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August 31, 2020

William Powell Utah Division of Public Utilities Heber M. Wells Building, 4th Floor P. O. Box 146751 Salt Lake City, UT 84114-675

Dear Artie:

In response to a stipulated agreement approved by the Utah Public Service Commission in 07-057-13, Dominion Energy Utah is providing a projection of the 2020 and 2021 Results of Operations. These Results of Operations are in the same format and use the same model as previous Results of Operations submitted to the Commission, Division, and Committee. The results use historical 2019 Results of Operations as a starting point. Subsequently, adjustments are made to these historical amounts to arrive at the forecasted results for both 2020 and 2021. The results are reported on a system average and a Utah average jurisdictional basis.

The analysis reveals that the fully-adjusted results for the Utah jurisdiction as measured by return on equity is anticipated to be 9.37% for average 2020 and 8.29% for average 2021. This scenario includes appropriate regulatory adjustments consistent with previous Results of Operations and General Rate Cases. Detailed descriptions of each adjustment are included in the attached book. As in the past, Dominion Energy Utah reserves the right to challenge adjustments previously ordered by the Commission, as well as propose new adjustments.

Dominion Energy Utah would appreciate comments on the usefulness of these projected Results of Operations. If you or your staff should have additional questions concerning these Results of Operations, please don't hesitate to contact me at 801-324-5929.

Sincerely,

<u>/s/ Kelly B Mendenhall</u> Kelly B Mendenhall Director - Regulatory and Pricing

cc: Public Service Commission Committee of Consumer Services

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EXECUTIVE SUMMARY

This Forecasted Results of Operations Report provides forecasted information on Dominion Energy Utah's return on a Utah jurisdictional basis for the 12 months ending December 31, 2020 using a forecasted rate base, revenues, O&M expenses, forecasted customers, adjustments ordered or agreed to in previous rate cases, and other appropriate adjustments such as those necessary to correct accounting entries or remove one time non-recurring events. This forecast is deemed to be accurate, but as the future is often uncertain, Dominion Energy Utah may in the future abandon this forecast as better and more reliable results become more readily available. Even though some of the adjustments included here were ordered or agreed to in previous cases, Dominion Energy Utah reserves the right to oppose these adjustments in future cases. On a Utah jurisdiction basis, Dominion Energy Utah's projected return on equity for 2020 will be 9.37%.

To develop the 2020 forecast, the Company began with the 2019 Results of Operations as a base. The 2020 Forecasted Rate Base was calculated by taking the historical FERC Account balances and adding projected net additions. The 2020 revenues were forecasted by taking estimated customers and allowed revenue for the GS class and forecasted usage for the other classes. Forecasted expenses were calculated by increasing labor related expenses to match budgeted levels and increasing non-labor related O&M expenses by Global Insight inflation factors. To the extent possible these and other known and measurable expenses were made.

INPUTS

This section contains a summary and detail of DEU information for the 12 months that will be ending December 31, 2020. This information is obtained from Dominion Energy Utah's monthly financial reports.

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

Income Taxes

The effective State and Federal income tax rate used for computing the Results of Operations for the 12 months ending December 31, 2020 is projected to be 24.7549%.

Lead-Lag Days

The (0.905) lag days, used for computing Working Capital Cash resulted from the Lead Lag study performed by Dominion Energy Utah and filed concurrently with Docket 19-057-02.

Bad Debt Ratio

The actual ratio of uncollectable accounts, defined as net charge-offs as a percent of system total revenue for the three years ended is projected to be .24%. This ratio is used to calculate the uncollectible impact of every revenue adjustment.

Dominion Energy Utah - DEC 2020 Adjusted Avg Results

12 Months Ended : Dec-2020 Return On Equity 9.50%

	n On Equity 9.50%		(-)	-		-
	(A)	(B) Historical	(C)	(D) Imputed	(E) Adjusted	(F) Utah
	Description	12 Months Dec-19	Adjustments Total	Tax Adjustment	System Total	Jurisdiction DNG Related
1	NET INCOME SUMMARY					
2	Utility Operating Revenue					
3	System Distribution Non-Gas Revenue	396,209,869	(8,781,977)	0	387,427,891	374,689,747
4	System Supplier Non-Gas Revenue	105,081,260	(748,224)	0	104,333,035	
5	System Commodity Revenue	392,370,274	(2,132,794)	0	390,237,480	
6	Pass-Through Related Other Revenue	20,410,477	0	0	20,410,477	7 000 700
7 8	General Related Other Revenue Total Utility Operating Revenue	4,262,211 918,334,090	3,206,244 (8,456,751)	0	7,468,455 909,877,338	7,232,799 381,922,546
		, ,	(-,, -, ,			,- ,
9 10	Utility Operating Expenses Gas Purchase Expenses					
11	Utah	499,813,073	(802,666)	0	499,010,407	
12	Wyoming	18,048,937	(2,078,353)	0	15,970,585	
13	Total	517,862,010	(2,881,019)	0	514,980,992	0
14	O&M Expenses					
14 15	Production	(582,427)	(4,368)	0	(586,795)	(565,642)
16	Distribution	61,768,674	(3,439,891)	0	58,328,782	55,825,185
17	Customer Accounts	13,037,215	(1,996,091)	0	11,041,125	10,716,427
18	Customer Service & Information	31,420,787	(28,578,844)	0	2,841,943	2,763,973
19	Administrative & General	57,346,572	(5,019,832)	0	52,326,740	50,867,669
20	Total O&M Expense	162,990,821	(39,039,026)	0	123,951,795	119,607,611
21	Other Operating Expenses					
22	Depreciation, Depletion, Amortization	75,929,592	8,260,918	0	84,190,510	81,204,838
23	Taxes Other Than Income Taxes	25,949,693	786,663	0	26,736,356	25,692,855
24	Income Taxes	22,166,403	5,709,416	2,838,803	30,714,622	29,884,140
25	Total Other Operating Expenses	124,045,688	14,756,997	2,838,803	141,641,488	136,781,833
26	Total Utility Operating Expenses	804,898,520	(27,163,047)	2,838,803	780,574,275	256,389,444
27	NET OPERATING INCOME	113,435,570	18,706,296	(2,838,803)	129,303,063	125,533,102
28	RATE BASE SUMMARY					
29	Net Utility Plant					
30	101 Gas Plant In Service	3,076,379,135	157,434,455	0	3,233,813,590	3,113,036,197
31	105 Gas Plant Held For Future Use	0	4,827	0	4,827	4,827
32	106 Completed Construction Not Classified	158,807,073	(63,545,163)	0	95,261,909	94,516,525
33	108 Accumulated Depreciation	(810,762,863)	(22,892,381)	0	(833,655,244)	(795,522,325
34	111 Accumulated Amort & Depletion	(6,225,613)	387,467	0	(5,838,145)	(5,619,331
35	254 Other Regulatory Liabilities ARC	(410,375,213)	5,774,916	0	(404,600,297)	(390,806,483
36	Total Net Utility Plant	2,007,822,518	77,164,121	0	2,084,986,639	2,015,609,409
37	Other Rate Base Accounts			_		
38	154 Materials & Supplies	23,474,956	(425,515)	0	23,049,441	22,259,351
39	164-1 Gas Stored Underground	45,965,723	(45,965,723)	0	0	0
40	165 Prepayments	3,029,676	53,201	0	3,082,877	2,979,060
41 42	190008 Accum Deferred Income Tax Federal 190009 Accum Deferred Income Tax State	29,812,511	406,442 0	0 0	30,218,953	29,201,326
42 43	235-1 Customer Deposits	6,568,503 (4,436,311)	(949,993)	0	6,568,503 (5,386,304)	6,347,308 (5,172,873
43 44	252 Contributions in Aid of Construction	(4,430,311) (78,358)	(949,993)	0	(3,380,304) (78,358)	(3,172,873) (76,490
45	253-1 Unclaimed Customer Deposits	(69,445)	12,882	0	(56,563)	(54,658
46	255 Deferred Investment Tax Credits	(03,443)	0	0	(50,505)	(04,000
47	282 Accum Deferred Income Taxes	(328,601,126)	14,465,504	0	(314,135,622)	(306,206,757
48	186-7 Deferred Pension Asset	117,167,054	(117,167,054)	0	(011,100,022)	0
	Working Capital - Cash	(1,806,617)	87,005	(7,039)	(1,726,650)	(1,671,634
49	Total Other Rate Base Accounts	(108,973,435)	(149,483,250)	(7,039)	(258,463,723)	(252,395,366)
49	TOTAL RATE BASE	1,898,849,084	(72,319,129)	(7,039)	1,826,522,916	1,763,214,043
49 50			(72,319,129)	(7,039)	1,826,522,916 7.08%	1,763,214,043 7.1196%

12 Months Ended : Dec-2020

Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020 Capital Structure : 19-057-02 Ordered CAP STR

	Imputed Tax Adjust		
	A System Total	B Utah Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UN			
Federal Income Tax Rate	21%	21%	t⊧
State Income Tax Rate	4.75%	4.75%	ts
Weight of Debt in Capital Structure	45.00%	45.00%	WD
Cost of Debt	4.37%	4.37%	r _D
Net Lead Lag Days	(0.905)	(0.905)	NLD
Revenues	909,877,338	880,932,953	R
Gas Expenses	514,980,992	499,010,407	GAS
O&M Expenses	123,951,795	119,607,611	O&M
Depreciation	84,190,510	81,204,838	DEPR
Amortization	0	0	AMORT
Non-Income Taxes	26,736,356	25,692,855	NIT
Rate Base excluding CWC	1,828,249,566	1,764,885,677	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		
$T = IT^* - (t_s + t_F \cdot (1 - t_s)) \cdot r_D \cdot w_D \cdot CWC$	IT is a function of CWC		
where IT = SIT + FIT + DIT + DITCr, and			
CWC* =	(1,650,495)	(1,597,538)	
T* =	30,706,218	29,876,004	
Solution:			
CWC =	(1,726,650)	(1,671,634)	
SIT =	5,890,897	5,731,615	
FIT =	24,823,725	24,152,525	
Τ=	30,714,622	29,884,140	
	07.075.040		
Historically Adjusted Income Taxes	27,875,819		
Tax Adjustment	2,838,803		
RATE BASE METHOD System Average Rate Base	1,826,522,916	1,763,214,043	
Adj System Return On Rate Base	7.08%	7.12%	
Allowed Return	129,303,063	125,533,102	
	0,000,000	.20,000,102	
System Average Rate Base	1,826,522,916	1,763,214,043	
System Weighted Cost Of Debt	1.97%	1.97%	
mputed Interest Cost	35,918,573	34,673,604	
Taxable Return	93,384,490	90,859,498	
Tax Factor (Tax Rate/(1-Tax Rate))	0.3289050	0.3289050	
ncome Tax on Return	30,714,622	29,884,140	
DPERATING INCOME METHOD	000 077 000	000 000 050	
Total Utility Operating Revenue	909,877,338	880,932,953	
Gas Purchase Expenses	514,980,992	499,010,407	
O&M Expenses	123,951,795	119,607,611	
Depreciation	84,190,510	81,204,838	
Amortization	0	0	
Taxes Other Than Income	26,736,356	25,692,855	
Net Utility Income Before Tax	160,017,685	155,417,242	
Rate Base	1,826,522,916	1,763,214,043	
Proposed Weighted Cost of Debt	1.97%	1.97%	
mputed Interest	35,918,573	34,673,604	
	00,010,010	0.,010,004	
State Taxable Income	124,099,112	120,743,638	
State Income Tax Rate	4.74693%	4.74693%	
State Income Tax	5,890,897	5,731,615	
- · · - · · ·	440,000,045	445 040 000	
Federal Taxable Income	118,208,215	115,012,023	
Eederal Income Tax Rate	21.00000%	21.00000%	
Federal Income Tax	24,823,725	24,152,525	
Deferred Income Taxos	0	0	
Deferred Income Taxes Deferred Income Taxes - Credit	0 0	0 0	

