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EXECUTIVE SUMMARY

This Results of Operations Report provides information on Dominion Energy Utah's (Dominion Energy, DEU, or Company) return on an unadjusted Utah jurisdictional basis for the 12 months ending June 30, 2020 using average rate base, actual customers, and actual revenues. Some adjustments are required to correctly report the accounting data on an average basis for the Utah jurisdiction. These adjustments include the calculation of average rate base, the Wexpro plant adjustment, and the removal of storage gas from rate base, calculation of imputed taxes, and accounting adjustments. On an unadjusted Utah jurisdictional basis, Dominion Energy's return on equity was 9.91%.

Also, included in the report is an adjusted return for the 12 months June 30, 2020 which is based on actual booked revenues, adjustments ordered or agreed to in previous rate cases, and other appropriate adjustments such as those necessary to correct accounting entries or remove one time non-recurring events. Even though some of the adjustments included here were ordered or agreed to in previous cases, Dominion Energy reserves the right to oppose these adjustments in future cases. On a fully-adjusted Utah jurisdiction basis, Dominion Energy's return on equity was 10.72%.

12 Months Ended : Jun-2020

(A)	(B)	(C)	(D)	(E)	(F)
Description	Historical 12 Months Jun-20	Adjustments Total	Imputed Tax Adjustment	Adjusted System Total	Utah Jurisdiction DNG Related
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	409,164,252	(28,685,222)	0	380,479,029	368,213,326
4 System Supplier Non-Gas Revenue	86,044,103	0	0	86,044,103	
5 System Commodity Revenue	402,673,815	0	0	402,673,815	
6 Pass-Through Related Other Revenue	16,850,595	0	0	16,850,595	
7 General Related Other Revenue	4,391,008	0	0	4,391,008	4,153,115
8 Total Utility Operating Revenue	919,123,773	(28,685,222)	0	890,438,551	372,366,441
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah	488,243,820	0	0	488,243,820	
12 Wyoming	17,324,693	0	0	17,324,693	
13 Total	505,568,513	0	0	505,568,513	0
14 O&M Expenses					
15 Production	(398,027)	0	0	(398,027)	(383,806)
16 Distribution	62,909,484	0	0	62,909,484	60,138,549
17 Customer Accounts	13,950,432	0	0	13,950,432	11,938,789
18 Customer Service & Information	31,866,471	(28,685,222)	0	3,181,249	3,104,800
19 Administrative & General	32,630,898	0	0	32,630,898	31,671,863
20 Total O&M Expense	140,959,260	(28,685,222)	0	112,274,037	106,470,194
21 Other Operating Expenses					
22 Depreciation, Depletion, Amortization	77,219,408	0	0	77,219,408	74,445,372.77
23 Taxes Other Than Income Taxes	26,314,230	0	0	26,314,230	25,313,071
24 Income Taxes	34,060,044	0	(3,638,991)	30,421,054	30,091,579
25 Total Other Operating Expenses	137,593,683	0	(3,638,991)	133,954,692	129,850,022
26 Total Utility Operating Expenses	784,121,456	(28,685,222)	(3,638,991)	751,797,243	236,320,217
27 NET OPERATING INCOME	135,002,317	0	3,638,991	138,641,308	136,046,225
28 RATE BASE SUMMARY					
29 Net Utility Plant					
30 101 Gas Plant In Service	3,165,687,189	(79,937,634)	0	3,085,749,555	2,970,982,159
31 105 Gas Plant Held For Future Use	0	0	0	0	0
32 106 Completed Construction Not Classified	131,334,592	7,209,048	0	138,543,640	135,270,650
33 108 Accumulated Depreciation	(831,828,240)	24,198,740	0	(807,629,499)	(770,753,430)
34 111 Accumulated Amort & Depletion	(6,225,613)	387,467	0	(5,838,145)	(5,621,181)
35 254 Other Regulatory Liabilities ARC & EDIT	(411,381,437)	(2,965,736)	0	(414,347,173)	(400,483,658)
36 Total Net Utility Plant	2,047,586,491	(51,108,114)	0	1,996,478,377	1,929,394,539
37 Other Rate Base Accounts					
38 154 Materials & Supplies	21,647,691	1,495,128	0	23,142,819	23,142,819
39 164-1 Gas Stored Underground	23,791,129	(23,791,129)	0	0	0
40 165 Prepayments	3,478,158	(438,920)	0	3,039,239	2,936,491
41 190008 Accum Deferred Income Tax Federal	26,360,234	2,861,926	0	29,222,160	28,234,247
42 190009 Accum Deferred Income Tax State	6,184,803	659,988	0	6,844,791	6,613,389
43 235-1 Customer Deposits	(3,854,728)	(844,025)	0	(4,698,753)	(4,522,430)
44 252 Contributions in Aid of Construction	0	(846,588)	0	(846,588)	(695,030)
45 253-1 Unclaimed Customer Deposits	(66,953)	11,360	0	(55,594)	(53,714)
46 255 Deferred Investment Tax Credits	0	0	0	0	0
47 282 Accum Deferred Income Taxes	(340,264,788)	8,308,289	0	(331,956,498)	(323,369,818)
48 186-7 Deferred Pension Asset	120,675,148	(3,813,920)	0	116,861,228	112,910,503
49 Working Capital - Cash	(1,746,519)	71,124	9,023	(1,666,373)	(1,615,480)
50 Total Other Rate Base Accounts	(143,795,824)	(16,326,767)	9,023	(160,113,569)	(156,419,022)
51 TOTAL RATE BASE	1,903,790,666	(67,434,881)	9,023	1,836,364,808	1,772,975,517
52 RETURN ON RATE BASE	7.09%			7.55%	7.67%
53 RETURN ON EQUITY	8.79%			9.67%	9.91%

Utah - June 2020 Unadjusted Avg Results
12 Months Ended : Jun-2020
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	(0.905)	(0.905)	NLD
Revenues	890,438,551	860,610,261	R
Gas Expenses	505,568,513	488,243,820	GAS
O&M Expenses	112,274,037	106,470,194	O&M
Depreciation	77,219,408	74,445,373	DEPR
Amortization	0	0	AMORT
Non-Income Taxes	26,314,230	25,313,071	NIT
Rate Base excluding CWC	1,838,031,181	1,774,590,997	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* =	(1,597,156)	(1,537,327)	
IT* =	30,410,643	30,081,546	
Solution:			
CWC =	(1,672,583)	(1,611,938)	
SIT =	5,840,933	5,777,672	
FIT =	24,580,121	24,313,907	
IT =	30,421,054	30,091,579	
	<hr/>	<hr/>	
Historically Adjusted Income Taxes	34,060,044		
Tax Adjustment	(3,638,991)		
RATE BASE METHOD			
System Average Rate Base	1,836,364,808	1,772,975,517	
Adj System Return On Rate Base	7.55%	7.67%	
Allowed Return	138,641,308	136,046,225	
System Average Rate Base	1,836,364,808	1,772,975,517	
System Weighted Cost Of Debt	2.51%	2.51%	
Imputed Interest Cost	46,173,389	44,579,535	
Taxable Return	92,467,919	91,466,690	
Tax Factor (Tax Rate/(1-Tax Rate))	0.3289898	0.3289898	
Income Tax on Return	30,421,002	30,091,608	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	890,438,551	860,610,261	
Gas Purchase Expenses	505,568,513	488,243,820	
O&M Expenses	112,274,037	106,470,194	
Depreciation	77,219,408	74,445,373	
Amortization	0	0	
<u>Taxes Other Than Income</u>	26,314,230	25,313,071	
Net Utility Income Before Tax	169,062,362	166,137,804	
Rate Base	1,836,364,808	1,772,975,517	
<u>Proposed Weighted Cost of Debt</u>	2.51%	2.51%	
Imputed Interest	46,173,389	44,579,535	
State Taxable Income	122,888,972	121,558,269	
<u>State Income Tax Rate</u>	4.75301%	4.75301%	
State Income Tax	5,840,925	5,777,672	
Federal Taxable Income	117,048,047	115,780,593	
<u>Federal Income Tax Rate</u>	21.00000%	21.00000%	
Federal Income Tax	24,580,090	24,313,924	
Deferred Income Taxes	0	0	
<u>Deferred Income Taxes - Credit</u>	0	0	
Total Income Tax	30,421,015	30,091,601	

