

THIS FILING IS

Item 1:  An Initial (Original) Submission OR  Resubmission No. \_\_\_\_\_

Form 2 Approved  
OMB No.1902-0028  
(Expires 04/30/2024)

Form 3-Q Approved  
OMB No.1902-0205  
(Expires 11/30/2022)



# FERC FINANCIAL REPORT

## FERC FORM No. 2: Annual Report of Major Natural Gas Companies and Supplemental Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Natural Gas Act, Sections 10(a), and 16 and 18 CFR Parts 260.1 and 260.300. Failure to report may result in criminal fines, civil penalties, and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of a confidential nature.

Exact Legal Name of Respondent (Company)

Kern River Gas Transmission Company

Year/Period of Report

End of 2021/Q1



**QUARTERLY/ANNUAL REPORT OF MAJOR NATURAL GAS COMPANIES**

**IDENTIFICATION**


01 Exact Legal Name of Respondent Kern River Gas Transmission Company		Year/Period of Report End of <u>2021/Q1</u>	
03 Previous Name and Date of Change (If name changed during year)			
04 Address of Principal Office at End of Year (Street, City, State, Zip Code) 2755 East Cottonwood Parkway Suite 300, Salt Lake City, UT 84121			
05 Name of Contact Person Joseph M. Lillo		06 Title of Contact Person Vice President	
07 Address of Contact Person (Street, City, State, Zip Code) 1111 S 103rd Street, Omaha, NE 68124			
08 Telephone of Contact Person, Including Area Code 402-398-7333		This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	10 Date of Report (Mo, Da, Yr) 05/28/2021

**QUARTERLY CORPORATE OFFICER CERTIFICATION**

The undersigned officer certifies that:

I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.

*(This area is intentionally left blank for the officer's signature and date.)*

11 Name Joseph Lillo		12 Title Vice President	
13 Signature /s/ Joseph Lillo 		14 Date Signed 05/28/2021	

Title 18, U.S.C. 1001, makes it a crime for any person knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.



Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**List of Schedules (Natural Gas Company)**

Enter in column (d) the terms "none," "not applicable," or "NA" as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the responses are "none," "not applicable," or "NA."

Line No.	Title of Schedule (a)	Reference Page No. (b)	Date Revised (c)	Remarks (d)
	GENERAL CORPORATE INFORMATION AND FINANCIAL STATEMENTS			
1	Important Changes During the Year	108		
2	Comparative Balance Sheet	110-113		
3	Statement of Income for the Year	114-116		
4	Statement of Accumulated Comprehensive Income and Hedging Activities	117		
5	Statement of Retained Earnings for the Year	118-119		
6	Statements of Cash Flows	120-121		
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	BALANCE SHEET SUPPORTING SCHEDULES			
8	Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization, and Depletion	200-201		
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10	Other Regulatory Assets	232		
11	Other Regulatory Liabilities	278		
	INCOME ACCOUNT SUPPORTING SCHEDULES			
12	Monthly Quantity & Revenue Data	299		
13	Natural Gas Company- Gas Revenues and Dekatherms	309		
14	Gas Production and Other Gas Supply Expenses	310		
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16	Gas Customer Accounts, Service, Sales, Administrative and General Expenses	312		
17	Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 403.1, 404.1, 404.2, 404.3, 405) (Except Amort of Acquisition Adjustments)	339		
	GAS PLANT STATISTICAL DATA			
18	Gas Account - Natural Gas	520		
19	Shipper Supplied Gas for the Current Quarter	521		

Name of Respondent	This Report is:	Date of Report	Year/Period of Report
Kern River Gas Transmission Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	(Mo, Da, Yr) 05/28/2021	2021/Q1
Important Changes During the Quarter/Year			

Give details concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Answer each inquiry. Enter "none" or "not applicable" where applicable. If the answer is given elsewhere in the report, refer to the schedule in which it appears.

1. Changes in and important additions to franchise rights: Describe the actual consideration and state from whom the franchise rights were acquired. If the franchise rights were acquired without the payment of consideration, state that fact.
2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization.
3. Purchase or sale of an operating unit or system: Briefly describe the property, and the related transactions, and cite Commission authorization, if any was required. Give date journal entries called for by Uniform System of Accounts were submitted to the Commission.
4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other conditions. State name of Commission authorizing lease and give reference to such authorization.
5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and cite Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service.  
Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc.
6. Obligations incurred or assumed by respondent as guarantor for the performance by another of any agreement or obligation, including ordinary commercial paper maturing on demand or not later than one year after date of issue: State on behalf of whom the obligation was assumed and amount of the obligation. Cite Commission authorization if any was required.
7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments.
8. State the estimated annual effect and nature of any important wage scale changes during the year.
9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year.
10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest.
11. Estimated increase or decrease in annual revenues caused by important rate changes: State effective date and approximate amount of increase or decrease for each revenue classification. State the number of customers affected.
12. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period.
13. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.

1. None
2. None
3. None
4. None
5. None
6. None
7. None
8. None
9. Refer to Note 5 in the Notes to the Financial Statements on page 122.
10. None
11. None
12. None

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2021/Q1
Kern River Gas Transmission Company			
Important Changes During the Quarter/Year			

13. Not applicable

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Comparative Balance Sheet (Assets and Other Debits)**

Line No.	Title of Account  (a)	Reference Page Number  (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
1	<b>UTILITY PLANT</b>			
2	Utility Plant (101-106, 114)	200-201	2,925,580,820	2,926,127,232
3	Construction Work in Progress (107)	200-201	10,589,156	5,119,521
4	TOTAL Utility Plant (Total of lines 2 and 3)	200-201	2,936,169,976	2,931,246,753
5	(Less) Accum. Provision for Depr., Amort., Depl. (108, 111, 115)		1,495,553,683	1,480,943,869
6	Net Utility Plant (Total of line 4 less 5)		1,440,616,293	1,450,302,884
7	Nuclear Fuel (120.1 thru 120.4, and 120.6)		0	0
8	(Less) Accum. Provision for Amort., of Nuclear Fuel Assemblies (120.5)		0	0
9	Nuclear Fuel (Total of line 7 less 8)		0	0
10	Net Utility Plant (Total of lines 6 and 9)		1,440,616,293	1,450,302,884
11	Utility Plant Adjustments (116)	122	0	0
12	Gas Stored-Base Gas (117.1)	220	0	0
13	System Balancing Gas (117.2)	220	0	0
14	Gas Stored in Reservoirs and Pipelines-Noncurrent (117.3)	220	0	0
15	Gas Owed to System Gas (117.4)	220	0	0
16	<b>OTHER PROPERTY AND INVESTMENTS</b>			
17	Nonutility Property (121)		0	0
18	(Less) Accum. Provision for Depreciation and Amortization (122)		0	0
19	Investments in Associated Companies (123)	222-223	0	0
20	Investments in Subsidiary Companies (123.1)	224-225	0	0
21	(For Cost of Account 123.1 See Footnote Page 224, line 40)			
22	Noncurrent Portion of Allowances		0	0
23	Other Investments (124)	222-223	0	0
24	Sinking Funds (125)		0	0
25	Depreciation Fund (126)		0	0
26	Amortization Fund - Federal (127)		0	0
27	Other Special Funds (128)		12,025,795	11,033,004
28	Long-Term Portion of Derivative Assets (175)		0	0
29	Long-Term Portion of Derivative Assets - Hedges (176)		0	0
30	TOTAL Other Property and Investments (Total of lines 17-20, 22-29)		12,025,795	11,033,004
31	<b>CURRENT AND ACCRUED ASSETS</b>			
32	Cash (131)		464,532	0
33	Special Deposits (132-134)		706,521	469,026
34	Working Funds (135)		0	0
35	Temporary Cash Investments (136)	222-223	27,125,544	11,000,000
36	Notes Receivable (141)		0	0
37	Customer Accounts Receivable (142)		14,588,929	19,243,061
38	Other Accounts Receivable (143)		147,128	229,997
39	(Less) Accum. Provision for Uncollectible Accounts - Credit (144)		0	0
40	Notes Receivable from Associated Companies (145)		0	0
41	Accounts Receivable from Associated Companies (146)		4,758,179	4,987,737
42	Fuel Stock (151)		0	0
43	Fuel Stock Expenses Undistributed (152)		0	0



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**Comparative Balance Sheet (Assets and Other Debits)(continued)**

Line No.	Title of Account (a)	Reference Page Number (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)
44	Residuals (Elec) and Extracted Products (Gas) (153)		0	0
45	Plant Materials and Operating Supplies (154)		13,438,619	13,451,702
46	Merchandise (155)		0	0
47	Other Materials and Supplies (156)		0	0
48	Nuclear Materials Held for Sale (157)		0	0
49	Allowances (158.1 and 158.2)		0	0
50	(Less) Noncurrent Portion of Allowances		0	0
51	Stores Expense Undistributed (163)		0	0
52	Gas Stored Underground-Current (164.1)	220	0	0
53	Liquefied Natural Gas Stored and Held for Processing (164.2 thru 164.3)	220	0	0
54	Prepayments (165)	230	1,773,748	1,961,970
55	Advances for Gas (166 thru 167)		0	0
56	Interest and Dividends Receivable (171)		0	0
57	Rents Receivable (172)		0	0
58	Accrued Utility Revenues (173)		0	0
59	Miscellaneous Current and Accrued Assets (174)		3,243,263	2,938,198
60	Derivative Instrument Assets (175)		0	0
61	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	0
62	Derivative Instrument Assets - Hedges (176)		0	0
63	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	0
64	TOTAL Current and Accrued Assets (Total of lines 32 thru 63)		66,246,463	54,281,691
65	<b>DEFERRED DEBITS</b>			
66	Unamortized Debt Expense (181)		0	0
67	Extraordinary Property Losses (182.1)	230	0	0
68	Unrecovered Plant and Regulatory Study Costs (182.2)	230	0	0
69	Other Regulatory Assets (182.3)	232	177,492,589	175,250,211
70	Preliminary Survey and Investigation Charges (Electric)(183)		0	0
71	Preliminary Survey and Investigation Charges (Gas)(183.1 and 183.2)		717,844	713,151
72	Clearing Accounts (184)		0	0
73	Temporary Facilities (185)		0	0
74	Miscellaneous Deferred Debits (186)	233	0	0
75	Deferred Losses from Disposition of Utility Plant (187)		0	0
76	Research, Development, and Demonstration Expend. (188)		0	0
77	Unamortized Loss on Reacquired Debt (189)		0	0
78	Accumulated Deferred Income Taxes (190)	234-235	124,458,664	126,629,660
79	Unrecovered Purchased Gas Costs (191)		0	0
80	TOTAL Deferred Debits (Total of lines 66 thru 79)		302,669,097	302,593,022
81	TOTAL Assets and Other Debits (Total of lines 10-15,30,64,and 80)		1,821,557,648	1,818,210,601

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**Comparative Balance Sheet (Liabilities and Other Credits)**

