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September 28, 2017

Chris Parker
Utah Division of Public Utilities
Heber M. Wells Building, 4th Floor
P. O. Box 146751
Salt Lake City, UT 84114-6751

Re: June 2017 Results of Operations

Dear Chris:

In response to the Division's request for semi-annual results of operations, Questar Gas is providing twelve months ending June 2016 Results of Operations. These results are presented in the same format used in previous Results of Operations submitted to the Commission, Division and Committee and most recently during the 13-057-05 case. It shows both unadjusted and adjusted results on a system average and a Utah average jurisdictional basis.

The analysis shows the unadjusted results, as measured by return on equity, for Utah has changed from the June 2016 figure of 9.92% to 9.54% for June 2017. Fully adjusted results, as measured by return on equity, for Utah show June 2017 to be 9.34% compared to the 9.75% reported for June 2016. The fully adjusted scenario includes regulatory adjustments consistent with previous Results of Operations as well as a full accounting of transition costs during the historical period. It should be noted that the allocation methodology of corporate costs continues to be developed. This reporting period does not include a complete allocation of corporate costs. Detailed descriptions of each adjustment are included in the attached book.

Questar Gas will continue to provide annual Results of Operations on an ongoing basis. If you or your staff has additional questions concerning these Results of Operations, please call me.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Kelly B. Mendenhall", written over a horizontal line.

Kelly B. Mendenhall
General Manager Regulatory Affairs

cc: Division of Public Utilities
Office of Consumer Services

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EXECUTIVE SUMMARY

This Results of Operations Report provides information on Questar Gas' return on an unadjusted Utah jurisdictional basis for the 12 months ending June 30, 2017 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, Questar Gas's return on equity was 9.54%.

Also, included in the report is an adjusted return for the 12 months ending June 30, 2017 which is based on booked accounting data, adjustments ordered or agreed to in previous rate cases, and other adjustments as necessary to properly reflect results during the period. Even though some of the adjustments included here were ordered or agreed to in previous cases, Questar Gas reserves the right to oppose these adjustments in future cases. On a fully-adjusted Utah jurisdiction basis, Questar Gas's return on equity was 9.34%.

(A)		(B)	(C)	(D)	(E)	(F)
		Historical		Imputed	Adjusted	Utah
Description		12 Months Jun-17	Adjustments Total	Tax Adjustment	System Total	Jurisdiction DNG Related
1	NET INCOME SUMMARY					
2	Utility Operating Revenue					
3	System Distribution Non-Gas Revenue	374,340,633	(20,820,794)	0	353,519,839	340,522,248
4	System Supplier Non-Gas Revenue	100,875,559	0	0	100,875,559	
5	System Commodity Revenue	415,411,529	0	0	415,411,529	
6	Pass-Through Related Other Revenue	19,452,921	0	0	19,452,921	
7	General Related Other Revenue	4,636,720	0	0	4,636,720	4,533,854
8	Total Utility Operating Revenue	914,717,361	(20,820,794)	0	893,896,567	345,056,101
9	Utility Operating Expenses					
10	Gas Purchase Expenses					
11	Utah	516,594,681	0	0	516,594,681	
12	Wyoming	19,145,327	0	0	19,145,327	
13	Total	535,740,008	0	0	535,740,008	0
14	O&M Expenses					
15	Production	(924,222)	0	0	(924,222)	(890,951)
16	Distribution	56,854,691	0	0	56,854,691	54,194,356
17	Customer Accounts	20,453,940	0	0	20,453,940	18,419,495
18	Customer Service & Information	25,118,807	(20,820,794)	0	4,298,013	4,172,710
19	Administrative & General	42,498,291	9,428,724	0	51,927,015	49,804,176
20	Total O&M Expense	144,001,505	(11,392,070)	0	132,609,435	125,699,787
21	Other Operating Expenses					
22	Depreciation, Depletion, Amortization	64,081,779	0	0	64,081,779	62,061,709.30
23	Taxes Other Than Income Taxes	21,699,770	0	0	21,699,770	20,823,997
24	Income Taxes	40,833,157	(3,591,350)	3,578,800	40,820,607	39,959,539
25	Total Other Operating Expenses	126,614,706	(3,591,350)	3,578,800	126,602,156	122,845,246
26	Total Utility Operating Expenses	806,356,220	(14,983,420)	3,578,800	794,951,600	248,545,033
27	NET OPERATING INCOME	108,361,141	(5,837,374)	(3,578,800)	98,944,967	96,511,068
28	RATE BASE SUMMARY					
29	Net Utility Plant					
30	101 Gas Plant In Service	2,764,193,223	(74,180,068)	0	2,690,013,155	2,600,053,729
31	105 Gas Plant Held For Future Use	5,037	0	0	5,037	5,037
32	106 Completed Construction Not Classified	12,415,747	1,285,330	0	13,701,077	13,040,010
33	108 Accumulated Depreciation	(720,457,075)	(8,295,393)	0	(728,752,468)	(699,145,503)
34	111 Accumulated Amort & Depletion	(6,211,472)	395,241	0	(5,816,231)	(5,598,474)
35	254 Other Regulatory Liabilities ARC	(192,322,598)	14,699,352	0	(177,623,246)	(171,988,212)
36	Total Net Utility Plant	1,857,622,862	(66,095,539)	0	1,791,527,323	1,736,366,587
37	Other Rate Base Accounts					
38	154 Materials & Supplies	25,423,044	(2,233,085)	0	23,189,958	22,431,441
39	164-1 Gas Stored Underground	21,769,885	(21,769,885)	0	0	0
40	165 Prepayments	4,896,629	(1,557,107)	0	3,339,521	3,230,289
41	190008 Accum Deferred Income Tax Federal	-	0	0	0	0
42	190009 Accum Deferred Income Tax State	0	0	0	0	0
43	235-1 Customer Deposits	(7,046,258)	330,242	0	(6,716,016)	(6,459,474)
44	252 Contributions in Aid of Construction	(17,478,438)	(2,937,438)	0	(20,415,875)	(19,858,281)
45	253-1 Unclaimed Customer Deposits	(45,852)	(6,842)	0	(52,694)	(50,970)
46	255 Deferred Investment Tax Credits	(65,029)	(41,377)	0	(106,406)	(102,983)
47	282 Accum Deferred Income Taxes	(501,318,199)	24,583,473	0	(476,734,725)	(463,209,937)
48	Working Capital - Cash	2,064,133	(41,666)	9,952	2,032,419	1,958,592
49	Total Other Rate Base Accounts	(471,800,085)	(3,673,686)	9,952	(475,463,818)	(462,061,324)
50	TOTAL RATE BASE	1,385,822,777	(69,769,225)	9,952	1,316,063,505	1,274,305,263
51	RETURN ON RATE BASE	7.82%			7.52%	7.57%
52	RETURN ON EQUITY	10.00%			9.44%	9.54%

Utah - Jun 2017 Unadjusted Avg Results
12 Months Ended : Jun-2017
Capital Structure : AVG CAP STR

Imputed Tax Adjustment			
	A	B	
	System	Utah	
	Total	Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS			
Federal Income Tax Rate	35%	35%	t _f
State Income Tax Rate	4.75%	4.75%	t _s
Weight of Debt in Capital Structure	46.58%	46.58%	w _D
Cost of Debt	5.32%	5.32%	r _D
Net Lead Lag Days	1.015	1.015	NLD
Revenues	893,896,567	861,650,782	R
Gas Expenses	535,740,008	516,594,681	GAS
O&M Expenses	132,609,435	125,699,787	O&M
Depreciation	64,062,979	62,043,586	DEPR
Amortization	18,800	18,123	AMORT
Non-Income Taxes	21,699,770	20,823,997	NIT
Rate Base excluding CWC	1,314,031,086	1,272,346,671	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* =	1,918,904	1,844,014	
IT* =	40,839,780	39,977,983	
Solution:			
CWC =	2,032,419	1,955,135	
SIT =	5,093,818	4,986,369	
FIT =	35,726,789	34,973,170	
IT =	40,820,607	39,959,539	
<hr/> <hr/>			
Historically Adjusted Income Taxes	37,241,807		
Tax Adjustment	3,578,800		
RATE BASE METHOD			
System Average Rate Base	1,316,063,505	1,274,305,263	
Adj System Return On Rate Base	7.52%	7.57%	
Allowed Return	98,944,967	96,511,068	
System Average Rate Base	1,316,063,505	1,274,305,263	
System Weighted Cost Of Debt	2.48%	2.48%	
Imputed Interest Cost	32,595,216	31,560,981	
Taxable Return	66,349,751	64,950,087	
Tax Factor (Tax Rate/(1-Tax Rate))	0.6152338	0.6152338	
Income Tax on Return	40,820,607	39,959,486	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	893,896,567	861,650,782	
Gas Purchase Expenses	535,740,008	516,594,681	
O&M Expenses	132,609,435	125,699,787	
Depreciation	64,062,979	62,043,586	
Amortization	18,800	18,123	
Taxes Other Than Income	21,699,770	20,823,997	
Net Utility Income Before Tax	139,765,574	136,470,607	
Rate Base	1,316,063,505	1,274,305,263	
Proposed Weighted Cost of Debt	2.48%	2.48%	
Imputed Interest	32,595,216	31,560,981	
State Taxable Income	107,170,358	104,909,626	
State Income Tax Rate	4.75301%	4.75301%	
State Income Tax	5,093,818	4,986,365	
Federal Taxable Income	102,076,541	99,923,261	
Federal Income Tax Rate	35.00000%	35.00000%	
Federal Income Tax	35,726,789	34,973,141	
Deferred Income Taxes	0	0	
Deferred Income Taxes - Credit	0	0	
Total Income Tax	40,820,607	39,959,507	

Questar Gas Company
Utah - Jun 2017 Unadjusted Avg Results
12 Months Ended : Jun-2017

	1	2	3	4	5	
	Y	Y	Y	Y	Y	
	AVG RB JUN 2017	Energy Efficiency Services Adjustment	Underground Storage	Wexpro	Transition Costs	TOTAL QGC ADJUSTMENTS
1 NET INCOME SUMMARY						
2 Utility Operating Revenue						
3 System Distribution Non-Gas Revenue	0	(20,820,794)	0	0	0	(20,820,794)
4 System Supplier Non-Gas Revenue	0	0	0	0	0	0
5 System Commodity Revenue	0	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0	0
8 Total Utility Operating Revenue	0	(20,820,794)	0	0	0	(20,820,794)
9 Utility Operating Expenses						
10 Gas Purchase Expenses						
11 Utah Gas Purchase Exp	0	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	0	0	0	0
14 Utah Gathering & CO2	0	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0	0
16 Total Gathering & CO2	0	0	0	0	0	0
17 O&M Expenses						
18 Production	0	0	0	0	0	0
19 Distribution	0	0	0	0	0	0
20 Customer Accounts	0	0	0	0	0	0
21 Customer Service & Information	0	(20,820,794)	0	0	0	(20,820,794)
22 Administrative & General	0	0	0	0	9,428,724	9,428,724
23 Total O&M Expense	0	(20,820,794)	0	0	9,428,724	(11,392,070)
24 Other Operating Expenses						
25 Depreciation, Depletion, Amortization	0	0	0	0	0	0
26 Taxes Other Than Income Taxes	0	0	0	0	0	0
27 Income Taxes	0	0	0	0	(3,591,350)	(3,591,350)
28 Total Other Operating Expenses	0	0	0	0	(3,591,350)	(3,591,350)
29 Total Utility Operating Expenses	0	(20,820,794)	0	0	5,837,374	(14,983,420)
30 NET OPERATING INCOME	0	0	0	0	(5,837,374)	(5,837,374)
31 RATE BASE SUMMARY						
32 Net Utility Plant						
33 101 Gas Plant In Service	(69,142,075)	0	0	(5,037,993)	0	(74,180,068)
34 105 Gas Plant Held For Future Use	0	0	0	0	0	0
35 106 Completed Construction Not Classified	1,285,330	0	0	0	0	1,285,330
36 108 Accumulated Depreciation	(12,637,308)	0	0	4,341,915	0	(8,295,393)
37 111 Accumulated Amort & Depletion	8,863	0	0	386,378	0	395,241
38 254 Other Regulatory Liabilities ARC	14,699,352	0	0	0	0	14,699,352
39 Total Net Utility Plant	(65,785,839)	0	0	(309,700)	0	(66,095,539)
40 Other Rate Base Accounts						
41 154 Materials & Supplies	(2,233,085)	0	0	0	0	(2,233,085)
42 164-1 Gas Stored Underground	0	0	(21,769,885)	0	0	(21,769,885)
43 165 Prepayments	(1,557,107)	0	0	0	0	(1,557,107)
190 Accum Deferred Income Taxes	0	0	0	0	0	0
44 235-1 Customer Deposits	330,242	0	0	0	0	330,242
45 252 Misc Customer Credits	(2,937,438)	0	0	0	0	(2,937,438)
46 253-1 Unclaimed Customer Deposits	(6,842)	0	0	0	0	(6,842)
47 255 Deferred Investment Tax Credits	(41,377)	0	0	0	0	(41,377)
48 282 Accum Deferred Income Taxes	24,583,473	0	0	0	0	24,583,473
49 Working Capital - Cash	0	(57,899)	0	0	16,233	(41,666)
50 Total Other Rate Base Accounts	18,137,866	(57,899)	(21,769,885)	0	16,233	(3,673,686)
51 TOTAL RATE BASE	(47,647,973)	(57,899)	(21,769,885)	(309,700)	16,233	(69,769,225)

(A)		(B)	(C)	(D)	(E)	(F)
		Historical		Imputed	Adjusted	Utah
Description		12 Months Jun-17	Adjustments Total	Tax Adjustment	System Total	Jurisdiction DNG Related
1	NET INCOME SUMMARY					
2	Utility Operating Revenue					
3	System Distribution Non-Gas Revenue	374,340,633	(20,820,794)	0	353,519,839	340,522,248
4	System Supplier Non-Gas Revenue	100,875,559	0	0	100,875,559	
5	System Commodity Revenue	415,411,529	0	0	415,411,529	
6	Pass-Through Related Other Revenue	19,452,921	0	0	19,452,921	
7	General Related Other Revenue	4,636,720	0	0	4,636,720	4,533,854
8	Total Utility Operating Revenue	914,717,361	(20,820,794)	0	893,896,567	345,056,101
9	Utility Operating Expenses					
10	Gas Purchase Expenses					
11	Utah	516,594,681	0	0	516,594,681	
12	Wyoming	19,145,327	0	0	19,145,327	
13	Total	535,740,008	0	0	535,740,008	0
14	O&M Expenses					
15	Production	(924,222)	0	0	(924,222)	(890,951)
16	Distribution	56,854,691	0	0	56,854,691	54,194,356
17	Customer Accounts	20,453,940	(1,353,589)	0	19,100,350	18,360,410
18	Customer Service & Information	25,118,807	(20,822,252)	0	4,296,555	4,171,300
19	Administrative & General	42,498,291	11,809,124	0	54,307,415	52,109,110
20	Total O&M Expense	144,001,505	(10,366,717)	0	133,634,788	127,944,226
21	Other Operating Expenses					
22	Depreciation, Depletion, Amortization	64,081,779	0	0	64,081,779	62,061,709.30
23	Taxes Other Than Income Taxes	21,699,770	0	0	21,699,770	20,823,997
24	Income Taxes	40,833,157	(3,981,901)	3,578,783	40,430,039	39,104,608
25	Total Other Operating Expenses	126,614,706	(3,981,901)	3,578,783	126,211,588	121,990,315
26	Total Utility Operating Expenses	806,356,220	(14,348,618)	3,578,783	795,586,384	249,934,541
27	NET OPERATING INCOME	108,361,141	(6,472,176)	(3,578,783)	98,310,182	95,121,560
28	RATE BASE SUMMARY					
29	Net Utility Plant					
30	101 Gas Plant In Service	2,764,193,223	(74,180,068)	0	2,690,013,155	2,600,053,729
31	105 Gas Plant Held For Future Use	5,037	0	0	5,037	5,037
32	106 Completed Construction Not Classified	12,415,747	1,285,330	0	13,701,077	13,040,010
33	108 Accumulated Depreciation	(720,457,075)	(8,295,393)	0	(728,752,468)	(699,145,503)
34	111 Accumulated Amort & Depletion	(6,211,472)	395,241	0	(5,816,231)	(5,598,474)
35	254 Other Regulatory Liabilities ARC	(192,322,598)	14,699,352	0	(177,623,246)	(171,988,212)
36	Total Net Utility Plant	1,857,622,862	(66,095,539)	0	1,791,527,323	1,736,366,587
37	Other Rate Base Accounts					
38	154 Materials & Supplies	25,423,044	(2,233,085)	0	23,189,958	22,431,441
39	164-1 Gas Stored Underground	21,769,885	(21,769,885)	0	0	0
40	165 Prepayments	4,896,629	(1,557,107)	0	3,339,521	3,230,289
41	190008 Accum Deferred Income Tax Federal	-	0	0	0	0
42	190009 Accum Deferred Income Tax State	0	0	0	0	0
43	235-1 Customer Deposits	(7,046,258)	330,242	0	(6,716,016)	(6,459,474)
44	252 Contributions in Aid of Construction	(17,478,438)	(2,937,438)	0	(20,415,875)	(19,858,281)
45	253-1 Unclaimed Customer Deposits	(45,852)	(6,842)	0	(52,694)	(50,970)
46	255 Deferred Investment Tax Credits	(65,029)	(41,377)	0	(106,406)	(102,983)
47	282 Accum Deferred Income Taxes	(501,318,199)	24,583,473	0	(476,734,725)	(463,209,937)
48	Working Capital - Cash	2,064,133	(39,901)	9,952	2,034,184	1,958,999
49	Total Other Rate Base Accounts	(471,800,085)	(3,671,920)	9,952	(475,462,053)	(462,060,917)
50	TOTAL RATE BASE	1,385,822,777	(69,767,459)	9,952	1,316,065,270	1,274,305,670
51	RETURN ON RATE BASE	7.82%			7.47%	7.46%
52	RETURN ON EQUITY	10.00%			9.35%	9.34%

Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017
Capital Structure : AVG CAP STR

Imputed Tax Adjustment			
	A	B	
	System	Utah	
	Total	Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS			
Federal Income Tax Rate	35%	35%	t_f
State Income Tax Rate	4.75%	4.75%	t_s
Weight of Debt in Capital Structure	46.58%	46.58%	w_D
Cost of Debt	5.32%	5.32%	r_D
Net Lead Lag Days	1.015	1.015	NLD
Revenues	893,896,567	861,650,782	R
Gas Expenses	535,740,008	516,594,681	GAS
O&M Expenses	133,634,788	127,944,226	O&M
Depreciation	64,062,979	62,043,586	DEPR
Amortization	18,800	18,123	AMORT
Non-Income Taxes	21,699,770	20,823,997	NIT
Rate Base excluding CWC	1,314,031,086	1,272,346,671	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* - $(t_s + t_f \cdot (1 - t_s)) \cdot r_D \cdot w_D \cdot \text{CWC}$	IT is a function of CWC		
where IT = SIT + FIT + DIT + DITCr, and			
CWC* =	1,921,755	1,850,256	
IT* =	40,449,229	39,123,089	
Solution:			
CWC =	2,034,184	1,958,999	
SIT =	5,045,081	4,879,686	
FIT =	35,384,958	34,224,922	
IT =	40,430,039	39,104,608	
<hr/>			
Historically Adjusted Income Taxes	36,851,256		
Tax Adjustment	3,578,783		
RATE BASE METHOD			
System Average Rate Base	1,316,065,270	1,274,305,670	
Adj System Return On Rate Base	7.47%	7.46%	
Allowed Return	98,310,182	95,121,560	
System Average Rate Base	1,316,065,270	1,274,305,670	
System Weighted Cost Of Debt	2.48%	2.48%	
Imputed Interest Cost	32,595,260	31,560,991	
Taxable Return	65,714,923	63,560,569	
Tax Factor (Tax Rate/(1-Tax Rate))	0.6152338	0.6152338	
Income Tax on Return	40,430,039	39,104,608	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	893,896,567	861,650,782	
Gas Purchase Expenses	535,740,008	516,594,681	
O&M Expenses	133,634,788	127,944,226	
Depreciation	64,062,979	62,043,586	
Amortization	18,800	18,123	
<u>Taxes Other Than Income</u>	21,699,770	20,823,997	
Net Utility Income Before Tax	138,740,221	134,226,168	
Rate Base	1,316,065,270	1,274,305,670	
<u>Proposed Weighted Cost of Debt</u>	2.48%	2.48%	
Imputed Interest	32,595,260	31,560,991	
State Taxable Income	106,144,962	102,665,177	
<u>State Income Tax Rate</u>	4.7501%	4.7501%	
State Income Tax	5,045,081	4,879,686	
Federal Taxable Income	101,099,881	97,785,491	
<u>Federal Income Tax Rate</u>	35.00000%	35.00000%	
Federal Income Tax	35,384,958	34,224,922	
Deferred Income Taxes	0	0	
<u>Deferred Income Taxes - Credit</u>	0	0	
Total Income Tax	40,430,039	39,104,608	