Dominion Energy
Utah - June 2020 Unadjusted Avg Results
12 Months Ended : Jun-2020

	1	2	3	4	
	Y	Y	Y	Y	
	AVG RB JUN 2020	Energy Efficiency Services Adjustment	Underground Storage	Wexpro	TOTAL ADJUSTMENTS
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	0	(28,685,222)	0	0	(28,685,222)
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	(28,685,222)	0	0	(28,685,222)
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	(28,685,222)	0	0	(28,685,222)
22 Administrative & General	0	0	0	0	0
23 Total O&M Expense	0	(28,685,222)	0	0	(28,685,222)
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	(28,685,222)	0	0	(28,685,222)
30 NET OPERATING INCOME	0	0	0	0	0
31 RATE BASE SUMMARY					
32 Net Utility Plant					
33 101 Gas Plant In Service	(74,868,303)	0	0	(5,069,331)	(79,937,634)
34 105 Gas Plant Held For Future Use	0	0	0	0	0
35 106 Completed Construction Not Classified	7,209,048	0	0	0	7,209,048
36 108 Accumulated Depreciation	19,752,748	0	0	4,445,992	24,198,740
37 111 Accumulated Amort & Depletion	0	0	0	387,467	387,467
38 254 Other Regulatory Liabilities ARC	(2,965,736)	0	0	0	(2,965,736)
39 Total Net Utility Plant	(50,872,243)	0	0	(235,871)	(51,108,114)
40 Other Rate Base Accounts					
41 154 Materials & Supplies	1,495,128	0	0	0	1,495,128
42 164-1 Gas Stored Underground	0	0	(23,791,129)	0	(23,791,129)
43 165 Prepayments	(438,920)	0	0	0	(438,920)
44 190 Accum Deferred Income Taxes	3,521,914	0	0	0	3,521,914
45 235-1 Customer Deposits	(844,025)	0	0	0	(844,025)
46 252 Misc Customer Credits	(846,588)	0	0	0	(846,588)
47 253-1 Unclaimed Customer Deposits	11,360	0	0	0	11,360
48 255 Deferred Investment Tax Credits	0	0	0	0	0
49 282 Accum Deferred Income Taxes	4,494,370	0	0	0	4,494,370
50 Working Capital - Cash	0	71,124	0	0	71,124
Total Other Rate Base Accounts	7,393,239	71,124	(23,791,129)	0	(16,326,767)
51 TOTAL RATE BASE	(43,479,004)	71,124	(23,791,129)	(235,871)	(67,434,881)

12 Months Ended : Jun-2020

(A)	(B) Historical	(C)	(D) Imputed	(E) Adjusted	(F) Utah
Description	12 Months Jun-20	Adjustments Total	Tax Adjustment	System Total	Jurisdiction DNG Related
1 NET INCOME SUMMARY					
2 Utility Operating Revenue					
3 System Distribution Non-Gas Revenue	409,164,252	(28,685,222)	0	380,479,029	368,213,326
4 System Supplier Non-Gas Revenue	86,044,103	0	0	86,044,103	
5 System Commodity Revenue	402,673,815	0	0	402,673,815	
6 Pass-Through Related Other Revenue	16,850,595	0	0	16,850,595	
7 General Related Other Revenue	4,391,008	0	0	4,391,008	4,153,115
8 Total Utility Operating Revenue	919,123,773	(28,685,222)	0	890,438,551	372,366,441
9 Utility Operating Expenses					
10 Gas Purchase Expenses					
11 Utah	488,243,820	0	0	488,243,820	
12 Wyoming	17,324,693	0	0	17,324,693	
13 Total	505,568,513	0	0	505,568,513	0
14 O&M Expenses					
15 Production	(398,027)	0	0	(398,027)	(383,806)
16 Distribution	62,909,484	0	0	62,909,484	60,138,549
17 Customer Accounts	13,950,432	(1,808,108)	0	12,142,325	11,796,252
18 Customer Service & Information	31,866,471	(28,690,540)	0	3,175,931	3,099,662
19 Administrative & General	32,630,898	(1,421,932)	0	31,208,966	30,299,242
20 Total O&M Expense	140,959,260	(31,920,580)	0	109,038,680	104,949,899
21 Other Operating Expenses					
22 Depreciation, Depletion, Amortization	77,219,408	0	0	77,219,408	74,445,372.77
23 Taxes Other Than Income Taxes	26,314,230	0	0	26,314,230	25,313,071
24 Income Taxes	34,060,044	800,909	(3,090,293)	31,770,660	30,998,093
25 Total Other Operating Expenses	137,593,683	800,909	(3,090,293)	135,304,299	130,756,536
26 Total Utility Operating Expenses	784,121,456	(31,119,671)	(3,090,293)	749,911,492	235,706,435
27 NET OPERATING INCOME	135,002,317	2,434,449	3,090,293	140,527,059	136,660,006
28 RATE BASE SUMMARY					
29 Net Utility Plant					
30 101 Gas Plant In Service	3,165,687,189	(79,937,634)	0	3,085,749,555	2,970,982,159
31 105 Gas Plant Held For Future Use	0	0	0	0	0
32 106 Completed Construction Not Classified	131,334,592	7,209,048	0	138,543,640	135,270,650
33 108 Accumulated Depreciation	(831,828,240)	24,198,740	0	(807,629,499)	(770,753,430)
34 111 Accumulated Amort & Depletion	(6,225,613)	387,467	0	(5,838,145)	(5,621,181)
35 254 Other Regulatory Liabilities ARC & EDIT	(411,381,437)	(2,965,736)	0	(414,347,173)	(400,483,658)
36 Total Net Utility Plant	2,047,586,491	(51,108,114)	0	1,996,478,377	1,929,394,539
37 Other Rate Base Accounts					
38 154 Materials & Supplies	21,647,691	1,495,128	0	23,142,819	23,142,819
39 164-1 Gas Stored Underground	23,791,129	(23,791,129)	0	0	0
40 165 Prepayments	3,478,158	(438,920)	0	3,039,239	2,936,491
41 190008 Accum Deferred Income Tax Federal	26,360,234	2,861,926	0	29,222,160	28,234,247
42 190009 Accum Deferred Income Tax State	6,184,803	659,988	0	6,844,791	6,613,389
43 235-1 Customer Deposits	(3,854,728)	(844,025)	0	(4,698,753)	(4,522,430)
44 252 Contributions in Aid of Construction	0	(846,588)	0	(846,588)	(695,030)
45 253-1 Unclaimed Customer Deposits	(66,953)	11,360	0	(55,594)	(53,714)
46 255 Deferred Investment Tax Credits	0	0	0	0	0
47 282 Accum Deferred Income Taxes	(340,264,788)	37,011,340	0	(303,253,447)	(295,637,131)
48 186-7 Deferred Pension Asset	120,675,148	(120,675,148)	0	0	0
49 Working Capital - Cash	(1,746,519)	77,160	7,662	(1,661,697)	(1,610,416)
50 Total Other Rate Base Accounts	(143,795,824)	(104,478,908)	7,662	(248,267,070)	(241,591,775)
51 TOTAL RATE BASE	1,903,790,666	(155,587,022)	7,662	1,748,211,307	1,687,802,765
52 RETURN ON RATE BASE	7.09%			8.04%	8.10%
53 RETURN ON EQUITY	8.79%			10.61%	10.72%

