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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 December 31, 2019 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, and calculation of imputed taxes. On an unadjusted Utah jurisdictional basis, Dominion Energy's return on equity was 7.51%.

Also, included in the report is an adjusted return for the 12 months December 31, 2019 which is based on the same actual accounting data as the unadjusted return described above, but also includes adjustments ordered or agreed to in previous rate cases. 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 8.18%.

12 Months Ended : Dec-2019

(A)	(B)	(C)	(D)	(E)	(F)
Description	Historical	Adjustments	Imputed	Adjusted	Utah
Description	12 Months	Total	Tax	System	Jurisdiction
	Dec-19		Adjustment	Total	DNG Related
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	395,563,334	(28,247,505)	0	367,315,829	354,911,746
4 System Supplier Non-Gas Revenue	105,081,260	0	0	105,081,260	
5 System Commodity Revenue	392,370,274	0	0	392,370,274	
6 Pass-Through Related Other Revenue	20,410,477	0	0	20,410,477	
7 General Related Other Revenue	5,201,039	0	0	5,201,039	4,937,218
8 Total Utility Operating Revenue	918,626,383	(28,247,505)	0	890,378,878	359,848,964
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah	499,813,073	0	0	499,813,073	
12 Wyoming	18,048,937	0	0	18,048,937	
13 Total	517,862,010	0	0	517,862,010	0
14 O&M Expenses					
15 Production	(582,427)	0	0	(582,427)	(561,431)
16 Distribution	61,849,031	0	0	61,849,031	59,089,784
17 Customer Accounts	13,037,215	0	0	13,037,215	11,753,898
18 Customer Service & Information	31,420,787	(28,247,505)	0	3,173,282	3,091,487
19 Administrative & General	57,245,204	0	0	57,245,204	55,566,648
20 Total O&M Expense	162,969,811	(28,247,505)	0	134,722,306	128,940,385
21 Other Operating Expenses					
22 Depreciation, Depletion, Amortization	75,929,592	0	0	75,929,592	73,301,857.43
23 Taxes Other Than Income Taxes	25,949,693	0	0	25,949,693	24,936,113
24 Income Taxes	22,166,403	0	372,588	22,538,991	22,132,847
25 Total Other Operating Expenses	124,045,688	0	372,588	124,418,276	120,370,817
26 Total Utility Operating Expenses	804,877,510	(28,247,505)	372,588	777,002,592	249,311,202
27 NET OPERATING INCOME	113,748,873	0	(372,588)	113,376,286	110,537,762
28 RATE BASE SUMMARY					
29 Net Utility Plant					
30 101 Gas Plant In Service	3,076,379,135	(33,314,887)	0	3,043,064,248	2,930,163,443
31 105 Gas Plant Held For Future Use	0	0	0	0	0
32 106 Completed Construction Not Classified	158,807,073	(45,460,928)	0	113,346,145	109,343,375
33 108 Accumulated Depreciation	(810,762,863)	13,047,137	0	(797,715,726)	(761,347,433)
34 111 Accumulated Amort & Depletion	(6,225,613)	387,385	0	(5,838,227)	(5,619,407)
35 254 Other Regulatory Liabilities ARC & EDIT	(410,375,213)	(6,878,538)	0	(417,253,751)	(403,418,436)
36 Total Net Utility Plant	2,007,822,518	(72,219,830)	0	1,935,602,688	1,869,121,542
37 Other Rate Base Accounts					
38 154 Materials & Supplies	23,474,956	(454,832)	0	23,020,124	22,231,039
39 164-1 Gas Stored Underground	45,965,723	(45,965,723)	0	0	0
40 165 Prepayments	3,029,676	55,840	0	3,085,516	2,979,751
41 190008 Accum Deferred Income Tax Federal	29,812,511	1,269,781	0	31,082,292	30,016,851
42 190009 Accum Deferred Income Tax State	6,568,503	771,332	0	7,339,835	7,088,239
43 235-1 Customer Deposits	(4,436,311)	(1,004,805)	0	(5,441,117)	(5,225,124)
44 252 Contributions in Aid of Construction	(78,358)	(1,912,456)	0	(1,990,814)	(1,636,944)
45 253-1 Unclaimed Customer Deposits	(69,445)	14,092	0	(55,353)	(53,455)
46 255 Deferred Investment Tax Credits	0	0	0	0	0
47 282 Accum Deferred Income Taxes	(211,434,072)	1,233,379	0	(210,200,693)	(205,802,212)
48 Working Capital - Cash	2,026,147	(78,551)	1,036	1,948,632	1,881,342
49 Total Other Rate Base Accounts	(105,140,671)	(46,071,943)	1,036	(151,211,578)	(148,520,512)
50 TOTAL RATE BASE	1,902,681,847	(118,291,773)	1,036	1,784,391,110	1,720,601,030
51 RETURN ON RATE BASE	5.98%			6.35%	6.42%
52 RETURN ON EQUITY	6.65%			7.37%	7.51%

Utah - Dec 2019 Unadjusted Avg Results
12 Months Ended : Dec-2019
Capital Structure : ORDERED CAP STR 13-057-05

Imputed Tax Adjustment

	A System Total	B Utah Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS			
Federal Income Tax Rate	21%	21%	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	890,378,878	859,662,037	R
Gas Expenses	517,862,010	499,813,073	GAS
O&M Expenses	134,722,306	128,940,385	O&M
Depreciation	75,929,592	73,301,857	DEPR
Amortization	0	0	AMORT
Non-Income Taxes	25,949,693	24,936,113	NIT
Rate Base excluding CWC	1,782,442,478	1,718,719,687	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 =	1,886,882	1,817,794	
IT =	22,551,126	22,144,545	
Solution:			
CWC =	1,949,559	1,879,342	
SIT =	4,327,553	4,249,572	
FIT =	18,211,438	17,883,275	
IT =	22,538,991	22,132,847	
	<hr/>		
Historically Adjusted Income Taxes	22,166,403		
Tax Adjustment	372,588		
RATE BASE METHOD			
System Average Rate Base	1,784,391,110	1,720,601,030	
Adj System Return On Rate Base	6.35%	6.42%	
Allowed Return	113,376,286	110,537,762	
System Average Rate Base	1,784,391,110	1,720,601,030	
System Weighted Cost Of Debt	2.51%	2.51%	
Imputed Interest Cost	44,866,567	43,262,635	
Taxable Return	68,509,718	67,275,126	
Tax Factor (Tax Rate/(1-Tax Rate))	0.3289898	0.3289898	
Income Tax on Return	22,538,999	22,132,831	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	890,378,878	859,662,037	
Gas Purchase Expenses	517,862,010	499,813,073	
O&M Expenses	134,722,306	128,940,385	
Depreciation	75,929,592	73,301,857	
Amortization	0	0	
<u>Taxes Other Than Income</u>	25,949,693	24,936,113	
Net Utility Income Before Tax	135,915,277	132,670,609	
Rate Base	1,784,391,110	1,720,601,030	
Proposed Weighted Cost of Debt	2.51%	2.51%	
Imputed Interest	44,866,567	43,262,635	
State Taxable Income	91,048,710	89,407,973	
State Income Tax Rate	4.75301%	4.75301%	
State Income Tax	4,327,554	4,249,570	
Federal Taxable Income	86,721,155	85,158,403	
Federal Income Tax Rate	21.00000%	21.00000%	
Federal Income Tax	18,211,443	17,883,265	
Deferred Income Taxes	0	0	
Deferred Income Taxes - Credit	0	0	
Total Income Tax	22,538,997	22,132,835	

Dominion Energy
Utah - Dec 2019 Unadjusted Avg Results
12 Months Ended : Dec-2019

	1	2	3	4	
	Y	Y	Y	Y	
	AVG RB DEC 2019	Energy Efficiency Services Adjustment	Underground Storage	Wexpro	TOTAL ADJUSTMENTS
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	0	(28,247,505)	0	0	(28,247,505)
4 System Supplier Non-Gas Revenue	0	0	0	0	0
5 System Commodity Revenue	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0
8 Total Utility Operating Revenue	0	(28,247,505)	0	0	(28,247,505)
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah Gas Purchase Exp	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	0	0	0
14 Utah Gathering & CO2	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0
16 Total Gathering & CO2	0	0	0	0	0
17 O&M Expenses					
18 Production	0	0	0	0	0
19 Distribution	0	0	0	0	0
20 Customer Accounts	0	0	0	0	0
21 Customer Service & Information	0	(28,247,505)	0	0	(28,247,505)
22 Administrative & General	0	0	0	0	0
23 Total O&M Expense	0	(28,247,505)	0	0	(28,247,505)
24 Other Operating Expenses					
25 Depreciation, Depletion, Amortization	0	0	0	0	0
26 Taxes Other Than Income Taxes	0	0	0	0	0
27 Income Taxes	0	0	0	0	0
28 Total Other Operating Expenses	0	0	0	0	0
29 Total Utility Operating Expenses	0	(28,247,505)	0	0	(28,247,505)
30 NET OPERATING INCOME	0	0	0	0	0
31 RATE BASE SUMMARY					
32 Net Utility Plant					
33 101 Gas Plant In Service	(28,276,895)	0	0	(5,037,993)	(33,314,887)
34 105 Gas Plant Held For Future Use	0	0	0	0	0
35 106 Completed Construction Not Classified	(45,460,928)	0	0	0	(45,460,928)
36 108 Accumulated Depreciation	8,616,626	0	0	4,430,510	13,047,137
37 111 Accumulated Amort & Depletion	(82)	0	0	387,467	387,385
38 254 Other Regulatory Liabilities ARC	(6,878,538)	0	0	0	(6,878,538)
39 Total Net Utility Plant	(71,999,815)	0	0	(220,015)	(72,219,830)
40 Other Rate Base Accounts					
41 154 Materials & Supplies	(454,832)	0	0	0	(454,832)
42 164-1 Gas Stored Underground	0	0	(45,965,723)	0	(45,965,723)
43 165 Prepayments	55,840	0	0	0	55,840
190 Accum Deferred Income Taxes	2,041,113	0	0	0	2,041,113
44 235-1 Customer Deposits	(1,004,805)	0	0	0	(1,004,805)
45 252 Misc Customer Credits	(1,912,456)	0	0	0	(1,912,456)
46 253-1 Unclaimed Customer Deposits	14,092	0	0	0	14,092
47 255 Deferred Investment Tax Credits	0	0	0	0	0
48 282 Accum Deferred Income Taxes	1,233,379	0	0	0	1,233,379
49 Working Capital - Cash	0	(78,551)	0	0	(78,551)
50 Total Other Rate Base Accounts	(27,669)	(78,551)	(45,965,723)	0	(46,071,943)
51 TOTAL RATE BASE	(72,027,484)	(78,551)	(45,965,723)	(220,015)	(118,291,773)

12 Months Ended : Dec-2019

(A)	(B)	(C)	(D)	(E)	(F)
Description	Historical	Adjustments	Imputed	Adjusted	Utah
Description	12 Months	Total	Tax	System	Jurisdiction
	Dec-19		Adjustment	Total	DNG Related
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	396,209,869	(28,247,505)	0	367,962,363	354,911,746
4 System Supplier Non-Gas Revenue	105,081,260	0	0	105,081,260	
5 System Commodity Revenue	392,370,274	0	0	392,370,274	
6 Pass-Through Related Other Revenue	20,410,477	0	0	20,410,477	
7 General Related Other Revenue	5,201,039	0	0	5,201,039	4,937,218
8 Total Utility Operating Revenue	919,272,918	(28,247,505)	0	891,025,413	359,848,964
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah	499,813,073	0	0	499,813,073	
12 Wyoming	18,048,937	0	0	18,048,937	
13 Total	517,862,010	0	0	517,862,010	0
14 O&M Expenses					
15 Production	(582,427)	0	0	(582,427)	(561,431)
16 Distribution	61,849,031	0	0	61,849,031	59,089,784
17 Customer Accounts	13,037,215	(542,849)	0	12,494,366	12,124,327
18 Customer Service & Information	31,420,787	(28,252,823)	0	3,167,964	3,086,351
19 Administrative & General	57,245,204	(1,421,932)	0	55,823,272	54,194,973
20 Total O&M Expense	162,969,811	(30,217,604)	0	132,752,206	127,934,003
21 Other Operating Expenses					
22 Depreciation, Depletion, Amortization	75,929,592	0	0	75,929,592	73,301,857.43
23 Taxes Other Than Income Taxes	25,949,693	0	0	25,949,693	24,936,113
24 Income Taxes	22,166,403	487,696	1,083,280	23,737,379	22,913,735
25 Total Other Operating Expenses	124,045,688	487,696	1,083,280	125,616,664	121,151,706
26 Total Utility Operating Expenses	804,877,510	(29,729,909)	1,083,280	776,230,881	249,085,709
27 NET OPERATING INCOME	114,395,408	1,482,404	(1,083,280)	114,794,532	110,763,255
28 RATE BASE SUMMARY					
29 Net Utility Plant					
30 101 Gas Plant In Service	3,076,379,135	(33,314,887)	0	3,043,064,248	2,930,163,443
31 105 Gas Plant Held For Future Use	0	0	0	0	0
32 106 Completed Construction Not Classified	158,807,073	(45,460,928)	0	113,346,145	109,343,375
33 108 Accumulated Depreciation	(810,762,863)	13,047,137	0	(797,715,726)	(761,347,433)
34 111 Accumulated Amort & Depletion	(6,225,613)	387,385	0	(5,838,227)	(5,619,407)
35 254 Other Regulatory Liabilities ARC & EDIT	(410,375,213)	(6,878,538)	0	(417,253,751)	(403,418,436)
36 Total Net Utility Plant	2,007,822,518	(72,219,830)	0	1,935,602,688	1,869,121,542
37 Other Rate Base Accounts					
38 154 Materials & Supplies	23,474,956	(454,832)	0	23,020,124	22,231,039
39 164-1 Gas Stored Underground	45,965,723	(45,965,723)	0	0	0
40 165 Prepayments	3,029,676	55,840	0	3,085,516	2,979,751
41 190008 Accum Deferred Income Tax Federal	29,812,511	1,269,781	0	31,082,292	30,016,851
42 190009 Accum Deferred Income Tax State	6,568,503	771,332	0	7,339,835	7,088,239
43 235-1 Customer Deposits	(4,436,311)	(1,004,805)	0	(5,441,117)	(5,225,124)
44 252 Contributions in Aid of Construction	(78,358)	(1,912,456)	0	(1,990,814)	(1,636,944)
45 253-1 Unclaimed Customer Deposits	(69,445)	14,092	0	(55,353)	(53,455)
46 255 Deferred Investment Tax Credits	0	0	0	0	0
47 282 Accum Deferred Income Taxes	(211,434,072)	(87,230,624)	0	(298,664,696)	(291,233,840)
48 Working Capital - Cash	2,026,147	(82,674)	3,012	1,946,486	1,878,715
49 Total Other Rate Base Accounts	(105,140,671)	(134,540,068)	3,012	(239,677,727)	(233,954,769)
50 TOTAL RATE BASE	1,902,681,847	(206,759,898)	3,012	1,695,924,961	1,635,166,773
51 RETURN ON RATE BASE	6.01%			6.77%	6.77%
52 RETURN ON EQUITY	6.72%			8.17%	8.18%

