	$ 1,814,570.17	$ 2,229,204.39	$ (4,713,607.66)
18	Adjusted Recovery		$ 5,029,272.31	$ 12,174,381.72	$ 17,203,654.03	$ 2,098,916.43	$ 694,934.98	$ 19,997,505.44
19	Adjusted Purchased Gas Cost		$ 337,683.06	$ 12,546,296.46	$ 12,883,979.52	$ 2,949,327.12	$ 2,623,393.45	$ 18,456,700.09
20	Adjusted Gross Recovery Over/(Under) Cost		$ 4,691,589.25	$ (371,914.74)	$ 4,319,674.51	$ (850,410.69)	$ (1,928,458.47)	$ 1,540,805.35
21	**ACA Recovery Balance Over/(Under) Cost as of:**	**Aug-31-2025**	**$ (4,065,792.97)**	**$ (371,914.74)**	**$ (4,437,707.71)**	**$ 964,159.48**	**$ 300,745.92**	**$ (3,172,802.31)**

Reconciliation of ACA Balance to General Ledger

Line	GL Account	As of Date	South Uri	South Reg.	South Total	North	Northwest	Total System
22	182422		$ 4,046,843.04		$ 4,046,843.04			$ 4,046,843.04
23	191110			$ 433,945.68	$ 433,945.68			$ 433,945.68
24	191410			$ (169,711.07)	$ (169,711.07)			$ (169,711.07)
25	191510			$ 135,845.00	$ 135,845.00			$ 135,845.00
26	191120					$ (257,889.87)		$ (257,889.87)
27	191420					$ (606,339.77)		$ (606,339.77)
28	191130						$ 52,641.84	$ 52,641.84
29	191430						$ (274,437.87)	$ (274,437.87)
30	**Total GL Balances per General Ledger**	**Sep-30-2025**	**$ 4,046,843.04**	**$ 400,079.61**	**$ 4,446,922.65**	**$ (864,229.64)**	**$ (221,796.03)**	**$ 3,360,896.98**
	GL Account Adjustments							
31	Timing of OFO Fee Reimbursements		$ -	$ -	$ -	$ -	$ -	$ -
32	ACA Carrying Costs Not Yet in GL (Current ACA Year)		$ 337,683.06	$ (28,069.65)	$ 309,613.41	$ (88,223.04)	$ (77,333.49)	$ 144,056.88
33	Other GL Adjustments		$ (318,733.13)	$ (95.22)	$ (318,828.35)	$ (11,706.80)	$ (1,616.40)	$ (332,151.55)
34	Total GL Adjustments		$ 18,949.93	$ (28,164.87)	$ (9,214.94)	$ (99,929.84)	$ (78,949.89)	$ (188,094.67)
35	**Adjusted GL Balance**		**$ 4,065,792.97**	**$ 371,914.74**	**$ 4,437,707.71**	**$ (964,159.48)**	**$ (300,745.92)**	**$ 3,172,802.31**
36	**Reconciliation to Calculated ACA Balance**		**$ 0.00**	**$ (0.00)**	**$ (0.00)**	**$ -**	**$ 0.00**	**$ (0.00)**

Calculation and Comparison of ACA Rates

Line	Rate Calculations	Eff. Date	South Uri	South Reg.	South Total	North	NW	Total
37	Sales Forecast - Ccf as of:	Nov-01-2025	22,854,450	22,854,450	22,854,450	9,111,850	7,042,980	61,863,730
38	Reg ACA Rate	Dec-01-2025		$ 0.01627	$ 0.01627	$ (0.10581)	$ (0.04270)	
39	Uri Rate (See South Uri Tracker)	Dec-01-2025	$ 0.18516		$ 0.18516	$ -	$ -	
40	**Total ACA Rate**	**Dec-01-2025**	$ 0.18516	$ 0.01627	$ 0.20143	$ (0.10581)	$ (0.04270)	
41	Effective Rates per CCF as of:	Dec-01-2024	$ 0.16475	$ -	$ 0.16475	$ (0.19786)	$ (0.32118)	
42	Change in ACA Rates		$ 0.02041	$ 0.01627	$ 0.03668	$ 0.09205	$ 0.27848	

Empire District Gas Company
ACA Filing Period Ending August 2025

Empire District Gas Company
South System
2025-2026 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)
11/24	7.0364	11/25	8.0827	1.0463	$257,096
12/24	7.0364	12/25	8.0827	1.0463	$449,585
01/25	7.0364	01/26	8.0827	1.0463	$537,401
02/25	7.0364	02/26	8.0827	1.0463	$406,594
03/25	7.0364	03/26	8.0827	1.0463	$256,041