Questar Gas Company
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

	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 JUN 2017	Energy Efficiency Services Adjustment	Underground Storage	Wexpro	Transition Costs	Bad Debt	QGC Incentives	QGC Sporting Events	QGC Advertising	QGC Don & Membership	QGC Reserve accrual	QGC Labor Adj	TOTAL QGC ADJUSTMENTS
1	NET INCOME SUMMARY												
2	Utility Operating Revenue												
3	System Distribution Non-Gas Revenue	0	(20,820,794)	0	0	0	0	0	0	0	0	0	(20,820,794)
4	System Supplier Non-Gas Revenue	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
6	Pass-Through Related Other Revenue	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
8	Total Utility Operating Revenue	0	(20,820,794)	0	0	0	0	0	0	0	0	0	(20,820,794)
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
12	Wyoming Gas Purchase Exp	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
14	Utah Gathering & CO2	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
16	Total Gathering & CO2	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
19	Distribution	0	0	0	0	0	0	0	0	0	0	0	0
20	Customer Accounts	0	0	0	0	(1,353,589)	0	0	0	0	0	0	(1,353,589)
21	Customer Service & Information	0	(20,820,794)	0	0	0	0	0	(1,458)	0	0	0	(20,822,252)
22	Administrative & General	0	0	0	0	9,428,724	0	(1,912,367)	(15,163)	0	(212,629)	688,364	3,832,194
23	Total O&M Expense	0	(20,820,794)	0	0	9,428,724	(1,353,589)	(1,912,367)	(15,163)	(1,458)	(212,629)	688,364	3,832,194
24	Other Operating Expenses												
25	Depreciation, Depletion, Amortization	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
27	Income Taxes	0	0	0	0	(3,591,350)	515,575	728,410	5,776	555	80,989	(262,194)	(1,459,662)
28	Total Other Operating Expenses	0	0	0	0	(3,591,350)	515,575	728,410	5,776	555	80,989	(262,194)	(1,459,662)
29	Total Utility Operating Expenses	0	(20,820,794)	0	0	5,837,374	(838,014)	(1,183,957)	(9,388)	(903)	(131,640)	426,170	2,372,532
30	NET OPERATING INCOME	0	0	0	0	(5,837,374)	838,014	1,183,957	9,388	903	131,640	(426,170)	(2,372,532)
31	RATE BASE SUMMARY												
32	Net Utility Plant												
33	101 Gas Plant In Service	(69,142,075)	0	0	(5,037,993)	0	0	0	0	0	0	0	(74,180,068)
34	105 Gas Plant Held For Future Use	0	0	0	0	0	0	0	0	0	0	0	0
35	106 Completed Construction Not Classified	1,285,330	0	0	0	0	0	0	0	0	0	0	1,285,330
36	108 Accumulated Depreciation	(12,637,308)	0	0	4,341,915	0	0	0	0	0	0	0	(8,295,393)
37	111 Accumulated Amort & Depletion	8,863	0	0	386,378	0	0	0	0	0	0	0	395,241
38	254 Other Regulatory Liabilities ARC	14,699,352	0	0	0	0	0	0	0	0	0	0	14,699,352
39	Total Net Utility Plant	(65,785,839)	0	0	(309,700)	0	0	0	0	0	0	0	(66,095,539)
40	Other Rate Base Accounts												
41	154 Materials & Supplies	(2,233,085)	0	0	0	0	0	0	0	0	0	0	(2,233,085)
42	164-1 Gas Stored Underground	0	0	(21,769,885)	0	0	0	0	0	0	0	0	(21,769,885)
43	165 Prepayments	(1,557,107)	0	0	0	0	0	0	0	0	0	0	(1,557,107)
44	190 Accum Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
45	235-1 Customer Deposits	330,242	0	0	0	0	0	0	0	0	0	0	330,242
46	252 Misc Customer Credits	(2,937,438)	0	0	0	0	0	0	0	0	0	0	(2,937,438)
47	253-1 Unclaimed Customer Deposits	(6,842)	0	0	0	0	0	0	0	0	0	0	(6,842)
48	255 Deferred Investment Tax Credits	(41,377)	0	0	0	0	0	0	0	0	0	0	(41,377)
49	282 Accum Deferred Income Taxes	24,583,473	0	0	0	0	0	0	0	0	0	0	24,583,473
50	Working Capital - Cash	0	(57,899)	0	0	16,233	(2,330)	(3,292)	(26)	(3)	(366)	1,185	6,598
50	Total Other Rate Base Accounts	18,137,866	(57,899)	(21,769,885)	0	16,233	(2,330)	(3,292)	(26)	(3)	(366)	1,185	6,598
51	TOTAL RATE BASE	(47,647,973)	(57,899)	(21,769,885)	(309,700)	16,233	(2,330)	(3,292)	(26)	(3)	(366)	1,185	6,598

INPUTS

This section contains a summary and detail of QGC information for the 12 months ending June 30, 2017. This information is obtained from Questar Gas'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, 2017 was 38.0895%.

Lead-Lag Days

The 1.015 lag days, used for computing Working Capital Cash resulted from the Lead Lag study performed by Questar Gas in 2010 and provided in Docket No. 13-057-05.

Historical Revenues From Financial Report

Rate Class		Description		Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	12-Month Total OR Average Jun-17
UTILITY OPERATING REVENUE																
TARIFF DTH SALES AND REVENUE																
Utah																
FIRM	GS-1	Distribution Non-Gas Rev	sales	10,515,298	10,574,221	11,284,085	16,453,759	32,860,601	49,937,470	50,572,247	45,285,666	33,369,229	20,488,344	15,264,653	11,882,163	308,487,736
FIRM			sales													
FIRM		Supplier Non-Gas Revenue	sales	1,261,424	1,179,538	1,332,628	2,595,400	9,724,979	21,866,434	23,670,076	16,116,116	11,028,369	4,098,186	2,190,789	1,347,594	96,411,533
FIRM			sales													
FIRM		Commodity Revenue	sales	8,839,968	8,242,819	9,321,969	18,152,625	33,845,882	73,224,989	79,220,721	53,938,774	36,920,603	29,858,858	15,622,653	9,136,338	376,326,199
FIRM		Total Revenue	sales	20,616,690	19,996,578	21,938,682	37,201,784	76,431,462	145,028,893	153,463,044	115,340,556	81,318,201	54,445,388	33,078,095	22,366,095	781,225,468
FIRM		# of Customers	sales	964,590	969,958	973,779	972,841	974,717	978,860	983,933	984,422	987,133	988,850	989,991	992,771	980,154
FIRM		Total Dth	sales	2,268,126	2,114,761	2,391,234	4,656,308	8,541,656	18,455,992	19,966,763	13,594,715	9,305,272	7,525,631	3,937,724	2,270,003	95,028,185
FIRM																
FIRM	GS-C	Distribution Non-Gas Rev	sales													-
FIRM			sales													
FIRM		Supplier Non-Gas Revenue	sales													-
FIRM			sales													
FIRM		Commodity Revenue	sales													-
FIRM		Total Revenue	sales													-
FIRM		# of Customers	sales													-
FIRM		Total Dth	sales													-
FIRM																
FIRM	GSS	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM			sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM			sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM																
FIRM	F1_FS_F1A_F1B	Distribution Non-Gas Rev	sales	193,763	187,120	177,789	194,804	389,456	463,097	442,695	416,960	408,200	223,472	208,165	183,130	3,488,651
FIRM			sales													
FIRM		Supplier Non-Gas Revenue	sales	150,182	141,267	154,177	176,101	418,381	557,523	501,210	445,432	454,778	203,035	176,255	155,666	3,534,007
FIRM			sales													
FIRM		Commodity Revenue	sales	1,050,465	988,081	1,076,953	1,231,712	1,429,698	1,924,723	1,722,366	1,530,690	1,562,807	1,439,022	1,211,759	1,059,169	16,227,445
FIRM		Total Revenue	sales	1,394,410	1,316,468	1,408,919	1,602,617	2,237,535	2,945,343	2,666,271	2,393,082	2,425,785	1,865,529	1,596,179	1,397,965	23,250,103
FIRM		# of Customers	sales	618	583	554	528	537	550	548	552	553	553	553	548	556
FIRM		Total Dth	sales	269,509	253,465	276,118	315,944	360,255	484,985	433,905	385,595	393,690	362,691	305,412	263,559	4,105,128
FIRM																
FIRM	F-3	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Supplier Non-Gas Demand Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Commodity Tariff Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Commodity Demand Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Sales Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM																
FIRM	NGV	Distribution Non-Gas Rev	sales	151,472	182,411	528,737	167,113	165,301	509,124	93,977	140,304	156,864	145,313	156,913	160,585	2,558,116
FIRM			sales													
FIRM		Supplier Non-Gas Revenue	sales	23,355	27,647	27,039	25,928	24,403	24,918	15,780	20,427	22,819	21,160	22,806	23,030	279,311
FIRM			sales													
FIRM		Commodity Revenue	sales	106,286	125,815	123,046	117,993	113,181	115,573	73,189	94,739	105,833	98,140	105,775	106,814	1,286,383
FIRM		Total Revenue	sales	281,113	335,873	678,822	311,034	302,885	649,615	182,946	255,471	285,516	264,613	285,494	290,429	4,123,810
FIRM		# of Customers	sales	1	1	1	1	1	1	1	1	1	1	1	1	1
FIRM		Total Dth	sales	27,263	32,273	31,562	30,266	28,526	29,129	18,446	23,878	26,674	24,735	26,660	26,921	326,334
FIRM																
FIRM	F-4	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM			sales													
FIRM		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM			sales													
FIRM		Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM		Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRU I-2		Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE			sales													
INTERRUPTIBLE		Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE			sales													

Rate Class	Description		Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	12-Month Total OR Average Jun-17
INTERRUPTIBLE	Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE															
INTERRU I-4, I4A_I4B	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE															
INTERRU IS-IS-2	Distribution Non-Gas Rev	sales	27,015	28,174	29,310	30,195	36,756	41,831	47,249	38,819	37,218	34,219	37,966	36,665	425,417
INTERRUPTIBLE		sales													
INTERRUPTIBLE	Supplier Non-Gas Revenue	sales	8,459	9,787	10,842	10,610	11,973	13,304	16,259	10,977	9,254	9,090	11,719	13,421	135,695
INTERRUPTIBLE		sales													
INTERRUPTIBLE	Commodity Revenue	sales	183,965	212,852	235,794	230,763	264,902	294,539	359,953	243,003	204,155	202,605	259,436	300,717	2,992,684
INTERRUPTIBLE	Total Revenue	sales	219,439	250,813	275,946	271,568	313,631	349,674	423,461	292,799	250,627	245,914	309,121	350,803	3,553,796
INTERRUPTIBLE	# of Customers	sales	52	45	45	45	45	42	43	42	44	44	44	43	45
INTERRUPTIBLE	Total Dth	sales	47,188	54,598	60,483	59,192	66,805	74,236	90,722	61,246	51,639	49,270	65,388	74,883	755,650
INTERRUPTIBLE															
INTERRU IS-4	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE		sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE	Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
INTERRUPTIBLE															
P1	Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
		sales	-	-	-	-	-	-	-	-	-	-	-	-	-
	Supplier Non-Gas Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
		sales	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
	# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPC FT_FT-1	Distribution Non-Gas Rev	trans	598,506	590,334	529,364	469,959	549,084	544,666	553,048	517,609	553,657	537,433	547,497	422,036	6,413,193
TRANSPORTATION		trans													
TRANSPORTATION	Supplier Non-Gas Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		trans													
TRANSPORTATION	Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Total Revenue	trans	598,506	590,334	529,364	469,959	549,084	544,666	553,048	517,609	553,657	537,433	547,497	422,036	6,413,193
TRANSPORTATION	# of Customers	trans	9	9	9	9	9	9	9	9	9	9	9	9	9
TRANSPORTATION	Total Dth	trans	4,704,167	4,330,360	3,533,009	3,003,346	3,252,822	3,802,343	3,985,054	2,667,243	2,036,586	1,870,269	1,939,901	2,590,787	37,715,887
TRANSPORTATION															
TRANSPC FT2	Distribution Non-Gas Rev	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Supplier Non-Gas Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Total Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	# of Customers	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Total Dth	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION															
TRANSPC MT	Distribution Non-Gas Rev	trans	1,092	1,427	1,370	1,307	2,118	23,182	4,417	6,577	1,951	1,360	953	1,468	47,222
TRANSPORTATION		trans													
TRANSPORTATION	Supplier Non-Gas Revenue	trans	137	16	187	125	124	233	388	450	281	245	183	123	2,492
TRANSPORTATION		trans													
TRANSPORTATION	Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Total Revenue	trans	1,229	1,443	1,557	1,432	2,242	23,415	4,805	7,027	2,232	1,605	1,136	1,591	49,714
TRANSPORTATION	# of Customers	trans	1	1	1	1	1	1	1	1	1	1	1	1	1
TRANSPORTATION	Total Dth	trans	1,046	1,534	1,450	1,361	2,468	4,689	5,668	3,489	2,210	1,382	811	487	26,595
TRANSPORTATION															
TRANSPC FTE_FT1L	Distribution Non-Gas Rev	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Supplier Non-Gas Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION		trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Commodity Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Total Revenue	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	# of Customers	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	Total Dth	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION															
TRANSPC IT_TS_ITA_ITB	Distribution Non-Gas Rev	trans	1,685,326	1,390,448	1,388,302	1,468,738	1,577,963	1,790,631	1,829,062	1,656,880	1,593,054	1,550,898	1,474,547	1,480,524	18,886,373
TRANSPORTATION		trans													

Rate Class	Description		Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	12-Month Total OR Average Jun-17
TRANSPORTATION	Supplier Non-Gas Revenue	trans	31,174	43,660	38,131	40,246	36,744	46,474	53,069	39,955	40,401	52,391	43,035	47,258	512,538
TRANSPORTATION	Commodity Revenue	trans	-	-	-	-	-	-	-	2,275	-	94,241	32,641	-	129,157
TRANSPORTATION	Total Revenue	trans	1,716,500	1,434,108	1,426,433	1,508,984	1,614,707	1,837,105	1,882,131	1,699,110	1,633,455	1,697,530	1,550,223	1,527,782	19,528,068
TRANSPORTATION	# of Customers	trans	439	565	562	561	561	562	564	562	562	562	562	563	552
TRANSPORTATION	Total Dth	trans	3,124,364	3,193,531	3,143,991	3,423,853	3,626,411	4,479,091	4,645,783	3,804,451	3,777,764	3,545,637	3,241,296	3,353,380	43,359,552
TRANSPC 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 Dth	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPORTATION	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 Dth	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPC 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 Dth	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
CET	Distribution Non-Gas Rev		396,131	318,176	1,379,800	678,839	(149,379)	(3,140,497)	1,436,959	(1,879,276)	1,210,113	1,030,861	(1,099,491)	33,304	215,540
DSM	Distribution Non-Gas Rev		497,558	515,530	625,082	1,421,168	2,257,060	3,499,670	3,596,351	3,190,082	2,140,865	1,507,130	900,846	516,273	20,667,615
Utah Totals															
	Distribution Non-Gas Rev		14,066,161	13,787,841	15,943,839	20,885,882	37,688,960	53,669,174	58,576,005	49,373,621	39,471,151	25,519,030	17,492,049	14,716,148	361,189,863
	Supplier Non-Gas Revenue		1,474,731	1,401,915	1,563,004	2,848,410	10,216,604	22,508,886	24,256,782	16,633,357	11,555,902	4,384,107	2,444,787	1,587,092	100,875,576
	Commodity Revenue		10,180,684	9,569,567	10,757,762	19,733,093	35,653,663	75,559,824	81,376,229	55,809,481	38,793,398	31,692,866	17,232,264	10,603,038	396,961,868
	Total Utah Revenue		25,721,576	24,759,323	28,264,605	43,467,385	83,559,227	151,737,884	164,209,016	121,816,460	89,820,451	61,596,003	37,169,100	26,906,278	859,027,307
	# of Customers		965,710	971,162	974,951	973,986	975,871	980,025	985,099	985,589	988,303	990,020	991,161	993,936	981,318
	Sales Dth		2,612,086	2,455,097	2,759,397	5,061,710	8,997,242	19,044,342	20,509,836	14,065,434	9,777,275	7,962,327	4,335,184	2,635,366	100,215,297
	Transportation Dth		7,829,577	7,525,425	6,678,450	6,428,560	6,881,701	8,286,123	8,636,505	6,475,183	5,816,560	5,417,288	5,182,008	5,944,654	81,102,034
	Total Utah Dth		10,441,663	9,980,522	9,437,847	11,490,270	15,878,943	27,330,465	29,146,341	20,540,617	15,593,835	13,379,615	9,517,192	8,580,020	181,317,331
Idaho	GS-1														
	Distribution Non-Gas Rev		-	-	-	-	-	-	-	-	-	-	-	-	-
	Supplier Non-Gas Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
	Commodity Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
	# of Customers		-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Dth		-	-	-	-	-	-	-	-	-	-	-	-	-
I-2	Distribution Non-Gas Rev		-	-	-	-	-	-	-	-	-	-	-	-	-
	Supplier Non-Gas Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
	Commodity Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
	# of Customers		-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Dth		-	-	-	-	-	-	-	-	-	-	-	-	-
Idaho Totals															
	Distribution Non-Gas Rev		-	-	-	-	-	-	-	-	-	-	-	-	-
	Supplier Non-Gas Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
	Commodity Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Idaho Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-
	# of Customers		-	-	-	-	-	-	-	-	-	-	-	-	-
	Sales Dth		-	-	-	-	-	-	-	-	-	-	-	-	-
	Transportation Dth		-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Idaho Dth		-	-	-	-	-	-	-	-	-	-	-	-	-
Wyoming															
GS-1	Distribution Non-Gas Rev	sales sales	473,876	479,074	585,323	843,915	1,333,709	1,596,136	1,671,180	1,518,793	1,252,763	1,100,042	789,848	500,077	12,144,736

