

**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/						\$412,068,880
2	191 Account Balance for Commodity Costs 2/						\$24,862,215
3	Total						<u>\$436,931,095</u>

Test-Year Sales:	Firm	+	Interruptible	=	Total Sales Dth
4	112,353,126		151,174		112,504,300
5	3,749,302		147,584		<u>3,896,886</u>
6	Total Dth				116,401,186

COMMODITY RATES	Current Case 20-057-14	Prior Case 20-057-07	Difference
7	\$3.66269	\$3.07628	\$0.58641
8	\$0.22099	\$0.43865	(\$0.21766)
9	(\$0.00972)	(\$0.00972)	\$0.00000
10	Total Sales Unit Commodity Cost (Lines 7 + 8 + 9)		\$0.36875

1/ DEU Exhibit 1.1, page 2, line 9, column E less RIN Proceed from CNG 4/

2/	191 Account (August 2020) actual	\$35,999,919		
	Less: Supplier Non-Gas balance actual	<u>\$11,137,704</u>		
	191 Account Commodity Portion	\$24,862,215	112,504,300	\$0.22099
	See Application, paragraph 15.			

3/	Purchase Gas Agreement EDIT 12 months beginning June 2020 Established in previous Docket No. 20-057-07			(\$0.00972)
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4/	RIN Proceed from CNG / NGV Dths	\$ (20,428)	205,030	(\$0.09963)
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**TEST-YEAR SUPPLIER NON-GAS COST CHANGE**

<b>SNG</b>	(A)	(B)	(C)	(D)
		Dth	Average Rate	Total
1 Supplier Non-Gas (SNG) Costs 1/				\$84,592,897
2 191 Account Balance for SNG Costs 2/				<u>962,115</u>
3 SNG Total Costs Recovered for Test-Year 3/				\$85,555,012
4 Supplier Non-Gas Base Cost at Current Rates				\$86,274,918
5 Amortization				<u>962,115</u>
6 SNG Total Costs Recovered at Current Rates 3/				<u>\$87,237,033</u>
7 SNG Costs Adjustment to Current Rates (Line 3 - Line 6)				(\$1,682,021)
Adjustment for SNG contributions from:				
8 IS SNG current rate		151,174	\$0.17652	\$26,685
9 IS SNG new rate		151,174	\$0.17652	\$26,685
10 Percent Change to Amortization (ln 2-ln 5)/ln 5				- %

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

2/ Spring Pass Through SNG Amortization From Docket No. 20-057-07      \$962,115  
Amortization will be adjusted in the 2021 Spring Pass Through

3/ Output of Revrun.Exe computer program dated 09/21/20

**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	\$ 81,902,103	\$ 2,048,677	\$ -	\$ 394,973	\$ 53,333	\$ 193,811	\$ 84,592,897
2 IS SNG Revenue	(26,283)	(657)	27,146	(127)	(17)	(62)	\$ 0
3 SNG Costs to Recover	\$ 81,875,820	\$ 2,048,020	\$ 27,146	\$ 394,846	\$ 53,316	\$ 193,748	\$ 84,592,897
4 Summer/Winter Differential	\$ 0.51748	\$ 0.17721		\$ -	\$ -	\$ -	
5 Summer Forecast Throughput 2020-21	30,260,118	1,336,431	65,361	28,425,606	2,199,887	121,589	
6 Winter Forecast Throughput 2020-21	79,092,643	1,458,904	85,813	26,327,029	1,389,316	83,441	
7 Total Forecast Throughput 2020-21	109,352,761	2,795,335	151,174	54,752,635	3,589,203	205,030	
8 Forecast Demand Dth	-	-		345,541	47,509	-	
9 Summer Base Rate	\$ 0.37445	\$ 0.64017		\$ -	\$ -	\$ -	
10 Winter Base Rate	\$ 0.89193	\$ 0.81738		\$ -	\$ -	\$ -	
11 Year Round Base Rates	\$ -	\$ -	\$ 0.17957	\$ -	\$ -	\$ 0.94498	
12 Annual Demand Rate	\$ -	\$ -		\$ 1.14269	\$ 1.12223	\$ -	
13 Monthly Demand Rate	\$ -	\$ -		\$ 0.09522	\$ 0.09352	\$ -	
14 Revenue Collected With Rate	\$ 81,876,002	\$ 2,048,022	\$ 27,146	\$ 394,847	\$ 53,316	\$ 193,749	\$ 84,593,083
15 Amortization of Balance 2/ 16 Summer/Winter Differential	\$ 932,110 \$ 0.00593	\$ 23,351 \$ 0.00137	\$ -	\$ 4,492	\$ 529	\$ 2,211	
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	\$ 938,143	\$ 25,815	\$ -	\$ 6,455	\$ 558	\$ 1,776	\$ 972,746
21 Summer Total Rate	\$ 0.37874	\$ 0.64869					
22 Winter Total Rate	\$ 0.90215	\$ 0.82727					
23 Annual Total Rate			\$ 0.17957	\$ 1.16137	\$ 1.13398	\$ 0.95364	
24 Monthly Total Rate				\$ 0.09678	\$ 0.09450		
25 Summer Total Collected	\$ 11,460,717	\$ 866,929					
26 Winter Total Collected	\$ 71,353,428	\$ 1,206,908					
27 Annual Total Collected	\$ 82,814,145	\$ 2,073,837	\$ 27,146	\$ 401,301	\$ 53,874	\$ 195,525	\$ 85,565,829