Line No.	Title of Account  (a)	Reference Page Number  (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
1	<b>PROPRIETARY CAPITAL</b>			
2	Common Stock Issued (201)	250-251	1	1
3	Preferred Stock Issued (204)	250-251	0	0
4	Capital Stock Subscribed (202, 205)	252	0	0
5	Stock Liability for Conversion (203, 206)	252	0	0
6	Premium on Capital Stock (207)	252	0	0
7	Other Paid-In Capital (208-211)	253	1,229,271,246	1,229,271,246
8	Installments Received on Capital Stock (212)	252	0	0
9	(Less) Discount on Capital Stock (213)	254	0	0
10	(Less) Capital Stock Expense (214)	254	0	0
11	Retained Earnings (215, 215.1, 216)	118-119	( 285,338,649)	( 281,261,218)
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118-119	0	0
13	(Less) Reacquired Capital Stock (217)	250-251	0	0
14	Accumulated Other Comprehensive Income (219)	117	( 958,113)	( 18,158)
15	TOTAL Proprietary Capital (Total of lines 2 thru 14)		942,974,485	947,991,871
16	<b>LONG TERM DEBT</b>			
17	Bonds (221)	256-257	0	0
18	(Less) Reacquired Bonds (222)	256-257	0	0
19	Advances from Associated Companies (223)	256-257	0	0
20	Other Long-Term Debt (224)	256-257	0	0
21	Unamortized Premium on Long-Term Debt (225)	258-259	0	0
22	(Less) Unamortized Discount on Long-Term Debt-Dr (226)	258-259	0	0
23	(Less) Current Portion of Long-Term Debt		0	0
24	TOTAL Long-Term Debt (Total of lines 17 thru 23)		0	0
25	<b>OTHER NONCURRENT LIABILITIES</b>			
26	Obligations Under Capital Leases-Noncurrent (227)		11,686,061	11,938,758
27	Accumulated Provision for Property Insurance (228.1)		0	0
28	Accumulated Provision for Injuries and Damages (228.2)		0	0
29	Accumulated Provision for Pensions and Benefits (228.3)		4,724,500	5,030,003
30	Accumulated Miscellaneous Operating Provisions (228.4)		374,673	374,673
31	Accumulated Provision for Rate Refunds (229)		0	0

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**Comparative Balance Sheet (Liabilities and Other Credits)(continued)**

Line No.	Title of Account  (a)	Reference Page Number  (b)	Current Year End of Quarter/Year Balance	Prior Year End Balance 12/31 (d)
32	Long-Term Portion of Derivative Instrument Liabilities		0	0
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
34	Asset Retirement Obligations (230)		0	0
35	TOTAL Other Noncurrent Liabilities (Total of lines 26 thru 34)		16,785,234	17,343,434
36	<b>CURRENT AND ACCRUED LIABILITIES</b>			
37	Current Portion of Long-Term Debt		0	0
38	Notes Payable (231)		0	0
39	Accounts Payable (232)		6,612,304	2,874,936
40	Notes Payable to Associated Companies (233)		0	0
41	Accounts Payable to Associated Companies (234)		269,210	610,260
42	Customer Deposits (235)		1,189,118	1,232,424
43	Taxes Accrued (236)	262-263	19,749,771	6,716,686
44	Interest Accrued (237)		0	18,894
45	Dividends Declared (238)		0	0
46	Matured Long-Term Debt (239)		0	0
47	Matured Interest (240)		0	0
48	Tax Collections Payable (241)		42,033	150,578
49	Miscellaneous Current and Accrued Liabilities (242)	268	6,057,665	4,965,605
50	Obligations Under Capital Leases-Current (243)		986,060	963,926
51	Derivative Instrument Liabilities (244)		0	0
52	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	0
53	Derivative Instrument Liabilities - Hedges (245)		1,279,993	24,258
54	(Less) Long-Term Portion of Derivative Instrument Liabilities - Hedges		0	0
55	TOTAL Current and Accrued Liabilities (Total of lines 37 thru 54)		36,186,154	17,557,567
56	<b>DEFERRED CREDITS</b>			
57	Customer Advances for Construction (252)		987,800	1,260,589
58	Accumulated Deferred Investment Tax Credits (255)		0	0
59	Deferred Gains from Disposition of Utility Plant (256)		0	0
60	Other Deferred Credits (253)	269	0	0
61	Other Regulatory Liabilities (254)	278	458,678,926	466,212,672
62	Unamortized Gain on Reacquired Debt (257)	260	0	0
63	Accumulated Deferred Income Taxes - Accelerated Amortization (281)		0	0
64	Accumulated Deferred Income Taxes - Other Property (282)		316,933,128	318,996,728
65	Accumulated Deferred Income Taxes - Other (283)		49,011,921	48,847,740
66	TOTAL Deferred Credits (Total of lines 57 thru 65)		825,611,775	835,317,729
67	TOTAL Liabilities and Other Credits (Total of lines 15,24,35,55,and 66)		1,821,557,648	1,818,210,601

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**Statement of Income**

- Quarterly
1. Enter in column (d) the balance for the reporting quarter and in column (e) the balance for the same three month period for the prior year.
  2. Report in column (f) the quarter to date amounts for electric utility function; in column (h) the quarter to date amounts for gas utility, and in (j) the quarter to date amounts for other utility function for the current year quarter.
  3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in (k) the quarter to date amounts for other utility function for the prior year quarter.
  4. If additional columns are needed place them in a footnote.

Annual or Quarterly, if applicable

5. Do not report fourth quarter data in columns (e) and (f)
6. Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals.
7. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
8. Report data for lines 8, 10 and 11 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1 and 407.2.
9. Use page 122 for important notes regarding the statement of income for any account thereof.
10. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases.
11. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts.
12. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122.
13. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes.
14. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports.
15. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
1	<b>UTILITY OPERATING INCOME</b>					
2	Gas Operating Revenues (400)	300-301	64,270,696	65,606,041	64,270,696	65,606,041
3	Operating Expenses					
4	Operation Expenses (401)	317-325	9,051,762	8,617,368	9,051,762	8,617,368
5	Maintenance Expenses (402)	317-325	166,398	109,464	166,398	109,464
6	Depreciation Expense (403)	336-338	15,142,338	15,069,594	15,142,338	15,069,594
7	Depreciation Expense for Asset Retirement Costs (403.1)	336-338	0	0	0	0
8	Amortization and Depletion of Utility Plant (404-405)	336-338	700,221	712,066	700,221	712,066
9	Amortization of Utility Plant Acu. Adjustment (406)	336-338	0	0	0	0
10	Amort. of Prop. Losses, Unrecovered Plant and Reg. Study Costs (407.1)		0	0	0	0
11	Amortization of Conversion Expenses (407.2)		0	0	0	0
12	Regulatory Debits (407.3)		797,703	1,805,112	797,703	1,805,112
13	(Less) Regulatory Credits (407.4)		9,246,343	9,987,668	9,246,343	9,987,668
14	Taxes Other than Income Taxes (408.1)	262-263	3,173,895	3,060,366	3,173,895	3,060,366
15	Income Taxes-Federal (409.1)	262-263	9,172,853	10,104,890	9,172,853	10,104,890
16	Income Taxes-Other (409.1)	262-263	1,934,430	2,153,539	1,934,430	2,153,539
17	Provision of Deferred Income Taxes (410.1)	234-235	5,676,650	12,021,134	5,676,650	12,021,134
18	(Less) Provision for Deferred Income Taxes-Credit (411.1)	234-235	6,970,503	13,941,468	6,970,503	13,941,468
19	Investment Tax Credit Adjustment-Net (411.4)		0	0	0	0
20	(Less) Gains from Disposition of Utility Plant (411.6)		0	0	0	0
21	Losses from Disposition of Utility Plant (411.7)		0	0	0	0
22	(Less) Gains from Disposition of Allowances (411.8)		0	0	0	0
23	Losses from Disposition of Allowances (411.9)		0	0	0	0
24	Accretion Expense (411.10)		0	0	0	0
25	TOTAL Utility Operating Expenses (Total of lines 4 thru 24)		29,599,404	29,724,397	29,599,404	29,724,397
26	Net Utility Operating Income (Total of lines 2 less 25) (Carry forward to page 116, line 27)		34,671,292	35,881,644	34,671,292	35,881,644

Name of Respondent Kern River Gas Transmission Company	This Report Is:		Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of <u>2021/Q1</u>
	(1) <input checked="" type="checkbox"/> An Original	(2) <input type="checkbox"/> A Resubmission		

**Statement of Income**

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Line No.	Elec. Utility Current Year to Date (in dollars) (g)	Elec. Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1						
2	0	0	64,270,696	65,606,041	0	0
3						
4	0	0	9,051,762	8,617,368	0	0
5	0	0	166,398	109,464	0	0
6	0	0	15,142,338	15,069,594	0	0
7	0	0	0	0	0	0
8	0	0	700,221	712,066	0	0
9	0	0	0	0	0	0
10	0	0	0	0	0	0
11	0	0	0	0	0	0
12	0	0	797,703	1,805,112	0	0
13	0	0	9,246,343	9,987,668	0	0
14	0	0	3,173,895	3,060,366	0	0
15	0	0	9,172,853	10,104,890	0	0
16	0	0	1,934,430	2,153,539	0	0
17	0	0	5,676,650	12,021,134	0	0
18	0	0	6,970,503	13,941,468	0	0
19	0	0	0	0	0	0
20	0	0	0	0	0	0
21	0	0	0	0	0	0
22	0	0	0	0	0	0
23	0	0	0	0	0	0
24	0	0	0	0	0	0
25	0	0	29,599,404	29,724,397	0	0
26	0	0	34,671,292	35,881,644	0	0

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Statement of Income(continued)**

Line No.	Title of Account (a)	Reference Page Number (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current Three Months Ended Quarterly Only No Fourth Quarter (e)	Prior Three Months Ended Quarterly Only No Fourth Quarter (f)
27	Net Utility Operating Income (Carried forward from page 114)		34,671,292	35,881,644	34,671,292	35,881,644
28	<b>OTHER INCOME AND DEDUCTIONS</b>					
29	Other Income					
30	Nonutility Operating Income					
31	Revenues form Merchandising, Jobbing and Contract Work (415)		0	0	0	0
32	(Less) Costs and Expense of Merchandising, Job & Contract Work (416)		0	0	0	0
33	Revenues from Nonutility Operations (417)		0	0	0	0
34	(Less) Expenses of Nonutility Operations (417.1)		0	0	0	0
35	Nonoperating Rental Income (418)		0	0	0	0
36	Equity in Earnings of Subsidiary Companies (418.1)	119	0	0	0	0
37	Interest and Dividend Income (419)		9,495	23,234	9,495	23,234
38	Allowance for Other Funds Used During Construction (419.1)		128,041	49,414	128,041	49,414
39	Miscellaneous Nonoperating Income (421)		130,074	( 157,914)	130,074	( 157,914)
40	Gain on Disposition of Property (421.1)		0	0	0	0
41	TOTAL Other Income (Total of lines 31 thru 40)		267,610	( 85,266)	267,610	( 85,266)
42	Other Income Deductions					
43	Loss on Disposition of Property (421.2)		0	0	0	0
44	Miscellaneous Amortization (425)		0	0	0	0
45	Donations (426.1)	340	6,937	26,440	6,937	26,440
46	Life Insurance (426.2)		0	0	0	0
47	Penalties (426.3)		0	0	0	0
48	Expenditures for Certain Civic, Political and Related Activities (426.4)		2,519	2,849	2,519	2,849
49	Other Deductions (426.5)		100	90	100	90
50	TOTAL Other Income Deductions (Total of lines 43 thru 49)	340	9,556	29,379	9,556	29,379
51	Taxes Applic. to Other Income and Deductions					
52	Taxes Other than Income Taxes (408.2)	262-263	0	0	0	0
53	Income Taxes-Federal (409.2)	262-263	31,153	54,781	31,153	54,781
54	Income Taxes-Other (409.2)	262-263	6,986	14,453	6,986	14,453
55	Provision for Deferred Income Taxes (410.2)	234-235	118,065	246,592	118,065	246,592
56	(Less) Provision for Deferred Income Taxes-Credit (411.2)	234-235	130,549	323,893	130,549	323,893
57	Investment Tax Credit Adjustments-Net (411.5)		0	0	0	0
58	(Less) Investment Tax Credits (420)		0	0	0	0
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		25,655	( 8,067)	25,655	( 8,067)
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		232,399	( 106,578)	232,399	( 106,578)
61	<b>INTEREST CHARGES</b>					
62	Interest on Long-Term Debt (427)		0	0	0	0
63	Amortization of Debt Disc. and Expense (428)	258-259	0	0	0	0
64	Amortization of Loss on Reacquired Debt (428.1)		0	0	0	0
65	(Less) Amortization of Premium on Debt-Credit (429)	258-259	0	0	0	0
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)		0	0	0	0
67	Interest on Debt to Associated Companies (430)	340	0	0	0	0
68	Other Interest Expense (431)	340	( 18,881)	0	( 18,881)	0
69	(Less) Allowance for Borrowed Funds Used During Construction-Credit (432)		( 3)	0	( 3)	0
70	Net Interest Charges (Total of lines 62 thru 69)		( 18,878)	0	( 18,878)	0
71	Income Before Extraordinary Items (Total of lines 27,60 and 70)		34,922,569	35,775,066	34,922,569	35,775,066
72	<b>EXTRAORDINARY ITEMS</b>					
73	Extraordinary Income (434)		0	0	0	0
74	(Less) Extraordinary Deductions (435)		0	0	0	0
75	Net Extraordinary Items (Total of line 73 less line 74)		0	0	0	0
76	Income Taxes-Federal and Other (409.3)	262-263	0	0	0	0
77	Extraordinary Items after Taxes (Total of line 75 less line 76)		0	0	0	0
78	Net Income (Total of lines 71 and 77)		34,922,569	35,775,066	34,922,569	35,775,066