Rate Class			Description		Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	12-Month Total OR Average Jun-17
FIRM			Supplier Non-Gas Revenue	sales													
FIRM				sales													
FIRM			Commodity Revenue	sales	298,166	264,957	454,681	927,441	1,840,772	2,969,364	3,240,907	2,323,149	1,783,134	1,524,232	896,512	255,638	16,778,953
FIRM			Total Revenue	sales	772,042	744,031	1,040,004	1,771,356	3,174,481	4,565,500	4,912,087	3,841,942	3,035,897	2,624,274	1,686,380	755,715	28,923,689
FIRM			# of Customers	sales	896,402	27,450	27,520	27,520	27,565	27,606	27,594	27,600	27,701	27,605	27,575	27,580	99,977
FIRM			Total Dth	sales	64,345	57,207	98,104	200,119	372,670	597,328	651,934	467,331	358,694	306,613	180,341	51,394	3,406,080
FIRM	F1_FS_F1A_F1B_F1C		Distribution Non-Gas Rev	sales	10,990	11,309	14,758	12,524	16,278	20,988	20,070	16,701	16,004	15,133	13,638	10,739	179,132
FIRM			Supplier Non-Gas Revenue	sales													
FIRM				sales													
FIRM			Commodity Revenue	sales	48,361	48,365	68,873	57,738	84,440	119,779	108,848	87,422	83,824	78,736	68,584	51,928	906,898
FIRM			Total Revenue	sales	59,351	59,674	83,631	70,262	100,718	140,767	128,918	104,123	99,828	93,869	82,222	62,667	1,086,030
FIRM			# of Customers	sales	513	25	25	25	25	25	25	25	25	25	25	24	66
FIRM			Total Dth	sales	10,435	10,436	14,861	12,459	16,962	24,094	21,896	17,586	16,862	15,838	13,796	10,442	185,667
FIRM	NGV		Distribution Non-Gas Rev	sales	8,051	7,394	15,490	11,265	7,958	14,626	6,771	5,606	5,933	5,586	5,313	4,738	98,731
FIRM			Supplier Non-Gas Revenue	sales													
FIRM				sales													
FIRM			Commodity Revenue	sales	2,959	3,906	3,558	4,096	4,533	2,983	2,648	3,172	3,357	3,161	3,071	2,681	40,127
FIRM			Total Revenue	sales	11,010	11,300	19,048	15,361	12,491	17,609	9,419	8,778	9,290	8,747	8,384	7,419	138,857
FIRM			# of Customers	sales	1	1	1	1	1	1	1	1	1	1	1	1	1
FIRM			Total Dth	sales	639	843	768	884	912	600	533	638	675	636	618	539	8,284
FIRM	GSW		Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM			Supplier Non-Gas Revenue	sales													
FIRM				sales													
FIRM			Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM			Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM			# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM			Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRM	I-S_I-2		Distribution Non-Gas Rev	sales	2,724	2,987	3,167	3,216	3,681	6,945	6,021	5,713	4,977	4,847	4,176	2,602	51,056
INTERRUPTIBLE			Supplier Non-Gas Revenue	sales	(156)	88	(44)	157	367	268	63	(16)	(151)	(177)	125	(541)	(17)
INTERRUPTIBLE				sales													
INTERRUPTIBLE			Commodity Revenue	sales	27,437	33,503	36,091	34,490	48,719	116,330	97,606	91,368	76,430	73,787	59,743	28,179	723,683
INTERRUPTIBLE			Total Revenue	sales	30,005	36,578	39,214	37,863	52,767	123,543	103,690	97,065	81,256	78,457	64,044	30,240	774,722
INTERRUPTIBLE			# of Customers	sales	26	5	5	5	5	5	5	5	5	5	5	5	7
INTERRUPTIBLE			Total Dth	sales	5,666	6,976	7,486	7,196	9,652	22,633	18,958	17,732	14,806	14,288	11,621	5,363	142,377
INTERRUPTIBLE	I-4		Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
			Supplier Non-Gas Revenue	sales													
				sales													
			Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
			Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
			# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
			Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
	IC		Distribution Non-Gas Rev	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales			(To Commodity Costs)	sales													
				sales													
			Commodity Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
			Total Revenue	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
			# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
			Total Dth	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSPC	I-T_TS_ITA_ITB		Distribution Non-Gas Rev	trans	5,632	5,969	6,117	6,582	7,079	11,981	8,254	7,331	6,918	6,456	6,082	6,223	84,624
TRANSPORTATION			Supplier Non-Gas Revenue	trans													
TRANSPORTATION				trans													
TRANSPORTATION			Commodity Revenue	trans	5,632	5,969	6,117	6,582	7,079	11,981	8,254	7,331	6,918	6,456	6,082	6,223	84,624
TRANSPORTATION			Total Revenue	trans	172	3	3	3	3	3	3	3	3	3	3	3	17
TRANSPORTATION			# of Customers	trans	5,707	7,711	8,596	11,380	14,347	18,452	21,370	15,853	13,386	10,625	8,386	8,867	144,680
TRANSPORTATION			Total Dth	trans													
TRANSPC	IC-IC1-IC2		Distribution Non-Gas Rev	trans	819	754	2,962	3,324	5,910	3,821	4,737	3,565	8,197	4,726	4,513	6,133	49,461
TRANSPC	Trans		Supplier Non-Gas Revenue	trans													
TRANSPORTATION				trans													
TRANSPORTATION			Commodity Revenue	trans	819	754	2,962	3,324	5,910	3,821	4,737	3,565	8,197	4,726	4,513	6,133	49,461
TRANSPORTATION			Total Revenue	trans	5	2	2	2	2	2	2	2	2	2	2	2	2
TRANSPORTATION			# of Customers	trans	8,351	6,974	45,824	50,552	92,435	51,212	75,035	49,575	51,851	92,988	92,566	13,560	630,923
TRANSPORTATION			Total Dth	trans													

Rate Class	Description		Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	12-Month Total OR Average Jun-17
CET	Distribution Non-Gas Rev	sales	115,898	13,378	42,959	14,158	(156,959)	(27,287)	45,995	85,043	102,648	(9,644)	59,737	103,925	389,851
DSM	Distribution Non-Gas Rev	sales	1,057	1,179	2,166	4,577	19,327	25,869	27,628	24,809	18,899	15,445	9,145	3,078	153,179
Wyoming Totals															
	Distribution Non-Gas Rev		612,597	515,321	663,863	889,655	1,223,994	1,637,277	1,777,665	1,656,664	1,401,224	1,131,410	881,857	625,159	13,016,685
	Supplier Non-Gas Revenue		(156)	88	(44)	157	367	268	63	(16)	(151)	(177)	125	(541)	(17)
	Non-Core DNG Revenue Credits		6,451	6,723	9,079	9,906	12,989	15,802	12,991	10,896	15,115	11,182	10,595	12,356	134,085
	Commodity Revenue		376,923	350,731	563,203	1,023,765	1,978,464	3,208,456	3,450,009	2,505,111	1,946,745	1,679,916	1,027,910	338,426	18,449,661
	Total Wyoming Revenue		995,815	872,863	1,236,102	1,923,484	3,215,814	4,861,803	5,240,728	4,172,655	3,362,933	2,822,331	1,920,488	975,400	31,600,414
	# of Customers		897,119	27,486	27,556	27,556	27,601	27,642	27,630	27,636	27,737	27,641	27,611	27,615	100,069
	Sales Dth		81,085	75,462	121,219	220,658	400,196	644,655	693,321	503,287	391,037	337,375	206,376	67,738	3,742,408
	Transportation Dth		14,058	14,685	54,420	61,932	106,782	69,664	96,405	65,428	65,237	103,613	100,952	22,427	775,603
	Total Wyoming Dth		95,143	90,147	175,639	282,590	506,978	714,319	789,726	568,715	456,274	440,988	307,328	90,165	4,518,011
Colorado I-4															
	Distribution Non-Gas Rev	sales													-
	Supplier Non-Gas Revenue	sales													-
	Commodity Revenue	sales													-
	Total Revenue	sales													-
	# of Customers	sales	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Dth	sales													-
IC															
	Distribution Non-Gas Rev	trans													-
	Supplier Non-Gas Revenue	trans													-
	Commodity Revenue	trans													-
	Total Revenue	trans													-
	# of Customers	trans	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Dth	trans													-
Colorado Totals															
	Distribution Non-Gas Rev														-
	Commodity Revenue														-
	Total Colorado Revenue														-
	# of Customers		-	-	-	-	-	-	-	-	-	-	-	-	-
	Sales Dth														-
	Transportation Dth														-
	Total Colorado Dth														-
SystemTotal Tariff Revenue															
	Distribution Non-Gas Rev		14,678,758	14,303,162	16,607,702	21,775,538	38,912,954	55,306,451	60,353,670	51,030,286	40,872,375	26,650,440	18,373,906	15,341,307	374,206,548
	Supplier Non-Gas Revenue		1,474,575	1,402,003	1,562,960	2,848,567	10,216,971	22,509,154	24,256,845	16,633,341	11,555,751	4,383,930	2,444,912	1,586,551	100,875,559
	Non-Core DNG Revenue Credits		6,451	6,723	9,079	9,906	12,989	15,802	12,991	10,896	15,115	11,182	10,595	12,356	134,085
	Commodity Revenue		10,557,607	9,920,298	11,320,966	20,756,858	37,632,127	78,768,280	84,826,238	58,314,593	40,740,143	33,372,782	18,260,174	10,941,464	415,411,529
	SystemTotal Tariff Revenue		26,717,391	25,632,186	29,500,706	45,390,869	86,775,040	156,599,687	169,449,744	125,989,115	93,183,384	64,418,334	39,089,587	27,881,678	890,627,721
	# of Customers		1,862,829	998,648	1,002,507	1,001,542	1,003,472	1,007,667	1,012,729	1,013,225	1,016,040	1,017,661	1,018,772	1,021,551	1,081,387
	Sales Dth		2,693,171	2,530,559	2,880,616	5,282,368	9,397,438	19,688,997	21,203,157	14,568,721	10,168,313	8,299,702	4,541,559	2,703,105	103,957,705
	Transportation Dth		7,843,635	7,540,110	6,732,870	6,490,492	6,988,483	8,355,787	8,732,910	6,540,611	5,881,797	5,520,901	5,282,960	5,967,081	81,877,637
	SystemTotal Dth		10,536,806	10,070,669	9,613,486	11,772,860	16,385,921	28,044,784	29,936,067	21,109,332	16,050,110	13,820,603	9,824,519	8,670,186	185,835,342
	# OF CUST CHECK (MUST BE 0)		0	0	0	0	0	0	0	0	0	0	0	0	0

OTHER OPERATING REVENUE			Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17		12 MONTH TOTAL
Utah % of Sales Dth from 191 Acct ==>			96.989%	97.018%	95.792%	95.823%	95.741%	96.726%	96.730%	96.545%	96.154%	95.935%	95.456%	97.494%		
483	Sales For Resale 1/2															
	Utah	PT	161,991	130,633	(40,152)	188,196	179,243	140,264	166,225	228,928	292,047	137,273	178,494	118,790		1,881,932
	Wyoming	G	5,029	4,015	(1,764)	8,204	7,974	4,748	5,619	8,193	11,681	5,817	8,497	3,053		71,065
	Total		167,020	134,649	(41,916)	196,400	187,216	145,012	171,844	237,121	303,728	143,089	186,991	121,843		1,952,997
487	Interest on Past Due Accounts															
	Utah	G	108,255	99,141	64,260	69,331	74,519	105,971	232,574	285,163	300,386	242,472	228,521	127,779		1,938,369
	Wyoming	G	5,475	4,982	2,470	3,088	4,007	5,966	10,882	14,291	14,144	11,744	11,710	6,470		95,229
	Total		113,730	104,123	66,729	72,418	78,526	111,937	243,457	299,453	314,530	254,216	240,231	134,249		2,033,598
488011	NGV Equipment Leases Revenue															
	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
488012	NGV Revenue - Repairs to NGV															
	Utah	G	815	0	0	0	0	0	0	0	0	0	0	0		815
	Wyoming	G	0	0	0	0	0	0	0	0	0	0	0	0		0
	Total		815	0	0	0	0	0	0	0	0	0	0	0		815
488013	NGV Revenue - Sales of NGV Equipment															
	Utah	G	3,833	0	0	0	0	0	0	0	0	0	0	0		3,833
	Wyoming	G	0	0	0	0	0	0	0	0	0	0	0	0		0
	Total		3,833	0	0	0	0	0	0	0	0	0	0	0		3,833
488001	Fees for Connecting Gas Service															
	Utah	G	199,926	236,046	227,840	224,317	207,160	185,658	160,187	153,821	173,598	177,036	196,868	212,730		2,355,187
	Wyoming	G	1,400	1,325	980	1,250	975	125	125	25	1,300	950	1,075	925		10,455
	Total		201,326	237,371	228,820	225,567	208,135	185,783	160,312	153,846	174,898	177,986	197,943	213,655		2,365,642
4881	New Premises Fees															
	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
4882	Fees for Processing Bad Checks															
	Utah	G	16,640	17,960	15,920	14,740	16,440	19,040	24,120	22,540	24,060	18,340	21,380	20,160		231,340
	Wyoming	G	540	540	340	280	260	520	360	560	600	480	380	400		5,260
	Total		17,180	18,500	16,260	15,020	16,700	19,560	24,480	23,100	24,660	18,820	21,760	20,560		236,600
4883																
	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
4884	Contributions - Mains															
	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
4885	Refunds of Contributions - Mains															
	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
4886	Service Line Contributions - 1/2 Inch															
	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
4887	Service Line Contributions - 3/4 Inch															
	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
4888	Service Line Contributions - 1 1/4 Inch															
	Utah	G	0	0	0	0	15	0	0	0	0	0	0	0		0

OTHER OPERATING REVENUE		Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	12 MONTH TOTAL
	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
4889	Misc Customer Service Revenue													
	Utah	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
4891	Capacity Release Revenues (Utah-20%)													
	Utah	0	0	0	2,464	769	1,077	0	0	0	0	0	0	4,310
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	2,464	769	1,077	0	0	0	0	0	0	4,310
490	Incidental Plant Production Sales 1/2													
	Utah	397,462	257,179	615	537,778	299,383	350,681	297,070	607,962	1,603	417	393	1,798,484	4,549,029
	Wyoming	12,339	7,905	27	23,442	13,318	11,870	10,043	21,757	64	18	19	46,229	147,029
	Total	409,801	265,084	642	561,220	312,701	362,551	307,113	629,719	1,667	435	412	1,844,713	4,696,059
491	Rev from Gas Processed by Others 1/2													
	Utah	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
492	Incidental Oil Sales 1/2													
	Utah	149,956	172,116	122,619	117,016	121,265	154,174	169,053	158,652	160,397	106,956	167,988	168,770	1,768,961
	Wyoming	4,655	5,290	5,386	5,101	5,394	5,219	5,715	5,678	6,416	4,532	7,997	4,338	65,721
	Total	154,611	177,406	128,005	122,117	126,659	159,393	174,768	164,329	166,813	111,488	175,985	173,108	1,834,681
493	Rent From Gas Property 1/2													
	Utah	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
495	Other Gas Revenues 1/2													
	Utah	(30,114)	(33,713)	(20,272)	(29,811)	40,983	(38,779)	1,857	(46,976)	(21,833)	(16,921)	(8,116)	(32,384)	(236,078)
	Wyoming	(935)	(1,036)	(891)	(1,299)	1,823	(1,313)	63	(1,681)	(873)	(717)	(386)	(832)	(8,078)
	Total	(31,048)	(34,749)	(21,162)	(31,111)	42,806	(40,091)	1,920	(48,657)	(22,707)	(17,638)	(8,502)	(33,216)	(244,156)
4951	Overriding Royalties from Celsius 1/2													
	Utah	645,345	587,635	851,016	1,029,154	946,231	992,091	912,963	1,044,849	1,224,425	927,972	772,431	822,545	10,756,656
	Wyoming	20,035	18,062	37,384	44,862	42,093	33,580	30,863	37,391	48,975	39,320	36,770	21,143	410,478
	Total	665,380	605,697	888,400	1,074,016	988,324	1,025,671	943,826	1,082,241	1,273,400	967,293	809,201	843,687	11,167,134
4952	Oil Revenues received from Wexpro 1/2													
	Utah	0	0	0	0	0	6,040	6,823	0	8,145	6,033	5,690	4,005	36,737
	Wyoming	0	0	0	0	0	204	231	0	326	256	271	103	1,390
	Total	0	0	0	0	0	6,244	7,054	0	8,471	6,289	5,961	4,108	38,127
4974	Standby Charges													
	Utah	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														
	Pass-Through Other Revenues	1,324,640	1,113,850	913,826	1,842,333	1,587,105	1,604,471	1,553,991	1,993,416	1,664,783	#####	1,116,880	2,880,210	18,757,237
	General Other Revenues	329,468	353,147	308,020	310,852	298,888	311,746	416,881	461,524	498,044	437,848	446,769	360,669	4,533,854
	Utah Total Other Revenues	1,654,108	1,466,997	1,221,846	2,153,185	1,885,993	1,916,217	1,970,872	2,454,940	2,162,827	#####	1,563,649	3,240,878	23,291,091
Wyoming Other Revenues														
	Pass-Through Other Revenues	42,058	35,272	41,034	81,608	68,779	55,621	52,471	73,018	67,462	49,942	53,553	74,866	695,684
	General Other Revenues	6,480	5,811	2,899	3,318	7,065	5,299	11,430	13,195	15,171	12,457	12,779	6,963	102,866
	Wyoming Total Other Revenues	48,538	41,083	43,933	84,926	75,843	60,920	63,901	86,213	82,632	62,399	66,332	81,828	798,550
System Total Other Revenue		1,702,646	1,508,080	1,265,779	2,238,112	1,961,836	1,977,136	2,034,773	2,541,153	2,245,460	#####	1,629,981	3,322,707	24,089,640

Utility Operating Expenses From Financial Report

														Historical
														12 Months Ending
FERC Acct	Description	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jun-17
497	UTILITY OPERATING EXPENSES													
498	GAS PURCHASE EXPENSES													
499														
500	Utah % of Sales Dth from 191 Acct ==>	96.989%	97.018%	95.792%	95.823%	95.741%	96.726%	96.730%	96.545%	96.154%	95.935%	95.456%	97.494%	
501														
502	758 Gas Well Royalties													
503	Utah	1,566,450	1,571,442	2,358,447	1,978,292	5,169,898	2,675,094	2,313,098	(4,770,577)	3,155,118	1,841,781	1,970,902	1,944,764	21,774,708
504	Wyoming	48,630	48,301	103,603	86,235	229,981	90,547	78,195	(170,722)	126,199	78,041	93,821	49,988	862,820
505	Total	1,615,080	1,619,742	2,462,050	2,064,528	5,399,878	2,765,641	2,391,293	(4,941,299)	3,281,318	1,919,822	2,064,723	1,994,752	22,637,528
506														
507	758.1 Gas Well Royalties - Other													
508	Utah	28,098	31,912	23,751	21,659	24,114	29,770	31,545	31,250	31,631	20,721	32,355	26,778	333,585
509	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
510	Total	28,098	31,912	23,751	21,659	24,114	29,770	31,545	31,250	31,631	20,721	32,355	26,778	333,585
511														
512	759 Gathering by Others, GRI & ACA - Gas Cost													
513	Utah	2,011,506	2,027,420	1,987,201	2,076,210	2,222,789	1,955,327	2,056,138	1,941,091	1,962,342	2,038,774	2,087,577	2,205,795	24,572,170
514	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
515	Total	2,011,506	2,027,420	1,987,201	2,076,210	2,222,789	1,955,327	2,056,138	1,941,091	1,962,342	2,038,774	2,087,577	2,205,795	24,572,170
516														
517	759 Gathering by Others - SNG Cost													
518	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
519	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
520	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
521														
522	800 Natural Gas Well Head Purchases													
523	Utah	719	898	2,697	249	0	0	0	0	0	226	0	275	5,064
524	Wyoming	22	28	118	11	0	0	0	0	0	10	0	7	196
525	Total	741	925	2,816	260	0	0	0	0	0	236	0	282	5,260
526														
527	801 Natural Gas Field Line Purchases													
528	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
529	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
530	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
531														
532	802 Natural Gas Gasoline Plant Outlet Purchase													
533	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
534	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
535	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
536														
537	803 Natural Gas Transmission Line - Purchases													
538	Utah	0	(2,282)	1,940,746	1,948,489	12,446,330	33,732,923	44,629,270	17,521,413	4,806,681	6,328,602	1,338,903	0	124,691,074
539	Wyoming	0	(70)	85,254	84,936	553,670	1,141,798	1,508,712	627,029	192,259	268,158	63,736	0	4,525,483
540	Total	0	(2,352)	2,026,000	2,033,425	13,000,000	34,874,721	46,137,982	18,148,442	4,998,940	6,596,760	1,402,639	0	129,216,557
541														
542	804 Natural Gas City Gate Purchases - Resources													
543	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
544	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
545	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
546														
547	804.1 Natural Gas City Gate Purchases - Other													
548	Utah	0	0	0	0	0	976,233	(373)	1,085,312	125,489	0	70,240	0	2,256,900
549	Wyoming	0	0	0	0	0	33,044	(13)	38,839	5,019	0	3,344	0	80,234
550	Total	0	0	0	0	0	1,009,276	(386)	1,124,152	130,508	0	73,584	0	2,337,134
551														
552	805 Purchased Gas Cost Adjustments - Other													
553	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
554	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0

