

SaskEnergy 2018 Delivery Service and Commodity Rate Application  
Revised Commodity Information Requests – December 3, 2018

**Round 1 - Question 4 b)**

Please provide a version of Schedule 2 that extends the forecast for the GCVA to March 2020, assuming the interim commodity rate is effective November 1, 2018 and final rate effective April 1, 2019 as proposed.

The following table assumes an interim commodity rate of \$2.93/GJ effective November 1, 2018 and \$2.63/GJ effective April 1, 2019.

**SaskEnergy Incorporated**  
**Forecasted Gas Cost Variance Account (\$000's)**  
**April 1, 2019 - March 31, 2020**

Line	Description	1 Apr-19	2 May-19	3 Jun-19	4 Jul-19	5 Aug-19	6 Sep-19	7 Oct-19	8 Nov-19	9 Dec-19	10 Jan-20	11 Feb-20	12 Mar-20	13 TOTAL
1	GCVA Balance Forward at Mar 31, 2019													(\$11,123)
2	Opening Cumulative GCVA Balance - Under/(Over) Recovery	(\$11,123)	(\$11,089)	(\$11,039)	(\$10,972)	(\$10,890)	(\$10,800)	(\$10,705)	(\$10,611)	(\$9,162)	(\$7,645)	(\$6,139)	(\$4,774)	
3	Purchases - Alberta	\$6,726	\$6,950	\$6,726	\$6,950	\$6,950	\$6,726	\$6,950	\$7,374	\$7,620	\$7,620	\$7,128	\$7,620	\$85,340
4	Purchases - Saskatchewan	\$3,239	\$3,347	\$3,239	\$3,347	\$3,347	\$3,239	\$3,348	\$4,074	\$4,210	\$4,210	\$3,938	\$4,210	\$43,748
5	Less Purchase of Other Gas Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Price Risk Management (Inflows)/Outflows	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$224	\$231	\$231	\$216	\$231	\$1,132
7	Transportation	\$1,938	\$2,003	\$1,938	\$2,003	\$2,003	\$1,938	\$2,003	\$2,052	\$2,120	\$2,120	\$1,984	\$2,120	\$24,221
8	Cost of Purchase Gas	\$11,903	\$12,300	\$11,903	\$12,300	\$12,300	\$11,903	\$12,301	\$13,723	\$14,181	\$14,181	\$13,266	\$14,181	\$154,441
9	Storage Withdrawal (Injection)	(\$1,681)	(\$6,895)	(\$8,582)	(\$9,289)	(\$9,238)	(\$7,366)	(\$2,270)	\$5,350	\$11,495	\$13,231	\$10,028	\$5,382	\$165
10	Gas in Storage Interest Expense	\$37	\$37	\$37	\$37	\$37	\$37	\$37	\$43	\$43	\$43	\$43	\$43	\$471
11	Gas Supply Operating Maintenance & Admin Expenses	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$1,425
12	Gas Supply Related Bad Debt Expense	\$65	\$34	\$21	\$19	\$20	\$29	\$65	\$114	\$155	\$166	\$140	\$115	\$944
13	Less Gas Supply Related Late Payment Charges	(\$99)	(\$84)	(\$67)	(\$54)	(\$46)	(\$41)	(\$40)	(\$45)	(\$58)	(\$85)	(\$110)	(\$111)	(\$839)
14	Less Cost of Internal Usage	(\$234)	(\$157)	(\$97)	(\$64)	(\$58)	(\$79)	(\$68)	(\$148)	(\$259)	(\$237)	(\$354)	(\$319)	(\$2,073)
15	<b>Cost of Gas Sold</b>	<b>\$10,111</b>	<b>\$5,354</b>	<b>\$3,333</b>	<b>\$3,067</b>	<b>\$3,133</b>	<b>\$4,602</b>	<b>\$10,144</b>	<b>\$19,156</b>	<b>\$25,676</b>	<b>\$27,418</b>	<b>\$23,131</b>	<b>\$19,410</b>	<b>\$154,536</b>
16	Commodity Sales Revenue (Proposed Rate 2.63/GJ)	\$10,061	\$5,287	\$3,249	\$2,970	\$3,027	\$4,492	\$10,034	\$17,693	\$24,146	\$25,903	\$21,758	\$17,982	\$146,601
17	Gain (loss) on other gas sales	0	0	0	0	0	0	0	0	0	0	0	0	\$0
18	Period GCVA Balance	\$50	\$66	\$84	\$98	\$106	\$110	\$110	\$1,463	\$1,529	\$1,516	\$1,373	\$1,428	\$7,934
19	Period GCVA Interest	(\$16)	(\$17)	(\$16)	(\$16)	(\$16)	(\$15)	(\$16)	(\$14)	(\$12)	(\$10)	(\$7)	(\$6)	(\$162)
20	Closing Cumulative GCVA Balance (Line 2+18+19)	(\$11,089)	(\$11,039)	(\$10,972)	(\$10,890)	(\$10,800)	(\$10,705)	(\$10,611)	(\$9,162)	(\$7,645)	(\$6,139)	(\$4,774)	(\$3,351)	(\$3,351)

