

TEST-YEAR GAS COST CHANGE

COMMODITY	(A)	(B)	(C)	(D)	(E)	(F)
				Average Rate	x	Dth = Total
1	Commodity Portion of Test-Year Gas Cost 1/					\$754,819,660
2	LNG Costs					\$1,852,009
3	191 Account Balance for Commodity Costs 2/					\$61,223,085
4	Total					\$817,894,754

Test-Year Sales:	Firm	+	Interruptible	=	Total Sales Dth
5	114,563,116		271,004		114,834,120
6	3,573,987		144,250		3,718,237
7	Total Dth				118,552,357

COMMODITY RATES (GS, FS)	Current Case 22-057-16	Prior Case 22-057-08	Difference
8	\$6.58934	\$5.43597	\$1.15337
9	\$0.53231	\$0.57020	(\$0.03789)
10	Total Sales Unit Commodity Cost (Lines 8 + 9)		\$1.11548

COMMODITY RATES (IS)	Current Case 22-057-16	Prior Case 22-057-08	Difference
11	\$6.57313	\$5.43597	\$1.13716
12	\$0.53231	\$0.57020	(\$0.03789)
13	Total Sales Unit Commodity Cost (Lines 11 + 12)		\$1.09927

COMMODITY RATES (NGV)	Current Case 22-057-16	Prior Case 22-057-08	Difference
14	\$6.57313	\$5.43597	\$1.13716
15	\$0.53231	\$0.57020	(\$0.03789)
16	(\$0.48096)	(\$0.33195)	(\$0.14901)
17	Total Sales Unit Commodity Cost (Lines 14 + 15 + 16)		\$0.95026

1/ DEU Exhibit 1.1, page 2, line 12, column E

2/	191 Account (August 2022) actual	\$69,039,513		
	Less: Supplier Non-Gas balance actual	\$8,051,989		
	191 Account Commodity Portion	\$60,987,524		
	RIN Proceed 4/	(\$139,370)		
	191 Account Commodity Amortization	\$61,126,894	114,834,120	\$0.53231
	See Application, paragraph 16.			

3/	GS Dths	111,684,152		
	FS Dths	2,589,192		
	Total GS & FS Dths		114,273,344	

4/	Prior RIN Proceeds, Docket No. 21-057-28	\$ (96,190)		
	Expected amortized Balance	\$ 27,242		
	Amount remaining to be amortized	\$ (68,948)		

	New RIN Proceeds	\$ (70,422)		
	Total RIN Proceeds	\$ (139,370)	289,772	(\$0.48096)

TEST-YEAR SUPPLIER NON-GAS COST CHANGE

SNG

	(A)	(B)	(C)	(D)
		Dth	Average Rate	Total
1	Supplier Non-Gas (SNG) Costs 1/			\$88,410,892
2	191 Account Balance for SNG Costs 2/			<u>3,222,746</u>
3	SNG Total Costs Recovered for Test-Year 3/			\$91,633,638
4	Supplier Non-Gas Base Cost at Current Rates			\$88,278,155
5	Amortization			<u>3,222,746</u>
6	SNG Total Costs Recovered at Current Rates 3/			<u>\$91,500,901</u>
7	SNG Costs Adjustment to Current Rates (Line 3 - Line 6)			\$132,738
Adjustment for SNG contributions from:				
8	IS SNG current rate	271,004	\$0.17652	\$47,838
9	IS SNG new rate	271,004	\$0.17652	\$47,838
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 Amortization From Docket No. 22-057-08 \$3,222,746
Amortization will be adjusted in the 2023 Spring Pass Through