														Historical	
														12 Months Ending	
FERC Acct	Description	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jun-17	
555	Total	0	0	0	0	0	0	0	0	0	0	0	0	0	
556															
557	805.1	Purchased Gas Cost Adjustments - Utah													
558		Utah	(5,873,797)	(9,580,794)	(10,229,487)	(8,168,644)	(1,809,284)	4,234,609	9,229,402	16,384,202	(3,077,400)	(6,947,856)	(10,552,461)	(12,471,449)	(38,862,960)
559		Wyoming	(182,351)	(294,481)	(449,366)	(356,078)	(80,485)	143,334	312,004	586,332	(123,091)	(294,398)	(502,330)	(320,568)	(1,561,477)
560		Total	(6,056,148)	(9,875,275)	(10,678,853)	(8,524,722)	(1,889,769)	4,377,943	9,541,406	16,970,534	(3,200,491)	(7,242,254)	(11,054,791)	(12,792,017)	(40,424,437)
561															
562	806	Exchange Gas													
563		Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
564		Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
565		Total	0	0	0	0	0	0	0	0	0	0	0	0	0
566															
567	808.1	Gas Withdrawn from Underground Storage													
568		Utah	35,078	213,666	633	2,221,192	2,170,783	22,877,610	16,949,533	11,878,773	13,548,648	5,558,116	912,107	(46,898)	76,319,242
569		Wyoming	1,089	6,567	28	96,824	96,566	774,366	572,986	425,099	541,923	235,511	43,419	(1,205)	2,793,173
570		Total	36,167	220,234	660	2,318,016	2,267,349	23,651,976	17,522,520	12,303,872	14,090,571	5,793,627	955,527	(48,103)	79,112,415
571															
572	808.2	Gas Delivered to Underground Storage													
573		Utah	(15,641,224)	(13,195,855)	(14,092,388)	(4,967,897)	(4,731,315)	(210,421)	(1,225,574)	(936,922)	(1,233,995)	(2,035,193)	(5,331,396)	(11,530,121)	(75,132,302)
574		Wyoming	(485,578)	(405,595)	(619,058)	(216,555)	(210,471)	(7,122)	(41,431)	(33,529)	(49,358)	(86,236)	(253,791)	(296,372)	(2,705,095)
575		Total	(16,126,802)	(13,601,451)	(14,711,446)	(5,184,451)	(4,941,786)	(217,544)	(1,267,005)	(970,451)	(1,283,353)	(2,121,429)	(5,585,187)	(11,826,493)	(77,837,397)
576															
577	808.3	Exchange Gas													
578		Utah	308,582	306,764	301,304	301,510	309,801	322,954	325,510	325,639	325,138	325,672	324,216	330,342	3,807,432
579		Wyoming	9,580	9,429	13,236	13,143	13,781	10,931	11,004	11,653	13,005	13,800	15,434	8,491	143,487
580		Total	318,162	316,193	314,540	314,653	323,582	333,885	336,514	337,292	338,143	339,472	339,650	338,833	3,950,919
581															
582	813	Other Gas Supply Expenses - Gas Cost													
583		Utah	25,994,103	26,137,964	26,465,000	24,566,356	25,441,097	26,183,754	26,006,870	24,538,742	26,315,587	25,647,249	25,491,584	30,062,203	312,850,508
584		Wyoming	806,981	803,391	1,162,568	1,070,867	1,131,737	886,273	879,174	878,154	1,052,580	1,086,737	1,213,478	772,723	11,744,661
585		Total	26,801,083	26,941,355	27,627,568	25,637,223	26,572,834	27,070,027	26,886,043	25,416,896	27,368,167	26,733,985	26,705,062	30,834,927	324,595,169
586															
587	813	Other Gas Supply Expenses - SNG Cost													
588		Utah													0
589		Wyoming													0
590		Total	0	0	0	0	0	0	0	0	0	0	0	0	0
591															
592	813.5	CO2 Processing Expenses													
593		Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
594		Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
595		Total	0	0	0	0	0	0	0	0	0	0	0	0	0
596															
597	858	Transportation GRI & ACA - Gas Cost													
598		Utah	4,645,466	4,648,740	4,585,988	4,563,954	6,120,439	6,682,806	6,588,456	6,312,626	5,989,750	4,647,481	4,612,196	4,651,882	64,049,785
599		Wyoming	144,217	142,886	201,456	198,946	272,265	226,201	222,726	225,906	239,580	196,925	219,555	119,573	2,410,236
600		Total	4,789,683	4,791,626	4,787,444	4,762,900	6,392,705	6,909,007	6,811,182	6,538,532	6,229,331	4,844,406	4,831,751	4,771,455	66,460,022
601															
602	858	Trans & Comp of Gas by Others - SNG Cost													
603		Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
604		Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
605		Total	0	0	0	0	0	0	0	0	0	0	0	0	0
606															
607	System Total Gas Purchase Expenses														
608		Utah Gas Purchase Expenses	13,074,980	12,159,875	13,343,892	24,541,369	47,364,651	99,460,657	106,903,875	74,311,549	51,948,989	37,425,573	20,956,224	15,173,571	516,665,206
609		Wyoming Gas Purchase Expenses	342,591	310,456	497,839	978,330	2,007,045	3,299,371	3,543,357	2,588,761	1,998,118	1,498,547	896,666	332,637	18,293,718
610															
611															

														Historical
														12 Months Ending
FERC Acct	Description	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jun-17
612	System Total Gas Purchase Expenses	13,417,570	12,470,330	13,841,731	25,519,699	49,371,696	102,760,028	110,447,233	76,900,311	53,947,107	38,924,120	21,852,889	15,506,208	534,958,923
613														
614														
615	OPERATION AND MAINTENANCE EXPENSES													
616														
617	Production Expenses													
618														
619	810 Gas Used for Compressor Station Fuel	(4,097)	(1,410)	(2,247)	(697)	(1,437)	(4,254)	(3,059)	(620)	(1,026)	(666)	(2,201)	(517)	(22,231)
620	812 Gas Used for Other Utility Operations	(22,803)	(90,975)	(58,430)	(64,128)	(68,608)	(95,474)	(119,129)	(85,342)	(91,810)	(76,635)	(65,163)	(63,495)	(901,991)
621														
622	Total Production Expenses	(26,900)	(92,385)	(60,677)	(64,825)	(70,045)	(99,728)	(122,188)	(85,962)	(92,836)	(77,301)	(67,364)	(64,012)	(924,222)
623	WY	(810)	(2,755)	(2,553)	(2,708)	(2,983)	(3,265)	(3,996)	(2,970)	(3,570)	(3,142)	(3,061)	(1,604)	(33,418)
624	Distribution Operations & Maintenance Expenses													
625														
626	870 Operation Supervision & Engineering													
627	Utah	1,070,085	853,488	1,059,271	924,984	918,469	(202,256)	2,750,488	413,357	961,605	658,383	633,813	957,298	10,998,985
628	Wyoming	45,005	44,297	62,806	54,746	59,626	63,165	104,799	31,270	57,622	49,465	42,185	53,793	668,778
629	Total	1,115,089	897,785	1,122,077	979,730	978,095	(139,091)	2,855,286	444,627	1,019,227	707,848	675,998	1,011,091	11,667,762
630														
631	871 Distribution Load Dispatching													
632	Utah	159,752	184,324	143,051	155,636	185,774	207,613	177,916	152,345	174,552	131,649	156,206	160,493	1,989,311
633	Wyoming	2,753	3,138	2,731	2,806	3,924	3,840	2,086	2,372	2,724	2,406	3,004	2,900	34,685
634	Total	162,505	187,463	145,782	158,442	189,699	211,453	180,003	154,717	177,276	134,055	159,210	163,393	2,023,996
635														
636	872 Compressor Station Labor & Expenses													
637	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
638	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	Utah	4,097	1,410	2,247	697	1,437	4,254	3,059	620	1,026	666	2,201	517	22,231
643	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
644	Total	4,097	1,410	2,247	697	1,437	4,254	3,059	620	1,026	666	2,201	517	22,231
645														
646	874 Mains & Service Expenses													
647	Utah	1,049,239	1,069,881	1,242,165	1,036,186	1,026,877	1,004,921	680,601	715,701	957,068	1,090,244	1,165,099	1,294,195	12,332,177
648	Wyoming	54,638	39,464	46,984	33,096	32,069	26,301	29,022	16,317	24,715	31,606	45,911	47,290	427,413
649	Total	1,103,877	1,109,345	1,289,149	1,069,282	1,058,946	1,031,222	709,623	732,018	981,783	1,121,850	1,211,010	1,341,485	12,759,590
650														
651	875 Measuring & Regulating Station Expenses													
652	Utah	241,605	174,710	295,543	171,489	197,749	272,438	175,821	170,807	170,217	252,563	154,729	130,632	2,408,302
653	Wyoming	15,246	13,713	12,609	8,513	11,663	18,222	11,605	10,149	12,453	12,421	6,841	11,925	145,360
654	Total	256,851	188,423	308,152	180,001	209,412	290,660	187,426	180,957	182,670	264,983	161,569	142,556	2,553,661
655														
656	878 Meter & House Regulator Expenses													
657	Utah	280,010	316,871	269,578	318,647	308,247	322,537	220,915	206,673	213,380	193,154	215,600	209,860	3,075,471
658	Wyoming	10,788	13,602	12,842	9,750	9,478	12,243	9,296	13,372	18,615	22,679	14,885	13,068	160,618
659	Total	290,797	330,473	282,420	328,397	317,724	334,780	230,211	220,046	231,995	215,833	230,485	222,928	3,236,089
660														
661	879 Customer Installations Expenses													
662	Utah	240,013	292,152	213,613	259,943	307,612	391,560	310,376	258,580	225,455	222,559	223,819	198,600	3,144,283
663	Wyoming	9,133	11,058	8,999	12,227	14,705	17,578	14,868	11,885	13,246	8,428	6,098	5,056	133,281
664	Total	249,146	303,210	222,611	272,170	322,318	409,138	325,245	270,466	238,701	230,986	229,917	203,656	3,277,565
665														
666	880 Other Expenses													
667	Utah	794,484	860,577	517,575	667,426	868,267	345,959	839,010	617,360	778,969	667,467	698,511	556,582	8,212,186
668	Wyoming	50,982	45,273	35,162	42,317	62,614	58,464	51,691	62,229	64,320	68,472	69,542	45,668	656,733
669	Total	845,466	905,850	552,737	709,743	930,881	404,423	890,701	679,590	843,288	735,939	768,052	602,250	8,868,920

														Historical
														12 Months Ending
FERC Acct	Description	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jun-17
670														
671	881 Rents													
672	Utah	3,905	10,879	18,588	3,489	27,619	19,635	3,554	8,868	3,613	3,508	3,908	3,734	111,299
673	Wyoming	132	370	630	112	887	632	114	287	121	117	130	124	3,656
674	Total	4,037	11,249	19,218	3,602	28,506	20,267	3,668	9,155	3,734	3,625	4,037	3,857	114,955
675														
676	885 Maintenance Supervision & Engineering													
677	Utah	43,666	37,222	81,378	52,846	29,858	52,216	45,284	77,746	29,485	49,131	42,078	40,286	581,195
678	Wyoming	1,348	1,151	2,597	1,601	886	1,584	1,328	2,355	888	1,515	1,291	1,189	17,733
679	Total	45,014	38,373	83,975	54,447	30,744	53,800	46,612	80,101	30,373	50,646	43,369	41,475	598,927
680														
681	886 Maintenance of Structures & Improvements													
682	Utah	6,514	6,622	6,206	6,336	6,493	7,227	6,725	7,103	6,826	7,075	6,942	6,733	80,801
683	Wyoming	204	207	209	201	201	205	205	211	219	211	217	216	2,506
684	Total	6,718	6,829	6,415	6,536	6,694	7,433	6,930	7,315	7,044	7,287	7,159	6,949	83,308
685														
686	887 Maintenance of Mains													
687	Utah	736,602	679,078	711,030	769,464	677,933	740,300	751,104	756,653	707,952	784,718	685,740	696,087	8,696,662
688	Wyoming	(2,846)	5,135	10,838	12,245	10,993	19,490	17,807	10,332	9,372	15,877	12,512	9,690	131,445
689	Total	733,755	684,213	721,868	781,709	688,926	759,790	768,912	766,986	717,325	800,595	698,251	705,777	8,828,107
690														
691	888 Maint of Compressor Station Equipment													
692	Utah	91,497	184,395	67,972	99,042	128,187	27,719	68,493	74,083	80,516	107,011	73,327	86,888	1,089,130
693	Wyoming	20,122	16,958	1,622	22,734	10,137	8,731	10,246	12,046	3,291	15,250	(345)	5,772	126,564
694	Total	111,619	201,353	69,593	121,776	138,324	36,450	78,738	86,129	83,807	122,262	72,983	92,661	1,215,694
695														
696	889 Maint of Meas. & Reg. Station Equipment													
697	Utah	4,018	8,757	9,750	6,410	7,537	10,830	9,493	5,234	6,501	5,311	4,741	9,670	88,250
698	Wyoming	7,969	5,933	1,237	7,669	10,886	11,637	8,327	8,815	5,790	6,260	8,458	4,388	87,367
699	Total	11,987	14,689	10,987	14,079	18,422	22,467	17,820	14,048	12,291	11,571	13,198	14,058	175,617
700														
701	892 Maintenance of Services													
702	Utah	74,679	46,849	55,240	86,082	42,254	43,321	90,642	57,741	45,011	48,599	34,042	31,109	655,567
703	Wyoming	2,776	3,167	4,488	3,377	4,033	1,509	7,666	7,766	9,779	6,611	5,104	4,482	60,758
704	Total	77,455	50,016	59,727	89,459	46,287	44,830	98,308	65,507	54,789	55,209	39,146	35,591	716,325
705														
706	893 Maintenance of Meters & House Regulators													
707	Utah	61,427	45,615	61,685	52,455	96,744	82,629	68,387	58,122	49,703	41,042	43,761	46,934	708,505
708	Wyoming	281	268	301	298	831	99	395	215	201	(30)	229	350	3,437
709	Total	61,708	45,883	61,986	52,753	97,575	82,728	68,781	58,337	49,904	41,012	43,991	47,284	711,942
710														
711	8941 Maintenance of Communication Equipment													
712	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
713	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	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
718	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	4,861,590	4,772,829	4,754,891	4,611,133	4,831,059	3,330,901	6,201,867	3,580,996	4,411,879	4,263,078	4,144,516	4,429,617	54,194,356
723	Wyoming Distribution O&M Expenses	218,530	203,736	204,054	211,691	232,931	243,701	269,454	189,623	223,355	241,289	216,060	205,912	2,660,334
724														
725	System Total Distribution O&M Expenses	5,080,120	4,976,564	4,958,945	4,822,824	5,063,990	3,574,601	6,471,322	3,770,618	4,635,234	4,504,367	4,360,576	4,635,529	56,854,691
726														
727	Customer Accounts Expense													

														Historical	
														12 Months Ending	
FERC Acct	Description	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jun-17	
728															
729	901	Supervision													
730		Utah	108,567	93,974	106,432	96,428	77,246	117,118	92,628	98,703	88,676	85,767	86,144	89,141	1,140,824
731		Wyoming	2,489	2,177	2,361	2,154	1,783	2,702	1,991	1,961	2,014	1,789	1,865	1,793	25,080
732		Total	111,056	96,151	108,793	98,582	79,029	119,820	94,620	100,664	90,690	87,556	88,009	90,934	1,165,904
733															
734	902	Meter Reading Expense													
735		Utah	304,717	257,030	233,635	262,895	284,908	292,437	178,920	212,593	183,658	155,594	168,809	147,872	2,683,068
736		Wyoming	10,312	8,816	7,826	8,770	9,319	10,976	6,100	7,745	6,755	5,248	5,588	5,686	93,141
737		Total	315,028	265,847	241,461	271,666	294,227	303,412	185,021	220,338	190,413	160,842	174,397	153,557	2,776,209
738															
739	9031	Customer Records Expense													
740		Utah	1,188,257	406,029	1,086,642	1,350,427	1,368,609	1,439,645	1,301,420	902,309	1,050,515	1,177,063	1,054,472	974,446	13,299,835
741		Wyoming	51,989	20,491	45,586	55,296	58,325	59,301	47,957	34,332	43,514	47,138	43,889	42,248	550,065
742		Total	1,240,246	426,520	1,132,228	1,405,722	1,426,934	1,498,946	1,349,377	936,641	1,094,029	1,224,201	1,098,361	1,016,694	13,849,900
743															
744	9032	Collection Expense													
745		Utah	93,162	63,280	74,492	61,655	66,593	116,168	(65,689)	(96,532)	(103,131)	37,846	(56,312)	38,907	230,439
746		Wyoming	4,697	3,522	4,015	3,893	5,568	6,921	2,457	1,054	1,061	4,743	86	2,649	40,667
747		Total	97,860	66,802	78,507	65,548	72,161	123,090	(63,232)	(95,478)	(102,070)	42,589	(56,226)	41,556	271,106
748															
749	9033	Interest Exp - Customer Security Deposits													
750		Utah	22,026	23,311	22,599	22,384	23,206	22,370	24,374	23,359	21,680	24,078	24,276	24,611	278,274
751		Wyoming	342	354	347	347	378	376	474	451	420	462	458	447	4,854
752		Total	22,368	23,665	22,946	22,731	23,585	22,746	24,848	23,809	22,100	24,540	24,733	25,058	283,129
753															
754	904	Uncollectible Accounts - DNG													
755		Utah	27,219	27,430	30,050	42,115	83,630	127,379	127,890	114,699	84,929	51,978	39,088	30,649	787,055
756		Wyoming	2,181	2,129	2,955	4,737	8,351	12,119	12,885	10,130	8,066	7,013	4,603	2,140	77,308
757		Total	29,400	29,559	33,005	46,852	91,981	139,497	140,776	124,828	92,994	58,992	43,690	32,789	864,363
758															
754	904	Uncollectible Accounts - SNG													
755		Utah	3,609	3,396	3,812	7,020	25,449	56,155	60,508	41,482	28,788	10,829	6,004	3,853	250,905
756		Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
757		Total	3,609	3,396	3,812	7,020	25,449	56,155	60,508	41,482	28,788	10,829	6,004	3,853	250,905
758															
754	904	Uncollectible Accounts - Commodity													
755		Utah	25,452	23,924	26,894	49,333	89,134	188,900	203,441	139,524	96,984	79,247	43,081	26,511	992,423
756		Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
757		Total	25,452	23,924	26,894	49,333	89,134	188,900	203,441	139,524	96,984	79,247	43,081	26,511	992,423
758															
759	905	Miscellaneous Expense													
760		Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
761		Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
762		Total	0	0	0	0	0	0	0	0	0	0	0	0	0
763															
764	System Total Customer Accounts Exp														
765		Utah Customer Accounts Expenses	1,773,009	898,373	1,584,556	1,892,256	2,018,776	2,360,172	1,923,493	1,436,136	1,452,099	1,622,402	1,365,562	1,335,989	19,662,823
766		Wyoming Customer Accounts Expenses	72,009	37,489	63,090	75,198	83,724	92,395	71,865	55,673	61,830	66,393	56,488	54,963	791,116
767															
768		System Total Customer Accounts Exp	1,845,019	935,862	1,647,647	1,967,453	2,102,500	2,452,566	1,995,358	1,491,809	1,513,929	1,688,795	1,422,050	1,390,952	20,453,940
769															
770	Customer Service & Information Expense														
771															
772	907	Supervision													
773		Utah	53,332	32,613	51,591	46,506	48,890	46,010	37,501	26,425	22,988	42,505	33,944	34,048	476,352
774		Wyoming	1,491	880	1,426	1,284	1,365	1,252	1,014	648	615	1,185	910	896	12,966
775		Total	54,823	33,493	53,017	47,790	50,255	47,262	38,515	27,072	23,603	43,690	34,854	34,944	489,318