Utah - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019
Capital Structure : ORDERED CAP STR 13-057-05

Imputed Tax Adjustment

	A System Total	B Utah Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS			
Federal Income Tax Rate	21%	21%	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	891,025,413	859,662,037	R
Gas Expenses	517,862,010	499,813,073	GAS
O&M Expenses	132,752,206	127,934,003	O&M
Depreciation	75,929,592	73,301,857	DEPR
Amortization	0	0	AMORT
Non-Income Taxes	25,949,693	24,936,113	NIT
Rate Base excluding CWC	1,693,978,475	1,633,288,058	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* =	1,881,404	1,814,996	
IT* =	23,749,501	22,925,429	
Solution:			
CWC =	1,947,413	1,878,715	
SIT =	4,557,647	4,399,505	
FIT =	19,179,732	18,514,230	
IT =	23,737,379	22,913,735	
	<hr/>	<hr/>	
Historically Adjusted Income Taxes	22,654,099		
Tax Adjustment	1,083,280		
RATE BASE METHOD			
System Average Rate Base	1,695,924,961	1,635,166,773	
Adj System Return On Rate Base	6.77%	6.77%	
Allowed Return	114,794,532	110,763,255	
System Average Rate Base	1,695,924,961	1,635,166,773	
System Weighted Cost Of Debt	2.51%	2.51%	
Imputed Interest Cost	42,642,183	41,114,484	
Taxable Return	72,152,349	69,648,771	
Tax Factor (Tax Rate/(1-Tax Rate))	0.3289898	0.3289898	
Income Tax on Return	23,737,387	22,913,735	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	891,025,413	859,662,037	
Gas Purchase Expenses	517,862,010	499,813,073	
O&M Expenses	132,752,206	127,934,003	
Depreciation	75,929,592	73,301,857	
Amortization	0	0	
<u>Taxes Other Than Income</u>	25,949,693	24,936,113	
Net Utility Income Before Tax	138,531,911	133,676,990	
Rate Base	1,695,924,961	1,635,166,773	
<u>Proposed Weighted Cost of Debt</u>	2.51%	2.51%	
Imputed Interest	42,642,183	41,114,484	
State Taxable Income	95,889,728	92,562,506	
<u>State Income Tax Rate</u>	4.75301%	4.75301%	
State Income Tax	4,557,648	4,399,505	
Federal Taxable Income	91,332,080	88,163,001	
<u>Federal Income Tax Rate</u>	21.00000%	21.00000%	
Federal Income Tax	19,179,737	18,514,230	
Deferred Income Taxes	0	0	
<u>Deferred Income Taxes - Credit</u>	0	0	
Total Income Tax	23,737,385	22,913,735	

Dominion Energy
Utah - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019

	1	2	3	4	5	6	7	8	9	10	11	12	
	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
	AVG RB DEC 2019	Energy Efficiency Services Adjustment	Underground Storage	Wexpro	Bad Debt	Incentives	Sporting Events	Advertising	Don & Membership	Reserve accrual	Labor Adj	Pension	TOTAL ADJUSTMENTS
1 NET INCOME SUMMARY													
2 Utility Operating Revenue													
3 System Distribution Non-Gas Revenue	0	(28,247,505)	0	0	0	0	0	0	0	0	0	0	(28,247,505)
4 System Supplier Non-Gas Revenue	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
6 Pass-Through Related Other Revenue	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
8 Total Utility Operating Revenue	0	(28,247,505)	0	0	0	0	0	0	0	0	0	0	(28,247,505)
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
12 Wyoming Gas Purchase Exp	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
14 Utah Gathering & CO2	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
16 Total Gathering & CO2	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
19 Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Customer Accounts	0	0	0	0	(542,849)	0	0	0	0	0	0	0	(542,849)
21 Customer Service & Information	0	(28,247,505)	0	0	0	0	0	(5,318)	0	0	0	0	(28,252,823)
22 Administrative & General	0	0	0	0	0	(2,558,543)	0	0	(120,424)	86,018	296,986	874,030	(1,421,932)
23 Total O&M Expense	0	(28,247,505)	0	0	(542,849)	(2,558,543)	0	(5,318)	(120,424)	86,018	296,986	874,030	(30,217,604)
24 Other Operating Expenses													
25 Depreciation, Depletion, Amortization	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
27 Income Taxes	0	0	0	0	134,382	633,364	0	1,316	29,811	(21,294)	(73,519)	(216,365)	487,696
28 Total Other Operating Expenses	0	0	0	0	134,382	633,364	0	1,316	29,811	(21,294)	(73,519)	(216,365)	487,696
29 Total Utility Operating Expenses	0	(28,247,505)	0	0	(408,467)	(1,925,179)	0	(4,001)	(90,613)	64,724	223,468	657,665	(29,729,909)
30 NET OPERATING INCOME	0	0	0	0	408,467	1,925,179	0	4,001	90,613	(64,724)	(223,468)	(657,665)	1,482,404
31 RATE BASE SUMMARY													
32 Net Utility Plant													
33 101 Gas Plant In Service	(28,276,895)	0	0	(5,037,993)	0	0	0	0	0	0	0	0	(33,314,887)
34 105 Gas Plant Held For Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0
35 106 Completed Construction Not Classified	(45,460,928)	0	0	0	0	0	0	0	0	0	0	0	(45,460,928)
36 108 Accumulated Depreciation	8,616,626	0	0	4,430,510	0	0	0	0	0	0	0	0	13,047,137
37 111 Accumulated Amort & Depletion	(82)	0	0	387,467	0	0	0	0	0	0	0	0	387,385
38 254 Other Regulatory Liabilities ARC	(6,878,538)	0	0	0	0	0	0	0	0	0	0	0	(6,878,538)
39 Total Net Utility Plant	(71,999,815)	0	0	(220,015)	0	0	0	0	0	0	0	0	(72,219,830)
40 Other Rate Base Accounts													
41 154 Materials & Supplies	(454,832)	0	0	0	0	0	0	0	0	0	0	0	(454,832)
42 164-1 Gas Stored Underground	0	0	(45,965,723)	0	0	0	0	0	0	0	0	0	(45,965,723)
43 165 Prepayments	55,840	0	0	0	0	0	0	0	0	0	0	0	55,840
44 190 Accum Defered Income Taxes	2,041,113	0	0	0	0	0	0	0	0	0	0	0	2,041,113
45 235-1 Customer Deposits	(1,004,805)	0	0	0	0	0	0	0	0	0	0	0	(1,004,805)
46 252 Misc Customer Credits	(1,912,456)	0	0	0	0	0	0	0	0	0	0	0	(1,912,456)
47 253-1 Unclaimed Customer Deposits	14,092	0	0	0	0	0	0	0	0	0	0	0	14,092
48 255 Deferred Investment Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
49 282 Accum Defered Income Taxes	1,233,379	0	0	0	0	0	0	0	0	0	0	(88,464,003)	(87,230,624)
50 Working Capital - Cash	0	(78,551)	0	0	(1,136)	(5,354)	0	(11)	(252)	180	621	1,829	(82,674)
Total Other Rate Base Accounts	(27,669)	(78,551)	(45,965,723)	0	(1,136)	(5,354)	0	(11)	(252)	180	621	(88,462,174)	(134,540,068)
51 TOTAL RATE BASE	(72,027,484)	(78,551)	(45,965,723)	(220,015)	(1,136)	(5,354)	0	(11)	(252)	180	621	(88,462,174)	(206,759,898)

INPUTS

This section contains a summary and detail of DEU information for the 12 months ending December 31, 2019. 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 December 31, 2019 was 24.7549%.

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		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	12-Month Total OR Average Dec-19	
UTILITY OPERATING REVENUE																
TARIFF DTH SALES AND REVENUE																
Utah																
FIRM	GS	Distribution Non-Gas Rev	sales	49,913,636	45,537,348	35,085,279	20,141,984	15,611,045	11,802,815	11,249,240	11,450,016	12,260,863	18,410,717	36,318,289	49,284,861	317,066,091
FIRM			sales													
FIRM		Supplier Non-Gas Revenue	sales	22,928,537	19,996,834	16,151,116	3,256,508	2,844,498	1,454,107	1,294,283	1,255,535	1,498,183	4,344,289	10,799,238	15,773,746	101,596,874
FIRM			sales													
FIRM		Commodity Revenue	sales	59,314,841	51,727,109	41,773,978	23,171,792	17,070,960	8,801,392	7,817,068	7,564,330	9,011,139	28,361,028	47,826,944	61,042,713	363,483,293
FIRM			sales													
FIRM		Total Revenue	sales	132,157,014	117,261,291	93,010,373	46,570,284	35,526,502	22,058,314	20,360,592	20,269,881	22,770,184	51,116,034	94,944,471	126,101,320	782,146,258
FIRM			sales													
FIRM		of Customers	sales	1,033,637	1,035,127	1,037,108	1,039,138	1,041,069	1,042,485	1,033,637	1,033,637	1,033,637	1,033,637	1,033,637	1,033,637	1,035,866
FIRM			sales													
FIRM		Total Dth	sales	18,957,565	16,532,707	13,352,150	7,010,995	5,195,926	2,678,097	2,378,750	2,302,023	2,742,500	8,416,604	12,900,913	17,014,969	109,483,199
FIRM			sales													
FIRM	GS-C	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM	GSS	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM	FS	Distribution Non-Gas Rev	sales	372,668	365,269	333,524	176,267	168,789	155,981	138,235	132,066	139,635	176,000	287,236	317,063	2,762,731
FIRM			sales													
FIRM		Supplier Non-Gas Revenue	sales	428,212	405,635	355,065	145,120	132,211	116,326	95,628	91,422	102,156	141,582	203,706	267,113	2,484,175
FIRM			sales													
FIRM		Commodity Revenue	sales	1,137,359	1,077,393	943,077	880,646	792,335	698,999	573,473	549,149	613,622	919,972	905,112	1,064,286	10,155,422
FIRM			sales													
FIRM		Total Revenue	sales	1,938,239	1,848,296	1,631,666	1,202,032	1,093,335	971,305	807,336	772,636	855,413	1,237,554	1,396,053	1,648,462	15,402,328
FIRM			sales													
FIRM		of Customers	sales	494	495	490	492	492	493	494	494	494	494	494	494	493
FIRM			sales													
FIRM		Total Dth	sales	363,511	344,345	301,416	267,926	241,178	212,745	174,554	167,140	188,763	273,433	235,736	296,665	3,065,412
FIRM			sales													
FIRM	F-3	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Supplier Non-Gas Demand Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Commodity Tariff Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Commodity Demand Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Total Sales Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM	NGV	Distribution Non-Gas Rev	sales	139,382	157,649	131,286	139,083	147,163	122,596	129,765	150,481	147,466	150,002	150,185	135,940	1,700,997
FIRM			sales													
FIRM		Supplier Non-Gas Revenue	sales	17,749	20,129	16,655	17,411	18,059	15,667	16,296	18,630	17,550	15,021	15,182	13,435	201,782
FIRM			sales													
FIRM		Commodity Revenue	sales	63,627	72,159	59,707	62,416	70,577	61,230	63,689	72,809	68,588	80,532	81,397	72,029	828,761
FIRM			sales													
FIRM		Total Revenue	sales	220,757	249,937	207,648	218,910	235,799	199,492	209,751	241,920	233,603	245,555	246,763	221,404	2,731,539
FIRM			sales													
FIRM		of Customers	sales	1	1	1	1	1	1	1	1	1	1	1	1	
FIRM			sales													
FIRM		Total Dth	sales	20,336	23,063	19,083	19,949	21,481	18,636	19,385	22,160	20,876	22,448	22,689	20,078	250,182
FIRM			sales													
FIRM	F-4	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
FIRM		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	
FIRM			sales													
INTERRUPTIBLE	I-2	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	
INTERRUPTIBLE			sales													
INTERRUPTIBLE		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
INTERRUPTIBLE			sales													
INTERRUPTIBLE		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
INTERRUPTIBLE			sales													
INTERRUPTIBLE		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	
INTERRUPTIBLE			sales													
INTERRUPTIBLE		of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	
INTERRUPTIBLE			sales													
INTERRUPTIBLE		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	
INTERRUPTIBLE			sales													
INTERRUPTIBLE	I-4 MA MB	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	
INTERRUPTIBLE			sales													