1/ Calculated by adding QPC T-2 and ACA rates, then adjusting for distr. loss of 0.565%  
= (\$0.17652 + \$0.00110) / ( 1 - 0.00565 ) = \$0.17863  
IS Tariff rate has an adjustment for bad debt of 0.52%  
= \$0.17863 / ( 1 - 0.00522 ) = \$ 0.17957

**GENERAL SERVICE SUMMER / WINTER DIFFERENTIAL**

SNG	(A)	(B) Allocated GS Costs	(C) Winter Allocation	(D) Summer Allocation
<b>Contract</b>				
1	DEQPC T-1 Transportation: Yearly	\$ 56,341,251	\$ 40,750,488	\$ 15,590,762
2	DEQPC T-1 Transportation: November - March	2,409,419	2,409,419	
3	DEQPC No-Notice Transportation	1,999,520	1,446,213	553,308
4	Capacity Release Credits	(4,345,333)	(3,142,892)	(1,202,442)
5	Kern River Transportation: Yearly	1,304,446	943,479	360,966
6	Kern River Transportation: November - March	1,865,470	1,865,470	
7	Kern River Transportation: December - February	1,402,006	1,402,006	
8	Kern River Transportation: November & March	100,158	100,158	
9	ACA (FERC)	134,940	97,599	37,341
10	QPC Commodity	278,209	201,223	76,986
11	Kern River Commodity	81,286	58,793	22,494
12	Other Transportation Charges	3,463,336	2,504,961	958,375
13	DEQPC Peak Hour Service	1,345,312	1,345,312	
14	Kern River Peak Hour Service	781,780	781,780	
15	Aquifer Peaking Storage Demand	6,007,957	4,345,434	1,662,523
16	Spire Storage Demand	1,061,594	767,830	293,765
17	Clay Basin Storage Demand	3,613,214	2,613,364	999,849
18	Clay Basin Storage Capacity	3,613,428	2,613,519	999,908
19	Aquifer Peaking Injections Storage Commodity	40,918	29,595	11,323
20	Aquifer Peaking Withdrawals Storage Commodity	40,033	28,955	11,078
21	Spire Injections Storage Commodity	0	0	0
22	Spire Withdrawals Storage Commodity	18,828	13,618	5,210
23	Clay Basin Injections Storage Commodity	119,193	86,210	32,983
24	Clay Basin Withdrawals Storage Commodity	180,574	130,606	49,969
25	Utah SNG Costs	\$ 81,857,539	\$ 61,393,141	\$ 20,464,398
26	Winter SNG - Summer SNG	\$ 40,928,742		
27	Winter Dth	79,092,643		
28	Seasonal Cost Differential	\$ 0.51748		
29	SNG Amortization	\$ 932,110	\$ 699,082	\$ 233,028
30	Winter SNG - Summer SNG Amortization	466,055		
31	Winter Dth	79,092,643		
32	Seasonal Cost Differential	\$ 0.00589		
33	<b>2020-21 Forecast GS Summer Usage</b>	30,260,118	28%	
34	<b>2020-21 Forecast GS Winter Usage</b>	79,092,643	72%	