														Historical
														12 Months Ending
FERC Acct	Description	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jun-17
776														
777 908	Customer Assistance Expense													
778	Utah	791,000	786,132	847,877	1,731,335	2,551,057	3,762,271	3,789,352	3,408,692	2,350,843	1,720,890	1,122,954	695,254	23,557,659
779	Wyoming	10,291	9,706	9,127	14,062	28,197	34,163	33,604	31,437	25,330	22,006	15,992	8,629	242,543
780	Total	801,290	795,838	857,004	1,745,397	2,579,254	3,796,435	3,822,957	3,440,129	2,376,173	1,742,896	1,138,946	703,883	23,800,202
781														
782 909	Info & Instructional Advertising Expense													
783	Utah	68,495	16,105	52,363	245,004	39,251	20,223	11,174	75,557	73,594	98,871	57,946	47,731	806,315
784	Wyoming	1,747	548	1,742	7,839	779	636	359	1,991	1,175	3,093	1,598	1,467	22,972
785	Total	70,242	16,653	54,105	252,842	40,030	20,859	11,533	77,548	74,769	101,965	59,544	49,198	829,288
786														
787 910	Misc Customer Service & Info Expense													
788	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
789	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
790	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
791														
792	System Total Cust Service & Info Exp													
793	Utah Total Cust Service & Info Exp	912,827	834,850	951,831	2,022,844	2,639,198	3,828,504	3,838,027	3,510,674	2,447,425	1,862,267	1,214,845	777,034	24,840,325
794	Wyoming Total Cust Service & Info Exp	13,528	11,133	12,295	23,185	30,342	36,051	34,977	34,076	27,120	26,284	18,499	10,992	278,481
795														
796	System Total Cust Service & Info Exp	926,355	845,983	964,126	2,046,029	2,669,539	3,864,555	3,873,004	3,544,750	2,474,545	1,888,551	1,233,344	788,026	25,118,807
797														
798	Administrative & General Expense													
799														
800 920	Administrative & General Salaries													
801	Utah	546,372	589,370	123,502	422,455	678,270	90,584	539,421	523,413	(163,689)	532,211	491,355	(11,829)	4,361,436
802	Wyoming	36,048	39,977	24,531	10,215	20,394	2,007	19,525	16,914	(5,915)	18,703	18,827	324	201,550
803	Total	582,419	629,348	148,033	432,671	698,664	92,592	558,946	540,327	(169,604)	550,915	510,182	(11,506)	4,562,987
804 921	Office Supplies & Expenses													
805	Utah	3,281,654	2,910,481	3,205,621	3,404,107	2,832,974	2,369,953	2,932,782	2,926,012	3,069,380	1,836,819	3,495,539	2,355,743	34,621,066
806	Wyoming	125,410	72,068	141,878	104,388	167,575	127,222	121,975	152,799	148,815	102,003	153,376	98,017	1,515,525
807	Total	3,407,064	2,982,549	3,347,499	3,508,495	3,000,549	2,497,175	3,054,757	3,078,811	3,218,195	1,938,821	3,648,915	2,453,760	36,136,591
808 922	Administrative Expenses Transferred													
809	Utah	(283,907)	(283,765)	(283,680)	(284,033)	(283,947)	(186,257)	(280,696)	(280,529)	(280,092)	(318,719)	(318,675)	(318,566)	(3,402,866)
810	Wyoming	(9,628)	(9,653)	(9,620)	(9,147)	(9,114)	(5,998)	(9,010)	(9,064)	(9,379)	(10,638)	(10,569)	(10,565)	(112,386)
811	Total	(293,535)	(293,419)	(293,301)	(293,180)	(293,061)	(192,256)	(289,706)	(289,593)	(289,471)	(329,357)	(329,243)	(329,131)	(3,515,253)
812 923	Outside Services Employed													
813	Utah	60,643	177,169	307,018	131,928	188,453	(79,250)	(275,531)	413,324	(20,229)	(113,091)	231,145	162,006	1,183,585
814	Wyoming	3,898	5,222	18,088	9,465	12,229	(14,709)	(19,835)	33,032	(4,732)	(7,946)	21,641	12,539	68,892
815	Total	64,542	182,391	325,106	141,394	200,682	(93,959)	(295,366)	446,355	(24,962)	(121,037)	252,786	174,545	1,252,477
816 924	Property Insurance													
817	Utah	51,049	51,043	55,805	(2,860)	52,919	52,914	32,530	63,101	38,809	52,546	79,906	52,557	580,319
818	Wyoming	1,731	1,736	1,892	(92)	1,699	1,704	1,044	2,039	1,300	1,754	2,650	1,743	19,200
819	Total	52,780	52,780	57,698	(2,952)	54,618	54,618	33,574	65,140	40,108	54,300	82,556	54,300	599,520
820 925	Injuries & Damages													
821	Utah	5,746	5,717	5,586	564	1,065	(1,227)	1,714	1,486	2,559	(1,259)	920	(56)	22,816
822	Wyoming	943	831	855	(113)	(18)	(11)	97	48	72	(59)	68	(2)	2,710
823	Total	6,689	6,549	6,441	451	1,047	(1,238)	1,811	1,534	2,631	(1,318)	987	(58)	25,527
824 926	Employee Pensions & Benefits													
825	Utah	108,757	105,312	75,200	8,184	22,019	43,159	20,499	14,870	13,522	17,291	9,432	12,927	451,173
826	Wyoming	17,840	15,309	11,517	(1,639)	(380)	404	1,164	480	382	807	820	553	47,255
827	Total	126,597	120,621	86,717	6,544	21,638	43,563	21,663	15,350	13,905	18,098	10,252	13,480	498,428
828 928	Regulatory Commission Expense													
829	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
830	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	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0

														Historical
														12 Months Ending
FERC Acct	Description	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jun-17
834	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	Utah	166,044	169,410	174,228	147,534	152,106	166,321	165,542	168,231	173,176	170,589	169,262	161,173	1,983,617
838	Wyoming	3,357	3,753	3,727	3,668	3,587	3,398	3,279	3,482	3,929	3,566	3,758	3,204	42,708
839	Total	169,401	173,162	177,956	151,202	155,693	169,719	168,821	171,713	177,105	174,156	173,020	164,376	2,026,325
840	931 Rents													
841	Utah	82,345	83,875	81,018	85,385	58,503	70,459	70,304	69,226	72,066	68,413	70,549	70,565	882,710
842	Wyoming	2,775	2,836	2,730	2,733	1,866	2,255	2,246	2,223	2,398	2,269	2,325	2,326	28,980
843	Total	85,119	86,711	83,748	88,118	60,370	72,714	72,550	71,449	74,465	70,682	72,874	72,891	911,690
844	935 Maintenance of General Plant													
845	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
846	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
847	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
848														
849	Total Administrative & General Expense	4,201,077	3,940,691	3,939,896	4,032,742	3,900,200	2,642,929	3,327,051	4,101,086	3,042,372	2,355,260	4,422,329	2,592,658	42,498,291
850	Total Utah Distribution	4,018,702	3,808,613	3,744,299	3,913,264	3,702,363	2,526,657	3,206,566	3,899,135	2,905,502	2,244,800	4,229,433	2,484,520	40,683,855
851	Total Wyoming Distribution	182,374	132,078	195,598	119,478	197,836	116,272	120,485	201,951	136,870	110,460	192,896	108,138	1,814,436
852	Total Utility O&M Expenses	12,025,671	10,606,716	11,449,938	12,804,223	13,666,184	12,434,924	15,544,547	12,822,301	11,573,244	10,359,672	11,370,935	9,343,151	144,001,505
853	Total Wyoming O&M Expenses													5,510,950
854														
855	OTHER UTILITY OPERATING EXPENSES													
856														
857	Depreciation, Amortization, & Other Taxes													
858														
859	403 Depreciation Expense													
860	Production	70,747	89,286	53,813	49,115	58,245	67,188	65,281	54,563	45,152	56,613	53,522	54,264	717,790
861	Distribution - Wyoming	146,359	147,525	147,666	140,268	142,211	143,576	143,892	144,801	145,165	145,479	145,483	145,721	1,738,147
862	Distribution - Utah	4,267,353	4,297,727	4,403,699	4,447,137	4,464,085	4,489,032	4,512,043	4,526,154	4,553,796	4,605,776	4,610,236	4,621,537	53,798,575
863	General	550,705	548,641	615,620	637,479	655,745	682,718	676,382	691,088	660,236	704,353	723,317	662,184	7,808,468
864	Total Depreciation Expense	5,035,165	5,083,179	5,220,798	5,273,999	5,320,287	5,382,513	5,397,598	5,416,606	5,404,349	5,512,221	5,532,557	5,483,706	64,062,979
865														
866	404 Amortization and Depletion													
867	Production	1,844	2,327	1,403	1,280	1,518	1,751	1,702	1,455	1,189	1,491	1,410	1,429	18,800
868	Distribution - Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
869	Distribution - Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
870	General	0	0	0	0	0	0	0	0	0	0	0	0	0
871	Total Amortization Expense	1,844	2,327	1,403	1,280	1,518	1,751	1,702	1,455	1,189	1,491	1,410	1,429	18,800
872														
873	Total Depreciation, Deplec & Amort	5,037,009	5,085,506	5,222,201	5,275,279	5,321,805	5,384,264	5,399,299	5,418,062	5,405,539	5,513,713	5,533,967	5,485,135	64,081,779
874														
875	Tax Expenses													
876	408 Taxes Other Than Income Taxes													
877	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
878	Distribution - Wyoming	49,264	46,707	49,714	54,021	66,795	79,037	94,852	88,014	82,283	76,132	69,430	62,036	818,286
879	Distribution - Utah	1,557,015	1,550,163	1,553,383	1,561,153	1,165,568	1,629,126	1,668,488	1,666,806	1,661,212	1,654,815	1,660,113	1,796,130	19,123,972
880	General	134,114	146,588	136,469	151,741	122,235	210,711	167,948	154,289	135,069	130,188	135,029	133,131	1,757,511
881	Total Other Taxes	1,740,392	1,743,458	1,739,567	1,766,915	1,354,598	1,918,874	1,931,288	1,909,110	1,878,564	1,861,135	1,864,572	1,991,297	21,699,770
882		0	0	0	0	0	0	0	0	0	0	0	0	0
883	409101 Income Taxes - Federal	(1,938,285)	(3,576,327)	(4,577,716)	(56,655)	5,515,011	10,190,423	11,924,430	9,421,242	6,607,400	2,216,847	(845,621)	(1,282,797)	33,597,951
884														
885	409111 Income Taxes - State	(738,069)	(975,188)	(1,088,809)	(819,565)	346,897	1,636,037	1,354,182	912,656	(230,333)	50,750	(628,967)	(1,020,051)	(1,200,459)
886														
887	410101 Deferred Income Taxes	291,465	2,085,259	436,169	810,028	438,099	820,992	345,125	429,753	1,170,767	264,313	507,543	836,152	8,435,665
888														
889	4111 Deferred Income Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0	0
890														

														Historical
														12 Months Ending
FERC Acct	Description	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jun-17
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	(644,497)	(722,798)	(3,490,789)	1,700,723	7,654,605	14,566,326	15,555,025	12,672,761	9,426,398	4,393,044	897,528	524,600	62,532,927
898														
899														
900	Total Utility Other Operating Expenses	4,392,512	4,362,708	1,731,412	6,976,003	12,976,410	19,950,591	20,954,324	18,090,822	14,831,937	9,906,757	6,431,495	6,009,735	126,614,706
901														
902														
903	SYSTEM TOTAL UTILITY OPERATING EXPENSES	29,835,753	27,439,755	27,023,081	45,299,925	76,014,291	135,145,543	146,946,103	107,813,434	80,352,287	59,190,549	39,655,319	30,859,094	805,575,135

754 904	Uncollectible Accounts (DNG Only)													
755	Utah	27,219	27,430	30,050	42,115	83,630	127,379	127,890	114,699	84,929	51,978	39,088	30,649	787,055
756	Wyoming	2,181	2,129	2,955	4,737	8,351	12,119	12,885	10,130	8,066	7,013	4,603	2,140	77,308
757	Total	29,400	29,559	33,005	46,852	91,981	139,497	140,776	124,828	92,994	58,992	43,690	32,789	864,363

619 810	Gas Used for Compressor Station Fuel	DTH 799	DTH 275	DTH 438	DTH 136	DTH 305	DTH 829	DTH 596	DTH 121	DTH 200	DTH 130	DTH 429	DTH 101	DTH 4,359
620 812	Gas Used for Other Utility Operations	4,048	19,383	11,747	13,229	13,598	17,918	23,070	16,248	17,329	15,159	13,067	12,708	177,506
621														
622	Total Production Expenses	4,847	19,658	12,185	13,365	13,903	18,747	23,666	16,369	17,529	15,289	13,496	12,809	181,865

483	Sales for Resale	167,020	134,649	(41,916)	196,400	187,216	145,012	171,844	237,121	303,728	143,089	186,991	121,843	1,952,997
490	Incidental Plant Prod Sales	409,801	265,084	642	561,220	312,701	362,551	307,113	629,719	1,667	435	412	1,844,713	4,696,059
492	Incidental Gasoline_Oil Sales	154,611	177,406	128,005	122,117	126,659	159,393	174,768	164,329	166,813	111,488	175,985	173,108	1,834,681
006 4951	Overriding Royalty Revenue from Celsius	665,380	605,697	888,400	1,074,016	988,324	1,025,671	943,826	1,082,241	1,273,400	967,293	809,201	843,687	11,167,134
002,V 4952	Oil Revenue Received from Wexpro	0	0	0	0	0	6,244	7,054	0	8,471	6,289	5,961	4,108	38,127
	758001 Gas Well Royalties - Other	28,098	31,912	23,751	21,659	24,114	29,770	31,545	31,250	31,631	20,721	32,355	26,778	333,585

Other Operating Revenues

487	Int chgs on Past Due Receivables - Gas	113,730	104,123	66,729	72,418	78,526	111,937	243,457	299,453	314,530	254,216	240,231	134,249	2,033,598
488	Misc Service Revenues	223,153	255,871	245,080	240,587	224,835	205,343	184,792	176,946	199,558	196,806	219,703	234,215	2,606,889
489100	Revenue from Transportation of Gas of Other	0	0	0	0	0	0	0	0	0	0	0	0	0
489101	Capacity Release Credits	0	0	0	2,464	769	1,077	0	0	0	0	0	0	4,310
490	Incidental Plant Prod Sales	409,801	265,084	642	561,220	312,701	362,551	307,113	629,719	1,667	435	412	1,844,713	4,696,059
491	Revenue fr Natural Gas Processed by Other	0	0	0	0	0	0	0	0	0	0	0	0	0
492	Incidental Gasoline_Oil Sales	154,611	177,406	128,005	122,117	126,659	159,393	174,768	164,329	166,813	111,488	175,985	173,108	1,834,681
493	Rent from Gas Property	0	0	0	0	0	0	0	0	0	0	0	0	0
10,V49 495	Other Gas Revenues	(31,048)	(34,749)	(21,162)	(31,111)	42,806	(40,091)	1,920	(48,657)	(22,707)	(17,638)	(8,502)	(33,216)	(244,156)
4951	Overriding Royalty Revenue from Celsius	665,380	605,697	888,400	1,074,016	988,324	1,025,671	943,826	1,082,241	1,273,400	967,293	809,201	843,687	11,167,134
4952	Oil Revenue Received from Wexpro	0	0	0	0	0	6,244	7,054	0	8,471	6,289	5,961	4,108	38,127
4974	Standby Charges	0	0	0	0	0	0	0	0	0	0	0	0	0

Rate Base From Financial Report

		Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	13-Month Avg Period Ended 6/30/2017
UTILITY RATE BASE															
101	Intangible Plant														
	Gas Plant In Service														
	Intangible Plant														
302	Franchises & Consents														
	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
	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
	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
	Production & Gathering Plant														
325	Land & Land Rights	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,901	6,266,900.69
326...9	Structures	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,568	1,437,567.99
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
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
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
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
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
	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
	Distribution Plant														
374	Land & Land Rights														
	Wyoming	400,188	400,188	400,188	400,188	400,188	400,188	400,188	400,188	400,188	400,188	434,508	434,508	434,508	407,338.18
	Utah	18,014,024	17,969,078	18,294,431	18,418,181	18,418,181	18,418,031	18,477,461	18,477,461	18,477,461	19,326,880	20,027,866	20,028,668	20,028,997	18,779,600.67
	Total	18,414,212	18,369,266	18,694,619	18,818,369	18,818,369	18,818,219	18,877,649	18,877,649	18,877,649	19,727,068	20,462,374	20,463,176	20,463,505	19,186,938.85
375	Structures & Improvements														
	Wyoming	982,959	982,959	982,959	982,959	982,959	982,959	982,959	982,959	1,006,934	1,006,934	1,006,934	1,006,934	1,006,934	991,949.86
	Utah	15,222,782	15,227,467	15,308,203	15,682,663	15,720,787	15,719,204	15,717,299	15,717,299	15,963,930	15,376,216	15,404,848	15,421,745	15,421,745	15,548,493.85
	Total	16,205,741	16,210,427	16,291,162	16,665,623	16,703,746	16,702,163	16,700,259	16,700,259	16,970,865	16,383,151	16,411,782	16,428,679	16,428,679	16,540,443.71
376	Mains														
	Dist - Wy - Mains - SD														
	Dist - Wy - Mains - LD														
	Dist - Wy - Mains - Feeders														
	Wyoming	37,386,320	37,424,582	37,816,475	37,827,951	37,934,374	38,402,678	39,044,360	39,090,198	39,250,212	39,192,146	39,229,271	39,231,919	39,235,900	38,562,939.68
	Dist - Ut - Mains - SD														
	Dist - Ut - Mains - LD														
	Dist - Ut - Mains - Feeders														
	Utah	1,343,267,144	1,348,136,797	1,362,940,252	1,412,065,208	1,434,797,261	1,439,989,573	1,447,530,589	1,449,459,877	1,450,999,383	1,461,271,902	1,475,408,775	1,476,524,364	1,480,318,382	1,430,909,728.48
	Total	1,380,653,464	1,385,561,379	1,400,756,727	1,449,893,159	1,472,731,635	1,478,392,251	1,486,574,949	1,488,550,075	1,490,249,595	1,500,464,048	1,514,638,045	1,515,756,283	1,519,554,282	1,469,472,668.16
377	Compressor Station Equipment														
	Wyoming	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Utah	18,299,038	18,299,038	18,299,038	18,299,038	18,299,038	18,299,038	18,299,038	18,299,038	18,299,038	14,286,566	14,286,566	14,286,566	14,286,566	17,128,733.36
	Total	18,299,038	18,299,038	18,299,038	18,299,038	18,299,038	18,299,038	18,299,038	18,299,038	18,299,038	14,286,566	14,286,566	14,286,566	14,286,566	17,128,733.36
378	Measuring & Regulation Station Equip														
	Wyoming	6,952,141	6,952,282	6,952,282	6,952,282	7,247,109	7,409,636	7,415,822	7,415,822	7,610,196	7,652,724	7,657,526	7,657,526	7,657,526	7,352,336.80
	Utah	85,904,406	86,483,750	87,291,009	88,313,327	88,231,416	88,640,085	93,390,624	94,192,625	95,777,521	96,119,085	96,486,034	96,749,882	96,905,219	91,923,347.70
	Total	92,856,548	93,436,033	94,243,292	95,265,609	95,478,525	96,049,721	100,806,446	101,608,447	103,387,717	103,771,810	104,143,561	104,407,408	104,562,746	99,275,684.50