INTERRUPTIBLE		sales																	
INTERRUPTIBLE		Commodity Revenue	sales	63,135	48,096	49,797	28,725	24,592	40,838	23,815	25,702	26,736	33,839	63,720	63,049	492,045			
INTERRUPTIBLE		Total Revenue	sales	65,879	67,842	69,065	42,990	36,598	56,410	35,158	38,270	39,676	51,651	89,658	90,121	703,107			
INTERRUPTIBLE		of Customers	sales	21	20	20	20	20	20	21	21	21	21	21	21	21			
INTERRUPTIBLE		Total Dh	sales	20,179	15,372	15,915	8,622	7,485	12,429	7,249	7,823	8,137	9,956	17,242	17,574	147,983			
INTERRUPTIBLE	IS-4	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 Dh	sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	P1	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 Dh	sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	FT FT-1	Distribution Non-Gas Rev	trans	190,794	586,835	924,758	580,868	261,284	272,867	241,979	265,000	207,884	215,391	655,546	681,688	5,084,892			
TRANSPORTATION		Supplier Non-Gas Revenue	trans	2,581	3,580	3,484	2,759	4,780	5,223	6,041	4,620	9,551	-	4	4	42,626			
TRANSPORTATION		Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Revenue	trans	193,374	590,416	928,242	583,627	266,064	278,089	248,019	269,620	217,435	215,391	655,550	681,692	5,127,518			
TRANSPORTATION		of Customers	trans	10	10	10	11	11	11	10	10	10	10	10	10	10			
TRANSPORTATION		Total Dh	trans	3,796,569	4,224,468	4,326,395	2,754,959	4,034,236	3,867,008	4,785,540	4,320,721	2,914,147	44	86	1,047	35,025,220			
TRANSPORTATION	FT2	Distribution Non-Gas Rev	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Supplier Non-Gas Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		of Customers	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Dh	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	MT	Distribution Non-Gas Rev	trans	4,289	4,234	5,087	1,450	1,402	26,490	35,447	758	836	1,777	2,662	36,366	120,799			
TRANSPORTATION		Supplier Non-Gas Revenue	trans	344	398	1,216	511	114	150	100	53	54	9,559	4,927	9,823	27,248			
TRANSPORTATION		Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Revenue	trans	4,633	4,632	6,303	1,961	1,517	26,641	35,547	810	891	11,336	7,589	46,189	148,048			
TRANSPORTATION		of Customers	trans	1	1	1	1	1	1	1	1	1	1	1	1	1			
TRANSPORTATION		Total Dh	trans	4,825	4,759	3,035	1,326	1,267	550	457	472	569	2,585,041	2,988,508	3,385,630	8,976,439			
TRANSPORTATION	FTE FT1L	Distribution Non-Gas Rev	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Supplier Non-Gas Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		of Customers	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Dh	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	TS	Distribution Non-Gas Rev	trans	2,470,830	2,301,473	2,409,168	2,058,036	2,009,124	2,307,413	1,917,101	1,909,339	1,980,055	2,159,688	2,354,395	2,501,535	26,358,158			
TRANSPORTATION		Supplier Non-Gas Revenue	trans	60,234	55,388	50,625	55,795	62,725	53,732	47,019	60,745	48,630	54,353	77,817	75,152	702,214			
TRANSPORTATION		Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Revenue	trans	2,531,064	2,356,862	2,459,792	2,113,831	2,071,848	2,361,145	1,964,120	1,970,084	2,008,685	2,214,041	2,432,213	2,576,687	27,060,372			
TRANSPORTATION		of Customers	trans	948	948	947	947	946	956	948	948	948	948	948	948	948			
TRANSPORTATION		Total Dh	trans	5,303,820	4,711,339	4,699,069	3,967,330	3,797,731	3,395,889	3,698,655	3,885,690	3,908,140	4,506,684	5,296,400	5,785,466	52,956,213			
TRANSPORTATION	TSP ITS	Distribution Non-Gas Rev	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Supplier Non-Gas Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		of Customers	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Dh	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	FT-2C	Distribution Non-Gas Rev	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Supplier Non-Gas Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		of Customers	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Dh	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	E-1	Distribution Non-Gas Rev	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Supplier Non-Gas Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		of Customers	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		Total Dh	trans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	CET DSM	Distribution Non-Gas Rev	trans	2,270,994	(2,055,419)	(212,212)	1,737,925	(1,183,364)	358,326	353,740	286,073	1,362,982	89,856	(1,417,960)	42,573	1,633,515			
TRANSPORTATION		Distribution Non-Gas Rev	trans	4,925,007	4,377,283	3,143,158	2,059,293	1,234,496	674,712	583,201	584,635	709,487	1,622,934	3,313,201	4,766,898	27,994,304			
Utah Totals		Distribution Non-Gas Rev	trans	60,306,529	51,291,665	41,836,466	26,907,627	18,260,594	15,734,546	14,658,752	14,789,535	16,800,689	22,842,394	41,686,404	57,790,849	382,906,050			
		Supplier Non-Gas Revenue	trans	23,441,270	20,484,716	16,581,011	3,479,647	3,063,727	1,647,431	1,460,666	1,432,405	1,677,580	4,566,586	16,142,419	105,081,419				
		Commodity Revenue	trans	60,578,962	62,924,757	42,826,560	24,143,579	17,959,465	9,602,459	8,473,945	8,211,990	9,720,985	29,395,371	48,977,172	62,242,077	374,059,500			
		Total Utah Revenue	trans	144,326,760	124,701,139	101,244,037	54,530,853	39,282,786	26,984,435	24,597,462	24,433,931	28,198,354	56,804,351	101,667,537	136,175,345	862,946,990			
		of Customers	trans	1,035,112	1,036,602	1,038,577	1,040,610	1,042,540	1,043,967	1,035,112	1,035,112	1,035,112	1,035,112	1,035,112	1,035,112	1,037,340			
		Sales Dh	trans	19,361,590	16,915,487	13,688,565	7,307,492	5,486,070	2,921,907	2,579,937	2,499,146	2,958,274	8,722,441	13,176,580	17,349,296	112,946,776			
		Transportation Dh	trans	9,105,214	3,940,566	9,028,499	6,723,615	7,833,234	7,263,447	6,484,632	6,206,883	6,622,656	7,091,769	8,294,994	9,172,143	96,957,872			

CET	Distribution Non-Gas Rev	sales	88,173	81,807	122,346	119,557	(1,369)	85,835	151,883	12,299	91,664	(47,189)	(181,798)	(86,142)	437,065
DSM	Distribution Non-Gas Rev	sales	44,253	40,368	30,095	21,777	16,892	5,775	3,061	4,476	6,334	16,726	35,112	26,332	253,201
Wyoming Totals	Distribution Non-Gas Rev		1,726,628	1,616,891	1,966,475	1,108,065	870,255	607,314	607,141	499,775	640,921	849,946	1,140,899	1,502,198	12,536,509
	Supplier Non-Gas Revenue		(6)	(8)	49	(233)	(224)	(197)	(198)	(30)	(74)	295	572	(105)	(160)
	Non-Core DNG Revenue Credits		14,059	11,039	17,084	9,543	11,333	9,564	9,655	7,891	4,713	8,181	8,029	9,685	120,774
	Commodity Revenue		2,626,838	2,440,609	2,149,231	1,197,167	1,129,491	468,458	270,196	291,374	443,217	1,459,148	2,091,883	2,843,142	17,410,754
	Total Wyoming Revenue of Customers		4,367,519	4,068,532	3,532,839	2,314,543	2,010,855	1,085,139	866,793	799,009	1,088,777	2,317,570	3,241,382	4,354,920	30,067,876
	Sales Dth		27,817	27,851	27,828	27,880	27,849	27,837	27,817	27,817	27,817	27,817	27,817	27,817	27,830
	Transportation Dth		650,683	604,490	532,235	296,198	278,301	106,645	62,737	67,771	103,006	341,296	502,684	676,740	4,223,787
	Total Wyoming Dth		118,256	49,457	39,462	39,762	68,150	53,586	25,553	25,553	34,142	45,490	34,142	45,059	383,241
	Total Wyoming Dth		768,939	653,547	571,697	335,960	347,431	160,231	118,694	93,324	111,793	386,786	536,826	721,799	4,807,028
Colorado	I-4	Distribution Non-Gas Rev	sales												-
		Supplier Non-Gas Revenue	sales												-
		Commodity Revenue	sales												-
		Total Revenue of Customers	sales												-
		Total Dth	sales												-
IC		Distribution Non-Gas Rev	trans												-
		Supplier Non-Gas Revenue	trans												-
		Commodity Revenue	trans												-
		Total Revenue of Customers	trans												-
		Total Dth	trans												-
Colorado Totals		Distribution Non-Gas Rev													-
		Commodity Revenue													-
		Total Colorado Revenue of Customers													-
		Sales Dth													-
		Transportation Dth													-
		Total Colorado Dth													-
SystemTotal	Distribution Non-Gas Rev		62,033,157	52,908,557	43,202,941	28,015,693	19,130,850	16,341,860	15,265,893	15,289,310	17,441,610	23,692,340	42,827,303	59,293,046	395,442,559
	Supplier Non-Gas Revenue		23,441,264	20,484,706	16,581,060	3,479,414	3,063,503	1,647,233	1,460,468	1,432,375	1,677,506	4,566,881	11,104,532	16,142,314	105,081,200
	Non-Core DNG Revenue Credits		14,059	11,039	17,084	9,543	11,333	9,564	9,655	7,891	4,713	8,181	8,029	9,685	120,774
	Commodity Revenue		63,205,799	55,365,367	44,975,790	25,340,746	19,087,956	10,070,916	8,748,240	8,503,365	10,163,302	30,854,519	50,969,055	65,085,219	392,370,274
	SystemTotal Tariff Revenue of Customers		148,694,280	128,769,670	104,776,875	56,845,396	41,293,641	28,069,574	25,494,256	25,232,940	29,287,131	59,121,921	104,908,919	140,530,285	893,014,868
	Sales Dth		1,062,929	1,064,453	1,066,405	1,068,490	1,070,389	1,071,804	1,062,929	1,062,929	1,062,929	1,062,929	1,062,929	1,062,929	1,065,170
	Transportation Dth		20,012,273	17,519,977	14,220,800	7,603,690	5,745,372	3,028,552	2,642,674	2,566,917	3,061,281	9,063,736	13,679,265	18,026,026	117,170,563
	SystemTotal Dth		9,223,470	8,989,623	9,067,961	8,763,377	7,901,364	7,317,033	6,840,609	6,831,643	7,137,259	8,319,136	9,217,202	9,741,113	67,541,113
	SystemTotal Dth		29,235,743	26,509,600	23,288,761	14,367,067	13,646,736	10,345,585	11,163,283	10,799,353	9,862,924	16,200,995	21,996,401	27,243,228	214,711,676

