Empire District Gas Company
SCHEDULE 4 - CALCULATION OF NEW ACA RECOVERY BALANCE
2010-11 ACA YEAR

Line		South System FIRM	South System INTERRUPT.	North System FIRM	North System INTERRUPT.	Northwest System FIRM	Northwest System INTERRUPT.	TOTAL
1	ACA Recovery	$ (949,610.39)	$ -	$ (112,480.88)	$ (26,701.33)	$ 8,052.66	$ -	$ (1,080,739.94)
2	PGA Regular Recovery	$ 16,764,495.23	$ -	$ 5,188,353.90	$ 118,807.12	$ 2,769,106.57	$ -	$ 24,840,762.82
3	Balancing Penalties	$ -	$ -	$ -	$ -	$ -	$ -	$ -
4	Balancing Fees	$ 290,325.62	$ -	$ 103,303.52	$ -	$ 45,598.42	$ -	$ 439,227.56
5	Total Recovery	$ 16,105,210.46	$ -	$ 5,179,176.54	$ 92,105.79	$ 2,822,757.65	$ -	$ 24,199,250.44
	LESS:							
6	Purchased Gas Cost	$ 16,339,675.45	$ -	$ 5,245,096.16	$ 98,656.61	$ 2,982,950.20	$ -	$ 24,666,378.42
7	Storage Costs	$ 406,524.88	$ -	$ 321,308.35	$ -	$ 141,435.74	$ -	$ 869,268.97
8	Total Purchased Gas Cost	$ 16,746,200.33	$ -	$ 5,566,404.51	$ 98,656.61	$ 3,124,385.94	$ -	$ 25,535,647.39
9	Gross Recovery Over/(Under) Cost	$ (640,989.87)	$ -	$ (387,227.97)	$ (6,550.82)	$ (301,628.29)	$ -	$ (1,336,396.95)
10	Carrying Costs	$ 5,884.29	$ (429.22)	$ (144.57)	$ (267.07)	$ (2,040.61)	$ -	$ 3,002.82
11	GR-2009-0397 Staff Corrections	$ 4,037.00	$ -	$ 14,958.00	$ -	$ 2,586.00	$ -	$ 21,581.00
12	Adj to South Interruptible	$ 33,437.66	$ (33,437.66)	$ -	$ -	$ -	$ -	$ -
13	Reverse ** ** Accrual Aug10	$ -	$ -	$ -	$ (53,508.30)	$ -	$ -	$ (53,508.30)
14	Total Adjustments	$ 43,358.95	$ (33,866.88)	$ 14,813.43	$ (53,775.37)	$ 545.39	$ -	$ (28,924.48)
15	Revenue Recovery Over/(Under) Cost for ACA Year	$ (597,630.92)	$ (33,866.88)	$ (372,414.54)	$ (60,326.19)	$ (301,082.90)	$ -	$ (1,365,321.43)
16	Beginning ACA Recovery Balance, September 1, 2010	$ 1,113,702.09	$ 33,866.88	$ 190,272.03	$ 28,217.05	$ (24,863.93)	$ -	$ 1,341,194.12
17	ACA Recovery Balance at 08/31/11	$ 516,071.17	$ -	$ (182,142.51)	$ (32,109.14)	$ (325,946.83)	$ -	$ (24,127.31)
18	ACA Recovery Balance September 30, 2011, per General Ledger	$ 395,125.33		$ (229,768.74)		$ (330,659.83)		$ (165,303.24)
19	Less Sep Entry for ACA Revenue Recovery	$ 102,263.08		$ 5,931.89		$ 446.56		$ 108,641.53
20	Less Sep Entry for Balancing Penalties & Fees Recovery	$ 13,227.56		$ 9,997.44		$ 6,307.05		$ 29,532.05
21	Carrying Costs	$ 5,455.07	$ -	$ (144.57)	$ (267.07)	$ (2,040.61)	$ -	$ 3,002.82
22	Total Adjustments	$ 120,945.71	$ -	$ 15,784.76	$ (267.07)	$ 4,713.00	$ -	$ 141,176.40
23	Ending ACA Recovery Balance - Aug 31, 2011	$ 516,071.04	$ -	$ (213,983.98)	$ (267.07)	$ (325,946.83)	$ -	$ (24,126.84)
								(0.47)
								Total Diference
24	Sales Forecast	2,623,312		909,963	27,371	581,113	0	4,141,759
25	Calculated Estimated ACA Rates For 11/11 per CCF	$ (0.01967)	$ -	$ 0.02002	$ 0.11731	$ 0.05609	$ -	
26	Effective Rates at 11/10 per CCF	$ (0.04321)	$ -	$ (0.02055)	$ (0.13083)	$ 0.00423	$ -	
27	Change in ACA Rates	$ 0.02354	$ -	$ 0.04057	$ 0.24814	$ 0.05186	$ -	