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Empire District Gas Company
Recovery Balance Calculation
Enclosure Sched. 4
ACA **Sep-25**
Prod **Aug-26**
GL **Sep-26**

Period	Start Month	Start Year
ACA	September	2025
Current	August	2026

Calculation of ACA Balance

Line	Recoveries		South Uri	South Reg	South Total	North	Northwest	Total System
1	ACA Recovery		$ 3,621,598.22	$ 258,833.10	$ 3,880,431.32	$ (923,566.74)	$ (368,274.33)	$ 2,588,590.25
2	PGA Regular Recovery		$ -	$ 11,828,536.03	$ 11,828,536.03	$ 3,261,778.08	$ 2,554,231.19	$ 17,644,545.30
3	Balancing Penalties		$ -	$ -	$ -	$ -	$ -	$ -
4	Balancing Fees		$ -	$ 320,752.16	$ 320,752.16	$ 93,912.76	$ 39,306.09	$ 453,971.01
5	Total Recovery		$ 3,621,598.22	$ 12,408,121.29	$ 16,029,719.51	$ 2,432,124.10	$ 2,225,262.95	$ 20,687,106.56
	Recovery Adjustments							
6	OFO Fee Reimbursements		$ -	$ -	$ -	$ -	$ -	$ -
7	Other Recovery Adjustments		$ -	$ -	$ -	$ -	$ -	$ -
8	Total Recovery Adjustments		$ -	$ -	$ -	$ -	$ -	$ -
9	**Adjusted Recovery**		**$ 3,621,598.22**	**$ 12,408,121.29**	**$ 16,029,719.51**	**$ 2,432,124.10**	**$ 2,225,262.95**	**$ 20,687,106.56**

	Costs		South Uri	South Reg.	South Total	North	Northwest	Total System
10	Purchased Gas Cost		$ -	$ 13,135,398.21	$ 13,135,398.21	$ 3,333,289.73	$ 2,655,737.43	$ 19,124,425.37
11	Storage Costs		$ -	$ 308,740.40	$ 308,740.40	$ 193,242.73	$ 147,219.95	$ 649,203.08
12	Total Purchased Gas Cost		$ -	$ 13,444,138.61	$ 13,444,138.61	$ 3,526,532.46	$ 2,802,957.38	$ 19,773,628.45
	Cost Adjustments							
13	Carrying Costs		$ 94,216.39	$ 13,981.42	$ 108,197.81	$ (17,396.91)	$ 3,877.75	$ 94,678.65
14	Other Cost Adjustments		$ -	$ -	$ -	$ -	$ -	$ -
15	Total Cost Adjustments		$ 94,216.39	$ 13,981.42	$ 108,197.81	$ (17,396.91)	$ 3,877.75	$ 94,678.65
16	**Adjusted Purchased Gas Cost**		**$ 94,216.39**	**$ 13,458,120.03**	**$ 13,552,336.42**	**$ 3,509,135.55**	**$ 2,806,835.13**	**$ 19,868,307.10**

	ACA Recovery Balance	As of Date	South Uri	South Reg.	South Total	North	Northwest	Total System
17	Beginning ACA Recovery Balance as of 9/1/2025		$ (4,065,792.97)	$ (371,914.74)	$ (4,437,707.71)	$ 964,159.48	$ 300,745.92	$ (3,172,802.31)
18	Adjusted Recovery		$ 3,621,598.22	$ 12,408,121.29	$ 16,029,719.51	$ 2,432,124.10	$ 2,225,262.95	$ 20,687,106.56
19	Adjusted Purchased Gas Cost		$ 94,216.39	$ 13,458,120.03	$ 13,552,336.42	$ 3,509,135.55	$ 2,806,835.13	$ 19,868,307.10
20	Adjusted Gross Recovery Over/(Under) Cost		$ 3,527,381.83	$ (1,049,998.74)	$ 2,477,383.09	$ (1,077,011.45)	$ (581,572.18)	$ 818,799.46
21	Transfer of Uri ACA Balance into Regular ACA		$ 538,411.14	$ (538,411.14)	$ -			
22	**ACA Recovery Balance Over/(Under) Cost as of:**	**Aug-31-2026**	**$ -**	**$ (1,960,324.62)**	**$ (1,960,324.62)**	**$ (112,851.97)**	**$ (280,826.26)**	**$ (2,354,002.85)**

