

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/					\$420,710,319
2	191 Account Balance for Commodity Costs 2/					\$55,619,014
3	Total					\$476,329,334

Test-Year Sales:	Firm	+	Interruptible	=	Total Sales Dth
4	Utah	113,145,046		151,174	113,296,220
5	Wyoming	3,748,718		147,584	3,896,302
6	Total Dth				117,192,522

COMMODITY RATES	Current Case 21-057-11	Prior Case 20-057-14	Difference	
7	Gas Cost (line 1/Total Sales Dth, line 4)	\$3.71337	\$3.66269	\$0.05068
8	191 Account Amortization (Commodity Portion)	\$0.49074	\$0.22099	\$0.26975
9	Tax Reform Surcredit 4 3/	\$0.00000	(\$0.00972)	\$0.00972
10	Total Sales Unit Commodity Cost (Lines 7 + 8 + 9)	\$4.20411	\$3.87396	\$0.33015

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

2/	191 Account (March 2021) actual	\$46,904,624		
	Less: Supplier Non-Gas balance actual	<u>(\$8,627,117)</u>		
	191 Account Commodity Portion	\$55,531,741		
	RIN Proceed 4/	<u>(\$66,845)</u>		
	191 Account Commodity Amortization	\$55,598,586	113,296,220	\$0.49074
	See Application, paragraph 15.			
3/	Purchase Gas Agreement EDIT			(\$0.00972)
	12 months beginning June 2020			
	Established in Docket No. 20-057-07			
4/	Prior RIN Proceeds, Docket No. 20-057-14	\$ (20,428)		
	Expected amortized balance, June 2021	\$ 11,489		
	Amount remaining to be amortized	<u>\$ (8,939)</u>		
	New RIN Proceeds	\$ (57,906)		
	Total RIN Proceeds	\$ (66,845)	198,316	(\$0.33706)

TEST-YEAR SUPPLIER NON-GAS COST CHANGE

SNG

	(A)	(B)	(C)	(D)
		Dth	Average Rate	Total
1	Supplier Non-Gas (SNG) Costs 1/			\$86,349,490
2	191 Account Balance for SNG Costs 2/			<u>5,372,883</u>
3	SNG Total Costs Recovered for Test-Year 3/			\$91,722,373
4	Supplier Non-Gas Base Cost at Current Rates			\$85,093,653
5	Amortization			<u>962,115</u>
6	SNG Total Costs Recovered at Current Rates 3/			<u>\$86,055,768</u>
7	SNG Costs Adjustment to Current Rates (Line 3 - Line 6)			\$5,666,605
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			458.44 %

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

2/ Actual March 2021 SNG Balance	(\$8,627,117)
Expected March 2021 SNG Balance	<u>(\$14,000,000)</u>
	\$5,372,883

3/ Output of Revrun.Exe computer program dated 04/13/21

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	\$ 83,611,231	\$ 2,091,924	\$ -	\$ 395,055	\$ 53,344	\$ 197,935	\$ 86,349,490
2 IS SNG Revenue	(26,285)	(658)	27,146	(124)	(17)	(62)	\$ 0
3 SNG Costs to Recover	\$ 83,584,946	\$ 2,091,267	\$ 27,146	\$ 394,931	\$ 53,327	\$ 197,873	\$ 86,349,490
4 Summer/Winter Differential	\$ 0.52402	\$ 0.16403		\$ -	\$ -	\$ -	
5 Summer Forecast Throughput 2021-22	30,397,605	1,313,889	65,361	28,500,435	2,199,887	119,621	
6 Winter Forecast Throughput 2021-22	79,849,869	1,385,367	85,813	26,691,723	1,389,316	78,695	
7 Total Forecast Throughput 2021-22	110,247,474	2,699,256	151,174	55,192,158	3,589,203	198,316	
8 Forecast Demand Dth	-	-		207,649	45,000	-	
9 Summer Base Rate	\$ 0.37862	\$ 0.69057		\$ -	\$ -	\$ -	
10 Winter Base Rate	\$ 0.90264	\$ 0.85460		\$ -	\$ -	\$ -	
11 Year Round Base Rates	\$ -	\$ -	\$ 0.17957	\$ -	\$ -	\$ 0.99777	
12 Annual Demand Rate	\$ -	\$ -		\$ 1.90192	\$ 1.18506	\$ -	
13 Monthly Demand Rate	\$ -	\$ -		\$ 0.15849	\$ 0.09876	\$ -	
14 Revenue Collected With Rate	\$ 83,584,827	\$ 2,091,267	\$ 27,146	\$ 394,932	\$ 53,328	\$ 197,874	\$ 86,349,373
15 Amortization of Balance	\$ 5,202,502	\$ 130,165	\$ -	\$ 24,581	\$ 3,319	\$ 12,316	
16 Summer/Winter Differential	\$ 0.03262	\$ 0.01021					
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	\$ 5,202,502	\$ 130,165	\$ -	\$ 24,581	\$ 3,319	\$ 12,316	\$ 5,372,883
21 Summer Total Rate	\$ 0.40218	\$ 0.73355					
22 Winter Total Rate	\$ 0.95882	\$ 0.90779					
23 Annual Total Rate			\$ 0.17957	\$ 2.02030	\$ 1.25882	\$ 1.05987	
24 Monthly Total Rate				\$ 0.16836	\$ 0.10490		
25 Summer Total Collected	\$ 12,225,410	\$ 963,806					
26 Winter Total Collected	\$ 76,561,918	\$ 1,257,625					
27 Annual Total Collected	\$ 88,787,329	\$ 2,221,432	\$ 27,146	\$ 419,513	\$ 56,647	\$ 210,190	\$ 91,722,256