Utah - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020
Capital Structure : ORDERED CAP STR 13-057-05

Imputed Tax Adjustment			
	A	B	
	System	Utah	
	Total	Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS			
Federal Income Tax Rate	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	(0.905)	(0.905)	NLD
Revenues	890,438,551	860,610,261	R
Gas Expenses	505,568,513	488,243,820	GAS
O&M Expenses	109,038,680	104,949,899	O&M
Depreciation	77,219,408	74,445,373	DEPR
Amortization	0	0	AMORT
Non-Income Taxes	26,314,230	25,313,071	NIT
Rate Base excluding CWC	1,749,873,004	1,689,413,181	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* =	(1,589,134)	(1,533,558)	
IT* =	31,760,279	30,988,069	
Solution:			
CWC =	(1,667,908)	(1,610,416)	
SIT =	6,100,061	5,951,726	
FIT =	25,670,599	25,046,367	
IT =	31,770,660	30,998,093	
	<u>34,860,953</u>		
Historically Adjusted Income Taxes	34,860,953		
Tax Adjustment	(3,090,293)		
RATE BASE METHOD			
System Average Rate Base	1,748,211,307	1,687,802,765	
Adj System Return On Rate Base	8.04%	8.10%	
Allowed Return	140,527,059	136,660,006	
System Average Rate Base	1,748,211,307	1,687,802,765	
System Weighted Cost Of Debt	2.51%	2.51%	
Imputed Interest Cost	43,956,866	42,437,959	
Taxable Return	96,570,193	94,222,048	
Tax Factor (Tax Rate/(1-Tax Rate))	0.3289898	0.3289898	
Income Tax on Return	31,770,609	30,998,093	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	890,438,551	860,610,261	
Gas Purchase Expenses	505,568,513	488,243,820	
O&M Expenses	109,038,680	104,949,899	
Depreciation	77,219,408	74,445,373	
Amortization	0	0	
<u>Taxes Other Than Income</u>	26,314,230	25,313,071	
Net Utility Income Before Tax	172,297,719	167,658,099	
Rate Base	1,748,211,307	1,687,802,765	
<u>Proposed Weighted Cost of Debt</u>	2.51%	2.51%	
Imputed Interest	43,956,866	42,437,959	
State Taxable Income	128,340,854	125,220,141	
<u>State Income Tax Rate</u>	4.75301%	4.75301%	
State Income Tax	6,100,054	5,951,726	
Federal Taxable Income	122,240,800	119,268,415	
<u>Federal Income Tax Rate</u>	21.00000%	21.00000%	
Federal Income Tax	25,670,568	25,046,367	
Deferred Income Taxes	0	0	
<u>Deferred Income Taxes - Credit</u>	0	0	
Total Income Tax	31,770,622	30,998,093	

Dominion Energy Utah - June 2020 Adjusted Avg Results 12 Months Ended : Jun-2020													TOTAL ADJUSTMENTS			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14		
	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y		
	AVG RB JUN 2020	Energy Efficiency Services Adjustment	Underground Storage	Wxpro	Transition Costs	Bad Debt	Incentives	Spotting Events	Advertising	Dem & Membership	Reserve accrual	Labor Adj	Pension			
1	NET INCOME SUMMARY															
2	Utility Operating Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(28,685,222)
3	System Distribution Non-Gas Revenue	0	(28,685,222)	0	0	0	0	0	0	0	0	0	0	0	0	0
4	System Supplier Non-Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	System Commodity Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	System Fuel Cost Reduction Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	System Fuel Cost Reduction Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total Utility Operating Revenue	0	(28,685,222)	0	0	0	0	0	0	0	0	0	0	0	0	(28,685,222)
9	Utility Operating Expenses															
10	Gas Purchase Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Utah Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Wyoming Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Total Gas Purchase Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Utah Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Wyoming Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Total Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	O&M Expenses															
18	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Customer Accounts	0	0	0	0	0	(1,808,108)	0	0	0	0	0	0	0	0	(1,808,108)
21	Customer Service & Information	0	(28,685,222)	0	0	0	0	0	0	0	0	0	0	0	0	(28,685,222)
22	Administrative & General	0	0	0	0	0	(2,556,543)	0	(5,318)	(120,424)	86,018	296,986	874,030	0	0	(1,421,832)
23	Total O&M Expense	0	(28,685,222)	0	0	0	(1,808,108)	(2,556,543)	(5,318)	(120,424)	86,018	296,986	874,030	0	0	(31,920,580)
24	Other Operating Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Depreciation, Depletion, Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Taxes Other Than Income Taxes	0	0	0	0	0	447,595	633,364	1,316	29,811	(21,294)	(73,519)	(2,16,385)	0	0	800,909
27	Income Taxes	0	0	0	0	0	447,595	633,364	1,316	29,811	(21,294)	(73,519)	(2,16,385)	0	0	800,909
28	Total Other Operating Expenses	0	0	0	0	0	447,595	633,364	1,316	29,811	(21,294)	(73,519)	(2,16,385)	0	0	800,909
29	Total Utility Operating Expenses	0	(28,685,222)	0	0	0	(1,360,513)	(1,925,179)	(4,001)	(90,613)	64,724	223,468	657,665	0	0	(31,119,671)
30	NET OPERATING INCOME	0	0	0	0	0	1,360,513	1,925,179	4,001	90,613	(64,724)	(223,468)	(657,665)	0	0	2,434,449
31	RATE BASE SUMMARY															
32	Net Utility Plant															
33	101 Gas Plant Held For Future Use	(74,868,303)	0	0	0	0	0	0	0	0	0	0	0	0	0	(74,868,303)
34	105 Gas Plant Held For Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	106 Completed Construction Not Classified	7,209,048	0	0	0	0	0	0	0	0	0	0	0	0	0	7,209,048
36	108 Accumulated Depreciation	19,752,748	0	0	0	0	4,449,992	0	0	0	0	0	0	0	0	24,198,740
37	111 Accumulated Depreciation	0	0	0	0	0	387,467	0	0	0	0	0	0	0	0	387,467
38	254 Other Regulatory Liabilities ARC	(2,965,736)	0	0	0	0	0	0	0	0	0	0	0	0	0	(2,965,736)
39	Total Net Utility Plant	(50,872,243)	0	0	0	0	(235,871)	0	0	0	0	0	0	0	0	(51,108,114)
40	Other Rate Base Accounts															
41	148 Gas Pipelines	1,485,128	0	0	0	0	0	0	0	0	0	0	0	0	0	1,485,128
42	164-1 Gas Sited Underground	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(23,791,129)
43	165 Prepayments	(438,920)	0	0	0	0	0	0	0	0	0	0	0	0	0	(438,920)
44	190 Accum Deferred Income Taxes	3,521,914	0	0	0	0	0	0	0	0	0	0	0	0	0	3,521,914
45	235-1 Customer Deposits	(644,025)	0	0	0	0	0	0	0	0	0	0	0	0	0	(644,025)
46	252 Misc Customer Credits	(646,588)	0	0	0	0	0	0	0	0	0	0	0	0	0	(646,588)
47	253-1 Unclaimed Customer Deposits	11,360	0	0	0	0	0	0	0	0	0	0	0	0	0	11,360
48	255 Deferred Investment Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	282 Accum Deferred Income Taxes	4,484,370	0	0	0	0	0	0	0	0	0	0	0	0	0	(88,158,177)
50	Total Other Rate Base Accounts	7,383,239	0	0	0	0	0	0	0	0	0	0	0	0	0	(77,160)
51	TOTAL RATE BASE	(43,479,004)	0	0	0	0	0	0	0	0	0	0	0	0	0	(104,478,908)
			71,124	(23,791,129)	(235,871)	0	0	3,373	4,773	0	10	225	(160)	(554)	(88,159,808)	(155,587,022)

