

TEST-YEAR GAS COST CHANGE

COMMODITY	(A)	(B)	(C)	(D)	(E)	(F)		
				Average Rate	x	Dth	=	Total
1	<hr/>							
1	Commodity Portion of Test-Year Gas Cost	1/						\$507,001,396
2	191 Account Balance for Commodity Costs	2/						\$57,176,968
3	Total							<u>\$564,178,364</u>

Test-Year Sales:	Firm	+	Interruptible	=	Total Sales Dth	
4	Utah		113,872,041		261,619	114,133,660
5	Wyoming		3,672,059		129,977	<u>3,802,036</u>
6	Total Dth					117,935,696

COMMODITY RATES	Current Case 21-057-17	Prior Case 21-057-11	Difference	
7	Gas Cost (line 1/Total Sales Dth, line 4)	\$4.44217	\$3.71337	\$0.72880
8	191 Account Amortization (Commodity Portion)	<u>\$0.50038</u>	<u>\$0.49074</u>	<u>\$0.00964</u>
9	Total Sales Unit Commodity Cost (Lines 7 + 8)	\$4.94255	\$4.20411	\$0.73844

1/ DEU Exhibit 1.1, page 2, line 9, column E

2/	191 Account (August 2021) actual	\$69,806,393		
	Less: Supplier Non-Gas balance actual	<u>\$12,770,430</u>		
	191 Account Commodity Portion	\$57,035,963		
	RIN Proceed 4/	<u>(\$74,160)</u>		
	191 Account Commodity Amortization	\$57,110,123	114,133,660	\$0.50038
	See Application, paragraph 15.			
3/	Prior RIN Proceeds, Docket No. 21-057-	\$ (66,845)		
	Expected amortized Balance	<u>\$ 29,348</u>		
	Amount remaining to be amortized	\$ (37,497)		
	New RIN Proceeds	<u>\$ (36,663)</u>		
	Total RIN Proceeds	\$ (74,160)	202,355	(\$0.36648)

TEST-YEAR SUPPLIER NON-GAS COST CHANGE

SNG

	(A)	(B)	(C)	(D)
		Dth	Average Rate	Total
1	Supplier Non-Gas (SNG) Costs 1/			\$85,196,514
2	191 Account Balance for SNG Costs 2/			<u>5,372,883</u>
3	SNG Total Costs Recovered for Test-Year 3/			\$90,569,397
4	Supplier Non-Gas Base Cost at Current Rates			\$86,762,124
5	Amortization			<u>5,372,883</u>
6	SNG Total Costs Recovered at Current Rates 3/			<u>\$92,135,007</u>
7	SNG Costs Adjustment to Current Rates (Line 3 - Line 6)			(\$1,565,610)
Adjustment for SNG contributions from:				
8	IS SNG current rate	261,619	\$0.17652	\$46,181
9	IS SNG new rate	261,619	\$0.17652	\$46,181
10	Percent Change to Amortization (ln 2-ln 5)/ln 5			- %

1/ DEU Exhibit 1.1, page 2, line 16, column E.

2/ Spring Pass Through SNG Ammortization From Docket No. 21-057-11 \$5,372,883
Amortization will be adjusted in the 2022 Spring Pass Through

