

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/					\$225,112,299
4	Total					<u>\$981,783,968</u>

	Firm	+	Interruptible	=	Total Sales Dth
5	Utah		114,563,116		271,004
6	Wyoming		3,573,987		144,250
7	Total Dth				<u>118,552,357</u>

COMMODITY RATES (GS, FS)	Current Case 23-057-25	Prior Case 23-057-03	Difference	
8	Gas Cost (line 1/Total Sales Dth, line 4 + line 2/Total GS & FS Dths 3/)	\$6.58934	\$6.58934	\$0.00000
9	191 Account Amortization (Commodity Portion)	\$1.95949	\$1.95949	\$0.00000
10	Total Sales Unit Commodity Cost (Lines 8 + 9)	\$8.54883	\$8.54883	\$0.00000

COMMODITY RATES (IS)	Current Case 23-057-25	Prior Case 23-057-03	Difference	
11	Gas Cost (line 1/Total Sales Dth, line 4)	\$6.57313	\$6.57313	\$0.00000
12	191 Account Amortization (Commodity Portion)	\$1.95949	\$1.95949	\$0.00000
13	Total Sales Unit Commodity Cost (Lines 11 + 12)	\$8.53262	\$8.53262	\$0.00000

COMMODITY RATES (NGV)	Current Case 23-057-25	Prior Case 23-057-03	Difference	
14	Gas Cost (line 1/Total Sales Dth, line 4)	\$6.57313	\$6.57313	\$0.00000
15	191 Account Amortization (Commodity Portion)	\$1.95949	\$1.95949	\$0.00000
16	RIN Credit 4/	(\$0.48096)	(\$0.48096)	\$0.00000
17	Total Sales Unit Commodity Cost (Lines 14 + 15 + 16)	\$8.05166	\$8.05166	\$0.00000

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

2/	Amortization from Docket No. 23-057-03			
	191 Account (August 2022) actual	\$226,125,885		
	Less: Supplier Non-Gas balance actual	\$1,249,147		
	191 Account Commodity Portion	<u>\$224,876,738</u>		
	RIN Proceed 4/	(\$139,370)		
	191 Account Commodity Amortization	<u>\$225,016,108</u>	114,834,120	\$1.95949

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

2/	RIN Proceeds from Docket No. 23-057-03	\$ (96,190)		
	Expected amortized Balance	<u>\$ 27,242</u>		
	Amount remaining to be amortized	\$ (68,948)		

	New RIN Proceeds	<u>\$ (70,422)</u>		
	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/			\$91,282,803
2	191 Account Balance for SNG Costs 2/			<u>(14,759,603)</u>
3	SNG Total Costs Recovered for Test-Year 3/			\$76,523,200
4	Supplier Non-Gas Base Cost at Current Rates			\$92,535,846
5	Amortization			<u>3,222,746</u>
6	SNG Total Costs Recovered at Current Rates 3/			<u>\$95,758,592</u>
7	SNG Costs Adjustment to Current Rates (Line 3 - Line 6)			(\$19,235,392)
Adjustment for SNG contributions from:				
8	IS SNG current rate	288,434	\$0.17652	\$50,914
9	IS SNG new rate	288,434	\$0.17652	\$50,914
10	Percent Change to Amortization (ln 2-ln 5)/ln 5			(557.98) %

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

2/ Actual March 2023 SNG Balance (\$28,759,603)
Expected March 2023 SNG Balance (\$14,000,000)
(\$14,759,603)