Dominion Energy Utah - DEC 2020 Adjusted Avg Results

	onths Ended : Dec-2020															
12 101	Shalls Ended . Dec-2020	1	2	3	4	5	6	7	8	9	10	11	12	13	15	
		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
		AVG RB DEC	Expense Dec	AVG Projected Rev 2020 with	Underground		Energy	Utah Bad Debt			Advertising DEC	Don & Membership	Reserve Accrual	2020 EDIT	5	TOTAL QGC
		2020	2020	CET	Storage	Wexpro	Efficiency 2020	2020	Incentives 2020	DEC 2020	2020	DEC 2020	Dec 2020	Adjustment	Pension 2020	ADJUSTMENTS
1	NET INCOME SUMMARY															
2	Utility Operating Revenue			(0.704.077)												(0.704.077)
3 4	System Distribution Non-Gas Revenue	0	0	(8,781,977) (748,224)	0	0	0	0 0	0	0	0	0	0	0	0	(8,781,977) (748,224)
4	System Supplier Non-Gas Revenue System Commodity Revenue	0	0	(2,132,794)	0	0	0	0	0	0	0	0	0	0	0	(2,132,794)
6	Pass-Through Related Other Revenue	Ő	Ő	(2,102,101)	ů 0	0	0	0	Ő	0	Ő	Ő	0	0	ů 0	0
7	General Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	3,206,244	0	3,206,244
8	Total Utility Operating Revenue	0	0	(11,662,996)	0	0	0	0	0	0	0	0	0	3,206,244	0	(8,456,751)
9	Utility Operating Expenses															
10	Gas Purchase Expenses	_		(_				()
11 12	Utah Gas Purchase Exp	0	0	(802,666) (2,078,353)	0	0	0	0	0 0	0	0	0	0	0	0	(802,666) (2,078,353)
12	Wyoming Gas Purchase Exp Total Gas Purchase Expenses	0	0	(2,881,019)	0	0	0	0	0	0	0	0	0	0	0	(2,881,019)
		_	_		_	_	_	_	_	_	_	-	_	_	_	
14	Utah Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 16	Wyoming Gathering & CO2 Total Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	-	0	0	Ű	0	Ŭ	0	Ŭ	0	0	0	0	Ū	Ŭ	0	Ŭ
17	O&M Expenses				_										_	
18 19	Production Distribution	0	(4,368) (3,439,891)	0	0	0 0	0	0 0	0 0	0	0 0	0	0 0	0 0	0 0	(4,368) (3,439,891)
20	Customer Accounts	0	(1,501,058)	0	0	0	0	(495,033)	0	0	0	0	0	0	0	(1,996,091)
21	Customer Service & Information	Ő	(20,605)	0 0	0	0	(28,552,861)		0 0	0	(5,378)	Ő	õ	0	0	(28,578,844)
22	Administrative & General	0	(5,987,979)	0	0	0	0	0	(2,179,468)	0	0	(121,753)	86,967	0	3,182,401	(5,019,832)
23	Total O&M Expense	0	(10,953,902)	0	0	0	(28,552,861)	(495,033)	(2,179,468)	0	(5,378)	(121,753)	86,967	0	3,182,401	(39,039,026)
24	Other Operating Expenses															
25	Depreciation, Deplection, Amortization	0	8,260,918	0	0	0	0	0	0	0	0	0	0	0	0	8,260,918
26	Taxes Other Than Income Taxes	0	786,663	0	0	0	0	0	0	0	0	0	0	0	0	786,663
27 28	Income Taxes Total Other Operating Expenses	0	138,325 9,185,906	(2,173,546) (2,173,546)	0	0	7,066,854	122,521 122,521	539,420 539,420	0	1,331 1,331	30,134 30,134	(21,524) (21,524)	793,548 793,548	(787,647) (787,647)	5,709,416 14,756,997
		0			0	-										
29	Total Utility Operating Expenses		(1,767,996)	(5,054,564)			(21,486,006)	(372,512)	(1,640,048)		(4,047)	(91,619)		793,548	2,394,754	(27,163,047)
30	NET OPERATING INCOME	0	1,767,996	(6,608,431)	0	0	21,486,006	372,512	1,640,048	0	4,047	91,619	(65,443)	2,412,697	(2,394,754)	18,706,296
31	RATE BASE SUMMARY															
32	Net Utility Plant															
33	101 Gas Plant In Service	162,472,447	0	0	0	(5,037,993)	0	0	0	0	0	0	0	0	0	157,434,455
34	105 Gas Plant Held For Future Use	4,827	0	0	0	0	0	0	0	0	0	0	0	0	0	4,827
35 36	106 Completed Construction Not Classified108 Accumulated Depreciation	(63,545,163) (27,354,240)	0	0	0	0 4,461,859	0	0 0	0 0	0	0 0	0	0	0	0 0	(63,545,163) (22,892,381)
37	111 Accumulated Amort & Depletion	(21,001,210)	Ő	0 0	0	387,467	0	0	0 0	0	0 0	Ő	õ	0	0	387,467
38	254 Other Regulatory Liabilities ARC	(486,665)	0	0	0	0	0	0	0	0	0	0	0	6,261,582	0	5,774,916
39	Total Net Utility Plant	71,091,205	0	0	0	(188,666)	0	0	0	0	0	0	0	6,261,582	0	77,164,121
40	Other Rate Base Accounts															
41	154 Materials & Supplies	(425,515)	0	0	0	0	0	0	0	0	0	0	0	0	0	(425,515)
42	164-1 Gas Stored Underground	0	0	0	(45,965,723)	0	0	0	0	0	0	0	0	0	0	(45,965,723)
43 44	165 Prepayments 190 Accum Deferred Income Taxes	53,201 406,442	0	0	0	0	0	0	0	0	0	0	0	0	0 0	53,201 406,442
45	235-1 Customer Deposits	(949,993)	0	0	0	0	0	0	0	0	0	0	0	0	0	(949,993)
46	252 Misc Customer Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	253-1 Unclaimed Customer Deposits	12,882	0	0	0	0	0	0	0	0	0	0	0	0	0	12,882
48	255 Deferred Investment Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 50	282 Accum Deferred Income Taxes	(13,378,003)	0 24,039	0 12,533	0	0	0 53,274	0 924	0 4,066	0	0 10	0 227	0 (162)	0 (1,968)	(89,323,547) (5,938)	(102,701,550) 87,005
50 51	Working Capital - Cash Total Other Rate Base Accounts	(14,280,985)	24,039	12,533	(45,965,723)	0	53,274	924	4,066	0	10	227	(162)	(1,968)	(89,329,485)	(149,483,250)
				• •			•						. ,		/	/
52	TOTAL RATE BASE	56,810,220	24,039	12,533	(45,965,723)	(188,666)	53,274	924	4,066	0	10	227	(162)	6,259,614	(89,329,485)	(72,319,129)

AVERAGE RATE BASE ADJUSTMENT

Forecasted rate base was calculated by taking historical balances by FERC Account and adding the projected net additions. Net additions include capital budget amounts, amounts closed from the CWIP (107) Account and Retirements.

After year-end amounts are calculated, 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 on the attached schedule.

Rate Base Dominion Energy Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Dec-19	AVG RB DEC 2020	Adjustment
	UTILITY RATE BASE PLANT			
Gas Plant In S				
	Intangible Plant			
302	Franchises & Consents Distribution - Wyoming	10,883	10,883	
	Distribution - Utah	58,743	58,743	
	Distribution - Otan	30,740	00,740	
	Total Intangible Plant	69,626	69,626	-
	Production & Gathering Plant			
325	Land & Land Rights	6,266,764	6,266,764	-
3269	Structures	1,437,704	1,437,704	-
330	Gas Wells - Construction	52,175,294	52,175,294	-
331	Gas Wells - Equipment	17,216,356	17,216,356	-
3324	Field Lines & Comp, Meas & Reg St Eqpt	2,693,816	2,693,816	-
336	Purification Equipment	57,015	57,015	-
337	Other Equipment	121,187	121,187	-
	Total Production & Gathering Plant	79,968,136	79,968,136	-
	Distribution Plant			
374	Land & Land Rights			
	Wyoming	451,318	451,318	-
	Utah	21,540,536	21,540,536	-
	Total	21,991,854	21,197,579	(794,275
375	Structures & Improyements			
	Wyoming	1,310,185	1,314,234	4,049
	Utah	16,428,468	16,479,242	50,773
	Total	17,738,654	17,190,500	(548,153
376	Mains			
	Dist - Wy - Mains - SD Dist - Wy - Mains - LD			
	Dist - Wy - Mains - Feeders			
	Total ' Wyoming	53,047,754	57,382,226	4,334,472
	Dist - Ut - Mains - SD			
	Dist - Ut - Mains - LD			
	Dist - Ut - Mains - Feeders			
	Total Utah	1,674,037,202	1,810,820,902	136,783,701
	Total	1,727,084,956	1,685,740,066	(41,344,889
377	Compressor Station Equipment			
	Wyoming	0	-	-
	Utah	15,119,834	15,185,258	65,424
	Total	15,119,834	14,730,160	(389,675
378	Measuring & Regulation Station Equip			
	Wyoming	8,010,996	8,463,206	452,211
	Utah	112,896,861	119,269,750	6,372,889
	Total	120,907,857	118,651,871	(2,255,986
380	Total Seryices	120,907,857	118,651,871	(2,255,986
380		120,907,857 20,623,842	21,204,792	
380	Seryices Wyoming Utah			580,950
380	Seryices Wyoming	20,623,842	21,204,792	580,950 11,835,926
380 3812	Seryices Wyoming Utah Total Meters & Meter Installation	20,623,842 420,177,779	21,204,792 432,013,705	580,950 11,835,926
	Seryices Wyoming Utah Total	20,623,842 420,177,779	21,204,792 432,013,705	580,950 11,835,926 (2,732,984
	Seryices Wyoming Utah Total Meters & Meter Installation	20,623,842 420,177,779 440,801,622	21,204,792 432,013,705 438,068,638	580,950 11,835,926 (2,732,984 (14,448
	Seryices Wyoming Utah Total Meters & Meter Installation Wyoming	20,623,842 420,177,779 440,801,622 10,403,997	21,204,792 432,013,705 438,068,638 10,389,549	580,950 11,835,926 (2,732,984 (14,448 (506,373
	Seryices Wyoming Utah Total Meters & Meter Installation Wyoming Utah	20,623,842 420,177,779 440,801,622 10,403,997 364,641,977	21,204,792 432,013,705 438,068,638 10,389,549 364,135,604	580,950 11,835,926 (2,732,984 (14,448 (506,373
3812	Services Wyoming Utah Total Meters & Meter Installation Wyoming Utah Total	20,623,842 420,177,779 440,801,622 10,403,997 364,641,977	21,204,792 432,013,705 438,068,638 10,389,549 364,135,604	580,950 11,835,926 (2,732,984 (14,448 (506,373
3812	Services Wyoming Utah Total Meters & Meter Installation Wyoming Utah Total House Regulators & Reg Installations Wyoming Utah	20,623,842 420,177,779 440,801,622 10,403,997 364,641,977 375,045,974	21,204,792 432,013,705 438,068,638 10,389,549 364,135,604 393,201,853	580,950 11,835,926 (2,732,984 (14,448 (506,373
3812	Services Wyoming Utah Total Meters & Meter Installation Wyoming Utah Total House Regulators & Reg Installations Wyoming	20,623,842 420,177,779 440,801,622 10,403,997 364,641,977 375,045,974 440,052	21,204,792 432,013,705 438,068,638 10,389,549 364,135,604 393,201,853 440,052	580,950 11,835,926 (2,732,984 (14,448 (506,373
3812	Services Wyoming Utah Total Meters & Meter Installation Wyoming Utah Total House Regulators & Reg Installations Wyoming Utah	20,623,842 420,177,779 440,801,622 10,403,997 364,641,977 375,045,974 440,052 14,208,304	21,204,792 432,013,705 438,068,638 10,389,549 364,135,604 393,201,853 440,052 14,208,304	580,950 11,835,926 (2,732,984 (14,448 (506,373
3812 3834	Services Wyoming Utah Total Meters & Meter Installation Wyoming Utah Total House Regulators & Reg Installations Wyoming Utah Total	20,623,842 420,177,779 440,801,622 10,403,997 364,641,977 375,045,974 440,052 14,208,304	21,204,792 432,013,705 438,068,638 10,389,549 364,135,604 393,201,853 440,052 14,208,304	580,950 11,835,926 (2,732,984 (14,448 (506,373 18,155,878 - - -
3812 3834	Services Wyoming Utah Total Meters & Meter Installation Wyoming Utah Total House Regulators & Reg Installations Wyoming Utah Total Other Equipment	20,623,842 420,177,779 440,801,622 10,403,997 364,641,977 375,045,974 440,052 14,208,304 14,648,356	21,204,792 432,013,705 438,068,638 10,389,549 364,135,604 393,201,853 440,052 14,208,304 14,648,356	(2,255,986 580,950 11,835,926 (2,732,984 (14,448 (506,373 18,155,878 - - - - (98,665 (1,053,865

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Rate Base Dominion Energy Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Dec-19	AVG RB DEC 2020	Adjustment
388	UTILITY RATE BASE Asset Retirement Costs			
300	Wyoming	0	-	_
	Utah	0	-	-
	Total	0	0	-
	Total Distribution Plant	2,735,704,421	2,705,784,058	(29,920,362)
389	Land & Land Rights			
	Distribution - Wyoming	11,584	11,584	-
	Distribution - Utah Total	3,908,373 3,919,957	3,908,373 3,859,265	- (60,692)
390	Structures & Improyements			
	Distribution - Wyoming	5,791,137	5,858,183	67,046
	Distribution - Utah	43,318,160	43,819,671	501,511
	Total	100,186,297	99,220,248	(966,049)
391	Office Furniture & Equipment			
	Distribution - Wyoming	113,185	114,843	1,659
	Distribution - Utah	8,547,813	8,673,074	125,261
	General Total	38,443,849 47,104,847	39,007,210 49,733,500	563,361
	TOTAL	47,104,047	49,733,300	
92	Transportation Equipment	0.000.440	0.004.400	(0.055)
	Distribution - Wyoming	2,290,148	2,281,493	(8,655)
	Distribution - Utah General	43,090,553 0	42,927,695	(162,858)
	Total	45,380,701	46,907,642	1,526,941
93	Stores Equipment			
	Distribution - Wyoming	12,372	12,372	-
	Distribution - Utah	52,487	52,487	-
	Total	64,859	64,859	-
394	Tools, Shop & Garage Equipment			
	Distribution - Wyoming	2,330,907	2,447,751	116,844
	Distribution - Utah General	28,965,679 0	30,417,674	1,451,995
	Total	31,296,585	- 31,759,019	- 462,434
205	Loboratory Equipment			
395	Laboratory Equipment Distribution - Wyoming	0	_	_
	Distribution - Utah	7,048	7,048	-
	General	0	-	-
	Total	7,048	27,324	20,276
96	Power Operated Equipment			
	Distribution - Wyoming	1,344,133	1,352,787	8,654
	Distribution - Utah	15,192,887	15,290,707	97,820
	General Total	0 16,537,020	- 15,197,558	- (1,339,462)
	Total	10,557,020	13, 197, 330	(1,559,402)
397	Communication Equipment	2 408 004	2 472 400	64.000
	Distribution - Wyoming Distribution - Utah	3,108,904 11,950,516	3,173,196 12,197,652	64,292 247,136
	Total	15,059,420	14,848,528	(210,893)
398	Miscellaneous Equipment			
998	Distribution - Wyoming	10,493	10,493	
	Distribution - Utah	1,069,725	1,069,725	
	General	0	-	-
	Total	1,080,218	662,477	(417,741)
393	Stores Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	• .	-
	Total	0	0	-
	Total General Plant	260,636,953	262,280,421	1,643,468

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Rate Base Dominion Energy Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

FERC Acct		Balance	13 Month Average All Accounts	13 Month Average
	Description	Dec-19	AVG RB DEC 2020	Adjustment
101	UTILITY RATE BASE	70 000 400	70,000,400	
101	Production	79,968,136	79,968,136	-
	Distribution - Wyoming Distribution - Utah	94,501,516	99,760,086 2,794,821,004	5,258,569
	General	2,641,272,530 260,636,953	264,302,357	153,548,474 3,665,404
	Gas Plant in Service	3,076,379,135	3,238,851,583	162,472,447
105	One Disect Hold Fee Feters Here			
105	Gas Plant Held For Future Use Distribution - Utah	0	4,827	4,827
	Total	0	4,827	4,827
106	Complete Construction Not Yet Classified			
	Production	0	-	-
	Distribution - Wyoming	1,189,920	713,785	(476,135)
	Distribution - Utah	156,052,869	93,609,774	(62,443,095)
	General	1,564,284	938,350	(625,934)
	Total	158,807,073	95,261,909	(63,545,163)
108	Accum Proy For Deprec - Gas Plant In Svc			
	Production	(70,574,362)	(70,823,163)	(248,801)
	Distribution - Wyoming	(30,105,455)	(31,207,906)	(1,102,451)
	Distribution - Utah	(580,233,961)	(601,481,922)	(21,247,961)
	General	(129,849,085)	(134,604,112)	(4,755,027)
	Total	(810,762,863)	(838,117,103)	(27,354,240)
11	Accum Prov For Amort & Depl - Gas Plant In Svc			
	Production	(6,150,277)	(6,150,277)	-
	Distribution - Wyoming	(10,883)	(10,883)	-
	Distribution - Utah	(58,743)	(58,743)	-
	General	(5,710)	(5,710)	-
	Total	(6,225,613)	(6,225,613)	-
54	Accum Prov For Amort & Depl - Gas Plant In Svc			
	Production	0	-	-
	Distribution - Wyoming	(5,588,184)	(5,594,811)	(6,627)
	Distribution - Utah	(161,601,713)	(161,793,357)	(191,644)
	General	(243,185,316)	(243,473,711)	(288,394)
	Total	(410,375,213)	(410,861,879)	(486,665)
System Net L				(
	Production	3,243,497	2,994,696	(248,801)
	Distribution - Wyoming	59,986,915	63,660,271	3,673,356
	Distribution - Utah	2,055,430,981	2,125,101,583	69,670,602
	General	(110,838,875)	(112,842,826)	(2,003,951)
	System Net Utility Plant	2,007,822,518	2,078,913,723	71,091,205
WORKING C	APITAL			
454	Diant Materials 8 On casting Supplies			
154	Plant Materials & Operating Supplies	004.070	700.000	(44 500)
	Distribution - Wyoming Distribution - Utah	804,676 22,670,280	790,090	(14,586)
	Total	23,474,956	<u>22,259,351</u> 23,049,441	(410,929) (425,515)
				. , ,
1641	Gas Stored Underground	45 005	10 000 000	
1641	Production	45,965,723	45,965,723	-
1641		45,965,723 45,965,723	45,965,723 45,965,723	
	Production Total Prepayments	45,965,723	45,965,723	-
	Production Total			- - 53,201
	Production Total Prepayments	45,965,723	45,965,723	- - 53,201 53,201
165	Production Total Prepayments General Total	45,965,723 3,029,676	45,965,723 3,082,877	,
165	Production Total Prepayments General	45,965,723 3,029,676	45,965,723 3,082,877	,
65	Production Total Prepayments General Total Accum Deferred Income Tax Federal Production	45,965,723 3,029,676 3,029,676	45,965,723 3,082,877	,
1641 165 190008	Production Total Prepayments General Total Accum Deferred Income Tax Federal	45,965,723 3,029,676 3,029,676 0	45,965,723 3,082,877	,
165	Production Total Prepayments General Total Accum Deferred Income Tax Federal Production Distribution - Wyoming	45,965,723 3,029,676 3,029,676 0 0	45,965,723 3,082,877	,