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Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of <u>2021/Q1</u>
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**Statement of Accumulated Comprehensive Income and Hedging Activities**

- Report in columns (b) (c) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate.
- Report in columns (f) and (g) the amounts of other categories of other cash flow hedges.
- For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote.

Line No.	Item  (a)	Unrealized Gains and Losses on available-for-sale securities (b)	Minimum Pension liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)
1	Balance of Account 219 at Beginning of Preceding Year				
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				
3	Preceding Quarter/Year to Date Changes in Fair Value				
4	Total (lines 2 and 3)				
5	Balance of Account 219 at End of Preceding Quarter/Year				
6	Balance of Account 219 at Beginning of Current Year				
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				
8	Current Quarter/Year to Date Changes in Fair Value				
9	Total (lines 7 and 8)				
10	Balance of Account 219 at End of Current Quarter/Year				



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**Statement of Accumulated Comprehensive Income and Hedging Activities(continued)**

Line No.	Other Cash Flow Hedges Interest Rate Swaps  (f)	Other Cash Flow Hedges [Insert Footnote at Line 1 to specify category]  (g)	Totals for each category of items recorded in Account 219  (h)	Net Income (Carried Forward from Page 116, Line 78)  (i)	Total Comprehensive Income  (j)
1		1,124,996	1,124,996		
2		( 971,167)	( 971,167)		
3		770,033	770,033		
4		( 201,134)	( 201,134)	35,775,066	35,573,932
5		923,862	923,862		
6		( 18,158)	( 18,158)		
7		( 154,773)	( 154,773)		
8		( 785,182)	( 785,182)		
9		( 939,955)	( 939,955)	34,922,569	33,982,614
10		( 958,113)	( 958,113)		

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of <u>2021/Q1</u>
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**Statement of Retained Earnings**

1. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year.
2. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b).
3. State the purpose and amount for each reservation or appropriation of retained earnings.
4. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order.
5. Show dividends for each class and series of capital stock.

Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter Year to Date Balance (c)	Previous Quarter Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS			
1	Balance-Beginning of Period		( 281,261,218)	( 277,091,723)
2	Changes (Identify by prescribed retained earnings accounts)			
3	Adjustments to Retained Earnings (Account 439)			
4	TOTAL Credits to Retained Earnings (Account 439) (footnote details)			
5	TOTAL Debits to Retained Earnings (Account 439) (footnote details)			
6	Balance Transferred from Income (Acct 433 less Acct 418.1)		34,922,569	35,775,066
7	Appropriations of Retained Earnings (Account 436)			
8	TOTAL Appropriations of Retained Earnings (Account 436) (footnote details)			
9	Dividends Declared-Preferred Stock (Account 437)			
10	TOTAL Dividends Declared-Preferred Stock (Account 437) (footnote details)			
11	Dividends Declared-Common Stock (Account 438)			
12	TOTAL Dividends Declared-Common Stock (Account 438) (footnote details)	131	39,000,000	46,000,000
13	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings			
14	Balance-End of Period (Total of lines 1, 4, 5, 6, 8, 10, 12, and 13)		( 285,338,649)	( 287,316,657)
15	APPROPRIATED RETAINED EARNINGS (Account 215)			
16	TOTAL Appropriated Retained Earnings (Account 215) (footnote details)			
17	APPROPRIATED RETAINED EARNINGS-AMORTIZATION RESERVE, FEDERAL (Account			
18	TOTAL Appropriated Retained Earnings-Amortization Reserve, Federal (Account			
19	TOTAL Appropriated Retained Earnings (Accounts 215, 215.1) (Total of lines			
20	TOTAL Retained Earnings (Accounts 215, 215.1, 216) (Total of lines 14 and 1		( 285,338,649)	( 287,316,657)
21	UNAPPROPRIATED UNDISTRICTED SUBSIDIARY EARNINGS (Account 216.1)			
	Report only on an Annual Basis no Quarterly			
22	Balance-Beginning of Year (Debit or Credit)			
23	Equity in Earnings for Year (Credit) (Account 418.1)			
24	(Less) Dividends Received (Debit)			
25	Other Changes (Explain)			
26	Balance-End of Year			

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**Statement of Cash Flows**

(1) Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc.  
(2) Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet.  
(3) Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid.  
(4) Investing Activities: Include at Other (line 25) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
1	Net Cash Flow from Operating Activities		
2	Net Income (Line 78(c) on page 116)	34,922,569	35,775,066
3	Noncash Charges (Credits) to Income:		
4	Depreciation and Depletion	15,842,559	15,781,660
5	Amortization of (Specify) (footnote details)	( 8,181,124)	( 7,898,025)
6	Deferred Income Taxes (Net)	( 1,306,337)	( 1,997,635)
7	Investment Tax Credit Adjustments (Net)		
8	Net (Increase) Decrease in Receivables	4,927,958	4,447,976
9	Net (Increase) Decrease in Inventory	13,082	( 5,060,744)
10	Net (Increase) Decrease in Allowances Inventory		
11	Net Increase (Decrease) in Payables and Accrued Expenses	12,469,438	17,871,694
12	Net (Increase) Decrease in Other Regulatory Assets	( 41,528)	745,807
13	Net Increase (Decrease) in Other Regulatory Liabilities	256,095	( 728,119)
14	(Less) Allowance for Other Funds Used During Construction	128,040	49,414
15	(Less) Undistributed Earnings from Subsidiary Companies		
16	Other (footnote details):	207,823	1,356,857
17	Net Cash Provided by (Used in) Operating Activities		
18	(Total of Lines 2 thru 16)	58,982,495	60,245,123
19			
20	Cash Flows from Investment Activities:		
21	Construction and Acquisition of Plant (including land):		
22	Gross Additions to Utility Plant (less nuclear fuel)	( 7,118,337)	( 1,796,283)
23	Gross Additions to Nuclear Fuel		
24	Gross Additions to Common Utility Plant		
25	Gross Additions to Nonutility Plant		
26	(Less) Allowance for Other Funds Used During Construction	( 128,040)	( 49,414)
27	Other (footnote details):	4,762,415	( 1,065,724)
28	Cash Outflows for Plant (Total of lines 22 thru 27)	( 2,227,882)	( 2,812,593)
29			
30	Acquisition of Other Noncurrent Assets (d)		
31	Proceeds from Disposal of Noncurrent Assets (d)		
32			
33	Investments in and Advances to Assoc. and Subsidiary Companies		
34	Contributions and Advances from Assoc. and Subsidiary Companies		
35	Disposition of Investments in (and Advances to)		
36	Associated and Subsidiary Companies		
37			
38	Purchase of Investment Securities (a)	( 2,753,254)	( 2,528,042)
39	Proceeds from Sales of Investment Securities (a)	1,588,155	1,822,067

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**Statement of Cash Flows (continued)**

Line No.	Description (See Instructions for explanation of codes) (a)	Current Year to Date Quarter/Year	Previous Year to Date Quarter/Year
40	Loans Made or Purchased		
41	Collections on Loans		
42			
43	Net (Increase) Decrease in Receivables		
44	Net (Increase) Decrease in Inventory		
45	Net (Increase) Decrease in Allowances Held for Speculation		
46	Net Increase (Decrease) in Payables and Accrued Expenses		
47	Other (footnote details):		
48	Net Cash Provided by (Used in) Investing Activities		
49	(Total of lines 28 thru 47)	( 3,392,981)	( 3,518,568)
50			
51	Cash Flows from Financing Activities:		
52	Proceeds from Issuance of:		
53	Long-Term Debt (b)		
54	Preferred Stock		
55	Common Stock		
56	Other (footnote details):		
57	Net Increase in Short-term Debt (c)		
58	Other (footnote details):		
59	Cash Provided by Outside Sources (Total of lines 53 thru 58)		
60			
61	Payments for Retirement of:		
62	Long-Term Debt (b)		
63	Preferred Stock		
64	Common Stock		
65	Other: Distributions to Partners		
66	Net Decrease in Short-Term Debt (c)		
67			
68	Dividends on Preferred Stock		
69	Dividends on Common Stock	( 39,000,000)	( 46,000,000)
70	Net Cash Provided by (Used in) Financing Activities		
71	(Total of lines 59 thru 69)	( 39,000,000)	( 46,000,000)
72			
73	Net Increase (Decrease) in Cash and Cash Equivalents		
74	(Total of line 18, 49 and 71)	16,589,514	10,726,555
75			
76	Cash and Cash Equivalents at Beginning of Period	12,175,561	9,803,144
77			
78	Cash and Cash Equivalents at End of Period	28,765,075	20,529,699

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2021/Q1
Kern River Gas Transmission Company			
<b>Notes to Financial Statements</b>			