**Volume (Gigajoules - 000s)**

Line	Description	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	TOTAL
21	Customer Sales	3,822	2,009	1,234	1,128	1,150	1,707	3,812	6,722	9,174	9,841	8,267	6,832	55,700
22	Purchases (less Fuel Gas & Line Loss)	4,554	4,705	4,554	4,705	4,705	4,554	4,706	4,742	4,900	4,900	4,583	4,900	56,507
23	Cost of Purchase Gas (\$/GJ)	\$2,614	\$2,614	\$2,614	\$2,614	\$2,614	\$2,614	\$2,614	\$2,894	\$2,894	\$2,894	\$2,894	\$2,894	\$28,944
24	Storage Withdrawal (Injection)	(643)	(2,638)	(3,283)	(3,554)	(3,534)	(2,818)	(868)	2,033	4,367	5,027	3,810	2,045	(57)
25	Storage Withdrawal (Injection) Rate (\$/GJ)	\$2,614	\$2,614	\$2,614	\$2,614	\$2,614	\$2,614	\$2,614	\$2,632	\$2,632	\$2,632	\$2,632	\$2,632	\$26,324
26	Internal Usage	(88)	(59)	(36)	(24)	(21)	(29)	(25)	(52)	(93)	(85)	(127)	(112)	(751)

Note: Numbers may not add up exact due to rounding.

SaskEnergy 2018 Delivery Service and Commodity Rate Application  
Revised Commodity Information Requests – December 3, 2018

**Round 1 - Question 4 e) iv.**

Please provide separate versions of Schedule 2 from November 1, 2018 though March 31, 2020 that assume each of the following scenarios:

An interim rate of \$2.95/GJ effective November 1, 2018 and a final commodity rate effective April 1, 2019 that would clear the entire balance in the GCVA.

The following table assumes an interim commodity rate of \$2.93/GJ effective November 1, 2018 and \$2.57/GJ effective April 1, 2019 to clear the entire balance in the GCVA as of March 31, 2020.