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Rate Base Dominion Energy Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

		Balance	Average All Accounts	13 Month Average
FERC Acct	Description	Dec-19	AVG RB DEC 2020	Adjustment
190009	UTILITY RATE BASE Accum Deferred Income Tax State			
190009	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	6,568,503	6,568,503	-
	Total	6,568,503	6,568,503	-
2351	Customer Deposits			
	Distribution - Wyoming	(164,792)	(213,431)	(48,639
	Distribution - Utah	(4,271,519)	(5,172,873)	(901,353
	Total	(4,436,311)	(5,386,304)	(949,993
252	Misc Customer Credits	(1.000)	(1.800)	
	Distribution - Wyoming	(1,869)	(1,869)	-
	Distribution - Utah	(76,490)	(76,490)	-
	Total	(78,358)	(78,358)	-
2531	Unclaimed Customer Deposits	(00.445)	(50,502)	40.000
	General	(69,445)	(56,563)	12,882
	Total	(69,445)	(56,563)	12,882
255	Deferred Investment Tax Credits	0		
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah General	0	-	-
	Total	0	-	-
2820	Accum Deferred Income Taxes - Federal			
2020	Production	(15,543,577)	(15,889,863)	(346,287
	Distribution - Wyoming	(8,486,890)	(8,675,965)	(189,075
	Distribution - Utah	(257,559,818)	(263,297,852)	(5,738,034
	General	12,292,345	12,566,200	273,854
	Total	(269,297,940)	(275,297,480)	(5,999,541
2821	Accum Deferred Income Taxes - State			
	Production	(700,755)	(787,943)	(87,187)
	Distribution - Wyoming	0	-	-
	Distribution - Utah	(64,071,192)	(72,042,886)	(7,971,694)
	General	5,468,761	6,149,180	680,419
	Total	(59,303,187)	(66,681,649)	(7,378,462)
282_108_008	Deferred Fed & State Taxes-QRS Transf			
	General	117,167,054	117,167,054	-
	Total	117,167,054	117,167,054	-
System Workir	ng Capital (W/O WC Cash)			
	Production	29,721,391	29,287,917	(433,474)
	Distribution - Wyoming	(7,848,875)	(8,101,174)	(252,300)
	Distribution - Utah	(303,308,739)	(318,330,749)	(15,022,010)
	General	174,269,405	175,696,203	1,426,799
	System Working Capital (W/O WC Cash)	(107,166,818)	(121,447,803)	(14,280,985)
RATE BASE (V	V/O Working Cap. Cash)			
	Production	32,964,888	32,282,613	(682,276)
	Distribution - Wyoming	52,138,040	55,559,096	3,421,056
	Distribution - Utah	1,752,122,242	1,806,770,834	54,648,592
	General	63,430,530	62,853,377	(577,153)
	General		- ,,-	(- ,)

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FORECASTED EXPENSES

The forecasted expenses are based on a combination of factors derived from Global Insight and Dominion Energy Utah. These adjustments reflect the changes from historical to forecasted amounts.

Forecasted expenses were calculated by taking the historical O&M expenses related to labor and non-labor. The labor related O&M expenses were increased based on budgeted changes to labor. The non-labor related O&M expenses were increased based on Global Insight Inflation Factors. Additional adjustments to non-labor O&M based on known and measurable changes will be made in later adjustments. Depreciation expense was calculated using forecasted rate base amounts.

EXPENSES Dominion Energy Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

12 Months E	inded : Dec-2020	Booked	Forecast	Forecast	
		Expense Dec 2019	Expense Dec 2020	Expense Dec 2021	Adjustment
FERC Acct	Description				_
810 812	Gas Used for Compressor Station Fuel Gas Used for Other Utility Operations	(10,767) (571,660)	(10,848) (575,947)	(10,935) (580,578)	(81) (4,287)
	Total Production Expenses	(582,427)	(586,795)	(591,513)	(4,368)
Distribution	Operations & Maintenance Expenses	(, , , , , , , , , , , , , , , , , ,	,		
870	Operation Supervision & Engineering Utah	6,723,679	6,431,670	6,531,553	(292,008)
	Wyoming . Total	462,577 7,186,256	<u>440,054</u> 6,871,724	<u>447,069</u> 6,978,622	(22,524)
871	Distribution Load Dispatching				
071	Utah	1,412,483	1,219,715	1,248,396	(192,768)
	Wyoming Total	42,546 1,455,029	36,740 1,256,455	37,604 1,286,000	(5,806) (198,574)
872	Compressor Station Labor & Expenses				
	Utah Wyoming	0	0 0	0 (6)	0 0
	Total	0	0	(6)	0
873	Compressor Station Fuel & Power				
	Utah Wyoming	0 0	0	0	0
	Total	0	0	0	0
874	Mains & Service Expenses				
	Utah Wyoming	13,833,882 444,769	13,327,801 428,346	13,519,639 434,524	(506,081) (16,423
	Total	14,278,651	13,756,147	13,954,163	(522,504)
875	Measuring & Regulating Station Expenses	0.000.005		0.745.050	(000.007)
	Utah Wyoming	2,962,385 90,216	2,693,988 82,032	2,745,858 83,612	(268,397) (8,185)
	Total	3,052,601	2,776,019	2,829,470	(276,582)
878	Meter & House Regulator Expenses	0.745.070	0.440.007	0.404.400	(005.054)
	Utah Wyoming	2,745,678 245,335	2,440,027 217,805	2,491,406 222,410	(305,651) (27,530)
	Total	2,991,013	2,657,832	2,713,816	(333,181)
879	Customer Installations Expenses Utah	2,044,615	1,789,162	1,829,129	(255,453)
	Wyoming	56,686	49,573	50,683	(7,113)
	Total	2,101,301	1,838,735	1,879,812	(262,565)
880	Other Expenses Utah	16,081,599	15,008,788	15,269,705	(1,072,812)
	Wyoming Total	<u>1,168,444</u> 17,250,043	1,093,434 16,102,221	1,112,217 16,381,922	(75,010) (1,147,822)
		11,200,010	10,102,221	10,001,022	(1,11,022)
881	Rents Utah	18,437	16,056	16,421	(2,381)
	Wyoming Total	610 19,047	531 16,587	<u>543</u> 16,964	(2,460)
885		- , -	.,		
600	Maintenance Supervision & Engineering Utah	73,454	67,403	68,663	(6,051)
	Wyoming Total	0 73,454	67,403	68,663	(6,051)
886	Maintenance of Structures & Improvements				
	Utah	0	0	0	0
	Wyoming Total	0	0	0	0
887	Maintenance of Mains				
	Utah Wyoming	8,063,959 15,692	8,018,679 15,597	8,116,202 15,787	(45,280) (95)
	Total	8,079,651	8,034,275	8,131,988	(45,376)
888	Maint of Compressor Station Equipment				
	Utah Wyoming	3,474,322 48,255	3,347,514 46,183	3,397,270 46,892	(126,807) (2,072)
	Total	3,522,576	3,393,697	3,444,162	(128,880)
889	Maint of Meas. & Reg. Station Equipment				
	Utah Wyoming	42,691 1,345	36,988 1,168	37,849 1,195	(5,703)
	Total	44,037	38,155	39,043	(5,881)
892	Maintenance of Services				
	Utah Wyoming	964,310 57,940	847,328 50,516	865,999 51,663	(116,982)
	Total	1,022,250	897,844	917,662	(124,406
393	Maintenance of Meters & House Regulators	644.075	E00 005	E04 000	(01.010)
	Utah Wyoming	644,975 47,791	580,065 41,620	591,660 42,567	(64,910) (6,170)
	Total	692,766	621,685	634,227	(71,080)
8941	Maintenance of Communication Equipment	0	0	0	0
	Utah			0	0
	Wyoming	0	0		
		0	0	0	
8942	Wyoming Total Maintenance of Other Equipment	0	0	0	0
8942	Wyoming Total				

System Total Distribution O&M Expenses

EXPENSES Dominion Energy Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

12 Months E	inded : Dec-2020	Booked	Forecast	Forecast	
		Expense Dec 2019	Expense Dec 2020	Expense Dec 2021	Adjustment
FERC Acct	Description				
	Utah Distribution O&M Expenses Wyoming Distribution O&M Expenses	59,086,468 2,682,206	55,825,185 2,503,598	56,729,748 2,546,760	(3,261,284) (178,608)
	System Total Distribution O&M Expenses	61,768,674	58,328,782	59,276,508	(3,439,891)
Customer A	ccounts Expense				
901	Supervision				
	Utah Wyoming	774,732 16,732	683,776 14,436	698,685 14,777	(90,957) (2,296)
	Total	791,465	698,212	713,462	(93,253)
902	Meter Reading Expense Utah	1,384,688	1,212,936	1,240,038	(171,752)
	Wyoming Total	43,625	38,214 1,251,150	<u>39,068</u> 1,279,106	(5,411) (177,163)
9031	Customer Records Expense				
	Utah Wyoming	7,915,792 232,981	6,767,819 198,733	6,932,934 203,619	(1,147,973) (34,248)
	Total	8,148,772	6,966,551	7,136,552	(1,182,221)
9032	Collection Expense				
	Utah Wyoming	1,114,672 44,651	1,068,448 42,454	1,085,059 43,139	(46,223) (2,197)
	Total	1,159,323	1,110,902	1,128,198	(48,421)
9033	Interest Exp - Customer Security Deposits Utah	0	0	0	0
	Wyoming Total	0	0	0	0
		0	0	0	0
904.0	Uncollectible Accounts - DNG Utah	564,014	564,014	564,014	0
	Wyoming Total	225,876 789,890	225,876 789,890	<u>225,876</u> 789,890	0
904.1	Uncollectible Accounts - SNG				
	Utah Wyoming	156,584 0	156,584 0	156,584 0	0 0
	Total	156,584	156,584	156,584	0
904.2	Uncollectible Accounts - Commodity				
	Utah Wyoming	562,869	562,869 0	562,869 0	0
	Total	562,869	562,869	562,869	0
905	Miscellaneous Expense				
	Utah Wyoming	0	0	0	0
	Total	0	0	0	0
System Tota	al Customer Accounts Exp	40,470,050		44.040.400	(4.450.005)
	Utah Customer Accounts Expenses Wyoming Customer Accounts Expenses	12,473,350 563,865	11,016,446 519,712	11,240,182 526,479	(1,456,905) (44,153)
	System Total Customer Accounts Exp	13,037,215	11,536,158	11,766,660	(1,501,058)
Customer Se	ervice & Information Expense				
907	Supervision				
	Utah Wyoming	341,676 9,625	297,813 8,390	304,607 8,581	(43,863) (1,235)
	Total	351,301	306,203	313,188	(45,098)
908	Customer Assistance Expense	00.054.544	00 005 705	00.045.000	14.221
	Utah Wyoming	29,851,544 313,033	29,865,765 313,223	30,215,803 316,891	191
	Total	30,164,576	30,178,988	30,532,694	14,412
909	Info & Instructional Advertising Expense Utah	892,571	902,514	912,613	9,943
	Wyoming Total	<u>12,340</u> 904,910	12,477 914,991	12,617 925,230	137
040			014,001	320,200	10,001
910	Misc Customer Service & Info Expense Utah	0	0	0	0
	Wyoming Total	0	0	0	0
System Tota	al Cust Service & Info Exp				
	Utah Total Cust Service & Info Exp Wyoming Total Cust Service & Info Exp	31,085,790 334,997	31,066,092 334,090	31,433,023 338,089	(19,699) (907)
	System Total Cust Service & Info Exp	31,420,787	31,400,182	31,771,112	(20,605)
A alum in in two ti		51,420,767	51,400,162	31,771,112	(20,003)
	ve & General Expense				
920	Administrative & General Salaries Utah	17,866,415	17,060,413	17,174,868	(806,002)
	Wyoming Total	<u>367,709</u> 18,234,124	273,420 17,333,832	286,809 17,461,677	(94,290) (900,291)
921	Office Supplies & Expenses Utah	3,141,153	3,117,192	3,156,228	(23,961)
	Wyoming Total	109,476	111,630	112,807	2,154
922	Administrative Expenses Transferred	3,250,628	3,228,821	3,269,034	(21,807)
	Utah Wyoming	(13,101,951) (432,615)	(13,101,951) (432,615)	(13,101,951) (432,615)	0
923	Total Outside Services Employed	(13,534,566)	(13,534,566)	(13,534,566)	0
	Utah	36,957,901	32,961,980	33,648,652	(3,995,921)