3/ Output of Revrun.Exe computer program dated 12/5/23

SUPPLIER NON-GAS RATE CALCULATION

SNG	(A) GS	(B) FS	(C) IS 1/	(D) TSS TSM TSL	(G) TBF	(H) NGV	(I) Total
1 Allocated SNG Costs	\$ 88,551,978	\$ 2,019,042	\$ -	\$ 410,891	\$ 82,391	\$ 218,501	\$ 91,282,803
2 IS SNG Revenue	(50,222)	(1,145)	51,771	(233)	(47)	(124)	\$ (0)
3 SNG Costs to Recover	\$ 88,501,756	\$ 2,017,897	\$ 51,771	\$ 410,658	\$ 82,344	\$ 218,377	\$ 91,282,803
4 Summer/Winter Differential	\$ 0.50521	\$ 0.11419		\$ -	\$ -	\$ -	
5 Summer Forecast Throughput 2024	32,520,345	1,346,453	122,365	24,014,198	5,994,750	159,917	
6 Winter Forecast Throughput 2024-25	84,199,933	1,326,084	166,069	22,567,768	3,822,464	99,236	
7 Total Forecast Throughput 2024-25	116,720,278	2,672,537	288,434	46,581,966	9,817,214	259,153	
8 Forecast Demand Dth	-	-		219,939	64,500	-	
9 Summer Base Rate	\$ 0.39379	\$ 0.69839		\$ -	\$ -	\$ -	
10 Winter Base Rate	\$ 0.89900	\$ 0.81258		\$ -	\$ -	\$ -	
11 Year Round Base Rates	\$ -	\$ -	\$ 0.17949	\$ -	\$ -	\$ 0.84266	
12 Annual Demand Rate	\$ -	\$ -		\$ 1.86714	\$ 1.27665	\$ -	
13 Monthly Demand Rate	\$ -	\$ -		\$ 0.15560	\$ 0.10639	\$ -	
14 Revenue Collected With Rate	\$ 88,501,926	\$ 2,017,899	\$ 51,771	\$ 410,657	\$ 82,344	\$ 218,378	\$ 91,282,975
15 Amortization of Balance	\$ (14,318,054)	\$ (326,461)	\$ -	\$ (66,437)	\$ (13,322)	\$ (35,330)	
16 Summer/Winter Differential	\$ (0.08173)	\$ (0.01847)					
17 Summer Amortization Rate	\$ (0.06371)	\$ (0.11299)	\$ -	\$ -	\$ -	\$ -	
18 Winter Amortization Rate	\$ (0.14544)	\$ (0.13146)	\$ -	\$ -	\$ -	\$ -	
19 Annual Amortization Rate	\$ -	\$ -	\$ -	\$ (0.30207)	\$ (0.20654)	\$ (0.13633)	
20 Amortization Collected With Rate	\$ (14,318,054)	\$ (326,461)	\$ -	\$ (66,437)	\$ (13,322)	\$ (35,330)	\$(14,759,603)
21 Summer Total Rate	\$ 0.33008	\$ 0.58540					
22 Winter Total Rate	\$ 0.75356	\$ 0.68112					
23 Annual Total Rate			\$ 0.17949	\$ 1.56507	\$ 1.07011	\$ 0.70633	
24 Monthly Total Rate				\$ 0.13042	\$ 0.08918		
25 Summer Total Collected	\$ 10,734,275	\$ 788,215					
26 Winter Total Collected	\$ 63,449,598	\$ 903,223					
27 Annual Total Collected	\$ 74,183,873	\$ 1,691,438	\$ 51,771	\$ 344,220	\$ 69,022	\$ 183,048	\$ 76,523,372

1/ Calculated by adding MWP T-2 and ACA rates, then adjusting for distr. loss of 0.678%
= $(\$0.17652 + \$0.00140) / (1 - 0.00678) = \0.17913
IS Tariff rate has an adjustment for bad debt of 0.20%
= $\$0.17913 / (1 - 0.00200) = \$ 0.17949$