Reconciliation of ACA Balance to General Ledger

	GL Account	As of Date	South Uri	South Reg.	South Total	North	Northwest	Total System
23	182422		$ 571,604.09		$ 571,604.09			$ 571,604.09
24	191110			$ 1,510,653.31	$ 1,510,653.31			$ 1,510,653.31
25	191410			$ 115,901.85	$ 115,901.85			$ 115,901.85
26	191510			$ (345,100.00)	$ (345,100.00)			$ (345,100.00)
27	191120					$ 163,851.50		$ 163,851.50
28	191420					$ (42,888.73)		$ (42,888.73)
29	191130						$ 345,707.33	$ 345,707.33
30	191430						$ 31,552.16	$ 31,552.16
31	**Total GL Balances per General Ledger**	**Sep-30-2026**	**$ 571,604.09**	**$ 1,281,455.16**	**$ 1,853,059.25**	**$ 120,962.77**	**$ 377,259.49**	**$ 2,351,281.51**
	GL Account Adjustments							
32	Timing of OFO Fee Reimbursements		$ -	$ -	$ -	$ -	$ -	$ -
33	ACA Carrying Costs Not Yet in GL (Current ACA Year)		$ 94,216.39	$ 13,981.42	$ 108,197.81	$ (17,396.91)	$ 3,877.75	$ 94,678.65
34	Other GL Adjustments		$ (665,820.48)	$ 664,888.04	$ (932.44)	$ 9,286.11	$ (100,310.98)	$ (91,957.31)
35	Total GL Adjustments		$ (571,604.09)	$ 678,869.46	$ 107,265.37	$ (8,110.80)	$ (96,433.23)	$ 2,721.34
36	**Adjusted GL Balance**		**$ -**	**$ 1,960,324.62**	**$ 1,960,324.62**	**$ 112,851.97**	**$ 280,826.26**	**$ 2,354,002.85**
37	**Reconciliation to Calculated ACA Balance**		**$ -**	**$ (0.00)**	**$ (0.00)**	**$ 0.00**	**$ (0.00)**	**$ (0.00)**

Calculation and Comparison of ACA Rates

	Rate Calculations	Eff. Date	South Uri	South Reg.	South Total	North	NW	Total
38	Sales Forecast - Ccf as of:	Nov-01-2026	22,989,880	22,989,880	22,989,880	9,237,220	7,104,430	62,321,410
39	Reg ACA Rate	Dec-01-2026		$ 0.08527	$ 0.08527	$ 0.01222	$ 0.03953	
40	Uri ACA Rate	Dec-01-2026			$ -	$ -	$ -	
41	**Total ACA Rate**	**Dec-01-2026**	$ -	$ 0.08527	$ 0.08527	$ 0.01222	$ 0.03953	
42	Effective Rates per CCF as of:	Dec-01-2025	**$ 0.18516**	**$ 0.01627**	**$ 0.20143**	**$ (0.10581)**	**$ (0.04270)**	
43	Change in ACA Rates		$ (0.18516)	$ 0.06900	$ (0.11616)	$ 0.11803	$ 0.08223	

Empire District Gas Company
ACA Filing Period Ending August 2026

Enclosure 6

Empire District Gas Company
South System
2026-2027 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)
11/25	8.0827	11/26	6.8991	(1.1836)	($288,892)
12/25	8.0827	12/26	6.8991	(1.1836)	($512,373)
01/26	8.0827	01/27	6.8991	(1.1836)	($616,351)
02/26	8.0827	02/27	6.8991	(1.1836)	($464,153)
03/26	8.0827	03/27	6.8991	(1.1836)	($292,384)
			Estimated Winter Season Change in Revenue		**($2,174,154)**
			Percent Change Between PGA ACA Factors		**-14.64%**

Residential Sales Volume Forecast 2,298,988

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-26	8.57	10.62%	244,079	28,475
Dec-26	15.29	18.83%	432,894	28,303
Jan-27	18.40	22.65%	520,743	28,303
Feb-27	13.86	17.06%	392,154	28,303
Mar-27	8.73	10.75%	247,029	28,303
Apr-27	4.13	5.08%	116,808	28,303
May-27	2.41	2.96%	68,158	28,303
Jun-27	1.45	1.78%	41,036	28,303
Jul-27	1.42	1.74%	40,094	28,303
Aug-27	1.60	1.97%	45,195	28,303
Sep-27	1.95	2.41%	55,312	28,303
Oct-27	3.37	4.15%	95,486	28,303
TOTAL	81.18	100%	2,298,988	339,808