OTHER OPERATING REVENUE			Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	12 MONTH TOTAL
489101	Utah	G	14,750	31,645	26,169	0	32,282	34,552	41,109	46,910	45,397	0	62,118	64,188	399,121
	Wyoming	G	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total		14,750	31,645	26,169	0	32,282	34,552	41,109	46,910	45,397	0	62,118	64,188	399,121
490	Incidental Plant Production Sales 1/2														
490	Utah	PT	426,261	730	537,876	594,664	399,222	5	775,787	(4)	245,173	265,198	637,812	384,259	4,266,984
	Wyoming	G	14,323	26	20,916	24,133	20,393	0	18,832	(0)	8,524	10,390	24,300	14,971	156,809
	Total		440,584	756	558,792	618,797	419,615	6	794,619	(4)	253,697	275,588	662,112	399,230	4,423,793
491	Rev from Gas Processed by Others 1/2														
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 1/2														
492	Utah	PT	187,676	41,272	201,580	136,303	190,670	229,316	241,885	200,953	124,549	167,048	138,339	135,618	1,995,210
	Wyoming	G	6,306	1,475	7,839	5,532	9,740	8,416	5,872	5,449	4,330	6,544	5,270	5,284	72,057
	Total		193,983	42,747	209,419	141,835	200,410	237,732	247,757	206,402	128,879	173,593	143,609	140,902	2,067,267
493	Rent From Gas Property 1/2														
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 1/2														
495	Utah	PT	11,074	12,806	10,390	9,484	46,105	15,230	12,809	13,072	129,119	14,943	11,714	2,197,085	2,483,831
	Wyoming	G	372	458	404	385	2,355	559	311	354	4,489	585	446	85,601	96,320
	Total		11,446	13,264	10,794	9,869	48,460	15,789	13,120	13,427	133,608	15,529	12,161	2,282,685	2,580,151
4951	Overriding Royalties from Celsius 1/2														
4951	Utah	PT	852,057	1,448,461	1,252,980	868,879	888,235	825,089	37,912	1,274,248	449,103	611,225	591,008	726,514	9,825,710
	Wyoming	PT	28,631	51,758	48,723	35,261	45,373	30,280	920	34,552	15,614	23,946	22,516	28,306	365,881
	Total		880,688	1,500,219	1,301,702	904,140	933,608	855,369	38,832	1,308,801	464,717	635,171	613,524	754,819	10,191,591
4952	Oil Revenues received from Wexpro 1/2														
4952	Utah	PT	19,826	20,919	34,436	10,237	27,436	11,674	36,415	44,134	12,167	13,303	13,974	3,627	248,146
	Wyoming	PT	666	748	1,339	415	1,401	428	884	1,197	423	521	532	141	8,697
	Total		20,492	21,667	35,775	10,652	28,837	12,102	37,299	45,331	12,590	13,824	14,506	3,768	256,843
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		1,610,305	1,637,155	2,167,843	1,704,981	1,603,482	1,141,819	1,164,476	1,586,051	1,030,956	1,151,274	1,458,972	3,514,819	19,772,133
	General Other Revenues		415,422	470,155	479,127	479,938	464,538	404,026	412,425	383,297	350,699	343,893	351,117	382,582	4,937,218
	Utah Total Other Revenues		2,025,727	2,107,310	2,646,971	2,184,918	2,068,020	1,545,845	1,576,901	1,969,348	1,381,655	1,495,167	1,810,089	3,897,401	24,709,351
	Wyoming Other Revenues														
	Pass-Through Other Revenues		53,738	58,043	83,894	68,808	79,555	41,345	27,957	42,653	31,355	44,518	55,138	51,340	638,343
	General Other Revenues		13,836	16,127	18,018	19,862	24,436	14,118	9,325	9,476	15,104	14,058	11,457	98,006	263,821
	Wyoming Total Other Revenues		67,574	74,169	101,911	88,670	103,991	55,463	37,282	52,129	46,459	58,576	66,595	149,346	902,164
	System Total Other Revenue		2,093,300	2,181,479	2,748,882	2,273,588	2,172,011	1,601,308	1,614,183	2,021,477	1,428,114	1,553,743	1,876,683	4,046,747	25,611,515

Utility Operating Expenses from Financial Report

FERC Acct	Description	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Historical
														12 Months Ending
		Dec-18	Dec-18	Dec-18	Dec-18	Dec-18	Dec-18	Dec-18	Dec-18	Dec-18	Dec-18	Dec-18	Dec-18	Dec-18
619	810000 Gas Used for Compressor Station Fuel	0	0	(2,831)	0	0	(2,781)	0	0	(2,495)	0	0	(2,660)	(10,767)
620	812000 Gas Used for Other Utility Operations	(88,014)	(57,226)	(76,441)	(63,774)	(51,352)	(42,124)	(42,003)	(22,473)	(17,773)	(28,174)	(43,332)	(38,974)	(571,660)
621														
622	Total Production Expenses	(88,014)	(57,226)	(79,272)	(63,774)	(51,352)	(44,905)	(42,003)	(22,473)	(20,268)	(28,174)	(43,332)	(41,634)	(582,427)
623	WY	(2,861)	(1,974)	(2,967)	(2,487)	(2,496)	(1,271)	(995)	(593)	(681)	(1,062)	(1,590)	(1,561)	(20,540)
624	Distribution Operations & Maintenance Expenses													
625														
626	870 Operation Supervision & Engineering													
627	870 Utah	853,195	514,417	457,767	727,708	736,886	381,616	638,311	702,616	175,181	631,436	430,073	474,473	6,723,679
628	870 Wyoming	50,459	29,064	37,554	40,387	45,689	39,142	25,650	60,001	25,764	38,477	34,089	36,303	462,577
629	Total	903,654	543,481	495,321	768,095	782,574	420,758	663,961	762,616	200,945	669,913	464,162	510,776	7,186,256
630														
631	871 Distribution Load Dispatching													
632	871 Utah	128,973	118,239	133,865	110,817	118,692	123,930	121,613	114,959	114,133	106,687	112,500	108,075	1,412,483
633	871 Wyoming	3,851	3,506	4,004	3,312	4,112	3,674	3,579	3,419	3,382	3,179	3,332	3,197	42,546
634	Total	132,824	121,745	137,869	114,129	122,804	127,604	125,191	118,378	117,515	109,866	115,832	111,272	1,455,029
635														
636	872 Compressor Station Labor & Expenses													
637	872 Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
638	872 Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
639	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
640														
641	873 Compressor Station Fuel & Power													
642	873 Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
643	873 Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
644	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
645														
646	874 Mains & Service Expenses													
647	874 Utah	974,697	815,278	941,232	1,424,945	1,537,740	1,216,666	1,337,108	1,385,050	1,265,220	1,172,925	894,945	868,074	13,833,882
648	874 Wyoming	34,562	18,685	24,671	44,973	46,032	54,621	36,005	53,595	37,756	42,565	35,996	15,307	444,769
649	Total	1,009,259	833,964	965,903	1,469,918	1,583,773	1,271,287	1,373,113	1,438,645	1,302,976	1,215,490	930,942	883,381	14,278,651
650														
651	875 Measuring & Regulating Station Expenses													
652	875 Utah	376,418	194,348	358,930	298,760	362,906	186,956	118,666	260,399	230,105	188,565	293,060	93,272	2,962,385
653	875 Wyoming	11,479	6,038	10,907	9,099	11,005	5,681	3,704	7,675	6,966	6,020	8,956	2,686	90,216
654	Total	387,897	200,387	369,836	307,859	373,911	192,638	122,370	268,074	237,071	194,585	302,016	95,957	3,052,601
655														
656	878 Meter & House Regulator Expenses													
657	878 Utah	250,637	178,725	242,547	220,745	270,725	202,931	228,255	199,122	234,192	250,105	243,567	224,128	2,745,678
658	878 Wyoming	23,303	18,236	25,820	13,025	20,971	21,425	11,802	20,564	22,234	18,748	21,437	27,770	245,335
659	Total	273,940	196,960	268,367	233,770	291,696	224,356	240,057	219,686	256,426	268,853	265,004	251,897	2,991,013
660														
661	879 Customer Installations Expenses													
662	879 Utah	200,772	183,142	182,391	159,549	184,112	122,384	145,968	169,459	154,693	174,928	179,655	187,562	2,044,615
663	879 Wyoming	4,762	8,002	9,898	4,081	3,119	2,337	1,961	2,587	4,061	3,201	4,801	7,877	56,686
664	Total	205,534	191,144	192,289	163,630	187,231	124,721	147,929	172,046	158,754	178,129	184,455	195,439	2,101,301
665														
666	880 Other Expenses													
667	880 Utah	1,674,235	1,362,557	1,497,778	1,233,359	967,884	1,366,362	1,187,446	1,132,240	1,411,600	1,296,719	1,421,094	1,533,641	16,084,915
668	880 Wyoming	170,313	119,473	126,502	134,664	88,786	81,793	45,283	25,404	89,446	134,229	110,416	119,178	1,245,485
669	Total	1,844,548	1,482,029	1,624,279	1,368,023	1,056,670	1,448,155	1,232,729	1,157,644	1,501,046	1,430,948	1,531,510	1,652,819	17,330,401
670														
671	881 Rents													
672	881 Utah	1,226	1,893	1,450	2,082	2,374	1,654	1,854	1,809	1,577	531	1,045	942	18,437
673	881 Wyoming	41	63	48	69	79	55	61	60	52	18	35	31	610
674	Total	1,267	1,956	1,498	2,151	2,453	1,709	1,915	1,868	1,629	548	1,080	973	19,047
675														
676	885 Maintenance Supervision & Engineering													
677	885 Utah	0	0	0	0	0	0	0	0	0	24,569	25,393	23,492	73,454
678	885 Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
679	Total	0	0	0	0	0	0	0	0	0	24,569	25,393	23,492	73,454

FERC Acct	Description													Historical
		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	12 Months Ending Dec-19
680														
681 886	Maintenance of Structures & Improvements													
682 886	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
683 886	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
684	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
685														
686 887	Maintenance of Mains													
687 887	Utah	742,126	713,812	705,878	717,091	691,529	648,082	641,572	616,644	646,951	652,759	648,214	639,303	8,063,959
688 887	Wyoming	683	909	1,332	1,142	1,736	1,786	1,221	3,381	797	1,968	543	194	15,692
689	Total	742,809	714,720	707,210	718,232	693,265	649,867	642,793	620,025	647,748	654,727	648,757	639,496	8,079,651
690														
691 888	Maint of Compressor Station Equipment													
692 888	Utah	148,627	171,851	209,018	324,897	240,542	267,771	262,308	309,787	461,590	397,627	399,841	280,461	3,474,322
693 888	Wyoming	4,699	3,621	4,564	3,696	3,717	3,807	4,065	4,028	4,109	3,913	4,043	3,993	48,255
694	Total	153,326	175,472	213,583	328,592	244,259	271,578	266,373	313,814	465,700	401,540	403,884	284,455	3,522,576
695														
696 889	Maint of Meas. & Reg. Station Equipment													
697 889	Utah	2,432	1,676	2,293	1,999	2,189	8,902	15,418	2,515	1,639	1,719	1,582	327	42,691
698 889	Wyoming	75	52	70	63	67	285	494	74	50	54	48	11	1,345
699	Total	2,507	1,728	2,364	2,061	2,256	9,188	15,913	2,590	1,690	1,773	1,630	338	44,037
700														
701 892	Maintenance of Services													
702 892	Utah	65,558	51,668	69,183	74,165	83,066	74,992	85,654	106,601	94,636	98,493	93,543	66,751	964,310
703 892	Wyoming	6,579	2,254	5,533	5,165	12,854	2,408	11,706	(4,577)	9,543	2,820	1,643	2,012	57,940
704	Total	72,138	53,921	74,716	79,329	95,920	77,400	97,360	102,024	104,179	101,313	95,186	68,764	1,022,250
705														
706 893	Maintenance of Meters & House Regulators													
707 893	Utah	59,606	32,516	48,664	55,085	47,100	48,081	58,227	27,998	34,904	37,117	41,452	154,225	644,975
708 893	Wyoming	4,026	3,141	2,321	1,213	2,039	9,002	3,113	4,481	6,104	8,330	1,682	2,338	47,791
709	Total	63,632	35,658	50,986	56,298	49,139	57,082	61,340	32,479	41,009	45,448	43,134	156,562	692,766
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	5,478,502	4,340,123	4,850,997	5,351,200	5,245,746	4,650,327	4,842,400	5,029,197	4,826,423	5,034,181	4,785,963	4,654,725	59,089,784
723	Wyoming Distribution O&M Expenses	314,832	213,043	253,223	260,886	240,206	226,016	148,643	180,691	210,265	263,522	227,021	220,897	2,759,247
724														
725	System Total Distribution O&M Expenses	5,793,334	4,553,166	5,104,221	5,612,086	5,485,952	4,876,344	4,991,043	5,209,889	5,036,688	5,297,703	5,012,984	4,875,622	61,849,031
726	CHECK	0	0	300	0	0	0	0	0	0	4,068,332	3,795,000	3,702,515	
727	Customer Accounts Expense													
728														
729 901	Supervision													
730 901	Utah	53,111	45,888	52,975	52,532	57,884	49,289	51,791	46,921	47,785	102,847	108,810	104,900	774,732
731 901	Wyoming	1,532	1,317	1,525	1,507	1,661	1,419	1,489	1,350	1,379	1,301	1,171	1,081	16,732
732	Total	54,643	47,204	54,500	54,038	59,545	50,708	53,280	48,272	49,164	104,148	109,981	105,982	791,465
733														
734 902	Meter Reading Expense													
735 902	Utah	174,082	95,263	121,520	105,273	123,590	117,968	114,387	113,698	116,014	112,678	109,155	81,063	1,384,688
736 902	Wyoming	5,347	2,970	3,859	3,335	3,910	3,731	3,613	3,611	3,676	3,570	3,458	2,545	43,625
737	Total	179,429	98,233	125,378	108,608	127,500	121,698	118,000	117,309	119,690	116,248	112,613	83,608	1,428,314
738														
739 9031	Customer Records Expense													
740 903001	Utah	751,764	513,061	671,017	694,821	758,962	688,278	706,699	639,926	862,704	484,761	572,267	571,529	7,915,792