INPUTS

This section contains a summary and detail of DEU information for the 12 months ending June 30, 2020. This information is obtained from Dominion Energy's monthly financial reports.

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

Income Taxes

The effective State and Federal income tax rate used for computing the Results of Operations for the 12 months ending June 30, 2020 was 24.7549%.

Lead-Lag Days

The (0.905) lag days, used for computing Working Capital Cash resulted from the Lead Lag study performed by Dominion Energy and used in Docket No. 19-057-02.

Historical Revenues from Financial Report

CET DSM	Distribution Non-Gas Rev sales	151,863	12,298	91,984	6,334	18,726	(161,798)	(86,142)	134,442	(23,283)	99,475	17,715	84,437	86,006	494,008
Wyoming	Distribution Non-Gas Rev	607,141	490,775	640,921	6,334	18,726	1,140,699	1,502,198	1,656,021	1,546,675	1,346,772	1,006,991	838,656	623,846	12,357,139
	Supplier Non-Gas Revenue	(198)	7,891	(74)	(74)	295	572	(105)	168	(92)	66	(240)	(99)	(259)	99,527
	Non-Gas O&G Revenue Credits	6,635	2,934	4,713	4,713	181	6,928	2,835	10,520	9,520	8,731	1,357,650	722	7,715	16,289,575
	Total Working Revenue	686,773	799,009	1,068,772	1,068,772	2,317,570	3,241,622	4,359,920	4,442,577	4,156,657	3,262,935	2,453,660	1,594,904	27,915	28,289,075
	# of Customers	27,770	27,770	27,886	27,886	34,206	32,862	27,869	27,891	27,861	27,862	27,861	27,929	27,915	27,837
	Sales Dth	62,737	67,771	103,908	103,908	141,206	502,904	670,740	588,431	619,206	438,831	315,062	177,798	102,886	4,018,267
	Total Working Dth	118,694	93,324	111,733	111,733	368,786	536,226	727,799	648,962	659,782	489,341	362,331	198,509	142,281	4,469,489
Colorado	Distribution Non-Gas Rev														
14	Supplier Non-Gas Revenue														
	Commodity Revenue														
	Total Revenue														
	# of Customers														
	Total Dth														
IC	Distribution Non-Gas Rev														
	Supplier Non-Gas Revenue														
	Commodity Revenue														
	Total Revenue														
	# of Customers														
	Total Dth														
Colorado Totals	Distribution Non-Gas Rev														
	Supplier Non-Gas Revenue														
	Commodity Revenue														
	Total Colorado Revenue														
	# of Customers														
	Transaction Dth														
	Total Colorado Dth														
Statement	Distribution Non-Gas Rev	15,261,272	15,264,699	17,436,869	17,436,869	23,696,333	42,831,266	59,303,429	65,931,650	55,056,660	46,773,313	28,363,662	21,881,991	17,221,441	409,004,725
	Supplier Non-Gas Revenue	1,469,696	1,469,696	1,469,696	1,469,696	4,368,146	16,149,522	16,149,522	17,403,820	16,149,522	10,392,144	2,617,869	1,629,228	1,239,315	66,984,529
	Non-Gas O&G Revenue Credits	8,748,240	8,803,365	10,163,302	10,163,302	30,864,519	59,989,055	65,082,219	69,627,167	62,716,335	44,087,625	25,967,447	15,019,764	10,864,269	402,673,815
	Commodity Revenue														
	Total Revenue	252,479,636	252,538,310	292,263,510	292,263,510	408,125,678	134,823,601	143,529,026	152,948,644	133,283,138	101,210,632	54,076,626	38,732,072	29,482,216	697,883,170
	# of Customers	1,072,017	1,072,317	1,072,682	1,072,682	1,076,565	1,081,566	1,084,212	1,088,935	1,088,088	1,092,675	1,084,637	1,084,561	1,088,621	1,088,621
	Sales Dth	2,642,674	2,569,917	3,061,181	3,061,181	9,065,780	13,879,351	18,027,073	19,294,841	17,281,379	12,214,334	7,186,819	4,168,793	3,141,652	112,419,675
	Transaction Dth	8,540,609	8,232,438	6,891,684	6,891,684	7,138,932	8,921,951	9,221,395	9,433,833	9,158,614	8,126,929	5,903,584	5,638,188	7,004,529	33,648,262
	Total Working Dth	11,183,283	10,799,333	9,982,864	9,982,864	16,202,712	22,801,282	27,248,468	28,728,674	26,340,993	20,341,261	13,090,373	10,806,961	10,146,581	208,067,937

