

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/					\$342,841,811
2	191 Account Balance for Commodity Costs 2/					\$19,711,480
3	Total					\$362,553,291

Test-Year Sales:	Firm	+	Interruptible	=	Total Sales Dth
4 Utah	111,315,871		130,911		111,446,782
5 Wyoming	3,795,632		134,598		3,930,230
6 Total Dth					115,377,012

COMMODITY RATES	Current Case 20-057-07	Prior Case 19-057-18	Difference
7 Gas Cost (line 1/Total Sales Dth, line 4)	\$3.07628	\$3.14885	(\$0.07257)
8 191 Account Amortization (Commodity Portion)	\$0.43865	\$0.43865	\$0.00000
9 Tax Reform Surcredit 4 3/	(\$0.00972)	\$0.00000	(\$0.00972)
10 Total Sales Unit Commodity Cost (Lines 7 + 8 + 9)	\$3.50521	\$3.58750	(\$0.08229)

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

2/ Amortization from Docket No. 19-057-18
Commodity amortization will be adjusted in the 2020 fall pass-through.

3/ Purchase Gas Agreement EDIT (1,083,300) 111,446,782 (\$0.00972)
12 months beginning June 2020

TEST-YEAR SUPPLIER NON-GAS COST CHANGE

SNG

	(A)	(B)	(C)	(D)
		Dth	Average Rate	Total
1	Supplier Non-Gas (SNG) Costs 1/			\$85,539,793
2	191 Account Balance for SNG Costs 2/			962,115
3	SNG Total Costs Recovered for Test-Year 3/			<u>\$86,501,908</u>
4	Supplier Non-Gas Base Cost at Current Rates			85,381,646
5	Amortization			<u>2,440,017</u>
6	SNG Total Costs Recovered at Current Rates 3/			<u>87,821,663</u>
7	SNG Costs Adjustment to Current Rates (Line 3 - Line 6)			<u>(\$1,319,756)</u>
Adjustment for SNG contributions from:				
8	IS SNG current rate	130,911	\$0.17652	\$23,108
9	IS SNG new rate	130,911	\$0.17652	\$23,108
10	Percent Change to Current Base Rates ((ln 1-ln 9)-(ln 4-ln 8))/(ln 4-8)			(1.50) %
11	Percent Change to Amortization (ln 2-ln 5)/ln 5			(60.57) %

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

2/ Actual March 2020 SNG Balance	(\$13,037,885)
Expected March 2020 SNG Balance	<u>(\$14,000,000)</u>
	\$962,115

3/ Output of Revrun.Exe computer program dated 04/14/20

SUPPLIER NON-GAS RATE CALCULATION

SNG	(A) GS	(B) FS	(C) IS 1/ IS 1/	(D) TSF	(E) TBF	(F) NGV	(G) Total
1 Allocated SNG Costs	\$ 82,872,098	\$ 2,076,077	\$ -	\$ 348,013	\$ 46,992	\$ 196,612	\$ 85,539,793
2 IS SNG Revenue	(22,700)	(569)	23,431	(95)	(13)	(54)	\$ (0)
3 SNG Costs to Recover	\$ 82,849,398	\$ 2,075,508	\$ 23,431	\$ 347,918	\$ 46,979	\$ 196,558	\$ 85,539,793
4 Summer/Winter Differential	\$ 0.52692	\$ 0.12172		\$ -	\$ -	\$ -	
5 Summer Forecast Throughput 2020-21	29,870,999	1,282,223	57,643	28,659,170	1,551,284	154,347	
6 Winter Forecast Throughput 2020-21	78,651,859	1,255,504	73,268	27,253,618	654,571	100,939	
7 Total Forecast Throughput 2020-21	108,522,858	2,537,727	130,911	55,912,788	2,205,855	255,286	
8 Forecast Demand Dth	-	-		209,535	45,000	-	
9 Summer Base Rate	\$ 0.38154	\$ 0.75764		\$ -	\$ -	\$ -	
10 Winter Base Rate	\$ 0.90846	\$ 0.87936		\$ -	\$ -	\$ -	
11 Year Round Base Rates	\$ -	\$ -	\$ 0.17898	\$ -	\$ -	\$ 0.76995	
12 Annual Demand Rate	\$ -	\$ -		\$ 1.66043	\$ 1.04398	\$ -	
13 Monthly Demand Rate	\$ -	\$ -		\$ 0.13837	\$ 0.08700	\$ -	
14 Revenue Collected With Rate	\$ 82,849,398	\$ 2,075,508	\$ 23,431	\$ 347,918	\$ 46,979	\$ 196,558	\$ 85,539,793
15 Amortization of Balance	\$ 932,110	\$ 23,351	\$ -	\$ 3,914	\$ 529	\$ 2,211	
16 Summer/Winter Differential	\$ 0.00593	\$ 0.00137					
17 Summer Amortization Rate	\$ 0.00429	\$ 0.00852					
18 Winter Amortization Rate	\$ 0.01022	\$ 0.00989					
19 Annual Amortization Rate				\$ 0.01868	\$ 0.01175	\$ 0.00866	
20 Amortization Collected With Rate	\$ 932,110	\$ 23,351	\$ -	\$ 3,914	\$ 529	\$ 2,211	\$ 962,115
21 Summer Total Rate	\$ 0.38583	\$ 0.76617					
22 Winter Total Rate	\$ 0.91869	\$ 0.88925					
23 Annual Total Rate			\$ 0.17898	\$ 1.67911	\$ 1.05573	\$ 0.77862	
24 Monthly Total Rate				\$ 0.13993	\$ 0.08798		
25 Summer Total Collected	\$ 11,525,167	\$ 982,398					
26 Winter Total Collected	\$ 72,256,341	\$ 1,116,461					
27 Annual Total Collected	\$ 83,781,508	\$ 2,098,859	\$ 23,431	\$ 351,832	\$ 47,508	\$ 198,770	\$ 86,501,908