															13-Month Avg Period Ended 6/30/2017			
			Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17			
50	General Plant	380	Services															
51			Wyoming	18,134,111	18,240,645	18,369,698	18,403,908	18,453,967	18,485,667	18,560,614	18,615,216	18,615,281	18,704,577	18,761,099	18,761,510	18,814,963	18,537,226.65	
52			Utah	364,751,208	367,014,146	368,134,610	369,704,194	370,916,976	372,168,730	372,177,276	375,791,950	375,812,270	381,276,386	382,741,454	383,336,381	384,402,789	374,470,947.70	
53			Total	382,885,319	385,254,792	386,504,308	388,108,103	389,370,943	390,654,397	390,737,890	394,407,166	394,427,551	399,980,963	401,502,553	402,097,891	403,217,751	393,008,174.35	
54																		
55			381...2	Meters & Meter Installation														
56				Wyoming	9,161,503	9,177,140	9,228,368	9,238,832	9,402,561	9,683,423	9,680,437	9,728,464	9,742,611	9,790,277	9,815,018	9,826,048	9,804,010	9,566,327.92
57				Utah	297,986,914	297,964,826	297,975,146	300,844,765	301,291,237	302,880,517	302,623,091	305,777,058	307,526,144	309,189,993	310,696,463	314,409,979	315,385,351	304,822,112.80
58				Total	307,148,417	307,141,966	307,203,515	310,083,598	310,693,799	312,563,939	312,303,528	315,505,522	317,268,755	318,980,270	320,511,480	324,236,027	325,189,362	314,388,440.72
59																		
60			383...4	House Regulators & Reg Installations														
61				Wyoming	787,953	787,032	786,220	786,003	785,461	777,818	777,059	776,409	776,301	772,617	768,391	765,194	764,869	777,909.79
62				Utah	13,903,071	13,899,458	13,897,326	13,895,619	13,893,098	13,879,873	13,940,732	13,937,991	13,935,873	13,931,237	13,926,093	13,918,863	13,913,305	13,913,696.00
63				Total	14,691,024	14,686,491	14,683,546	14,681,622	14,678,559	14,657,691	14,717,792	14,714,401	14,712,174	14,703,854	14,694,484	14,684,057	14,678,175	14,691,605.79
64																		
65			387	Other Equipment														
66				Wyoming	68,977	68,977	68,977	68,977	68,977	68,977	68,977	68,977	68,977	68,977	68,977	68,977	68,977	68,977.44
67				Utah	1,964,672	1,965,213	1,965,336	2,261,975	2,229,063	2,231,448	2,231,448	2,231,448	2,236,828	2,237,018	2,237,018	2,237,018	2,237,018	2,180,388.22
68				Total	2,033,649	2,034,190	2,034,314	2,330,952	2,298,040	2,300,425	2,300,425	2,300,425	2,305,805	2,305,996	2,305,996	2,305,996	2,305,996	2,249,365.66
69																		
70				Total Distribution Plant	2,233,187,412	2,240,993,581	2,258,710,519	2,314,146,073	2,339,072,653	2,348,437,845	2,361,317,975	2,370,962,981	2,376,499,148	2,390,603,725	2,408,956,841	2,414,666,084	2,420,687,061	2,345,942,055
71																		
72																		
73			389	Land & Land Rights														
74				Distribution - Wyoming	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584	11,584.02
75			Distribution - Utah	3,775,954	3,775,954	3,899,704	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,775,954	3,786,266.36	
76			Total	3,787,538	3,787,538	3,911,288	3,787,538	3,787,538	3,787,538	3,787,538	3,787,538	3,787,538	3,787,538	3,787,538	3,787,538	3,787,538	3,797,850.38	
77																		
78		390	Structures & Improvements															
79			Distribution - Wyoming	369,525	369,796	369,796	369,796	369,796	1,607,117	1,607,117	1,607,117	1,607,117	1,607,117	1,607,117	1,610,054	1,610,054	1,143,477.50	
80			Distribution - Utah	24,081,715	24,232,753	28,796,983	28,294,796	36,632,281	38,786,668	41,645,291	42,582,633	42,648,697	42,696,718	43,235,001	43,485,868	43,277,353	37,226,435.17	
81			General	48,702,353	48,702,163	48,702,163	48,704,963	50,822,167	50,852,682	50,926,960	50,944,608	50,965,884	51,041,953	51,041,953	51,041,953	51,079,235	50,303,186.84	
82			Total	73,153,593	73,304,711	77,868,941	77,369,555	87,824,244	91,246,467	94,179,368	95,134,358	95,221,698	95,345,788	95,884,071	96,137,875	95,966,643	88,673,099.51	
83																		
84		391	Office Furniture & Equipment															
85			Distribution - Wyoming	186,767	186,767	186,767	186,767	186,767	186,767	180,961	180,961	180,961	178,422	178,422	178,422	168,422	182,464.64	
86			Distribution - Utah	11,976,108	12,037,406	14,334,115	14,604,928	14,604,928	14,780,394	14,434,180	14,453,973	14,601,104	14,177,801	14,243,010	14,372,517	12,787,006	14,085,492.71	
87			General	57,032,283	57,168,226	57,168,226	57,198,549	57,219,739	58,456,121	61,972,564	44,505,533	44,635,859	42,082,261	42,080,453	42,082,261	39,391,715	51,065,149.34	
88			Total	69,195,158	69,392,399	71,689,108	71,990,244	72,011,433	73,423,281	76,587,705	59,140,467	59,417,923	56,438,484	56,501,886	56,633,200	52,347,143	65,333,106.68	
89																		
90		392	Transportation Equipment															
91			Distribution - Wyoming	2,763,330	2,777,301	2,803,896	2,806,851	2,882,397	2,877,563	2,877,563	2,845,508	2,806,504	2,806,504	2,806,504	2,806,504	2,806,504	2,823,500.88	
92			Distribution - Utah	49,652,584	49,959,143	50,245,487	50,439,571	50,852,324	50,915,390	51,124,025	50,349,790	49,393,620	49,443,229	49,443,229	49,607,393	49,793,846	50,124,701.37	
93			General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
94			Total	52,415,914	52,736,443	53,049,383	53,246,421	53,734,721	53,792,953	54,001,588	53,195,299	52,200,124	52,249,733	52,249,733	52,413,897	52,600,350	52,948,202.25	
95																		
96		393	Stores Equipment															
97			Distribution - Wyoming	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,372	12,371.89	
98			Distribution - Utah	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026	45,026.02	
99			Total	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,398	57,397.91	
100																		
101		394	Tools, Shop & Garage Equipment															
102			Distribution - Wyoming	2,229,364	2,229,403	2,229,403	2,220,363	2,220,363	2,614,219	2,614,219	2,632,043	2,632,683	2,622,573	2,622,573	2,625,916	2,308,320	2,461,049.88	
103			Distribution - Utah	28,181,062	28,338,650	28,466,336	28,512,618	28,630,570	28,854,804	28,776,820	29,024,552	29,043,446	28,724,943	28,932,884	29,099,120	29,452,612	28,768,465.07	
104			General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
105			Total	30,410,426	30,568,053	30,695,739	30,732,982	30,850,933	31,469,023	31,391,039	31,656,595	31,676,129	31,347,516	31,555,457	31,725,036	31,760,932	31,229,514.95	
106																		

															13-Month Avg Period Ended 6/30/2017	
			Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	
107	395	Laboratory Equipment														
108		Distribution - Wyoming	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109		Distribution - Utah	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,117.83
110		General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111		Total	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,118	61,117.83
112																
113	396	Power Operated Equipment														
114		Distribution - Wyoming	974,545	974,545	974,545	974,545	974,545	974,545	974,545	971,291	971,291	971,291	971,291	971,291	963,408	972,725.18
115		Distribution - Utah	11,279,919	11,278,315	11,278,315	11,278,315	11,282,614	11,282,614	11,282,614	11,282,614	11,198,223	11,193,610	11,189,597	11,189,597	11,180,863	11,247,235.14
116		General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117		Total	12,254,464	12,252,860	12,252,860	12,252,860	12,257,159	12,257,159	12,257,159	12,253,906	12,169,514	12,164,901	12,160,888	12,160,888	12,144,272	12,219,960.32
118																
119	397	Communication Equipment														
120		Distribution - Wyoming	49,809	49,809	49,809	49,809	49,809	49,809	49,809	49,809	49,809	49,809	91,574	98,853	98,857	59,420.32
121		Distribution - Utah	5,463,669	5,463,669	16,950,242	15,150,811	15,382,643	15,581,977	15,675,305	15,675,305	15,763,113	15,652,532	15,705,182	15,715,938	14,315,009	14,383,838.01
122		Total	5,513,478	5,513,478	17,000,052	15,200,620	15,432,452	15,631,786	15,725,114	15,725,114	15,812,923	15,702,341	15,796,756	15,814,791	14,413,866	14,443,258.32
123																
124	398	Miscellaneous Equipment														
125		Distribution - Wyoming	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,864	3,863.92
126		Distribution - Utah	272,352	272,352	272,654	272,666	272,654	295,448	325,392	325,392	325,392	328,911	328,911	328,911	325,277	303,957.98
127		General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
128		Total	276,216	276,216	276,518	276,530	276,518	299,312	329,256	329,256	329,256	332,774	332,774	332,774	329,141	307,821.90
129																
130		Total General Plant	247,125,302	247,950,214	266,862,405	264,975,265	276,293,515	282,026,035	288,377,283	271,341,047	270,733,620	267,487,591	268,387,619	269,124,516	263,468,399	269,071,330
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	73,885,037	74,044,690	74,616,051	74,671,985	75,286,479	76,222,229	76,941,299	77,089,117	77,481,584	77,599,325	77,752,607	77,763,501	77,798,571	76,275,889
135		Distribution - Utah	2,159,372,001	2,167,018,516	2,184,164,094	2,239,543,714	2,263,855,799	2,272,285,242	2,284,446,301	2,293,943,490	2,299,087,190	2,313,074,027	2,331,273,860	2,336,972,208	2,342,958,116	2,269,735,792
136		General	247,125,302	247,950,214	266,862,405	264,975,265	276,293,515	282,026,035	288,377,283	271,341,047	270,733,620	267,487,591	268,387,619	269,124,516	263,468,399	269,071,330
137		Total	2,560,350,476	2,568,981,556	2,605,610,687	2,659,159,100	2,695,403,929	2,710,501,642	2,729,733,019	2,722,341,790	2,727,270,531	2,738,129,079	2,757,382,222	2,763,828,361	2,764,193,223	2,695,051,147
138																
139	105	Gas Plant Held for Future Use														
140		Distribution - Utah	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037
141		Total	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037	5,037
142																
143	100	Completed Construction not Classified - Gas														
144		Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
145		Distribution - Wyoming	706,027	1,049,625	909,358	1,120,919	898,256	743,793	155,755	118,669	41,328	109,183	276,964	950,181	1,588,250	626,764
146		Distribution - Utah	16,068,195	10,665,638	13,856,962	10,408,845	9,103,426	17,405,560	19,167,111	11,100,303	16,627,549	7,179,101	6,777,010	9,121,645	9,719,600	12,025,587
147		General	1,696,928	960,587	1,195,213	708,591	844,987	871,492	1,995,407	1,050,953	1,490,322	462,116	471,060	1,131,562	1,107,897	1,048,725
148		Total	18,471,150	12,675,850	15,961,533	12,238,355	10,846,669	19,020,844	21,318,274	12,269,926	18,159,199	7,750,400	7,525,034	11,203,388	12,415,747	13,701,077
149																
150	108	Accum Prov for Depreciation of Gas Plant in Service														
151		Production	(68,538,871)	(68,609,618)	(68,698,904)	(68,752,717)	(68,801,832)	(68,860,077)	(68,927,266)	(68,992,547)	(69,047,110)	(69,092,262)	(69,148,875)	(69,202,397)	(69,256,661)	(68,919,281)
152		Distribution - Wyoming	(27,140,497)	(27,283,530)	(21,544,142)	(27,545,760)	(21,890,645)	(21,345,998)	(21,431,369)	(21,551,341)	(21,565,256)	(21,440,799)	(21,574,450)	(21,691,854)	(21,221,478)	(22,753,844)
153		Distribution - Utah	(588,606,753)	(590,331,682)	(479,795,633)	(476,697,128)	(484,584,324)	(487,750,624)	(490,365,352)	(493,315,381)	(495,628,361)	(493,969,006)	(497,252,233)	(500,051,378)	(503,340,730)	(502,976,237)
154		General	(136,101,070)	(137,091,984)	(144,776,600)	(145,296,683)	(146,454,406)	(149,081,871)	(149,721,236)	(132,419,417)	(132,602,402)	(129,688,646)	(130,830,173)	(132,007,188)	(126,638,206)	(138,445,020)
155		Total	(820,387,190)	(823,316,815)	(714,815,279)	(718,292,288)	(721,731,208)	(727,038,571)	(730,445,222)	(716,278,685)	(718,843,130)	(714,190,713)	(718,805,731)	(722,952,818)	(720,457,075)	(733,094,383)
156																
157	111	Accum Prov for Amortization of Gas Plant in Service														
158		Production	(6,123,046)	(6,124,890)	(6,127,217)	(6,128,620)	(6,129,900)	(6,131,418)	(6,133,169)	(6,134,871)	(6,136,326)	(6,137,515)	(6,139,007)	(6,140,416)	(6,141,846)	(6,132,983)
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
162		Total	(6,192,672)	(6,194,516)	(6,196,843)	(6,198,246)	(6,199,526)	(6,201,044)	(6,202,795)	(6,204,497)	(6,205,952)	(6,207,141)	(6,208,633)	(6,210,042)	(6,211,472)	(6,202,609)
163																

															13-Month Avg Period Ended 6/30/2017	
			Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	
164	254	Other Regulatory Liabilities - ARC														
165		Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
166		Distribution - Wyoming	(2,344,575)	(2,351,841)	(5,884,731)	(5,752,871)	(5,689,566)	(6,231,445)	(6,216,691)	(6,202,088)	(6,317,115)	(6,261,170)	(6,236,339)	(6,213,638)	(6,181,248)	(5,635,034)
167		Distribution - Utah	(72,252,138)	(72,547,544)	(188,266,736)	(187,685,973)	(186,525,517)	(185,093,237)	(184,187,333)	(184,221,251)	(187,162,682)	(186,271,724)	(186,481,185)	(186,218,622)	(186,141,350)	(171,988,212)
168		General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
169		Total	(74,596,713)	(74,899,385)	(194,151,467)	(193,438,844)	(192,215,084)	(191,324,682)	(190,404,025)	(190,423,339)	(193,479,798)	(192,532,894)	(192,717,524)	(192,432,260)	(192,322,598)	(177,623,246)
170																
171																
172		System Net Utility Plant														
173		Production	5,306,219	5,233,628	5,142,015	5,086,799	5,036,404	4,976,641	4,907,701	4,840,719	4,784,700	4,738,359	4,680,254	4,625,322	4,569,629	4,915,872
174		Distribution - Wyoming	45,095,110	45,448,061	48,085,653	42,483,389	48,593,641	49,377,696	49,438,112	49,443,474	49,629,657	49,995,655	50,207,898	50,797,308	51,973,212	54,137,926
175		Distribution - Utah	1,514,522,562	1,514,746,185	1,529,899,944	1,585,510,716	1,601,790,640	1,616,788,198	1,629,001,985	1,627,448,419	1,632,864,952	1,639,953,655	1,654,258,710	1,659,765,109	1,663,136,893	1,778,731,436
176		General	112,721,160	111,818,817	123,281,018	120,387,172	130,684,095	133,815,655	140,651,453	139,972,584	139,621,540	138,261,061	138,028,506	138,248,890	137,938,090	131,675,035
177		Total														
178																
179		System Net Utility Plant	1,677,650,088	1,677,251,727	1,706,413,667	1,753,473,113	1,786,109,818	1,804,963,227	1,824,004,288	1,821,710,233	1,826,905,887	1,832,953,767	1,847,180,405	1,853,441,666	1,857,622,862	1,791,837,023
180																
181																
182		WORKING CAPITAL														
183																
184	154	Plant Materials & Operating Supplies														
185		Distribution - Wyoming	-	-	-	-	-	-	-	-	-	-	-	-	-	-
186		Distribution - Utah	16,719,281	19,944,293	17,915,033	18,396,119	19,876,592	21,442,434	27,456,297	28,347,024	30,117,523	25,273,283	24,060,179	24,379,560	25,423,044	23,189,958
187		Total	16,719,281	19,944,293	17,915,033	18,396,119	19,876,592	21,442,434	27,456,297	28,347,024	30,117,523	25,273,283	24,060,179	24,379,560	25,423,044	23,189,958
188																
189	1641	Gas Stored Underground														
190		Production	23,044,903	39,135,538	52,516,755	67,227,540	70,093,976	72,768,413	49,333,981	33,078,466	21,745,044	8,937,826	5,265,628	9,895,289	21,769,885	37,700,487
191		Total	23,044,903	39,135,538	52,516,755	67,227,540	70,093,976	72,768,413	49,333,981	33,078,466	21,745,044	8,937,826	5,265,628	9,895,289	21,769,885	37,700,487
192																
193	165	Prepayments														
194		General	4,211,256	3,164,459	3,684,501	3,634,649	2,862,506	3,165,148	3,471,463	3,721,757	3,178,913	2,679,810	2,310,232	3,646,873	4,896,629	3,339,521
195		Total	4,211,256	3,164,459	3,684,501	3,634,649	2,862,506	3,165,148	3,471,463	3,721,757	3,178,913	2,679,810	2,310,232	3,646,873	4,896,629	3,339,521
196																
197	190008	Accum Deferred Income Tax Federal														
198		Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
199		Distribution - Wyoming	-	-	-	-	-	-	-	-	-	-	-	-	-	-
200		Distribution - Utah	-	-	-	-	-	-	-	-	-	-	-	-	-	-
201		General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
202		Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
203																
204	190009	Accum Deferred Income Tax State														
205		Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-
206		Distribution - Wyoming	-	-	-	-	-	-	-	-	-	-	-	-	-	-
207		Distribution - Utah	-	-	-	-	-	-	-	-	-	-	-	-	-	-
208		General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
209		Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
210																
211	2351	Customer Deposits														
212		Distribution - Wyoming	(227,811)	(229,780)	(237,150)	(244,763)	(252,050)	(259,217)	(265,895)	(266,413)	(270,448)	(272,493)	(272,980)	(261,694)	(263,418)	(256,541)
213		Distribution - Utah	(6,139,705)	(6,204,607)	(6,384,698)	(6,337,942)	(6,323,030)	(6,404,124)	(6,457,565)	(6,454,721)	(6,541,839)	(6,608,572)	(6,662,070)	(6,673,253)	(6,782,840)	(6,459,474)
214		Total	(6,367,516)	(6,434,386)	(6,621,848)	(6,582,705)	(6,575,080)	(6,663,341)	(6,723,459)	(6,721,134)	(6,812,287)	(6,881,065)	(6,935,050)	(6,934,946)	(7,046,258)	(6,716,016)
215																
216	252	Misc Customer Credits														
217		Distribution - Wyoming	(646,556)	(646,556)	(646,556)	(646,556)	(588,423)	(588,423)	(510,514)	(510,514)	(510,514)	(510,514)	(510,514)	(465,842)	(465,842)	(557,594)
218		Distribution - Utah	(22,859,015)	(22,383,382)	(22,316,647)	(22,914,532)	(21,918,911)	(21,559,048)	(19,210,045)	(18,175,779)	(18,025,180)	(17,537,600)	(17,278,147)	(17,044,300)	(17,012,595)	(19,858,281)
219		Total	(23,505,571)	(23,029,938)	(22,963,203)	(23,561,089)	(22,507,335)	(22,147,472)	(19,720,559)	(18,686,293)	(18,535,694)	(18,048,114)	(17,788,661)	(17,510,142)	(17,478,438)	(20,415,875)