1. Provide important disclosures regarding the Balance Sheet, Statement of Income for the Year, Statement of Retained Earnings for the Year, and Statement of Cash Flow, or any account thereof. Classify the disclosures according to each financial statement, providing a subheading for each statement except where a disclosure is applicable to more than one statement. The disclosures must be on the same subject matters and in the same level of detail that would be required if the respondent issued general purpose financial statements to the public or shareholders.
2. Furnish details as to any significant contingent assets or liabilities existing at year end, and briefly explain any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or a claim for refund of income taxes of a material amount initiated by the utility. Also, briefly explain any dividends in arrears on cumulative preferred stock.
3. Furnish details on the respondent's pension plans, post-retirement benefits other than pensions (PBOP) plans, and post-employment benefit plans as required by instruction no. 1 and, in addition, disclose for each individual plan the current year's cash contributions. Furnish details on the accounting for the plans and any changes in the method of accounting for them. Include details on the accounting for transition obligations or assets, gains or losses, the amounts deferred and the expected recovery periods. Also, disclose any current year's plan or trust curtailments, terminations, transfers, or reversions of assets. Entities that participate in multiemployer postretirement benefit plans (e.g. parent company sponsored pension plans) disclose in addition to the required disclosures for the consolidated plan, (1) the amount of cost recognized in the respondent's financial statements for each plan for the period presented, and (2) the basis for determining the respondent's share of the total plan costs.
4. Furnish details on the respondent's asset retirement obligations (ARO) as required by instruction no. 1 and, in addition, disclose the amounts recovered through rates to settle such obligations. Identify any mechanism or account in which recovered funds are being placed (i.e. trust funds, insurance policies, surety bonds). Furnish details on the accounting for the asset retirement obligations and any changes in the measurement or method of accounting for the obligations. Include details on the accounting for settlement of the obligations and any gains or losses expected or incurred on the settlement.
5. Provide a list of all environmental credits received during the reporting period.
6. Provide a summary of revenues and expenses for each tracked cost and special surcharge.
7. Where Account 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these item. See General Instruction 17 of the Uniform System of Accounts.
8. Explain concisely any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.
9. Disclose details on any significant financial changes during the reporting year to the respondent or the respondent's consolidated group that directly affect the respondent's gas pipeline operations, including: sales, transfers or mergers of affiliates, investments in new partnerships, sales of gas pipeline facilities or the sale of ownership interests in the gas pipeline to limited partnerships, investments in related industries (i.e., production, gathering), major pipeline investments, acquisitions by the parent corporation(s), and distributions of capital.
10. Explain concisely unsettled rate proceedings where a contingency exists such that the company may need to refund a material amount to the utility's customers or that the utility may receive a material refund with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects and explain the major factors that affect the rights of the utility to retain such revenues or to recover amounts paid with respect to power and gas purchases.
11. Explain concisely significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and summarize the adjustments made to balance sheet, income, and expense accounts.
12. Explain concisely only those significant changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also give the approximate dollar effect of such changes.
13. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.
14. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.
15. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

**(1) General**

Kern River Gas Transmission Company (the "Respondent") is an indirect wholly-owned subsidiary of Berkshire Hathaway Energy Company ("BHE"), a holding company that owns subsidiaries principally engaged in the energy business. BHE is a consolidated subsidiary of Berkshire Hathaway Inc. The Respondent owns an interstate natural gas pipeline system that extends from supply areas in the Rocky Mountains to consuming markets in Utah, Nevada and California. The Respondent's pipeline system consists of 1,700 miles of natural gas pipelines, including 1,400 miles of mainline section and 300 miles of common facilities, with a design capacity of 2,166,575 decatherms ("Dth") per day. The Respondent owns the entire mainline section, which extends from the system's point of origination near Opal, Wyoming, through the Central Rocky Mountains area into Daggett, California. The mainline section consists of 1,300 miles of 36-inch diameter pipeline and 100 miles of various laterals that connect to the mainline. The common facilities are jointly owned by the Respondent and Mojave Pipeline Company ("Mojave") as tenants-in-common, and ownership may increase or decrease

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Kern River Gas Transmission Company			
<b>Notes to Financial Statements</b>			

pursuant to the capital contributions made by each respective joint owner. The Respondent has exclusive rights to 1,613,392 Dth per day of the common facilities' capacity, and Mojave has exclusive rights to 414,001 Dth per day of capacity. Operation and maintenance of the common facilities are the responsibility of Mojave Pipeline Operating Company, an affiliate of Mojave. The Respondent reimburses Mojave for its share of the pipeline expenses. The common facilities and associated operating costs are included in the unaudited Financial Statements on a prorated basis. Except for quantities of natural gas owned for operational purposes, the Respondent does not own the natural gas that is transported through its system. The Respondent's transportation operations are subject to a regulated tariff that is on file with the Federal Energy Regulatory Commission ("FERC"). The tariff rates are designed to provide the Respondent with an opportunity to recover its costs of providing services and earn a reasonable return on its investments.

The unaudited Financial Statements have been prepared based upon the accounting regulations of the FERC pursuant to the Code of Federal Regulations, Title 18, Part 201, Uniform System of Accounts ("FERC accounting regulations"). Therefore, the unaudited Financial Statements contain certain differences from general purpose financial statements prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP"). Financial accounting and reporting differences between FERC and GAAP can include items such as but not limited to: Differences in accounting treatment of asset impairments, accounting for regulatory assets for levelized depreciation, classification of costs incurred and revenues collected for future plant retirement costs and financial statement presentation, such as netting of deferred tax assets and liabilities.

Certain disclosures normally included in annual financial statements have been condensed or omitted, although the Respondent believes the disclosures are adequate to prevent the information presented from being misleading. Management believes the unaudited Financial Statements contain all adjustments (consisting only of normal recurring adjustments) considered necessary for the fair presentation of the unaudited Financial Statements as of March 31, 2021 and for the three-month periods ended March 31, 2021 and 2020. The results of operations for the three-month periods ended March 31, 2021 are not necessarily indicative of the results to be expected for the full year. The Respondent has evaluated subsequent events through May 28, 2021, which is the date the unaudited Financial Statements were available to be issued.

The preparation of the unaudited Financial Statements in conformity with FERC accounting regulations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the unaudited Financial Statements and the reported amounts of revenue and expenses during the period. Actual results may differ from the estimates used in preparing the unaudited Financial Statements. Note 2 of Notes to Financial Statements included in the Respondent's Annual Report for the year ended December 31, 2020 describes the most significant accounting policies used in the preparation of the Financial Statements. There have been no significant changes in the Respondent's assumptions regarding significant accounting estimates and policies during the three-month period ended March 31, 2021.

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Notes to Financial Statements			

## (2) Cash and Cash Equivalents and Restricted Cash and Cash Equivalents

Cash equivalents consist of funds invested in money market mutual funds and other investments with a maturity of three months or less when purchased. Cash and cash equivalents exclude amounts where availability is restricted by legal requirements or other contractual provisions. Restricted cash and cash equivalents as of March 31, 2021 and December 31, 2020, consist substantially of escrow funds held to provide the Respondent with protection against customer credit risk. A reconciliation of cash and cash equivalents and restricted cash and cash equivalents as of March 31, 2021 and December 31, 2020, as presented in the Statements of Cash Flows is outlined below and disaggregated by the line items in which they appear on the Balance Sheets (in thousands):

	As of	
	March 31, 2021	December 31, 2020
Cash and cash equivalents	\$ 27,727	\$ 11,137
Restricted cash and cash equivalents in special deposits	193	192
Restricted cash and cash equivalents in other special funds	845	846
Total cash and cash equivalents and restricted cash and cash equivalents	\$ 28,765	\$ 12,175

## (3) Employee Benefit Plans

The Respondent is a participant in benefit plans sponsored by MidAmerican Energy Company ("MEC"), an indirect wholly-owned subsidiary of BHE. The MidAmerican Energy Company Retirement Plan provides pension benefits for eligible employees ("pension plan") and the MidAmerican Energy Company Welfare Benefit Plan provides certain postretirement health care and life insurance benefits for eligible retirees ("other postretirement plan") on behalf of the Respondent. The Respondent's contributions to the pension plan and other postretirement plan totaled \$0.1 million for each of the three-month periods ended March 31, 2021 and 2020. As of March 31, 2021 and December 31, 2020, the Respondent recorded in other special funds its portion of the over funded status of the pension and other postretirement plans of \$6.4 million and \$6.3 million, respectively. Amounts attributable to the Respondent were allocated from MEC to the Respondent in accordance with the intercompany administrative services agreement. Offsetting regulatory assets and liabilities have been recorded related to the amounts not yet recognized as a component of net periodic benefit costs that will be included in regulated rates.

## (4) Fair Value Measurements

The carrying value of the Respondent's cash, certain cash equivalents, receivables, payables and accrued liabilities approximates fair value because of the short-term maturity of these instruments. The Respondent uses a three level hierarchy for determining fair value and a financial asset or liability classification within the hierarchy is determined based on the lowest level input that is significant to the fair value measurement. The Respondent's investments in money market mutual funds are accounted for as available-for-sale securities, are stated at fair value, and are included in special deposits, temporary cash investments and other special funds on the Balance Sheets. The fair value of the Respondent's money market mutual funds, which approximates cost, was \$28.2 million and \$12.0 million as of March 31, 2021 and



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December 31, 2020, respectively. The Respondent's investments in investment funds are accounted for as trading securities, are stated at fair value and are included in other special funds on the Balance Sheets. The fair value of the Respondent's investment funds was \$5.2 million and \$3.3 million as of March 31, 2021 and December 31, 2020, respectively. The Respondent considers these money market mutual funds and investment funds to be valued using Level 1 inputs, which are determined by using, when available, a readily observable quoted market price or net asset value of an identical security in an active market.

**(5) Commitments and Contingencies**

*Legal Matters*

The Respondent is party to a variety of legal actions arising out of the normal course of business. Plaintiffs occasionally seek punitive or exemplary damages. The Respondent does not believe that such normal and routine litigation will have a material impact on its financial results. The Respondent is also involved in other kinds of legal actions, some of which assert or may assert claims or seek to impose fines, penalties and other costs in substantial amounts.

**(6) Other Related Party Transactions**

BHE provides certain administrative and management services, including executive, financial, legal, and tax, to the Respondent. Expenses incurred by BHE and billed to the Respondent are based on the individual services and expense items provided and were insignificant and \$0.1 million for the three-month periods ended March 31, 2021 and 2020, respectively. Income tax transactions with BHE resulted in net payments of \$0.1 million and \$1.5 million for the three-month periods ended March 31, 2021 and 2020, respectively.

MEC provides certain administrative and management services, including executive, financial, legal, human resources, payroll and tax, to the Respondent. Expenses incurred by MEC and billed to the Respondent are based on the individual services and expense items provided and were \$0.4 million and \$0.5 million for the three-month periods ended March 31, 2021 and 2020, respectively.

Northern Natural Gas Company ("Northern"), an indirect wholly-owned subsidiary of BHE, provides certain administrative and management services, including executive, financial, regulatory, legal, information technology, human resources and procurement, to the Respondent. The Respondent was billed \$0.3 million and \$0.4 million for the three-month periods ended March 31, 2021 and 2020, respectively, for these services.

As of March 31, 2021 and December 31, 2020, the Respondent had accounts payable to affiliates of \$0.3 million and \$0.6 million, respectively, which are reflected in accounts payable to associated companies on the Balance Sheets. The Respondent also had insignificant non-trade accounts receivable from affiliates as of March 31, 2021 and December 31, 2020, which are included in accounts receivable from associated companies on the Balance Sheets.

The Respondent provided natural gas transportation and other services to PacifiCorp, an indirect subsidiary of BHE, of \$0.8 million for each of the three-month periods ended March 31, 2021 and 2020. PacifiCorp provided electricity and other services to the Respondent of \$0.1 million for each of the three-month periods ended March 31, 2021 and 2020. PacifiCorp provides certain administrative and management services, including information technology, legislative and financial, to the Respondent. Expenses incurred by PacifiCorp and billed to the Respondent are based on the individual services and expense items provided and were insignificant for each of the three-month periods ended March 31, 2021

Name of Respondent	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2021/Q1
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and 2020. As of March 31, 2021 and December 31, 2020, the Respondent had net accounts receivable from PacifiCorp for intercompany transactions totaling \$0.3 million, which is reflected in accounts receivable from associated companies on the Balance Sheets.

The Respondent provided natural gas transportation and other services to Nevada Power Company ("Nevada Power"), an indirect wholly-owned subsidiary of BHE, of \$12.5 million and \$12.6 million for the three-month periods ended March 31, 2021 and 2020, respectively. Nevada Power provided electricity and other services which were insignificant for each of the three-month periods ended March 31, 2021 and 2020. As of March 31, 2021 and December 31, 2020, the Respondent had net accounts receivable from Nevada Power for intercompany transactions totaling \$4.3 million, which is reflected in accounts receivable from associated companies on the Balance Sheets.