3/ Output of Revrun.Exe computer program dated 09/08/22

SUPPLIER NON-GAS RATE CALCULATION

SNG	(A) GS	(B) FS	(C) IS 1/ IS	(D) TSF	(E) TBF	(F) NGV	(G) Total
1 Allocated SNG Costs	\$ 85,552,148	\$ 2,136,957	\$ -	\$ 462,318	\$ 62,427	\$ 197,043	\$ 88,410,892
2 IS SNG Revenue	(47,041)	(1,175)	48,613	(254)	(34)	(108)	\$ 0
3 SNG Costs to Recover	\$ 85,505,107	\$ 2,135,782	\$ 48,613	\$ 462,063	\$ 62,392	\$ 196,935	\$ 88,410,892
4 Summer/Winter Differential	\$ 0.52926	\$ 0.14895		\$ -	\$ -	\$ -	
5 Summer Forecast Throughput 2022-23	31,228,294	1,308,506	113,370	28,317,859	27,701,506	165,561	
6 Winter Forecast Throughput 2022-23	80,455,858	1,280,686	157,634	26,267,167	18,808,625	124,211	
7 Total Forecast Throughput 2022-23	111,684,152	2,589,192	271,004	54,585,026	46,510,131	289,772	
8 Forecast Demand Dth	-	-		222,022	45,000	-	
9 Summer Base Rate	\$ 0.38433	\$ 0.75121		\$ -	\$ -	\$ -	
10 Winter Base Rate	\$ 0.91359	\$ 0.90016		\$ -	\$ -	\$ -	
11 Year Round Base Rates	\$ -	\$ -	\$ 0.17938	\$ -	\$ -	\$ 0.67962	
12 Annual Demand Rate	\$ -	\$ -		\$ 2.08116	\$ 1.38650	\$ -	
13 Monthly Demand Rate	\$ -	\$ -		\$ 0.17343	\$ 0.11554	\$ -	
14 Revenue Collected With Rate	\$ 85,505,638	\$ 2,135,785	\$ 48,613	\$ 462,063	\$ 62,393	\$ 196,935	\$ 88,411,426
15 Amortization of Balance	\$ 3,118,539	\$ 77,896	\$ -	\$ 16,852	\$ 2,276	\$ 7,183	
16 Summer/Winter Differential	\$ 0.01930	\$ 0.00543					
17 Summer Amortization Rate	\$ 0.01392	\$ 0.02741					
18 Winter Amortization Rate	\$ 0.03321	\$ 0.03283					
19 Annual Amortization Rate				\$ 0.07578	\$ 0.05049	\$ 0.02481	
20 Amortization Collected With Rate	\$ 3,106,637	\$ 77,911	\$ -	\$ 16,825	\$ 2,272	\$ 7,189	\$ 3,210,834
21 Summer Total Rate	\$ 0.39825	\$ 0.77862					
22 Winter Total Rate	\$ 0.94680	\$ 0.93299					
23 Annual Total Rate			\$ 0.17938	\$ 2.15694	\$ 1.43699	\$ 0.70443	
24 Monthly Total Rate				\$ 0.17975	\$ 0.11975		
25 Summer Total Collected	\$ 12,436,668	\$ 1,018,829					
26 Winter Total Collected	\$ 76,175,606	\$ 1,194,867					
27 Annual Total Collected	\$ 88,612,274	\$ 2,213,696	\$ 48,613	\$ 478,888	\$ 64,665	\$ 204,124	\$ 91,622,260

1/ Calculated by adding QPC T-2 and ACA rates, then adjusting for distr. loss of 0.559%
= $(\$0.17652 + \$0.00150) / (1 - 0.00559) = \0.17902
IS Tariff rate has an adjustment for bad debt of 0.20%
= $\$0.17902 / (1 - 0.00200) = \$ 0.17938$