FERC Acct	Description													Historical
		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	12 Months Ending Dec-19
792	System Total Cust Service & Info Exp													
793	Utah Total Cust Service & Info Exp	5,227,291	4,602,534	3,342,659	2,224,577	1,468,046	859,417	940,970	796,001	916,596	1,806,270	3,502,892	5,398,536	31,085,790
794	Wyoming Total Cust Service & Info Exp	53,587	46,004	35,941	26,034	23,077	11,519	14,230	10,756	12,452	24,407	40,980	36,009	334,997
795														
796	System Total Cust Service & Info Exp	5,280,878	4,648,539	3,378,600	2,250,612	1,491,122	870,936	955,200	806,758	929,048	1,830,677	3,543,872	5,434,545	31,420,787
797	CHECK	0	0	0	0	0	0	0	0	0	0	0	0	
798	Administrative & General Expense													
799														
800 920	Administrative & General Salaries													
801 920	Utah	3,078	4,317	3,289	1,637,300	426,907	13,225,985	458,323	483,893	374,738	388,699	411,269	448,618	17,866,415
802 920	Wyoming	99	139	106	53,947	14,063	245,871	219	139	12,461	12,685	13,390	14,591	367,709
803	Total	3,177	4,456	3,395	1,691,247	440,970	13,471,856	458,542	484,031	387,199	401,384	424,659	463,208	18,234,124
804 921	Office Supplies & Expenses													
805 921	Utah	100,259	(89,443)	290,328	139,184	385,574	(328,521)	617,180	1,038,433	745,640	(48,917)	400,106	(197,637)	3,052,185
806 921	Wyoming	9,384	13,252	10,818	12,284	13,392	(10,880)	20,055	41,879	3,273	(8,557)	12,372	(7,389)	109,884
807	Total	109,643	(76,192)	301,146	151,468	398,966	(339,401)	637,235	1,080,312	748,913	(57,474)	412,477	(205,027)	3,162,069
808 922	Administrative Expenses Transferred													
809 922	Utah	(298,720)	(303,997)	(739,389)	(2,168,096)	(1,184,963)	(2,643,153)	(245,445)	(1,274,155)	(1,472,731)	(724,322)	(1,294,183)	(752,797)	(13,101,951)
810 922	Wyoming	(9,843)	(10,017)	(24,364)	(71,441)	(39,046)	(87,098)	(8,088)	(41,985)	(48,528)	(24,099)	(43,059)	(25,047)	(432,615)
811	Total	(308,563)	(314,014)	(763,752)	(2,239,538)	(1,224,009)	(2,730,251)	(253,532)	(1,316,140)	(1,521,259)	(748,421)	(1,337,242)	(777,844)	(13,534,566)
812 923	Outside Services Employed													
813 923	Utah	3,516,623	3,250,738	3,026,490	3,158,956	3,097,418	5,165,196	2,908,463	2,654,022	1,767,093	2,722,449	2,886,550	2,803,902	36,957,901
814 923	Wyoming	113,761	104,252	104,016	107,737	106,591	176,044	97,260	90,155	19,682	86,040	88,130	71,980	1,165,648
815	Total	3,630,384	3,354,990	3,130,505	3,266,693	3,204,010	5,341,240	3,005,723	2,744,177	1,786,775	2,808,489	2,974,681	2,875,882	38,123,548
816 924	Property Insurance													
817 924	Utah	14,109	14,109	14,109	8,788	14,105	14,105	14,105	14,105	14,105	14,105	33,853	12,430	182,029
818 924	Wyoming	465	465	465	290	469	469	469	469	469	469	1,126	414	6,040
819	Total	14,574	14,574	14,574	9,078	14,574	14,574	14,574	14,574	14,574	14,574	34,979	12,844	188,069
820 925	Injuries & Damages													
821 925	Utah	57,059	46,386	60,036	49,941	77,389	175,948	80,018	(1,033,611)	177,147	66,594	34,067	139,313	(69,713)
822 925	Wyoming	1,880	6,402	1,622	2,173	2,523	5,848	2,136	(34,562)	5,730	3,597	1,534	4,960	3,843
823	Total	58,940	52,788	61,657	52,115	79,912	181,796	82,154	(1,068,173)	182,877	70,191	35,600	144,272	(65,870)
824 926	Employee Pensions & Benefits													
825 926	Utah	560,166	128,055	311,634	267,034	406,718	2,142,893	2,036,888	188,086	191,463	202,027	167,753	281,826	6,884,542
826 926	Wyoming	28,886	5,139	12,906	10,235	15,011	96,373	57,868	5,748	7,930	7,767	5,987	12,375	266,224
827	Total	589,052	133,194	324,540	277,269	421,729	2,239,266	2,094,756	193,833	199,393	209,794	173,739	294,201	7,150,766
828 928	Regulatory Commission Expense													
829 928	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
830 928	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
831	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
832 9301	General Advertising Expenses													
833 930-1	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
834 930-1	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
835	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
836 9302	Miscellaneous General Expenses													
837 930-2	Utah	413,598	639,891	394,903	236,502	183,816	1,813,484	(1,625,307)	153,373	99,896	159,581	149,672	185,821	2,805,231
838 930-2	Wyoming	9,227	8,320	11,798	2,878	1,676	47,918	(48,514)	1,331	(1,647)	1,317	724	1,256	36,283
839	Total	422,825	648,211	406,701	239,380	185,492	1,861,402	(1,673,820)	154,704	98,249	160,898	150,397	187,076	2,841,514
840 931	Rents													
841 931	Utah	7,740	7,740	7,740	7,740	7,740	7,740	7,740	7,740	7,740	7,756	7,886	7,745	93,047
842 931	Wyoming	12,579	12,579	12,579	12,579	12,579	12,579	12,579	12,579	12,579	12,579	12,579	12,579	150,953
843	Total	20,319	20,319	20,319	20,319	20,319	20,319	20,319	20,319	20,319	20,335	20,466	20,325	244,000
844 932	Maintenance of General Plant													
845 932	Utah	131,645	89,401	192,103	26,431	54,847	52,023	62,728	63,351	61,804	49,370	50,189	63,069	896,962
846 932	Wyoming	0	0	1,085	847	481	432	436	422	289	377	218	0	4,588
847	Total	131,645	89,401	193,189	27,278	55,328	52,455	63,164	63,773	62,093	49,747	50,408	63,069	901,550
848														
849	Total Administrative & General Expense	4,671,997	3,927,728	3,692,275	3,495,310	3,597,290	20,113,256	4,449,115	2,371,411	1,979,134	2,929,517	2,940,165	3,078,007	57,245,204
850	Total Utah A&G	4,505,558	3,787,198	3,561,244	3,363,780	3,469,550	19,625,702	4,314,693	2,295,237	1,966,894	2,837,342	2,847,162	2,992,288	55,566,648
851	Total Wyoming A&G	166,439	140,531	131,031	131,530	127,740	487,555	134,422	76,174	12,240	92,175	93,002	85,719	1,678,556

FERC Acct	Description													Historical
		Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	12 Months Ending Dec-19
852	Total Utility O&M Expenses	17,164,806	14,099,701	13,292,261	12,367,183	11,682,000	26,836,242	11,388,080	9,321,132	9,135,821	11,214,630	12,571,949	13,896,006	162,969,811
853	Total Wyoming O&M Expenses													5,316,125
854	Check	0	0	0	0	0	0	4,385,951	2,307,638	0	0	0	0	
855	OTHER UTILITY OPERATING EXPENSES													
856														
857	Depreciation, Amortization, & Other Taxes													
858														
859	403 Depreciation Expense													
860	403 Production	41,467	41,467	41,467	41,467	41,467	41,467	41,467	41,467	41,467	41,467	41,467	41,467	497,603
861	403 Distribution - Wyoming	183,939	181,643	183,028	181,298	186,981	191,102	192,009	193,939	194,656	195,690	217,946	218,207	2,320,437
862	403 Distribution - Utah	5,357,751	5,370,095	5,424,224	5,379,994	5,379,768	5,419,628	5,431,160	5,481,580	5,486,885	5,524,904	5,567,226	4,846,802	64,670,016
863	403 General	582,456	764,270	865,214	777,197	695,575	701,762	705,046	704,191	690,443	694,736	626,981	633,665	8,441,536
864	Total Depreciation Expense	6,165,613	6,357,475	6,513,933	6,379,956	6,303,790	6,353,958	6,369,682	6,421,178	6,413,450	6,456,796	6,453,620	5,740,141	75,929,592
865														
866	404 Amortization and Depletion													
867	404 Production	0	0	0	0	0	0	0	0	0	0	0	0	0
868	404 Distribution - Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
869	404 Distribution - Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
870	404 General	0	0	0	0	0	0	0	0	0	0	0	0	0
871	Total Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
872														
873	Total Depreciation, Deplec & Amort	6,165,613	6,357,475	6,513,933	6,379,956	6,303,790	6,353,958	6,369,682	6,421,178	6,413,450	6,456,796	6,453,620	5,740,141	75,929,592
874														
875	Tax Expenses													
876	408 Taxes Other Than Income Taxes													
877	408 Production	0	0	0	0	0	0	0	0	0	0	0	0	0
878	408 Distribution - Wyoming	100,602	99,376	101,661	82,986	77,284	88,791	62,978	62,146	65,159	103,252	78,220	46,687	969,144
879	408 Distribution - Utah	2,110,923	2,122,278	2,223,106	2,082,721	2,093,429	2,665,167	2,095,472	2,063,697	2,053,297	2,101,050	2,039,597	33,466	23,684,204
880	408 General	131,893	192,984	141,011	116,842	88,905	82,912	82,479	92,539	87,540	92,208	103,407	83,625	1,296,345
881	Total Other Taxes	2,343,418	2,414,639	2,465,779	2,282,548	2,259,618	2,836,870	2,240,929	2,218,382	2,205,996	2,296,510	2,221,224	163,779	25,949,693
882		0	0	0	0	0	0	0	0	0	0	0	(9,912,272)	
883	409100 Income Taxes - Federal	5,234,549	16,211	3,392,479	(1,946,902)	(2,230,003)	(3,927,813)	(3,048,618)	(9,435,337)	(3,179,947)	(713,163)	6,681,627	10,076,050	919,133
884														
885	409111 Income Taxes - State	1,242,263	3,920	805,151	(461,935)	(529,135)	(932,049)	(723,377)	(2,238,158)	(754,388)	(57,964)	1,569,106	2,433,270	356,705
886														
887	410100 Deferred Income Taxes	1,503,012	5,447,368	172,678	2,604,104	1,239,041	(766,320)	1,227,280	8,193,820	3,272,190	1,905,532	(2,988,375)	(1,253,255)	20,557,075
888														
889	410111 Deferred State Income Tax	435,321	1,371,353	119,620	696,620	372,678	(103,213)	369,887	2,022,254	658,365	(382,138)	(640,658)	(4,586,596)	333,491
890														
891	411400 Investment Tax Credit Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
892														
893	South Georgia Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
894														
895	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
896														
897	Total Tax Expenses	10,758,564	9,253,490	6,955,707	3,174,435	1,112,198	(2,892,524)	66,102	760,960	2,202,216	3,048,777	6,842,924	6,833,248	48,116,097
898	check	0	0	0	0	0	0	(27,451,354)	(25,330,125)	(28,313,931)	(54,954,150)	(87,086,854)	(108,721,052)	
899														
900	Total Utility Other Operating Expenses	16,924,176	15,610,965	13,469,640	9,554,390	7,415,989	3,461,434	6,435,784	7,182,138	8,615,667	9,505,573	13,296,544	12,573,389	124,045,688
901														
902														
903	SYSTEM TOTAL UTILITY OPERATING EXPENSES	122,198,459	107,075,958	90,434,308	52,454,083	42,863,230	43,167,473	29,692,283	27,548,507	30,519,927	57,250,661	89,308,078	108,884,831	801,397,798

