Liberty Midstates Utilities
ACA Filing Period Ending: Aug-26
Gas Forecast Period Starting Nov-26
PGA Rates Starting Dec-26
Proposed Rates per Ccf
Summary Sheet

Year
2026

KIRK			
RPGA	**Proposed**	**Last Year**	**Inc./(Dec.)**
Demand	$ 0.23128	$ 0.20395	$ 0.02733
Commodity	$ 0.29502	$ 0.34989	$ (0.05487)
Total	$ 0.52630	$ 0.55384	$ (0.02754)
ACA	**Proposed**	**Last Year**	**Inc./(Dec.)**
Demand	$ 0.07384	$ 0.03073	$ 0.04311
Commodity	$ (0.00714)	$ (0.04015)	$ 0.03301
Total	$ 0.06670	$ (0.00942)	$ 0.07612
Sales Rates	**Proposed**	**Last Year**	**Inc./(Dec.)**
Firm	$ 0.59300	$ 0.54442	$ 0.04858
Interruptible	$ 0.28788	$ 0.30974	$ (0.02186)

NEMO			
RPGA	**Proposed**	**Last Year**	**Inc./(Dec.)**
Demand	$ 0.10410	$ 0.11288	$ (0.00878)
Commodity	$ 0.29209	$ 0.34331	$ (0.05122)
Total	$ 0.39619	$ 0.45619	$ (0.06000)
ACA	**Proposed**	**Last Year**	**Inc./(Dec.)**
Demand	$ 0.03169	$ (0.02858)	$ 0.06027
Commodity	$ 0.03237	$ (0.05527)	$ 0.08764
Total	$ 0.06406	$ (0.08385)	$ 0.14791
Sales Rates	**Proposed**	**Last Year**	**Inc./(Dec.)**
Firm	$ 0.46025	$ 0.37234	$ 0.08791
Interruptible	$ 0.32446	$ 0.28804	$ 0.03642

SEMO			
RPGA	**Proposed**	**Last Year**	**Inc./(Dec.)**
Demand	$ 0.15786	$ 0.15720	$ 0.00066
Commodity	$ 0.30083	$ 0.35190	$ (0.05107)
Total	$ 0.45869	$ 0.50910	$ (0.05041)
ACA	**Proposed**	**Last Year**	**Inc./(Dec.)**
Demand	$ (0.00423)	$ (0.01282)	$ 0.00859
Commodity	$ 0.11421	$ 0.00468	$ 0.10953
Total	$ 0.10998	$ (0.00814)	$ 0.11812
Sales Rates	**Proposed**	**Last Year**	**Inc./(Dec.)**
Firm	$ 0.56867	$ 0.50096	$ 0.06771
Interruptible	$ 0.41504	$ 0.35658	$ 0.05846

WEMO			
RPGA	**Proposed**	**Last Year**	**Inc./(Dec.)**
Demand	$ 0.16037	$ 0.13792	$ 0.02245
Commodity	$ 0.28323	$ 0.32784	$ (0.04461)
Total	$ 0.44360	$ 0.46576	$ (0.02216)
ACA	**Proposed**	**Last Year**	**Inc./(Dec.)**
Demand	$ 0.02992	$ 0.02785	$ 0.00207
Commodity	$ 0.09625	$ (0.03192)	$ 0.12817
Total	$ 0.12617	$ (0.00407)	$ 0.13024
Sales Rates	**Proposed**	**Last Year**	**Inc./(Dec.)**
Firm	$ 0.56977	$ 0.46169	$ 0.10808
Interruptible	$ 0.37948	$ 0.29592	$ 0.08356

Liberty Midstates Utilities
ACA Filing Period Ending: Aug-26
Gas Forecast Period Starting Nov-26
PGA Rates Starting Dec-26
Proposed Rates per Ccf
Summary Sheet