Account	Uran % of Sales DR from 191 Acct Lines	12 MONTH												TOTAL
		Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	
483		97.630%	97.360%	96.840%	96.230%	96.330%	96.290%	96.990%	96.440%	96.240%	95.600%	95.720%	96.790%	
Sales For Retail 12	Uran	59,669	53,647	70,846	79,556	66,125	67,717	83,463	73,075	57,700	23,548	42,365	39,098	716,810
Wyoming	Wyoming	1,448	1,455	3,117	3,117	2,638	2,638	2,692	2,897	2,854	1,084	4,294	25,510	25,510
Total	Total	61,118	55,102	73,963	82,673	68,763	70,355	86,155	75,972	59,555	24,632	46,659	40,411	742,319
Interest on Paid Due Accounts	Uran	132,726	75,773	66,684	51,881	54,516	111,609	160,744	188,252	185,343	5,418	9,190	7,473	1,069,707
Wyoming	Wyoming	3,222	2,955	2,318	2,036	2,077	4,348	5,057	7,318	7,632	4,111	4,111	251	36,976
Total	Total	135,948	78,728	69,003	53,917	56,593	115,957	165,801	195,570	192,975	9,529	13,301	7,724	1,106,682
Make Service Revenues	Uran	238,589	250,614	238,618	231,912	234,484	206,734	205,416	181,139	199,883	166,088	161,349	156,898	2,590,573
Wyoming	Wyoming	5,792	8,296	11,435	11,435	8,833	8,087	6,482	7,956	7,881	7,664	7,214	5,931	92,340
Total	Total	244,381	258,910	250,053	243,347	243,317	214,821	211,898	189,095	207,764	173,752	168,563	162,829	2,682,913
NSV Revenue - Rebars to NSV	Uran	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
NSV Revenue - Sales of NSV/Equipment	Uran	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees for Connecting Gas Service	Uran	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
New Premises Fees	Uran	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Fees for Processing Bad Checks	Uran	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions - Main	Uran	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Rebates of Contributors - Main	Uran	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Line Contributors - 1/2 Inch	Uran	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Line Contributors - 3/4 Inch	Uran	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Service Line Contributors - 1 1/4 Inch	Uran	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Misc Customer Service Revenue	Uran	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Ready Release Revenues (Uran=20%)	Uran	41,109	46,910	45,397	0	62,118	64,188	64,188	60,047	64,188	0	0	44,688	482,835
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	41,109	46,910	45,397	0	62,118	64,188	64,188	60,047	64,188	0	0	44,688	482,835
Incidental Plant Production Sales 12	Uran	775,897	(4)	245,173	285,198	637,812	384,239	(708)	369,375	651,984	114,692	4,885	3,984	3,896,124
Wyoming	Wyoming	794,619	(4)	253,697	275,889	682,112	389,230	(730)	383,806	677,456	119,970	2	3,984	3,822,957
Total	Total	1,570,516	(8)	498,870	561,087	1,319,924	773,469	(1,438)	753,181	1,329,440	124,662	4,887	7,968	7,719,081
Rev from Gas Processed by Others 12	Uran	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Incidental Oil Sales 12	Uran	241,885	200,953	124,549	167,048	138,339	135,618	207,011	149,174	208,464	107,658	105,727	101,031	1,887,458
Wyoming	Wyoming	5,672	5,449	4,330	6,544	5,270	4,234	6,512	5,597	8,144	4,885	4,727	3,994	1,855,990
Total	Total	247,557	206,402	128,879	173,593	143,609	140,852	213,523	154,771	216,608	112,543	110,454	104,925	1,993,447
Real From Gas Property 12	Uran	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Gas Revenues 12	Uran	12,809	13,072	129,119	14,943	11,714	2,197,085	13,047	8,198	238,870	1,886	5,420	180,730	2,837,104
Wyoming	Wyoming	311	354	4,489	585	446	85,601	410	303	9,356	242	242	6,407	108,578
Total	Total	13,120	13,427	133,608	15,529	12,161	2,282,685	13,458	8,501	248,226	2,088	5,663	197,137	2,945,682

OTHER OPERATING REVENUE

	Jun-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	12 MONTH TOTAL
Overriding Revenues from Celsius 2													
Utah	37,912	1,274,248	448,103	611,225	591,008	728,514	570,542	782,744	171,522	1,389,400	109,580	371,450	7,059,247
Wyoming	920	34,652	15,614	23,946	22,316	29,305	17,989	28,156	6,201	69,671	4,900	12,478	259,719
Total	38,832	1,308,901	463,717	635,171	613,324	757,819	588,531	810,900	177,723	1,459,071	114,480	383,927	7,318,967
Oil Revenues received from Wepeco 2													
Utah	36,415	44,134	12,167	13,303	13,974	3,627	23,131	6,301	9,295	14	14	709	4,798
Wyoming	884	1,197	423	521	332	141	728	240	383	1	32	151	5,242
Total	37,299	45,331	12,590	13,824	14,306	3,768	23,859	6,741	10,178	15	741	4,959	10,040
Standby Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	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	1,164,476	1,596,651	1,020,096	1,151,274	1,458,672	3,514,819	896,487	1,369,249	1,338,496	1,631,328	263,904	958,279	16,864,111
General Other Revenues	412,425	383,292	343,693	343,693	351,117	460,348	460,348	469,438	459,214	417,595	170,538	248,650	4,153,115
Utah Total Other Revenues	1,576,901	1,980,348	1,363,689	1,495,167	1,810,089	3,897,401	1,306,835	1,818,987	1,797,650	1,802,814	434,342	1,206,939	20,517,426
Wyoming Other Revenues	27,957	42,853	31,365	44,518	55,138	51,340	27,783	50,249	42,955	74,989	11,553	25,783	486,284
General Other Revenues	9,325	9,716	15,104	14,058	11,452	98,006	11,980	14,672	24,770	2,385	7,668	13,239	237,893
Wyoming Total Other Revenues	37,282	52,129	46,469	58,576	66,590	146,346	39,722	64,921	67,123	62,379	19,241	39,022	728,177
System Total Other Revenue	1,614,183	2,032,477	1,428,114	1,553,743	1,876,683	4,046,747	1,366,557	1,883,913	1,865,375	1,899,798	453,793	1,245,961	21,241,603

Utility Operating Expenses from Financial Report

FERC Acct	Description	12 Months Ending														
		Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20			
874	Tax Expenses															
876	Taxes Other Than Income Taxes															
877	Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
878	Distribution - Wyoming	62,978	62,146	65,159	103,252	78,220	46,887	103,118	88,915	80,759	79,629	71,435	955,972			
879	Distribution - Utah	2,056,472	2,063,697	2,053,297	2,101,050	2,039,597	33,466	2,276,550	2,190,534	2,260,789	2,239,556	2,242,402	24,021,610			
880	General	82,479	92,539	87,540	92,208	103,407	83,625	124,376	81,613	99,624	102,404	98,147	1,336,648			
881	Total Other Taxes	2,240,929	2,218,382	2,205,996	2,296,510	2,221,224	163,779	2,504,043	2,827,558	2,441,173	2,421,589	2,411,984	26,314,230			
882	Income Taxes - Federal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
883	Income Taxes - State	(3,046,618)	(9,435,337)	(3,179,947)	(713,163)	6,681,627	10,076,050	9,813,347	7,408,549	5,151,504	(1,174,694)	(2,603,835)	(3,462,352)	15,513,162		
884	Income Taxes - State	(723,377)	(2,238,159)	(754,389)	(57,864)	1,569,106	2,433,270	2,303,922	1,739,192	1,209,137	(276,530)	(612,152)	(613,717)	3,778,342		
886	Deferred Income Taxes	1,227,280	8,193,820	3,272,190	1,905,532	(2,988,375)	(1,253,255)	(2,876,647)	(1,573,303)	(403,939)	2,185,773	2,483,923	2,092,612	12,263,612		
888	Deferred State Income Tax	369,887	2,022,254	659,385	(382,139)	(640,658)	(4,586,596)	3,641,379	(325,503)	575,157	627,309	578,493	2,504,929			
889	Investment Tax Credit Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
891	South Georgia Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
892	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
893	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
894	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
895	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
896	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
897	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
898	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
899	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
900	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
901	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
902	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
903	SYSTEM TOTAL UTILITY OPERATING EXPENSES	29,692,283	27,548,507	30,519,927	57,250,861	89,308,078	106,894,831	125,024,592	110,031,662	82,282,773	51,267,529	36,103,645	31,370,424	779,284,913		

