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December 3, 2018

Chairman Thad LeVar
Utah Public Service Commission
Heber M. Wells Building, 4th Floor
P. O. Box 146751
Salt Lake City, UT 84114-6751

Dear Chairman:

Dominion Energy Utah is providing the annual 2018 June Results of Operations as called for in the Commission's Order in Docket No. 93-057-01 and as agreed to with the DPU. This Results of Operations is in the same format and uses the same model as previous Results of Operations submitted to the Commission, Division and Committee in the 02-057-02, 07-057-13, 09-057-16, and 13-057-05 cases. It shows both unadjusted and adjusted results on a system average and a Utah average jurisdictional basis.

The analysis shows the unadjusted results, as measured by return on equity, for Utah in June 2018 was 9.60%, compared to 8.39% in June 2017. Fully adjusted results, as measured by return on equity, for Utah show June 2018 to be 8.53% compared to the 8.26% reported for June 2017. The fully adjusted scenario includes the normalization and annualization adjustments that are consistent with previous Results of Operations and General Rate Cases, as well as other appropriate adjustments such as those necessary to correct accounting entries or remove one time non-recurring events. Detailed descriptions of each adjustment are included in the attached book.

Dominion Energy Utah will continue to provide annual Results of Operations on an ongoing basis. If you or your staff have additional questions concerning these Results of Operations, please call me at 801-324-5929.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kelly B. Mendenhall".

Kelly B Mendenhall
Director Pricing and Regulation

cc: Division of Public Utilities
Office of Consumer Services

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EXECUTIVE SUMMARY

This Results of Operations Report provides information on Dominion Energy Utah's (Dominion Energy, DEU, or Company) return on an unadjusted Utah jurisdictional basis for the 12 months ending June 30, 2018 using average rate base, actual customers, and actual revenues. Some adjustments are required to correctly report the accounting data on an average basis for the Utah jurisdiction. These adjustments include the calculation of average rate base, the Wexpro plant adjustment, and the removal of storage gas from rate base, calculation of imputed taxes, and accounting adjustments. On an unadjusted Utah jurisdictional basis, Dominion Energy's return on equity was 9.60%.

Also, included in the report is an adjusted return for the 12 months June 30, 2018 which is based on actual booked revenues, adjustments ordered or agreed to in previous rate cases, and other appropriate adjustments such as those necessary to correct accounting entries or remove one time non-recurring events. Even though some of the adjustments included here were ordered or agreed to in previous cases, Dominion Energy reserves the right to oppose these adjustments in future cases. On a fully-adjusted Utah jurisdiction basis, Dominion Energy's return on equity was 8.53%.

(A)	(B)	(C)	(D)	(E)	(F)
Description	Historical	Adjustments	Imputed	Adjusted	Utah
Description	12 Months	Total	Tax	System	Jurisdiction
	Jun-18		Adjustment	Total	DNG Related
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	389,001,802	(22,799,991)	0	366,201,811	353,253,289
4 System Supplier Non-Gas Revenue	107,837,524	0	0	107,837,524	
5 System Commodity Revenue	436,182,782	0	0	436,182,782	
6 Pass-Through Related Other Revenue	21,684,042	0	0	21,684,042	
7 General Related Other Revenue	5,248,298	0	0	5,248,298	4,877,781
8 Total Utility Operating Revenue	959,954,448	(22,799,991)	0	937,154,457	358,131,069
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah	546,265,347	0	0	546,265,347	
12 Wyoming	19,439,001	0	0	19,439,001	
13 Total	565,704,348	0	0	565,704,348	0
14 O&M Expenses					
15 Production	(911,931)	0	0	(911,931)	(879,961)
16 Distribution	55,215,182	0	0	55,215,182	52,451,108
17 Customer Accounts	17,171,930	0	0	17,171,930	15,447,042
18 Customer Service & Information	25,800,852	(22,799,991)	0	3,000,861	2,913,828
19 Administrative & General	47,558,669	15,755,762	0	63,314,431	61,657,098
20 Total O&M Expense	144,834,702	(7,044,229)	0	137,790,473	131,589,115
21 Other Operating Expenses					
22 Depreciation, Depletion, Amortization	70,188,146	0	0	70,188,146	67,980,428.02
23 Taxes Other Than Income Taxes	23,966,945	0	0	23,966,945	22,942,378
24 Income Taxes	30,579,458	(4,950,802)	6,904,809	32,533,465	31,682,630
25 Total Other Operating Expenses	124,734,549	(4,950,802)	6,904,809	126,688,555	122,605,436
26 Total Utility Operating Expenses	835,273,599	(11,995,031)	6,904,809	830,183,376	254,194,551
27 NET OPERATING INCOME	124,680,849	(10,804,960)	(6,904,809)	106,971,080	103,936,518
28 RATE BASE SUMMARY					
29 Net Utility Plant					
30 101 Gas Plant In Service	2,933,164,471	(74,779,214)	0	2,858,385,257	2,761,272,061
31 105 Gas Plant Held For Future Use	0	4,407	0	4,407	4,407
32 106 Completed Construction Not Classified	11,271,649	1,886,721	0	13,158,371	11,845,802
33 108 Accumulated Depreciation	(763,433,226)	26,210,479	0	(737,222,747)	(706,260,544)
34 111 Accumulated Amort & Depletion	(6,225,790)	395,041	0	(5,830,750)	(5,617,894)
35 254 Other Regulatory Liabilities ARC & EDIT	(438,296,904)	112,490,180	0	(325,806,723)	(315,248,768)
36 Total Net Utility Plant	1,736,480,200	66,207,614	0	1,802,687,815	1,745,995,064
37 Other Rate Base Accounts					
38 154 Materials & Supplies	23,305,130	3,714,171	0	27,019,301	26,137,514
39 164-1 Gas Stored Underground	28,192,823	(28,192,823)	0	0	0
40 165 Prepayments	2,982,486	476,289	0	3,458,776	3,345,897
41 190008 Accum Deferred Income Tax Federal	32,213,824	(12,807,590)	0	19,406,234	18,776,423
42 190009 Accum Deferred Income Tax State	7,600,758	(3,042,943)	0	4,557,815	4,444,793
43 235-1 Customer Deposits	(5,440,095)	(817,078)	0	(6,257,173)	(6,004,743)
44 252 Contributions in Aid of Construction	(12,128,595)	(2,330,093)	0	(14,458,688)	(14,026,260)
45 253-1 Unclaimed Customer Deposits	(37,849)	6,642	0	(31,207)	(30,188)
46 255 Deferred Investment Tax Credits	(28,630)	(9,100)	0	(37,729)	(36,522)
47 282 Accum Deferred Income Taxes	(311,205,733)	(96,772,094)	0	(407,977,827)	(396,994,205)
48 Working Capital - Cash	2,137,186	(33,356)	19,201	2,123,031	2,039,880
49 Total Other Rate Base Accounts	(232,408,694)	(139,807,974)	19,201	(372,197,467)	(362,347,409)
50 TOTAL RATE BASE	1,504,071,506	(73,600,359)	19,201	1,430,490,348	1,383,647,655
51 RETURN ON RATE BASE	8.29%			7.48%	7.51%
52 RETURN ON EQUITY	11.09%			9.53%	9.60%

Utah - June 2018 Unadjusted Avg Results
12 Months Ended : Jun-2018
Capital Structure : ORDERED CAP STR 13-057-05

Imputed Tax Adjustment			
	A	B	
	System	Utah	
	Total	Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS			
Federal Income Tax Rate	28%	28%	t_f
State Income Tax Rate	4.75%	4.75%	t_s
Weight of Debt in Capital Structure	47.93%	47.93%	w_D
Cost of Debt	5.25%	5.25%	r_D
Net Lead Lag Days	1.015	1.015	NLD
Revenues	937,195,297	904,437,257	R
Gas Expenses	565,704,401	546,265,400	GAS
O&M Expenses	141,399,672	134,919,927	O&M
Depreciation	66,565,777	64,466,357	DEPR
Amortization	13,170	12,874	AMORT
Non-Income Taxes	23,966,945	23,090,738	NIT
Rate Base excluding CWC	1,428,367,317	1,381,607,775	RB*
Deferred Income Taxes	0	0	DIT
Deferred Income Taxes - Credit	0	0	DITCr
CWC = CWC* + (NLD/365)*IT	CWC is a function of IT, and		
IT = IT* - (t _s +t _f -(1-t _s))*r _D *w _D *CWC	IT is a function of CWC		
where IT = SIT + FIT + DIT + DITCr, and			
CWC* =	2,032,978	1,958,466	
IT* =	32,562,979	31,718,460	
Solution:			
CWC =	2,123,484	2,046,625	
SIT =	4,923,035	4,795,382	
FIT =	27,623,167	26,906,908	
IT =	32,546,202	31,702,290	
	<hr/>	<hr/>	
Historically Adjusted Income Taxes	25,628,657		
Tax Adjustment	6,917,545		
RATE BASE METHOD			
System Average Rate Base	1,430,500,420	1,383,657,385	
Adj System Return On Rate Base	7.48%	7.51%	
Allowed Return	106,999,131	103,979,671	
System Average Rate Base	1,430,500,420	1,383,657,385	
System Weighted Cost Of Debt	2.51%	2.51%	
Imputed Interest Cost	35,968,372	34,790,555	
Taxable Return	71,030,759	69,189,116	
Tax Factor (Tax Rate/(1-Tax Rate))	0.4581971	0.4581971	
Income Tax on Return	32,546,091	31,702,256	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	937,195,297	904,437,257	
Gas Purchase Expenses	565,704,401	546,265,400	
O&M Expenses	141,399,672	134,919,927	
Depreciation	66,565,777	64,466,357	
Amortization	13,170	12,874	
<u>Taxes Other Than Income</u>	23,966,945	23,090,738	
Net Utility Income Before Tax	139,545,333	135,681,961	
Rate Base	1,430,500,420	1,383,657,385	
<u>Proposed Weighted Cost of Debt</u>	2.51%	2.51%	
Imputed Interest	35,968,372	34,790,555	
State Taxable Income	103,576,961	100,891,406	
<u>State Income Tax Rate</u>	4.75301%	4.75301%	
State Income Tax	4,923,023	4,795,379	
Federal Taxable Income	98,653,938	96,096,028	
<u>Federal Income Tax Rate</u>	28.00000%	28.00000%	
Federal Income Tax	27,623,103	26,906,888	
Deferred Income Taxes	0	0	
<u>Deferred Income Taxes - Credit</u>	0	0	
Total Income Tax	32,546,126	31,702,266	

Dominion Energy
Utah - June 2018 Unadjusted Avg Results
12 Months Ended : Jun-2018

	1	2	3	4	5	6	
	Y	Y	Y	Y	Y	Y	
	AVG RB DEC 2017	Energy Efficiency Services Adjustment	Underground Storage	Wexpro	Transition Costs	Corp Overhead Adj	TOTAL ADJUSTMENTS
1 NET INCOME SUMMARY							
2 Utility Operating Revenue							
3 System Distribution Non-Gas Revenue	0	(22,799,991)	0	0	0	0	(22,799,991)
4 System Supplier Non-Gas Revenue	0	0	0	0	0	0	0
5 System Commodity Revenue	0	0	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0	0	0
8 Total Utility Operating Revenue	0	(22,799,991)	0	0	0	0	(22,799,991)
9 Utility Operating Expenses							
10 Gas Purchase Expenses							
11 Utah Gas Purchase Exp	0	0	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	0	0	0	0	0
14 Utah Gathering & CO2	0	0	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0	0	0
16 Total Gathering & CO2	0	0	0	0	0	0	0
17 O&M Expenses							
18 Production	0	0	0	0	0	0	0
19 Distribution	0	0	0	0	0	0	0
20 Customer Accounts	0	0	0	0	0	0	0
21 Customer Service & Information	0	(22,799,991)	0	0	0	0	(22,799,991)
22 Administrative & General	0	0	0	0	2,587,473	13,168,289	15,755,762
23 Total O&M Expense	0	(22,799,991)	0	0	2,587,473	13,168,289	(7,044,229)
24 Other Operating Expenses							
25 Depreciation, Depletion, Amortization	0	0	0	0	0	0	0
26 Taxes Other Than Income Taxes	0	0	0	0	0	0	0
27 Income Taxes	0	0	0	0	(813,040)	(4,137,762)	(4,950,802)
28 Total Other Operating Expenses	0	0	0	0	(813,040)	(4,137,762)	(4,950,802)
29 Total Utility Operating Expenses	0	(22,799,991)	0	0	1,774,433	9,030,527	(11,995,031)
30 NET OPERATING INCOME	0	0	0	0	(1,774,433)	(9,030,527)	(10,804,960)
31 RATE BASE SUMMARY							
32 Net Utility Plant							
33 101 Gas Plant In Service	(69,741,221)	0	0	(5,037,993)	0	0	(74,779,214)
34 105 Gas Plant Held For Future Use	4,407	0	0	0	0	0	4,407
35 106 Completed Construction Not Classified	1,886,721	0	0	0	0	0	1,886,721
36 108 Accumulated Depreciation	21,828,001	0	0	4,382,478	0	0	26,210,479
37 111 Accumulated Amort & Depletion	7,703	0	0	387,338	0	0	395,041
38 254 Other Regulatory Liabilities ARC	112,490,180	0	0	0	0	0	112,490,180
39 Total Net Utility Plant	66,475,791	0	0	(268,177)	0	0	66,207,614
40 Other Rate Base Accounts							
41 154 Materials & Supplies	3,714,171	0	0	0	0	0	3,714,171
42 164-1 Gas Stored Underground	0	0	(28,192,823)	0	0	0	(28,192,823)
43 165 Prepayments	476,289	0	0	0	0	0	476,289
44 190 Accum Deferred Income Taxes	(15,850,533)	0	0	0	0	0	(15,850,533)
45 235-1 Customer Deposits	(817,078)	0	0	0	0	0	(817,078)
46 252 Misc Customer Credits	(2,330,093)	0	0	0	0	0	(2,330,093)
47 253-1 Unclaimed Customer Deposits	6,642	0	0	0	0	0	6,642
48 255 Deferred Investment Tax Credits	(9,100)	0	0	0	0	0	(9,100)
49 282 Accum Deferred Income Taxes	(96,772,094)	0	0	0	0	0	(96,772,094)
50 Working Capital - Cash	0	(63,403)	0	0	4,934	25,112	(33,356)
50 Total Other Rate Base Accounts	(111,581,794)	(63,403)	(28,192,823)	0	4,934	25,112	(139,807,974)
51 TOTAL RATE BASE	(45,106,003)	(63,403)	(28,192,823)	(268,177)	4,934	25,112	(73,600,359)