GENERAL SERVICE SUMMER / WINTER DIFFERENTIAL

SNG	(A)	(B)	(C)	(D)
		Allocated GS	Winter	Summer
	Contract	Costs	Allocation	Allocation
1	DEQPC T-1 Transportation: Yearly	\$ 56,260,189	\$ 40,529,132	\$ 15,731,057
2	DEQPC T-1 Transportation: November - March	2,405,953	2,405,953	
3	DEQPC No-Notice Transportation	1,996,643	1,438,357	558,287
4	Capacity Release Credits	(1,211,924)	(873,055)	(338,869)
5	DEOTP Transportation: Yearly	156,472	112,720	43,751
6	Kern River Transportation: Yearly	1,300,916	937,164	363,753
7	Kern River Transportation: November - March	1,861,537	1,861,537	
8	Kern River Transportation: December - February	1,399,989	1,399,989	
9	Kern River Transportation: November & March	100,014	100,014	
10	ACA (FERC)	189,790	136,723	53,068
11	MWP Commodity	276,723	199,348	77,375
12	DEOTP Commodity	4,908	3,535	1,372
13	Kern River Commodity	87,766	63,225	24,540
14	Other Transportation Charges	2,498,800	1,800,104	698,696
15	DEQPC Peak Hour Service	1,279,962	1,279,962	
16	Kern River Peak Hour Service	1,209,810	1,209,810	
17	Aquifer Peaking Storage Demand	5,999,313	4,321,830	1,677,483
18	Spire Storage Demand	0	0	0
19	Clay Basin Storage Demand	3,608,015	2,599,169	1,008,846
20	Clay Basin Storage Capacity	3,608,229	2,599,323	1,008,906
21	Aquifer Peaking Injections Storage Commodity	67,622	48,714	18,908
22	Aquifer Peaking Withdrawals Storage Commodity	65,810	47,409	18,401
23	Spire Injections Storage Commodity	0	0	0
24	Spire Withdrawals Storage Commodity	0	0	0
25	Clay Basin Injections Storage Commodity	130,057	93,691	36,366
26	Clay Basin Withdrawals Storage Commodity	166,185	119,718	46,467
27	LNG Electricity	2,037,208	1,575,427	399,685
28	Utah SNG Costs	\$ 85,499,985	\$ 64,009,796	\$ 21,428,093
29	Winter SNG - Summer SNG	\$ 42,581,703		
30	Winter Dth	80,455,858		
31	Seasonal Cost Differential	\$ 0.52926		
32	SNG Amortization	\$ 3,118,539	\$ 2,334,703	\$ 781,571
33	Winter SNG - Summer SNG Amortization	1,553,131		
34	Winter Dth	80,455,858		
35	Seasonal Cost Differential	\$ 0.01930		
36	2022-23 Forecast GS Summer Usage	31,228,294	28%	
37	2022-23 Forecast GS Winter Usage	80,455,858	72%	

FIRM SALES SUMMER / WINTER DIFFERENTIAL

SNG	(A)	(B)	(C)	(D)
		Allocated FS	Winter	Summer
	Contract	Costs	Allocation	Allocation
1	DEQPC T-1 Transportation: Yearly	\$ 1,423,757	\$ 704,229	\$ 719,527
2	DEQPC T-1 Transportation: November - March	60,887	60,887	
3	DEQPC No-Notice Transportation	50,528	24,993	25,536
4	Capacity Release Credits	(30,670)	(15,170)	(15,500)
5	DEOTP Transportation: Yearly	3,960	1,959	2,001
6	Kern River Transportation: Yearly	32,922	16,284	16,638
7	Kern River Transportation: November - March	47,109	47,109	
8	Kern River Transportation: December - February	35,429	35,429	
9	Kern River Transportation: November & March	2,531	2,531	
10	ACA (FERC)	4,803	2,376	2,427
11	MWP Commodity	7,003	3,464	3,539
12	DEOTP Commodity	124	61	63
13	Kern River Commodity	2,221	1,099	1,122
14	Other Transportation Charges	63,236	31,278	31,958
15	DEQPC Peak Hour Service	18,252	18,252	
16	Kern River Peak Hour Service	17,251	17,251	
17	Aquifer Peaking Storage Demand	151,823	75,096	76,727
18	Spire Storage Demand	0	0	0
19	Clay Basin Storage Demand	91,307	45,163	46,144
20	Clay Basin Storage Capacity	91,312	45,166	46,147
21	Aquifer Peaking Injections Storage Commodity	1,711	846	865
22	Aquifer Peaking Withdrawals Storage Commodity	1,665	824	842
23	Spire Injections Storage Commodity	0	0	0
24	Spire Withdrawals Storage Commodity	0	0	0
25	Clay Basin Injections Storage Commodity	3,291	1,628	1,663
26	Clay Basin Withdrawals Storage Commodity	4,206	2,080	2,125
27	LNG Electricity	51,555	39,869	10,115
28	Utah SNG Costs	\$ 2,136,213	\$ 1,162,703	\$ 971,939
29	Winter SNG - Summer SNG	\$ 190,764		
30	Winter Dth	1,280,686		
31	Seasonal Cost Differential	\$ 0.14895		
32	SNG Amortization	\$ 77,896	\$ 42,397	\$ 35,441
33	Winter SNG - Summer SNG Amortization	\$ 6,956		
34	Winter Dth	1,280,686		
35	Seasonal Cost Differential	\$ 0.00543		
36	2022-2023 Forecast FS Summer Usage	1,308,506	51%	
37	2022-2023 Forecast FS Winter Usage	1,280,686	49%	