EXPENSES Dominion Energy Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

		Booked	Forecast	Forecast	
		Expense Dec 2019	Expense Dec 2020	Expense Dec 2021	Adjustment
FERC Acct	Description				
	Wyoming	1,165,648	1,041,464	1,063,008	(124,184)
924	Total Property Insurance	38,123,548	34,003,443	34,711,660	(4,120,105)
	Utah	182,029 6,040	184,163 6,111	186,362 6,184	2,133 71
	Wyoming Total	6,040 188,069	<u>6,111</u> 190,273	6,184 192,545	2,204
925	Injuries & Damages Utah	(57,313)	(57,944)	(59, 504)	(621)
	Wyoming	4,251	4,298	(58,594) 4,346	(631)
926	Total Employee Pensions & Benefits	(53,062)	(53,646)	(54,248)	(584)
520	Utah	6,884,542	6,035,490	6,171,149	(849,052)
	Wyoming Total	266,224 7,150,766	<u>229,019</u> 6,264,508	234,500 6,405,648	(37,205) (886,257)
928	Regulatory Expense				
	Utah Wyoming	0	0 0	0	0
	Total	0	0	0	0
9301	General Advertising Expenses Utah	0	0	0	0
	Wyoming Total	<u>0</u>	0	0	0
9302	Total Miscellaneous General Expenses	U	U	<u> </u>	0
	Utah	2,805,231	2,808,751	2,841,901	3,520
	Wyoming Total	36,283 2,841,514	36,277 2,845,028	36,709 2,878,610	(6) 3,514
931	Rents				
	Utah Wyoming	93,047 150,953	94,165 152,766	95,301 154,610	1,117 1,813
025	Total	244,000	246,931	249,911	2,930
935	Maintenance of General Plant Utah	896,962	829,867	844,482	(67,095)
	Wyoming Total	4,588	4,100 833,967	4,184 848,666	(488)
		301,000	000,907	040,000	(07,003)
Fotal Admini	istrative & General Expense Utah Total Cust Service & Info Exp	55,668,015	49,932,124	50,958,397	(5,735,891)
	Wyoming Total Cust Service & Info Exp	1,678,556	1,426,468	1,470,541	(252,088)
	Total Administrative & General Expense TOTAL O & M	57,346,572 162,990,821	51,358,592 152,036,919	52,428,939 154,651,706	(5,987,979) (10,953,902)
Other Operat	ting Expenses				
403	Depreciation Expense		-6.7206%	1.7198%	
	Production	497,603	497,603	497,603	0
	Distribution - Wyoming Distribution - Utah	2,320,437 64,670,016	2,498,267 67,253,571	2,756,906 74,619,155	177,830 2,583,555
	General	8,441,536	13,941,069	17,670,547	5,499,533
	Total Depreciation Expense	75,929,592	84,190,510	95,544,210	8,260,918
404	Amortization and Depletion	0	0	0	0
404	Production Distribution - Wyoming	0 0	0 0	0 0	0 0
404	Production Distribution - Wyoming Distribution - Utah	0 0	0 0	0 0	0 0
404	Production Distribution - Wyoming	0	0	0	0
404	Production Distribution - Wyoming Distribution - Utah General	0 0 0	0 0 0	0 0 0	0 0 0
Tax Expense	Production Distribution - Wyoming Distribution - Utah General Total Amortization Expense Total Depreciation, Deplec & Amort	0 0 0	0 0 0	0 0 0 0	0 0 0 0
	Production Distribution - Wyoming Distribution - Utah General Total Amortization Expense	0 0 0	0 0 0	0 0 0 0	0 0 0 0
Tax Expense	Production Distribution - Wyoming Distribution - Utah General Total Amortization Expense Total Depreciation, Deplec & Amort Is Taxes Other Than Income Taxes Production Distribution - Wyoming	0 0 0 75,929,592 969,144	0 0 0 84,190,510 998,524	0 0 0 95,544,210 0 1,083,741	0 0 0 8,260,918 0 29,380
Tax Expense	Production Distribution - Wyoming Distribution - Ulah General Total Amortization Expense Total Depreciation, Deplec & Amort S Taxes Other Than Income Taxes Production	0 0 0 75,929,592 0	0 0 0 84,190,510	0 0 0 95,544,210	0 0 0 8,260,918
Tax Expense	Production Distribution - Wyoming Distribution - Utah General Total Amortization Expense Total Depreciation, Deplec & Amort IS Taxes Other Than Income Taxes Production Distribution - Wyoming Distribution - Utah	0 0 0 75,929,592 0 969,144 23,684,204	0 0 0 84,190,510 998,524 24,402,190	0 0 0 95,544,210 95,544,210 0 1,083,741 26,484,760	0 0 0 8,260,918 0 29,380 717,985
Tax Expense	Production Distribution - Wyoming Distribution - Ulah General Total Amortization Expense Total Depreciation, Deplec & Amort IS Taxes Other Than Income Taxes Production Distribution - Wyoming Distribution - Ulah General	0 0 0 75,929,592 969,144 23,684,204 1,296,345	0 0 0 84,190,510 998,524 24,402,190 1,335,643	0 0 0 95,544,210 95,544,210 0 1,083,741 26,484,760 1,449,632	0 0 0 8,260,918 29,380 717,985 39,299
Tax Expense 408	Production Distribution - Wyoming Distribution - Utah General Total Amortization Expense Total Depreciation, Deplec & Amort I Taxes Other Than Income Taxes Production Distribution - Wyoming Distribution - Utah General Total Other Taxes	0 0 0 75,929,592 0 969,144 23,684,204 1,296,345 25,949,693	0 0 0 84,190,510 998,524 24,402,190 1,335,643 26,736,356	0 0 0 95,544,210 0 1,083,741 26,484,760 1,449,632 29,018,133	0 0 0 8,260,918 0 29,380 717,985 39,299 786,663
Tax Expense 408 4090	Production Distribution - Wyoming Distribution - Utah General Total Amortization Expense Total Depreciation, Deplec & Amort Taxes Other Than Income Taxes Production Distribution - Wyoming Distribution - Utah General Total Other Taxes Income Taxes - Federal	0 0 0 75,929,592 969,144 23,684,204 1,296,345 25,949,693 919,133	0 0 0 84,190,510 998,524 24,402,190 1,335,643 26,736,356 919,133	0 0 0 95,544,210 0 1,083,741 26,484,760 1,449,632 29,018,133 919,133	0 0 0 8,260,918 29,380 717,985 39,299 786,663 0
Tax Expense 408 4090 4091	Production Distribution - Wyoming Distribution - Utah General Total Amortization Expense Total Depreciation, Deplec & Amort Production Distribution - Utah General Total Other Taxes Income Taxes - Federal Income Taxes - State	0 0 0 75,929,592 969,144 23,684,204 1,296,345 25,949,693 919,133 356,705 20,557,075	0 0 0 84,190,510 998,524 24,402,190 1,335,643 26,736,356 919,133 356,705	0 0 0 95,544,210 0 1,083,741 26,484,760 1,449,632 29,018,133 919,133 356,705	0 0 0 8,260,918 717,985 39,299 786,663 0 0 0
Tax Expense 408 4090 4091 4101 4111	Production Distribution - Utah General Total Amortization Expense Total Depreciation, Deplec & Amort Taxes Other Than Income Taxes Production Distribution - Wyoming Distribution - Utah General Total Other Taxes Income Taxes - Federal Income Taxes - State Deferred Income Tax Credit	0 0 0 75,929,592 969,144 23,684,204 1,296,345 25,949,693 919,133 356,705 20,557,075 333,491	0 0 0 84,190,510 998,524 24,402,190 1,335,643 26,736,356 919,133 356,705 20,557,075 0	0 0 0 95,544,210 0 1,083,741 26,484,760 1,449,632 29,018,133 919,133 356,705 20,557,075 0	0 0 0 8,260,918 0 29,380 717,985 39,299 786,663 0 0 0 0 (333,491)
Tax Expense 408 4090 4091 4101	Production Distribution - Wyoming Distribution - Utah General Total Amortization Expense Total Depreciation, Deplec & Amort Taxes Other Than Income Taxes Production Distribution - Wyoming Distribution - Wyoming Distribution - Utah General Total Other Taxes Income Taxes - Federal Income Taxes - Federal Income Taxes - State Deferred Income Taxes Deferred Income Tax Credit	0 0 0 75,929,592 969,144 23,684,204 1,296,345 25,949,693 919,133 356,705 20,557,075 333,491 0	0 0 0 84,190,510 998,524 24,402,190 1,335,643 26,736,356 919,133 356,705 20,557,075 0 0	0 0 0 95,544,210 0 1,083,741 26,484,760 1,449,632 29,018,133 919,133 356,705 20,557,075 0 0	0 0 0 8,260,918 29,380 717,985 39,299 786,663 0 0 0 (333,491) 0
Tax Expense 408 4090 4091 4101 4111	Production Distribution - Wyoming Distribution - Ulah General Total Amortization Expense Total Depreciation, Deplec & Amort Production Distribution - Deplec & Amort Distribution - Ulah General Total Other Taxes Income Taxes - Federal Income Taxes - Federal Income Taxes - State Deferred Income Taxes Deferred Income Taxes Deferred Income Tax Credit Investment Tax Credit Adjustment South Georgia Amortization	0 0 0 75,929,592 969,144 23,684,204 1,296,345 25,949,693 919,133 356,705 20,557,075 333,491 0 0	0 0 0 84,190,510 998,524 24,402,190 1,335,643 26,736,356 919,133 356,705 20,557,075 0 0 0	0 0 0 95,544,210 0 1,083,741 26,484,760 1,449,632 29,018,133 919,133 356,705 20,557,075 0 0 0	0 0 0 8,260,918 0 29,380 717,985 39,299 786,663 0 0 0 (333,491) 0 0
Tax Expense 408 4090 4091 4101 4111	Production Distribution - Wyoming Distribution - Ulah General Total Amortization Expense Total Depreciation, Deplec & Amort Taxes Other Than Income Taxes Production Distribution - Wyoming Distribution - Utah General Total Other Taxes Income Taxes - Federal Income Taxes - Federal Income Taxes - State Deferred Income Taxes Deferred Income Tax Credit Investment Tax Credit Adjustment South Georgia Amortization Section 29 Tax Credits	0 0 0 75,929,592 969,144 23,684,204 1,296,345 25,949,693 919,133 356,705 20,557,075 333,491 0 0	0 0 0 84,190,510 998,524 24,402,190 1,335,643 26,736,356 919,133 356,705 20,557,075 0 0 0 0	0 0 0 95,544,210 0 1,083,741 26,484,760 1,4,49,632 29,018,133 919,133 356,705 20,557,075 0 0 0 0	0 0 0 8,260,918 717,985 39,299 786,663 0 0 0 (333,491) 0 0
Tax Expense 408 4090 4091 4101 4111	Production Distribution - Wyoming Distribution - Ulah General Total Amortization Expense Total Depreciation, Deplec & Amort Production Distribution - Deplec & Amort Distribution - Ulah General Total Other Taxes Income Taxes - Federal Income Taxes - Federal Income Taxes - State Deferred Income Taxes Deferred Income Taxes Deferred Income Tax Credit Investment Tax Credit Adjustment South Georgia Amortization	0 0 0 75,929,592 969,144 23,684,204 1,296,345 25,949,693 919,133 356,705 20,557,075 333,491 0 0	0 0 0 84,190,510 998,524 24,402,190 1,335,643 26,736,356 919,133 356,705 20,557,075 0 0 0	0 0 0 95,544,210 0 1,083,741 26,484,760 1,449,632 29,018,133 919,133 356,705 20,557,075 0 0 0	0 0 0 8,260,918 0 29,380 717,985 39,299 786,663 0 0 0 (333,491) 0 0
Tax Expense 408 4090 4091 4101 4111	Production Distribution - Wyoming Distribution - Ulah General Total Amortization Expense Total Depreciation, Deplec & Amort Taxes Other Than Income Taxes Production Distribution - Wyoming Distribution - Utah General Total Other Taxes Income Taxes - Federal Income Taxes - Federal Income Taxes - State Deferred Income Taxes Deferred Income Tax Credit Investment Tax Credit Adjustment South Georgia Amortization Section 29 Tax Credits	0 0 0 75,929,592 969,144 23,684,204 1,296,345 25,949,693 919,133 356,705 20,557,075 333,491 0 0	0 0 0 84,190,510 998,524 24,402,190 1,335,643 26,736,356 919,133 356,705 20,557,075 0 0 0 0	0 0 0 95,544,210 0 1,083,741 26,484,760 1,4,49,632 29,018,133 919,133 356,705 20,557,075 0 0 0 0	0 0 0 8,260,918 717,985 39,299 786,663 0 0 0 (333,491) 0 0

REVENUE

Revenues for the GS class have been estimated by taking estimated customers by month multiplied by the allowed revenue per customer. For the other classes revenue has been forecasted using current volumetric rates and estimated usage.

ate Class		Description		Booked Rev DEC 2019	AVG Projected Rev 2020 with CET	AVG Projected Rev 2021 with CET	REVENUE CHANGE
ILITY OPERATING REV RIFF DTH SALES AND		Description		497,451,534	494,570,515	493,301,379	(8,781,977)
ah RM	GS-1	Distribution Non-Gas Rev	sales	317,066,091	334,652,507	347,202,161	17,586,416
RM	63-1		sales				
M M		Supplier Non-Gas Revenue	sales sales	101,596,874	101,596,874	101,596,874	0
N		Commodity Revenue	sales	363,483,293	363,483,293	363,483,293	0
N N		Total Revenue # of Customers	sales sales	782,146,258	802,228,079	816,082,792	20,081,820
N		Total Dth	sales	109,483,199	107,760,198	109,633,091	(1,723,001)
M M	GS-C	Distribution Non-Gas Rev	sales	0	0	0	0
Λ			sales				
1		Supplier Non-Gas Revenue	sales sales	0	0	0	0
N		Commodity Revenue	sales	0	0	0	0
A A		Total Revenue # of Customers	sales sales	0	0	0	0
1		Total Dth	sales	0	0	0	0
И И	GSS	Distribution Non-Gas Rev	sales	0	0	0	0
N			sales				
Л Л		Supplier Non-Gas Revenue	sales sales	0	0	0	0
Λ		Commodity Revenue	sales	0	0	0	0
A A		Total Revenue # of Customers	sales sales	0	0	0	0
1		Total Dth	sales	0	0	0	0
1	F1_FS_F1A_F1B	Distribution Non-Gas Rev	sales	2,762,731	2,883,055	2,934,552	120,324
Λ			sales				
л Л		Supplier Non-Gas Revenue	sales sales	2,484,175	2,484,175	2,484,175	0
1		Commodity Revenue	sales	10,155,422	10,155,422	10,155,422	0
4		Total Revenue # of Customers	sales sales	15,402,328	14,635,056	14,927,372	(767,271)
N		Total Dth	sales	3,065,412	2,746,877	2,766,511	(318,535)
N N	F-3	Distribution Non-Gas Rev	sales	0	0	0	0
N	10	Supplier Non-Gas Revenue	sales	0	0	0	
И И		Supplier Non-Gas Demand Revenue Commodity Tariff Revenue	sales sales	0	0	0	0
N		Commodity Demand Revenue	sales	0	0	0	0
И И		Total Revenue # of Customers	sales sales	0	0	0	0
N		Total Sales Dth	sales	0	0	0	0
И И	NGV	Distribution Non-Gas Rev	sales	1,700,997	1,902,218	2,176,622	201,221
N	NOV		sales				
Л Л		Supplier Non-Gas Revenue	sales sales	201,782	201,782	201,782	0
1		Commodity Revenue	sales	828,761	828,761	828,761	0
4 A		Total Revenue	sales	2,731,539	2,810,514	3,045,775	78,974
A		# of Customers Total Dth	sales sales	250,182	242,554	262,892	(7,628)
1	F-4	Distribution Non-Gas Rev	sales	0	0	0	0
1	1-4		sales				
1		Supplier Non-Gas Revenue	sales sales	0	0	0	0
1		Commodity Revenue	sales	0	0	0	0
1		Total Revenue # of Customers	sales	0	0	0	0
1		Total Dth	sales sales	0	0	0	0
RRUPTIBLE	10	Distribution New Cost Davi		0	0	0	0
RRUPTIBLE	1-2	Distribution Non-Gas Rev	sales sales	U	0	0	U
RRUPTIBLE		Supplier Non-Gas Revenue	sales	0	0	0	0
RRUPTIBLE		Commodity Revenue	sales sales	0	0	0	0
RRUPTIBLE		Total Revenue	sales	0	0	0	0
ERRUPTIBLE		# of Customers Total Dth	sales sales	0	0	0	0
RRUPTIBLE	14.000						
RRUPTIBLE	I-4_I4A_I4B	Distribution Non-Gas Rev	sales sales	0	0	0	0
RRUPTIBLE		Supplier Non-Gas Revenue	sales	0	0	0	0
RRUPTIBLE RRUPTIBLE		Commodity Revenue	sales sales	0	0	0	0
RRUPTIBLE		Total Revenue	sales	0	0	0	0
RRUPTIBLE		# of Customers Total Dth	sales sales	0	0	0	0
RRUPTIBLE	10 10 0						
RRUPTIBLE	IS_IS-2	Distribution Non-Gas Rev	sales sales	184,562	149,100	149,229	(35,463)
RRUPTIBLE		Supplier Non-Gas Revenue	sales	26,499	23,447	27,057	(3,053)
RRUPTIBLE RRUPTIBLE		Commodity Revenue	sales sales	492,045	464,521	529,897	(27,524)
RRUPTIBLE		Total Revenue	sales	703,107	637,067	706,182	(66,039)
RRUPTIBLE RRUPTIBLE		# of Customers Total Dth	sales sales	147,983	130,969	151,174	(17,014)
RRUPTIBLE							
RRUPTIBLE RRUPTIBLE	IS-4	Distribution Non-Gas Rev	sales sales	0	0	0	0
RRUPTIBLE		Supplier Non-Gas Revenue	sales	0	0	0	0
RRUPTIBLE RRUPTIBLE		Commodity Revenue	sales sales	0	0	0	0
RRUPTIBLE		Total Revenue	sales	0	0	0	0
RRUPTIBLE		# of Customers	sales	0	^	0	0
RRUPTIBLE		Total Dth	sales	0	0	0	U
	FT1L	Distribution Non-Gas Rev	sales	0	2,624,472	2,624,472	2,624,472
			sales				
		Supplier Non-Gas Revenue		٥	٥	0	٥
		Supplier Non-Gas Revenue Commodity Revenue	sales sales sales	0	0	0	0