**SaskEnergy Incorporated**  
**Gas Cost Variance Account (\$000's)**  
**November 1, 2018 - March 31, 2019**

Line	Description	1 Nov-18 Forecast	2 Dec-18 Forecast	3 Jan-19 Forecast	4 Feb-19 Forecast	5 Mar-19 Forecast	6 TOTAL
1	GCVA Balance Forward at Oct 31, 2018	(\$16,106)					(\$16,106)
2	Opening Cumulative GCVA Balance - Under/(Over) Recovery	(\$16,106)	(\$14,861)	(\$13,932)	(\$13,129)	(\$12,341)	
3	Purchases - Alberta	\$7,292	\$7,535	\$7,535	\$6,806	\$7,535	\$36,703
4	Purchases - Saskatchewan	\$4,699	\$4,855	\$4,855	\$4,385	\$4,855	\$23,650
5	Less Purchase of Other Gas Sales	\$0	\$0	\$0	\$0	\$0	\$0
6	Price Risk Management (Inflows)/Outflows	\$1,237	\$1,278	\$1,278	\$1,154	\$1,278	\$6,225
7	Transportation	\$1,938	\$2,003	\$2,003	\$1,809	\$2,003	\$9,755
8	Cost of Purchase Gas	\$15,165	\$15,671	\$15,671	\$14,154	\$15,671	\$76,333
9	Storage Withdrawal (Injection)	\$5,591	\$11,987	\$13,793	\$10,899	\$5,632	\$47,901
10	Gas in Storage Interest Expense	\$37	\$37	\$37	\$37	\$37	\$183
11	Gas Supply Operating Maintenance & Admin Expenses	\$109	\$109	\$109	\$109	\$109	\$544
12	Gas Supply Related Bad Debt Expense	\$109	\$149	\$160	\$134	\$111	\$664
13	Less Gas Supply Related Late Payment Charges	(\$44)	(\$56)	(\$83)	(\$108)	(\$109)	(\$400)
14	Less Cost of Internal Usage	(\$162)	(\$281)	(\$257)	(\$383)	(\$349)	(\$1,431)
15	<b>Cost of Gas Sold</b>	<b>\$20,805</b>	<b>\$27,615</b>	<b>\$29,429</b>	<b>\$24,842</b>	<b>\$21,102</b>	<b>\$123,793</b>
16	Commodity Sales Revenue (Interim Rate 2.93/GJ)	\$19,543	\$26,670	\$28,608	\$24,039	\$19,869	\$118,728
17	Gain (loss) on other gas sales	0	0	0	0	0	\$0
18	Period GCVA Balance	\$1,262	\$945	\$821	\$802	\$1,233	\$5,064
19	Period GCVA Interest	(\$17)	(\$17)	(\$18)	(\$15)	(\$15)	(\$82)
20	Closing Cumulative GCVA Balance (Line 2+18+19)	(\$14,861)	(\$13,932)	(\$13,129)	(\$12,341)	(\$11,123)	(\$11,123)

**Volume (Gigajoules - 000s)**

Line	Description	Nov-18 Forecast	Dec-18 Forecast	Jan-19 Forecast	Feb-19 Forecast	Mar-19 Forecast	TOTAL
21	Customer Sales	6,665	9,096	9,757	8,199	6,776	40,494
22	Purchases (less Fuel Gas & Line Loss)	4,694	4,850	4,850	4,381	4,850	23,624
23	Cost of Purchase Gas (\$/GJ)	\$3,231	\$3,231	\$3,231	\$3,231	\$3,231	
24	Storage Withdrawal (Injection)	2,024	4,339	4,992	3,945	2,039	17,338
25	Storage Withdrawal (Injection) Rate (\$/GJ)	\$2,763	\$2,763	\$2,763	\$2,763	\$2,763	
26	Internal Usage	(52)	(92)	(85)	(127)	(112)	(468)

Note: Numbers may not add up exact due to rounding.