Year
2026

KIRK	Firm	Interruptible	Total
Volume (Ccf)	6,922,260	838,440	7,760,700
Costs	**Demand**	**Commodity**	**Total**
PGA Costs	$ 1,600,981	$ 2,289,570	$ 3,890,551
ACA Balance	$ 511,137	$ (55,379)	$ 455,758
Total to be Recovered	$ 2,112,118	$ 2,234,191	$ 4,346,309
Rates	**Demand**	**Commodity**	**Total**
RPGA	$ 0.23128	$ 0.29502	$ 0.52630
ACA	$ 0.07384	$ (0.00714)	$ 0.06670
Total	$ 0.30512	$ 0.28788	$ 0.59300
Proposed Rates	**RPGA**	**ACA**	**Total PGA**
Firm Sales	$ 0.52630	$ 0.06670	$ 0.59300
Interruptible Sales	$ 0.29502	$ (0.00714)	$ 0.28788

NEMO	Firm	Interruptible	Total
Volume (Ccf)	13,346,870	0	13,346,870
Costs	**Demand**	**Commodity**	**Total**
PGA Costs	$ 1,389,352	$ 3,898,497	$ 5,287,849
ACA Balance	$ 423,029	$ 431,989	$ 855,018
Total to be Recovered	$ 1,812,380	$ 4,330,486	$ 6,142,867
Rates	**Demand**	**Commodity**	**Total**
RPGA	$ 0.10410	$ 0.29209	$ 0.39619
ACA	$ 0.03169	$ 0.03237	$ 0.06406
Total	$ 0.13579	$ 0.32446	$ 0.46025
Proposed Rates	**RPGA**	**ACA**	**Total PGA**
Firm Sales	$ 0.39619	$ 0.06406	$ 0.46025
Interruptible Sales	$ 0.29209	$ 0.03237	$ 0.32446

SEMO	Firm	Interruptible	Total
Volume (Ccf)	28,406,880	659,140	29,066,020
Costs	**Demand**	**Commodity**	**Total**
PGA Costs	$ 4,484,206	$ 8,743,804	$ 13,228,010
ACA Balance	$ (120,270)	$ 3,319,567	$ 3,199,297
Total to be Recovered	$ 4,363,936	$ 12,063,371	$ 16,427,307
Rates	**Demand**	**Commodity**	**Total**
RPGA	$ 0.15786	$ 0.30083	$ 0.45869
ACA	$ (0.00423)	$ 0.11421	$ 0.10998
Total	$ 0.15363	$ 0.41504	$ 0.56867
Proposed Rates	**RPGA**	**ACA**	**Total PGA**
Firm Sales	$ 0.45869	$ 0.10998	$ 0.56867
Interruptible Sales	$ 0.30083	$ 0.11421	$ 0.41504

WEMO	Firm	Interruptible	Total
Volume (Ccf)	3,265,040	0	3,265,040
Costs	**Demand**	**Commodity**	**Total**
PGA Costs	$ 523,619	$ 924,762	$ 1,448,381
ACA Balance	$ 97,680	$ 314,251	$ 411,931
Total to be Recovered	$ 621,299	$ 1,239,013	$ 1,860,312
Rates	**Demand**	**Commodity**	**Total**
RPGA	$ 0.16037	$ 0.28323	$ 0.44360
ACA	$ 0.02992	$ 0.09625	$ 0.12617
Total	$ 0.19029	$ 0.37948	$ 0.56977
Proposed Rates	**RPGA**	**ACA**	**Total PGA**
Firm Sales	$ 0.44360	$ 0.12617	$ 0.56977
Interruptible Sales	$ 0.28323	$ 0.09625	$ 0.37948

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Liberty Midstates Utilities	Period	Start Month	Start Year
WEMO - 8852	ACA	September	2025
Sched. 4 Calc. of New Recovery Balance	Current	August	2026
ACA: Sep-25	Service Territory	WEMO	
Prod: Aug-26	Profit Center	10243	
GL: Sep-26			