**(7) Subsequent Event**

Subsequent to March 31, 2021, the Respondent distributed dividends on common stock of \$8.0 million.

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**Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion**

Line No.	Item (a)	Total Company For the Current Quarter/Year
1	UTILITY PLANT	
2	In Service	
3	Plant in Service (Classified)	2,839,654,366
4	Property Under Capital Leases	9,870,413
5	Plant Purchased or Sold	
6	Completed Construction not Classified	56,007,435
7	Experimental Plant Unclassified	
8	TOTAL Utility Plant (Total of lines 3 thru 7)	2,905,532,214
9	Leased to Others	
10	Held for Future Use	20,048,606
11	Construction Work in Progress	10,589,156
12	Acquisition Adjustments	
13	TOTAL Utility Plant (Total of lines 8 thru 12)	2,936,169,976
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	1,495,553,683
15	Net Utility Plant (Total of lines 13 and 14)	1,440,616,293
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION	
17	In Service:	
18	Depreciation	1,442,476,692
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights	
20	Amortization of Underground Storage Land and Land Rights	
21	Amortization of Other Utility Plant	50,760,018
22	TOTAL In Service (Total of lines 18 thru 21)	1,493,236,710
23	Leased to Others	
24	Depreciation	
25	Amortization and Depletion	
26	TOTAL Leased to Others (Total of lines 24 and 25)	
27	Held for Future Use	
28	Depreciation	2,316,973
29	Amortization	
30	TOTAL Held for Future Use (Total of lines 28 and 29)	2,316,973
31	Abandonment of Leases (Natural Gas)	
32	Amortization of Plant Acquisition Adjustment	
33	TOTAL Accum. Provisions (Should agree with line 14 above)(Total of lines 22, 26, 30, 31, and 32)	1,495,553,683

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Summary of Utility Plant and Accumulated Provisions for Depreciation, Amortization and Depletion (continued)**

Line No.	Electric (c)	Gas (d)	Other (specify) (e)	Common (f)
1				
2				
3		2,839,654,366		
4		9,870,413		
5				
6		56,007,435		
7				
8		2,905,532,214		
9				
10		20,048,606		
11		10,589,156		
12				
13		2,936,169,976		
14		1,495,553,683		
15		1,440,616,293		
16				
17				
18		1,442,476,692		
19				
20				
21		50,760,018		
22		1,493,236,710		
23				
24				
25				
26				
27				
28		2,316,973		
29				
30		2,316,973		
31				
32				
33		1,495,553,683		

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Gas Plant in Service and Accumulated Provision for Depreciation by Function**

1. Report below the original cost of plant in service by function. In addition to Account 101, include Account 102, and Account 106. Report in column (b) the original cost of plant in service and in column(c) the accumulated provision for depreciation and amortization by function.

Line No.	Item  (a)	Plant in Service Balance at End of Quarter  (b)	Accumulated Depreciation And Amortization Balance at End of Quarter  (c)
1	Intangible Plant	40,116,363	12,767,052
2	Productions-Manufactured Gas		
3	Production and Gathering-Natural Gas		
4	Products Extraction-Natural Gas		
5	Underground Gas Storage		
6	Other Storage Plant		
7	Base Load LNG Terminaling and Processing Plant		
8	Transmission	2,849,193,554	1,474,776,015
9	Distribution		
10	General	16,222,297	5,693,643
11	TOTAL (total of lines 1 thru 10)	2,905,532,214	1,493,236,710

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Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of <u>2021/Q1</u>
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**Other Regulatory Assets (Account 182.3)**

1. Report below the details called for concerning other regulatory assets which are created through the ratemaking actions of regulatory agencies (and not includable in other accounts).
2. For regulatory assets being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 182.3 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Report separately any "Deferred Regulatory Commission Expenses" that are also reported on pages 350-351, Regulatory Commission Expenses.
5. Provide in a footnote, for each line item, the regulatory citation where authorization for the regulatory asset has been granted (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Assets  (a)	Balance at Beginning Current Quarter/Year (b)	Debits (c)	Written off During Quarter/Year Account Charged (d)	Written off During Period Amount Recovered (e)	Written off During Period Amount Deemed Unrecoverable (f)	Balance at End of Current Quarter/Year (g)
1	Levelized depreciation	39,069,330		407.3/4	1,213,408		37,855,922
2							
3	Income taxes related to equity AFUDC	13,983,649	43,014	407.3	74,697		13,951,966
4							
5	Deferred FERC annual charge	673,508		928	224,502		449,006
6							
7	State tax rate change - apportionment	1,167,529	404	410.1	15,496		1,152,437
8							
9	Depreciation on incremental capital additions	120,356,195	3,727,063				124,083,258
10							
11							
12							
13							
14							
15							
16							
17							
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40	<b>Total</b>	175,250,211	3,770,481		1,528,103	0	177,492,589



Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of <u>2021/Q1</u>
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**Other Regulatory Liabilities (Account 254)**

1. Report below the details called for concerning other regulatory liabilities which are created through the ratemaking actions of regulatory agencies (and not includable in other amounts).
2. For regulatory liabilities being amortized, show period of amortization in column (a).
3. Minor items (5% of the Balance at End of Year for Account 254 or amounts less than \$250,000, whichever is less) may be grouped by classes.
4. Provide in a footnote, for each line item, the regulatory citation where the respondent was directed to refund the regulatory liability (e.g. Commission Order, state commission order, court decision).

Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	Written off during Quarter/Period Account Credited (c)	Written off During Period Amount Refunded (d)	Written off During Period Amount Deemed Non-Refundable (e)	Credits (f)	Balance at End of Current Quarter/Year (g)
1	Employee benefits	6,297,787	128	( 99,846)		( 14,233)	6,383,400
2							
3	Levelized depreciation	281,266,539		5,966,668			275,299,871
4							
5	Daggett electrical surcharge	378,373	928			256,095	634,468
6							
7	Excess Deferred Income Taxes	178,269,973	Various	1,908,786			176,361,187
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45	<b>Total</b>	466,212,672		7,775,608	0	241,862	458,678,926

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Monthly Quantity & Revenue Data by Rate Schedule**

- Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
- Total Quantities and Revenues in whole numbers
- Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
- Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
- Enter footnotes as appropriate.

Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)
1	Total Sales (480-488)				46,137	46,137
2	Transportation of Gas for Others (489.2 and 489..3)					
3	KRF - 1 Firm Mainline	72,787,794		80,067	19,831,386	19,911,453
4	KRI - 1 Interruptible Mainline	241,816		266	94,526	94,792
5	KRF - L1 Firm High Desert	2,527,553		2,780	355,995	358,775
6	KRI - L1 Interruptible High Desert					
7	KRPK - 1 Firm Peaking Service	891,246		980	342,620	343,600
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Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Monthly Quantity & Revenue Data by Rate Schedule**

- Reference to account numbers in the USofA is provided in parentheses beside applicable data. Quantities must not be adjusted for discounts.
- Total Quantities and Revenues in whole numbers
- Report revenues and quantities of gas by rate schedule. Where transportation services are bundled with storage services, reflect only transportation Dth. When reporting storage, report Dth of gas withdrawn from storage and revenues by rate schedule.
- Revenues in Column (c) include transition costs from upstream pipelines. Revenue (Other) in Column (e) includes reservation charges received by the pipeline plus usage charges, less revenues reflected in Columns (c) and (d). Include in Column (e), revenue for Accounts 490-495.
- Enter footnotes as appropriate.

Line No.	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
1				46,137	46,137				46,137	46,137
2										
3	58,103,177		63,913	23,491,029	23,554,942	66,881,157		73,569	18,430,451	18,504,020
4	684,776		753	267,679	268,432	260,089		286	101,669	101,955
5	1,515,740		1,667	317,079	318,746	2,840,987		3,125	355,995	359,120
6						26,150		29	994	1,023
7	345,024		380	154,479	154,859					
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Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Monthly Quantity & Revenue Data by Rate Schedule (continued)**

Line No.	Item (a)	Month 1 Quantity (b)	Month 1 Revenue Costs and Take-or-Pay (c)	Month 1 Revenue (GRI & ACA) (d)	Month 1 Revenue (Other) (e)	Month 1 Revenue (Total) (f)
48						
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63	Total Transportation (Other than Gathering)	76,448,409		84,093	20,624,527	20,708,620
64	Storage (489.4)					
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90	Total Storage					
91	Gathering (489.1)					
92	Gathering-Firm					
93	Gathering-Interruptible					
94	Total Gathering (489.1)					
95	Additional Revenues					
96	Products Sales and Extraction (490-492)					
97	Rents (493-494)					
98	Other Gas Revenues (495)				58,218	58,218
99	(Less) Provision for Rate Refunds					
100	Total Additional Revenues				58,218	58,218
101	Total Operating Revenues (Total of Lines 1,63,90,94 & 100)	76,448,409		84,093	20,728,882	20,812,975

**Monthly Quantity & Revenue Data by Rate Schedule (continued)**

Line No.	Month 2 Quantity (g)	Month 2 Revenue Costs and Take-or-Pay (h)	Month 2 Revenue (GRI & ACA) (i)	Month 2 Revenue (Other) (j)	Month 2 Revenue (Total) (k)	Month 3 Quantity (l)	Month 3 Revenue Costs and Take-or-Pay (m)	Month 3 Revenue (GRI & ACA) (n)	Month 3 Revenue (Other) (o)	Month 3 Revenue (Total) (p)
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63	60,648,717		66,713	24,230,266	24,296,979	70,008,383		77,009	18,889,109	18,966,118
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96										
97										
98				60,989	60,989			41,361		41,361
99										
100				60,989	60,989			41,361		41,361
101	60,648,717		66,713	24,337,392	24,404,105	70,008,383		77,009	18,976,607	19,053,616

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of <u>2021/Q1</u>
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**Natural Gas Company- Gas Revenues and Dekatherms**

1. Report below in columns (b), (d) and (f) natural gas operating revenues for each prescribed account year to date
2. In column (f) report the quantity of Dekatherms sold of natural gas year to date.