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
Contract				
1	DEQPC T-1 Transportation: Yearly	\$ 56,352,980	\$ 40,815,249	\$ 15,537,731
2	DEQPC T-1 Transportation: November - March	2,409,921	2,409,921	
3	DEQPC No-Notice Transportation	1,999,936	1,448,511	551,426
4	Capacity Release Credits	(1,588,697)	(1,150,659)	(438,038)
5	DEOTP Transportation: Yearly	156,730	113,516	43,214
6	Kern River Transportation: Yearly	1,303,062	943,780	359,282
7	Kern River Transportation: November - March	1,864,607	1,864,607	
8	Kern River Transportation: December - February	1,402,298	1,402,298	
9	Kern River Transportation: November & March	100,179	100,179	
10	ACA (FERC)	136,703	99,011	37,692
11	QPC Commodity	266,243	192,834	73,409
12	DEOTP Commodity	4,898	3,548	1,351
13	Kern River Commodity	95,154	68,918	26,236
14	Other Transportation Charges	3,281,147	2,376,464	904,683
15	DEQPC Peak Hour Service	1,345,592	1,345,592	
16	Kern River Peak Hour Service	781,943	781,943	
17	Aquifer Peaking Storage Demand	6,009,208	4,352,340	1,656,868
18	Spire Storage Demand	0	0	0
19	Clay Basin Storage Demand	3,613,966	2,617,518	996,448
20	Clay Basin Storage Capacity	3,614,180	2,617,673	996,507
21	Aquifer Peaking Injections Storage Commodity	40,965	29,670	11,295
22	Aquifer Peaking Withdrawals Storage Commodity	38,895	28,171	10,724
23	Spire Injections Storage Commodity	0	0	0
24	Spire Withdrawals Storage Commodity	0	0	0
25	Clay Basin Injections Storage Commodity	127,757	92,532	35,225
26	Clay Basin Withdrawals Storage Commodity	208,991	151,368	57,623
27	Utah SNG Costs	\$ 83,566,657	\$ 62,704,981	\$ 20,861,677
28	Winter SNG - Summer SNG	\$ 41,843,304		
29	Winter Dth	79,849,869		
30	Seasonal Cost Differential	\$ 0.52402		
29	SNG Amortization	\$ 5,202,502	\$ 3,903,743	\$ 1,298,759
30	Winter SNG - Summer SNG Amortization	2,604,985		
31	Winter Dth	79,849,869		
32	Seasonal Cost Differential	\$ 0.03262		
33	2021-22 Forecast GS Summer Usage	30,397,605	28%	
34	2021-22 Forecast GS Winter Usage	79,849,869	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	\$ 1,426,105	\$ 731,935	\$ 694,170
2	DEQPC T-1 Transportation: November - March	60,987	60,987	
3	DEQPC No-Notice Transportation	50,612	25,976	24,636
4	Capacity Release Credits	(40,205)	(20,635)	(19,570)
5	DEOTP Transportation: Yearly	3,966	2,036	1,931
6	Kern River Transportation: Yearly	32,976	16,925	16,051
7	Kern River Transportation: November - March	47,187	47,187	
8	Kern River Transportation: December - February	35,487	35,487	
9	Kern River Transportation: November & March	2,535	2,535	
10	ACA (FERC)	3,459	1,776	1,684
11	QPC Commodity	6,738	3,458	3,280
12	DEOTP Commodity	124	64	60
13	Kern River Commodity	2,408	1,236	1,172
14	Other Transportation Charges	83,035	42,617	40,418
15	DEQPC Peak Hour Service	19,188	19,188	
16	Kern River Peak Hour Service	11,150	11,150	
17	Aquifer Peaking Storage Demand	152,073	78,050	74,023
18	Spire Storage Demand	0	0	0
19	Clay Basin Storage Demand	91,457	46,940	44,518
20	Clay Basin Storage Capacity	91,463	46,942	44,520
21	Aquifer Peaking Injections Storage Commodity	1,037	532	505
22	Aquifer Peaking Withdrawals Storage Commodity	984	505	479
23	Spire Injections Storage Commodity	0	0	0
24	Spire Withdrawals Storage Commodity	0	0	0
25	Clay Basin Injections Storage Commodity	3,233	1,659	1,574
26	Clay Basin Withdrawals Storage Commodity	5,289	2,714	2,574
27	Utah SNG Costs	\$ 2,091,289	\$ 1,159,264	\$ 932,025
28	Winter SNG - Summer SNG	\$ 227,238		
29	Winter Dth	1,385,367		
30	Seasonal Cost Differential	\$ 0.16403		
29	SNG Amortization	\$ 130,165	\$ 72,154	\$ 58,011
30	Winter SNG - Summer SNG Amortization	\$ 14,144		
31	Winter Dth	1,385,367		
32	Seasonal Cost Differential	\$ 0.01021		
33	2020 Forecast FS Summer Usage	1,313,889	49%	
34	2020 Forecast FS Winter Usage	1,385,367	51%	