12 Months Ended : Jun-2018

(A)	(B)	(C)	(D)	(E)	(F)
Description	Historical	Adjustments	Imputed	Adjusted	Utah
Description	12 Months	Total	Tax	System	Jurisdiction
Description	Jun-18	Total	Adjustment	Total	DNG Related
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	389,001,802	(32,621,941)	0	356,379,861	343,431,339
4 System Supplier Non-Gas Revenue	107,837,524	0	0	107,837,524	
5 System Commodity Revenue	436,182,782	0	0	436,182,782	
6 Pass-Through Related Other Revenue	21,684,042	0	0	21,684,042	
7 General Related Other Revenue	5,248,298	0	0	5,248,298	4,877,781
8 Total Utility Operating Revenue	959,954,448	(32,621,941)	0	927,332,507	348,309,120
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah	546,265,347	0	0	546,265,347	
12 Wyoming	19,439,001	0	0	19,439,001	
13 Total	565,704,348	0	0	565,704,348	0
14 O&M Expenses					
15 Production	(911,931)	0	0	(911,931)	(879,961)
16 Distribution	55,215,182	0	0	55,215,182	52,451,108
17 Customer Accounts	17,171,930	(1,035,330)	0	16,136,600	15,523,429
18 Customer Service & Information	25,800,852	(22,805,887)	0	2,994,965	2,908,124
19 Administrative & General	47,558,669	17,148,473	0	64,707,142	63,018,352
20 Total O&M Expense	144,834,702	(6,692,745)	0	138,141,957	133,021,052
21 Other Operating Expenses					
22 Depreciation, Depletion, Amortization	70,188,146	0	0	70,188,146	67,980,428.02
23 Taxes Other Than Income Taxes	23,966,945	0	0	23,966,945	22,942,378
24 Income Taxes	30,579,458	(8,147,515)	6,904,871	29,336,814	28,146,461
25 Total Other Operating Expenses	124,734,549	(8,147,515)	6,904,871	123,491,904	119,069,267
26 Total Utility Operating Expenses	835,273,599	(14,840,260)	6,904,871	827,338,210	252,090,319
27 NET OPERATING INCOME	124,680,849	(17,781,681)	(6,904,871)	99,994,297	96,218,801
28 RATE BASE SUMMARY					
29 Net Utility Plant					
30 101 Gas Plant In Service	2,933,164,471	(74,779,214)	0	2,858,385,257	2,761,272,061
31 105 Gas Plant Held For Future Use	0	4,407	0	4,407	4,407
32 106 Completed Construction Not Classified	11,271,649	1,886,721	0	13,158,371	11,845,802
33 108 Accumulated Depreciation	(763,433,226)	26,210,479	0	(737,222,747)	(706,260,544)
34 111 Accumulated Amort & Depletion	(6,225,790)	395,041	0	(5,830,750)	(5,617,894)
35 254 Other Regulatory Liabilities ARC & EDIT	(438,296,904)	112,490,180	0	(325,806,723)	(315,248,768)
36 Total Net Utility Plant	1,736,480,200	66,207,614	0	1,802,687,815	1,745,995,064
37 Other Rate Base Accounts					
38 154 Materials & Supplies	23,305,130	3,714,171	0	27,019,301	26,137,514
39 164-1 Gas Stored Underground	28,192,823	(28,192,823)	0	0	0
40 165 Prepayments	2,982,486	476,289	0	3,458,776	3,345,897
41 190008 Accum Deferred Income Tax Federal	32,213,824	(12,807,590)	0	19,406,234	18,776,423
42 190009 Accum Deferred Income Tax State	7,600,758	(3,042,943)	0	4,557,815	4,444,793
43 235-1 Customer Deposits	(5,440,095)	(817,078)	0	(6,257,173)	(6,004,743)
44 252 Contributions in Aid of Construction	(12,128,595)	(2,330,093)	0	(14,458,688)	(14,026,260)
45 253-1 Unclaimed Customer Deposits	(37,849)	6,642	0	(31,207)	(30,188)
46 255 Deferred Investment Tax Credits	(28,630)	(9,100)	0	(37,729)	(36,522)
47 282 Accum Deferred Income Taxes	(311,205,733)	(96,772,094)	0	(407,977,827)	(396,994,205)
48 Working Capital - Cash	2,137,186	(41,268)	19,201	2,115,119	2,031,043
49 Total Other Rate Base Accounts	(232,408,694)	(139,815,886)	19,201	(372,205,379)	(362,356,246)
50 TOTAL RATE BASE	1,504,071,506	(73,608,271)	19,201	1,430,482,436	1,383,638,818
51 RETURN ON RATE BASE		8.29%		6.99%	6.95%
52 RETURN ON EQUITY		11.09%		8.60%	8.53%

Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018
Capital Structure : ORDERED CAP STR 13-057-05

Imputed Tax Adjustment			
	A	B	
	System	Utah	
	Total	Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS			
Federal Income Tax Rate	28%	28%	t_f
State Income Tax Rate	4.75%	4.75%	t_s
Weight of Debt in Capital Structure	47.93%	47.93%	w_D
Cost of Debt	5.25%	5.25%	r_D
Net Lead Lag Days	1.015	1.015	NLD
Revenues	927,332,507	894,574,467	R
Gas Expenses	565,704,348	546,265,347	GAS
O&M Expenses	138,141,957	133,021,052	O&M
Depreciation	70,174,976	67,967,554	DEPR
Amortization	13,170	12,874	AMORT
Non-Income Taxes	23,966,945	22,942,378	NIT
Rate Base excluding CWC	1,428,367,317	1,381,607,775	RB*
Deferred Income Taxes	0	0	DIT
Deferred Income Taxes - Credit	0	0	DITCr
CWC = CWC* + (NLD/365)*IT	CWC is a function of IT, and		
IT = IT* - (t _s +t _f -(1-t _s))*r _D *w _D *CWC	IT is a function of CWC		
where IT = SIT + FIT + DIT + DITCr, and			
CWC* =	2,023,919	1,952,773	
IT* =	29,353,449	28,162,508	
Solution:			
CWC =	2,105,499	2,031,043	
SIT =	4,437,573	4,257,517	
FIT =	24,899,241	23,888,944	
IT =	29,336,814	28,146,461	
	<hr/>		
Historically Adjusted Income Taxes	22,431,943		
Tax Adjustment	6,904,871		
RATE BASE METHOD			
System Average Rate Base	1,430,482,436	1,383,638,818	
Adj System Return On Rate Base	6.99%	6.95%	
Allowed Return	99,994,297	96,218,801	
System Average Rate Base	1,430,482,436	1,383,638,818	
System Weighted Cost Of Debt	2.51%	2.51%	
Imputed Interest Cost	35,967,920	34,790,088	
Taxable Return	64,026,377	61,428,713	
Tax Factor (Tax Rate/(1-Tax Rate))	0.4581971	0.4581971	
Income Tax on Return	29,336,703	28,146,461	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	927,332,507	894,574,467	
Gas Purchase Expenses	565,704,348	546,265,347	
O&M Expenses	138,141,957	133,021,052	
Depreciation	70,174,976	67,967,554	
Amortization	13,170	12,874	
<u>Taxes Other Than Income</u>	23,966,945	22,942,378	
Net Utility Income Before Tax	129,331,111	124,365,262	
Rate Base	1,430,482,436	1,383,638,818	
<u>Proposed Weighted Cost of Debt</u>	2.51%	2.51%	
Imputed Interest	35,967,920	34,790,088	
State Taxable Income	93,363,192	89,575,173	
<u>State Income Tax Rate</u>	4.75301%	4.75301%	
State Income Tax	4,437,562	4,257,517	
Federal Taxable Income	88,925,630	85,317,656	
<u>Federal Income Tax Rate</u>	28.00000%	28.00000%	
Federal Income Tax	24,899,176	23,888,944	
Deferred Income Taxes	0	0	
<u>Deferred Income Taxes - Credit</u>	0	0	
Total Income Tax	29,336,738	28,146,461	

Dominion Energy
Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018

	1	2	3	4	5	6	7	8	9	10	11	12	14	
	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
	AVG RB DEC 2017	Energy Efficiency Services Adjustment	Underground Storage	Wexpro	Transition Costs	Corp Overhead Adj	Bad Debt	Incentives	Sporting Events	Advertising	Don & Membership	Reserve accrual	Tax Surcredit 2	TOTAL ADJUSTMENTS
1 NET INCOME SUMMARY														
2 Utility Operating Revenue														
3 System Distribution Non-Gas Revenue	0	(22,799,991)	0	0	0	0	0	0	0	0	0	0	(9,821,950)	(32,621,941)
4 System Supplier Non-Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 System Commodity Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8 Total Utility Operating Revenue	0	(22,799,991)	0	0	0	0	0	0	0	0	0	0	(9,821,950)	(32,621,941)
9 Utility Operating Expenses														
10 Gas Purchase Expenses														
11 Utah Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Utah Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Total Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17 O&M Expenses														
18 Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Customer Accounts	0	0	0	0	0	0	(1,035,330)	0	0	0	0	0	0	(1,035,330)
21 Customer Service & Information	0	(22,799,991)	0	0	0	0	0	0	0	(5,896)	0	0	0	(22,805,887)
22 Administrative & General	0	0	0	0	2,587,473	13,168,289	0	(1,085,730)	0	0	(186,416)	(4,667)	0	17,148,473
23 Total O&M Expense	0	(22,799,991)	0	0	2,587,473	13,168,289	(1,035,330)	(1,085,730)	0	(5,896)	(186,416)	(4,667)	0	(6,692,745)
24 Other Operating Expenses														
25 Depreciation, Depletion, Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 Taxes Other Than Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 Income Taxes	0	0	0	0	(813,040)	(4,137,762)	325,323	341,160	0	1,853	58,576	1,466	(3,086,269)	(8,147,515)
28 Total Other Operating Expenses	0	0	0	0	(813,040)	(4,137,762)	325,323	341,160	0	1,853	58,576	1,466	(3,086,269)	(8,147,515)
29 Total Utility Operating Expenses	0	(22,799,991)	0	0	1,774,433	9,030,527	(710,007)	(744,570)	0	(4,044)	(127,840)	(3,201)	(3,086,269)	(14,840,260)
30 NET OPERATING INCOME	0	0	0	0	(1,774,433)	(9,030,527)	710,007	744,570	0	4,044	127,840	3,201	(6,735,680)	(17,781,681)
31 RATE BASE SUMMARY														
32 Net Utility Plant														
33 101 Gas Plant In Service	(69,741,221)	0	0	(5,037,993)	0	0	0	0	0	0	0	0	0	(74,779,214)
34 105 Gas Plant Held For Future Use	4,407	0	0	0	0	0	0	0	0	0	0	0	0	4,407
35 106 Completed Construction Not Classified	1,886,721	0	0	0	0	0	0	0	0	0	0	0	0	1,886,721
36 108 Accumulated Depreciation	21,828,001	0	0	4,382,478	0	0	0	0	0	0	0	0	0	26,210,479
37 111 Accumulated Amort & Depletion	7,703	0	0	387,338	0	0	0	0	0	0	0	0	0	395,041
38 254 Other Regulatory Liabilities ARC	112,490,180	0	0	0	0	0	0	0	0	0	0	0	0	112,490,180
39 Total Net Utility Plant	66,475,791	0	0	(268,177)	0	0	0	0	0	0	0	0	0	66,207,614
40 Other Rate Base Accounts														
41 154 Materials & Supplies	3,714,171	0	0	0	0	0	0	0	0	0	0	0	0	3,714,171
42 164-1 Gas Stored Underground	0	0	(28,192,823)	0	0	0	0	0	0	0	0	0	0	(28,192,823)
43 165 Prepayments	476,289	0	0	0	0	0	0	0	0	0	0	0	0	476,289
44 190 Accum Deferred Income Taxes	(15,850,533)	0	0	0	0	0	0	0	0	0	0	0	0	(15,850,533)
45 235-1 Customer Deposits	(817,078)	0	0	0	0	0	0	0	0	0	0	0	0	(817,078)
46 252 Misc Customer Credits	(2,330,093)	0	0	0	0	0	0	0	0	0	0	0	0	(2,330,093)
47 253-1 Unclaimed Customer Deposits	6,642	0	0	0	0	0	0	0	0	0	0	0	0	6,642
48 255 Deferred Investment Tax Credits	(9,100)	0	0	0	0	0	0	0	0	0	0	0	0	(9,100)
49 282 Accum Deferred Income Taxes	(96,772,094)	0	0	0	0	0	0	0	0	0	0	0	0	(96,772,094)
49 Working Capital - Cash	0	(63,403)	0	0	4,934	25,112	(1,974)	(2,071)	0	(11)	(355)	(9)	(8,582)	(41,268)
50 Total Other Rate Base Accounts	(111,581,794)	(63,403)	(28,192,823)	0	4,934	25,112	(1,974)	(2,071)	0	(11)	(355)	(9)	(8,582)	(139,815,886)
51 TOTAL RATE BASE	(45,106,003)	(63,403)	(28,192,823)	(268,177)	4,934	25,112	(1,974)	(2,071)	0	(11)	(355)	(9)	(8,582)	(73,608,271)

INPUTS

This section contains a summary and detail of DEU information for the 12 months ending June 30, 2018. This information is obtained from Dominion Energy's monthly financial reports.