ate Class		Description		Booked Rev DEC 2019	AVG Projected Rev 2020 with CET	AVG Projected Rev 2021 with CET	REVENUE CHANGE
		Total Revenue	sales	0	2,624,472	2,624,472	2,624,472
		# of Customers Total Dth	sales sales	0	38,317,009	37,303,341	38,317,009
ANSPORTATION	FT_TBF	Distribution Non-Gas Rev	trans	5,084,892	2,212,553	2,676,823	(2,872,340)
ANSPORTATION	FI_IBF	Distribution Non-Gas Rev	trans		2,212,555		
ANSPORTATION ANSPORTATION		Supplier Non-Gas Revenue	trans trans	42,626	0	0	(42,626)
ANSPORTATION		Commodity Revenue	trans	0	0	0	0
ANSPORTATION ANSPORTATION		Total Revenue # of Customers	trans trans	5,127,519	2,212,553	2,676,823	(2,914,966)
ANSPORTATION		Total Dth	trans	35,025,220	3,339,336	3,589,203	(31,685,884)
ANSPORTATION ANSPORTATION	FT2	Distribution Non-Gas Rev	trans	0	0	0	0
		Supplier Non-Gas Revenue	trans	0	0	0	0
ANSPORTATION ANSPORTATION			trans trans		0		
NSPORTATION NSPORTATION		Commodity Revenue Total Revenue	trans trans	0	0	0	0
NSPORTATION		# of Customers	trans		-		
ISPORTATION		Total Dth	trans	0	0	0	0
NSPORTATION	MT	Distribution Non-Gas Rev	trans	120,799	28,914	28,458	(91,885)
NSPORTATION NSPORTATION		Supplier Non-Gas Revenue	trans trans	27,249	0	0	(27,249)
SPORTATION			trans				
ISPORTATION		Commodity Revenue Total Revenue	trans trans	148,048	28,914	28,458	(119,134)
ISPORTATION		# of Customers	trans				
NSPORTATION NSPORTATION		Total Dth	trans	8,976,439	25,315	24,321	(8,951,124)
NSPORTATION	FTE_FT1L	Distribution Non-Gas Rev	trans	0	0	0	0
NSPORTATION NSPORTATION		Supplier Non-Gas Revenue	trans trans	0	0	0	0
NSPORTATION			trans				
NSPORTATION NSPORTATION		Commodity Revenue Total Revenue	trans trans	0	0	0	0
NSPORTATION		# of Customers	trans				
NSPORTATION NSPORTATION		Total Dth	trans	0	0	0	0
NSPORTATION	IT_TS_ITA_ITB	Distribution Non-Gas Rev	trans	26,358,158	30,236,928	35,923,585	3,878,770
NSPORTATION NSPORTATION		Supplier Non-Gas Revenue	trans trans	702,214	0	0	(702,214)
SPORTATION			trans	0	0	0	
NSPORTATION NSPORTATION		Commodity Revenue Total Revenue	trans trans	27,060,372	0 30,236,928	35,923,585	3,176,556
SPORTATION		# of Customers	trans				
NSPORTATION NSPORTATION		Total Dth	trans	52,956,213	53,647,210	54,888,809	690,997
NSPORTATION	TSP_ITS	Distribution Non-Gas Rev	trans	0	0	0	0
NSPORTATION NSPORTATION		Supplier Non-Gas Revenue	trans trans	0	0	0	0
NSPORTATION NSPORTATION		Commodity Revenue	trans	0	0	0	0
SPORTATION		Total Revenue	trans trans	0	0	0	0
NSPORTATION NSPORTATION		# of Customers Total Dth	trans trans	0	0	0	0
NSPORTATION			uans				
ISPORTATION	FT-2C	Distribution Non-Gas Rev	trans trans	0	0	0	0
SPORTATION		Supplier Non-Gas Revenue	trans	0	0	0	0
ISPORTATION		Commodity Revenue	trans trans	0	0	0	0
SPORTATION		Total Revenue	trans	0	0	0	0
ISPORTATION		# of Customers Total Dth	trans trans	0	0	0	0
ISPORTATION							
ISPORTATION	E-1	Distribution Non-Gas Rev	trans trans	0	0	0	0
NSPORTATION		Supplier Non-Gas Revenue	trans	0	0	0	0
ISPORTATION		Commodity Revenue	trans trans	0	0	0	0
NSPORTATION		Total Revenue	trans	0	0	0	0
NSPORTATION NSPORTATION		# of Customers Total Dth	trans trans	0	0	0	0
	OFT						
	CET DSM	Distribution Non-Gas Rev Distribution Non-Gas Rev		1,633,515 27,994,304	0 0	0	(1,633,515) (27,994,304)
	Utah Totals						
	Utan Totais	Distribution Non-Gas Rev		382,906,050	374,689,747	393,715,901	(8,216,303)
		Supplier Non-Gas Revenue		105,081,419	104,306,277	104,309,887	(775,142)
		Commodity Revenue Total Utah Revenue		374,959,520 862,946,990	374,931,997 855,413,583	374,997,372 876,015,459	(27,524) (7,533,407)
		# of Customers Sales Dth		112,946,776	149,197,607	150,117,009	36,250,831
		Transportation Dth		96,957,872	57,011,861	58,502,333	(39,946,011)
		Total Utah Dth		209,904,648	206,209,468	208,619,342	(3,695,180)
	GS-1	Distribution Non-Gas Rev		0	0	0	0
		Supplier Non-Gas Revenue		0	0	0	0
		Commodity Revenue		0	0	0	0
		Total Revenue		0	0	0	0
		# of Customers Total Dth		0	0	0	0
	I-2	Distribution Non-Gas Rev		0	0	0	0
		Supplier Non-Gas Revenue		0	0	0	0
					0	0	0
		Commodity Poyonuo					
		Commodity Revenue Total Revenue		0	0	0	0
		Total Revenue # of Customers		0	0	0	0
		Total Revenue					

Rate Class		Description		Booked Rev DEC 2019	AVG Projected Rev 2020 with CET	AVG Projected Rev 2021 with CET	REVENUE CHANGE
Nale Class		Distribution Non-Gas Rev Supplier Non-Gas Revenue		0 0	0	0 0	0
		Commodity Revenue Total Idaho Revenue		0	0	0	<u> </u>
		# of Customers Sales Dth		0	0	0	0
		Transportation Dth Total Idaho Dth		0	0	0	0
/yoming							
	GS-1	Distribution Non-Gas Rev	sales	11,590,160	11,972,193	13,210,596	382,032
RM RM		Supplier Non-Gas Revenue	sales				
RM RM		Commodity Revenue Total Revenue	sales	<u>15,981,115</u> 27,571,275	13,982,448	12,773,680	(1,998,667) (1,616,634)
RM		# of Customers	sales		25,954,641		
RM		Total Dth	sales	3,884,209	3,546,715	3,563,180	(337,494)
RM	F1_FS_F1A_F1B_F1C	Distribution Non-Gas Rev	sales	174,053	189,443	227,340	15,390
RM RM		Supplier Non-Gas Revenue	sales	704.004	704.040		(57.054)
RM RM		Commodity Revenue Total Revenue	sales	<u>781,891</u> 955,944	724,240 913,683	649,001 876,341	(57,651) (42,261)
RM RM		# of Customers Total Dth	sales	188,898	186,730	181,037	(2,168)
RM RM	NGV	Distribution Non-Gas Rev	sales	32,082	35,475	36,959	3,393
RM		Supplier Non-Gas Revenue	sales sales				
RM RM		Commodity Revenue	sales sales	19,214	18,181	15,720	(1,033)
RM RM		Total Revenue # of Customers	sales	51,296	53,657	52,679	2,361
RM RM		Total Dth	sales	4,597	4,745	4,385	148
RM RM	GSW	Distribution Non-Gas Rev	sales	0	0	0	0
RM		Supplier Non-Gas Revenue	sales				
RM		Commodity Revenue	sales	0	0	0	0
RM RM		Total Revenue # of Customers	sales	0	0	0	0
RM RM		Total Dth	sales	0	0	0	0
TERRUPTIBLE	I-S_I-2	Distribution Non-Gas Rev	sales sales	49,947	51,276	59,615	1,329 0
TERRUPTIBLE TERRUPTIBLE		Supplier Non-Gas Revenue	sales sales	(160)	26,758	26,643	26,918 0
ERRUPTIBLE ERRUPTIBLE		Commodity Revenue Total Revenue	sales sales	<u>628,534</u> 678,321	580,614 658,648	529,075 615,334	(47,920) (19,673)
ERRUPTIBLE		# of Customers Total Dth	sales	146,083	148,220	147,584	0 2,137
ERRUPTIBLE	I-4	Distribution Non-Gas Rev	sales	0	0	0	0
	1-4	Supplier Non-Gas Revenue	sales	0	0	0	0
			sales	0	0	0	0
		Commodity Revenue Total Revenue	sales	0	0	0	0
		# of Customers Total Dth	sales	0	0	0	0 0
	IC	Distribution Non-Gas Rev	sales	0	0	0	0 0
	Sales	(To Commodity Costs)	sales sales				0 0
		Commodity Revenue	sales sales	0	0	0	0 0
		Total Revenue # of Customers	sales sales	0	0	0	0
		Total Dth	sales				0
RANSPORTATION RANSPORTATION	I-T_TS_ITA_ITB	Distribution Non-Gas Rev	trans trans	82,991	66,986	63,376	(16,005)
ANSPORTATION ANSPORTATION		Supplier Non-Gas Revenue	trans trans				0
ANSPORTATION		Commodity Revenue Total Revenue	trans	0 82,991	0 66,986	0 63,376	(16,005)
RANSPORTATION		# of Customers Total Dth	trans	168,678	174,971	160,289	(10,000) 0 6,293
ANSPORTATION	IC-IC1-IC2	Distribution Non-Gas Rev		37,783	25,093	28,472	0
RANSPORTATION	Trans		trans trans	57,765	25,095	20,472	(12,690)
ANSPORTATION ANSPORTATION		Supplier Non-Gas Revenue	trans trans				0
ANSPORTATION ANSPORTATION		Commodity Revenue Total Revenue	trans	<u> </u>	0 25,093	28,472	(12,690)
ANSPORTATION		# of Customers Total Dth	trans trans	414,563	280,739	342,643	0 (133,824)
ANSPORTATION	CET	Distribution Non-Gas Rev	sales	1,083,600	397,678	(330,130)	(685,922)
	DSM Wyoming Totals	Distribution Non-Gas Rev	sales	253,201	0	0	(253,201) 0
		Distribution Non-Gas Rev Supplier Non-Gas Revenue		13,183,044 (160)	12,646,065 26,758	13,204,380 26,643	(536,979) 26,918
		Non-Core DNG Revenue Credits Commodity Revenue		120,774 17,410,754	92,080 15,305,484	91,848 13,967,476	(28,695) (2,105,270)
		Total Wyoming Revenue # of Customers		29,377,611	27,672,708	27,620,478	(1,704,903)
		# of Customers Sales Dth Transportation Dth		4,223,787	3,886,410	3,896,186	(337,377) (127,531)
		Transportation Dth Total Wyoming Dth		<u>583,241</u> 4,807,028	455,710 4,342,120	502,932 4,399,118	(464,908)
						-	0
blorado	I-4	Distribution Non-Gas Rev	sales	0	0	0	0
		Supplier Non-Gas Revenue	sales				0