Line No.	Title of Account (a)	Total Operating Revenues Year to Date Current Qtr (b)	Dekatherms of Natural Gas Year to Date Current Qtr (c)
1	(480) Residential Sales		
2	(481) Commercial and Industrial Sales		
3	(482) Other Sales to Public Authorities		
4	(483) Sales for Resale		
5	(484) Interdepartmental Sales		
6	Total Sales (Lines 1 to 5)		
7	485 Intracompany Transfers		
8	487 Forfeited Discounts		
9	488 Miscellaneous Service Revenues	138,411	
10	489.1 Revenues from Transportation of Gas of Others Through Gathering Facilities		
11	489.2 Revenues from Transportation of Gas of Others Through Transmission Facilities	63,971,717	207,105,509
12	489.3 Revenues from Transportation of Gas of Others Through Distribution Facilities		
13	489.4 Revenues from Storing Gas of Others		
14	490 Sales of Prod. Ext. from Natural Gas		
15	491 Revenues from Natural Gas Proc. by Others		
16	492 Incidental Gasoline and Oil Sales		
17	493 Rent from Gas Property		
18	494 Interdepartmental Rents		
19	495 Other Gas Revenues	160,568	
20	Subtotal:	64,270,696	
21	496 (Less) Provision for Rate Refunds		
22	TOTAL	64,270,696	

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of <u>2021/Q1</u>
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**Gas Production and Other Gas Supply Expenses**

Report the amount of gas production and other gas supply expenses year to date

Line No.	Account (a)	Year to Date (b)	
1	Production Expenses		
2	Manufactured Gas Production		
3	Total Manufactured Gas Production (700-742)		
4	Natural Gas Production and Gathering		
5	(750-760) Operation		
6	(761-769) Maintenance		
7	Total Natural Gas Production and Gathering (lines 5 and 6)		
8	Production Extraction		
9	(770-783) Operation		
10	(784-791) Maintenance		
11	Total Production Extraction (lines 9 and 10)		
12	(795-798) Exploration and Development Expenses		
13	Other Gas Supply Expenses		
14	Operation		
15	(800) Natural Gas Well Head Purchases		
16	(800.1) Natural Gas Well Head Purchases, Intra company Transfers		
17	(801) Natural Gas Field Line Purchases		
18	(802) Natural Gasoline Plant Outlet Purchases		
19	(803) Natural Gas Transmission Line Purchases		
20	(804) Natural Gas City Gate Purchases		
21	(804.1) Liquefied Natural Gas Purchases		
22	(805) Other Gas Purchases	1,791,842	
23	(805.1) (Less) Purchase Gas Cost Adjustments		
24	Total Purchased Gas (lines 15 through 23)	1,791,842	
25	(806) Exchange Gas	( 1,791,842)	
26	Purchased Gas Expenses		
27	(807.1) Well Expense - Purchased Gas		
28	(807.2) Operation of Purchased Gas Measuring Stations		
29	(807.3) Maintenance of Purchased Gas Measuring Stations		
30	(807.4) Purchased Gas Calculations Expenses		
31	(807.5) Other Purchased Gas Expenses		
32	Total Purchased Gas Expenses (lines 27 thru 31)		
33	(808.1) Gas Withdrawn from Storage-Debit		
34	(808.2) (Less) Gas Delivered to Storage - Credit		
35	(809.1) Withdrawals of Liquefield Natural Gas for Processing - Debit		
36	(809.2) (Less) Deliveries of Natural Gas Processing - Credit		
37	Gas Used in Utility Operation - Credit		
38	(810) Gas Used for Compressor Station Fuel - Credit	10,131,993	
39	(811) Gas Used for Products Extraction - Credit		
40	(812) Gas Used for Other Utility Operations - Credit		
41	Total Gas Used in Utility Operations - Credit (Lines 38 thru 40)	10,131,993	
42	(813) Other Gas Supply Expense		
43	Total Other Gas Supply Expenses (Lines 24, 25, 32, 33, thru 36, 42, less 41)	( 10,131,993)	
44	Total Production Expenses (Lines 3,7,11,12, and 43)	( 10,131,993)	

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Natural Gas Storage, Terminating, Processing Services**

Report the amount of natural gas storage, terminating, processing, transmission and distribution expenses year to date.

Line No.	Account (a)	Year to Date Quarter (b)	
1	NATURAL GAS STORAGE, TERMINALING AND PROCESSING EXPENSES		
2	UNDERGROUND STORAGE EXPENSES		
3	(814-826) Operations		
4	(830-837) Maintenance		
5	Total Underground Storage Expenses (Lines 3 and 4)		
6	OTHER STORAGE EXPENSES		
7	(840-842.3) Operations		
8	(843.1-843.9) Maintenance		
9	Total Other Storage Expenses (lines 7 and 8)		
10	LIQUEFIED NATURAL GAS TERMINALING AND PROCESSING		
11	(844.1-846.2) Operations		
12	(847.1-847.8) Maintenance		
13	Total Liquefied Natural Gas Terminating and Processing (Lines 11 and 12)		
14	TRANSMISSION EXPENSES		
15	Transmission Operation Expenses		
16	(850) Operation Supervision and Engineering	2,209,827	
17	(851) System Control and Load Dispatching	318,566	
18	(852) Communication System Expenses	450,215	
19	(853) Compressor Station Labor and Expenses	742,597	
20	(854) Gas for Compressor Station Fuel	10,131,993	
21	(855) Other Fuel and Power for Compressor Stations	132,049	
22	(856) Mains Expenses	990,988	
23	(857) Measuring and Regulating Station Expenses	226,612	
24	(858) Transmission and Compression of Gas by Others		
25	(859) Other Expenses		
26	(860) Rents		
27	Total Transmission Operation Expenses (Lines 16 through 26)	15,202,847	
28	Transmission Maintenance Expenses		
29	(861) Maintenance Supervision and Engineering	37,828	
30	(862) Maintenance of Structures and Improvements		
31	(863) Maintenance of Mains	497	
32	(864) Maintenance of Compressor Station Equipment	122,118	
33	(865) Maintenance of Measuring and Regulating Equipment	5,955	
34	(866) Maintenance of Communication Equipment		
35	(867) Maintenance of Other Equipment		
36	Total Transmission Maintenance Expenses (Lines 29 through 35)	166,398	
37	Total Transmission Expenses (lines 27 and 36)	15,369,245	
38	DISTRIBUTION EXPENSES		
39	(870-881) Operation Expenses		
40	(885-894) Maintenance		
41	Total Distribution Expenses (Lines 39 and 40)		
42	Total (lines 5,9,13,37 and 41)	15,369,245	



Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Gas Customer Accounts, Service, Sales, Administrative and General Expenses**

Report the amount of expenses for customer accounts, service, sales, and administrative and general expenses year to date.

Line No.	Account (a)	Year to Date Quarter (b)	
1	(901-905) Customer Accounts Expenses		
2	(907-910) Customer Service and Information Expenses		
3	(911-916) Sales Expenses	429	
4	8. ADMINISTRATIVE AND GENERAL EXPENSES		
5	Operations		
6	920 Administrative and General Salaries	1,126,737	
7	921 Office Supplies and Expenses	422,278	
8	(Less) 922 Administrative Expenses Transferred-Credit	30,973	
9	923 Outside Services Employed	790,001	
10	924 Property Insurance	76,998	
11	925 Injuries and Damages	179,026	
12	926 Employee Pensions and Benefits	860,861	
13	927 Franchise Requirements		
14	928 Regulatory Commission Expenses	224,502	
15	(Less) 929 Duplicate Charges-Credit		
16	930.1 General Advertising Expenses		
17	930.2 Miscellaneous General Expenses	9,350	
18	931 Rents	321,699	
19	TOTAL Operation (Total of lines 6 through 18)	3,980,479	
20	Maintenance		
21	932 Maintenance of General Plant		
22	TOTAL Administrative and General Expenses (Total of lines 19 and 21)	3,980,479	

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 403.1, 404.1, 404.2, 404.3, 405) (Except Amort of Acquisition Adjustments)**

1. Report the year to date amounts of depreciation expense, asset retirement cost depreciation, depletion and amortization, except amortization of acquisition adjustments for the accounts indicated and classified according to the plant functional groups described.

Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization and Depletion of Other Gas Plant (Accounts 404.1, 404.2 and 404.3) (d)
1	Intangible Plant	0	0	421,186
2	Production Plant, Manufacturing Plant	0	0	0
3	Production and Gathering Plant - Natural Gas	0	0	0
4	Products Extraction - Natural Gas	0	0	0
5	Underground Gas Storage Plant	0	0	0
6	Other Storage Plant	0	0	0
7	Base Load LNG Terminaling and Processing Plant	0	0	0
8	Processing Plant	0	0	0
9	Transmission Plant	14,778,905	0	279,035
10	Distribution Plant	0	0	0
11	General Plant	363,433	0	0
12	Common Plant	0	0	0
13	TOTAL GAS (Lines 1 through 12)	15,142,338	0	700,221

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Depreciation, Depletion and Amortization of Gas Plant (Accts 403, 403.1, 404.1, 404.2, 404.3, 405) (Except Amort of Acquisition Adjustments)**

1. Report the year to date amounts of depreciation expense, asset retirement cost depreciation, depletion and amortization, except amortization of acquisition adjustments for the accounts indicated and classified according to the plant functional groups described.

Line No.	Amortization of Other Gas Plant (Account 405) (e)	Total (b) to (e)				
1	0	421,186				
2	0	0				
3	0	0				
4	0	0				
5	0	0				
6	0	0				
7	0	0				
8	0	0				
9	0	15,057,940				
10	0	0				
11	0	363,433				
12	0	0				
13	0	15,842,559				

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Gas Account - Natural Gas**

1. The purpose of this schedule is to account for the quantity of natural gas received and delivered by the respondent.
2. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.
3. Enter in column (c) the year to date Dth as reported in the schedules indicated for the items of receipts and deliveries.
4. Enter in column (d) the respective quarter's Dth as reported in the schedules indicated for the items of receipts and deliveries.
5. Indicate in a footnote the quantities of bundled sales and transportation gas and specify the line on which such quantities are listed.
6. If the respondent operates two or more systems which are not interconnected, submit separate pages for this purpose.
7. Indicate by footnote the quantities of gas not subject to Commission regulation which did not incur FERC regulatory costs by showing (1) the local distribution volumes another jurisdictional pipeline delivered to the local distribution company portion of the reporting pipeline (2) the quantities that the reporting pipeline transported or sold through its local distribution facilities or intrastate facilities and which the reporting pipeline received through gathering facilities or intrastate facilities, but not through any of the interstate portion of the reporting pipeline, and (3) the gathering line quantities that were not destined for interstate market or that were not transported through any interstate portion of the reporting pipeline.
8. Indicate in a footnote the specific gas purchase expense account(s) and related to which the aggregate volumes reported on line No. 3 relate.
9. Indicate in a footnote (1) the system supply quantities of gas that are stored by the reporting pipeline, during the reporting year and also reported as sales, transportation and compression volumes by the reporting pipeline during the same reporting year, (2) the system supply quantities of gas that are stored by the reporting pipeline during the reporting year which the reporting pipeline intends to sell or transport in a future reporting year, and (3) contract storage quantities.
10. Also indicate the volumes of pipeline production field sales that are included in both the company's total sales figure and the company's total transportation figure. Add additional information as necessary to the footnotes.

Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only
<b>01 Name of System: Kern River Gas Transmission Mainline and Common Facilities</b>				
2	<b>GAS RECEIVED</b>			
3	Gas Purchases (Accounts 800-805)			
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	200,144,214	200,144,214
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)			
9	Exchanged Gas Received from Others (Account 806)	328	( 468,251)	( 468,251)
10	Gas Received as Imbalances (Account 806)	328	50,865	50,865
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)			
13	Gas Received from Shippers as Compressor Station Fuel		3,437,401	3,437,401
14	Gas Received from Shippers as Lost and Unaccounted for		415,021	415,021
15	Other Receipts (Specify) (footnote details)			
16	<b>Total Receipts (Total of lines 3 thru 15)</b>		<b>203,579,250</b>	<b>203,579,250</b>
17	<b>GAS DELIVERED</b>			
18	Gas Sales (Accounts 480-484)			
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
20	Deliveries of Gas Transported for Others (Account 489.2)	305	200,144,214	200,144,214
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307		
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchange Gas Delivered to Others (Account 806)	328	( 136,334)	( 136,334)
25	Gas Delivered as Imbalances (Account 806)	328	6,288	6,288
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)			
28	Gas Used for Compressor Station Fuel	509	3,308,134	3,308,134
29	Other Deliveries and Gas Used for Other Operations		( 152,168)	( 152,168)
30	<b>Total Deliveries (Total of lines 18 thru 29)</b>		<b>203,170,134</b>	<b>203,170,134</b>
31	<b>GAS LOSSES AND GAS UNACCOUNTED FOR</b>			
32	Gas Losses and Gas Unaccounted For		409,116	409,116
33	<b>TOTALS</b>			
34	<b>Total Deliveries, Gas Losses &amp; Unaccounted For (Total of lines 30 and 32)</b>		<b>203,579,250</b>	<b>203,579,250</b>

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Gas Account - Natural Gas (continued)**

Line No.	Item (a)	Ref. Page No. of (FERC Form Nos. 2/2-A) (b)	Total Amount of Dth Year to Date (c)	Current Three Months Ended Amount of Dth Quarterly Only
01 Name of System: Kern River High Desert Lateral				
2	GAS RECEIVED			
3	Gas Purchases (Accounts 800-805)			
4	Gas of Others Received for Gathering (Account 489.1)	303		
5	Gas of Others Received for Transmission (Account 489.2)	305	6,910,430	6,910,430
6	Gas of Others Received for Distribution (Account 489.3)	301		
7	Gas of Others Received for Contract Storage (Account 489.4)	307		
8	Gas of Others Received for Production/Extraction/Processing (Account 490 and 491)			
9	Exchanged Gas Received from Others (Account 806)	328	42,570	42,570
10	Gas Received as Imbalances (Account 806)	328		
11	Receipts of Respondent's Gas Transported by Others (Account 858)	332		
12	Other Gas Withdrawn from Storage (Explain)			
13	Gas Received from Shippers as Compressor Station Fuel			
14	Gas Received from Shippers as Lost and Unaccounted for		9,106	9,106
15	Other Receipts (Specify) (footnote details)			
16	Total Receipts (Total of lines 3 thru 15)		6,962,106	6,962,106
17	GAS DELIVERED			
18	Gas Sales (Accounts 480-484)			
19	Deliveries of Gas Gathered for Others (Account 489.1)	303		
20	Deliveries of Gas Transported for Others (Account 489.2)	305	6,910,430	6,910,430
21	Deliveries of Gas Distributed for Others (Account 489.3)	301		
22	Deliveries of Contract Storage Gas (Account 489.4)	307		
23	Gas of Others Delivered for Production/Extraction/Processing (Account 490 and 491)			
24	Exchange Gas Delivered to Others (Account 806)	328	37,976	37,976
25	Gas Delivered as Imbalances (Account 806)	328		
26	Deliveries of Gas to Others for Transportation (Account 858)	332		
27	Other Gas Delivered to Storage (Explain)			
28	Gas Used for Compressor Station Fuel	509		
29	Other Deliveries and Gas Used for Other Operations		( 1,627)	( 1,627)
30	Total Deliveries (Total of lines 18 thru 29)		6,946,779	6,946,779
31	GAS LOSSES AND GAS UNACCOUNTED FOR			
32	Gas Losses and Gas Unaccounted For		15,327	15,327
33	TOTALS			
34	Total Deliveries, Gas Losses & Unaccounted For (Total of lines 30 and 32)		6,962,106	6,962,106

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Shipper Supplied Gas for the Current Quarter**

- Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
- On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
- On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
- Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
- Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
- On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
- On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (c) for the dispositions of gas listed in column (a).
- On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
- On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
- Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	594,734	198,526	930,352	1,723,612
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	594,734	198,526	930,352	1,723,612
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	456,304	142,883	690,215	1,289,402
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	456,304	142,883	690,215	1,289,402
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				0
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>				
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	36,186	22,371	75,708	134,265
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	36,186	22,371	75,708	134,265

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
1										
2										
3										
4	1,962,622	655,136	3,070,162	5,687,920						
5										
6										
7	1,962,622	655,136	3,070,162	5,687,920						
8										
9										
10										
11	1,505,803	471,514	2,277,710	4,255,027					854	810
12										
13										
14	1,505,803	471,514	2,277,710	4,255,027						
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26	119,414	73,824	249,836	443,074						
27										
28										
29										
30	119,414	73,824	249,836	443,074						

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Item (a)	Month 1 Discounted rate Dth (b)	Month 1 Negotiated Rate Dth (c)	Month 1 Recourse Rate Dth (d)	Month 1 Total Dth (e)
	<b>NET EXCESS OR (DEFICIENCY)</b>				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	102,244	33,272	164,429	299,945
35	Distribution				
36	Storage				
37	<b>Total Net Excess Or (Deficiency)</b>	102,244	33,272	164,429	299,945
	<b>DISPOSITION OF EXCESS GAS:</b>				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44	Line Pack	102,244	33,272	164,429	299,945
45					
46					
47					
48					
49					
50					
51	<b>Total Disposition Of Excess Gas</b>	102,244	33,272	164,429	299,945
	<b>GAS ACQUIRED TO MEET DEFICIENCY:</b>				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	<b>Total Gas Acquired To Meet Deficiency</b>				
<b>SEPARATION OF FORWARDHAUL AND BACKHAUL THROUGHPUT</b>					
66	Forwardhaul Volume in Dths for the Quarter	198,208,372			
67	Backhaul Volume in Dths for the Quarter	8,897,137			
68	<b>TOTAL (Lines 66 and 67)</b>	207,105,509			



Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 1 Account(s) Debited (n)	Month 1 Account(s) Credited (o)
	Month 1 Discounted Rate Amount (f)	Month 1 Negotiated Rate Amount (g)	Month 1 Recourse rate Amount (h)	Month 1 Total Amount (i)	Month 1 Waived Dth (j)	Month 1 Discounted Dth (k)	Month 1 Negotiated Dth (l)	Month 1 Total Dth (m)		
31										
32										
33										
34	337,405	109,798	542,616	989,819						
35										
36										
37	337,405	109,798	542,616	989,819						
38										
39										
40										
41										
42										
43										
44	337,405	109,798	542,616	989,819						
45										
46										
47										
48										
49										
50										
51	337,405	109,798	542,616	989,819						
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Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Shipper Supplied Gas for the Current Quarter**

- Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
- On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
- On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
- Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
- Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
- On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
- On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
- On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
- On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
- Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	324,864	135,325	628,373	1,088,562
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	<b>324,864</b>	<b>135,325</b>	<b>628,373</b>	<b>1,088,562</b>
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	295,426	115,318	552,140	962,884
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	<b>295,426</b>	<b>115,318</b>	<b>552,140</b>	<b>962,884</b>
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>				
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	17,117	12,262	44,715	74,094
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	<b>17,117</b>	<b>12,262</b>	<b>44,715</b>	<b>74,094</b>

**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
1										
2										
3										
4	899,873	374,850	1,740,593	3,015,316						
5										
6										
7	899,873	374,850	1,740,593	3,015,316						
8										
9										
10										
11	818,330	319,431	1,529,428	2,667,189					854	810
12										
13										
14	818,330	319,431	1,529,428	2,667,189						
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26	47,414	33,966	123,861	205,241						
27										
28										
29										
30	47,414	33,966	123,861	205,241						

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Item (a)	Month 2 Discounted rate Dth (p)	Month 2 Negotiated Rate Dth (q)	Month 2 Recourse Rate Dth (r)	Month 2 Total Dth (s)
	<b>NET EXCESS OR (DEFICIENCY)</b>				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	12,321	7,745	31,518	51,584
35	Distribution				
36	Storage				
37	<b>Total Net Excess Or (Deficiency)</b>	12,321	7,745	31,518	51,584
38	<b>DISPOSITION OF EXCESS GAS:</b>				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44	Line Pack	12,321	7,745	31,518	51,584
45					
46					
47					
48					
49					
50					
51	<b>Total Disposition Of Excess Gas</b>	12,321	7,745	31,518	51,584
52	<b>GAS ACQUIRED TO MEET DEFICIENCY:</b>				
53	System gas				
54	Purchased gas				
55	Other (list)				
56					
57					
58					
59					
60					
61					
62					
63					
64					
65	<b>Total Gas Acquired To Meet Deficiency</b>				

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 2 Account(s) Debited (bb)	Month 2 Account(s) Credited (cc)
	Month 2 Discounted Rate Amount (t)	Month 2 Negotiated Rate Amount (u)	Month 2 Recourse rate Amount (v)	Month 2 Total Amount (w)	Month 2 Waived Dth (x)	Month 2 Discounted Dth (y)	Month 2 Negotiated Dth (z)	Month 2 Total Dth (aa)		
31										
32										
33										
34	34,129	21,453	87,304	142,886						
35										
36										
37	34,129	21,453	87,304	142,886						
38										
39										
40										
41										
42										
43										
44	34,129	21,453	87,304	142,886						
45										
46										
47										
48										
49										
50										
51	34,129	21,453	87,304	142,886						
52										
53										
54										
55										
56										
57										
58										
59										
60										
61										
62										
63										
64										
65										

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Shipper Supplied Gas for the Current Quarter**

1. Report monthly (1) shipper supplied gas for the current quarter and gas consumed in pipeline operations, (2) the disposition of any excess, the accounting recognition given to such disposition and the specific account(s) charged or credited, and (3) the source of gas used to meet any deficiency, the accounting recognition given to the gas used to meet the deficiency, including the accounting basis of the gas and the specific account(s) charged or credited.
2. On lines 7, 14, 22 and 30 report only the dekatherms of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dekatherms must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 24-29. The dekatherms must be reported in column (d) unless the company has discounted or negotiated rates which should be reported in columns (b) and (c).
3. On lines 7, 14, 22 and 30 report only the dollar amounts of gas provided by shippers under tariff terms and conditions for gathering, production/ extraction/processing, transmission, distribution and storage service and the use of that gas for compressor fuel, other operational purposes and lost and unaccounted for. The dollar amounts must be broken out by functional categories on Lines 2-6, 9-13, 16-21 and 23-29. The dollar amounts must be reported in column (h) unless the company has discounted or negotiated rates which should be reported in columns (f) and (g). The accounting should disclose the account(s) debited and credited in columns (m) and (n).
4. Indicate in a footnote the basis for valuing the gas reported in Columns (f), (g) and (h).
5. Report in columns (j), (k) and (l) the amount of fuel waived, discounted or reduced as part of a negotiated rate agreement.
6. On lines 32-37 report the dekatherms and dollar value of the excess or deficiency in shipper supplied gas broken out by functional category and whether recourse rate, discounted or negotiated rate.
7. On lines 39 through 51 report the dekatherms, the dollar amount and the account(s) credited in Column (o) for the dispositions of gas listed in column (a).
8. On lines 53 through 65 report the dekatherms, the dollar amount and the account(s) debited in Column (n) for the sources of gas reported in column (a).
9. On lines 66 and 67, report forwardhaul and backhaul volume in Dths of throughput.
10. Where appropriate, provide a full explanation of the allocation process used in reported numbers in a footnote.