Following is a summary of other inputs that are used in preparing the Results of Operations.

Income Taxes

The effective State and Federal income tax rate used for computing the Results of Operations for the 12 months ending June 30, 2018 was 31.422%. This rate was adjusted to include the federal tax rate effective for the 6 months in 2017 and the new rate effective for the 6 months in 2018.

Lead-Lag Days

The 1.015 lag days, used for computing Working Capital Cash resulted from the Lead Lag study performed by Dominion Energy and used in Docket No. 13-057-05.

Historical Revenues from Financial Report

Rate Class	Description	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	12-Month Total OR Average Jun-18		
UTILITY OPERATING REVENUE																
TARIFF DTH SALES AND REVENUE																
Utah																
FIRM	GS	Distribution Non-Gas Rev	sales	11,057,536	10,876,082	11,781,393	17,975,369	35,298,140	52,348,401	54,192,498	53,715,921	31,128,578	23,791,639	15,425,162	12,387,828	329,978,546
FIRM		Supplier Non-Gas Revenue	sales	1,342,142	1,252,270	1,587,014	4,182,980	11,405,954	22,013,889	20,277,123	19,738,716	13,826,265	4,430,512	1,959,722	1,505,552	103,522,138
FIRM		Commodity Revenue	sales	9,111,966	8,504,646	10,769,498	28,384,746	39,181,554	72,410,423	66,669,728	64,901,137	45,470,543	31,824,797	13,782,442	8,663,922	399,675,401
FIRM		Total Revenue	sales	21,511,644	20,632,998	24,137,905	50,543,095	85,885,648	146,772,713	141,139,348	138,355,773	90,425,386	60,046,948	31,167,327	22,557,302	833,176,086
FIRM		# of Customers	sales	983,933	984,422	987,133	988,850	989,991	992,771	1,006,868	1,008,303	1,010,039	1,013,786	1,015,020	1,017,894	999,918
FIRM		Total Dth	sales	2,267,146	2,115,860	2,679,403	7,062,006	9,318,658	17,150,546	15,790,134	15,371,168	10,769,373	7,537,344	3,264,218	2,479,386	95,805,242
FIRM																
FIRM	GS-C	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM	GSS	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM	FS	Distribution Non-Gas Rev	sales	179,682	163,641	173,646	199,819	361,174	397,283	434,037	364,116	319,516	199,679	174,881	159,116	3,126,590
FIRM		Supplier Non-Gas Revenue	sales	160,334	125,756	160,344	185,227	405,090	490,775	530,582	416,756	355,719	191,796	152,106	146,081	3,320,565
FIRM		Commodity Revenue	sales	1,051,933	853,293	1,088,101	1,260,331	1,351,351	1,663,548	1,793,349	1,406,895	1,200,847	1,290,933	1,060,533	850,268	14,871,382
FIRM		Total Revenue	sales	1,391,949	1,142,690	1,422,091	1,645,377	2,117,615	2,551,606	2,757,968	2,197,767	1,876,062	1,682,408	1,387,519	1,155,465	21,318,537
FIRM		# of Customers	sales	518	552	553	553	553	548	492	488	493	490	493	488	521
FIRM		Total Dth	sales	261,922	212,296	270,722	313,563	319,868	394,154	424,789	333,207	284,407	305,743	251,175	240,390	3,612,037
FIRM																
FIRM	F-3	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Supplier Non-Gas Demand Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Commodity Tariff Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Commodity Demand Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Sales Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM	NGV	Distribution Non-Gas Rev	sales	146,990	151,132	156,236	160,370	166,333	144,982	142,383	118,796	140,215	135,810	149,454	147,405	1,760,106
FIRM		Supplier Non-Gas Revenue	sales	22,919	23,403	24,186	22,850	23,980	20,478	20,946	16,908	20,159	19,758	21,653	22,455	259,696
FIRM		Commodity Revenue	sales	101,185	103,320	106,778	100,880	109,259	93,305	95,437	77,039	91,852	90,022	98,658	102,310	1,170,045
FIRM		Total Revenue	sales	271,095	277,854	287,200	284,100	299,572	258,765	258,765	212,744	252,226	245,590	269,766	272,170	3,189,847
FIRM		# of Customers	sales	1	1	1	1	1	1	1	1	1	1	1	1	1
FIRM		Total Dth	sales	25,174	25,705	26,566	25,098	25,877	22,098	22,603	18,246	21,754	21,321	23,366	24,231	282,040
FIRM																
FIRM	F-4	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	I-2	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	I-4_I4A_I4B	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	IS	Distribution Non-Gas Rev	sales	27,429	22,775	18,036	23,101	23,135	27,371	24,837	21,502	22,800	20,965	18,705	21,616	272,272
INTERRUPTIBLE		Supplier Non-Gas Revenue	sales	7,816	7,171	5,413	4,888	6,789	8,453	5,174	4,162	5,221	4,683	3,725	6,030	69,525

				9,473,832	9,800,468	8,497,967	12,425,458	15,519,428	25,633,627	24,239,433	22,444,115	17,814,395	14,116,044	9,093,976	8,887,839	177,946,583
Idaho	GS-1	Distribution Non-Gas Rev		-	-	-	-	-	-	-	-	-	-	-	-	-
		Supplier Non-Gas Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
		Commodity Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
		# of Customers		-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Dth		-	-	-	-	-	-	-	-	-	-	-	-	-
	I-2	Distribution Non-Gas Rev		-	-	-	-	-	-	-	-	-	-	-	-	-
		Supplier Non-Gas Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
		Commodity Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
		# of Customers		-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Dth		-	-	-	-	-	-	-	-	-	-	-	-	-
		Idaho Totals		-	-	-	-	-	-	-	-	-	-	-	-	-
		Distribution Non-Gas Rev		-	-	-	-	-	-	-	-	-	-	-	-	-
		Supplier Non-Gas Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
		Commodity Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Idaho Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
		# of Customers		-	-	-	-	-	-	-	-	-	-	-	-	-
		Sales Dth		-	-	-	-	-	-	-	-	-	-	-	-	-
		Transportation Dth		-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Idaho Dth		-	-	-	-	-	-	-	-	-	-	-	-	-
Wyoming	GS-1	Distribution Non-Gas Rev	sales	483,912	484,650	550,270	914,188	1,312,991	1,622,852	1,760,095	1,707,517	1,200,208	1,087,094	761,206	578,751	12,463,734
		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Commodity Revenue	sales	288,291	302,650	385,365	1,515,813	1,995,388	2,611,217	2,795,836	2,704,218	2,065,756	1,591,267	681,049	294,203	17,231,073
FIRM		Total Revenue	sales	772,203	787,300	935,635	2,430,001	3,308,379	4,234,069	4,555,932	4,411,735	3,265,963	2,678,361	1,442,255	872,954	29,694,807
FIRM		# of Customers	sales	27,694	27,600	27,701	27,605	27,575	27,580	27,725	27,778	27,800	27,751	27,751	27,793	27,693
FIRM		Total Dth	sales	57,972	60,861	77,498	304,818	381,653	496,419	531,557	514,112	392,732	302,527	129,479	67,459	3,317,087
FIRM	F1_FS_F1A	Distribution Non-Gas Rev	sales	12,031	6,458	9,944	19,083	15,420	12,187	16,137	15,667	15,421	13,471	13,859	6,102	155,780
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Commodity Revenue	sales	53,157	26,297	46,878	98,223	86,445	69,607	89,888	86,791	84,717	73,383	72,376	21,089	808,851
FIRM		Total Revenue	sales	65,188	32,755	56,822	117,306	101,865	81,794	106,025	102,458	100,137	86,854	86,235	27,191	964,631
FIRM		# of Customers	sales	25	25	25	25	25	24	24	23	23	23	23	23	24
FIRM		Total Dth	sales	10,689	5,288	9,427	19,752	16,352	13,233	17,089	16,501	16,106	13,951	13,760	5,139	157,287
FIRM	NGV	Distribution Non-Gas Rev	sales	4,350	4,906	4,815	3,569	5,638	4,292	4,504	3,379	3,861	4,324	3,844	4,600	52,082
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Commodity Revenue	sales	2,463	2,778	2,726	2,020	3,386	2,557	2,345	2,024	2,314	2,592	2,298	3,125	30,627
FIRM		Total Revenue	sales	6,813	7,684	7,541	5,589	9,024	6,849	6,849	5,403	6,175	6,916	6,142	7,725	82,708
FIRM		# of Customers	sales	1	1	1	1	1	1	1	1	1	1	1	1	
FIRM		Total Dth	sales	495	559	548	406	644	486	446	385	440	493	437	594	5,932
FIRM	GSW	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	I-S_I-2	Distribution Non-Gas Rev	sales	5,030	1,793	2,520	5,014	5,863	3,958	5,993	5,661	5,927	4,779	5,279	2,965	54,782
INTERRUPTIBLE		Supplier Non-Gas Revenue	sales	274	(368)	(194)	489	458	2	257	(249)	272	(423)	(394)	188	311
INTERRUPTIBLE		Commodity Revenue	sales	77,102	11,425	28,149	76,567	98,638	58,495	102,267	95,606	100,837	76,686	87,489	32,709	843,948
INTERRUPTIBLE		Total Revenue	sales	82,406	12,850	28,475	82,070	104,959	62,455	108,516	101,016	107,036	81,041	92,353	35,861	899,040
INTERRUPTIBLE		# of Customers	sales	5	5	5	5	5	5	5	5	5	5	5	4	5
INTERRUPTIBLE		Total Dth	sales	15,015	2,146	5,036	14,952	18,329	10,752	18,845	17,527	18,585	14,018	17,934	2,945	156,083
INTERRUPTIBLE	I-4	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
		# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
IC	Sales	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
		(To Commodity Costs)	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
		# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	I-T_TS_ITA	Distribution Non-Gas Rev	trans	6,088	6,153	6,312	6,600	6,937	7,391	7,854	6,970	7,424	6,582	5,638	5,233	79,184
TRANSPORTATION		Supplier Non-Gas Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Revenue	trans	6,088	6,153	6,312	6,600	6,937	7,391	7,854	6,970	7,424	6,582	5,638	5,233	79,184
TRANSPORTATION		# of Customers	trans	3	3	3	3	3	3	3	3	3	3	3	3	3
TRANSPORTATION		Total Dth	trans	8,426	8,815	9,766	11,485	13,498	16,214	17,030	13,697	15,238	11,380	9,072	6,204	140,825
TRANSPORTATION	IC-IC1-IC2	Distribution Non-Gas Rev	trans	1,522	(1,981)	2,781	2,878	3,407	3,223	1,930	2,602	2,640	1,725	971	1,100	22,798
TRANSPORTATION	Trans	Supplier Non-Gas Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Revenue	trans	1,522	(1,981)	2,781	2,878	3,407	3,223	1,930	2,602	2,640	1,725	971	1,100	22,798