Empire District Gas Company
ACA Filing Period Ending August 2026

Enclosure 7

North System
2026-2027 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)
11/25	3.4318	11/26	3.6908	0.2590	$24,521
12/25	3.4318	12/26	3.6908	0.2590	$42,912
01/26	3.4318	01/27	3.6908	0.2590	$49,820
02/26	3.4318	02/27	3.6908	0.2590	$38,919
03/26	3.4318	03/27	3.6908	0.2590	$25,849

Estimated Winter Season Change in Revenue **$182,021**

Percent Change Between PGA ACA Factors **7.55%**

Residential Sales Volume Forecast 923,722

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-26	9.99	10.25%	94,677	9,480
Dec-26	17.64	17.94%	165,682	9,390
Jan-27	20.49	20.82%	192,356	9,390
Feb-27	16.00	16.27%	150,265	9,390
Mar-27	10.63	10.80%	99,804	9,390
Apr-27	7.30	7.42%	68,579	9,390
May-27	3.29	3.35%	30,908	9,390
Jun-27	1.71	1.74%	16,086	9,390
Jul-27	1.40	1.42%	13,109	9,390
Aug-27	1.42	1.45%	13,357	9,390
Sep-27	2.64	2.68%	24,798	9,390
Oct-27	5.76	5.86%	54,101	9,390
TOTAL	98.28	100%	923,722	112,770

Empire District Gas Company
ACA Filing Period Ending August 2026

Enclosure 8

Empire District Gas Company
Northwest System
2026-2027 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)
11/25	4.2032	11/26	4.5792	0.3760	$27,994
12/25	4.2032	12/26	4.5792	0.3760	$47,140
01/26	4.2032	01/27	4.5792	0.3760	$52,464
02/26	4.2032	02/27	4.5792	0.3760	$41,573
03/26	4.2032	03/27	4.5792	0.3760	$28,297

Estimated Winter Season Change in Revenue **$197,469**

Percent Change Between PGA ACA Factors **8.95%**

Residential Sales Volume Forecast 710,443

Month	Estimated Customer Usage Mcf/Mnth	Estimated % Mcf/Yr	Estimated Company Sales Mcf/Mnth	Budgeted Customer Count
Nov-26	13.10	10.48%	74,453	5,684
Dec-26	22.25	17.65%	125,372	5,634
Jan-27	24.77	19.64%	139,533	5,634
Feb-27	19.62	15.56%	110,567	5,634
Mar-27	13.36	10.59%	75,259	5,634
Apr-27	6.66	5.28%	37,532	5,634
May-27	3.63	2.88%	20,455	5,634
Jun-27	2.78	2.20%	15,643	5,634
Jul-27	2.89	2.29%	16,298	5,634
Aug-27	3.17	2.52%	17,885	5,634
Sep-27	7.46	5.92%	42,053	5,634
Oct-27	6.28	4.98%	35,393	5,634
TOTAL	125.98	100%	710,443	67,658

Empire District Gas Company
ACA Filing Period Ending August 2026

Schedule 9 - Analysis of Change in Overall PGA Rates per CCF
2026-2027 ACA Year Ending 8/31/27

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	$ 0.26173	$ 0.32770	$ 0.06597	25.2%	$ 0.13219	$ 0.10376	$ (0.02843)	-21.5%	$ 0.13477	$ 0.15516	$ 0.02039	15.1%
Gas Cost	$ 0.34511	$ 0.27694	$ (0.06817)	-19.8%	$ 0.31680	$ 0.25310	$ (0.06370)	-20.1%	$ 0.32825	$ 0.26323	$ (0.06502)	-19.8%
PGA	$ 0.60684	$ 0.60464	$ (0.00220)	-0.4%	$ 0.44899	$ 0.35686	$ (0.09213)	-20.5%	$ 0.46302	$ 0.41839	$ (0.04463)	-9.6%
ACA	$ 0.20143	$ 0.08527	$ (0.11616)	-57.7%	$ (0.10581)	$ 0.01222	$ 0.11803	-111.5%	$ (0.04270)	$ 0.03953	$ 0.08223	-192.6%
Total Rate	$ 0.80827	$ 0.68991	$ (0.11836)	-14.6%	$ 0.34318	$ 0.36908	$ 0.02590	7.5%	$ 0.42032	$ 0.45792	$ 0.03760	8.9%