## SaskEnergy 2018 Delivery Service and Commodity Rate Application Revised Commodity Information Requests – December 3, 2018

### SaskEnergy Incorporated Forecasted Gas Cost Variance Account (\$000's) April 1, 2019 - March 31, 2020

Line	Description	1	2	3	4	5	6	7	8	9	10	11	12	13	
		Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	TOTAL	
1	GCVA Balance Forward at Mar 31, 2019														(\$11,123)
2	Opening Cumulative GCVA Balance - Under/(Over) Recovery	(\$11,123)	(\$10,852)	(\$10,677)	(\$10,532)	(\$10,380)	(\$10,218)	(\$10,016)	(\$9,684)	(\$7,817)	(\$5,729)	(\$3,610)	(\$1,728)		
3	Purchases - Alberta	\$6,726	\$6,950	\$6,726	\$6,950	\$6,950	\$6,726	\$6,950	\$7,374	\$7,620	\$7,620	\$7,128	\$7,620		\$85,340
4	Purchases - Saskatchewan	\$3,239	\$3,347	\$3,239	\$3,347	\$3,347	\$3,239	\$3,348	\$4,074	\$4,210	\$4,210	\$3,938	\$4,210		\$43,748
5	Less Purchase of Other Gas Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
6	Price Risk Management (Inflows)/Outflows	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$224	\$231	\$231	\$216	\$231		\$1,132
7	Transportation	\$1,938	\$2,003	\$1,938	\$2,003	\$2,003	\$1,938	\$2,003	\$2,052	\$2,120	\$2,120	\$1,984	\$2,120		\$24,221
8	Cost of Purchase Gas	\$11,903	\$12,300	\$11,903	\$12,300	\$12,300	\$11,903	\$12,301	\$13,723	\$14,181	\$14,181	\$13,266	\$14,181		\$154,441
9	Storage Withdrawal (Injection)	(\$1,681)	(\$6,895)	(\$8,582)	(\$9,289)	(\$9,238)	(\$7,366)	(\$2,270)	\$5,350	\$11,495	\$13,231	\$10,028	\$5,382		\$165
10	Gas in Storage Interest Expense	\$37	\$37	\$37	\$37	\$37	\$37	\$37	\$43	\$43	\$43	\$43	\$43		\$471
11	Gas Supply Operating Maintenance & Admin Expenses	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$119		\$1,425
12	Gas Supply Related Bad Debt Expense	\$65	\$34	\$21	\$19	\$20	\$29	\$65	\$114	\$155	\$166	\$140	\$115		\$944
13	Less Gas Supply Related Late Payment Charges	(\$99)	(\$84)	(\$67)	(\$54)	(\$46)	(\$41)	(\$40)	(\$45)	(\$58)	(\$85)	(\$110)	(\$111)		(\$839)
14	Less Cost of Internal Usage	(\$234)	(\$157)	(\$97)	(\$64)	(\$58)	(\$79)	(\$68)	(\$148)	(\$259)	(\$237)	(\$354)	(\$319)		(\$2,073)
15	<b>Cost of Gas Sold</b>	<b>\$10,111</b>	<b>\$5,354</b>	<b>\$3,333</b>	<b>\$3,067</b>	<b>\$3,133</b>	<b>\$4,602</b>	<b>\$10,144</b>	<b>\$19,156</b>	<b>\$25,676</b>	<b>\$27,418</b>	<b>\$23,131</b>	<b>\$19,410</b>		<b>\$154,536</b>
16	Commodity Sales Revenue (Proposed Rate 2.57/GJ)	\$9,824	\$5,163	\$3,173	\$2,900	\$2,956	\$4,386	\$9,798	\$17,276	\$23,578	\$25,292	\$21,245	\$17,559		\$143,148
17	Gain (loss) on other gas sales	0	0	0	0	0	0	0	0	0	0	0	0		\$0
18	Period GCVA Balance	\$287	\$191	\$160	\$168	\$177	\$216	\$347	\$1,880	\$2,098	\$2,126	\$1,885	\$1,852		\$11,388
19	Period GCVA Interest	(\$16)	(\$16)	(\$15)	(\$16)	(\$15)	(\$15)	(\$15)	(\$13)	(\$10)	(\$7)	(\$3)	(\$1)		(\$141)
20	Closing Cumulative GCVA Balance (Line 2+18+19)	(\$10,852)	(\$10,677)	(\$10,532)	(\$10,380)	(\$10,218)	(\$10,016)	(\$9,684)	(\$7,817)	(\$5,729)	(\$3,610)	(\$1,728)	\$123		\$123