	# of Customers	trans	2	2	2	2	2	2	2	2	2	2	2	2	2
TRANSPORTATION	Total Dth	trans	19,138	(41,851)	39,984	37,529	48,007	39,539	16,917	27,883	29,498	17,782	8,985	12,273	255,684
TRANSPORTATION	Distribution Non-Gas Rev	sales	106,099	8,700	77,122	(56,644)	(133,722)	(48,490)	(50,906)	(77,200)	160,046	11,441	93,802	29,916	120,163
	Distribution Non-Gas Rev	sales	2,696	2,759	4,119	11,696	19,441	25,341	28,066	26,796	16,770	14,506	8,106	4,347	164,643
	Wyoming Totals														
	Distribution Non-Gas Rev	trans	614,118	509,266	648,790	896,906	1,225,631	1,620,139	1,763,889	1,681,820	1,402,234	1,135,614	886,096	626,681	13,011,183
	Supplier Non-Gas Revenue	sales	274	(398)	(194)	489	458	2	257	(249)	272	(423)	(394)	188	311
	Non-Core DNG Revenue Credits	sales	7,610	4,172	9,093	9,478	10,344	10,614	9,785	9,572	10,064	8,308	6,609	6,334	101,982
	Commodity Revenue	sales	421,013	343,150	461,138	1,692,623	2,183,857	2,741,876	2,990,336	2,888,639	2,253,622	1,743,928	843,192	351,126	18,914,498
	Total Wyoming Revenue	sales	1,043,014	856,220	1,118,827	2,599,496	3,420,290	4,372,632	4,764,267	4,579,782	3,866,193	2,887,426	1,735,502	984,327	32,027,975
	# of Customers	sales	27,630	27,636	27,737	27,641	27,611	27,615	27,760	27,812	27,845	27,785	27,826	27,728	277,728
	Sales Dth	sales	84,171	68,854	92,509	339,928	416,978	520,890	567,937	548,525	427,862	330,989	161,610	76,137	3,636,389
	Transportation Dth	sales	27,564	(33,036)	49,750	49,014	61,505	55,753	33,947	41,580	29,162	18,057	18,057	18,477	386,509
	Total Wyoming Dth	sales	111,735	35,818	142,259	388,942	478,483	576,643	601,884	590,105	472,598	360,151	179,667	94,614	4,032,998
Colorado															
	I-4 Distribution Non-Gas Rev	sales													-
	Supplier Non-Gas Revenue	sales													-
	Commodity Revenue	sales													-
	Total Revenue	sales													-
	# of Customers	sales													-
	Total Dth	sales													-
	IC Distribution Non-Gas Rev	trans													-
	Supplier Non-Gas Revenue	trans													-
	Commodity Revenue	trans													-
	Total Revenue	trans													-
	# of Customers	trans													-
	Total Dth	trans													-
Colorado Totals															
	Distribution Non-Gas Rev	sales													-
	Commodity Revenue	sales													-
	Total Colorado Revenue	sales													-
	# of Customers	sales													-
	Sales Dth	sales													-
	Transportation Dth	sales													-
	Total Colorado Dth	sales													-
SystemTotal															
	Distribution Non-Gas Rev	sales	14,823,158	14,374,657	16,371,308	22,620,532	40,810,109	57,487,286	63,109,659	54,702,536	41,527,744	28,134,969	18,931,632	16,006,230	388,899,820
	Supplier Non-Gas Revenue	sales	1,586,743	1,474,792	1,834,249	4,443,590	11,887,976	22,588,466	20,893,092	20,231,039	14,252,585	4,710,475	2,197,103	1,737,413	107,837,524
	Non-Core DNG Revenue Credits	sales	7,610	4,172	9,093	9,478	10,344	10,614	9,785	9,572	10,064	8,308	6,334	6,334	101,982
	Commodity Revenue	sales	10,861,181	9,932,585	12,546,940	31,548,203	42,983,795	77,107,752	71,670,840	69,371,835	49,140,090	35,060,255	15,872,654	10,086,651	436,182,782
	SystemTotal Tariff Revenue	sales	27,278,692	25,786,206	30,761,591	58,621,803	95,692,224	157,194,119	155,683,376	144,314,982	104,930,484	67,914,006	37,007,998	27,836,628	933,022,108
	# of Customers	sales	1,012,729	1,013,225	1,016,040	1,017,661	1,018,772	1,021,551	1,035,671	1,037,354	1,039,112	1,042,871	1,046,955	1,026,949	10,226,949
	Sales Dth	sales	2,682,022	2,462,726	3,059,402	7,767,870	10,119,080	18,134,886	16,835,846	16,294,386	11,532,549	8,221,545	3,721,170	2,853,812	103,725,295
	Transportation Dth	sales	6,903,546	7,373,560	5,540,824	5,046,531	5,878,830	8,075,384	8,005,471	6,739,834	6,754,444	6,254,650	5,552,472	6,128,641	78,254,187
	SystemTotal Dth	sales	9,585,568	9,836,286	8,640,226	12,814,401	15,997,910	26,210,270	24,841,317	23,034,220	18,286,993	14,476,195	9,273,642	8,982,453	181,979,482

OTHER OPERATING REVENUE			Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	12 MONTH TOTAL
489101	Utah	G	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	G	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		0	0	0	0	0	0	0	0	0	0	0	0	0
490	Incidental Plant Production Sales ½														
490	Utah	PT	547	772,605	1,126	532,002	1,264,813	135	262,986	275,541	230,694	192,899	212,129	254,841	4,000,315
	Wyoming	G	18	22,223	35	24,346	54,363	4	9,180	9,598	8,896	8,092	9,631	6,980	153,366
	Total		565	794,828	1,161	556,348	1,319,176	139	272,166	285,139	239,590	200,991	221,760	261,821	4,153,681
491	Rev from Gas Processed by Others ½														
491	Utah	PT	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	G	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		0	0	0	0	0	0	0	0	0	0	0	0	0
492	Incidental Oil Sales ½														
492	Utah	PT	193,053	127,349	96,796	134,992	111,114	151,328	484,238	616,750	1,145,152	6	537,802	1,288,161	4,886,740
	Wyoming	G	6,254	3,663	2,978	6,178	4,776	4,475	16,903	21,483	44,159	0	24,417	35,283	170,570
	Total		199,307	131,012	99,774	141,169	115,890	155,803	501,141	638,233	1,189,311	7	562,219	1,323,444	5,057,310
493	Rent From Gas Property ½														
493	Utah	PT	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	G	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		0	0	0	0	0	0	0	0	0	0	0	0	0
495	Other Gas Revenues ½														
495	Utah	PT	(21,530)	(20,823)	(19,176)	(50,701)	(36,065)	9,301	302,002	888,156	1,758,144	870,439	345,151	2,495,475	6,520,371
	Wyoming	G	(697)	(599)	(590)	(2,320)	(1,550)	275	10,542	30,937	67,797	36,514	15,670	68,352	224,330
	Total		(22,227)	(21,422)	(19,766)	(53,022)	(37,615)	9,576	312,545	919,093	1,825,941	906,952	360,821	2,563,826	6,744,701
4951	Overriding Royalties from Celsius ½														
4951	Utah	PT	802,846	880,097	830,363	717,106	676,040	758,889	0	0	0	0	0	0	4,665,340
	Wyoming	PT	26,009	25,315	25,549	32,817	29,057	22,440	0	0	0	0	0	0	161,187
	Total		828,855	905,412	855,912	749,923	705,097	781,328	0	0	0	0	0	0	4,826,528
4952	Oil Revenues received from Wexpro ½														
4952	Utah	PT	5,684	13,250	11,436	4,674	22,789	30,127	0	0	0	0	0	0	87,961
	Wyoming	PT	184	381	352	214	980	891	0	0	0	0	0	0	3,001
	Total		5,868	13,631	11,788	4,888	23,769	31,018	0	0	0	0	0	0	90,962
4974	Standby Charges														
4974	Utah	G	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	G	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		0	0	0	0	0	0	0	0	0	0	0	0	0
	Utah Other Revenues														
	Pass-Through Other Revenues		1,027,142	1,871,687	1,097,497	1,498,960	2,198,761	1,107,081	1,088,110	1,802,727	3,164,692	1,091,743	1,135,339	4,076,111	21,159,851
	General Other Revenues		334,113	349,320	328,340	459,458	302,616	301,428	478,013	468,864	478,170	513,726	472,095	391,637	4,877,781
	Utah Total Other Revenues		1,361,254	2,221,007	1,425,837	1,958,418	2,501,377	1,408,509	1,566,124	2,271,591	3,642,861	1,605,469	1,607,435	4,467,748	26,037,631
	Wyoming Other Revenues														
	Pass-Through Other Revenues		33,973	54,437	34,358	70,916	96,056	32,461	27,441	31,857	54,239	9,283	35,876	43,294	524,191
	General Other Revenues		6,647	6,389	4,222	4,606	3,462	10,211	27,228	47,268	86,236	58,064	37,104	79,079	370,517
	Wyoming Total Other Revenues		40,620	60,826	38,580	75,523	99,518	42,671	54,669	79,125	140,475	67,348	72,980	122,373	894,708
	System Total Other Revenue		1,401,874	2,281,833	1,464,417	2,033,941	2,600,895	1,451,180	1,620,793	2,350,716	3,783,337	1,672,817	1,680,415	4,590,121	26,932,340

Utility Operating Expenses from Financial Report

FERC Acct	Description	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jun-18
680														
681 886	Maintenance of Structures & Improvements													
682 886	Utah	6,740	6,903	7,663	7,173	7,559	10,881	0	0	0	0	0	0	46,919
683 886	Wyoming	216	388	222	284	234	330	0	0	0	0	0	0	1,675
684	Total	6,956	7,291	7,886	7,457	7,793	11,211	0	0	0	0	0	0	48,593
685														
686 887	Maintenance of Mains													
687 887	Utah	666,493	681,256	633,315	654,159	684,689	699,563	125,997	1,275,861	710,234	670,620	686,417	670,244	8,158,848
688 887	Wyoming	10,985	15,552	8,287	4,834	1,956	16,468	4,790	3,678	1,964	3,224	3,019	4,778	79,536
689	Total	677,479	696,808	641,602	658,993	686,645	716,031	130,787	1,279,539	712,198	673,844	689,436	675,022	8,238,384
690														
691 888	Maint of Compressor Station Equipment													
692 888	Utah	93,700	75,567	78,071	82,845	119,059	33,495	95,656	104,900	112,754	101,817	82,964	93,342	1,074,171
693 888	Wyoming	5,128	8,969	11,297	15,754	13,084	1,983	0	0	0	0	0	0	56,214
694	Total	98,828	84,536	89,368	98,599	132,143	35,478	95,656	104,900	112,754	101,817	82,964	93,342	1,130,385
695														
696 889	Maint of Meas. & Reg. Station Equipment													
697 889	Utah	5,514	7,620	3,927	16,664	10,696	3,724	1,175	2,228	2,621	1,874	1,750	1,588	59,381
698 889	Wyoming	9,084	1,951	9,840	4,659	9,383	4,768	58	45	78	52	47	48	40,013
699	Total	14,598	9,571	13,767	21,323	20,079	8,492	1,233	2,274	2,699	1,926	1,798	1,635	99,394
700														
701 892	Maintenance of Services													
702 892	Utah	27,581	16,832	37,187	21,739	35,788	25,827	80,680	87,711	113,922	102,621	94,832	136,731	781,451
703 892	Wyoming	4,711	1,566	5,526	5,352	7,291	6,733	6,874	8,771	8,745	2,382	6,274	7,885	72,111
704	Total	32,292	18,399	42,712	27,092	43,080	32,560	87,554	96,482	122,667	105,003	101,106	144,616	853,563
705														
706 893	Maintenance of Meters & House Regulators													
707 893	Utah	33,484	43,730	47,670	31,525	50,754	54,603	100,216	59,160	66,011	64,763	59,933	55,676	667,524
708 893	Wyoming	(1)	292	302	(99)	343	(229)	1,123	6,585	13,902	7,325	3,243	18,114	50,900
709	Total	33,483	44,022	47,972	31,426	51,097	54,374	101,339	65,745	79,913	72,088	63,177	73,790	718,423
710														
711 8941	Maintenance of Communication Equipment													
712 8941	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
713 8941	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
714	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
715														
716 8942	Maintenance of Other Equipment													
717 8942	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
718 8942	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
719	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
720														
721	System Total Distribution O&M Expenses													
722	Utah Distribution O&M Expenses	3,803,621	4,287,892	4,126,057	4,271,926	4,043,268	4,720,973	3,764,363	4,714,539	4,633,149	4,132,104	4,705,922	5,247,293	52,451,108
723	Wyoming Distribution O&M Expenses	188,772	204,025	204,411	205,192	229,065	287,036	206,100	238,990	261,191	218,138	247,655	273,500	2,764,074
724														
725	System Total Distribution O&M Expenses	3,992,393	4,491,917	4,330,469	4,477,118	4,272,333	5,008,009	3,970,463	4,953,528	4,894,340	4,350,242	4,953,577	5,520,793	55,215,182
726	CHECK							0	2	0	0	0	0	
727	Customer Accounts Expense													
728														
729 901	Supervision													
730 901	Utah	87,342	81,313	92,049	72,722	99,904	148,811	49,330	39,583	52,387	46,115	48,952	48,551	867,060
731 901	Wyoming	1,816	1,665	2,059	1,196	2,177	3,647	1,472	1,151	1,514	1,334	1,417	1,403	20,850
732	Total	89,159	82,978	94,108	73,918	102,081	152,458	50,801	40,734	53,901	47,449	50,369	49,954	887,910
733														
734 902	Meter Reading Expense													
735 902	Utah	134,618	137,159	139,529	153,244	175,116	144,460	128,021	142,362	138,016	118,012	128,260	128,287	1,667,083
736 902	Wyoming	4,646	4,503	4,575	5,044	5,735	5,177	4,853	4,464	4,383	3,767	4,105	4,031	55,285
737	Total	139,265	141,662	144,103	158,288	180,851	149,637	132,874	146,826	142,400	121,779	132,365	132,318	1,722,367
738														
739 9031	Customer Records Expense													
740 903001	Utah	1,130,121	1,240,314	933,889	1,011,239	1,154,717	1,232,635	647,801	473,564	676,316	611,523	650,162	641,372	10,403,654