Rate Base from Financial Report

		Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	13-Month Avg Period Ended 12/31/2019
UTILITY RATE BASE															
101	Intangible Plant														
	Gas Plant In Service														
	Intangible Plant														
1	302 Franchises & Consents														
2	Distribution - Wyoming	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	10,883.08
3	Distribution - Utah	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	58,742.88
4															
5	Total Intangible Plant	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,625.96
6															
7	Production & Gathering Plant														
8	325 Land & Land Rights	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764.34
9	326...9 Structures	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704.34
10	330 Gas Wells - Construction	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,293.81
11	331 Gas Wells - Equipment	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356.05
12	332...4 Field Lines & Comp, Meas & Reg St Eqpt	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816.12
13	336 Purification Equipment	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,014.71
14	337 Other Equipment	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,186.63
15															
16	Total Production & Gathering Plant	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	79,968,136.00
17															
18	Distribution Plant														
19	374 Land & Land Rights														
20	Wyoming	451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318.04
21	Utah	20,021,729	20,021,729	20,021,729	20,021,729	20,379,132	20,449,833	20,632,706	20,632,706	21,392,824	21,540,536	21,540,536	21,540,536	21,540,536	20,746,260.54
22	Total	20,473,047	20,473,047	20,473,047	20,473,047	20,830,450	20,901,151	21,084,024	21,084,024	21,844,142	21,991,854	21,991,854	21,991,854	21,991,854	21,197,578.58
23															
24	375 Structures & Improvements														
25	Wyoming	1,179,422	1,310,185	1,310,185	1,310,185	1,310,185	1,310,185	1,310,185	1,310,185	1,310,185	1,310,185	1,310,185	1,310,185	1,310,185	1,304,736.81
26	Utah	15,976,069	15,845,306	15,845,306	15,854,810	15,854,810	15,854,810	15,854,810	15,854,810	15,854,810	15,869,005	15,868,787	15,869,633	16,428,468	15,885,763.58
27	Total	17,155,491	17,155,491	17,155,491	17,164,995	17,164,995	17,164,995	17,164,995	17,164,995	17,164,995	17,179,190	17,178,972	17,179,818	17,738,654	17,190,500.39
28															
29	376 Mains														
30	Dist - Wy - Mains - SD														
31	Dist - Wy - Mains - LD														
32	Dist - Wy - Mains - Feeders														
33	Wyoming	49,799,714	51,313,134	50,147,473	50,239,714	50,328,825	50,492,151	50,549,002	50,549,004	51,247,908	51,704,900	53,062,950	53,063,359	53,047,754	51,176,845.97
34	Dist - Ut - Mains - SD														
35	Dist - Ut - Mains - LD														
36	Dist - Ut - Mains - Feeders														
37	Utah	1,603,521,659	1,611,296,812	1,610,003,577	1,615,148,448	1,617,691,954	1,619,585,104	1,636,314,922	1,638,734,242	1,647,867,334	1,652,856,219	1,653,292,638	1,673,187,961	1,674,037,202	1,634,563,220.08
38	Total	1,653,321,373	1,662,609,946	1,660,151,050	1,665,388,162	1,668,020,779	1,670,077,254	1,686,863,924	1,689,283,245	1,699,115,242	1,704,561,119	1,706,355,587	1,726,251,320	1,727,084,956	1,685,740,066.05
39															
40	377 Compressor Station Equipment														
41	Wyoming	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Utah	14,446,634	14,577,397	14,577,397	14,577,397	14,577,397	14,577,397	14,577,397	14,577,397	14,577,397	15,119,834	15,119,834	15,119,834	15,119,834	14,730,159.64
43	Total	14,446,634	14,577,397	14,577,397	14,577,397	14,577,397	14,577,397	14,577,397	14,577,397	14,577,397	15,119,834	15,119,834	15,119,834	15,119,834	14,730,159.64
44															
45	378 Measuring & Regulation Station Equip														
46	Wyoming	8,000,549	8,000,749	8,000,549	8,000,549	8,000,549	8,000,749	8,000,749	8,000,749	8,010,996	8,010,996	8,010,996	8,010,996	8,010,996	8,004,533.08
47	Utah	104,970,516	105,684,316	111,105,712	111,154,435	111,234,136	111,127,311	111,127,355	111,184,310	111,403,497	111,409,943	111,322,999	112,080,350	112,896,861	110,647,337.78
48	Total	112,971,065	113,685,065	119,106,261	119,154,984	119,234,685	119,128,060	119,128,104	119,185,059	119,414,493	119,420,939	119,333,994	120,091,346	120,907,857	118,651,870.85
49															
50	380 Services														
51	Wyoming	20,295,326	20,332,910	20,332,910	20,384,092	20,394,048	20,446,733	20,448,033	20,448,033	20,442,047	20,624,561	20,625,869	20,625,869	20,623,842	20,463,724.06

														13-Month Avg Period Ended 12/31/2019	
		Dec-18	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	
111	Total	61,118	61,118	61,118	61,118	61,118	7,048	7,048	7,048	7,048	7,048	7,048	7,048	7,048	27,324.13
112															
113	396 Power Operated Equipment														
114	Distribution - Wyoming	1,218,083	1,218,083	1,218,083	1,218,256	1,218,256	1,344,133	1,344,133	1,344,133	1,344,133	1,344,133	1,344,133	1,344,133	1,344,133	1,296,893.10
115	Distribution - Utah	12,334,328	12,345,064	12,433,047	12,501,020	12,786,232	14,628,041	14,648,282	14,648,282	14,679,937	14,679,937	14,792,061	14,902,468	15,192,887	13,900,664.76
116	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	Total	13,552,411	13,563,147	13,651,130	13,719,276	14,004,488	15,972,173	15,992,414	15,992,414	16,024,070	16,024,070	16,136,194	16,246,601	16,537,020	15,197,557.86
118															
119	397 Communication Equipment														
120	Distribution - Wyoming	3,074,828	3,101,031	3,098,327	3,098,327	3,098,327	3,101,031	3,101,031	3,101,031	3,101,031	3,101,031	3,101,031	3,108,904	3,108,904	3,100,247.63
121	Distribution - Utah	11,470,665	11,444,461	11,447,165	11,645,981	11,645,981	11,645,981	11,817,693	11,817,693	11,951,392	11,951,392	11,950,516	11,950,516	11,950,516	11,748,280.10
122	Total	14,545,492	14,545,492	14,545,492	14,744,308	14,744,308	14,747,012	14,918,724	14,918,724	15,052,423	15,052,423	15,051,547	15,059,420	15,059,420	14,848,527.72
123															
124	398 Miscellaneous Equipment														
125	Distribution - Wyoming	11,449	11,449	11,449	11,449	11,449	10,493	10,493	10,493	10,493	10,493	10,493	10,493	10,493	10,851.77
126	Distribution - Utah	619,321	619,321	619,321	619,321	619,321	603,273	600,810	600,810	600,810	697,329	697,329	697,329	1,069,725	651,625.01
127	General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Total	630,770	630,770	630,770	630,770	630,770	613,767	611,303	611,303	611,303	707,823	707,823	707,823	1,080,218	662,476.77
129															
130	Total General Plant	262,068,768	262,300,112	265,423,725	269,641,968	264,700,653	259,213,562	260,601,145	260,819,471	260,568,350	260,793,012	260,867,355	261,082,834	260,636,953	262,280,421
131															
132	101 Gas Plant in Service														
133	Production	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	Distribution - Wyoming	91,143,097	92,819,662	91,180,114	91,428,574	91,566,604	91,784,771	91,838,979	91,828,464	92,530,889	93,168,758	94,524,431	94,521,906	94,501,516	92,501,288
135	Distribution - Utah	2,569,996,326	2,586,761,830	2,591,625,039	2,603,237,721	2,599,007,189	2,600,805,211	2,617,884,617	2,620,320,888	2,631,606,532	2,627,248,332	2,627,685,890	2,648,411,073	2,641,272,530	2,613,352,396
136	General	262,068,768	262,300,112	265,423,725	269,641,968	264,700,653	259,213,562	260,601,145	260,819,471	260,568,350	260,793,012	260,867,355	261,082,834	260,636,953	262,280,421
137	Total	3,003,176,328	3,021,849,741	3,028,197,015	3,044,276,399	3,035,242,582	3,031,771,681	3,050,292,878	3,052,936,959	3,064,673,907	3,061,178,238	3,063,045,811	3,083,983,949	3,076,379,135	3,048,102,241
138															
139	105 Gas Plant Held for Future Use														
140	Distribution - Utah	-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
142															
143	106 Completed Construction Not Classified - Gas														
144	Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Distribution - Wyoming	1,357,281	1,175,823	1,160,227	1,631,079	2,778,422	3,432,508	5,667,466	6,189,740	6,503,518	6,198,817	5,341,678	5,469,787	1,189,920	3,901,889
146	Distribution - Utah	85,794,827	80,890,550	82,426,631	98,307,772	97,223,101	97,727,392	98,913,870	107,953,759	111,051,205	118,348,656	137,027,852	127,220,059	156,052,869	106,501,225
147	General	3,422,907	5,718,485	6,920,163	4,213,716	3,887,954	3,686,376	1,669,523	1,589,324	1,484,361	1,074,614	1,099,776	1,478,493	1,564,284	2,943,032
148	Total	90,575,015	87,784,857	90,507,022	104,152,567	103,889,477	104,846,276	106,250,859	115,732,823	119,039,084	125,622,087	143,469,306	134,168,339	158,807,073	113,346,145
149															
150	108 Accum Prov for Depreciation of Gas Plant in Service														
151	Production	(70,076,759)	(70,118,226)	(70,159,693)	(70,201,160)	(70,242,627)	(70,284,094)	(70,325,561)	(70,367,028)	(70,408,495)	(70,449,961)	(70,491,428)	(70,532,895)	(70,574,362)	(70,325,561)
152	Distribution - Wyoming	(28,980,506)	(29,166,568)	(29,343,312)	(29,420,859)	(29,555,949)	(29,172,851)	(29,226,672)	(29,373,371)	(29,526,550)	(29,707,201)	(29,879,543)	(29,991,935)	(30,105,455)	(29,492,316)
153	Distribution - Utah	(560,274,506)	(564,382,035)	(569,935,235)	(573,141,353)	(566,878,466)	(569,665,436)	(571,192,834)	(576,304,838)	(579,228,594)	(574,661,468)	(566,289,898)	(570,451,196)	(580,233,961)	(571,032,132)
154	General	(134,546,641)	(135,521,608)	(136,629,762)	(137,792,227)	(132,463,459)	(127,400,890)	(127,331,567)	(128,266,834)	(128,740,336)	(128,859,623)	(129,691,042)	(130,659,521)	(129,849,085)	(131,296,228)
155	Total	(793,878,412)	(799,188,437)	(806,068,002)	(810,555,599)	(799,140,501)	(796,523,272)	(798,076,633)	(804,312,071)	(807,903,975)	(803,678,253)	(796,351,912)	(801,635,547)	(810,762,863)	(802,146,237)
156															
157	111 Accum Prov for Amortization of Gas Plant in Service														
158	Production	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)
159	Distribution - Wyoming	(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)
160	Distribution - Utah	(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)
161	General	(5,888)	(5,932)	(5,991)	(5,972)	(5,841)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,792)
162	Total	(6,225,790)	(6,225,835)	(6,225,893)	(6,225,875)	(6,225,744)	(6,225,613)	(6,225,613)	(6,225,613)	(6,225,613)	(6,225,613)	(6,225,613)	(6,225,613)	(6,225,613)	(6,225,695)
163															
164	254 Other Regulatory Liabilities - ARC														
165	Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
166	Distribution - Wyoming	(5,434,897)	(5,431,907)	(5,430,337)	(5,435,076)	(5,432,132)	(5,430,632)	(5,430,632)	(5,432,067)	(5,428,168)	(5,426,480)	(5,425,259)	(5,510,776)	(5,588,184)	(5,443,751)
167	Distribution - Utah	(165,456,864)	(165,304,616)	(165,234,245)	(167,649,238)	(167,511,551)	(167,355,125)	(169,853,979)	(169,903,543)	(169,955,146)	(165,709,373)	(165,662,569)	(166,347,623)	(161,601,713)	(167,001,358)
168	General	(246,959,813)	(246,519,427)	(246,079,041)	(245,638,657)	(245,198,271)	(244,757,885)	(244,317,499)	(243,877,114)	(243,436,728)	(244,129,169)	(244,511,584)	(244,165,771)	(243,185,316)	(244,808,643)
169	Total	(417,851,575)	(417,255,950)	(416,743,623)	(418,722,971)	(418,141,954)	(417,543,642)	(419,602,111)	(419,212,724)	(418,820,042)	(415,265,022)	(415,599,411)	(416,024,170)	(410,375,213)	(417,253,751)

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 - Dec 2019 Adjusted Avg Results				
12 Months Ended : Dec-2019				
		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Dec-19	AVG RB DEC 2019	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	6,266,764	-
326...9	Structures	1,437,704	1,437,704	-
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	451,318	-
	Utah	21,540,536	20,746,261	(794,275)
	Total	21,991,854	21,197,579	(794,275)
375	Structures & Improvements			
	Wyoming	1,310,185	1,304,737	(5,448)
	Utah	16,428,468	15,885,764	(542,705)
	Total	17,738,654	17,190,500	(548,153)
376	Mains			
	Dist - Wy - Mains - SD			
	Dist - Wy - Mains - LD			
	Dist - Wy - Mains - Feeders			
	Total ' Wyoming	53,047,754	51,176,846	(1,870,908)
	Dist - Ut - Mains - SD			
	Dist - Ut - Mains - LD			
	Dist - Ut - Mains - Feeders			
	Total Utah	1,674,037,202	1,634,563,220	(39,473,981)
	Total	1,727,084,956	1,685,740,066	(41,344,889)
377	Compressor Station Equipment			
	Wyoming	0	-	-
	Utah	15,119,834	14,730,160	(389,675)
	Total	15,119,834	14,730,160	(389,675)
378	Measuring & Regulation Station Equip			
	Wyoming	8,010,996	8,004,533	(6,462)
	Utah	112,896,861	110,647,338	(2,249,524)
	Total	120,907,857	118,651,871	(2,255,986)
380	Services			
	Wyoming	20,623,842	20,463,724	(160,118)
	Utah	420,177,779	417,604,914	(2,572,866)
	Total	440,801,622	438,068,638	(2,732,984)
381...2	Meters & Meter Installation			
	Wyoming	10,403,997	10,446,174	42,177
	Utah	364,641,977	382,755,678	18,113,701
	Total	375,045,974	393,201,853	18,155,878
383...4	House Regulators & Reg Installations			
	Wyoming	440,052	440,052	-
	Utah	14,208,304	14,208,304	-
	Total	14,648,356	14,648,356	-
387	Other Equipment			
	Wyoming	202,489	203,021	532
	Utah	2,162,826	2,152,016	(10,810)
	Total	2,365,314	2,355,037	(10,278)
	Total Distribution Plant	2,735,704,421	2,705,784,058	(29,920,362)