Rate Base from Financial Report

AVERAGE RATE BASE ADJUSTMENT

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

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - June 2020 Adjusted Avg Results				
12 Months Ended : Jun-2020				
FERC Acct	Description	Balance	13 Month Average	13 Month Average
		Jun-20	All Accounts	Adjustment
UTILITY RATE BASE			AVG RB JUN 2020	
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	6,928,495	6,404,625	(523,870)
326...9	Structures	5,404,647	1,602,994	(3,801,654)
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	3,359,925	2,888,098	(471,827)
336	Purification Equipment	57,015	57,015	-
337	Other Equipment	121,187	121,187	-
	Total Production & Gathering Plant	85,262,918	80,465,568	(4,797,351)
	Distribution Plant			
374	Land & Land Rights			
	Wyoming	451,318	451,318	-
	Utah	22,687,236	21,748,578	(938,659)
	Total	23,138,554	22,199,896	(938,659)
375	Structures & Improvements			
	Wyoming	1,725,869	1,464,794	(261,076)
	Utah	17,872,724	16,614,931	(1,257,793)
	Total	19,598,594	18,079,725	(1,518,869)
376	Mains			
	Dist - Wy - Mains - SD			
	Dist - Wy - Mains - LD			
	Dist - Wy - Mains - Feeders			
	Total Wyoming	53,126,122	52,479,188	(646,934)
	Dist - Ut - Mains - SD			
	Dist - Ut - Mains - LD			
	Dist - Ut - Mains - Feeders			
	Total Utah	1,761,363,347	1,681,578,703	(79,784,644)
	Total	1,814,489,469	1,734,057,891	(80,431,578)
377	Compressor Station Equipment			
	Wyoming	0	-	-
	Utah	15,486,560	15,116,523	(370,037)
	Total	15,486,560	15,116,523	(370,037)
378	Measuring & Regulation Station Equip			
	Wyoming	8,019,464	8,010,068	(9,397)
	Utah	114,593,947	112,690,612	(1,903,335)
	Total	122,613,411	120,700,679	(1,912,732)
380	Services			
	Wyoming	21,109,611	20,744,671	(364,939)
	Utah	420,293,320	419,937,962	(355,358)
	Total	441,402,931	440,682,633	(720,298)
381...2	Meters & Meter Installation			
	Wyoming	10,564,172	10,411,036	(153,136)
	Utah	355,652,021	370,792,330	15,140,309
	Total	366,216,193	381,203,366	14,987,173
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	202,489	-
	Utah	3,069,064	2,427,011	(642,054)
	Total	3,271,553	2,629,499	(642,054)

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - June 2020 Adjusted Avg Results				
12 Months Ended : Jun-2020				
FERC Acct	Description	Balance	13 Month Average	13 Month Average
		Jun-20	All Accounts AVG RB JUN 2020	Adjustment
UTILITY RATE BASE				
	Total Distribution Plant	2,820,865,621	2,749,318,569	(71,547,052)
389	Land & Land Rights			
	Distribution - Wyoming	11,584	11,584	-
	Distribution - Utah	3,908,373	3,908,373	-
	Total	3,919,957	3,919,957	-
390	Structures & Improvements			
	Distribution - Wyoming	5,880,975	5,571,364	(309,611)
	Distribution - Utah	41,670,959	43,191,713	1,520,754
	General	53,574,459	51,559,598	(2,014,860)
	Total	101,126,392	100,322,675	(803,717)
391	Office Furniture & Equipment			
	Distribution - Wyoming	107,829	135,866	28,038
	Distribution - Utah	8,071,579	8,578,322	506,742
	General	38,341,694	38,868,901	527,207
	Total	46,521,101	47,583,089	1,061,987
392	Transportation Equipment			
	Distribution - Wyoming	2,336,826	2,282,310	(54,516)
	Distribution - Utah	42,404,789	43,358,314	953,525
	General	0	-	-
	Total	44,741,615	45,640,624	899,009
393	Stores Equipment			
	Distribution - Wyoming	12,372	12,372	-
	Distribution - Utah	52,487	52,487	0
	Total	64,859	64,859	0
394	Tools, Shop & Garage Equipment			
	Distribution - Wyoming	2,260,218	2,327,961	67,744
	Distribution - Utah	28,385,506	28,945,598	560,093
	General	0	-	-
	Total	30,645,723	31,273,560	627,837
395	Laboratory Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	7,048	7,048	-
	General	0	-	-
	Total	7,048	7,048	-
396	Power Operated Equipment			
	Distribution - Wyoming	1,344,133	1,344,133	-
	Distribution - Utah	14,934,272	14,864,771	(69,501)
	General	0	-	-
	Total	16,278,405	16,208,904	(69,501)
397	Communication Equipment			
	Distribution - Wyoming	3,108,904	3,105,952	(2,952)
	Distribution - Utah	11,970,990	11,941,737	(29,253)
	Total	15,079,895	15,047,689	(32,206)
398	Miscellaneous Equipment			
	Distribution - Wyoming	10,988	10,555	(433)
	Distribution - Utah	1,093,040	886,164	(206,876)
	General	0	-	-
	Total	1,104,028	896,719	(207,309)
	Total General Plant	259,489,023	260,965,123	1,476,100
101	Production	85,262,918	80,465,568	(4,797,351)
	Distribution - Wyoming	95,649,981	94,214,499	(1,435,482)
	Distribution - Utah	2,725,285,266	2,655,173,696	(70,111,570)
	General	259,489,023	260,965,123	1,476,100
	Gas Plant in Service	3,165,687,189	3,090,818,885	(74,868,303)
105	Gas Plant Held For Future Use			