Rate Base from Financial Report

		Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	13-Month Avg Period Ended 6/30/2018
107	395	Laboratory Equipment													
108		Distribution - Wyoming													
109		61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,117.83
110		General													
111		Total													
112		61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,117.83
113	396	Power Operated Equipment													
114		963,408	965,413	965,413	962,910	1,074,376	1,042,805	1,042,454	1,114,210	1,114,210	1,114,210	1,114,210	1,114,210	1,056,399	1,052,860.40
115		11,180,863	11,180,863	11,036,358	11,036,358	11,036,358	11,036,358	11,060,443	10,988,687	10,989,471	10,989,471	10,989,471	10,989,471	10,944,943	11,033,017.66
116		General													
117		Total													
118		12,144,272	12,146,277	12,001,772	11,999,269	12,110,734	12,079,163	12,102,897	12,102,897	12,103,681	12,103,681	12,103,681	12,103,681	12,001,342	12,085,878.06
119	397	Communication Equipment													
120		98,857	100,366	100,366	100,366	100,471	100,471	100,471	3,426,951	3,426,951	3,426,951	3,426,951	3,074,828	3,074,828	1,580,998.73
121		14,315,009	14,334,407	14,370,288	14,370,288	14,839,806	15,146,610	15,148,750	11,822,271	11,822,271	11,822,271	11,822,271	11,470,665	11,470,665	13,321,894.59
122		Total													
123		14,413,866	14,434,773	14,470,654	14,470,654	14,940,278	15,247,082	15,249,222	15,249,222	15,249,222	15,249,222	15,249,222	14,545,492	14,545,492	14,902,893.32
124	398	Miscellaneous Equipment													
125		3,864	3,864	3,864	3,864	3,864	3,864	3,864	4,820	11,449	11,449	11,449	11,449	11,449	6,787.98
126		325,277	325,277	325,277	325,277	322,485	322,485	322,485	321,568	325,402	329,901	329,901	281,905	281,905	319,629.48
127		General													
128		Total													
129		329,141	329,141	329,141	329,141	326,348	326,348	326,348	326,387	336,851	341,350	341,350	293,354	293,354	326,417.46
130		Total General Plant													
131		263,468,399	263,808,067	264,248,856	264,344,773	265,740,947	266,571,777	265,546,027	265,546,065	261,000,166	261,004,665	261,104,598	258,598,795	257,351,289	263,160,382
132	101	Gas Plant in Service													
133		79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136
134		77,798,571	77,347,090	79,408,793	79,400,330	80,647,823	80,858,806	82,055,246	81,655,977	82,302,449	83,014,286	83,373,005	83,373,053	83,797,444	81,186,239
135		2,342,958,116	2,348,332,297	2,393,235,851	2,394,009,985	2,421,745,750	2,433,223,387	2,447,896,240	2,448,297,318	2,469,230,439	2,487,414,390	2,491,660,763	2,506,752,638	2,512,047,602	2,439,108,493
136		General													
137		263,468,399	263,808,067	264,248,856	264,344,773	265,740,947	266,571,777	265,546,027	265,546,065	261,000,166	261,004,665	261,104,598	258,598,795	257,351,289	263,160,382
138		Total													
139		2,764,193,223	2,769,455,590	2,816,861,636	2,817,723,224	2,848,102,657	2,860,622,106	2,875,465,648	2,875,467,497	2,892,501,190	2,911,401,477	2,916,106,502	2,928,692,623	2,933,164,471	2,863,423,250
140	105	Gas Plant Held for Future Use													
141		5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	-	-	4,407
142		Total													
143		5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	-	-	4,407
144	106	Completed Construction Not Classified - Gas													
145		Production													
146		1,588,250	1,993,330	2,239,101	2,600,184	1,576,771	1,675,193	710,921	379,771	694,465	694,529	694,465	800,827	800,806	1,271,174
147		9,719,600	12,826,475	9,308,466	27,287,883	13,704,257	12,449,807	22,418,305	14,441,759	651,695	128,044	145,145	5,137,049	8,133,514	10,618,787
148		1,107,897	1,200,520	1,438,369	2,628,143	1,389,351	1,062,030	3,618,205	10,466	-	38,447	407,052	1,705,727	2,337,330	1,268,410
149		Total													
150		12,415,747	16,020,325	12,985,936	32,516,210	16,670,379	15,187,030	26,747,431	14,831,996	1,346,160	861,020	1,246,661	7,643,603	11,271,649	13,158,371
151	108	Accum Prov for Depreciation of Gas Plant in Service													
152		(69,256,661)	(69,314,120)	(69,367,367)	(69,417,627)	(69,469,195)	(69,536,528)	(69,576,718)	(69,622,848)	(69,665,875)	(69,708,590)	(69,750,061)	(69,786,491)	(69,827,958)	(69,563,144)
153		(21,221,478)	(20,757,180)	(20,797,670)	(20,888,278)	(20,504,051)	(19,646,768)	(27,333,445)	(27,471,489)	(27,636,598)	(27,802,077)	(27,962,430)	(28,133,133)	(28,294,571)	(24,474,262)
154		(503,340,730)	(506,346,697)	(509,573,960)	(513,389,130)	(516,209,152)	(519,918,312)	(512,951,844)	(515,825,351)	(521,532,356)	(524,761,345)	(529,774,382)	(535,174,163)	(536,613,227)	(518,786,139)
155		(126,638,206)	(127,752,212)	(127,774,055)	(128,657,091)	(129,446,678)	(129,034,361)	(128,844,639)	(130,040,676)	(127,963,994)	(129,101,890)	(130,241,798)	(128,854,926)	(128,697,469)	(128,781,680)
156		Total													
157		(720,457,075)	(724,170,209)	(727,513,052)	(732,352,126)	(735,629,077)	(738,135,969)	(738,706,646)	(742,960,364)	(746,798,823)	(751,373,903)	(757,728,670)	(761,948,713)	(763,433,226)	(741,605,225)
158	111	Accum Prov for Amortization of Gas Plant in Service													
159		(6,141,846)	(6,143,359)	(6,144,762)	(6,146,086)	(6,147,444)	(6,149,218)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,148,216)
160		(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)
161		(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)
162		General													
163		Total													
164		(6,211,472)	(6,212,985)	(6,214,388)	(6,215,712)	(6,217,070)	(6,218,844)	(6,219,903)	(6,219,903)	(6,219,903)	(6,219,903)	(6,219,903)	(6,219,903)	(6,225,790)	(6,218,087)

		Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	13-Month Avg Period Ended 6/30/2018
164	254	Other Regulatory Liabilities - ARC													
165		Production													
166		(6,181,248)	(6,140,761)	(6,196,749)	(6,203,192)	(6,219,898)	(6,243,592)	(6,315,729)	(6,315,729)	(6,315,729)	(6,315,729)	(6,315,729)	(6,315,729)	(6,315,729)	(6,262,255)
167		Distribution - Wyoming													
168		(186,141,350)	(186,299,261)	(186,248,871)	(186,502,364)	(186,406,252)	(187,356,154)	(188,074,207)	(188,074,207)	(188,074,207)	(190,128,958)	(190,128,958)	(190,128,958)	(189,034,811)	(187,917,540)
169		General													
170		-	-	-	-	-	-	(243,070,289)	(243,070,289)	(243,070,289)	(242,946,364)	(242,946,424)	(242,946,314)	(242,946,364)	(131,626,929)
171		Total													
172		(192,322,598)	(192,440,022)	(192,445,620)	(192,705,556)	(192,626,150)	(193,599,746)	(437,460,225)	(437,460,225)	(437,460,225)	(439,391,051)	(439,391,110)	(439,391,001)	(438,296,904)	(325,806,723)
173	System Net Utility Plant														
174		Production													
175		4,569,629	4,510,657	4,456,007	4,404,423	4,351,497	4,282,390	4,241,141	4,195,011	4,151,984	4,109,269	4,067,798	4,031,368	3,989,901	4,256,776
176		Distribution - Wyoming													
177		51,973,212	52,431,596	54,642,591	54,898,160	55,489,762	56,632,756	49,106,109	48,237,647	49,033,703	49,580,125	49,778,428	49,714,135	49,977,066	57,972,267
178		Distribution - Utah													
179		1,663,141,930	1,668,459,108	1,706,667,779	1,721,352,669	1,732,780,897	1,738,345,021	1,769,234,788	1,758,785,813	1,760,221,866	1,772,598,425	1,771,848,862	1,786,527,824	1,794,474,336	1,930,886,805
180		General													
181		137,938,090	137,256,375	137,913,170	138,315,825	137,683,620	138,599,446	(102,750,696)	(107,554,433)	(110,034,118)	(111,005,142)	(111,676,571)	(111,496,718)	(111,961,103)	135,646,867
182		Total													
183		1,857,622,862	1,862,657,736	1,903,679,548	1,918,971,077	1,930,305,775	1,937,859,613	1,719,831,342	1,703,664,038	1,703,373,436	1,715,282,677	1,714,018,517	1,728,776,609	1,736,480,200	2,128,762,715
184	WORKING CAPITAL														
185	154	Plant Materials & Operating Supplies													
186		Distribution - Wyoming													
187		-	-	-	-	-	-	-	-	-	-	-	-	-	-
188		Distribution - Utah													
189		25,423,044	22,002,243	22,628,440	28,534,653	27,391,950	26,526,745	25,178,232	27,469,771	31,792,672	31,611,446	31,361,104	25,370,267	23,305,130	27,019,301
190		Total													
191		25,423,044	22,002,243	22,628,440	28,534,653	27,391,950	26,526,745	25,178,232	27,469,771	31,792,672	31,611,446	31,361,104	25,370,267	23,305,130	27,019,301
192	1641	Gas Stored Underground													
193		Production													
194		21,769,885	34,448,176	48,018,857	58,860,692	59,031,896	59,289,969	52,891,067	36,606,333	23,198,516	9,114,305	7,483,334	15,704,467	28,192,823	35,802,414
195		Total													
196		21,769,885	34,448,176	48,018,857	58,860,692	59,031,896	59,289,969	52,891,067	36,606,333	23,198,516	9,114,305	7,483,334	15,704,467	28,192,823	35,802,414
197	165	Prepayments													
198		General													
199		4,896,629	4,793,895	4,367,972	3,881,182	3,073,910	3,367,819	3,910,154	3,405,006	3,180,847	2,916,243	2,554,922	2,113,798	2,982,486	3,458,776
200		Total													
201		4,896,629	4,793,895	4,367,972	3,881,182	3,073,910	3,367,819	3,910,154	3,405,006	3,180,847	2,916,243	2,554,922	2,113,798	2,982,486	3,458,776
202	190008	Accum Deferred Income Tax Federal													
203		Production													
204		-	-	-	-	-	-	-	-	-	-	-	-	-	-
205		Distribution - Wyoming													
206		-	-	-	-	-	-	1,832,179	-	-	-	-	-	-	152,682
207		Distribution - Utah													
208		-	-	-	-	-	-	55,602,894	-	-	-	-	-	-	4,633,575
209		General													
210		-	-	-	-	-	-	-	32,331,647	32,300,013	29,904,986	32,423,957	32,372,223	32,213,824	14,619,978
211		Total													
212		-	-	-	-	-	-	57,435,073	32,331,647	32,300,013	29,904,986	32,423,957	32,372,223	32,213,824	19,406,234
213	190009	Accum Deferred Income Tax State													
214		Production													
215		-	-	-	-	-	-	-	-	-	-	-	-	-	-
216		Distribution - Wyoming													
217		-	-	-	-	-	-	-	-	-	-	-	-	-	-
218		Distribution - Utah													
219		-	-	-	-	-	-	13,135,753	-	-	-	-	-	-	1,094,646
220		General													
221		-	-	-	-	-	-	-	7,710,366	7,702,823	7,055,994	7,650,338	7,638,132	7,600,758	3,463,169
222		Total													
223		-	-	-	-	-	-	13,135,753	7,710,366	7,702,823	7,055,994	7,650,338	7,638,132	7,600,758	4,557,815
224	2351	Customer Deposits													
225		Distribution - Wyoming													
226		(263,418)	(260,801)	(250,950)	(259,507)	(267,569)	(265,129)	(248,144)	(247,838)	(248,764)	(250,399)	(243,201)	(239,567)	(231,163)	(252,430)
227		Distribution - Utah													
228		(6,782,840)	(6,797,582)	(6,760,663)	(6,873,774)	(6,791,431)	(6,357,778)	(5,457,546)	(5,437,362)	(5,419,092)	(5,462,570)	(5,434,455)	(5,268,774)	(5,208,932)	(6,004,743)
229		Total													
230		(7,046,258)	(7,058,383)	(7,011,613)	(7,133,281)	(7,059,000)	(6,622,906)	(5,705,690)	(5,685,200)	(5,667,857)	(5,712,969)	(5,677,656)	(5,508,341)	(5,440,095)	(6,257,173)
231	252	Misc Customer Credits													
232		Distribution - Wyoming													
233		(465,842)	(465,842)	(465,842)	(465,842)	(465,842)	(465,842)	(404,156)	(404,156)	(404,156)	(404,156)	(404,156)	(404,156)	(404,156)	(432,429)
234		Distribution - Utah													
235		(17,012,595)	(16,967,884)	(16,893,271)	(16,720,488)	(16,552,925)	(16,465,396)	(11,724,439)	(11,724,439)	(11,724,439)	(11,724,439)	(11,724,439)	(11,724,439)	(11,724,439)	(14,026,260)
236		Total													
237		(17,478,438)	(17,433,726)	(17,359,113)	(17,186,330)	(17,018,767)	(16,931,238)	(12,128,595)	(17,433,726)	(17,359,113)	(17,186,330)	(12,128,595)	(12,128,595)	(12,128,595)	(15,758,137)

AVERAGE RATE BASE ADJUSTMENT

Based on the Commission order on test period in Docket 07-057-13 rate base accounts are averaged using a 13-month calculation. The methodology uses $\frac{1}{2}$ the first and last months of the period, along with the 11 other months divided by 12. This methodology synchronizes the rate base with the cycle billed revenues for the same period. The year-end rate base balances and the adjustments necessary to convert these to a 13-month average are shown in the attached schedule.