3/ Output of Revrun.Exe computer program dated 09/7/21

SUPPLIER NON-GAS RATE CALCULATION

SNG	(A) GS	(B) FS	(C) IS 1/	(D) TSF	(E) TBF	(F) NGV	(G) Total
1 Allocated SNG Costs	\$ 82,489,884	\$ 2,063,578	\$ -	\$ 394,543	\$ 53,275	\$ 195,233	\$ 85,196,514
2 IS SNG Revenue	(45,502)	(1,138)	46,995	(218)	(29)	(108)	\$ 0
3 SNG Costs to Recover	\$ 82,444,382	\$ 2,062,440	\$ 46,995	\$ 394,326	\$ 53,246	\$ 195,126	\$ 85,196,514
4 Summer/Winter Differential	\$ 0.50962	\$ 0.17443		\$ -	\$ -	\$ -	
5 Summer Forecast Throughput 2021-22	31,002,666	1,188,827	98,842	28,113,925	2,233,309	114,493	
6 Winter Forecast Throughput 2021-22	80,237,777	1,240,416	162,777	26,371,997	1,006,264	87,862	
7 Total Forecast Throughput 2021-22	111,240,443	2,429,243	261,619	54,485,922	3,239,573	202,355	
8 Forecast Demand Dth	-	-		208,680	45,000	-	
9 Summer Base Rate	\$ 0.37355	\$ 0.75994		\$ -	\$ -	\$ -	
10 Winter Base Rate	\$ 0.88317	\$ 0.93437		\$ -	\$ -	\$ -	
11 Year Round Base Rates	\$ -	\$ -	\$ 0.17963	\$ -	\$ -	\$ 0.96427	
12 Annual Demand Rate	\$ -	\$ -		\$ 1.88962	\$ 1.18324	\$ -	
13 Monthly Demand Rate	\$ -	\$ -		\$ 0.15747	\$ 0.09860	\$ -	
14 Revenue Collected With Rate	\$ 82,444,643	\$ 2,062,445	\$ 46,995	\$ 394,326	\$ 53,246	\$ 195,125	\$ 85,196,779
15 Amortization of Balance	\$ 5,202,191	\$ 130,139	\$ -	\$ 24,882	\$ 3,360	\$ 12,312	
16 Summer/Winter Differential	\$ 0.03216	\$ 0.01100					
17 Summer Amortization Rate	\$ 0.02356	\$ 0.04298					
18 Winter Amortization Rate	\$ 0.05618	\$ 0.05319					
19 Annual Amortization Rate				\$ 0.11838	\$ 0.07376	\$ 0.06210	
20 Amortization Collected With Rate	\$ 5,238,181	\$ 117,074	\$ -	\$ 24,704	\$ 3,319	\$ 12,566	\$ 5,395,844
21 Summer Total Rate	\$ 0.39711	\$ 0.80292					
22 Winter Total Rate	\$ 0.93935	\$ 0.98756					
23 Annual Total Rate			\$ 0.17963	\$ 2.00800	\$ 1.25700	\$ 1.02637	
24 Monthly Total Rate				\$ 0.16733	\$ 0.10475		
25 Summer Total Collected	\$ 12,311,469	\$ 954,533					
26 Winter Total Collected	\$ 75,371,356	\$ 1,224,985					
27 Annual Total Collected	\$ 87,682,825	\$ 2,179,518	\$ 46,995	\$ 419,029	\$ 56,565	\$ 207,691	\$ 90,592,623

1/ Calculated by adding QPC T-2 and ACA rates, then adjusting for distr. loss of 0.542%
= (\$0.17652 + \$0.00120) / (1 - 0.00542) = \$0.17869
IS Tariff rate has an adjustment for bad debt of 0.52%
= \$0.17869 / (1 - 0.00522) = \$ 0.17963

GENERAL SERVICE SUMMER / WINTER DIFFERENTIAL

SNG	(A)	(B)	(C)	(D)
		Allocated GS	Winter	Summer
	Contract	Costs	Allocation	Allocation
1	DEQPC T-1 Transportation: Yearly	\$ 56,279,968	\$ 40,594,764	\$ 15,685,204
2	DEQPC T-1 Transportation: November - March	2,406,799	2,406,799	
3	DEQPC No-Notice Transportation	1,997,345	1,440,686	556,659
4	Capacity Release Credits	(2,102,292)	(1,516,384)	(585,908)
5	DEOTP Transportation: Yearly	156,527	112,903	43,624
6	Kern River Transportation: Yearly	1,301,374	938,681	362,692
7	Kern River Transportation: November - March	1,862,192	1,862,192	
8	Kern River Transportation: December - February	1,400,481	1,400,481	
9	Kern River Transportation: November & March	100,049	100,049	
10	ACA (FERC)	150,647	108,661	41,985
11	QPC Commodity	271,086	195,534	75,551
12	DEOTP Commodity	4,903	3,537	1,367
13	Kern River Commodity	92,719	66,879	25,841
14	Other Transportation Charges	2,728,567	1,968,117	760,451
15	DEQPC Peak Hour Service	1,343,849	1,343,849	
16	Kern River Peak Hour Service	780,930	780,930	
17	Aquifer Peaking Storage Demand	6,001,423	4,328,829	1,672,594
18	Spire Storage Demand	0	0	0
19	Clay Basin Storage Demand	3,609,283	2,603,378	1,005,906
20	Clay Basin Storage Capacity	3,609,497	2,603,532	1,005,965
21	Aquifer Peaking Injections Storage Commodity	55,992	40,387	15,605
22	Aquifer Peaking Withdrawals Storage Commodity	52,857	38,126	14,731
23	Spire Injections Storage Commodity	0	0	0
24	Spire Withdrawals Storage Commodity	0	0	0
25	Clay Basin Injections Storage Commodity	128,414	92,625	35,789
26	Clay Basin Withdrawals Storage Commodity	212,759	153,463	59,296
27	Utah SNG Costs	\$ 82,445,368	\$ 61,668,015	\$ 20,777,353
28	Winter SNG - Summer SNG	\$ 40,890,663		
29	Winter Dth	80,237,777		
30	Seasonal Cost Differential	\$ 0.50962		
29	SNG Amortization	\$ 5,202,191	\$ 3,891,168	\$ 1,311,023
30	Winter SNG - Summer SNG Amortization	2,580,145		
31	Winter Dth	80,237,777		
32	Seasonal Cost Differential	\$ 0.03216		
33	2021-22 Forecast GS Summer Usage	31,002,666	28%	
34	2021-22 Forecast GS Winter Usage	80,237,777	72%	