SUMMARY OF RATES

COMMODITY		(A)	(B)
Class	Description	Current	Proposed
GS, FS, IS			
1	Base Gas Cost	\$ 3.66269	\$ 3.71337
2	191 Amortization	\$ 0.22099	\$ 0.49074
3	Tax Reform Surcredit 4	\$ (0.00972)	\$ -
4	Commodity Rate	\$ 3.87396	\$ 4.20411
NGV			
5	Base Gas Cost	\$ 3.66269	\$ 3.71337
6	191 Amortization	\$ 0.22099	\$ 0.49074
7	Tax Reform Surcredit 4	\$ (0.00972)	\$ -
8	RIN Credit	\$ (0.09963)	\$ (0.33706)
9	Commodity Rate	\$ 3.77433	\$ 3.86705
SNG			
Class	Description	Current	Proposed
10	GS Base SNG Summer	\$ 0.37445	\$ 0.37862
11	SNG Amortization	\$ 0.00429	\$ 0.02356
12	SNG Summer Rate	\$ 0.37874	\$ 0.40218
13	Base SNG Winter	\$ 0.89193	\$ 0.90264
14	SNG Amortization	\$ 0.01022	\$ 0.05618
15	SNG Winter Rate	\$ 0.90215	\$ 0.95882
16	FS Base SNG Summer	\$ 0.64017	\$ 0.69057
17	SNG Amortization	\$ 0.00852	\$ 0.04298
18	SNG Summer Rate	\$ 0.64869	\$ 0.73355
19	Base SNG Winter	\$ 0.81738	\$ 0.85460
20	SNG Amortization	\$ 0.00989	\$ 0.05319
21	SNG Winter Rate	\$ 0.82727	\$ 0.90779
22	IS SNG Rate	\$ 0.17957	\$ 0.17957
23	TSF Base SNG Annual Demand	\$ 1.14269	\$ 1.90192
24	SNG Amortization	\$ 0.01868	\$ 0.11838
25	SNG Adder Annual	\$ 1.16137	\$ 2.02030
26	SNG Adder Monthly	\$ 0.09678	\$ 0.16836
27	TBF Base SNG Annual Demand	\$ 1.12223	\$ 1.18506
28	SNG Amortization	\$ 0.01175	\$ 0.07376
29	SNG Adder Annual	\$ 1.13398	\$ 1.25882
30	SNG Adder Monthly	\$ 0.09450	\$ 0.10490
31	NGV Base SNG	\$ 0.94498	\$ 0.99777
32	SNG Amortization	\$ 0.00866	\$ 0.06210
33	SNG Rate	\$ 0.95364	\$ 1.05987