Volume (Gigajoules - 000s)														
Line	Description	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	TOTAL
		21	Customer Sales	3,822	2,009	1,234	1,128	1,150	1,707	3,812	6,722	9,174	9,841	8,267
22	Purchases (less Fuel Gas & Line Loss)	4,554	4,705	4,554	4,705	4,705	4,554	4,706	4,742	4,900	4,900	4,583	4,900	56,507
23	Cost of Purchase Gas (\$/GJ)	\$2,614	\$2,614	\$2,614	\$2,614	\$2,614	\$2,614	\$2,614	\$2,894	\$2,894	\$2,894	\$2,894	\$2,894	
24	Storage Withdrawal (Injection)	(643)	(2,638)	(3,283)	(3,554)	(3,534)	(2,818)	(868)	2,033	4,367	5,027	3,810	2,045	(57)
25	Storage Withdrawal (Injection) Rate (\$/GJ)	\$2,614	\$2,614	\$2,614	\$2,614	\$2,614	\$2,614	\$2,614	\$2,632	\$2,632	\$2,632	\$2,632	\$2,632	
26	Internal Usage	(88)	(59)	(36)	(24)	(21)	(29)	(25)	(52)	(93)	(85)	(127)	(112)	(751)

Note: Numbers may not add up exact due to rounding.

SaskEnergy 2018 Delivery Service and Commodity Rate Application  
Revised Commodity Information Requests – December 3, 2018

**Round 2 – Question 4 a)**

With reference to Commodity 1<sup>st</sup> Round Information Request 4(e)(iv), please provide a version of the table provided showing interim rate of \$2.95/GJ effective November 1, 2018 and a final commodity rate of \$2.56/GJ effective April 1, 2019 that extends out to March 31, 2021 [similar to the table provided in response to Commodity 1<sup>st</sup> Round Information Request 4(b)].

The following table assumes an interim commodity rate of \$2.93/GJ effective November 1, 2018 and \$2.57/GJ effective April 1, 2019.