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - June 2018 Adjusted Avg Results				
12 Months Ended : Jun-2018				
		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Jun-18	AVG RB DEC 2017	Adjustment
UTILITY RATE BASE				
NET UTILITY PLANT				
Gas Plant In Service				
	Intangible Plant			
302	Franchises & Consents			
	Distribution - Wyoming	10,883	10,883	-
	Distribution - Utah	58,743	58,743	-
	Total Intangible Plant	69,626	69,626	-
	Production & Gathering Plant			
325	Land & Land Rights	6,266,764	6,266,838	74
326...9	Structures	1,437,704	1,437,630	(74)
330	Gas Wells - Construction	52,175,294	52,175,294	-
331	Gas Wells - Equipment	17,216,356	17,216,356	-
332...4	Field Lines & Comp, Meas & Reg St Eqpt	2,693,816	2,693,816	-
336	Purification Equipment	57,015	57,015	-
337	Other Equipment	121,187	121,187	-
	Total Production & Gathering Plant	79,968,136	79,968,136	0
	Distribution Plant			
374	Land & Land Rights			
	Wyoming	451,318	442,171	(9,147)
	Utah	20,020,372	20,027,869	7,497
	Total	20,471,690	20,470,040	(1,650)
375	Structures & Improvements			
	Wyoming	1,179,422	1,085,786	(93,636)
	Utah	15,347,457	15,396,019	48,562
	Total	16,526,879	16,481,805	(45,074)
376	Mains			
	Dist - Wy - Mains - SD			
	Dist - Wy - Mains - LD			
	Dist - Wy - Mains - Feeders			
	Total ' Wyoming	42,865,739	40,979,218	(1,886,520)
	Dist - Ut - Mains - SD			
	Dist - Ut - Mains - LD			
	Dist - Ut - Mains - Feeders			
	Total Utah	1,569,989,011	1,543,521,284	(26,467,726)
	Total	1,612,854,750	1,584,500,503	(28,354,247)
377	Compressor Station Equipment			
	Wyoming	0	-	-
	Utah	14,446,634	14,359,931	(86,704)
	Total	14,446,634	14,359,931	(86,704)
378	Measuring & Regulation Station Equip			
	Wyoming	7,984,715	7,806,446	(178,269)
	Utah	101,104,691	99,654,865	(1,449,827)
	Total	109,089,407	107,461,311	(1,628,096)
380	Services			
	Wyoming	20,028,929	19,709,205	(319,724)
	Utah	400,997,774	392,857,993	(8,139,781)
	Total	421,026,703	412,567,198	(8,459,505)
381...2	Meters & Meter Installation			
	Wyoming	10,618,358	10,401,142	(217,216)
	Utah	373,946,716	337,095,812	(36,850,903)
	Total	384,565,073	347,496,955	(37,068,119)
383...4	House Regulators & Reg Installations			
	Wyoming	440,052	614,094	174,042
	Utah	14,208,304	14,040,638	(167,666)
	Total	14,648,356	14,654,732	6,376
387	Other Equipment			
	Wyoming	218,028	137,292	(80,736)
	Utah	1,927,900	2,095,339	167,439
	Total	2,145,928	2,232,631	86,704
	Total Distribution Plant	2,595,775,420	2,520,225,106	(75,550,314)

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - June 2018 Adjusted Avg Results				
12 Months Ended : Jun-2018				
		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Jun-18	AVG RB DEC 2017	Adjustment
UTILITY RATE BASE				
389	Land & Land Rights			
	Distribution - Wyoming	11,584	11,584	-
	Distribution - Utah	3,775,954	3,775,954	-
	Total	3,787,538	3,787,538	-
390	Structures & Improvements			
	Distribution - Wyoming	3,064,609	2,277,757	(786,852)
	Distribution - Utah	42,606,893	43,142,130	535,237
	General	51,077,000	51,055,772	(21,228)
	Total	96,748,502	96,475,659	(272,843)
391	Office Furniture & Equipment			
	Distribution - Wyoming	244,686	237,764	(6,922)
	Distribution - Utah	11,953,119	12,754,962	801,843
	General	39,749,386	39,665,517	(83,869)
	Total	51,947,191	52,658,244	711,052
392	Transportation Equipment			
	Distribution - Wyoming	2,577,983	2,814,339	236,356
	Distribution - Utah	43,432,530	48,078,457	4,645,927
	General	0	-	-
	Total	46,010,513	50,892,797	4,882,284
393	Stores Equipment			
	Distribution - Wyoming	12,372	12,372	-
	Distribution - Utah	45,026	45,026	-
	Total	57,398	57,398	-
394	Tools, Shop & Garage Equipment			
	Distribution - Wyoming	2,329,346	2,344,873	15,527
	Distribution - Utah	29,569,494	29,567,567	(1,928)
	General	0	-	-
	Total	31,898,840	31,912,440	13,600
395	Laboratory Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	61,118	61,118	-
	General	0	-	-
	Total	61,118	61,118	-
396	Power Operated Equipment			
	Distribution - Wyoming	1,056,399	1,052,860	(3,538)
	Distribution - Utah	10,944,943	11,033,018	88,075
	General	0	-	-
	Total	12,001,342	12,085,878	84,536
397	Communication Equipment			
	Distribution - Wyoming	3,074,828	1,580,999	(1,493,829)
	Distribution - Utah	11,470,665	13,321,895	1,851,230
	Total	14,545,492	14,902,893	357,401
398	Miscellaneous Equipment			
	Distribution - Wyoming	11,449	6,788	(4,661)
	Distribution - Utah	281,905	319,629	37,724
	General	0	-	-
	Total	293,354	326,417	33,063
	Total General Plant	257,351,289	263,160,382	5,809,093
101	Production	79,968,136	79,968,136	-
	Distribution - Wyoming	83,797,444	81,186,239	(2,611,205)
	Distribution - Utah	2,512,047,602	2,439,108,493	(72,939,109)
	General	257,351,289	263,160,382	5,809,093
	Gas Plant in Service	2,933,164,471	2,863,423,250	(69,741,221)
105	Gas Plant Held For Future Use			
	Distribution - Utah	0	4,407	4,407
	Total	0	4,407	4,407
106	Complete Construction Not Yet Classified			

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - June 2018 Adjusted Avg Results				
12 Months Ended : Jun-2018				
FERC Acct	Description	Balance	13 Month	13 Month
		Jun-18	Average All Accounts AVG RB DEC 2017	Average Adjustment
	UTILITY RATE BASE			
	Production	0	-	-
	Distribution - Wyoming	800,806	1,271,174	470,368
	Distribution - Utah	8,133,514	10,618,787	2,485,273
	General	2,337,330	1,268,410	(1,068,919)
	Total	11,271,649	13,158,371	1,886,721
108	Accum Proy For Deprec - Gas Plant In Svc			
	Production	(69,827,958)	(69,563,144)	264,814
	Distribution - Wyoming	(28,294,571)	(24,474,262)	3,820,310
	Distribution - Utah	(536,613,227)	(518,786,139)	17,827,088
	General	(128,697,469)	(128,781,680)	(84,210)
	Total	(763,433,226)	(741,605,225)	21,828,001
111	Accum Prov For Amort & Depl - Gas Plant In Svc			
	Production	(6,150,277)	(6,148,216)	2,061
	Distribution - Wyoming	(10,883)	(10,883)	-
	Distribution - Utah	(58,743)	(58,743)	0
	General	(5,888)	(245)	5,642
	Total	(6,225,790)	(6,218,087)	7,703
254	Other Regulatory Liabilities			
	Production	0	-	-
	Distribution - Wyoming	(6,315,729)	(6,262,255)	53,474
	Distribution - Utah	(189,034,811)	(187,917,540)	1,117,271
	General	(242,946,364)	(131,626,929)	111,319,435
	Total	(438,296,904)	(325,806,723)	112,490,180
	System Net Utility Plant			
	Production	3,989,901	4,256,776	266,875
	Distribution - Wyoming	49,977,066	51,710,013	1,732,947
	Distribution - Utah	1,794,474,336	1,742,969,265	(51,505,070)
	General	(111,961,103)	4,019,938	115,981,040
	System Net Utility Plant	1,736,480,200	1,802,955,992	66,475,791
	WORKING CAPITAL			
154	Plant Materials & Operating Supplies			
	Distribution - Wyoming	760,573	881,786	121,214
	Distribution - Utah	22,544,557	26,137,514	3,592,957
	Total	23,305,130	27,019,301	3,714,171
1641	Gas Stored Underground			
	Production	28,192,823	28,192,823	-
	Total	28,192,823	28,192,823	-
165	Prepayments			
	General	2,982,486	3,458,776	476,289
	Total	2,982,486	3,458,776	476,289
190008	Accum Deferred Income Tax Federal			
	Production	0	-	-
	Distribution - Wyoming	0	152,682	152,682
	Distribution - Utah	0	4,633,575	4,633,575
	General	32,213,824	14,619,978	(17,593,846)
	Total	32,213,824	19,406,234	(12,807,590)
190009	Accum Deferred Income Tax State			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	1,094,646	1,094,646
	General	7,600,758	3,463,169	(4,137,589)
	Total	7,600,758	4,557,815	(3,042,943)
2351	Customer Deposits			
	Distribution - Wyoming	(231,163)	(252,430)	(21,267)
	Distribution - Utah	(5,208,932)	(6,004,743)	(795,810)
	Total	(5,440,095)	(6,257,173)	(817,078)
252	Misc Customer Credits			

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - June 2018 Adjusted Avg Results				
12 Months Ended : Jun-2018				
			13 Month Average All Accounts	13 Month Average Adjustment
FERC Acct	Description	Balance Jun-18	AVG RB DEC 2017	
	UTILITY RATE BASE			
	Distribution - Wyoming	(404,156)	(432,429)	(28,273)
	Distribution - Utah	(11,724,439)	(14,026,260)	(2,301,821)
	Total	(12,128,595)	(14,458,688)	(2,330,093)
2531	Unclaimed Customer Deposits			
	General	(37,849)	(31,207)	6,642
	Total	(37,849)	(31,207)	6,642
255	Deferred Investment Tax Credits			
	Production	(1,311)	(1,288)	23
	Distribution - Wyoming	(855)	(1,145)	(290)
	Distribution - Utah	(25,937)	(34,747)	(8,810)
	General	(527)	(551)	(23)
	Total	(28,630)	(37,729)	(9,100)
2820	Accum Deferred Income Taxes - Federal			
	Production	1,614,059	441,963	(1,172,096)
	Distribution - Wyoming	(8,486,890)	(10,996,008)	(2,509,118)
	Distribution - Utah	(257,559,818)	(333,827,372)	(76,267,553)
	General	12,627,563	(1,043,492)	(13,671,055)
	Total	(251,805,086)	(345,424,908)	(93,619,822)
2821	Accum Deferred Income Taxes - State			
	Production	(700,755)	(700,755)	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	(64,071,192)	(63,553,200)	517,993
	General	5,371,301	1,701,037	(3,670,264)
	Total	(59,400,647)	(62,552,918)	(3,152,272)
282_108_008	Deferred Fed & State Taxes-QRS Transf			
	General	0	-	-
	Total	0	-	-
	System Working Capital (W/O WC Cash)			
	Production	29,104,816	27,932,743	(1,172,072)
	Distribution - Wyoming	(8,362,491)	(10,647,543)	(2,285,053)
	Distribution - Utah	(316,045,762)	(385,580,585)	(69,534,824)
	General	60,757,557	22,167,711	(38,589,846)
	System Working Capital (W/O WC Cash)	(234,545,880)	(346,127,674)	(111,581,794)
	RATE BASE (W/O Working Cap. Cash)			
	Production	33,094,717	32,189,519	(905,198)
	Distribution - Wyoming	41,614,575	41,062,469	(552,106)
	Distribution - Utah	1,478,428,574	1,357,388,680	(121,039,894)
	General	(51,203,546)	26,187,648	77,391,194
	RATE BASE (W/O Working Cap. Cash)	1,501,934,320	1,456,828,317	(45,106,003)

ENERGY EFFICIENCY SERVICES

In Docket No. 05-057-T01, the Commission authorized Dominion Energy to establish a deferred account, and the revenues and costs are included and accounted for in separate Energy Efficiency amortization filings and are not included as a component of the revenue requirement. Therefore, both the revenues and expenses have been removed from the results.

Energy Efficiency Accounting Adjustment
Dominion Energy
Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018

Energy Efficiency
Adjustment
Jun-18

Revenue	Utah	(\$22,635,348)
	Wyoming	(\$164,643)
	Total	<u>(22,799,991)</u>
908	Customer Assistance Expense	
	Utah	(\$22,635,348)
	Wyoming	(\$164,643)
	Total	<u>(22,799,991)</u>

UNDERGROUND WORKING STORAGE GAS

Pursuant to the final order in Docket No. 93-057-01, Account 164, Gas Stored Underground - Current, is to be accounted for in the Company's pass-through cases and excluded from test-year rate base. This is accomplished by allowing a return on the actual average balance in this account to be entered as a gas cost in the 191 Account. This adjustment removes the total balance of Account 164 from the rate-base calculation.

Underground Storage
Dominion Energy
Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018

Account 164 - Underground Storage

	A	B
	Month	Monthly Balance
1	Jun-17	21,769,885
2	Jul-17	34,448,176
3	Aug-17	48,018,857
4	Sep-17	58,860,692
5	Oct-17	59,031,896
6	Nov-17	59,289,969
7	Dec-17	52,891,067
8	Jan-18	36,606,333
9	Feb-18	23,198,516
10	Mar-18	9,114,305
11	Apr-18	7,483,334
12	May-18	15,704,467
13	Jun-18	28,192,823
14	Adjustment	(28,192,823)

WEXPRO ADJUSTMENT TO PRODUCTION PLANT

This adjustment, rising from the Wexpro Agreement, and the final Commission orders in Docket 93-057-01 and Docket 99-057-20, the production plant component in each Dominion Energy rate base plant account has been reduced by 6.3%. According to the agreement, Wexpro adds 6.3% of Dominion Energy's production plant to the Wexpro investment when calculating the Wexpro service fee charged to Dominion Energy.