SUMMARY OF RATES

COMMODITY		(A)	(B)
Class	Description	Current	Proposed
GS, FS			
1	Base Gas Cost	\$ 5.43597	\$ 6.58934
2	191 Amortization	\$ 0.57020	\$ 0.53231
3	Commodity Rate	\$ 6.00617	\$ 7.12165
IS			
4	Base Gas Cost	\$ 5.42485	\$ 6.57313
5	191 Amortization	\$ 0.57020	\$ 0.53231
6	Commodity Rate	\$ 5.99505	\$ 7.10544
NGV			
7	Base Gas Cost	\$ 5.42485	\$ 6.57313
8	191 Amortization	\$ 0.57020	\$ 0.53231
9	RIN Credit	\$ (0.33195)	\$ (0.48096)
10	Commodity Rate	\$ 5.66310	\$ 6.62448
SNG			
Class	Description	Current	Proposed
11	GS Base SNG Summer	\$ 0.38263	\$ 0.38433
12	SNG Amortization	\$ 0.01392	\$ 0.01392
13	SNG Summer Rate	\$ 0.39655	\$ 0.39825
14	Base SNG Winter	\$ 0.91267	\$ 0.91359
15	SNG Amortization	\$ 0.03321	\$ 0.03321
16	SNG Winter Rate	\$ 0.94588	\$ 0.94680
17	FS Base SNG Summer	\$ 0.75310	\$ 0.75121
18	SNG Amortization	\$ 0.02741	\$ 0.02741
19	SNG Summer Rate	\$ 0.78051	\$ 0.77862
20	Base SNG Winter	\$ 0.90210	\$ 0.90016
21	SNG Amortization	\$ 0.03283	\$ 0.03283
22	SNG Winter Rate	\$ 0.93493	\$ 0.93299
23	IS SNG Rate	\$ 0.17905	\$ 0.17938
24	TSF Base SNG Annual Demand	\$ 2.08257	\$ 2.08116
25	SNG Amortization	\$ 0.07578	\$ 0.07578
26	SNG Adder Annual	\$ 2.15835	\$ 2.15694
27	SNG Adder Monthly	\$ 0.17986	\$ 0.17975
28	TBF Base SNG Annual Demand	\$ 1.38744	\$ 1.38650
29	SNG Amortization	\$ 0.05049	\$ 0.05049
30	SNG Adder Annual	\$ 1.43793	\$ 1.43699
31	SNG Adder Monthly	\$ 0.11983	\$ 0.11975
32	NGV Base SNG	\$ 0.68177	\$ 0.67962
33	SNG Amortization	\$ 0.02481	\$ 0.02481
34	SNG Rate	\$ 0.70658	\$ 0.70443