**SaskEnergy Incorporated**  
**Forecasted Gas Cost Variance Account (\$000's)**  
**April 1, 2020 - March 31, 2021**

Line	Description	1 Apr-20	2 May-20	3 Jun-20	4 Jul-20	5 Aug-20	6 Sep-20	7 Oct-20	8 Nov-20	9 Dec-20	10 Jan-21	11 Feb-21	12 Mar-21	13 TOTAL
1	GCV Balance Forward at Mar 31, 2020	\$123												\$123
2	Opening Cumulative GCV Balance - Under/(Over) Recovery	\$123	\$1	(\$20)	\$12	\$63	\$122	\$160	\$100	\$1,121	\$2,070	\$2,978	\$3,812	
3	Purchases - Alberta	\$6,603	\$6,823	\$6,603	\$6,823	\$6,823	\$6,603	\$6,823	\$7,962	\$8,228	\$8,228	\$7,431	\$8,228	\$87,174
4	Purchases - Saskatchewan	\$2,752	\$2,844	\$2,752	\$2,844	\$2,844	\$2,752	\$2,842	\$3,077	\$3,180	\$3,180	\$2,872	\$3,180	\$35,118
5	Less Purchase of Other Gas Sales	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Price Risk Management (Inflows)/Outflows	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$191	\$197	\$197	\$178	\$197	\$959
7	Transportation	\$2,052	\$2,120	\$2,052	\$2,120	\$2,120	\$2,052	\$2,120	\$2,023	\$2,090	\$2,090	\$1,888	\$2,090	\$24,820
8	Cost of Purchase Gas	\$11,406	\$11,787	\$11,406	\$11,787	\$11,787	\$11,406	\$11,785	\$13,253	\$13,695	\$13,695	\$12,369	\$13,695	\$148,071
9	Storage Withdrawal (Injection)	(\$1,574)	(\$6,593)	(\$8,217)	(\$8,896)	(\$8,847)	(\$7,046)	(\$2,134)	\$5,056	\$10,965	\$12,637	\$9,963	\$5,081	\$396
10	Gas in Storage Interest Expense	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$43	\$518
11	Gas Supply Operating Maintenance & Admin Expenses	\$119	\$119	\$119	\$119	\$119	\$119	\$119	\$130	\$130	\$130	\$130	\$130	\$1,480
12	Gas Supply Related Bad Debt Expense	\$65	\$34	\$21	\$19	\$19	\$29	\$65	\$52	\$70	\$75	\$63	\$52	\$565
13	Less Gas Supply Related Late Payment Charges	(\$101)	(\$86)	(\$69)	(\$55)	(\$47)	(\$42)	(\$41)	(\$28)	(\$36)	(\$53)	(\$70)	(\$70)	(\$697)
14	Less Cost of Internal Usage	(\$224)	(\$151)	(\$93)	(\$62)	(\$56)	(\$76)	(\$65)	(\$141)	(\$247)	(\$227)	(\$338)	(\$305)	(\$1,985)
15	<b>Cost of Gas Sold</b>	<b>\$9,734</b>	<b>\$5,154</b>	<b>\$3,210</b>	<b>\$2,955</b>	<b>\$3,019</b>	<b>\$4,434</b>	<b>\$9,772</b>	<b>\$18,364</b>	<b>\$24,619</b>	<b>\$26,299</b>	<b>\$22,161</b>	<b>\$18,626</b>	<b>\$148,347</b>
16	Commodity Sales Revenue (Current Rate 2.57/GJ)	\$9,857	\$5,176	\$3,178	\$2,904	\$2,961	\$4,397	\$9,832	\$17,344	\$23,673	\$25,395	\$21,331	\$17,625	\$143,673
17	Gain (loss) on other gas sales	0	0	0	0	0	0	0	0	0	0	0	0	\$0
18	Period GCV Balance	(\$123)	(\$22)	\$32	\$51	\$59	\$37	(\$60)	\$1,020	\$947	\$904	\$830	\$1,001	\$4,675
19	Period GCV Interest	\$0	\$0	\$0	\$0	\$1	\$1	\$1	\$1	\$2	\$4	\$5	\$7	\$21
20	Closing Cumulative GCV Balance (Line 2+18+19)	\$1	(\$20)	\$12	\$63	\$122	\$160	\$100	\$1,121	\$2,070	\$2,978	\$3,812	\$4,819	\$48,119

Volume (Gigajoules - 000s)														
Line	Description	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	TOTAL
21	Customer Sales	3,835	2,014	1,237	1,130	1,152	1,711	3,826	6,749	9,211	9,881	8,300	6,858	55,904
22	Purchases (less Fuel Gas & Line Loss)	4,552	4,703	4,552	4,703	4,703	4,552	4,703	4,796	4,955	4,955	4,476	4,955	56,606
23	Cost of Purchase Gas (\$/GJ)	\$2,506	\$2,506	\$2,506	\$2,506	\$2,506	\$2,506	\$2,506	\$2,764	\$2,764	\$2,764	\$2,764	\$2,764	
24	Storage Withdrawal (Injection)	(628)	(2,631)	(3,279)	(3,550)	(3,530)	(2,812)	(851)	2,023	4,387	5,056	3,986	2,033	203
25	Storage Withdrawal (Injection) Rate (\$/GJ)	\$2,506	\$2,506	\$2,506	\$2,506	\$2,506	\$2,506	\$2,506	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	
26	Internal Usage	(88)	(59)	(36)	(24)	(21)	(29)	(25)	(70)	(131)	(130)	(162)	(130)	(905)

Note: Numbers may not add up exact due to rounding.