FIRM SALES SUMMER / WINTER DIFFERENTIAL

SNG	(A)	(B) Allocated FS Costs	(C) Winter Allocation	(D) Summer Allocation
1	DEQPC T-1 Transportation: Yearly	\$ 1,424,257	\$ 727,252	\$ 697,005
2	DEQPC T-1 Transportation: November - March	60,908	60,908	
3	DEQPC No-Notice Transportation	50,546	25,810	24,736
4	Capacity Release Credits	(53,202)	(27,166)	(26,036)
5	DEOTP Transportation: Yearly	3,961	2,023	1,939
6	Kern River Transportation: Yearly	32,933	16,816	16,117
7	Kern River Transportation: November - March	47,126	47,126	
8	Kern River Transportation: December - February	35,441	35,441	
9	Kern River Transportation: November & March	2,532	2,532	
10	ACA (FERC)	3,812	1,947	1,866
11	QPC Commodity	6,860	3,503	3,357
12	DEOTP Commodity	124	63	61
13	Kern River Commodity	2,346	1,198	1,148
14	Other Transportation Charges	69,051	35,259	33,792
15	DEQPC Peak Hour Service	19,163	19,163	
16	Kern River Peak Hour Service	11,136	11,136	
17	Aquifer Peaking Storage Demand	151,876	77,551	74,325
18	Spire Storage Demand	0	0	0
19	Clay Basin Storage Demand	91,339	46,639	44,700
20	Clay Basin Storage Capacity	91,344	46,642	44,702
21	Aquifer Peaking Injections Storage Commodity	1,417	724	693
22	Aquifer Peaking Withdrawals Storage Commodity	1,338	683	655
23	Spire Injections Storage Commodity	0	0	0
24	Spire Withdrawals Storage Commodity	0	0	0
25	Clay Basin Injections Storage Commodity	3,250	1,659	1,590
26	Clay Basin Withdrawals Storage Commodity	5,384	2,749	2,635
27	Utah SNG Costs	\$ 2,062,943	\$ 1,139,657	\$ 923,286
28	Winter SNG - Summer SNG	\$ 216,372		
29	Winter Dth	1,240,416		
30	Seasonal Cost Differential	\$ 0.17443		
29	SNG Amortization	\$ 130,139	\$ 71,894	\$ 58,245
30	Winter SNG - Summer SNG Amortization	\$ 13,650		
31	Winter Dth	1,240,416		
32	Seasonal Cost Differential	\$ 0.01100		
33	2020 Forecast FS Summer Usage	1,188,827	49%	
34	2020 Forecast FS Winter Usage	1,240,416	51%	

SUMMARY OF RATES

COMMODITY		(A)	(B)
Class Description		Current	Proposed
GS, FS, IS			
1	Base Gas Cost	\$ 3.71337	\$ 4.44217
2	191 Amortization	\$ 0.49074	\$ 0.50038
3	Commodity Rate	\$ 4.20411	\$ 4.94255
NGV			
4	Base Gas Cost	\$ 3.71337	\$ 4.44217
5	191 Amortization	\$ 0.49074	\$ 0.50038
6	RIN Credit	\$ (0.33706)	\$ (0.36648)
7	Commodity Rate	\$ 3.86705	\$ 4.57607
SNG			
Class Description		Current	Proposed
8	GS Base SNG Summer	\$ 0.37862	\$ 0.37355
9	SNG Amortization	\$ 0.02356	\$ 0.02356
10	SNG Summer Rate	\$ 0.40218	\$ 0.39711
11	Base SNG Winter	\$ 0.90264	\$ 0.88317
12	SNG Amortization	\$ 0.05618	\$ 0.05618
13	SNG Winter Rate	\$ 0.95882	\$ 0.93935
14	FS Base SNG Summer	\$ 0.69057	\$ 0.75994
15	SNG Amortization	\$ 0.04298	\$ 0.04298
16	SNG Summer Rate	\$ 0.73355	\$ 0.80292
17	Base SNG Winter	\$ 0.85460	\$ 0.93437
18	SNG Amortization	\$ 0.05319	\$ 0.05319
19	SNG Winter Rate	\$ 0.90779	\$ 0.98756
20	IS SNG Rate	\$ 0.17957	\$ 0.17963
21	TSF Base SNG Annual Demand	\$ 1.90192	\$ 1.88962
22	SNG Amortization	\$ 0.11838	\$ 0.11838
23	SNG Adder Annual	\$ 2.02030	\$ 2.00800
24	SNG Adder Monthly	\$ 0.16836	\$ 0.16733
25	TBF Base SNG Annual Demand	\$ 1.18506	\$ 1.18324
26	SNG Amortization	\$ 0.07376	\$ 0.07376
27	SNG Adder Annual	\$ 1.25882	\$ 1.25700
28	SNG Adder Monthly	\$ 0.10490	\$ 0.10475
29	NGV Base SNG	\$ 0.99777	\$ 0.96427
30	SNG Amortization	\$ 0.06210	\$ 0.06210
31	SNG Rate	\$ 1.05987	\$ 1.02637