**FIRM SALES SUMMER / WINTER DIFFERENTIAL**

SNG	(A) Contract	(B) Allocated FS Costs	(C) Winter Allocation	(D) Summer Allocation
1	DEQPC T-1 Transportation: Yearly	\$ 1,425,808	\$ 744,139	\$ 681,669
2	DEQPC T-1 Transportation: November - March	60,974	60,974	
3	DEQPC No-Notice Transportation	50,601	26,409	24,192
4	Capacity Release Credits	(109,966)	(57,392)	(52,574)
5	Kern River Transportation: Yearly	33,011	17,229	15,782
6	Kern River Transportation: November - March	47,209	47,209	
7	Kern River Transportation: December - February	35,480	35,480	
8	Kern River Transportation: November & March	2,535	2,535	
9	ACA (FERC)	3,415	1,782	1,633
10	QPC Commodity	7,041	3,675	3,366
11	Kern River Commodity	2,057	1,074	983
12	Other Transportation Charges	87,645	45,743	41,903
13	DEQPC Peak Hour Service	19,184	19,184	
14	Kern River Peak Hour Service	11,148	11,148	
15	Aquifer Peaking Storage Demand	152,041	79,351	72,690
16	Spire Storage Demand	26,865	14,021	12,844
17	Clay Basin Storage Demand	91,438	47,722	43,716
18	Clay Basin Storage Capacity	91,444	47,725	43,719
19	Aquifer Peaking Injections Storage Commodity	1,036	540	495
20	Aquifer Peaking Withdrawals Storage Commodity	1,013	529	484
21	Spire Injections Storage Commodity	0	0	0
22	Spire Withdrawals Storage Commodity	476	249	228
23	Clay Basin Injections Storage Commodity	3,016	1,574	1,442
24	Clay Basin Withdrawals Storage Commodity	4,570	2,385	2,185
25	Utah SNG Costs	\$ 2,048,042	\$ 1,153,284	\$ 894,758
26	Winter SNG - Summer SNG	\$ 258,527		
27	Winter Dth	1,458,904		
28	Seasonal Cost Differential	\$ 0.17721		
29	SNG Amortization	\$ 23,351	\$ 13,149	\$ 10,202
30	Winter SNG - Summer SNG Amortization	\$ 2,948		
31	Winter Dth	1,458,904		
32	Seasonal Cost Differential	\$ 0.00202		
33	<b>2020 Forecast FS Summer Usage</b>	1,336,431	48%	
34	<b>2020 Forecast FS Winter Usage</b>	1,458,904	52%	

### SUMMARY OF RATES

<b>COMMODITY</b>		(A)	(B)
Class Description		Current	Proposed
<b>GS, FS, IS</b>			
1	Base Gas Cost	\$ 3.07628	\$ 3.66269
2	191 Amortization	\$ 0.43865	\$ 0.22099
3	Tax Reform Surcredit 4	\$ (0.00972)	\$ (0.00972)
4	Commodity Rate	\$ 3.50521	\$ 3.87396
<b>NGV</b>			
5	Base Gas Cost	\$ 3.07628	\$ 3.66269
6	191 Amortization	\$ 0.43865	\$ 0.22099
7	Tax Reform Surcredit 4	\$ (0.00972)	\$ (0.00972)
8	RIN Credit	\$ -	\$ (0.09963)
9	Commodity Rate	\$ 3.50521	\$ 3.77433
<b>SNG</b>			
Class Description		Current	Proposed
10	GS Base SNG Summer	\$ 0.38154	\$ 0.37445
11	SNG Amortization	\$ 0.00429	\$ 0.00429
12	SNG Summer Rate	\$ 0.38583	\$ 0.37874
13	Base SNG Winter	\$ 0.90846	\$ 0.89193
14	SNG Amortization	\$ 0.01022	\$ 0.01022
15	SNG Winter Rate	\$ 0.91868	\$ 0.90215
16	FS Base SNG Summer	\$ 0.75764	\$ 0.64017
17	SNG Amortization	\$ 0.00852	\$ 0.00852
18	SNG Summer Rate	\$ 0.76616	\$ 0.64869
19	Base SNG Winter	\$ 0.87936	\$ 0.81738
20	SNG Amortization	\$ 0.00989	\$ 0.00989
21	SNG Winter Rate	\$ 0.88925	\$ 0.82727
22	IS SNG Rate	\$ 0.17898	\$ 0.17957
23	TSF Base SNG Annual Demand	\$ 1.66043	\$ 1.14269
24	SNG Amortization	\$ 0.01868	\$ 0.01868
25	SNG Adder Annual	\$ 1.67911	\$ 1.16137
26	SNG Adder Monthly	\$ 0.13993	\$ 0.09678
27	TBF Base SNG Annual Demand	\$ 1.04398	\$ 1.12223
28	SNG Amortization	\$ 0.01175	\$ 0.01175
29	SNG Adder Annual	\$ 1.05573	\$ 1.13398
30	SNG Adder Monthly	\$ 0.08798	\$ 0.09450
31	NGV Base SNG	\$ 0.76995	\$ 0.94498
32	SNG Amortization	\$ 0.00866	\$ 0.00866
33	SNG Rate	\$ 0.77861	\$ 0.95364