Calculation of ACA Balance

Line	Recoveries	Total	Demand	Commodity	Volume (Ccf)
1	PGA Regular Recovery	$ 1,312,524.60	$ 482,650.36	$ 829,874.24	2,909,138
2	PGA Interruptible Recovery	$ -	$ -	$ -	0
3	Aggregation Fees	$ -		$ -	0
4	**Total Recoveries**	**$ 1,312,524.60**	**482,650**	**$ 829,874.24**	**2,909,138**
	Recovery Adjustments	**Total**	**Demand**	**Commodity**	**Notes**
5	Billing Adjustments	$ -	$ -	$ -	
6	Other Recovery Adjustments	$ -	$ -	$ -	
7	Total Recoverry Adjustments	$ -	**$ -**	**$ -**	
8	**Adjusted Recovery**	**$ 1,312,524.60**	**$ 482,650.36**	**$ 829,874.24**	

Line	Purchased Gas Costs	Total	Demand	Commodity	Notes
9	Gas and Transportation Purchases	$ 1,838,302.24	$ 482,548.02	$ 1,355,754.22	
10	Hedges	$ (48,062.67)		($48,062.67)	
11	Cash Outs	$ -		$0.00	
12	Storage Injections	$ (524,117.07)		$ (524,117.07)	
13	Storage Withdrawals	$ 463,684.81		$ 463,684.81	
14	**Total Purchased Gas Cost**	**$ 1,729,807.31**	**$ 482,548.02**	**$ 1,247,259.29**	
	Cost Adjustments	**Total**	**Demand**	**Commodity**	
15	Carrying Costs	$ 8,613.88	$ 2,239.31	$ 6,374.57	Not booked until EOY
16	Other Cost Adjustments				
17	Total Cost Adjustments	**$ 8,613.88**	**$ 2,239.31**	**$ 6,374.57**	
18	**Adjusted Purchased Gas Cost**	**$ 1,738,421.19**	**$ 484,787.33**	**$ 1,253,633.86**	

Line	ACA Over/(Under) Recovery Balance	Total	Demand	Commodity	Notes
19	Beginning Filing Balance Over/(Under) Cost	$ 13,966.00	$ (95,542.53)	$ 109,508.53	
20	Adjusted Recovery	$ 1,312,524.60	$ 482,650.36	$ 829,874.24	
21	Adjusted Purchased Gas Cost	$ (1,738,421.19)	$ (484,787.33)	$ (1,253,633.86)	
22	Adjusted Gross Recovery Over/(Under) Cost	$ (425,896.59)	$ (2,136.97)	$ (423,759.62)	
23	**Rev Recovery Over/(Under) Cost for ACA Year**	**$ (411,930.59)**	**$ (97,679.50)**	**$ (314,251.09)**	

General Ledger Reconciliations

Line	Revenue Reconciliation	Total
24	Revenue GL	$ 1,296,251.72
25	Other Adjustments	$ 16,272.88
26	Aggregation Fees	$ -
27	Total Revenue	$ 1,312,524.60
28	Total Recovery from Line 8 above	$ 1,312,524.60
29	**Revenue Recovery Variance**	**$ -**
Line	**Gas Cost Reconciliation**	**Total**
30	Gas Cost GL	$ 1,838,302.24
31	Other Adjustments	$ -
32	Total Gas Costs	$ 1,838,302.24
33	Gas Cost from Line 9 above	$ 1,838,302.24
34	**Gas Cost Variance**	**$ -**

ACA Rate Calculations

35	Estimated Firm Sales	3,265,040
36	Demand ACA Rate	$ 0.02992
37	Estimated Total Sales	3,265,040
38	Commodity ACA Rate	$ 0.09625
39	**Total ACA Rate**	**$ 0.12617**

Liberty Midstates Utilities	Period	Start Month	Start Year
SEMO - 8853	ACA	September	2025
Sched. 4 Calc. of New Recovery Balance	Current	August	2026
ACA: Sep-25	Service Territory	SEMO	
Prod: Aug-26	Profit Center	10244	
GL: Sep-26	Hedge Acct.	8853-2-0400-53-5541-8001	