															13-Month Avg Period Ended 6/30/2017	
			Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	
220																
221	2531	Unclaimed Customer Deposits														
222		General	(69,109)	(71,615)	(73,510)	(73,804)	(43,545)	(42,999)	(43,731)	(46,435)	(45,620)	(44,177)	(44,370)	(45,040)	(45,852)	(52,694)
223		Total	(69,109)	(71,615)	(73,510)	(73,804)	(43,545)	(42,999)	(43,731)	(46,435)	(45,620)	(44,177)	(44,370)	(45,040)	(45,852)	(52,694)
224																
225	255	Deferred Investment Tax Credits														
226		Production	(1,316)	(1,284)	(1,252)	(1,220)	(1,188)	(1,157)	(1,125)	(1,140)	(1,156)	(1,171)	(1,187)	(1,202)	(1,218)	(1,196)
227		Distribution - Wyoming	(5,104)	(4,798)	(4,505)	(4,185)	(3,690)	(3,388)	(3,207)	(2,909)	(2,737)	(2,637)	(2,433)	(2,223)	(2,028)	(3,357)
228		Distribution - Utah	(150,513)	(141,481)	(132,436)	(123,418)	(114,576)	(105,540)	(96,383)	(90,615)	(84,720)	(78,754)	(72,891)	(67,034)	(61,162)	(101,141)
229		General	(806)	(791)	(775)	(760)	(744)	(729)	(713)	(698)	(682)	(667)	(651)	(636)	(620)	(713)
230		Total	(157,739)	(148,354)	(138,969)	(129,584)	(120,199)	(110,813)	(101,428)	(95,362)	(89,295)	(83,229)	(77,162)	(71,096)	(65,029)	(106,406)
231																
232	282000	Accum Deferred Income Taxes - Federal														
233		Production	(813,385)	(741,679)	(670,310)	(603,250)	(536,538)	(470,134)	(501,864)	(438,067)	(374,398)	(310,747)	(247,870)	(184,984)	(121,778)	(462,285)
234		Distribution - Wyoming	(13,179,780)	(13,297,545)	(12,866,995)	(12,923,074)	(12,391,412)	(12,448,102)	(12,933,785)	(12,586,227)	(12,766,683)	(13,508,424)	(13,510,450)	(13,546,305)	(13,648,065)	(13,016,077)
235		Distribution - Utah	(388,642,781)	(392,115,420)	(378,227,080)	(381,073,082)	(384,769,223)	(387,812,413)	(388,677,873)	(392,115,615)	(395,114,553)	(403,418,242)	(404,769,750)	(408,456,960)	(411,525,290)	(393,052,854)
236		General	(10,900,320)	(10,792,761)	(13,888,954)	(13,788,364)	(13,688,296)	(13,588,691)	(13,636,285)	(13,540,589)	(13,445,086)	(13,349,610)	(13,255,294)	(13,160,966)	(13,066,157)	(13,176,511)
237		Total	(413,536,266)	(416,947,406)	(405,653,338)	(408,387,771)	(411,385,469)	(414,319,340)	(415,749,806)	(418,680,498)	(421,700,719)	(430,587,024)	(431,783,364)	(435,349,214)	(438,361,290)	(419,707,727)
238																
239	282100	Accum Deferred Income Taxes - State														
240		Production	(700,755)	(700,755)	(700,755)	(700,755)	(700,755)	(700,755)	(700,755)	(700,755)	(700,755)	(700,755)	(700,755)	(700,755)	(700,755)	(700,755)
241		Distribution - Wyoming	-	-	-	-	-	-	-	-	-	-	-	-	-	-
242		Distribution - Utah	(34,391,936)	(34,684,320)	(55,478,231)	(55,868,106)	(56,294,465)	(56,711,168)	(57,918,912)	(58,335,848)	(58,765,601)	(60,030,902)	(60,200,681)	(60,708,224)	(61,137,112)	(55,230,082)
243		General	(935,998)	(935,998)	(1,119,041)	(1,119,041)	(1,119,041)	(1,119,041)	(1,119,041)	(1,119,041)	(1,119,041)	(1,119,041)	(1,119,041)	(1,119,041)	(1,119,041)	(1,096,161)
244		Total	(36,028,690)	(36,321,073)	(57,298,028)	(57,687,903)	(58,114,261)	(58,530,964)	(59,738,709)	(60,155,644)	(60,585,397)	(61,850,699)	(62,020,477)	(62,528,020)	(62,956,909)	(57,026,998)
245																
246	282_108_00€	Accum l Deferred Fed & State Taxes-QRS Transf														
247		General	-	-	-	-	-	-	-	-	-	-	-	-	-	-
248		Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
249																
250		System Working Capital (W/O WC Cash)														
251		Production	21,529,447	37,691,819	51,144,437	65,922,315	68,855,494	71,596,366	48,130,237	31,938,503	20,668,735	7,925,152	4,315,817	9,008,347	20,946,134	36,536,251
252		Distribution - Wyoming	(14,059,251)	(14,178,679)	(13,755,207)	(13,818,579)	(13,235,575)	(13,299,130)	(13,713,401)	(13,366,063)	(13,550,382)	(14,294,068)	(14,296,377)	(14,276,064)	(14,379,353)	(13,833,569)
253		Distribution - Utah	(435,464,669)	(435,584,917)	(444,624,059)	(447,920,963)	(449,543,613)	(451,149,860)	(444,904,481)	(446,825,553)	(448,414,369)	(462,400,786)	(464,923,360)	(468,570,210)	(471,095,957)	(451,511,874)
254		General	(7,694,978)	(8,636,707)	(11,397,779)	(11,347,321)	(11,989,121)	(11,586,312)	(11,328,308)	(10,985,007)	(11,431,516)	(11,833,685)	(12,109,124)	(10,678,810)	(9,335,041)	(10,986,558)
255																
256																
257		System Working Capital (W/O WC Cash)	(435,689,451)	(420,708,483)	(418,632,608)	(407,164,548)	(405,912,814)	(404,438,935)	(421,815,953)	(439,238,120)	(452,727,532)	(480,603,388)	(487,013,045)	(484,516,737)	(473,864,218)	(439,795,750)
258																
259		RATE BASE (W/O Working Cap. Cash)														
260		Production	26,835,666	42,925,447	56,286,453	71,009,114	73,891,898	76,573,007	53,037,938	36,779,222	25,453,436	12,663,511	8,996,071	13,633,669	25,515,763	41,452,123
261		Distribution - Wyoming	31,035,859	31,269,382	34,330,446	28,664,810	35,358,066	36,078,567	35,724,711	36,077,411	36,079,275	35,701,588	35,911,521	36,521,244	37,593,859	40,304,357
262		Distribution - Utah	1,079,057,894	1,079,161,268	1,085,275,885	1,137,589,753	1,152,247,028	1,165,638,338	1,184,097,504	1,180,622,866	1,184,450,583	1,177,552,869	1,189,335,350	1,191,194,900	1,192,040,936	1,327,219,562
263		General	105,026,182	103,182,110	111,883,239	109,039,851	118,694,975	122,229,344	129,323,146	128,987,577	128,190,024	126,427,375	125,919,382	127,570,080	128,603,049	120,688,476
264																
265																
266		RATE BASE (W/O Working Cap. Cash)	1,241,960,637	1,256,543,244	1,287,781,060	1,346,308,565	1,380,197,003	1,400,524,292	1,402,188,335	1,382,472,113	1,374,178,355	1,352,350,379	1,360,167,360	1,368,924,929	1,383,758,644	1,352,041,273
267																

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 Questar Gas Company Utah - Jun 2017 Adjusted Avg Results 12 Months Ended : Jun-2017		A	B	(A - B)
		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Jun-17	AVG RB Jun 2017	Adjustment
UTILITY RATE BASE				
NET UTILITY PLANT				
Gas Plant In Service				
302	Intangible Plant			
	Franchises & Consents			
	Distribution - Wyoming	10,883	10,883	-
	Distribution - Utah	58,743	58,743	-
	Total Intangible Plant	69,626	69,626	-
325	Production & Gathering Plant			
	Land & Land Rights	6,266,901	6,266,901	-
	Structures	1,437,568	1,437,568	-
	Gas Wells - Construction	52,175,294	52,175,294	-
	Gas Wells - Equipment	17,216,356	17,216,356	-
	Field Lines & Comp, Meas & Reg St Eqpt	2,693,816	2,693,816	-
	Purification Equipment	57,015	57,015	-
337	Other Equipment	121,187	121,187	-
	Total Production & Gathering Plant	79,968,136	79,968,136	0
374	Distribution Plant			
	Land & Land Rights			
	Wyoming	434,508	407,338	(27,170)
	Utah	20,028,997	18,779,601	(1,249,396)
	Total	20,463,505	19,186,939	(1,276,566)
375	Structures & Improvements			
	Wyoming	1,006,934	991,950	(14,984)
	Utah	15,421,745	15,548,494	126,749
	Total	16,428,679	16,540,444	111,765
376	Mains			
	Dist - Wy - Mains - SD			
	Dist - Wy - Mains - LD			
	Dist - Wy - Mains - Feeders			
	Total Wyoming	39,235,900	38,562,940	(672,961)
	Dist - Ut - Mains - SD			
	Dist - Ut - Mains - LD			
	Dist - Ut - Mains - Feeders			
	Total Utah	1,480,318,382	1,430,909,728	(49,408,653)
	Total	1,519,554,282	1,469,472,668	(50,081,614)
377	Compressor Station Equipment			
	Wyoming	0	-	-
	Utah	14,286,566	17,128,733	2,842,167
	Total	14,286,566	17,128,733	2,842,167
378	Measuring & Regulation Station Equip			
	Wyoming	7,657,526	7,352,337	(305,190)
	Utah	96,905,219	91,923,348	(4,981,872)
	Total	104,562,746	99,275,685	(5,287,061)
380	Services			
	Wyoming	18,814,963	18,537,227	(277,736)
	Utah	384,402,789	374,470,948	(9,931,841)
	Total	403,217,751	393,008,174	(10,209,577)
381...2	Meters & Meter Installation			
	Wyoming	9,804,010	9,566,328	(237,682)
	Utah	315,385,351	304,822,113	(10,563,239)
	Total	325,189,362	314,388,441	(10,800,921)
383...4	House Regulators & Reg Installations			
	Wyoming	764,869	777,910	13,041
	Utah	13,913,305	13,913,696	391
	Total	14,678,175	14,691,606	13,431
387	Other Equipment			
	Wyoming	68,977	68,977	-
	Utah	2,237,018	2,180,388	(56,630)
	Total	2,305,996	2,249,366	(56,630)
	Total Distribution Plant	2,420,687,061	2,345,942,055	(74,745,006)

Rate Base Questar Gas Company Utah - Jun 2017 Adjusted Avg Results 12 Months Ended : Jun-2017		A	B	(A - B)
		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Jun-17	AVG RB Jun 2017	Adjustment
UTILITY RATE BASE				
389	Land & Land Rights			
	Distribution - Wyoming	11,584	11,584	-
	Distribution - Utah	3,775,954	3,786,266	10,313
	Total	3,787,538	3,797,850	10,313
390	Structures & Improvements			
	Distribution - Wyoming	1,610,054	1,143,478	(466,577)
	Distribution - Utah	43,277,353	37,226,435	(6,050,918)
	General	51,079,235	50,303,187	(776,049)
	Total	95,966,643	88,673,100	(7,293,543)
391	Office Furniture & Equipment			
	Distribution - Wyoming	168,422	182,465	14,043
	Distribution - Utah	12,787,006	14,085,493	1,298,486
	General	39,391,715	51,065,149	11,673,435
	Total	52,347,143	65,333,107	12,985,964
392	Transportation Equipment			
	Distribution - Wyoming	2,806,504	2,823,501	16,997
	Distribution - Utah	49,793,846	50,124,701	330,855
	General	0	-	-
	Total	52,600,350	52,948,202	347,852
393	Stores Equipment			
	Distribution - Wyoming	12,372	12,372	-
	Distribution - Utah	45,026	45,026	-
	Total	57,398	57,398	-
394	Tools, Shop & Garage Equipment			
	Distribution - Wyoming	2,308,320	2,461,050	152,730
	Distribution - Utah	29,452,612	28,768,465	(684,147)
	General	0	-	-
	Total	31,760,932	31,229,515	(531,417)
395	Laboratory Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	61,118	61,118	-
	General	0	-	-
	Total	61,118	61,118	-
396	Power Operated Equipment			
	Distribution - Wyoming	963,408	972,725	9,317
	Distribution - Utah	11,180,863	11,247,235	66,372
	General	0	-	-
	Total	12,144,272	12,219,960	75,689
397	Communication Equipment			
	Distribution - Wyoming	98,857	59,420	(39,437)
	Distribution - Utah	14,315,009	14,383,838	68,829
	Total	14,413,866	14,443,258	29,392
398	Miscellaneous Equipment			
	Distribution - Wyoming	3,864	3,864	-
	Distribution - Utah	325,277	303,958	(21,319)
	General	0	-	-
	Total	329,141	307,822	(21,319)
	Total General Plant	263,468,399	269,071,330	5,602,931
101	Production	79,968,136	79,968,136	-
	Distribution - Wyoming	77,798,571	76,275,889	(1,522,682)
	Distribution - Utah	2,342,958,116	2,269,735,792	(73,222,324)
	General	263,468,399	269,071,330	5,602,931
	Gas Plant in Service	2,764,193,223	2,695,051,147	(69,142,075)
105	Gas Plant Held For Future Use			
	Distribution - Utah	5,037	5,037	-
	Total	5,037	5,037	-
106	Complete Construction Not Yet Classified			

Rate Base
Questar Gas Company
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

		A	B	(A - B)
		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Jun-17	AVG RB Jun 2017	Adjustment
	UTILITY RATE BASE			
	Production	0	-	-
	Distribution - Wyoming	1,588,250	626,764	(961,486)
	Distribution - Utah	9,719,600	12,025,587	2,305,987
	General	1,107,897	1,048,725	(59,172)
	Total	12,415,747	13,701,077	1,285,330
108	Accum Proy For Deprec - Gas Plant In Svc			
	Production	(69,256,661)	(68,919,281)	337,380
	Distribution - Wyoming	(21,221,478)	(22,753,844)	(1,532,367)
	Distribution - Utah	(503,340,730)	(502,976,237)	364,493
	General	(126,638,206)	(138,445,020)	(11,806,814)
	Total	(720,457,075)	(733,094,383)	(12,637,308)
111	Accum Prov For Amort & Depl - Gas Plant In Svc			
	Production	(6,141,846)	(6,132,983)	8,863
	Distribution - Wyoming	(10,883)	(10,883)	-
	Distribution - Utah	(58,743)	(58,743)	(0)
	General	0	-	-
	Total	(6,211,472)	(6,202,609)	8,863
254	Other Regulatory Liabilities			
	Production	0	-	-
	Distribution - Wyoming	(6,181,248)	(5,635,034)	546,214
	Distribution - Utah	(186,141,350)	(171,988,212)	14,153,137
	General	0	-	-
	Total	(192,322,598)	(177,623,246)	14,699,352
	System Net Utility Plant			
	Production	4,569,629	4,915,872	346,243
	Distribution - Wyoming	51,973,212	48,502,892	(3,470,320)
	Distribution - Utah	1,663,141,930	1,606,743,224	(56,398,707)
	General	137,938,090	131,675,035	(6,263,055)
	System Net Utility Plant	1,857,622,862	1,791,837,023	(65,785,839)
	WORKING CAPITAL			
154	Plant Materials & Operating Supplies			
	Distribution - Wyoming	831,559	758,517	(73,042)
	Distribution - Utah	24,591,485	22,431,441	(2,160,044)
	Total	25,423,044	23,189,958	(2,233,085)
1641	Gas Stored Underground			
	Production	21,769,885	21,769,885	-
	Total	21,769,885	21,769,885	-
165	Prepayments			
	General	4,896,629	3,339,521	(1,557,107)
	Total	4,896,629	3,339,521	(1,557,107)
190008	Accum Deferred Income Tax Federal			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	0	-	-
	Total	0	-	-
190009	Accum Deferred Income Tax State			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	0	-	-
	Total	0	-	-
2351	Customer Deposits			
	Distribution - Wyoming	(263,418)	(256,541)	6,876
	Distribution - Utah	(6,782,840)	(6,459,474)	323,366
	Total	(7,046,258)	(6,716,016)	330,242
252	Misc Customer Credits			

Rate Base Questar Gas Company Utah - Jun 2017 Adjusted Avg Results 12 Months Ended : Jun-2017		A	B	(A - B)
FERC Acct	Description	Balance Jun-17	13 Month Average All Accounts AVG RB Jun 2017	13 Month Average Adjustment
	UTILITY RATE BASE			
	Distribution - Wyoming	(465,842)	(557,594)	(91,752)
	Distribution - Utah	(17,012,595)	(19,858,281)	(2,845,686)
	Total	(17,478,438)	(20,415,875)	(2,937,438)
2531	Unclaimed Customer Deposits			
	General	(45,852)	(52,694)	(6,842)
	Total	(45,852)	(52,694)	(6,842)
255	Deferred Investment Tax Credits			
	Production	(1,218)	(1,196)	22
	Distribution - Wyoming	(2,028)	(3,357)	(1,328)
	Distribution - Utah	(61,162)	(101,141)	(39,978)
	General	(620)	(713)	(93)
	Total	(65,029)	(106,406)	(41,377)
2820	Accum Deferred Income Taxes - Federal			
	Production	(121,778)	(462,285)	(340,507)
	Distribution - Wyoming	(13,648,065)	(13,016,077)	631,988
	Distribution - Utah	(411,525,290)	(393,052,854)	18,472,437
	General	(13,066,157)	(13,176,511)	(110,355)
	Total	(438,361,290)	(419,707,727)	18,653,562
2821	Accum Deferred Income Taxes - State			
	Production	(700,755)	(700,755)	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	(61,137,112)	(55,230,082)	5,907,031
	General	(1,119,041)	(1,096,161)	22,880
	Total	(62,956,909)	(57,026,998)	5,929,911
282_108_008	Deferred Fed & State Taxes-QRS Transf			
	General	0	-	-
	Total	0	-	-
	System Working Capital (W/O WC Cash)			
	Production	20,946,134	20,605,649	(340,485)
	Distribution - Wyoming	(13,547,794)	(13,075,052)	472,742
	Distribution - Utah	(471,927,516)	(452,270,391)	19,657,125
	General	(9,335,041)	(10,986,558)	(1,651,517)
	System Working Capital (W/O WC Cash)	(473,864,218)	(455,726,352)	18,137,866
	RATE BASE (W/O Working Cap. Cash)			
	Production	25,515,763	25,521,521	5,758
	Distribution - Wyoming	38,425,418	35,427,840	(2,997,577)
	Distribution - Utah	1,191,214,414	1,154,472,833	(36,741,581)
	General	128,603,049	120,688,476	(7,914,572)
	RATE BASE (W/O Working Cap. Cash)	1,383,758,644	1,336,110,671	(47,647,973)

ENERGY EFFICIENCY SERVICES

In Docket No. 05-057-T01, the Commission authorized Questar 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
Questar Gas Company
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

QGC Energy
Efficiency
Adjustment
Jun-17

Revenue	Utah	(\$20,667,615)
	Wyoming	(\$153,179)
	Total	<u>(20,820,794)</u>
908 Customer Assistance Expense	Utah	(\$20,667,615)
	Wyoming	(\$153,179)
	Total	<u>(20,820,794)</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
Questar Gas Company
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

Account 164 - Underground Storage

	A	B
	Month	Monthly Balance
1	Jun-16	23,044,903
2	Jul-16	39,135,538
3	Aug-16	52,516,755
4	Sep-16	67,227,540
5	Oct-16	70,093,976
6	Nov-16	72,768,413
7	Dec-16	49,333,981
8	Jan-17	33,078,466
9	Feb-17	21,745,044
10	Mar-17	8,937,826
11	Apr-17	5,265,628
12	May-17	9,895,289
13	Jun-17	21,769,885
14	Adjustment	(21,769,885)

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 Questar Gas rate base plant account has been reduced by 6.3%. According to the agreement, Wexpro adds 6.3% of Questar Gas's production plant to the Wexpro investment when calculating the Wexpro service fee charged to Questar Gas.