GENERAL SERVICE SUMMER / WINTER DIFFERENTIAL

SNG	(A)	(B) Allocated GS Costs	(C) Winter Allocation	(D) Summer Allocation
Contract				
1	MWP T-1 Transportation: Yearly	\$ 56,426,835	\$ 40,705,316	\$ 15,721,520
2	MWP T-1 Transportation: November - March	2,413,079	2,413,079	0
3	MWP No-Notice Transportation	2,002,558	1,444,609	557,948
4	Capacity Release Credits	(3,588,197)	(2,588,462)	(999,736)
5	MWOP: Feb-Mar	26,156	18,868	7,287
6	MWOP Transportation: Apr-Jan	121,496	87,645	33,851
7	Kern River Transportation: Yearly	2,167,684	1,563,729	603,955
8	Kern River Transportation: November - March	2,414,775	2,414,775	0
9	Kern River Transportation: December - February	1,419,737	1,419,737	0
10	Kern River Transportation: November & March	100,310	100,310	0
11	ACA (FERC)	186,045	134,209	51,835
12	MWP Commodity	291,492	210,277	81,215
13	MWOP Commodity	809	584	225
14	MWOP Commodity	2,966	2,139	826
15	Kern River Commodity	91,346	65,895	25,451
16	Other Transportation Charges	2,023,923	1,460,022	563,901
17	MWP Peak Hour Service	1,302,242	1,302,242	0
18	Kern River Peak Hour Service	1,230,869	1,230,869	0
19	Aquifer Peaking Storage Demand	6,017,084	4,340,617	1,676,467
20	Spire Storage Demand	3,780,292	2,727,035	1,053,256
21	Clay Basin Storage Demand	3,618,702	2,610,467	1,008,235
22	Clay Basin Storage Capacity	3,618,917	2,610,622	1,008,295
23	Aquifer Peaking Injections Storage Commodity	79,751	57,531	22,220
24	Aquifer Peaking Withdrawals Storage Commodity	79,751	57,531	22,220
25	Spire Injections Storage Commodity	24,715	17,829	6,886
26	Spire Withdrawals Storage Commodity	14,376	10,371	4,005
27	Clay Basin Injections Storage Commodity	120,942	87,245	33,697
28	Clay Basin Withdrawals Storage Commodity	210,089	151,555	58,535
29	LNG Electricity	2,306,392	865,305	1,441,088
30	Utah SNG Costs	\$ 88,505,135	\$ 65,521,953	\$ 22,983,182
31	Winter SNG - Summer SNG	\$ 42,538,771		
32	Winter Dth	84,199,933		
33	Seasonal Cost Differential	\$ 0.50521		
34	SNG Amortization	\$ (14,318,054)	\$ (10,599,914)	\$ (3,718,139)
35	Winter SNG - Summer SNG Amortization	(6,881,775)		
36	Winter Dth	84,199,933		
37	Seasonal Cost Differential	\$ (0.08173)		
38	2024 Forecast GS Summer Usage	32,520,345	28%	
39	2024-25 Forecast GS Winter Usage	84,199,933	72%	

FIRM SALES SUMMER / WINTER DIFFERENTIAL

SNG	(A)	(B) Allocated FS Costs	(C) Winter Allocation	(D) Summer Allocation
1	MWP T-1 Transportation: Yearly	\$ 1,304,015	\$ 647,038	\$ 656,977
2	MWP T-1 Transportation: November - March	55,766	55,766	0
3	MWP No-Notice Transportation	46,279	22,963	23,316
4	Capacity Release Credits	(82,923)	(41,145)	(41,777)
5	MWOP: Feb-Mar	604	300	305
6	MWOP Transportation: Apr-Jan	2,808	1,393	1,415
7	Kern River Transportation: Yearly	50,095	24,857	25,238
8	Kern River Transportation: November - March	55,805	55,805	0
9	Kern River Transportation: December - February	32,810	32,810	0
10	Kern River Transportation: November & March	2,318	2,318	0
11	ACA (FERC)	4,299	2,133	2,166
12	MWP Commodity	6,736	3,342	3,394
13	MWOP Commodity	19	9	9
14	MWOP Commodity	69	34	35
15	Kern River Commodity	2,111	1,047	1,064
16	Other Transportation Charges	46,773	23,208	23,564
17	MWP Peak Hour Service	16,275	16,275	0
18	Kern River Peak Hour Service	15,383	15,383	0
19	Aquifer Peaking Storage Demand	139,054	68,997	70,057
20	Spire Storage Demand	87,362	43,348	44,014
21	Clay Basin Storage Demand	83,628	41,495	42,132
22	Clay Basin Storage Capacity	83,633	41,498	42,135
23	Aquifer Peaking Injections Storage Commodity	1,843	914	929
24	Aquifer Peaking Withdrawals Storage Commodity	1,843	914	929
25	Spire Injections Storage Commodity	571	283	288
26	Spire Withdrawals Storage Commodity	332	165	167
27	Clay Basin Injections Storage Commodity	2,795	1,387	1,408
28	Clay Basin Withdrawals Storage Commodity	4,855	2,409	2,446
29	LNG Electricity	53,300	19,997	33,303
30	Utah SNG Costs	\$ 2,018,457	\$ 1,084,944	\$ 933,512
31	Winter SNG - Summer SNG	\$ 151,432		
32	Winter Dth	1,326,084		
33	Seasonal Cost Differential	\$ 0.11419		
34	SNG Amortization	\$ (326,461)	\$ (175,477)	\$ (150,984)
35	Winter SNG - Summer SNG Amortization	\$ (24,492)		
36	Winter Dth	1,326,084		
37	Seasonal Cost Differential	\$ (0.01847)		
38	2024 Forecast FS Summer Usage	1,346,453	50%	
39	2024-25 Forecast FS Winter Usage	1,326,084	50%	