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - Dec 2019 Adjusted Avg Results				
12 Months Ended : Dec-2019				
FERC Acct	Description	Balance	13 Month	13 Month
		Dec-19	Average All Accounts AVG RB DEC 2019	Average Adjustment
UTILITY RATE BASE				
389	Land & Land Rights			
	Distribution - Wyoming	11,584	11,584	-
	Distribution - Utah	3,908,373	3,847,681	(60,692)
	Total	3,919,957	3,859,265	(60,692)
390	Structures & Improvements			
	Distribution - Wyoming	5,791,137	5,214,893	(576,244)
	Distribution - Utah	43,318,160	42,928,356	(389,805)
	General	51,077,000	51,077,000	-
	Total	100,186,297	99,220,248	(966,049)
391	Office Furniture & Equipment			
	Distribution - Wyoming	113,185	190,554	77,369
	Distribution - Utah	8,547,813	9,208,509	660,696
	General	38,443,849	40,334,437	1,890,588
	Total	47,104,847	49,733,500	2,628,653
392	Transportation Equipment			
	Distribution - Wyoming	2,290,148	2,395,256	105,108
	Distribution - Utah	43,090,553	44,512,386	1,421,833
	General	0	-	-
	Total	45,380,701	46,907,642	1,526,941
393	Stores Equipment			
	Distribution - Wyoming	12,372	12,372	-
	Distribution - Utah	52,487	52,487	-
	Total	64,859	64,859	-
394	Tools, Shop & Garage Equipment			
	Distribution - Wyoming	2,330,907	2,332,363	1,456
	Distribution - Utah	28,965,679	29,426,656	460,978
	General	0	-	-
	Total	31,296,585	31,759,019	462,434
395	Laboratory Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	7,048	27,324	20,276
	General	0	-	-
	Total	7,048	27,324	20,276
396	Power Operated Equipment			
	Distribution - Wyoming	1,344,133	1,296,893	(47,240)
	Distribution - Utah	15,192,887	13,900,665	(1,292,222)
	General	0	-	-
	Total	16,537,020	15,197,558	(1,339,462)
397	Communication Equipment			
	Distribution - Wyoming	3,108,904	3,100,248	(8,657)
	Distribution - Utah	11,950,516	11,748,280	(202,236)
	Total	15,059,420	14,848,528	(210,893)
398	Miscellaneous Equipment			
	Distribution - Wyoming	10,493	10,852	358
	Distribution - Utah	1,069,725	651,625	(418,100)
	General	0	-	-
	Total	1,080,218	662,477	(417,741)
	Total General Plant	260,636,953	262,280,421	1,643,468
101	Production	79,968,136	79,968,136	-
	Distribution - Wyoming	94,501,516	92,501,288	(2,000,228)
	Distribution - Utah	2,641,272,530	2,613,352,396	(27,920,134)
	General	260,636,953	262,280,421	1,643,468
	Gas Plant in Service	3,076,379,135	3,048,102,241	(28,276,895)
105	Gas Plant Held For Future Use			
	Distribution - Utah	0	-	-
	Total	0	-	-
106	Complete Construction Not Yet Classified			

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - Dec 2019 Adjusted Avg Results				
12 Months Ended : Dec-2019				
FERC Acct	Description	Balance	13 Month	13 Month
		Dec-19	Average All Accounts AVG RB DEC 2019	Average Adjustment
UTILITY RATE BASE				
	Production	0	-	-
	Distribution - Wyoming	1,189,920	3,901,889	2,711,969
	Distribution - Utah	156,052,869	106,501,225	(49,551,644)
	General	1,564,284	2,943,032	1,378,748
	Total	158,807,073	113,346,145	(45,460,928)
108	Accum Proy For Deprec - Gas Plant In Svc			
	Production	(70,574,362)	(70,325,561)	248,801
	Distribution - Wyoming	(30,105,455)	(29,492,316)	613,139
	Distribution - Utah	(580,233,961)	(571,032,132)	9,201,829
	General	(129,849,085)	(131,296,228)	(1,447,143)
	Total	(810,762,863)	(802,146,237)	8,616,626
111	Accum Prov For Amort & Depl - Gas Plant In Svc			
	Production	(6,150,277)	(6,150,277)	-
	Distribution - Wyoming	(10,883)	(10,883)	-
	Distribution - Utah	(58,743)	(58,743)	-
	General	(5,710)	(5,792)	(82)
	Total	(6,225,613)	(6,225,695)	(82)
254	Other Regulatory Liabilities			
	Production	0	-	-
	Distribution - Wyoming	(5,588,184)	(5,443,751)	144,433
	Distribution - Utah	(161,601,713)	(167,001,358)	(5,399,645)
	General	(243,185,316)	(244,808,643)	(1,623,326)
	Total	(410,375,213)	(417,253,751)	(6,878,538)
System Net Utility Plant				
	Production	3,243,497	3,492,299	248,801
	Distribution - Wyoming	59,986,915	61,456,227	1,469,312
	Distribution - Utah	2,055,430,981	1,981,761,387	(73,669,594)
	General	(110,838,875)	(110,887,210)	(48,335)
	Total	2,007,822,518	1,935,822,703	(71,999,815)
WORKING CAPITAL				
154	Plant Materials & Operating Supplies			
	Distribution - Wyoming	804,676	789,085	(15,591)
	Distribution - Utah	22,670,280	22,231,039	(439,241)
	Total	23,474,956	23,020,124	(454,832)
1641	Gas Stored Underground			
	Production	45,965,723	45,965,723	-
	Total	45,965,723	45,965,723	-
165	Prepayments			
	General	3,029,676	3,085,516	55,840
	Total	3,029,676	3,085,516	55,840
190008	Accum Deferred Income Tax Federal			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	29,812,511	31,082,292	1,269,781
	Total	29,812,511	31,082,292	1,269,781
190009	Accum Deferred Income Tax State			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	6,568,503	7,339,835	771,332
	Total	6,568,503	7,339,835	771,332
2351	Customer Deposits			
	Distribution - Wyoming	(164,792)	(215,992)	(51,200)
	Distribution - Utah	(4,271,519)	(5,225,124)	(953,605)
	Total	(4,436,311)	(5,441,117)	(1,004,805)
252	Misc Customer Credits			

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - Dec 2019 Adjusted Avg Results				
12 Months Ended : Dec-2019				
FERC Acct	Description	Balance Dec-19	13 Month Average All Accounts AVG RB DEC 2019	13 Month Average Adjustment
	UTILITY RATE BASE			
	Distribution - Wyoming	(1,869)	(353,870)	(352,002)
	Distribution - Utah	(76,490)	(1,636,944)	(1,560,454)
	Total	(78,358)	(1,990,814)	(1,912,456)
2531	Unclaimed Customer Deposits			
	General	(69,445)	(55,353)	14,092
	Total	(69,445)	(55,353)	14,092
255	Deferred Investment Tax Credits			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	0	-	-
	Total	0	-	-
2820	Accum Deferred Income Taxes - Federal			
	Production	(15,543,577)	(11,795,863)	3,747,713
	Distribution - Wyoming	(8,486,890)	(8,486,890)	-
	Distribution - Utah	(257,559,818)	(257,559,818)	-
	General	12,292,345	15,041,039	2,748,694
	Total	(269,297,940)	(262,801,532)	6,496,407
2821	Accum Deferred Income Taxes - State			
	Production	(700,755)	(700,755)	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	(64,071,192)	(64,071,192)	-
	General	5,468,761	2,720,046	(2,748,715)
	Total	(59,303,187)	(62,051,901)	(2,748,715)
282_108_008	Deferred Fed & State Taxes-QRS Transf			
	General	117,167,054	114,652,740	(2,514,314)
	Total	117,167,054	114,652,740	(2,514,314)
	System Working Capital (W/O WC Cash)			
	Production	29,721,391	33,469,104	3,747,713
	Distribution - Wyoming	(7,848,875)	(8,267,667)	(418,793)
	Distribution - Utah	(303,308,739)	(306,262,040)	(2,953,300)
	General	174,269,405	173,866,116	(403,289)
	System Working Capital (W/O WC Cash)	(107,166,818)	(107,194,487)	(27,669)
	RATE BASE (W/O Working Cap. Cash)			
	Production	32,964,888	36,961,403	3,996,515
	Distribution - Wyoming	52,138,040	53,188,560	1,050,520
	Distribution - Utah	1,752,122,242	1,675,499,348	(76,622,894)
	General	63,430,530	62,978,906	(451,624)
	RATE BASE (W/O Working Cap. Cash)	1,900,655,700	1,828,628,216	(72,027,484)

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 - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019

**Energy Efficiency
Adjustment
Dec-19**

Revenue	Utah	(\$27,994,304)
	Wyoming	(\$253,201)
	Total	<u>(28,247,505)</u>
908	Customer Assistance Expense	
	Utah	(\$27,994,304)
	Wyoming	(\$253,201)
	Total	<u>(28,247,505)</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 - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019

Account 164 - Underground Storage

	A	B
	Month	Monthly Balance
1	Dec-18	44,167,774
2	Jan-19	33,177,810
3	Feb-19	24,117,119
4	Mar-19	8,155,444
5	Apr-19	6,352,626
6	May-19	8,741,282
7	Jun-19	19,062,048
8	Jul-19	33,521,823
9	Aug-19	44,111,456
10	Sep-19	53,650,235
11	Oct-19	55,516,772
12	Nov-19	55,528,751
13	Dec-19	45,965,723
14	Adjustment	(45,965,723)

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 - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019

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	(70,325,561)	6.30%	4,430,510
20	111 Accumulated Amort & Depletion	(6,150,277)	6.30%	387,467
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>(76,475,837)</u>		<u>4,817,978</u>
28	TOTAL WEXPRO PLANT ADJUSTMENT			<u>(220,015)</u>

\1 Test Period Production Rate Base

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

\3 Column B x Column C.

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 0.24% (net write-offs to total revenue) is used in this Results of Operations.

Average Bad Debt Removal
Utah - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019

Capital Structure : ORDERED CAP STR 13-057-05

		Bad Debt
		Bad Debt Ratio
		Adjustment
1	Utah	370,429
2	Wyoming	<u>(195,403)</u>
3	Total	<u>175,026</u>
4		
5		
6	Bad Debt %	0.24% 1/
7		
8		
9	<u>SNG and Commodity of acc 904 Removal</u>	
10		
11		SNG
12	904.1 Uncollectible Accounts	
13	Utah	(156,584)
14	Wyoming	0
15	Total	(156,584)
16		
17	904.2 Uncollectible Accounts	Commodity
18	Utah	(562,869)
19	Wyoming	0
20	Total	(562,869)
21		
22	Total 904	(544,427)

**Average Bad Debt Removal
Utah - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019**

Capital Structure : ORDERED CAP STR 13-057-05

1 2 3 4 5 6	7 8 9 10 11	A	B	C	D	E
Bad Debt Workpaper A		Dec-19	Adjustment			
		3 Year Average				
		Bad Debt				
		Ratio				
		Adjustment				
7	904	Uncollectible Accounts				
8		Utah	370,429	370,429		
9		Wyoming	(195,403)	(195,403)		
10		Total	175,026	175,026		

13	Revenues are lagging the Charge Offs by 6 Months.			
14	12 MONTHS	12 MONTHS	12 MONTHS	3 YR AVERAGE
15	2017	2018	2019	
16	6 Months of aging is required from time of billing to Charge Off.			
17				
18	3,316,136	4,096,586	3,586,844	3,666,522
19	(1,683,522)	(1,532,440)	(1,505,923)	(1,573,962)
20	1,632,614	2,564,147	2,080,920	2,092,560
21				
22	890,627,732	844,389,695	837,382,921	857,466,783
23	1,632,614	2,564,147	2,080,920	2,092,560
24				
25	0.18%	0.30%	0.25%	0.24%
26				
27				0.24%

28				
29				
30		UT Distribution Non Gas Rev	382,906,050	
31		WY Distribution Non Gas Rev	12,486,562	
32		3 YR BAD DEBT AVG FACTOR	0.24%	
33		3YR Average UT DNG Bad Debt	934,443	
34		3 YR Average WY DNG Bad Debt	30,472	
35				
36		Less Booked System UT DNG Bad Debt	564,014	
37		Less Booked System WY DNG Bad Debt	225,876	
38		SYSTEM ADJUSTMENT	789,890	
39				
40		Utah	370,429	
41		Wyoming	(195,403)	
42		System Adjustment	175,026	

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.