Calculation of ACA Balance

Line	Recoveries	Total	Demand	Commodity	Volume (Ccf)
1	PGA Regular Recovery	$ 12,224,573.24	$ 3,683,140.71	$ 8,541,432.53	25,794,678
2	PGA Interruptible Recovery	$ 96,169.17	$ -	$ 96,169.17	296,470
3	Aggregation Fees	$ 3,429.70		$ 3,429.70	857,473
4	**Total Recoveries**	**$ 12,324,172.11**	**3,683,141**	**$ 8,641,031.40**	**26,948,621**
	Recovery Adjustments	**Total**	**Demand**	**Commodity**	**Notes**
5	Billing Adjustments	$ -	$ -	$ -	
6	Other Recovery Adjustments	$ -	$ -	$ -	
7	Total Recoverry Adjustments	$ -	**$ -**	**$ -**	
8	**Adjusted Recovery**	**$ 12,324,172.11**	**$ 3,683,140.71**	**$ 8,641,031.40**	

Line	Purchased Gas Costs	Total	Demand	Commodity	Notes
9	Gas and Transportation Purchases	$ 15,799,704.38	$ 3,951,866.26	$ 11,847,838.12	
10	Hedges	$ (146,639.45)		($146,639.45)	
11	Cash Outs	$ (136,429.70)		($136,429.70)	
12	Storage Injections	$ (2,306,966.39)		$ (2,306,966.39)	
13	Storage Withdrawals	$ 2,466,701.85		$ 2,466,701.85	
14	**Total Purchased Gas Cost**	**$ 15,676,370.69**	**$ 3,951,866.26**	**$ 11,724,504.43**	
	Cost Adjustments	**Total**	**Demand**	**Commodity**	
15	Carrying Costs	$ 71,032.12	$ (30,752.61)	$ 101,784.73	Not booked until EOY
16	Other Cost Adjustments				
17	Total Cost Adjustments	**$ 71,032.12**	**$ (30,752.61)**	**$ 101,784.73**	
18	**Adjusted Purchased Gas Cost**	**$ 15,747,402.81**	**$ 3,921,113.65**	**$ 11,826,289.16**	

Line	ACA Over/(Under) Recovery Balance	Total	Demand	Commodity	Notes
19	Beginning Filing Balance Over/(Under) Cost	$ 223,933.61	$ 358,242.70	$ (134,309.09)	
20	Adjusted Recovery	$ 12,324,172.11	$ 3,683,140.71	$ 8,641,031.40	
21	Adjusted Purchased Gas Cost	$ (15,747,402.81)	$ (3,921,113.65)	$ (11,826,289.16)	
22	Adjusted Gross Recovery Over/(Under) Cost	$ (3,423,230.70)	$ (237,972.94)	$ (3,185,257.76)	
23	**Rev Recovery Over/(Under) Cost for ACA Year**	**$ (3,199,297.09)**	**$ 120,269.76**	**$ (3,319,566.85)**	

General Ledger Reconciliations

Line	Revenue Reconciliation	Total
24	Revenue GL	$ 12,318,314.20
25	Other Adjustments	$ 2,428.21
26	Aggregation Fees	$ 3,429.70
27	Total Revenue	$ 12,324,172.11
28	Total Recovery from Line 8 above	$ 12,324,172.11
29	**Revenue Recovery Variance**	**$ -**
Line	**Gas Cost Reconciliation**	**Total**
30	Gas Cost GL	$ 15,799,704.39
31	Other Adjustments	$ -
32	Total Gas Costs	$ 15,799,704.39
33	Gas Cost from Line 9 above	$ 15,799,704.38
34	**Gas Cost Variance**	**$ 0.01**

ACA Rate Calculations

35	Estimated Firm Sales	28,406,880
36	Demand ACA Rate	$ (0.00423)
37	Estimated Total Sales	29,066,020
38	Commodity ACA Rate	$ 0.11421
39	**Total ACA Rate**	**$ 0.10998**

Liberty Midstates Utilities	Period	Start Month	Start Year
NEMO - 8854	ACA	September	2025
Sched. 4 Calc. of New Recovery Balance	Current	August	2026
ACA: Sep-25	Service Territory	NEMO	
Prod: Aug-26	Profit Center	10245	
GL: Sep-26	Hedge Acct.	8854-2-0400-53-5541-8001	