1/ Calculated by adding QPC T-2 and ACA rates, then adjusting for distr. loss of 0.450%
= (\$0.17652 + \$0.00130) / (1 - 0.00450) = \$0.17862
IS Tariff rate has an adjustment for bad debt of 0.20%
= \$0.17862 / (1 - 0.00200) = \$ 0.17898

GENERAL SERVICE SUMMER / WINTER DIFFERENTIAL

SNG	(A)	(B)	(C)	(D)
		Allocated GS	Winter	Summer
	Contract	Costs	Allocation	Allocation
1	DEQPC T-1 Transportation: Yearly	\$ 56,324,650	\$ 40,821,247	\$ 15,503,403
2	DEQPC T-1 Transportation: November - March	2,408,709	2,408,709	
3	DEQPC No-Notice Transportation	1,998,931	1,448,724	550,207
4	Capacity Release Credits	(4,499,661)	(3,261,126)	(1,238,535)
5	Kern River Transportation: Yearly	1,375,669	997,015	378,654
6	Kern River Transportation: November - March	1,863,670	1,863,670	
7	Kern River Transportation: December - February	1,401,593	1,401,593	
8	Kern River Transportation: November & March	100,128	100,128	
9	ACA (FERC)	161,849	117,300	44,549
10	QPC Commodity	282,305	204,600	77,705
11	Kern River Commodity	82,573	59,845	22,728
12	Other Transportation Charges	3,640,506	2,638,454	1,002,052
13	DEQPC Peak Hour Service	1,092,645	1,092,645	
14	Kern River Peak Hour Service	781,550	781,550	
15	Aquifer Peaking Storage Demand	6,006,187	4,352,980	1,653,208
16	Spire Storage Demand	2,122,563	1,538,326	584,237
17	Clay Basin Storage Demand	3,612,149	2,617,902	994,247
18	Clay Basin Storage Capacity	3,612,363	2,618,057	994,306
19	Aquifer Peaking Injections Storage Commodity	40,247	29,169	11,078
20	Aquifer Peaking Withdrawals Storage Commodity	39,761	28,817	10,944
21	Spire Injections Storage Commodity	24,570	17,807	6,763
22	Spire Withdrawals Storage Commodity	23,497	17,029	6,468
23	Clay Basin Injections Storage Commodity	131,310	95,167	36,143
24	Clay Basin Withdrawals Storage Commodity	205,067	148,622	56,445
25	Utah SNG Costs	\$ 82,832,832	\$ 62,138,231	\$ 20,694,601
26	Winter SNG - Summer SNG	\$ 41,443,631		
27	Winter Dth	78,651,859		
28	Seasonal Cost Differential	\$ 0.52692		
29	SNG Amortization	\$ 932,110	\$ 699,236	\$ 232,874
30	Winter SNG - Summer SNG Amortization	466,361		
31	Winter Dth	78,651,859		
32	Seasonal Cost Differential	\$ 0.00593		
33	2020-21 Forecast GS Summer Usage	29,870,999	28%	
34	2020-21 Forecast GS Winter Usage	78,651,859	72%	