Incentive Compensation

Dominion Energy

Utah - Dec 2019 Adjusted Avg Results

Incentives

12 Months Ended : Dec-2019

Incentive Compensation
 Removal of Financial Based Payouts

	A	B
1 Questar Corporation	1/	(1,618,872)
2 Questar Gas	1/	(939,671)
3 Total		(2,558,543)
4 Utah		(2,470,841)
5 Wyoming		(87,702)
Total		<u>(2,558,543)</u>
1/ See Workpaper A		

Incentive Compensation
Dominion Energy
Utah - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019
Workpaper A

	A	B	C	D	E
	AIP Expense by labor category				
	Total Payout	Officers	Management	Non-mgmt	Total
1	DES	13,560,054	14,821,682	28,260,643	56,642,380
2	QGC		1,827,314	4,628,820	6,456,134
	Allocated				
3	DES	655,822	1,283,860	2,448,291	4,387,973
4	QGC		955,540	2,420,926	3,376,466
	Financial % of AIP				
5	DES	85%	35%	25%	
6	QGC		35%	25%	
	Financial Goals to exclude				
7	DES	557,448	449,351	612,073	1,618,872
8	QGC		334,439	605,232	939,671
9	Total	557,448	783,790	1,217,304	2,558,543

EVENT TICKETS

During 2019, 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 - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019

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

Event Tickets
Dominion Energy
Utah - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019

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	55.12%		
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 : Dec-2019

SPORTING EVENT TICKETS

	A	B	C	D	E	F	G	H
Vendor	Direct	Allocated from Corp	Based on 2018 Data	Direct Employee Recognition	Mkting PR	Allocated from Corp Employee Recognition	Mkting PR	
1 Vivint Smart Home Arena	0	0	100.00%	0	0	0	0	0
2 Utah Jazz	0	22,974	100.00%	0	0	22,974	0	0
3 Real Salt Lake	0	0	0.00%	0	0	0	0	0
4						22,974	0	
5 Total	0	22,974		0	0			
6								
7								
8								
9 Tickets Used for Employee Recognition - % Calculation 2017					2019		Employee Re	
10								
11		Employee			Jazz Tickets		344	
12		Recognition	Pub. Relations	Total				
13 Jazz Tickets	352	0	352		Total Tickets		344	
14 Real Salt Lake	0	0	0					
15 Total Tickets	352	0	352		Percentage		100.00%	
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, 2019 by removing all of the advertising expenses related to promotional, and institutional advertising expenses.

Advertising
Dominion Energy
Utah - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019

Advertising

Account	Type	
1	909003 Promotional Advertising-Dealer- Fall Prep	\$4,152
2	909005 Adv Exp - E-bill	\$410
3	923000 General Advertising Expenses	\$756
4	930101 Institutional Advertising	\$0
5	930102 Financial Advertising	\$0
7		
8		
9	Total	5,318
10		
11		
12	Adjustment	(5,318)
13		
14	909 Utah Adjustment	(5,136)
15	909 Wyoming Adjustment	(182)

Advertising
Dominion Energy
Utah - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019

Advertising Adjustment

	A	B	C	D	E	F	
Account	Type	Direct Charges QGC	Allocated From DES	Allocated From Corp	Total (B+D)	Removed Amount	
1	909	Promotional Advertising-Dealer- Fall Prep	\$4,152	\$0	\$0	\$4,152	\$4,152
2	909	Adv Exp - E-bill	409.87	\$0	\$0	\$410	\$410
3	923	General Advertising Expenses	\$0	\$1,539	\$756	\$756	\$756 1/
4	930	Institutional Advertising	\$0	\$0	\$0	\$0	\$0 1/
5	930	Financial Advertising	\$0	\$0	\$0	\$0	\$0
7							
8		Total	\$4,562	\$1,539	\$756	\$5,318	\$5,318
9							
10							
11		Adjustment					(5,318)
12							
13		Utah Adjustment					(5,144)
14		Wyoming Adjustment					(173)
15		Total Adjustment					(5,318)

1/ Workpaper 1

Advertising
 Dominion Energy
 Utah - Dec 2019 Adjusted Avg Results
 12 Months Ended : Dec-2019
 Workpaper 1

Institutional Advertising

A	B	C	D
1 Total Corp Institutional Advertising		-	
2			
3			
4	Allocation	Allocated	Adjustment
5 Company and Allocation Amounts	Calculations	Amount	Amount
6	<hr/>		
7 Allocated to			
8 Percent to	49.10%		
9 <hr/> Total to	-	\$0	\$0
10			
11			

General Advertising Expenses

15 Total Corp General Advertising Expenses		1,539	
16			
17	Allocation	Allocated	Adjustment
18 Company and Allocation Amounts	Calculations	Amount	Amount
19	<hr/>		

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, 2019 and those expenses which were allocated from Dominion Energy Services.

Donations and Memberships Adjustment
Dominion Energy
Utah - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019

	Don & Membership
1	
2	
3 Questar Corporation Allocated	(\$120,424)
4 Questar Gas	\$0
5 Total	<u>(\$120,424)</u>
6	
7	
8	
9 Utah Adjustment	(\$116,296)
10 Wyoming Adjustment	<u>(\$4,128)</u>
11 Total	<u>(\$120,424)</u>

Donations and Memberships Adjustment
Dominion Energy
Utah - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019

Donations and Memberships Adjustment			
Questar Corp & Dominion Energy Services Allocation			
A	B	C	D
Description	Total Amount	Allocation %	Dec-19 Allocated Amount
1 Industry Associations			
2 921000 Tax Executives Institute	-	-	-
3 921000 Utah Taxpayers Association	-	-	-
4 921000 Wyoming Taxpayers Association	-	-	-
5 921000 Government Relations Dept - Labor & Overhead	218,025	53.00%	115,553
6 921000 Government Relations Dept - A&G	9,189	53.00%	4,870
7 921000 Utah Foundation	-	-	-
8 Total	227,214		120,424
9			
10 Total Adjustment			(120,424)

Donations and Memberships Adjustment
Dominion Energy
Utah - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019

Donations and Memberships Adjustment			
Questar Gas			
A	B	C	D
Account	Description	Amount	% Applicable to
		<u>2019</u>	
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	0	100.00%
5	930200 AGA Expenses relating to Lobbying	<u>-</u>	100.00%
6			
7			
8			
9			
10	Total	0	
11	Adjustment	\$0	
12			
13	Utah Adjustment	\$0	
14	Wyoming Adjustment	\$0	
15	Total	\$0	
16			

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 - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019

		Reserve accrual
Reserve Accrual		
A		
<hr/>		
1	2015 Legal Payment	\$34,800
2	2016 Legal Payment	\$215,113
3	2017 Legal Payment	\$107,195
4	2018 Legal Payment	\$355,584
5	2019 Legal Payment	\$984,111
6	Total	<u>\$1,696,803</u>
7	5 Year Average	<u>\$339,361</u>
8		
9		
10	Legal Accruals for 12 Months Ended Dec 2019	\$253,343
11		
12	Adjustment (Accrual Less 5 Yr Average Actual Payments)	\$86,018
13		
14		
15	Utah Allocation	\$83,069
16	Wyoming Allocation	\$2,949
17	Total	<u>\$86,018</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-2019**

Dec-19

1			
2			
3			Total
4	Base Pay		Actual
	Including Allowed Time		Amount
5	<hr/>		
6	Capital	\$	27,265,474
7	Intercompany & Allocated Charges		338,140
8	Expense		36,799,460
9	Other		2,757,023
10	<hr/>		
11	Total Base Labor	\$	67,160,097
12	Incentive Compensation		6,776,424
13	<hr/>		
14	Total Labor	\$	73,936,521
15	Expense		30,747,750
16	Incentive Accrual Expense		3,905,089
17	Other		-
18	<hr/>		
19	Total Base Labor Expensed		34,652,840
20			
21	Overhead Components		
22	Other Than Payroll Taxes		
23	<hr/>		
24	Pension Plan		(4,654,321)
25	Healthcare		10,825,985
26	401K		2,062,612
27	Post Retirement		(792,338)
28	Allowed Time		(40,200)
29	Other		1,585,236
30	<hr/>		
31	Total Overhead		\$8,986,975
32	Overhead Expensed		\$6,571,522
33	<hr/>		
34	Total Labor & Overhead		\$82,923,496
35	<hr/>		
36	Total Labor & Overhead Expensed		\$41,224,362
37	<hr/>		
38	Expense / Capitalization Ratio		
39	\1 5-Year Average 2015-2019 Annual Capitalization Ratio	50.07%	\$41,521,347.87
40	\2 Actual 12 Months 2019 Capitalization Ratio	49.71%	\$41,224,361.50
41	Labor Adjustment		\$296,986.37
42			
43	Utah	97.08%	288,323
44	Wyoming	2.92%	8,664

PENSION

Consistent with Commission order in Docket No. 19-057-02, this adjustment removes the pension credit, asset, and liability from the revenue requirement.

**Pension
 Dominion Energy**

**Utah - Dec 2019 Adjusted Avg Results
 12 Months Ended : Dec-2019**

**Pension 2019
 Actual**

	A	B
1	282 ADIT	\$28,703,051
2	186007 Deferred Pension Asset	<u>(\$117,167,054)</u>
3	Total Rate Base	(88,464,003)
4	Pension Credit Labor (Utah)	844,070
5	Pension Credit Labor (Wyoming)	<u>29,960</u>
6	Total Expense	874,030

DOMINION ENERGY UTAH CAPITAL STRUCTURE

Attached is the company's ordered capital structure for the 12 Months ending December 31, 2019.

**Capital Structure
Dominion Energy
Utah - Dec 2019 Adjusted Avg Results
12 Months Ended : Dec-2019**

A	B	C	D
CAPITAL COMPONENT	Actual Weight	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

CAPITAL COMPONENT	Weighted Cost
4 Common Equity	5.13%
5 Effective Tax Rate	24.75%
6 Pre-Tax Equity Return (Line 4/(1-Line 5))	6.82%
7 Long Term Debt	2.51%
8 Total Pre-tax Rate of Return (Line 6+Line 7)	9.33%

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
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Forecast & Actual 12 months ending December 2019

(A) Description	(B) Forecast 12 Months Dec-19	(C) Historical 12 Months Dec-19	(D) Difference (\$)	(E) Difference (%)
1 NET INCOME SUMMARY				
2 Utility Operating Revenue				
3 System Distribution Non-Gas Revenue	360,554,700	354,911,746	(5,642,953)	-1.59%
4 System Supplier Non-Gas Revenue				
5 System Commodity Revenue				
6 Pass-Through Related Other Revenue				
7 General Related Other Revenue	4,697,009	4,937,218	240,208	4.87%
8 Total Utility Operating Revenue	365,251,709	359,848,964	(5,402,745)	-1.50%
9 Utility Operating Expenses				
10 Gas Purchase Expenses				
11 Utah				
12 Wyoming				
13 Total	0	0	0	0.00%
14 O&M Expenses				
15 Production	(911,643)	(561,431)	350,212	-62.38%
16 Distribution	52,126,363	59,089,784	6,963,421	11.78%
17 Customer Accounts	17,050,338	12,124,327	(4,926,011)	-40.63%
18 Customer Service & Information	3,456,125	3,086,351	(369,775)	-11.98%
19 Administrative & General	50,309,787	54,190,321	3,880,534	7.16%
20 Total O&M Expense	122,030,970	127,929,352	5,898,382	4.61%
21 Other Operating Expenses				
22 Depreciation, Depletion, Amortization	71,779,454	73,301,857.43	1,522,403	2.08%
23 Taxes Other Than Income Taxes	23,609,011	24,936,113	1,327,102	5.32%
24 Income Taxes	26,373,861	22,914,887	(3,458,974)	-15.09%
25 Total Other Operating Expenses	121,762,326	121,152,857	(609,469)	-0.50%
26 Total Utility Operating Expenses	243,793,296	249,082,209	5,288,913	2.12%
27 NET OPERATING INCOME	121,458,413	110,766,755	(10,691,658)	-9.65%
28 RATE BASE SUMMARY				
29 Net Utility Plant				
30 101 Gas Plant In Service	3,067,309,746	2,930,163,443	(137,146,303)	-4.68%
31 105 Gas Plant Held For Future Use	5,037	0	(5,037)	
32 106 Completed Construction Not Classified	0	109,343,375	109,343,375	100.00%
33 108 Accumulated Depreciation	(709,576,332)	(761,347,433)	(51,771,102)	6.80%
34 111 Accumulated Amort & Depletion	(5,618,699)	(5,619,407)	(708)	0.01%
35 254 Other Regulatory Liabilities	(422,198,830)	(403,418,436)		
36 Total Net Utility Plant	1,929,920,922	1,869,121,542	(60,799,380)	-3.25%
37 Other Rate Base Accounts				
38 154 Materials & Supplies	24,979,631	22,231,039	(2,748,591)	-12.36%
39 164-1 Gas Stored Underground	0	0		
40 165 Prepayments	3,533,763	2,979,751	(554,012)	-18.59%
41 190008 Accum Deferred Income Tax Federal	0	30,016,851	30,016,851	100.00%
42 190008 Accum Deferred Income Tax State	0	7,088,239	7,088,239	100.00%
43 235-1 Customer Deposits	(6,563,506)	(5,225,124)	1,338,381	-25.61%
44 252 Contributions in Aid of Construction	(5,404,872)	(1,636,944)	3,767,929	-230.18%
45 253-1 Unclaimed Customer Deposits	(34,662)	(53,455)	(18,793)	35.16%
46 255 Deferred Investment Tax Credits	0	0	0	0.00%
47 282 Accum Deferred Income Taxes	(306,138,053)	(291,233,840)	14,904,213	-5.12%
48 Working Capital - Cash	1,942,197	1,878,705	(63,492)	-3.38%
49 Total Other Rate Base Accounts	(287,685,504)	(233,954,779)	53,730,725	-22.97%
50 TOTAL RATE BASE	1,642,235,418	1,635,166,763	(7,068,654)	-0.43%
51 RETURN ON RATE BASE	7.40%	6.77%		
52 RETURN ON EQUITY	9.38%	8.18%		