Wexpro Plant Adjustment
Dominion Energy
Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018

Wexpro Plant Adjustment

		B	C	D
	Acct # and Description	Production Amount \1	Allocation Factor \2	Adjustment Amount \3
1	ADDITIONS TO RATE BASE			
10	101 Total Gas Plant In Service	79,968,136	6.30%	(5,037,993)
11	105 Gas Plant Held For Future Use	0	6.30%	0
12	106 Completed Construction Not Classified	0	6.30%	0
13	154 Materials & Supplies	0	6.30%	0
14	164.1 Gas Stored Underground	0	6.30%	0
15	165 Prepayments	0	6.30%	0
16	Working Capital - Cash	0	6.30%	0
17	Total Additions To Rate Base	<u>79,968,136</u>		<u>(5,037,993)</u>
18	DEDUCTIONS FROM RATE BASE			
19	108 Accumulated Depreciation	(69,563,144)	6.30%	4,382,478
20	111 Accumulated Amort & Depletion	(6,148,216)	6.30%	387,338
21	235.1 Customer Deposits	0	6.30%	0
22	252 Misc Customer Credits	0	6.30%	0
23	253.1 Unclaimed Customer Deposits	0	6.30%	0
24	255 Deferred Investment Tax Credits	0	6.30%	0
25	282.0 Accum Deferred Income Taxes - Federal	0	6.30%	0
26	282.1 Accum Deferred Income Taxes - State	0	6.30%	0
27	Total Deductions From Rate Base	<u>(75,711,360)</u>		<u>4,769,816</u>
28	TOTAL WEXPRO PLANT ADJUSTMENT			<u>(268,177)</u>

\1 Test Period Production Rate Base

\2 See Wexpro Stipulation and Agreement, Exhibit E, Section 5(b).

\3 Column B x Column C.

TRANSITION COSTS

The Company has tracked transition and transaction costs related to the Dominion-Questar merger and has reported these costs in its Integration Progress Reports in Docket No. 16-057-01. This adjustment includes the transition related costs but excludes transaction related costs pursuant to the Settlement Stipulation in Docket No. 16-057-01.

Paragraph 38 of the merger stipulation states, “Any transition or integration expenses arising from the Merger will not be deferred for future recovery from customers and will be expensed by Dominion Questar Gas and its affiliates as incurred during the transition period. Dominion Questar Gas' revenue requirement for the purpose of developing distribution non-gas rates will be evaluated in the next general rate proceeding, and that filing shall identify all transition costs, if any, in the base period and the test period. Transition or integration costs that are capitalized and not expensed, including, but not limited to, information technology investments in new hardware and software, including related costs, to convert, conform, and/or integrate Questar Corporation and subsidiaries' systems into and with Dominion's systems, will be itemized and disclosed in the next general rate case. Dominion Questar Gas will have the burden of proof to show that the transition or integration costs are reasonable and result in a positive net benefit to customers.”

Transition Costs
Dominion Energy
Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018

Transition Costs
12 Months Ended : Jun-2018

	A	B	C	D	E Column E Less Less Column B
	Transition Costs - GL Account 930205				Adjustment
1	Retention				112,300 1/
2	Voluntary severance program				2,475,173 1/
	Involuntary severance program				204,311
3	Total Transition Costs				<u>2,587,473</u>
	Utah Adjustment				2,503,030
	Wyoming Adjustment				84,443.29
	Total				2,587,473

1/ Costs include directly assignable costs and allocated corporate costs.

CORPORATE OVERHEAD

For the year ended December 2017, the Company did not receive a corporate allocation from Dominion Energy Services because the accounting system, SAP, required for such allocations had not yet been fully integrated. Corporate allocations began on January 1, 2018 with the integration of the SAP accounting system. This adjustment recognizes the annualized amount of current corporate allocated charges based on the actual allocations to DEU during the first half of 2018.

Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018
Capital Structure : ORDERED CAP STR 13-057-05

Total Allocated Corporate Expense Jan-June 2018	16,001,772
Less: Incentives	<u>(2,833,484)</u>
Net Corporate Overhead Expense	<u><u>13,168,289</u></u>

Utah O&M %	97.15%
Wyoming O&M %	2.85%

Total 6 months DES overhead expense 13,168,289

Adjustment 13,168,288.79

921	
Utah	12,792,942.15
Wyoming	375,346.64

BAD DEBT EXPENSE REMOVAL

In Docket No. 01-057-14, the Company proposed to account for bad-debt expense related to SNG and Commodity revenues in the 191 Account. This was adopted by the Commission in the final order in that docket; therefore, only the DNG portion of bad debt has been included in the calculations of the Results of Operations. The bad debt expense recorded in Account 904 includes all components of bad debt. This adjustment annualizes the DNG portion of bad debt experienced during 2016 to the 3-year average rate of bad debt. This methodology was agreed to and used in Docket No. 02-057-02, Docket No. 07-057-13, Docket No. 09-057-16, and Docket No. 13-057-05. Bad debt is properly recognized as a reduction to revenues. A bad debt ratio of 0.20% (net write-offs to total revenue) is used in this Results of Operations.

Average Bad Debt Removal
Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018
Capital Structure : ORDERED CAP STR 13-057-05

		Bad Debt
		Bad Debt Ratio Adjustment
1	Utah	76,470
2	Wyoming	(38,299)
3	Total	<u>38,171</u>
4		
5		
6	Bad Debt %	0.20% 1/
7		
8		
9	SNG and Commodity of acc 904 Removal	
10		
11		SNG
12	904.1 Uncollectible Accounts	
13	Utah	(220,057)
14	Wyoming	0
15	Total	(220,057)
16		
17	904.2 Uncollectible Accounts	Commodity
18	Utah	(853,360)
19	Wyoming	0
20	Total	(853,360)
21		
22	Total 904	(1,035,247)

1/ See Page 2, Column E, line 25

Average Bad Debt Removal
Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018

Capital Structure : ORDERED CAP STR 13-057-05

	A	B	C	D	E
	Jun-18	Adjustment			
	3 Year Average				
	Bad Debt				
	Ratio				
	Adjustment				
7 904	Uncollectible Accounts				
8	Utah	76,470		76,470	
9	Wyoming	(38,299)		(38,299)	
10	Total	38,171		38,171	

13 Revenues are lagging the Charge Offs by 6 Months.	12 MONTHS	12 MONTHS	12 MONTHS	
14 6 Months of aging is required from time of billing to Charge Off.	2015	2016	2017	3 YR AVERAGE
18 CHARGE OFFS (ACC 144004) Dec of Each Year	3,638,318	3,798,538	3,316,136	3,584,331
19 COLLECTED (ACC 144005) Dec of Each Year	(1,856,811)	(1,689,278)	(1,683,522)	(1,743,204)
20 NET CHARGE OFFS	1,781,507	2,109,260	1,632,614	1,841,127
22 HISTORICAL BOOKED SYSTEM REVENUES (GREY BACK) June of Each Year	903,873,494	914,522,581	890,627,732	903,007,936
23 NET CHARGE OFFS	1,781,507	2,109,260	1,632,614	1,841,127
25 % of Uncollectible Accounts to Total Revenues	0.20%	0.23%	0.18%	0.20%
26 Adjustment to Reflect change in Security Deposits				
27 Adjusted % of Uncollectible Accounts to Total Revenues				0.20%

29	UT Distribution Non Gas Rev	375,929,424
30	WY Distribution Non Gas Rev	12,956,402
31	3 YR BAD DEBT AVG FACTOR	0.20%
32	3YR Average UT DNG Bad Debt	766,476
33	3 YR Average WY DNG Bad Debt	26,417
34		
35	Less Booked System UT DNG Bad Debt	690,006
36	Less Booked System WY DNG Bad Debt	64,716
37	SYSTEM ADJUSTMENT	754,722
38		
39	Utah	76,470
40	Wyoming	(38,299)
41	System Adjustment	38,171
42		

INCENTIVE PLANS

In accordance with previous Commission orders in Docket No. 93-057-01 and 99-057-20, DEU has removed, for ratemaking purposes, incentive compensation expenses related to financial goals that were either paid directly by DEU or allocated from Dominion Energy Services (DES or Corp) for incentive payouts. Because the incentive plan payouts vary from year to year, a three-year average of payouts related to operating goals has been used in the calculation of normalized incentive plan expenses.

Workpaper A shows that for 2017 the three-year average payout by Dominion Energy Services for the Annual Management Incentive Plan (AMIP) was \$2,966,221 (Column C, line 4). The portion of DES incentive compensation paid to employees related to PIPE goals in 2017 was \$1,777,021 (Column C line 10). All PIPE incentive compensation was related to operating goals (Column C line 9). Under the AMIP plan, compensation related to operating goals amounted to \$1,649,931 (Column C line 3). The remaining \$1,316,290 (Column D line 2) is removed. Line 20 shows that \$646,298 was allocated to DEU. This is the amount removed through this adjustment.

Workpaper B shows the calculation of the expense adjustment related to the Dominion Energy incentive plan. Line 4 and Line 12 show that the amounts expensed (including overhead) in 2017 for the AMIP and PIPE incentive plans were respectively, \$961,868 (Line 4) and \$3,146,704 (Line 12). All PIPE incentive compensation was related to operating goals (Column D, Line 14). Under the AMIP plan, compensation related to operating goals amounted to \$522,437 (Column E, Line 6). The \$522,437 (Line 6) amount of AMIP to be allowed is calculated by multiplying the \$961,868 (Line 4) by the three-year average operating payout of 54.31% (Column D). The difference between the allowed amount (Line 17) and the total incentive accrual (Line 18) amounts to \$439,432 (Line 19). This difference amounts to the total adjustment shown on (Line 21).

Incentive Compensation

Dominion Energy

Utah - June 2018 Adjusted Avg Results

Incentives

12 Months Ended : Jun-2018

Incentive Compensation Removal of Financial Based Payouts		A	B
1	Questar Corporation	1/	(\$646,298)
2	Questar Gas	2/	(\$439,432)
3	Total		(\$1,085,730)
4 Utah			(1,050,297)
5	Wyoming		(35,433)
	Total		(1,085,730)
1/	See Workpaper A		
2/	See Workpaper B		

Incentive Compensation

Dominion Energy

Utah - June 2018 Adjusted Avg Results

12 Months Ended : Jun-2018

Questar Corporation Incentive Pay Adjustment
12 Mos. Ending Dec. 2016.
Workpaper A

A	B	C	D
	3-YR Average	Total	Disallow
	Percentage	Payout	Adjustment
1 Questar Corp Management and Employee Incentive Plans			
2 Bonus related to Financial Goals & Affiliates	44.38%	1,316,290	(1,316,290)
3 Bonus related to O&M Goals	55.62%	1,649,931	
4 Total AMIP	100.00%	2,966,221	(1,316,290)
5 Long Term Incentive Plan (2015)			0
6			
7			
8 PIPE Bonus related to Financial Goals & Affiliates	0.00%	0	0
9 PIPE Bonus related to O&M Goals	1/ 100.00%	1,777,021	
10 TOTAL PIPE	100.00%	1,777,021	0
11			
12 Total Questar Corp AMIP and PIPE Plan Disallowed			(1,316,290)
13			
14			
15 Disallowed Allocation			
16 Allocated Through Dstrigas			
17			
18 Allocated to			
19 Percent to		49.10%	
20 Total to		(\$646,298)	(\$646,298)

1/ 100% of PIPE is based on operating goals.

Incentive Compensation

Dominion Energy

Utah - June 2018 Adjusted Avg Results

12 Months Ended : Jun-2018

Questar Gas Incentive Pay Adjustment
Actual Payout for 2016 (Paid in Feb 2017)
Workpaper B

	A	B	C	D	E	F
				% Payout	\$ Payout	Allowed \$
1	Management Incentive Plan (AMIP)					
2						
3						
4	Amount Expensed to 921 Account	\$961,868				
5						
6	O&M Goals			54.31%	522,437	522,437
7	Total AMIP Dollar Payout			54.31%	522,437	
8						
9	Employee Incentive Plan (PIPE)					
10						
11						
12	Amount Expensed to 921 Account	\$3,146,704				
13						
14	Operating Goals		1/	100.00%	3,146,704	3,146,704
15	Total PIPE % Payout			100.00%	3,146,704	
16						
17	Total AMIP and PIPE Allowed with Overheads (Line 6 + Line 14)					3,669,140
18	Total Incentives					4,108,572
19	Total Adjustment					(439,432)
20	Long Term Incentive Plan (2016)					0
21	Total Adjustment					(439,432)

1/ 100% of PIPE is based on operating goals.

EVENT TICKETS

During 2017, DEU incurred expenses for tickets to sporting events at the Vivint Smart Home Arena. During this period, all of the tickets were used in a DEU employee-recognition plan. That is, those employees who had performed in an exemplary manner were awarded tickets to the games. No tickets were used for marketing or other purposes. Pursuant to the stipulations in Docket Nos. 99-057-20, 02-057-02, 07-057-13, 09-057-16, and 13-057-05 the portion of these expenses related to employee recognition is allowed in rates. As such, no adjustment is necessary.