Commodity Revenue sales 0	Rate Class		Description		Booked Rev DEC 2019	AVG Projected Rev 2020 with CET	AVG Projected Rev 2021 with CET	REVENUE CHANGE	1 2
Total Revenue sales 0	Nate Glass			20/00	0	0	0		
# of Customers sales 0 0 0 332 Total Dth sales 0 0 0 333 Distribution Non-Gas Revenue trans 0 0 0 336 Supplier Non-Gas Revenue trans 0 0 0 336 Commodity Revenue trans 0 0 0 336 Total Revenue trans 0 0 0 343 Total Dth trans 0 0 0 342 Total Dth trans 0 0 0 343 Total Dth trans 0 0 0 344 Total Dth trans 0 0 0 345 Total Dth 0 0 0 0 345 Total Colorado Dth 0 0 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td></td></t<>								0	
Total Dth sales 0 0 0 0 333 Distribution Non-Gas Rev trans 0 0 0 0 335 Supplier Non-Gas Revenue trans 0 0 0 0 333 Commodity Revenue trans 0 0 0 0 333 Commodity Revenue trans 0 0 0 0 334 Total Revenue trans 0 0 0 0 344 Total Colorado Totals 0 0 0 0 344 Colorado Totals 0 0 0 0 345 Transportation Dth 0 0 0 0 345 Total Colorado Dth 345 0 <t< td=""><td></td><td></td><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></t<>					0	0	0	0	
Distribution Non-Gas Rev trans 0 0 0 334 Supplier Non-Gas Revenue trans 0 0 0 336 Supplier Non-Gas Revenue trans 0 0 0 336 Cormodity Revenue trans 0 0 0 336 Total Revenue trans 0 0 0 346 if of Customers trans 0 0 0 346 Colorado Totals 0 0 0 0 0 346 Colorado Totals 0 0 0 0 0 346 Colorado Totals 0 0 0 0 0 347 if of Customers 0 0 0 0 0 347 if of Customers 0 0 0 0 346 Sales Dh 0 0 0 0 347 if of Customers 358 357 357,358,512 406,920,281					0	0	0	Ő	
Distribution Non-Gas Rev trans 0 0 0 0 0 336 Supplier Non-Gas Revenue trans 0 0 0 337 Total Revenue trans 0 0 0 337 Commodity Revenue trans 0 0 0 337 Total Revenue trans 0 0 0 337 Total Revenue trans 0 0 0 339 Total Dth trans 0 0 0 341 Total Colorado Totals 0 0 0 0 343 Colorado Totals 0 0 0 0 341 Total Colorado Revenue 0 0 0 0 343 Tarasportation Dth 0 0 0 0 341 Tarasportation Dth 0 0 0 345 351 351 351 351 351 351 351 351 351			iotal Ball	Guido	0	Ŭ	° °	ŏ	
Supplier Non-Gas Revenue trans trans 0 0 0 0 337 Commodity Revenue trans 0 0 0 0 338 Commodity Revenue trans 0 0 0 0 339 Total Revenue trans 0 0 0 0 340 t/ of Customers trans 0 0 0 0 341 Colorado Totals 0 0 0 0 0 344 Colorado Totals 0 0 0 0 344 Colorado Totals 0 0 0 0 344 Colorado Totals 0 0 0 0 344 Total Colorado Revenue 0 0 0 344 Total Colorado Dth 0 0 0 0 344 Transportation Dth 0 0 0 0 344 System Total Tariff Revenue 0 0 0			Distribution Non-Gas Rev	trans	0	0	0	0	335
trans 0 0 0 338 Total Revenue trans 0 0 0 338 Total Revenue trans 0 0 0 340 # of Customers trans 0 0 0 341 Total Dth trans 0 0 0 342 Colorado Totals 0 0 0 342 Colorado Totals 0 0 0 0 342 Colorado Totals 0 0 0 343 Colorado Totals 0 0 0 343 Colorado Totals 0 0 0 343 Total Colorado Revenue 0 0 0 345 Total Colorado Revenue 0 0 0 0 346 Transportation Dth 0 0 0 346 Total Colorado Dth 0 0 0 352 System Total Tariff Revenue Distribution Non-Gas Rev		IC		trans				0	336
Commodity Revenue trans 0 0 0 0 0 330 Total Revenue trans 0 0 0 0 341 Total Dth trans 0 0 0 0 341 Total Dth trans 0 0 0 0 343 Colorado Totals 0 0 0 0 0 343 Colorado Totals 0 0 0 0 0 343 Colorado Totals 0 0 0 0 0 343 Colorado Revenue 0 0 0 0 343 Total Colorado Revenue 0 0 0 0 343 Total Colorado Revenue 0 0 0 0 343 Total Colorado Revenue 0 0 0 0 343 Transportation Dth 0 0 0 0 343 Total Colorado Revenue 360,089,094 <td></td> <td></td> <td>Supplier Non-Gas Revenue</td> <td>trans</td> <td></td> <td></td> <td></td> <td>0</td> <td>337</td>			Supplier Non-Gas Revenue	trans				0	337
Total Revenue trans 0 0 0 0 340 # of Customers trans 0 0 0 0 341 Total Dth trans 0 0 0 0 342 Colorado Totals 0 0 0 0 0 343 Colorado Totals 0 0 0 0 0 344 Colorado Totals 0 0 0 0 0 344 Colorado Revenue 0 0 0 0 344 Total Colorado Revenue 0 0 0 0 344 Sales Dth 0 0 0 0 344 Transportation Dth 0 0 0 0 344 Total Colorado Dth 0 0 0 0 345 System Total Tariff Revenue 396,089,094 387,335,812 406,920,281 (K75,3282) 356 System Total Tariff Revenue 100,014,333,03				trans				0	338
# of Customers trans 0 0 0 341 Total Dth trans 0 0 0 0 343 Colorado Totals Distribution Non-Gas Rev 0 0 0 0 343 Colorado Totals Distribution Non-Gas Rev 0 0 0 0 346 Commodity Revenue 0 0 0 0 0 346 Total Colorado Revenue 0 0 0 0 346 Total Colorado Revenue 0 0 0 0 346 Total Colorado Revenue 0 0 0 346 Sales Dth 0 0 0 0 346 Total Colorado Dth 0 0 0 0 351 Total Colorado Dth 0 0 0 351 355 352 355 355 352 355 352 355 352 355 355 355 355 355 3								0	339
Total Dth trans 0 0 0 0 342 Colorado Totals 0 0 0 0 0 343 Colorado Totals 0 0 0 0 0 344 Distribution Non-Gas Rev Commodity Revenue 0 0 0 0 344 Total Colorado Revenue 0 0 0 0 344 Total Colorado Revenue 0 0 0 0 344 Vietomers 0 0 0 0 344 Sales Dth 0 0 0 0 344 Total Colorado Dth 0 0 0 0 344 Total Colorado Dth 0 0 0 0 349 System Total Tariff Revenue Distribution Non-Gas Rev 396,089,094 387,335,812 406,920,281 (8,753,282) 356 System Total Tariff Revenue 105,081,260 104,333,035 104,336,531 (748,224) 356 N					0	0	0	0	
Colorado Totals 0 0 0 0 343 Distribution Non-Gas Rev 0 0 0 0 345 Commodity Revenue 0 0 0 0 346 Total Colorado Revenue 0 0 0 0 347 # of Customers 0 0 0 0 347 Sales Dth 0 0 0 0 348 Transportation Dth 0 0 0 348 Total Colorado Pote 0 0 0 348 System Total Tariff Revenue Distribution Non-Gas Rev 396,089,094 387,335,812 406,920,281 (8,753,282) 355 Supplier Non-Gas Revenue 105,081,280 104,333,035 104,336,531 (748,224) 356 Non-Core DNG Revenue Credits 120,774 92,080 91,848 (28,696) 352 Commodity Revenue 392,374,480 388,984,4849 (2,132,794) 356 System Total Tariff Revenue 392,374,681,403 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>								0	
Colorado Totals 0 0 0 0 344 Distribution Non-Gas Rev Commodity Revenue 0 0 0 0 344 Total Colorado Revenue 0 0 0 0 346 Total Colorado Revenue 0 0 0 0 344 # of Customers 0 0 0 0 348 Sales Dth 0 0 0 0 349 Transportation Dth 0 0 0 349 Total Colorado Dth 0 0 0 349 System Total Tariff Revenue Distribution Non-Gas Rev 396,089,094 387,335,812 406,920,281 (8,753,282) 355 Supplier Non-Gas Revenue 105,081,260 104,333,035 104,336,531 (748,224) 366 Non-Core DING Revenue Credits 120,774 92,080 91,844 (28,695) 355 Commodity Revenue 392,370,274 390,237,480 388,964,849 (2,132,794) 368 System Total			Total Dth	trans				0	
Distribution Non-Gas Rev 0 0 0 0 345 Commodity Revenue 0 0 0 0 0 346 Total Colorado Revenue 0 0 0 0 0 346 Sales Dth 0 0 0 0 0 346 Transportation Dth 0 0 0 0 348 Total Colorado Dth 0 0 0 0 346 SystemTotal Tariff Revenue Distribution Non-Gas Rev 396,089,094 387,335,812 406,920,281 (8,753,282) 355 SystemTotal Tariff Revenue Credits 120,774 92,080 91,848 (28,695) 357 Non-Core DNG Revenue Credits 120,774 92,080 91,848 (28,695) 359 System Total Tariff Revenue 392,370,274 390,237,480 388,964,849 (2,132,794) 358 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,62,996) 369 System Total Tariff Revenue					0	0	0	0	
Commodity Revenue 0 0 0 0 347 Total Colorado Revenue 0 0 0 0 347 # of Customers 0 0 0 0 348 Sales Dth 0 0 0 0 348 Transportation Dth 0 0 0 0 348 Total Colorado Dth 0 0 0 0 350 Total Colorado Dth 0 0 0 0 352 System Total Tariff Revenue Distribution Non-Gas Rev 396,099,094 387,335,812 406,920,281 (8,753,282) 355 Supplier Non-Gas Revenue 105,081,260 104,333,035 104,336,531 (748,224) 366 Commodity Revenue 392,370,274 390,237,480 391,844 (28,695) 357 Commodity Revenue 392,370,274 390,237,480 388,4849 (2,12,794) 358 System Total Tariff Revenue 392,370,274 390,237,480 388,4849 (2,132,794) 3		Colorado Totals						0	
Total Colorado Revenue 0 0 0 0 348 # of Customers 0 0 0 0 348 Sales Dth 0 0 0 0 349 Transportation Dth 0 0 0 0 349 Total Colorado Dth 0 0 0 0 351 System Total Tariff Revenue Distribution Non-Gas Rev 396,089,094 387,335,812 406,920,281 (8,753,282) 354 Non-Core DNG Revenue Credits 120,774 92,080 91,848 (28,695) 374 System Total Tariff Revenue 392,370,274 390,237,480 388,964,849 (2,132,794) 368 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 364 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 364 Gord Dat Tariff Revenue 893,61,402 881,998,407 900,313,509 (11,662,996) 364 Sales Dth 117,170,563 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td>								0	
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Sales Dh 0 0 0 0 349 Transportation Dth 0 0 0 0 350 Total Colorado Dth 0 0 0 0 350 System Total Tariff Revenue Distribution Non-Gas Rev 396,089,094 387,335,812 406,920,281 (8,753,282) 355 Supplier Non-Gas Revenue 105,081,260 104,330,35 104,336,531 (748,224) 356 Non-Core DING Revenue Credits 120,774 92,080 91,848 (28,695) 357 System Total Tariff Revenue 392,370,274 390,237,480 388,964,849 (2,132,794) 368 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 361 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 361 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 361 Sales Dth 117,170,563 153,084,017 154,013,195 35,913,454 362 361 Generation Dth 97,541,113 57,467,571					0	0	0	0	
Transportation Dth Total Colorado Dth 0 0 0 0 0 350 Total Colorado Dth 0 0 0 0 350 <td< td=""><td></td><td></td><td></td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></td<>					0	0	0	0	
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Operation 0 352 SystemTotal Tariff Revenue Distribution Non-Gas Rev 396,089,094 387,335,812 406,920,281 (8,753,282) 355 Supplier Non-Gas Revenue 105,081,260 104,333,035 104,336,531 (748,224) 356 Non-Core DNG Revenue Credits 120,774 92,080 91,848 (28,696) 357 Commodity Revenue 392,370,274 390,237,480 388,964,849 (2,132,794) 358 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 360 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 360 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 360 Sales Dth 117,170,563 153,084,017 154,013,195 35,91,454 362 Sales Dth 117,170,563 153,084,017 154,005,265 (40,073,542) 363								0	
System Total Tariff Revenue Distribution Non-Gas Rev 0 353 Supplier Non-Gas Revenue 396,089,094 387,335,812 406,920,281 (8,753,282) 355 Supplier Non-Gas Revenue 105,081,260 104,333,035 104,336,531 (748,224) 356 Non-Core DNG Revenue Credits 120,774 92,080 91,848 (28,695) 357 Commodity Revenue 392,370,274 390,237,480 386,84249 (2,132,794) 356 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 361 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 361 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 361 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 361 Sales Dth 117,170,563 153,084,017 154,013,195 35,913,454 362 362 362 363 Transportation Dth 97,541,113 57,467,57					0	Ū	0	0	
394 396,089,094 387,335,812 406,920,281 (8,753,282) 355 Supplier Non-Gas Revenue 105,081,260 104,335,035 104,336,531 (748,224) 356 Non-Core DING Revenue Credits 120,774 92,080 91,848 (28,695) 357 Commodity Revenue 392,370,274 390,237,480 388,964,849 (2,132,794) 368 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 360 M of Clustomers 107,170,563 153,084,017 154,013,195 35,91,454 365 Sales Dth 117,170,563 157,467,571 59,005,265 (40,073,542) 363 Transportation Dth 97,541,113 57,467,571 59,005,265 (40,073,542) 363								0	
System Total Tariff Revenue Distribution Non-Gas Rev 396,089,094 387,335,812 406,920,281 (8,753,282) 355 Supplier Non-Gas Revenue 105,081,260 104,333,035 104,36,531 (748,224) 356 Non-Core DNG Revenue 120,774 92,080 91,848 (28,695) 357 Commodity Revenue 392,370,274 390,237,480 388,964,849 (2,132,794) 358 System Total Tariff Revenue 393,661,402 881,998,407 900,313,509 (11,662,996) 367 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 369 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 360 Sales Dth 117,170,563 153,084,017 154,013,195 35,913,454 362 Transportation Dth 97,541,113 57,467,571 59,005,265 (40,073,542) 363								ő	
Supplier Non-Gas Revenue 105.081,280 104,333,035 104,336,531 (748,224) 356 Non-Core DNG Revenue Credits 120,774 92,080 91,848 (28,695) 357 Commodity Revenue 392,370,274 390,237,480 388,964,849 (2,132,794) 358 System Total Tariff Revenue 893,661,402 881,998,407 90,0313,509 (11,662,996) 360 # of Customers 893,661,402 881,998,407 154,013,150 35,913,454 366 Sales Dth 117,170,563 153,084,017 154,013,195 35,913,454 361 Transportation Dth 97,541,113 57,467,571 59,005,265 (40,073,542) 363		SystemTotal Tariff Revenue	Distribution Non-Gas Rev		396.089.094	387.335.812	406.920.281	(8,753,282)	
Commodity Revenue 392,370,274 390,237,480 388,964,849 (2,132,794) 358 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 360 # of Customers 0 361 317,170,563 153,084,017 154,013,195 35,913,454 362 Transportation Dth 97,541,113 57,467,571 59,005,265 (40,073,542) 363		,							356
359 System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 360 # of Customers 0 361 361 361 361 361 Sales Dth 117,170,563 153,084,017 154,013,195 35,913,454 362 Transportation Dth 97,541,113 57,467,571 59,005,265 (40,073,542) 363			Non-Core DNG Revenue Credits		120,774	92,080	91,848	(28,695)	357
System Total Tariff Revenue 893,661,402 881,998,407 900,313,509 (11,662,996) 360 # of Customers 0 361 0 361 Sales Dth 117,170,563 153,084,017 154,013,195 35,913,454 362 Transportation Dth 97,541,113 57,467,571 59.005,265 (40,073,542) 363			Commodity Revenue		392,370,274	390,237,480	388,964,849	(2,132,794)	358
# of Customers 0 361 Sales Dth 117,170,563 153,084,017 154,013,195 35,913,454 362 Transportation Dth <u>97,541,113 57,467,571 59,005,265 (40,073,542)</u> 363									359
Sales Dth 117,170,563 153,084,017 154,013,195 35,913,454 362 Transportation Dth					893,661,402	881,998,407	900,313,509	(11,662,996)	360
Transportation Dth 97,541,113 57,467,571 59,005,265 (40,073,542) 363								0	
SystemTotal Dth 214,711,676 210,551,588 213,018,460 (4,160,088) 364									
			SystemTotal Dth		214,711,676	210,551,588	213,018,460	(4,160,088)	364

UNDERGROUND WORKING STORAGE GAS

Pursuant to the final order in Docket No. 93-057-01, Account 164, Gas Stored Underground - Current, is to be accounted for in the Company's pass-through cases and excluded from test-year rate base. This is accomplished by allowing a return on the actual average balance in this account to be entered as a gas cost in the 191 Account. This adjustment removes the total balance of Account 164 from the rate-base calculation. Underground Storage Dominion Energy Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

Account 164 - Underground Storage

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

WEXPRO ADJUSTMENT TO PRODUCTION PLANT

This adjustment, rising from the Wexpro Agreement, provides that the production plant component in each Dominion Energy Utah rate base plant account be reduced by 6.3%. According to the agreement, Wexpro adds 6.3% of Dominion Energy Utah's production plant to the Wexpro investment when calculating the Wexpro service fee charged to Dominion Energy Utah.