Estimated Winter Season Change in Revenue **$1,906,716**

Percent Change Between PGA ACA Factors **14.87%**

Residential Sales Volume Forecast 2,285,445

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-25	8.71	10.75%	245,719	28,199
Dec-25	15.16	18.80%	429,690	28,346
Jan-26	17.92	22.47%	513,620	28,662
Feb-26	13.56	17.00%	388,602	28,658
Mar-26	8.54	10.71%	244,711	28,666
Apr-26	4.11	5.10%	116,613	28,382
May-26	2.40	2.97%	67,771	28,247
Jun-26	1.49	1.83%	41,710	27,920
Jul-26	1.49	1.81%	41,471	27,835
Aug-26	1.67	2.03%	46,325	27,783
Sep-26	1.98	2.41%	55,000	27,754
Oct-26	3.36	4.12%	94,213	28,049
TOTAL	80.39	100%	2,285,445	338,501

Empire District Gas Company
ACA Filing Period Ending August 2025

Enclosure 7

North System
2025-2026 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)
11/24	1.8554	11/25	3.4318	1.5764	$148,428
12/24	1.8554	12/25	3.4318	1.5764	$258,690
01/25	1.8554	01/26	3.4318	1.5764	$299,950
02/25	1.8554	02/26	3.4318	1.5764	$234,860
03/25	1.8554	03/26	3.4318	1.5764	$155,810

Estimated Winter Season Change in Revenue **$1,097,737**

Percent Change Between PGA ACA Factors **84.96%**

Residential Sales Volume Forecast 911,185

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-25	10.07	10.33%	94,156	9,352
Dec-25	17.42	18.01%	164,102	9,423
Jan-26	19.99	20.88%	190,275	9,520
Feb-26	15.64	16.35%	148,985	9,525
Mar-26	10.39	10.85%	98,839	9,514
Apr-26	7.12	7.35%	66,964	9,409
May-26	3.22	3.30%	30,042	9,323
Jun-26	1.71	1.70%	15,508	9,074
Jul-26	1.38	1.37%	12,463	9,033
Aug-26	1.36	1.35%	12,268	9,014
Sep-26	2.76	2.74%	24,956	9,045
Oct-26	5.71	5.78%	52,627	9,223
TOTAL	96.75	100%	911,185	111,455

Empire District Gas Company
ACA Filing Period Ending August 2025

Enclosure 8

Empire District Gas Company
Northwest System
2025-2026 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)
11/24	0.7986	11/25	4.2032	3.4046	$250,000
12/24	0.7986	12/25	4.2032	3.4046	$424,748
01/25	0.7986	01/26	4.2032	3.4046	$467,935
02/25	0.7986	02/26	4.2032	3.4046	$372,436
03/25	0.7986	03/26	4.2032	3.4046	$253,854

Estimated Winter Season Change in Revenue **$1,768,972**

Percent Change Between PGA ACA Factors **426.32%**

Residential Sales Volume Forecast 704,298

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-25	12.96	10.43%	73,430	5,668
Dec-25	21.93	17.71%	124,757	5,689
Jan-26	24.02	19.51%	137,442	5,723
Feb-26	19.08	15.53%	109,392	5,732
Mar-26	13.04	10.59%	74,562	5,717
Apr-26	6.51	5.21%	36,713	5,642
May-26	3.55	2.82%	19,826	5,585
Jun-26	2.78	2.18%	15,368	5,528
Jul-26	2.98	2.32%	16,350	5,478
Aug-26	3.19	2.48%	17,468	5,480
Sep-26	7.90	6.16%	43,406	5,496
Oct-26	6.40	5.05%	35,584	5,564
TOTAL	124.33	100%	704,298	67,302

Empire District Gas Company
ACA Filing Period Ending August 2025

Schedule 9 - Analysis of Change in Overall PGA Rates per CCF
2025-2026 ACA Year Ending 8/31/26

Enclosure 9

	South System				North System				Northwest System			
	Current Rates	Proposed Rates	Change $	Change %	Current Rates	Proposed Rates	Change $	Change %	Current Rates	Proposed Rates	Change $	Change %
Transportation & Storage	$ 0.23722	**$ 0.26173**	$ 0.02451	10.3%	$ 0.12684	**$ 0.13219**	$ 0.00535	4.2%	$ 0.13499	**$ 0.13477**	$ (0.00022)	-0.2%
Gas Cost	$ 0.30167	**$ 0.34511**	$ 0.04344	14.4%	$ 0.25656	**$ 0.31680**	$ 0.06024	23.5%	$ 0.26605	**$ 0.32825**	$ 0.06220	23.4%
PGA	$ 0.53889	$ 0.60684	$ 0.06795	12.6%	$ 0.38340	$ 0.44899	$ 0.06559	17.1%	$ 0.40104	$ 0.46302	$ 0.06198	15.5%
ACA	$ 0.16475	**$ 0.20143**	$ 0.03668	22.3%	$ (0.19786)	**$ (0.10581)**	$ 0.09205	-46.5%	$ (0.32118)	**$ (0.04270)**	$ 0.27848	-86.7%
Total Rate	$ 0.70364	$ 0.80827	$ 0.10463	14.9%	$ 0.18554	$ 0.34318	$ 0.15764	85.0%	$ 0.07986	$ 0.42032	$ 0.34046	426.3%