Event Tickets
Dominion Energy
Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018

1	Sporting Events	
2		
3		
4		<hr/>
5		
6 Total Expenses		-
7		<hr/>
8 Utah Adjustment		-
9 Wyoming Adjustment		-

Event Tickets
Dominion Energy
Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018

Event Tickets

	A	B	C	D
1	Total Disallowed Corp Sporting Events Expense		-	
2				
3				
4		Allocation	Allocated	Adjustment
5	Company and Allocation Amounts	Calculations	Amount	Amount
6				
7	Allocated to			
8	Percent to	49.10%		
9	Total to	-	-	-
10				
11				
12	Total Disallowed Sporting Events Expense			\$0
13				
14	Total Expenses			\$0
15	Escalation Factor			
16	Total Adjustment			\$0
17				
18	Utah Adjustment			\$0
19	Wyoming Adjustment			\$0
20	Total			\$0

Event Tickets
Dominion Energy
Utah - Average Adjusted Results Of Operations
12 Months Ended : Jun-2018

SPORTING EVENT TICKETS

	A	B	C	D	E	F	G	H
Vendor								
	Direct	Allocated from Corp	Based on 2016 Data		Direct Employee Recognition	Mkting PR	Allocated from Corp Employee Recognition	Mkting PR
1 Energy Solutions Arena	0	0	100.00%		0	0	0	0
2 Utah Jazz	0	4,496	100.00%		0	0	4,496	0
3 Real Salt Lake	0	0	0.00%		0	0	0	0
4							4,496	0
5 Total	0	4,496			0	0		
6								
7								
8								
9 Tickets Used for Employee Recognition - % Calculation 2017								
10								
11								
12		Employee						
		Recognition	Pub. Relations	Total				
13 Jazz Tickets		352	0	352				
14 Real Salt Lake		0	0	0				
15 Total Tickets		352	0	352				
16 Total Percentage:		100.00%	0.00%	100.00%				

ADVERTISING

Consistent with the Commission order in Docket No. 93-057-01, an adjustment has been made to decrease expenses for the 12 months ending December 31, 2017 by removing all of the advertising expenses related to promotional, and institutional advertising expenses.

Advertising
Dominion Energy
Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018

Advertising

Account	Type	
1	909003 Promotional Advertising-Dealer	\$0
2	909005 Adv Exp - Parade of Homes	\$3,504
3	930100 General Advertising Expenses	\$944
4	930101 Institutional Advertising	\$1,448
5	930102 Financial Advertising	\$0
7		
8		
9	Total	5,896
10		
11		
12	Adjustment	(5,896)
13		
14	909 Utah Adjustment	(5,704)
15	909 Wyoming Adjustment	(192)

Advertising
Dominion Energy
Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018

Advertising Adjustment

	A	B	C	D	E	F
		Direct	Direct	Allocated	Total	Removed
Account	Type	Charges	Charges	From Corp	(B+D)	Amount
		To	To Corp	To		
1	909003 Promotional Advertising-Dealer	\$0	\$0	\$0	\$0	\$0
2	909005 Adv Exp - Parade of Homes	\$3,504	\$0	\$0	\$3,504	\$3,504
3	930100 General Advertising Expenses	\$0	\$1,923	\$944	\$944	\$944
4	930101 Institutional Advertising	\$0	\$2,950	\$1,448	\$1,448	\$1,448
5	930102 Financial Advertising	\$0	\$0	\$0	\$0	\$0
7						
8	Total	\$3,504	\$4,873	\$2,392	\$5,896	\$5,896
9						
10						
11	Adjustment					(5,896)
12						
13	Utah Adjustment					(5,704)
14	Wyoming Adjustment					(192)
15	Total Adjustment					(5,896)

\1 Workpaper 1

Advertising
 Dominion Energy
 Utah - June 2018 Adjusted Avg Results

Workpaper 1

Institutional Advertising

	A	B	C	D
1	Total Corp Institutional Advertising		2,950	
2				
3				
4		Allocation	Allocated	Adjustment
5	Company and Allocation Amounts	Calculations	Amount	Amount
6				
7				
8	Allocated to			
9	Percent to	49.10%		
10	Total to	1,448	\$1,448	\$1,448

DONATIONS AND MEMBERSHIPS

In the final order for Docket 93-057-01, the Commission prescribed which types of donations, memberships, and governmental costs are recoverable in rates. This adjustment identifies and removes similar entries which were booked during the 12 months ending December 31, 2017 and those expenses which were allocated from Dominion Energy Services.

Donations and Memberships Adjustment

Dominion Energy

**Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018**

	Don & Membership
1	
2	
3 Questar Corporation Allocated	(\$156,846)
4 Questar Gas	(\$29,569)
5 Total	<u>(\$186,416)</u>
6	
7	
8	
9 Utah Adjustment	(\$180,332)
10 Wyoming Adjustment	<u>(\$6,084)</u>
11 Total	<u>(\$186,416)</u>

Donations and Memberships Adjustment

Dominion Energy

Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018

Donations and Memberships Adjustment		B
Questar Corporation Allocated		Jun-18
A	Description	Amount
1	Industry Associations	
2	921000 Tax Executives Institute	-
3	921000 Utah Taxpayers Association	19,360
4	921000 Wyoming Taxpayers Association	7,062
5	921000 Government Relations Dept - Labor & Overhead	242,628
6	921000 Government Relations Dept - A&G	39,338
7	930200 AGA Expenses relating to Lobbying	11,055
8	Total	319,443
9		
10	ADJUSTMENT CALCULATION	
11		Allocated
12	Company and Allocation Amounts	Amount
13		
14	Allocated to	
15	Percent to	49.10%
16	Total to	\$156,846
17		
18	Total Adjustment	(\$156,846)

Donations and Memberships Adjustment

Dominion Energy

**Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018**

Donations and Memberships Adjustment			
Questar Gas			
A	B	C	D
Account	Description	Amount	% Applicable to
		2018	
1 923000	Holland and Hart	0	100.00%
2 923000	NES Inc	0	100.00%
3 921000	Junior Achievement	0	100.00%
4 908	Golf Tournament	9,569	100.00%
5 921000	Utah Foundation	20,000	100.00%
6			
7			
8			
9			
10			
11	Total	29,569	
12	Adjustment	(\$29,569)	
13			
14	Utah Adjustment	(\$28,604)	
15	Wyoming Adjustment	(\$965)	
16	Total	(\$29,569)	

RESERVE ACCRUAL

The reserve accrual includes legal liabilities associated with the Company's self-insurance program as per the stipulation in Docket 07-057-13. The reserve accrual amount is calculated based on a five-year average of actual payments made.

**Reserve Accrual Adjustment
Dominion Energy
Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018**

		Reserve accrual
	Reserve Accrual	
	A	
<hr style="border: 1px solid black;"/>		
1	2013 Legal Payment	\$337,092
2	2014 Legal Payment	\$0
3	2015 Legal Payment	\$34,800
4	2016 Legal Payment	\$215,113
5	2017 Legal Payment	107,195
6	Total	<u>\$694,200</u>
7	5 Year Average	<u>\$138,840</u>
8		
9		
10	Legal Accruals for 12 Months Ended Dec 2017	\$143,507
11		
12	Adjustment (Accrual Less 5 Yr Average Actual Payments)	(\$4,667)
13		
14		
15	Utah Allocation	(\$4,515)
16	Wyoming Allocation	(\$152)
17	Total	<u>(\$4,667)</u>

LABOR ADJUSTMENT

This adjustment is in accordance with the methodology used by the Company in Docket 93-057-01. Included in the labor calculation is a capitalization ratio, which is a measure of the portion of labor and overhead costs that are capitalized and not currently expensed by Commission order. The Company has used a five-year average of this ratio for stating results of operations.

**Labor Annualization Calculations
12 Mos Dec-2017**

Dec-17

1				
2				
3	Base Pay		Total	
4	Including Allowed Time		Actual	
5	<hr/>		Amount	
6	Capital	\$	24,830,605	
7	Intercompany & Allocated Charges		904,986	
8	Expense		27,214,257	
9	Other		2,308,713	
10	Total Base Labor		<hr/> \$55,258,560	
11	Incentive Compensation		7,251,384	
12	Total Labor		<hr/> \$62,509,944	
13				
14	Expense		27,214,257	
15	Incentive Accrual Expense		4,999,736	
16	Other		242,701	
17	Total Base Labor Expensed		<hr/> \$32,456,694	
18				
19				
20	Overhead Components			
21	Other Than Payroll Taxes			
22	<hr/>			
23	Pension Plan		(9,230,557)	
24	Healthcare		9,528,323	
25	401K		4,131,279	
26	Post Retirement		(1,959,989)	
27	Allowed Time		11,744,339	
28	Other		3,975,724	
29	Total Overhead		<hr/> \$18,189,119	
30	Overhead Expensed		\$8,695,971	
31				
32	Total Labor & Overhead		<hr/> \$80,699,063	
33				
34	Total Labor & Overhead Expensed		<hr/> \$41,152,664	
35				
36	<u>Expense / Capitalization Ratio</u>			
37	\1 Average 12 Months Ending Dec 2013-Dec 2017 Capitalization Ratio	54.30%	\$43,822,187.80	
38	\2 Actual 12 Months Ending Dec 2017 Capitalization Ratio	51.00%	\$41,152,664.39	
39				
40				
41	Labor Adjustment		<table border="1" style="display: inline-table;"><tr><td>\$2,669,523.41</td></tr></table>	\$2,669,523.41
\$2,669,523.41				
42				
43	Utah	97.26%	2,596,397	
44	Wyoming	2.74%	73,126	

Tax Reform Surcredit 2

This adjustment is needed to account for the impacts of the “Tax Cut and Jobs Act” signed into law January of 2018. Per the commission order in Docket No. 17-057-16 the company created the surcredit to return the income tax reduction benefits to customer until new rates are approved in the next general rate case. On June 1, 2018, the PSC issued an Order Memorializing Bench Ruling Approving Settlement Stipulation (“Order”) in Docket No. 17-057-16 resulting in a surcredit relating to a reduction of the federal income tax rate from 35 percent to 21 percent. In Paragraph 2 of the Settlement Stipulation’s Terms and Conditions, parties agreed that, effective August 1, 2018 through July 31, 2019, Dominion Energy Utah (“DEU”) shall provide to customers twelve monthly tax-related utility billing surcredits to return excess income taxes DEU collected between January 1, 2018 and May 31, 2018, plus any carrying charges (“Tax Reform Surcredit 2”). Because the surcredit did not take effect until August 1 of 2018, this adjustment is needed to accurately reflect the reduction in revenue from January to June of 2018.

Tax Reform Entries and Interest							
January - May 2018							
A		B	C	D	E	F	G
Line	Month	Beginning Balance	Tax Credit Entry	1/ Interest (C) X Interest Rate	Cumulative Month End Balance B + C + D	June CET Adjusting Entry 2/	Total Adjustment E+F
1	January		(3,033,501)	(10,592)	(3,044,093)		
2	February	(3,044,093)	(2,594,202)	(19,687)	(5,657,982)		
3	March	(5,657,982)	(1,977,971)	(26,662)	(7,662,615)		
4	April	(7,662,615)	(1,112,038)	(29,907)	(8,804,560)		
5	May	(8,804,560)	(649,941)	(32,224)	(9,486,726)	(335,224.03)	(9,821,950)
6	Total		(9,367,653)	(119,072)			
7	Filed		(9,433,510)	(121,289)	(9,554,800)		
8	Difference		65,857	2,217	68,074		

1/ The rate specified in section 8.07 was 4.19% in January through March, and 4.09% in April and May.

2/This is to correct the June CET entry that incorrectly used the tax reform surcredit. An adjusting entry was made in November.

DOMINION ENERGY UTAH CAPITAL STRUCTURE

Attached is the company's ordered capital structure for the 12 Months ending December 31, 2017.

Capital Structure
Dominion Energy
Utah - June 2018 Adjusted Avg Results
12 Months Ended : Jun-2018

	A	B	C	D
CAPITAL COMPONENT	Actual Weight	Cost	Cost	Weighted Cost
1 Long Term Debt	47.93%		5.25%	2.51%
2 Common Equity	52.07%		9.85%	5.13%
3 Weighted Cost of Capital	100.00%			7.64%

PRE TAX RATE OF RETURN

		Weighted Cost
CAPITAL COMPONENT		Cost
4 Common Equity		5.13%
5 Effective Tax Rate		31.42%
6 Pre-Tax Equity Return (Line 4/(1-Line 5))		7.48%
7 Long Term Debt		2.51%
8 Total Pre-tax Rate of Return (Line 6+Line 7)		9.99%

ORDERED CAP STR 13-057-0

LONG-TERM DEBT			
9 Bonds - Long Term		559,500,000	
10 Unamort Loss on Reacq Debt		(4,542,000)	
11 Unamortized Debt Expense		(3,957,000)	
12 Notes Paybles-Outside Companies		-	
13 TOTAL LONG-TERM DEBT		551,001,000	

LONG TERM DEBT COSTS

14	Interest - Long term Debt	28,072,750	
15	Amortization of Debt Discount & Expense	830,500	
16	TOTAL LONG TERM DEBT COSTS	28,903,250	

17 **LONG-TERM DEBIT COST %** 5.25%

COMMON EQUITY

18	Common Stock Issued	22,974,000	
19	Premium on Common Stock	279,453,000	
20	Unappropriated Ret. Earnings	296,085,000	
21	TOTAL COMMON EQUITY	598,512,000	

22 **TOTAL CAPITAL** 1,149,513,000