Calculation of ACA Balance

Line	Recoveries	Total	Demand	Commodity	Volume (Ccf)
1	PGA Regular Recovery	$ 3,728,359.74	$ 645,168.84	$ 3,083,190.90	11,563,905
2	PGA Interruptible Recovery	$ 72,251.00	$ (0.01)	$ 72,251.01	272,930
3	Aggregation Fees	$ 1,315.11		$ 1,315.11	328,803
4	**Total Recoveries**	**$ 3,801,925.85**	**645,169**	**$ 3,156,757.02**	**12,165,638**
	Recovery Adjustments	**Total**	**Demand**	**Commodity**	**Notes**
5	Billing Adjustments	$ -	$ -	$ -	
6	Other Recovery Adjustments	$ -	$ -	$ -	
7	Total Recoverry Adjustments	$ -	**$ -**	**$ -**	
8	**Adjusted Recovery**	**$ 3,801,925.85**	**$ 645,168.83**	**$ 3,156,757.02**	

Line	Purchased Gas Costs	Total	Demand	Commodity	Notes
9	Gas and Transportation Purchases	$ 5,829,892.26	$ 1,442,008.07	$ 4,387,884.19	
10	Hedges	$ (69,754.78)		($69,754.78)	
11	Cash Outs	$ (138,681.72)		($138,681.72)	
12	Storage Injections	$ (1,670,001.58)		$ (1,670,001.58)	
13	Storage Withdrawals	$ 1,808,054.73		$ 1,808,054.73	
14	**Total Purchased Gas Cost**	**$ 5,759,508.91**	**$ 1,442,008.07**	**$ 4,317,500.84**	
	Cost Adjustments	**Total**	**Demand**	**Commodity**	
15	Carrying Costs	$ 837.73	$ 2,337.09	$ (1,499.36)	Not booked until EOY
16	Other Cost Adjustments				
17	Total Cost Adjustments	**$ 837.73**	**$ 2,337.09**	**$ (1,499.36)**	
18	**Adjusted Purchased Gas Cost**	**$ 5,760,346.64**	**$ 1,444,345.16**	**$ 4,316,001.48**	

Line	ACA Over/(Under) Recovery Balance	Total	Demand	Commodity	Notes
19	Beginning Filing Balance Over/(Under) Cost	$ 1,103,402.91	$ 376,147.74	$ 727,255.16	
20	Adjusted Recovery	$ 3,801,925.85	$ 645,168.83	$ 3,156,757.02	
21	Adjusted Purchased Gas Cost	$ (5,760,346.64)	$ (1,444,345.16)	$ (4,316,001.48)	
22	Adjusted Gross Recovery Over/(Under) Cost	$ (1,958,420.79)	$ (799,176.33)	$ (1,159,244.46)	
23	**Rev Recovery Over/(Under) Cost for ACA Year**	**$ (855,017.88)**	**$ (423,028.59)**	**$ (431,989.30)**	

General Ledger Reconciliations			Notes
Line	Revenue Reconciliation	Total	
24	Revenue GL	$ 3,801,144.04	
25	Other Adjustments	$ (533.30)	
26	Aggregation Fees	$ 1,315.11	
27	Total Revenue	$ 3,801,925.85	
28	Total Recovery from Line 8 above	$ 3,801,925.85	
29	**Revenue Recovery Variance**	**$ -**	
Line	Gas Cost Reconciliation	Total	
30	Gas Cost GL	$ 5,829,892.26	
31	Other Adjustments	$ -	
32	Total Gas Costs	$ 5,829,892.26	
33	Gas Cost from Line 9 above	$ 5,829,892.26	
34	**Gas Cost Variance**	**$ -**	

ACA Rate Calculations		
35	Estimated Firm Sales	13,346,870
36	Demand ACA Rate	$ 0.03169
37	Estimated Total Sales	13,346,870
38	Commodity ACA Rate	$ 0.03237
39	**Total ACA Rate**	**$ 0.06406**

Liberty Midstates Utilities	Period	Start Month	Start Year
Kirksville, MO - 8854-403	ACA	September	2025
Sched. 4 Calc. of New Recovery Balance	Current	August	2026
ACA: Sep-25	Service Territory	KIRK	
Prod: Aug-26	Profit Center	10323	
GL: Sep-26	Hedge Acct.	8854-2-0403-53-5541-8001	