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - June 2020 Adjusted Avg Results				
12 Months Ended : Jun-2020				
FERC Acct	Description	Balance	13 Month	13 Month
		Jun-20	Average	Average
			All Accounts	Adjustment
			AVG RB JUN 2020	
	UTILITY RATE BASE			
	Distribution - Utah	0	-	-
	Total	0	-	-
106	Complete Construction Not Yet Classified			
	Production	0	-	-
	Distribution - Wyoming	925,652	3,207,138	2,281,486
	Distribution - Utah	126,555,395	133,388,623	6,833,227
	General	3,853,544	1,947,879	(1,905,665)
	Total	131,334,592	138,543,640	7,209,048
108	Accum Proy For Deprec - Gas Plant In Svc			
	Production	(70,834,837)	(70,571,304)	263,533
	Distribution - Wyoming	(31,046,623)	(30,098,101)	948,523
	Distribution - Utah	(597,042,458)	(580,796,776)	16,245,682
	General	(132,904,321)	(130,609,311)	2,295,010
	Total	(831,828,240)	(812,075,491)	19,752,748
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)	(5,710)	-
	Total	(6,225,613)	(6,225,613)	-
254	Other Regulatory Liabilities			
	Production	(9,526)	(1,191)	8,335
	Distribution - Wyoming	(5,993,727)	(5,632,257)	361,470
	Distribution - Utah	(163,367,789)	(165,236,949)	(1,869,161)
	General	(240,893,589)	(243,430,242)	(2,536,652)
	Total	(410,264,632)	(414,300,639)	(4,036,008)
	System Net Utility Plant			
	Production	8,268,279	3,742,797	(4,525,482)
	Distribution - Wyoming	59,524,399	61,680,396	2,155,997
	Distribution - Utah	2,091,371,672	2,042,469,850	(48,901,822)
	General	(110,461,054)	(111,132,261)	(671,207)
	System Net Utility Plant	2,048,703,296	1,996,760,782	(51,942,515)
	WORKING CAPITAL			
154	Plant Materials & Operating Supplies			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	21,647,691	23,142,819	1,495,128
	Total	21,647,691	23,142,819	1,495,128
1641	Gas Stored Underground			
	Production	23,791,129	23,791,129	-
	Total	23,791,129	23,791,129	-
165	Prepayments			
	General	950,343	2,933,913	1,983,570
	Total	950,343	2,933,913	1,983,570
190008	Accum Deferred Income Tax Federal			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	26,360,234	29,222,160	2,861,926
	Total	26,360,234	29,222,160	2,861,926
190009	Accum Deferred Income Tax State			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	6,184,803	6,844,791	659,988
	Total	6,184,803	6,844,791	659,988

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - June 2020 Adjusted Avg Results				
12 Months Ended : Jun-2020				
FERC Acct	Description	Balance	13 Month Average	13 Month Average
		Jun-20	All Accounts	Adjustment
			AVG RB JUN 2020	
UTILITY RATE BASE				
2351	Customer Deposits			
	Distribution - Wyoming	(132,467)	(176,323)	(43,856)
	Distribution - Utah	(3,722,262)	(4,522,430)	(800,168)
	Total	(3,854,728)	(4,698,753)	(844,025)
252	Misc Customer Credits			
	Distribution - Wyoming	0	(151,559)	(151,559)
	Distribution - Utah	0	(695,030)	(695,030)
	Total	0	(846,588)	(846,588)
2531	Unclaimed Customer Deposits			
	General	(66,953)	(55,594)	11,360
	Total	(66,953)	(55,594)	11,360
255	Deferred Investment Tax Credits			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	0	-	-
	Total	0	-	-
2820	Accum Deferred Income Taxes - Federal			
	Production	(27,207,238)	(18,898,939)	8,308,299
	Distribution - Wyoming	(8,486,890)	(8,486,890)	-
	Distribution - Utah	(257,559,818)	(257,559,818)	-
	General	17,638,899	15,975,495	(1,663,404)
	Total	(275,615,047)	(268,970,151)	6,644,896
2821	Accum Deferred Income Taxes - State			
	Production	(700,755)	(700,755)	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	(64,071,192)	(64,071,192)	-
	General	122,207	1,785,601	1,663,394
	Total	(64,649,741)	(62,986,347)	1,663,394
282_108_008	Deferred Fed & State Taxes-QRS Transf			
	General	120,675,148	116,861,228	(3,813,920)
	Total	120,675,148	116,861,228	(3,813,920)
System Working Capital (W/O WC Cash)				
	Production	(4,116,864)	4,191,435	8,308,299
	Distribution - Wyoming	(8,619,357)	(8,814,771)	(195,415)
	Distribution - Utah	(303,705,581)	(303,705,651)	(70)
	General	171,864,681	173,567,594	1,702,913
	System Working Capital (W/O WC Cash)	(144,577,120)	(134,761,393)	9,815,728
RATE BASE (W/O Working Cap. Cash)				
	Production	4,151,415	7,934,232	3,782,817
	Distribution - Wyoming	50,905,042	52,865,624	1,960,582
	Distribution - Utah	1,787,666,091	1,738,764,199	(48,901,892)
	General	61,403,627	62,435,334	1,031,706
	RATE BASE (W/O Working Cap. Cash)	1,904,126,176	1,861,999,389	(42,126,787)

ENERGY EFFICIENCY SERVICES

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

Energy Efficiency Accounting Adjustment
Dominion Energy
Utah - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020

**Energy Efficiency
 Adjustment
 Jun-20**

Revenue	Utah	(\$28,500,260)
	Wyoming	(\$184,962)
	Total	<u>(28,685,222)</u>
908	Customer Assistance Expense	
	Utah	(\$28,500,260)
	Wyoming	(\$184,962)
	Total	<u>(28,685,222)</u>

UNDERGROUND WORKING STORAGE GAS

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

Underground Storage
Dominion Energy
Utah - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020

Account 164 - Underground Storage

	A	B
	Month	Monthly Balance
1	Jun-19	19,062,048
2	Jul-19	33,521,823
3	Aug-19	44,111,456
4	Sep-19	53,650,235
5	Oct-19	55,516,772
6	Nov-19	55,528,751
7	Dec-19	45,965,723
8	Jan-20	30,071,846
9	Feb-20	17,550,004
10	Mar-20	5,954,574
11	Apr-20	7,662,334
12	May-20	15,431,079
13	Jun-20	23,791,129
14	Adjustment	(23,791,129)

WEXPRO ADJUSTMENT TO PRODUCTION PLANT

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

Wexpro Plant Adjustment
Dominion Energy
Utah - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020

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	80,465,568	6.30%	(5,069,331)
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	80,465,568		(5,069,331)
18	DEDUCTIONS FROM RATE BASE			
19	108 Accumulated Depreciation	(70,571,304)	6.30%	4,445,992
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	(76,721,580)		4,833,460
28	TOTAL WEXPRO PLANT ADJUSTMENT			(235,871)

\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 2019 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 - June 2020 Adjusted Avg Results
 12 Months Ended : Jun-2020

Capital Structure : ORDERED CAP STR 19-057-02

		Bad Debt
		Bad Debt Ratio Adjustment
1	Utah	(142,537)
2	Wyoming	(237,252)
3	Total	<u>(379,788)</u>
4		
5		
6	Bad Debt %	0.24% 1/
7		
8		
9	SNG and Commodity of acc 904 Removal	
10		
11		SNG
12	904.1 Uncollectible Accounts	
13	Utah	(242,819)
14	Wyoming	0
15	Total	(242,819)
16		
17	904.2 Uncollectible Accounts	Commodity
18	Utah	(1,185,501)
19	Wyoming	0
20	Total	(1,185,501)
21		
22	Total 904	(1,808,108)

Average Bad Debt Removal
Utah - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020