SUMMARY OF RATES

COMMODITY			(A)	(B)
Class	Description		Current	Proposed
GS, FS				
1	Base Gas Cost	\$	6.58934	\$ 6.58934
2	191 Amortization	\$	1.95949	\$ 1.95949
3	Commodity Rate	\$	8.54883	\$ 8.54883
IS				
4	Base Gas Cost	\$	6.57313	\$ 6.57313
5	191 Amortization	\$	1.95949	\$ 1.95949
6	Commodity Rate	\$	8.53262	\$ 8.53262
NGV				
7	Base Gas Cost	\$	6.57313	\$ 6.57313
8	191 Amortization	\$	1.95949	\$ 1.95949
9	RIN Credit	\$	(0.48096)	\$ (0.48096)
10	Commodity Rate	\$	8.05166	\$ 8.05166
SNG				
Class	Description		Current	Proposed
11	GS Base SNG Summer	\$	0.38433	\$ 0.39379
12	SNG Amortization	\$	0.01392	\$ (0.06371)
13	SNG Summer Rate	\$	0.39825	\$ 0.33008
14	Base SNG Winter	\$	0.91359	\$ 0.89900
15	SNG Amortization	\$	0.03321	\$ (0.14544)
16	SNG Winter Rate	\$	0.94680	\$ 0.75356
17	FS Base SNG Summer	\$	0.75121	\$ 0.69839
18	SNG Amortization	\$	0.02741	\$ (0.11299)
19	SNG Summer Rate	\$	0.77862	\$ 0.58540
20	Base SNG Winter	\$	0.90016	\$ 0.81258
21	SNG Amortization	\$	0.03283	\$ (0.13146)
22	SNG Winter Rate	\$	0.93299	\$ 0.68112
23	IS SNG Rate	\$	0.17938	\$ 0.17949
24	TSS TSM TSL Base SNG Annual Demand	\$	2.08116	\$ 1.86714
25	SNG Amortization	\$	0.07578	\$ (0.30207)
26	SNG Adder Annual	\$	2.15694	\$ 1.56507
27	SNG Adder Monthly	\$	0.17975	\$ 0.13042
28	TBF Base SNG Annual Demand	\$	1.38650	\$ 1.27665
29	SNG Amortization	\$	0.05049	\$ (0.20654)
30	SNG Adder Annual	\$	1.43699	\$ 1.07011
31	SNG Adder Monthly	\$	0.11975	\$ 0.08918
32	NGV Base SNG	\$	0.67962	\$ 0.84266
33	SNG Amortization	\$	0.02481	\$ (0.13633)
34	SNG Rate	\$	0.70443	\$ 0.70633