Calculation of ACA Balance					
Line	Recoveries	Total	Demand	Commodity	Volume (Ccf)
1	PGA Regular Recovery	$ 3,153,816.20	$ 1,349,268.26	$ 1,804,547.94	6,093,288
2	PGA Interruptible Recovery	$ 193,593.33	$ -	$ 193,593.33	656,210
3	Aggregation Fees	$ 990.27		$ 990.27	247,567
4	**Total Recoveries**	**$ 3,348,399.80**	**1,349,268**	**$ 1,999,131.54**	**6,997,065**
	Recovery Adjustments	**Total**	**Demand**	**Commodity**	**Notes**
5	Billing Adjustments	$ -	$ -	$ -	
6	Other Recovery Adjustments	$ -	$ -	$ -	
7	Total Recoverry Adjustments	$ -	**$ -**	**$ -**	
8	**Adjusted Recovery**	**$ 3,348,399.80**	**$ 1,349,268.26**	**$ 1,999,131.54**	

Line	Purchased Gas Costs	Total	Demand	Commodity	Notes
9	Gas and Transportation Purchases	$ 3,916,289.49	$ 1,624,359.75	$ 2,291,929.74	
10	Hedges	$ (39,019.23)		($39,019.23)	
11	Cash Outs	$ (16,102.38)		($16,102.38)	
12	Storage Injections	$ (928,129.72)		$ (928,129.72)	
13	Storage Withdrawals	$ 952,956.20		$ 952,956.20	
14	**Total Purchased Gas Cost**	**$ 3,885,994.36**	**$ 1,624,359.75**	**$ 2,261,634.61**	
	Cost Adjustments	**Total**	**Demand**	**Commodity**	
15	Carrying Costs	$ 17,479.27	$ 22,092.01	$ (4,612.74)	Not booked until EOY
16	Other Cost Adjustments				
17	Total Cost Adjustments	**$ 17,479.27**	**$ 22,092.01**	**$ (4,612.74)**	
18	**Adjusted Purchased Gas Cost**	**$ 3,903,473.63**	**$ 1,646,451.76**	**$ 2,257,021.87**	

Line	ACA Over/(Under) Recovery Balance	Total	Demand	Commodity	Notes
19	Beginning Filing Balance Over/(Under) Cost	$ 99,316.06	$ (213,953.69)	$ 313,269.75	
20	Adjusted Recovery	$ 3,348,399.80	$ 1,349,268.26	$ 1,999,131.54	
21	Adjusted Purchased Gas Cost	$ (3,903,473.63)	$ (1,646,451.76)	$ (2,257,021.87)	
22	Adjusted Gross Recovery Over/(Under) Cost	$ (555,073.83)	$ (297,183.50)	$ (257,890.33)	
23	**Rev Recovery Over/(Under) Cost for ACA Year**	**$ (455,757.77)**	**$ (511,137.19)**	**$ 55,379.42**	

General Ledger Reconciliations		
Line	Revenue Reconciliation	Total
24	Revenue GL	$ 3,347,562.48
25	Other Adjustments	$ (152.95)
26	Aggregation Fees	$ 990.27
27	Total Revenue	$ 3,348,399.80
28	Total Recovery from Line 8 above	$ 3,348,399.80
29	**Revenue Recovery Variance**	**$ -**
Line	Gas Cost Reconciliation	Total
30	Gas Cost GL	$ 3,935,476.61
31	Other Adjustments	$ (19,187.11)
32	Total Gas Costs	$ 3,916,289.50
33	Gas Cost from Line 9 above	$ 3,916,289.49
34	**Gas Cost Variance**	**$ 0.01**

ACA Rate Calculations		
35	Estimated Firm Sales	6,922,260
36	Demand ACA Rate	$ 0.07384
37	Estimated Total Sales	7,760,700
38	Commodity ACA Rate	$ (0.00714)
39	**Total ACA Rate**	**$ 0.06670**