FIRM SALES SUMMER / WINTER DIFFERENTIAL

SNG	(A)	(B) Allocated FS	(C) Winter	(D) Summer
	Contract	Costs	Allocation	Allocation
1	DEQPC T-1 Transportation: Yearly	\$ 1,425,388	\$ 705,190	\$ 720,198
2	DEQPC T-1 Transportation: November - March	60,956	60,956	
3	DEQPC No-Notice Transportation	50,586	25,027	25,559
4	Capacity Release Credits	(113,871)	(56,336)	(57,535)
5	Kern River Transportation: Yearly	34,814	17,224	17,590
6	Kern River Transportation: November - March	47,163	47,163	
7	Kern River Transportation: December - February	35,470	35,470	
8	Kern River Transportation: November & March	2,534	2,534	
9	ACA (FERC)	4,096	2,026	2,069
10	QPC Commodity	7,144	3,534	3,610
11	Kern River Commodity	2,090	1,034	1,056
12	Other Transportation Charges	92,129	45,579	46,549
13	DEQPC Peak Hour Service	15,581	15,581	
14	Kern River Peak Hour Service	11,145	11,145	
15	Aquifer Peaking Storage Demand	151,996	75,198	76,798
16	Spire Storage Demand	53,715	26,575	27,140
17	Clay Basin Storage Demand	91,411	45,224	46,187
18	Clay Basin Storage Capacity	91,417	45,227	46,190
19	Aquifer Peaking Injections Storage Commodity	1,019	504	515
20	Aquifer Peaking Withdrawals Storage Commodity	1,006	498	508
21	Spire Injections Storage Commodity	622	308	314
22	Spire Withdrawals Storage Commodity	595	294	300
23	Clay Basin Injections Storage Commodity	3,323	1,644	1,679
24	Clay Basin Withdrawals Storage Commodity	5,190	2,567	2,622
25	Utah SNG Costs	\$ 2,075,517	\$ 1,114,166	\$ 961,351
26	Winter SNG - Summer SNG	\$ 152,816		
27	Winter Dth	1,255,504		
28	Seasonal Cost Differential	\$ 0.12172		
29	SNG Amortization	\$ 23,351	\$ 12,535	\$ 10,816
30	Winter SNG - Summer SNG Amortization	\$ 1,719		
31	Winter Dth	1,255,504		
32	Seasonal Cost Differential	\$ 0.00137		
33	2020 Forecast FS Summer Usage	1,282,223	51%	
34	2020 Forecast FS Winter Usage	1,255,504	49%	

SUMMARY OF RATES

COMMODITY		(A)	(B)
Class Description		Current	Proposed
GS, FS, NGV, IS			
1	Base Gas Cost	\$ 3.14885	\$ 3.07628
2	191 Amortization	\$ 0.43865	\$ 0.43865
3	Tax Reform Surcredit 4	\$ -	\$ (0.00972)
4	Commodity Rate	\$ 3.58750	\$ 3.50521
SNG			
Class Description		Current	Proposed
5	GS Base SNG Summer	\$ 0.42320	\$ 0.38154
6	SNG Amortization	\$ 0.01216	\$ 0.00429
7	SNG Summer Rate	\$ 0.43536	\$ 0.38583
8	Base SNG Winter	\$ 0.90136	\$ 0.90846
9	SNG Amortization	\$ 0.02590	\$ 0.01022
10	SNG Winter Rate	\$ 0.92726	\$ 0.91868
11	FS Base SNG Summer	\$ 0.42320	\$ 0.75764
12	SNG Amortization	\$ 0.01216	\$ 0.00852
13	SNG Summer Rate	\$ 0.43536	\$ 0.76616
14	Base SNG Winter	\$ 0.87789	\$ 0.87936
15	SNG Amortization	\$ 0.02523	\$ 0.00989
16	SNG Winter Rate	\$ 0.90312	\$ 0.88925
17	IS SNG Rate	\$ 0.17907	\$ 0.17898
18	TSF Base SNG Annual Demand	\$ -	\$ 1.66043
19	SNG Amortization	\$ -	\$ 0.01868
20	SNG Adder Annual	\$ -	\$ 1.67911
21	SNG Adder Monthly	\$ -	\$ 0.13993
22	TBF Base SNG Annual Demand	\$ -	\$ 1.04398
23	SNG Amortization	\$ -	\$ 0.01175
24	SNG Adder Annual	\$ -	\$ 1.05573
25	SNG Adder Monthly	\$ -	\$ 0.08798
26	NGV Base SNG	\$ 0.65043	\$ 0.76995
27	SNG Amortization	\$ 0.01870	\$ 0.00866
28	SNG Rate	\$ 0.66913	\$ 0.77861