Wexpro Plant Adjustment Dominion Energy Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

Wexpro Plant Adjustment

			В	F	G
			Production	Allocation	Adjustment
		Acct # and Description	Amount \1	Factor \2	Amount \3
1	ADDITIO	NS 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 Ad	ditions To Rate Base	79,968,136		(5,037,993)
18	DEDUCT	IONS FROM RATE BASE			
19	108	Accumulated Depreciation	(70,823,163)	6.30%	4,461,859
20	111	Accumulated Amort & Depletion	(6,150,277)	6.30%	387,467
21	235.1	Customer Deposits	0	6.30%	0
22	252	Misc Customer Credits	0	6.30%	0
23	253.1	Unclaimed Customer Deposits	0	6.30%	0
24	255	Deferred Investment Tax Credits	0	6.30%	0
25	282.0	Accum Deferred Income Taxes - Federal	0	6.30%	0
26	282.1	Accum Deferred Income Taxes - State	0	6.30%	0
27	Total De	ductions From Rate Base	(76,973,440)		4,849,327
				_	

28 TOTAL WEXPRO PLANT ADJUSTMENT

(188,666)

\1 Test Period Production Rate Base

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

3 Column B x Column C.

ENERGY EFFICIENCY ADJUSTMENT

The revenues and costs are accounted for in separate DSM/EE amortization filings and are not included as a component of the revenue requirement. The energy efficiency revenues were not included in the revenue forecast and the forecasted expenses have been removed from the results.

Energy Efficiency Accounting Adjustment Dominion Energy Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

			Energy Efficiency 2019	Energy Efficiency 2020	Energy Efficiency 2021
Revenue		Utah Wyoming	(\$27,994,304) (\$253,201)		
		Total	(28,247,505)		
908	Customer Assista	ance Expense Utah Wyoming	(\$27,994,304) (\$253,201)	(28,296,922) (255,938)	(28,607,056) (258,744)
		Total	(28,247,505)	(28,552,861)	(28,865,800)
	Inflation Factors	Utah Wyoming		1.08% 1.08%	1.10% 1.10%

BAD DEBT EXPENSE REMOVAL

In Docket No. 01-057-14, the Company proposed to account for bad-debt expense related to SNG and Commodity revenues in the 191 Account. This was adopted by the Commission in the final order in that docket; therefore, only the DNG portion of bad debt has been included in the calculations of the Results of Operations. The bad debt expense recorded in Account 904 includes all components of bad debt. This adjustment annualizes the DNG portion of bad debt experienced during 2019 to the 3-year average rate of bad debt. This methodology was agreed to and used in Docket No. 02-057-02, Docket No. 07-057-13, Docket No. 09-057-16, and Docket No. 13-057-05. Bad debt is properly recognized as a reduction to revenues. A bad debt ratio of 0.24% (net write-offs to total revenue) is used in this Results of Operations.

Average Bad Debt Removal Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

Capital Structure : 19-057-02 Ordered CAP STR	Utah Bad Debt 2019	Utah Bad Debt 2020	Utah Bad Debt 2021	HOT Utah Bad Debt 2020
	Bad Debt Ratio Adjustment	Bad Debt Ratio Adjustment	Bad Debt Ratio Adjustment	
Utah Wyoming Total	370,429 (193,704) 176,725	419,434 (195,014) 224,420	466,622 (193,652) 272,970	419,434 (195,014) 224,420
Bad Debt %	0.24%	0.24%	0.24%	0.24%
SNG and Commodity of acc 904 Removal				

904.1	Uncollectible Accounts Utah Wyoming Total	SNG	SNG	SNG	SNG
004.1		(156,584) 0 (156,584)	(156,584) 0 (156,584)	(156,584) 0 (156,584)	(156,584) 0 (156,584)
904.2	Uncollectible Accounts Utah Wyoming Total	Commodity (562,869) 0 (562,869)	Commodity (562,869) 0 (562,869)	Commodity (562,869) 0 (562,869)	Commodity (562,869) 0 (562,869)
Total 904		(542,727)	(495,033)	(446,482)	(495,033)

Average Bad Debt Removal Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

Capital Structure : 19-057-02 Ordered CAP STR

		A Dec-19	B 	C Dec-21	D	
		3 Year Average Bad Debt Ratio Adjustment	3 Year Average Bad Debt Ratio Adjustment	3 Year Average Bad Debt Ratio Adjustment		
904	Uncollectible Accounts					
	Utah	370,429	419,434	466,622		
	Wyoming	(193,704)	(195,014)	(193,652)		
	Total	176,725	224,420	272,970		
	are lagging the Charge Offs by 6 Mon		12 MONTHS	12 MONTHS	12 MONTHS	
6 Months at	f aging is required from time of billing	to Charge Off.	2017	2018	2019	3 YR AVERAGE
CHARGE C	OFFS (ACC 144004) Dec of Each Yea	ır	3,316,136	4,096,586	3,586,843.75	3,666,522
	ED (ACC 144005) Dec of Each Year		(1,683,522)	(1,532,440)	(1,505,923)	(1,573,962)
NET CHAR	GE OFFS		1,632,614	2,564,147	2,080,920	2,092,560
HISTORICA	AL BOOKED SYSTEM REVENUES (GREY BACK)	890,627,732	844,389,695	837,382,921	857,466,783
NET CHAR		,	1,632,614	2,564,147	2,080,920	2,092,560

% of Uncollectible Accounts to Total Revenues Adjustment to Reflect change in Security Deposits Adjusted % of Uncollectible Accounts to Total Revenues	0.18%	0.30%	0.25%	0.24% 0.24%	
			Booked	Projected	Projected
			2019	2020	2021
	UT Distribution Non Gas Rev (Includes Er	nergy Eff.)	382,906,050	402,986,669	422,322,958
	WY Distribution Non Gas Rev		13,183,044	12,646,065	13,204,380
	3 YR BAD DEBT AVG FACTOR		0.24%	0.24%	0.24%
	3YR Average UT DNG Bad Debt		934,443	983,448	1,030,636
	3 YR Average WY DNG Bad Debt		32,172	30,861	32,224
	Less Expensed UT DNG Bad Debt		564,014	564,014	564,014
	Less Expensed WY DNG Bad Debt		225,876	225,876	225,876
	SYSTEM ADJUSTMENT		789,890	789,890	789,890
	Utah		370,429	419,434	466,622
	Wyoming		(193,704)	(195,014)	(193,652)
	System Adjustment		176,725	224,420	272,970

INCENTIVE PLANS

In accordance with previous Commission orders, DEU has removed, for ratemaking purposes, incentive compensation expenses related to financial goals that were either paid directly by DEU or allocated from Questar Corporation and QRS for incentive payouts. Because the incentive plan payouts vary from year to year, a 3-year average of payouts related to operating goals has been used in the calculation of normalized incentive plan expenses. This adjustment was calculated using the 2019 expense removal and adjusting it for inflation.

Incentive Compensation

Dominion Energy

Utah - DEC 2020 Adjusted Avg Results

Incentives 2019 Incentives 2020

Incentives 2021

12 Months Ended : Dec-2020

Incentive Compensation Removal of Financial Based Payouts

	Α		В	С	D
	Global Insight Factor			-14.8%	2.5%
1	DES	1/	(1,618,872)	(\$1,379,019)	(\$1,413,079)
2	DEUWI	1/	(939,671)	(\$800,448)	(\$820,219)
3	Total		(2,558,543)	(\$2,179,468)	(\$2,233,298)
4 5	Utah Wyoming		(2,472,383) (86,159)	(2,106,074) (73,394)	(2,158,091) (75,207)
	Total		(2,558,543)	(2,179,468)	(2,233,298)

1/ See Workpaper A

Incentive Compensation

Dominion Energy

1 Utah - Dec 2020 Adjusted Avg Results

2	12 Months	Ended : Dec-2020					
3							
4	Workpape	· A					
5							
6			Α	В	С	D	E
7				AIP Exp	ense by labor cat	egory	
8							
9		Total Payout		Officers	Management	Non-mgmt	Total
10	1		DES	13,560,054	14,821,682	28,260,643	56,642,380
11	2		QGC	0	1,827,314	4,628,820	6,456,134
12		Allocated					
13	3		DES	655,822	1,283,860	2,448,291	4,387,973
14	4		QGC		955,540	2,420,926	3,376,466
15							
16		Income Goal % of AIP					
17	5		DES	85%	35%	25%	
18	6		QGC		35%	25%	
19		Income Goals to exclude					
20	7		DES	557,448	449,351	612,073	1,618,872
21	8		QGC		334,439	605,232	939,671
22	9		Total	557,448	783,790	1,217,304	2,558,543
23							
24							

25

Payout Ratio excluding Officers (cash basis) used to split management/non-mgmt for Financial % split				
DES	29.76%	70.24%		
QGC	24.60%	75.40%		

O&M AIP amount				
AIP on 1250		excl Capital/Reg	Exp on 1250	
DES	4,805,065	20,803	4,784,262	
QGC	6,686,514	3,526,467	3,160,047	52.74% of QGC labor was capitalized

* managing directors and Non-management considered Non-management

DES Executive - cacluated conservative adjustment, excluded exec Financial goals at the highest percentage.

EVENT TICKETS

During 2019, Dominion Energy Utah received allocated expenses from Questar Corporation for tickets to sporting events at the Vivint Arena. During this period, 100% of the tickets were used in a DEU employee-recognition plan. That is, those employees who had performed in an exemplary manner were awarded tickets to the games. 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. As such, no adjustment has been made.

Event Tickets Dominion Energy Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

	Sporting Events DEC 2019	Sporting Events DEC 2020	Sporting Events DEC 2021
Acc 921 Inflation Factor Total Expenses		1.10% -	1.12%
Utah Adjustment Wyoming Adjustment	-	-	-

ADVERTISING

Consistent with the Commission order in Docket No. 93-057-01, an adjustment has been made to decrease expenses for the 12 months ending December 31, 2019 by removing all of the advertising expenses related to promotional and institutional advertising expenses. These expenses were adjusted for inflation to arrive at the 2020 adjustment.

1.13%

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

	Account	Туре			
1	909003	Promotional Advertising-Dealer	\$4,152	\$4,199	\$4,246
2	909005	Adv Exp - Parade of Homes	\$410	\$414	\$419
3	930100	General Advertising Expenses	\$756	\$764	\$773
4	930101	Institutional Advertising	\$0	\$0	\$0
5	930102	Financial Advertising	\$0	\$0	\$0
7					
8					
9		Total	5,318	5,378	5,439
10					
11 12		Adjuctment	(5.249)	(5.270)	(5.420)
		Adjustment	(5,318)	(5,378)	(5,439)
13	000		(5.4.4.)	(5.407)	(5.055)
14	909	Utah Adjustment	(5,144)	(5,197)	(5,255)
15	909	Wyoming Adjustment	(173)	(181)	(183)

Advertising DEC 2019 Advertising DEC 2020 Advertising DEC 2021

1.13%

Inflation Factor

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

Advertising Adjustment

	Α	B Direct	С	D	E	F
Account	Туре	Charges QGC	Allocated From DES	Allocated From Corp	Total (B+D)	Removed Amount
909003	Promotional Advertising-Dealer	\$4,152	\$0	\$0	\$4,152	\$4,152
909005	Adv Exp - Parade of Homes	410	\$0	\$0	\$410	\$410
930100	General Advertising Expenses	\$0	\$1,539	\$756	\$756	\$756 1/
930101	Institutional Advertising	\$0	\$0	\$0	\$0	\$0 1/
930102	Financial Advertising	\$0	\$0	\$0	\$0	\$0
	Total	\$4,562	\$1,539	\$756	\$5,318	\$5,318
	Adjustment					(5,318)
	Utah Adjustment Wyoming Adjustment					(5,144) (173)
	Total Adjustment				_	(5,318)

1/ Workpaper 1

Advertising Dominion Energy Utah - Dec 2020 Adjusted Avg Results 12 Months Ended : Dec-2020 Workpaper 1

Institutional Advertising

	Α	В	с	D
1	Total Corp Institutional Advertising		-	
2				
3				
4		Allocation	Allocated	Adjustment
5	Company and Allocation Amounts	Calculations	Amount	Amount
6	_			
7	Allocated to			
8	Percent to	49.10%		
9	Total to	-	\$0	\$0
10				

DONATIONS AND MEMBERSHIPS

In the final order for Docket 93-057-01, the Commission prescribed which types of donations and memberships are recoverable in rates. This adjustment identifies and removes similar entries which were booked during the 12 months ending December 31, 2019 and those expenses which were allocated from Questar Corporation. The amounts removed represent 2019 amounts adjusted for inflation.