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
1	<b>SHIPPER SUPPLIED GAS (LINES 13 AND 14 , PAGE 520)</b>				
2	Gathering				
3	Production/Extraction/Processing				
4	Transmission	360,704	119,460	569,190	1,049,354
5	Distribution				
6	Storage				
7	<b>Total Shipper Supplied Gas</b>	360,704	119,460	569,190	1,049,354
8	<b>LESS GAS USED FOR COMPRESSOR STATION FUEL (LINE 28, PAGE 520)</b>				
9	Gathering				
10	Production/Extraction/Processing				
11	Transmission	372,084	113,949	569,815	1,055,848
12	Distribution				
13	Storage				
14	<b>Total gas used in compressors</b>	372,084	113,949	569,815	1,055,848
15	<b>LESS GAS USED FOR OTHER DELIVERIES AND GAS USED FOR OTHER OPERATIONS (LINE 29, PAGE 520) (Footnote)</b>				
16	Gathering				
17	Production/Extraction/Processing				
18	Transmission				
19	Distribution				
20	Storage				
21	Other Deliveries (specify) (footnote details)				
22	<b>Total Gas Used For Other Deliveries And Gas Used For Other Operations</b>				
23	<b>LESS GAS LOST AND UNACCOUNTED FOR (LINE 32, PAGE 520)</b>				
24	Gathering				
25	Production/Extraction/Processing				
26	Transmission	57,679	36,005	122,400	216,084
27	Distribution				
28	Storage				
29	Other Losses (specify) (footnote details)				
30	<b>Total Gas Lost And Unaccounted For</b>	57,679	36,005	122,400	216,084

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
1										
2										
3										
4	1,096,540	363,158	1,730,338	3,190,036						
5										
6										
7	1,096,540	363,158	1,730,338	3,190,036						
8										
9										
10										
11	1,131,135	346,405	1,732,238	3,209,778					854	810
12										
13										
14	1,131,135	346,405	1,732,238	3,209,778						
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26	175,344	109,455	372,096	656,895						
27										
28										
29										
30	175,344	109,455	372,096	656,895						

Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Item (a)	Month 3 Discounted rate Dth (dd)	Month 3 Negotiated Rate Dth (ee)	Month 3 Recourse Rate Dth (ff)	Month 3 Total Dth (gg)
	<b>NET EXCESS OR (DEFICIENCY)</b>				
31	Other Losses				
32	Gathering				
33	Production/Extraction				
34	Transmission	( 69,059)	( 30,494)	( 123,025)	( 222,578)
35	Distribution				
36	Storage				
37	<b>Total Net Excess Or (Deficiency)</b>	( 69,059)	( 30,494)	( 123,025)	( 222,578)
	<b>DISPOSITION OF EXCESS GAS:</b>				
39	Gas sold to others				
40	Gas used to meet imbalances				
41	Gas added to system gas				
42	Gas returned to shippers				
43	Other (list)				
44					
45					
46					
47					
48					
49					
50					
51	<b>Total Disposition Of Excess Gas</b>				
	<b>GAS ACQUIRED TO MEET DEFICIENCY:</b>				
53	System gas				
54	Purchased gas				
55	Other (list)				
56	Line Pack	( 69,059)	( 30,494)	( 123,025)	( 222,578)
57					
58					
59					
60					
61					
62					
63					
64					
65	<b>Total Gas Acquired To Meet Deficiency</b>	( 69,059)	( 30,494)	( 123,025)	( 222,578)



Name of Respondent Kern River Gas Transmission Company	This Report Is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report End of 2021/Q1
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**Shipper Supplied Gas for the Current Quarter (continued)**

Line No.	Amount Collected (Dollars)				Volume (in Dth) Not Collected				Month 3 Account(s) Debited (pp)	Month 3 Account(s) Credited (qq)
	Month 3 Discounted Rate Amount (hh)	Month 3 Negotiated Rate Amount (ii)	Month 3 Recourse rate Amount (jj)	Month 3 Total Amount (kk)	Month 3 Waived Dth (ll)	Month 3 Discounted Dth (mm)	Month 3 Negotiated Dth (nn)	Month 3 Total Dth (oo)		
31										
32										
33										
34	( 209,939)	( 92,702)	( 373,996)	( 676,637)						
35										
36										
37	( 209,939)	( 92,702)	( 373,996)	( 676,637)						
38										
39										
40										
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52										
53										
54										
55										
56	( 209,939)	( 92,702)	( 373,996)	( 676,637)						
57										
58										
59										
60										
61										
62										
63										
64										
65	( 209,939)	( 92,702)	( 373,996)	( 676,637)						

Name of Respondent Kern River Gas Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2021/Q1
FOOTNOTE DATA			

**Schedule Page: 110 Line No.: 33 Column: c**

Description	As of March 31, 2021	As of December 31, 2020
Other Special Deposits - Cash and Cash Equivalents - Funds Held for Retainage	\$ 137,088	\$ 137,419
Other Special Deposits - Restricted Cash - Customer Deposits	192,424	192,411
Other Special Deposits - Cash and Cash Equivalents - Funds Held for Long Term Incentive Plan	377,009	139,196
Total	\$ <u>706,521</u>	\$ <u>469,026</u>

Name of Respondent Kern River Gas Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2021/Q1
FOOTNOTE DATA			

**Schedule Page: 117 Line No.: 5 Column: g**  
The \$923,862 pertains to natural gas commodity swaps.

**Schedule Page: 117 Line No.: 10 Column: g**  
The \$(958,113) pertains to natural gas commodity swaps.

Name of Respondent	This Report is:	Date of Report (Mo, Da, Yr)	Year/Period of Report
Kern River Gas Transmission Company	(1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	05/28/2021	2021/Q1
FOOTNOTE DATA			

**Schedule Page: 118 Line No.: 12 Column: c**

Dividends on Common Stock

January 25, 2021	\$	18,000,000
February 24, 2021		17,000,000
March 25, 2021		4,000,000
	\$	<u>39,000,000</u>

Name of Respondent Kern River Gas Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2021/Q1
FOOTNOTE DATA			

**Schedule Page: 120 Line No.: 5 Column: b**

<u>Description</u>	<u>Current</u>	<u>Prior</u>
Amortization of regulatory assets and liabilities	\$ (8,181,124)	\$ (7,898,025)
Total	\$ (8,181,124)	\$ (7,898,025)

**Schedule Page: 120 Line No.: 16 Column: b**

<u>Description</u>	<u>Current</u>	<u>Prior</u>
VEBA contributions	(114,596)	(114,596)
Other	322,419	1,471,453
Total	\$ 207,823	\$ 1,356,857

**Schedule Page: 120 Line No.: 27 Column: b**

<u>Description</u>	<u>Current</u>	<u>Prior</u>
Net increase(decrease) in payables and accrued expenses	\$ 4,754,727	\$ (944,713)
Salvage Proceeds, net of removal costs	7,688	(121,011)
Total	\$ 4,762,415	\$ (1,065,724)

Name of Respondent Kern River Gas Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2021/Q1
FOOTNOTE DATA			

**Schedule Page: 232 Line No.: 1 Column: a**

Line No.	Description	Regulatory Citation	Amortization Period
1	Levelized depreciation: Apex Expansion certificate	CP10-14	(1)
3	Income taxes related to equity AFUDC	RP04-274	(1)
5	Deferred FERC annual charge	18 CFR SEC 154.402	Over 12 months ending September
7	State tax rate change - apportionment	18 CFR SEC 154.305	Straight-line over 386 months
9	Depreciation on incremental Plant Additions	RP04-274	Not applicable

(1) Based on levelized depreciation rates in effect

Name of Respondent Kern River Gas Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2021/Q1
FOOTNOTE DATA			

**Schedule Page: 278 Line No.: 1 Column: a**

Line No.	Description	Regulatory Citation	Amortization Period
1	Employee benefits	A107-1-000, RP99-274	Not applicable
3	Levelized depreciation: Rollover Expansion certificates	CP89-2048, CP01-31, CP01-106	(1)
	2003/2010 Expansion certificates	CP01-422, CP08-429	(1)
	Big Horn Expansion certificate	CP03-159	(1)
	High Desert Expansion certificate	CP01-405	(1)
5	Daggett electrical surcharge	CP01-31	Not applicable
7	Excess deferred Income Taxes	Order 849	31 Years
(1) Based on levelized depreciation rates in effect			

**Schedule Page: 278 Line No.: 7 Column: c**

Accounts credited include accounts 190, 410.2, 411.1 and 411.2.

Name of Respondent Kern River Gas Transmission Company	This Report is: (1) <input checked="" type="checkbox"/> An Original (2) <input type="checkbox"/> A Resubmission	Date of Report (Mo, Da, Yr) 05/28/2021	Year/Period of Report 2021/Q1
FOOTNOTE DATA			

**Schedule Page: 520 Line No.: 5 Column: c**

Line 5 page 520	200,144,214
Line 10 page 520	50,865
Line 5 page 520a	6,910,430
Line 11, column C on page 309	207,105,509

**Schedule Page: 520 Line No.: 9 Column: c**

Exchanged gas received from others represents operational balancing agreement imbalances which are the difference between actual receipts and scheduled receipts.

**Schedule Page: 520.1 Line No.: 9 Column: c**

Exchanged gas received from others represents operational balancing agreement imbalances which are the difference between actual receipts and scheduled receipts.

**Schedule Page: 520 Line No.: 10 Column: c**

Gas received as imbalances represents transportation service agreement imbalances which are the difference between scheduled deliveries and net scheduled receipts.

**Schedule Page: 520 Line No.: 24 Column: c**

Exchange gas delivered to others represents operational balancing agreement imbalances which are the difference between actual deliveries and scheduled deliveries.

**Schedule Page: 520.1 Line No.: 24 Column: c**

Exchange gas delivered to others represents operational balancing agreement imbalances which are the difference between actual deliveries and scheduled deliveries.

**Schedule Page: 520 Line No.: 25 Column: c**

Gas delivered as imbalances represents transportation service agreement imbalances which are the difference between actual deliveries and scheduled deliveries.

**Schedule Page: 520 Line No.: 29 Column: c**

Line pack activity

**Schedule Page: 520.1 Line No.: 29 Column: c**

Line pack activity



**Schedule Page: 521 Line No.: 4 Column: n**

The Respondent accounts for gas used in compressors by debiting Account 854 and crediting Account 810. The amount is calculated by multiplying the Dth quantity by the Kern River Wyoming index rate published in Platts Gas Daily Price Guide at the first of every month. The Respondent does not account for shipper supplied gas, gas lost and unaccounted for, disposition of excess gas and gas acquired to meet deficiency on its general ledger. The Respondent tracks its fuel and lost and unaccounted for gas outside of its general ledger and adjusts its fuel and loss rates monthly. The Respondent files an annual report with FERC as required by its Gas Tariff that supports the fuel and lost and unaccounted for gas factors used in the previous calendar year.

**Schedule Page: 521 Line No.: 4 Column: o**

The Respondent accounts for gas used in compressors by debiting Account 854 and crediting Account 810. The amount is calculated by multiplying the Dth quantity by the Kern River Wyoming index rate published in Platts Gas Daily Price Guide at the first of every month. The Respondent does not account for shipper supplied gas, gas lost and unaccounted for, disposition of excess gas and gas acquired to meet deficiency on its general ledger. The Respondent tracks its fuel and lost and unaccounted for gas outside of its general ledger and adjusts its fuel and loss rates monthly. The Respondent files an annual report with FERC as required by its Gas Tariff that supports the fuel and lost and unaccounted for gas factors used in the previous calendar year.

**Schedule Page: 521 Line No.: 11 Column: e**

Monthly quantities of gas used for compressor station fuel are determined for each type of transportation service agreement by multiplying the total gas used each day by the ratio of the shipper supplied gas by type of agreement divided by the total shipper supplied gas each day.

**Schedule Page: 521 Line No.: 18 Column: e**

Line pack activity is not shipper supplied gas and therefore is excluded from page 521.

**Schedule Page: 521 Line No.: 26 Column: e**

Monthly quantities of lost and unaccounted for gas are determined for each type of transportation service agreement by multiplying the total lost and unaccounted for gas each day by the ratio of the total scheduled receipts by type of agreement divided by the total scheduled receipts each day.

Line 32, column D, page 520	409,116
Line 32, column D, page 520a	15,327
First quarter Gas Losses and Gas Unaccounted For, page 520	424,443
January: line 26, column E	134,265
February: line 26, column S	74,094
March: line 26, column GG	216,084
First quarter Gas Lost and Unaccounted For, page 521	424,443