Wexpro Plant Adjustment
Questar Gas Company
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

Wexpro Plant Adjustment

			B Production Amount \1	C Allocation Factor \2	D 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		79,968,136		(5,037,993)
18	DEDUCTIONS FROM RATE BASE				
19	108	Accumulated Depreciation	(68,919,281)	6.30%	4,341,915
20	111	Accumulated Amort & Depletion	(6,132,983)	6.30%	386,378
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		(75,052,264)		4,728,293
28	TOTAL WEXPRO PLANT ADJUSTMENT				(309,700)

\1 Test Period Production Rate Base

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

\3 Column B x Column C.

TRANSITION COSTS

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

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

Transition Costs
Questar Gas Company
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

A	B
Transition Costs - GL Account 930205	Questar Gas
1 Retention	72,650 1/
2 Voluntary severance program	9,356,074 1/
3 Total Transition Costs	<u>9,428,724</u>

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

BAD DEBT EXPENSE REMOVAL

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

Average Bad Debt Removal
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017
Capital Structure : AVG CAP STR

		Bad Debt
		Bad Debt Ratio
		Adjustment
1	Utah	(59,085)
2	Wyoming	(51,176)
3	Total	(110,261)
4		
5		
6	Bad Debt %	0.20% 1/
7		
8		
9	SNG and Commodity of acc 904 Removal	
10		
11		SNG
12	904.1 Uncollectible Accounts	
13	Utah	(250,905)
14	Wyoming	0
15	Total	(250,905)
16		
17	904.2 Uncollectible Accounts	Commodity
18	Utah	(992,423)
19	Wyoming	0
20	Total	(992,423)
21		
22	Total 904	(1,353,589)

1/ See Page 2, Column E, line 25

Average Bad Debt Removal
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

Capital Structure : AVG CAP STR

		A	B	C	D	E
		Jun-17	Adjustment			
		3 Year Average				
		Bad Debt				
		Ratio				
		Adjustment				
7	904	Uncollectible Accounts				
8		Utah	(59,085)	(59,085)		
9		Wyoming	(51,176)	(51,176)		
10		Total	(110,261)	(110,261)		

13	Revenues are lagging the Charge Offs by 6 Months.	12 MONTHS	12 MONTHS	12 MONTHS	
14	6 Months af aging is required from time of billing to Charge Off.	2014	2015	2016	3 YR AVERAGE
15					
16					
17					
18	CHARGE OFFS (ACC 144004) Dec of Each Year	3,909,824	3,638,318	3,798,538	3,782,227
19	COLLECTED (ACC 144005) Dec of Each Year	(2,253,448)	(1,856,811)	(1,689,278)	(1,933,179)
20	NET CHARGE OFFS	1,656,376	1,781,507	2,109,260	1,849,048
21					
22	HISTORICAL BOOKED SYSTEM REVENUES (GREY BACK) June of Each Year	933,876,526	903,873,494	914,522,581	917,424,200
23	NET CHARGE OFFS	1,656,376	1,781,507	2,109,260	1,849,048
24					
25	% of Uncollectible Accounts to Total Revenues	0.18%	0.20%	0.23%	0.20%
26	Adjustment to Reflect change in Security Deposits				
27	Adjusted % of Uncollectible Accounts to Total Revenues				0.20%

28					
29					
30		UT Distribution Non Gas Rev	361,189,863		
31		WY Distribution Non Gas Rev	12,965,629		
32		3 YR BAD DEBT AVG FACTOR	0.20%		
33		3YR Average UT DNG Bad Debt	727,970		
34		3 YR Average WY DNG Bad Debt	26,132		
35					
36		Less Booked System UT DNG Bad Debt	787,055		
37		Less Booked System WY DNG Bad Debt	77,308		
38		SYSTEM ADJUSTMENT	864,363		
39					
40		Utah	(59,085)		
41		Wyoming	(51,176)		
42		System Adjustment	(110,261)		

QUESTAR CORPORATION INCENTIVE PLANS

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

Workpaper A shows that for 2016 the three-year average payout by Questar Corporation for the Annual Management Incentive Plan (AMIP) was \$2,514,402 (Column C, line 4). The portion of Questar Corporation incentive compensation paid to employees related to PIPE goals in 2016 was \$1,506,342 (Column C line 10). All PIPE incentive compensation was related to operating goals (Column C line 9). Under the AMIP plan, compensation related to operating goals amounted to \$1,398,611 (Column C line 3). The remaining \$1,115,791 (Column D line 2) is removed. Compensation related to long-term incentive plans is also removed (Column D, Line 6). Line 20 shows that \$1,256,532 was allocated to QGC. This is the amount removed through this adjustment.

Workpaper B shows the calculation of the expense adjustment related to the Questar Gas incentive plan. Line 4 and Line 12 show that the amounts expensed (including overhead) in 2016 for the AMIP and PIPE incentive plans were respectively, \$895,088 (Line 4) and \$2,928,233 (Line 12). All PIPE incentive compensation was related to operating goals (Column D, Line 14). Under the AMIP plan, compensation related to operating goals amounted to \$486,165 (Column E, Line 6). The \$486,165 (Line 6) amount of AMIP to be allowed is calculated by multiplying the \$895,088 (Line 4) by the three-year average operating payout of 54.31% (Column D). This allowed amount is subtracted from the total incentive accrual of \$3,823,321 (Line 18) for a reduction to expenses of \$408,923 (Line 19). This adjustment, in addition to long term performance incentive adjustments of \$246,912 (Line 20), provides the total adjustment of \$655,835 (Line 21).

Incentive Compensation
Questar Gas Company

Utah - Jun 2017 Adjusted Avg Results

QGC Incentives

12 Months Ended : Jun-2017

Incentive Compensation
Removal of Financial Based Payouts

	A	B
1 Questar Corporation	1/	(\$1,256,532)
2 Questar Gas	2/	(\$655,835)
3 Total		(\$1,912,367)
4 Utah		(1,849,815)
5 Wyoming		(62,551)
Total		(1,912,367)
1/ See Workpaper A		
2/ See Workpaper B		

Incentive Compensation
Questar Gas Company

Utah - Jun 2017 Adjusted Avg Results

12 Months Ended : Jun-2017

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

	A	B	C	D
		3-YR Average Percentage	Total Payout	Disallow Adjustment
1	Questar Corp Management and Employee Incentive Plans			
2	Bonus related to QGC Financial Goals & Affiliates	44.38%	1,115,791	(1,115,791)
3	Bonus related to QGC O&M Goals	55.62%	1,398,611	
4	Total AMIP	100.00%	2,514,402	(1,115,791)
5	Long Term Incentive Plan (2015)			(1,584,106)
6				
7				
8	PIPE Bonus related to QGC Financial Goals & Affiliates	0.00%	0	0
9	PIPE Bonus related to QGC O&M Goals	1/ 100.00%	1,506,342	
10	TOTAL PIPE	100.00%	1,506,342	0
11				
12	Total Questar Corp AMIP and PIPE Plan Disallowed			(2,699,896)
13				
14				
15	Disallowed Allocation			
16	Allocated Through Distrigas			
17				
18	Allocated to QGC			
19	Percent to QGC		46.54%	
20	Total to QGC		(\$1,256,532)	(\$1,256,532)

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

Incentive Compensation
Questar Gas Company
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

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

	A	B	C	D	E	F
				% Payout	\$ Payout	Allowed \$
1	QGC Management Incentive Plan (AMIP)					
2						
3						
4	Amount Expensed to 921 Account	\$895,088				
5						
6	O&M Goals			54.31%	486,165	486,165
7	Total AMIP Dollar Payout			54.31%	486,165	
8						
9	QGC Employee Incentive Plan (PIPE)					
10						
11						
12	Amount Expensed to 921 Account	\$2,928,233				
13						
14	Operating Goals		1/	100.00%	2,928,233	2,928,233
15	Total PIPE % Payout			100.00%	2,928,233	
16						
17	Total AMIP and PIPE Allowed with Overheads (Line 6 + Line 14)					3,414,398
18	Total Incentives					3,823,321
19	Total Adjustment					(408,923)
20	Long Term Incentive Plan (2016)					(246,912)
21	Total Adjustment					(655,835)

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

EVENT TICKETS

During 2016, Questar Gas received allocated expenses from Questar Corporation for tickets to sporting events at the Energy Solutions Arena and the Real Salt Lake Stadium. During this period, 91.86% of the tickets were used in a QGC employee-recognition plan. That is, those employees who had performed in an exemplary manner were awarded tickets to the games. The remaining 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.

This adjustment removes 8.14% of these costs used for other purposes. The adjustment includes costs that were charged directly to Questar Gas Company from Questar Corporation

Event Tickets
Questar Gas Company
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

	QGC Sporting Events
1	
2	
3	
4	
5	
6 Total Expenses	(15,163)
7	
8 Utah Adjustment	(14,667)
9 Wyoming Adjustment	(496)

Event Tickets
Questar Gas Company
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

Event Tickets

	A	B	C	D
1	Total Disallowed QC Sporting Events Expense		6,210	
2				
3				
4		Allocation	Allocated	Adjustment
5	Company and Allocation Amounts	Calculations	Amount	Amount
6				
7	Allocated to QGC			
8	Percent to QGC	46.54%		
9	Total to QGC	2,890	2,890	2,890
10				
11				
12	Total Disallowed QGC Sporting Events Expense			\$12,273
13				
14	Total Expenses			\$15,163
15	Escalation Factor			
16	Total Adjustment			(\$15,163)
17				
18	Utah Adjustment			(\$14,667)
19	Wyoming Adjusment			(\$496)
20	Total			(\$15,163)

Event Tickets
 Questar Gas Company
 Utah - Average Adjusted Results Of Operations
 12 Months Ended : Jun-2017

SPORTING EVENT TICKETS

	A	B	C	D	E	F	G	H
Vendor	QGC Direct	Allocated from Corp	Based on 2016 Data	QGC Direct Employee Recognition	Mkting PR	Allocated from Corp Employee Recognition	Mkting PR	
1 Energy Solutions Arena	55,980	0	89.86%	50,300	5,679	0	0	
2 Utah Jazz	65,000	61,212	89.86%	58,406	6,594	55,002	6,210	
3 Real Salt Lake	1,805	1,725	100.00%	1,805	0	1,725	0	
4						56,727	6,210	
5 Total	122,785	62,937		110,511	12,273			
6								
7								
8								
9 Tickets Used for Employee Recognition - % Calculation 2016								
10								
11								
12								
13 Jazz Tickets	248	28	276					
14 Real Salt Lake	68	0	68					
15 Total Tickets	316	28	344					
16 Total Percentage:	91.86%	8.14%	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, 2016 by removing all of the advertising expenses related to promotional, and institutional advertising expenses.

Advertising
Questar Gas Company
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

QGC Advertising

Account	Type	
1	909003 Promotional Advertising-Dealer	\$0
2	909005 Adv Exp - Parade of Homes	\$0
3	930100 General Advertising Expenses	\$0
4	930101 Institutional Advertising	\$1,458
5	930102 Financial Advertising	\$0
7		
8		
9	Total	1,458
10		
11		
12	Adjustment	(1,458)
13		
14	909 Utah Adjustment	(1,410)
15	909 Wyoming Adjustment	(48)

Advertising
Questar Gas Company
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

Advertising Adjustment

	A		B	C	D	E	F
			Direct	Direct	Allocated	Total	Removed
			Charges	Charges	From Corp	(B+D)	Amount
	Account	Type	To QGC	To QC	To QGC		
1	909003	Promotional Advertising-Dealer	\$0	\$0	\$0	\$0	\$0
2	909005	Adv Exp - Parade of Homes	\$0	\$0	\$0	\$0	\$0
3	930100	General Advertising Expenses	\$0	\$0	\$0	\$0	\$0
4	930101	Institutional Advertising	\$0	\$3,133	\$1,458	\$1,458	\$1,458 \1
5	930102	Financial Advertising	\$0	\$0	\$0	\$0	\$0
7							
8		Total	\$0	\$3,133	\$1,458	\$1,458	\$1,458
9							
10							
11		Adjustment					(1,458)
12							
13		Utah Adjustment					(1,410)
14		Wyoming Adjustment					(48)
15		Total Adjustment					(1,458)

\1 Workpaper 1

Advertising
 Questar Gas Company
 Utah - Jun 2017 Adjusted Avg Results

Workpaper 1

Institutional Advertising

	A	B	C	D
1	Total QC Institutional Advertising		3,133	
2				
3				
4		Allocation	Allocated	Adjustment
5	Company and Allocation Amounts	Calculations	Amount	Amount
7				
8	Allocated to QGC			
9	Percent to QGC	46.54%		
10	Total to QGC	1,458	\$1,458	\$1,458

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, 2016 and those expenses which were allocated from Questar Corporation.

Donations and Memberships Adjustment

Questar Gas Company

**Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017**

	QGC Don & Membership
1	
2	
3 Questar Corporation Allocated	(\$202,809)
4 Questar Gas	<u>(\$9,819)</u>
5 Total	(\$212,629)
6	
7	
8	
9 Utah Adjustment	(\$205,674)
10 Wyoming Adjustment	<u>(\$6,955)</u>
11 Total	(\$212,629)

Donations and Memberships Adjustment

Questar Gas Company

**Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017**

Donations and Memberships Adjustment			
Questar Corporation Allocated			
A			B
			Jun-17
Description			Amount
1	Industry Associations		
2	921000	Tax Executives Institute	-
3	921000	Utah Taxpayers Association	19,360
4	921000	Wyoming Taxpayers Association	10,360
5	921000	Government Relations Dept - Labor & Overhead	288,693
6	921000	Government Relations Dept - A&G	94,538
7	930200	AGA Expenses relating to Lobbying	22,823
8		Total	435,774
9			
10	ADJUSTMENT CALCULATION		
11			Allocated
12	Company and Allocation Amounts		Amount
13			
14	Allocated to QGC		
15	Percent to QGC		46.54%
16	Total to QGC		\$202,809
17			
18	Total Adjustment		(\$202,809)

Donations and Memberships Adjustment

Questar Gas Company

Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

Donations and Memberships Adjustment			
Questar Gas			
A	B	C	D
Account	Description	Amount	% Applicable to QGC
		2017	
1 923000	Holland and Hart	0	100.00%
2 923000	NES Inc	0	100.00%
3 921000	Junior Achievement	250	100.00%
4 908	Golf Tournament	9,569	100.00%
5 921000	Utah Foundation	0	100.00%
6			
7			
8			
9			
10			
11	Total	9,819	
12	Adjustment	(\$9,819)	
13			
14	Utah Adjustment	(\$9,498)	
15	Wyoming Adjustment	(\$321)	
16	Total	(\$9,819)	

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
Questar Gas Company
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

Reserve Accrual		QGC Reserve accrual
A		
1	2012 Legal Payment	\$225,475
2	2013 Legal Payment	\$337,092
3	2014 Legal Payment	\$0
4	2015 Legal Payment	\$34,800
5	2016 Legal Payment	215,113
6	Total	<u>\$812,480</u>
7	5 Year Average	<u>\$162,496</u>
8		
9		
10	Legal Accruals for 12 Months Ended Dec 2016	(\$525,868)
11		
12	Adjustment (Accrual Less 5 Yr Average Actual Payments)	\$688,364
13		
14		
15	Utah Allocation	\$665,848
16	Wyoming Allocation	<u>\$22,516</u>
17	Total	<u>\$688,364</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

Dec-16

1			
2	Base Pay		Total
3			Actual
4	Including Allowed Time		
5			Amount
5	Capital	\$	26,382,263
6	Intercompany & Allocated Charges		1,096,647
7	Expense		29,128,500
8	Other		1,728,047
9	Total Base Labor		\$58,335,457
10			
11	Incentive Compensation		7,228,932
12	Total Labor		\$65,564,389
13			
14	Expense		29,128,500
15	Incentive Accrual Expense		5,146,598
16	Other		73,520
17	Total Base Labor Expensed		\$34,348,618
18			
19			
20	Overhead Components		
21	Other Than Payroll Taxes		
22	Pension Plan		6,384,911
23	Healthcare		13,541,234
24	401K		4,065,457
25	Post Retirement		696,107
26	Allowed Time		11,084,575
27	Other		158,311
28	Total Overhead		\$35,930,595
29			
30	Overhead Expensed		\$18,837,939
31			
32	Total Labor & Overhead		\$101,494,984
33			
34	Total Labor & Overhead Expensed		\$53,186,557
35			
36	<u>Expense / Capitalization Ratio</u>		
37	\1 Average 12 Months Ending Dec 2011-Dec 2015 Capitalization Ratio	56.18%	\$57,018,751.55
38	\2 Actual 12 Months Ending Dec 2015 Capitalization Ratio	52.40%	\$53,186,557.10
39			
40			
41	Labor Adjustment		\$3,832,194.45
42			
43	Utah	96.79%	3,709,242
44	Wyoming	3.21%	122,952

QUESTAR GAS CAPITAL STRUCTURE

Attached is the company's average capital structure for the 12 Months ending June 30, 2017.

Capital Structure
Questar Gas Company
Utah - Jun 2017 Adjusted Avg Results
12 Months Ended : Jun-2017

	A	B	C	D
		Actual		Weighted
CAPITAL COMPONENT		Weight	Cost	Cost
1 Long Term Debt		46.58%	5.32%	2.48%
2 Common Equity		53.42%	9.85%	5.26%
3 Weighted Cost of Capital		100.00%		7.74%

PRE TAX RATE OF RETURN

CAPITAL COMPONENT	Weighted Cost
4 Common Equity	5.26%
5 Effective Tax Rate	38.09%
6 Pre-Tax Equity Return (Line 4/(1-Line 5))	8.50%
7 Long Term Debt	2.48%
8 Total Pre-tax Rate of Return (Line 6+Line 7)	10.98%

AVG CAP STR

LONG-TERM DEBT	
9 Bonds - Long Term	372,562,500
10 Unamort Loss on Reacq Debt	(3,215,372)
11 Unamortized Debt Expense	(3,352,992)
12 Notes Payables-Outside Companies	41,104,167
13 TOTAL LONG-TERM DEBT	582,098,302

LONG TERM DEBT COSTS

14 Interest - Long term Debt	30,096,520
15 Amortization of Debt Discount & Expense	852,217
16 TOTAL LONG TERM DEBT COSTS	30,948,737
17 LONG-TERM DEBIT COST %	5.32%

COMMON EQUITY

18 Common Stock Issued	22,974,065
19 Premium on Common Stock	271,137,984
20 Unappropriated Ret. Earnings	373,374,980
21 TOTAL COMMON EQUITY	667,487,028

22 TOTAL CAPITAL	1,249,585,331
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