Capital Structure : ORDERED CAP STR 19-057-02

1 Bad Debt Workpaper A	A	B	C	D	E
2	Jun-20	Adjustment			
3	3 Year Average				
4	Bad Debt				
5	Ratio				
6	Adjustment				
7 904	Uncollectible Accounts				
8	Utah	(142,537)	(142,537)		
9	Wyoming	<u>(237,252)</u>	<u>(237,252)</u>		
10	Total	<u>(379,788)</u>	<u>(379,788)</u>		

13 Revenues are lagging the Charge Offs by 6 Months.	12 MONTHS	12 MONTHS	12 MONTHS	
14 6 Months of aging is required from time of billing to Charge Off.	2017	2018	2019	3 YR AVERAGE
15				
16				
17				
18 CHARGE OFFS (ACC 144004) Dec of Each Year	3,316,136	4,096,586	3,586,844	3,666,522
19 COLLECTED (ACC 144005) Dec of Each Year	<u>(1,683,522)</u>	<u>(1,532,440)</u>	<u>(1,505,923)</u>	<u>(1,573,962)</u>
20 NET CHARGE OFFS	1,632,614	2,564,147	2,080,920	2,092,560
21				
22 HISTORICAL BOOKED SYSTEM REVENUES (GREY BACK) June of Each Year	890,627,732	844,389,695	837,382,921	857,466,783
23 NET CHARGE OFFS	1,632,614	2,564,147	2,080,920	2,092,560
24				
25 % of Uncollectible Accounts to Total Revenues	0.18%	0.30%	0.25%	0.24%
26 Adjustment to Reflect change in Security Deposits				
27 Adjusted % of Uncollectible Accounts to Total Revenues				0.24%

28				
29				
30	UT Distribution Non Gas Rev		396,713,586	
31	WY Distribution Non Gas Rev		12,301,050	
32	3 YR BAD DEBT AVG FACTOR		<u>0.24%</u>	
33	3YR Average UT DNG Bad Debt		968,139	
34	3 YR Average WY DNG Bad Debt		30,019	
35				
36	Less Booked System UT DNG Bad Debt		1,110,676	
37	Less Booked System WY DNG Bad Debt		<u>267,271</u>	
38	SYSTEM ADJUSTMENT		1,377,947	
39				
40	Utah		(142,537)	
41	Wyoming		<u>(237,252)</u>	
42	System Adjustment		<u>(379,788)</u>	

INCENTIVE PLANS

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

Incentive Compensation

Dominion Energy

Utah - June 2020 Adjusted Avg Results

Incentives

12 Months Ended : Jun-2020

Incentive Compensation
 Removal of Financial Based Payouts

	<u>A</u>		<u>B</u>
1 Questar Corporation		1/	(1,618,872)
2 Questar Gas		1/	(939,671)
3 Total			(2,558,543)
4 Utah			(2,472,046)
5 Wyoming			(86,497)
Total			<u>(2,558,543)</u>
1/ See Workpaper A			

**Incentive Compensation
 Dominion Energy**

Utah - June 2020 Adjusted Avg Results

12 Months Ended : Jun-2020

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 - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020

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

Event Tickets
Dominion Energy
Utah - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020

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 : Jun-2020

SPORTING EVENT TICKETS

	A	B	C	D	E	F	G	H
Vendor	Direct	Allocated from Corp	Based on 2019 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	0
5 Total	0	22,974		0	0			
6								
7								
8								
9 Tickets Used for Employee Recognition - % Calculation 2019					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 - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020

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	(5,138)
15	909 Wyoming Adjustment	(180)

Advertising
Dominion Energy
Utah - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020

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
2	909	Adv Exp - E-bill	409.87	\$0	\$0	\$410
3	923	General Advertising Expenses	\$0	\$1,539	\$756	\$756 1/
4	930	Institutional Advertising	\$0	\$0	\$0	\$0 1/
5	930	Financial Advertising	\$0	\$0	\$0	\$0
7						
8		Total	\$4,562	\$1,539	\$756	\$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 - June 2020 Adjusted Avg Results
 12 Months Ended : Jun-2020
 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				
7 Allocated to				
8 Percent to		49.10%		
9 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				

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 - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020

	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	(\$116,352)
10 Wyoming Adjustment	<u>(\$4,071)</u>
11 Total	<u>(\$120,424)</u>

Donations and Memberships Adjustment
Dominion Energy
Utah - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020

Donations and Memberships Adjustment			
Questar Corp & Dominion Energy Services Allocation			
A	B	C	D
Description	Total Amount	Allocation %	Jun-20 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 - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020

Donations and Memberships Adjustment			
Questar Gas			
A	B	C	D
Account	Description	Amount	% Applicable to
		2020	
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	-	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 - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020

		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	\$83,110
16	Wyoming Allocation	\$2,908
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	Base Pay		Total
4	Including Allowed Time		Actual
5	Capital	\$	27,265,474
6	Intercompany & Allocated Charges		338,140
7	Expense		36,799,460
8	Other		2,757,023
9	Total Base Labor	\$	67,160,097
10			
11	Incentive Compensation		6,776,424
12	Total Labor	\$	73,936,521
13			
14	Expense		30,747,750
15	Incentive Accrual Expense		3,905,089
16	Other		-
17	Total Base Labor Expensed		34,652,840
18			
19			
20	Overhead Components		
21	Other Than Payroll Taxes		
22	Pension Plan		(4,654,321)
23	Healthcare		10,825,985
24	401K		2,062,612
25	Post Retirement		(792,338)
26	Allowed Time		(40,200)
27	Other		1,585,236
28	Total Overhead		\$8,986,975
29			
30	Overhead Expensed		\$6,571,522
31			
32	Total Labor & Overhead		\$82,923,496
33			
34	Total Labor & Overhead Expensed		\$41,224,362
35			
36	Expense / Capitalization Ratio		
37	\1 5-Year Average 2015-2019 Annual Capitalization Ratio	50.07%	\$41,521,347.87
38	\2 Actual 12 Months 2019 Capitalization Ratio	49.71%	\$41,224,361.50
39			
40			
41	Labor Adjustment		\$296,986.37
42			
43	Utah	97.03%	288,168
44	Wyoming	2.97%	8,818

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 - June 2020 Adjusted Avg Results
12 Months Ended : Jun-2020

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%

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 Notes - Long Term	775,805,672
10 Unamort Loss on Reacq Debt	(1,454,535)
11 Unamortized Debt Expense	(4,351,137)
12 Notes Paybles-Outside Companies	-
13 TOTAL LONG-TERM DEBT	770,000,000

LONG TERM DEBT COSTS	
14 Interest - Long term Debt	32,940,554
15 Amortization of Debt Discount & Expense	708,446
16 TOTAL LONG TERM DEBT COSTS	33,649,000
17 LONG-TERM DEBIT COST %	4.37%

COMMON EQUITY	
18 Common Stock Issued	22,974,065
19 Premium on Common Stock	272,445,463
20 Unappropriated Ret. Earnings	660,500,000
21 TOTAL COMMON EQUITY	1,159,176,635

22 TOTAL CAPITAL	1,929,176,635
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