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

	Don & Membership DEC 2019	Don & Membership DEC 2020	Don & Membership DEC 2021	
Acc 921 Inflation Factor		1.10%	1.12%	
Questar Corporation Allocated Questar Gas	(\$120,424) \$0	(\$121,753) \$0	(\$123,112) \$0	
Total	(\$120,424)	(\$121,753)	(\$123,112)	
Utah Adjustment Wyoming Adjustment	(\$116,368) (\$4,055)	(\$117,653) (\$4,100)	(\$118,966) (\$4,146)	
Total	(\$120,424)	(\$121,753)	(\$123,112)	

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

Donations and Memberships Adjustment Questar Corp & Dominion Energy Services Allocation

		Α	В	С	D
					Dec-19
		Description	Total Amount	Allocation %	Allocated Amount
1	Industry A	Associations			
2	921000	Tax Executives Institute	-	-	-
3	921000	Utah Taxpayers Association	-	-	-
4	921000	Wyoming Taxpayers Association	-	-	-
5	921000	Government Relations Dept - Labor & Overhead	218,025	53.00%	115,553
6	921000	Government Relations Dept - A&G	9,189	53.00%	4,870
7	921000	Utah Foundation	-	0.00%	-
8		Total	227,214	-	120,424
9					
10	Total Adju	stment			(120,424)

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

Donations and Memberships Adjustment

Questar Gas

Α	В	С	D
Account	Description	Amount	% Applicable to
		2019	
923000	Holland and Hart	0	100.00%
923000	NES Inc	0	100.00%
921000	Junior Achievement	0	100.00%
908	Golf Tournament	0	100.00%
930200	AGA Expenses relating to Lobbying	0	100.00%

0
\$0
\$0
\$0
\$0

RESERVE ACCRUAL

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

Reserve Accrual Adjustment Dominion Energy Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

		Reserve Accrual Dec 2019	Reserve Accrual Dec 2020	Reserve Accrual Dec 2021
	Reserve Accrual			
1	2015 Legal Payment	\$34,800	\$35,184	\$35,577
2	2016 Legal Payment	\$215,113	\$217,488	\$219,915
3	2017 Legal Payment	\$107,195	\$108,378	\$109,588
4	2018 Legal Payment	\$355,584	\$359,510	\$363,522
5	2019 Legal Payment	984,111	\$994,975	\$1,006,079
8	Total	\$1,696,803	\$1,715,536	\$1,734,681
9	5 Year Average	339,361	343,107	346,936
10	Legal Accruals for 12 Months Ended Dec 2018	\$253,343	\$256,140	\$258,998
11	Adjustment (Accrual Less 5 Yr Average Actual Payments)	\$86,018	\$86,967	\$87,938
12 13	Utah Allocation Wyoming Allocation	\$83,121 \$2,897	\$84,039 \$2,929	\$84,977 \$2,961

CAPITAL STRUCTURE

The capital structure used in this model is based on the most recent Commission ordered capital structure from Docket No. 19-057-02.

Capital Structure Dominion Energy Utah - DEC 2020 Adjusted Avg Results 12 Months Ended : Dec-2020

CAPITAL COMPONENT	Actual Weight	Cost	Weighted Cost	
Long Term Debt Common Equity Weighted Cost of Capital	45.00% 55.00% 100.00%	4.37% 9.50%		1.97% 5.23% 7.19%
PRE TAX RATE OF RETURN				
CAPITAL COMPONENT			Weighted Cost	
Common Equity Effective Tax Rate		-		5.23% 24.75%
Pre-Tax Equity Return (Line 4/(1-Line 5)				6.94%
Long Term Debt		-		1.97%
Total Pre-tax Rate of Return (Line 6+Line 7)				8.91%

	19-057-02 Ordered CAP STR
LONG-TERM DEBT	
Bonds - Long Term	-
Unamort Loss on Reacq Debt	(1,454,535)
Unamortized Debt Expense	(4,351,137)
TOTAL LONG-TERM DEBT	770,000,000
LONG TERM DEBT COSTS	
Interest - Long term Debt	32,940,554
Amortization of Debt Discount & Expense	708,446
TOTAL LONG TERM DEBT COSTS	33,649,000
LONG-TERM DEBIT COST %	4.37%
COMMON EQUITY	
Common Stock Issued	22,974,065
Premium on Common Stock	272,445,463
Unappropriated Ret. Earnings	660,500,000
TOTAL COMMON EQUITY	1,159,176,635

1,929,176,635

EXECUTIVE SUMMARY

This Forecasted Results of Operations Report provides forecasted information on Dominion Energy Utah's return on a Utah jurisdictional basis for the 12 months ending December 31, 2021 using a forecasted rate base, revenues, O&M expenses, forecasted customers, adjustments ordered or agreed to in previous rate cases, and other appropriate adjustments such as those necessary to correct accounting entries or remove one time nonrecurring events. This forecast is deemed to be accurate, but as the future is often uncertain, Dominion Energy Utah may in the future abandon this forecast as better and more reliable results become more readily available. Even though some of the adjustments included here were ordered or agreed to in previous cases, Dominion Energy Utah reserves the right to oppose these adjustments in future cases. On a Utah jurisdiction basis, Dominion Energy Utah's projected return on equity for 2021 will be 8.29%.

To develop the 2021 forecast, the Company began with the 2019 Results of Operations as a base. The 2021 Forecasted Rate Base was calculated by taking the historical FERC Account balances and adding projected net additions. The 2021 revenues were forecasted by taking estimated customers and allowed revenue for the GS class and forecasted usage for the other classes. Forecasted expenses were calculated by increasing labor related expenses to match budgeted levels and increasing non-labor related O&M expenses by Global Insight inflation factors. To the extent possible these and other known and measurable expenses were made.

INPUTS

This section contains a summary and detail of DEU information for the 12 months that will be ending December 31, 2021. This information is obtained from Dominion Energy Utah's monthly financial reports.

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

Income Taxes

The effective State and Federal income tax rate used for computing the Results of Operations for the 12 months ending December 31, 2021 is projected to be 24.7549%.

Lead-Lag Days

The (0.905) lag days, used for computing Working Capital Cash resulted from the Lead Lag study performed by Dominion Energy Utah and filed concurrently with Docket 19-057-02.

Bad Debt Ratio

The actual ratio of uncollectable accounts, defined as net charge-offs as a percent of system total revenue for the three years ended is projected to be .24%. This ratio is used to calculate the uncollectible impact of every revenue adjustment.

Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET

Forecasted 2020-2021 Results of Operations Page 48 of 90

12 Months Ended : Dec-2021 Return On Equity 9.50%

	n On Equity 9.50%		1. Dec-2021			
	(A)	(B)	(C)	(D)	(E)	(F)
		Historical	Adiustassata	Imputed	Adjusted	Utah
	Description	12 Months Dec-19	Adjustments Total	Tax Adjustment	System Total	Jurisdiction DNG Related
1	NET INCOME SUMMARY					
2	Utility Operating Revenue					
3	System Distribution Non-Gas Revenue	396,209,869	10,802,261	0	407,012,130	393,715,901
4	System Supplier Non-Gas Revenue	105,081,260	(744,729)	0	104,336,531	
5 6	System Commodity Revenue Pass-Through Related Other Revenue	392,370,274 20,410,477	(3,405,426) 0	0 0	388,964,849 20,410,477	
7	General Related Other Revenue	4,262,211	3,206,244	0	7,468,455	7,232,799
8	Total Utility Operating Revenue	918,334,090	9,858,351	0	928,192,441	400,948,700
9	Utility Operating Expenses					
10	Gas Purchase Expenses					
11	Utah	499,813,073	(733,680)	0	499,079,393	
12	Wyoming Tatal	18,048,937	(3,416,475)	0	14,632,463	0
13	Total	517,862,010	(4,150,155)	0	513,711,856	0
14 15	O&M Expenses Production	(582,427)	(9,086)	0	(591,513)	(570,190)
16	Distribution	61,768,674	(2,492,166)	0	59,276,508	56,729,748
17	Customer Accounts	13,037,215	(1,717,037)	0	11,320,178	10,987,351
18	Customer Service & Information	31,420,787	(28,520,913)	0	2,899,874	2,820,715
19	Administrative & General	57,346,572	(3,541,909)	0	53,804,663	52,286,891
20	Total O&M Expense	162,990,821	(36,281,111)	0	126,709,710	122,254,515
21	Other Operating Expenses					
22	Depreciation, Depletion, Amortization	75,929,592	19,614,619	0	95,544,210	92,162,713
23 24	Taxes Other Than Income Taxes Income Taxes	25,949,693 22,166,403	3,068,440 6,499,153	0 1,753,300	29,018,133 30,418,856	27,884,624 29,644,226
24 25	Total Other Operating Expenses	124,045,688	29,182,211	1,753,300	154,981,199	149,691,562
26	Total Utility Operating Expenses	804,898,520	(11,249,055)	1,753,300	795,402,764	271,946,077
27	NET OPERATING INCOME	113,435,570	21,107,406	(1,753,300)	132,789,676	129,002,623
28	RATE BASE SUMMARY					
29	Net Utility Plant					
30	101 Gas Plant In Service	3,076,379,135	541,911,652	0	3,618,290,787	3,482,861,292
31	105 Gas Plant Held For Future Use	0	5,037	0	5,037	5,037
32	106 Completed Construction Not Classified	158,807,073	(158,807,073)	0	0	0
33	108 Accumulated Depreciation	(810,762,863)	(89,696,356)	0	(900,459,219)	(859,123,496)
34 35	111 Accumulated Amort & Depletion254 Other Regulatory Liabilities ARC	(6,225,613) (410,375,213)	387,467 (385,974)	0 0	(5,838,145) (410,761,188)	(5,619,328) (396,598,358)
36	Total Net Utility Plant	2,007,822,518	293,414,753	0	2,301,237,271	2,221,525,147
37	Other Rate Base Accounts					
38	154 Materials & Supplies	23,474,956	(425,515)	0	23,049,441	22,259,351
39	164-1 Gas Stored Underground	45,965,723	(45,965,723)	0	0	0
40	165 Prepayments	3,029,676	53,201	0	3,082,877	2,977,037
41 42	190008 Accum Deferred Income Tax Federal 190009 Accum Deferred Income Tax State	29,812,511 6,568,503	(11,790,861) 0	0 0	18,021,650 6,568,503	17,402,942 6,342,997
42 43	235-1 Customer Deposits	(4,436,311)	(949,993)	0	(5,386,304)	(5,172,873
44	252 Contributions in Aid of Construction	(78,358)	(040,000)	0	(78,358)	(76,490)
45	253-1 Unclaimed Customer Deposits	(69,445)	12,882	0	(56,563)	(54,621)
46	255 Deferred Investment Tax Credits	0	0	0	0	0
47	282 Accum Deferred Income Taxes	(328,601,126)	33,449,493	0	(295,151,633)	(286,782,010)
48 49	186-7 Deferred Pension Asset Working Capital - Cash	117,167,054 (1,806,617)	(117,167,054) 75,698	0 (4,347)	0 (1,735,266)	0 (1,683,208)
5 0	Total Other Rate Base Accounts	(108,973,435)	(142,707,872)	(4,347)	(251,685,653)	(244,786,874)
51	TOTAL RATE BASE	1,898,849,084	150,706,882	(4,347)	2,049,551,618	1,976,738,273
52	RETURN ON RATE BASE	5.97%			6.48%	6.5260%
53	RETURN ON EQUITY	7.29%			8.20%	8.29%
00		1.23/0			0.20 /0	0.23/0

12 Months Ended : Dec-2021

Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021 Capital Structure : 19-057-02 Ordered CAP STR

	Imputed Tax Adjust		
	A System Total	B Utah Jurisdiction	
ALGEBRAIC METHOD - SOLVING FOR TWO UNK	NOWNS		
Federal Income Tax Rate	21%	21%	t⊨
State Income Tax Rate	4.75%	4.75%	ts
Weight of Debt in Capital Structure	45.00%	45.00%	W _D
Cost of Debt	4.37%	4.37%	r _D
Net Lead Lag Days	(0.905)	(0.905)	NLD
Revenues	928,192,441	900,028,093	R GAS
Gas Expenses O&M Expenses	513,711,856	499,079,393	GAS O&M
Depreciation	126,709,710 95,544,210	122,254,515 92,162,713	DEPR
Amortization	0	92,102,719 0	AMORT
Non-Income Taxes	29,018,133	27.884.624	NIT
Rate Base excluding CWC	2,051,286,884	1,978,421,481	RB*
Deferred Income Taxes	_,,,	0	DIT
Deferred Income Taxes - Credit	0	0	DITCr
CWC = CWC* + (NLD/365)·IT	CWC is a function of IT, and		
$IT = IT^* - (t_s + t_F \cdot (1 - t_s)) \cdot r_D \cdot w_D \cdot CWC$	IT is a function of CWC		
where IT = SIT + FIT + DIT + DITCr, and			
CWC* =	(1,659,844)	(1,609,706)	
IT* =	30,410,410	29,636,033	
Solution:			
CWC =	(1,735,266)	(1,683,208)	
SIT =	5,834,171	5,685,601	
FIT =	24,584,685	23,958,625	
IT =	30,418,856	29,644,226	
Historically Adjusted Income Taxes	28,665,556		
Tax Adjustment	1,753,300		
RATE BASE METHOD			
System Average Rate Base	2,049,551,618	1,976,738,273	
Adj System Return On Rate Base	6.48%	6.53%	
Allowed Return	132,789,676	129,002,623	
System Average Rate Base	2,049,551,618	1,976,738,273	
System Weighted Cost Of Debt	1.97%	1.97%	
Imputed Interest Cost	40,304,433	38,872,558	
Taxable Return	92,485,244	90,130,064	
Tax Factor (Tax Rate/(1-Tax Rate))	0.3289050	0.3289050	
Income Tax on Return	30,418,856	29,644,226	
OPERATING INCOME METHOD			
Total Utility Operating Revenue	928,192,441	900,028,093	
Gas Purchase Expenses	513,711,856	499,079,393	
O&M Expenses	126,709,710	122,254,515	
Depreciation	95,544,210	92,162,713	
Amortization	0	0	
<u>Taxes Other Than Income</u> Net Utility Income Before Tax	29,018,133 163,208,532	27,884,624 158,646,848	
Rate Base	2,049,551,618	1,976,738,273	
Proposed Weighted Cost of Debt	1.97%	1.97%	
Imputed Interest	40,304,433	38,872,558	
State Taxable Income State Income Tax Rate	122,904,099 4.74693%	119,774,290	
State Income Tax Rate	4.74693% 5,834,171	4.74693% 5,685,601	
Federal Taxable Income	117,069,929	114,088,689	
Federal Income Tax Rate	21.00000%	21.00000%	
Federal Income Tax	24,584,685	23,958,625	
Deferred Income Taxes Deferred Income Taxes - Credit	0 0	0 0	

Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

12 M	onths Ended : Dec-2021															
		1	2	3	4	5	6	7	8	9	10	11	12	13	15	
		Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	
		AVG RB DEC 2021	Expense Dec 2021	AVG Projected Rev 2021 with CET	Underground Storage	Wexpro	Energy Efficiency 2021	Utah Bad Debt 2021	Incentives 2021	Sporting Events	Advertising DEC 2021	Don & Membership DEC 2021	Reserve Accrual Dec 2021	2020 EDIT Adjustment	Pension 2021	TOTAL QGC ADJUSTMENTS
1	NET INCOME SUMMARY															
2	Utility Operating Revenue															
3	System Distribution Non-Gas Revenue	0	0	10,802,261	0	0	0	0	0	0	0	0	0	0	0	10,802,261
4	System Supplier Non-Gas Revenue	0	0	(744,729)	0	0	0	0	0	0	0	0	0	0	0	(744,729)
5	System Commodity Revenue	0	0	(3,405,426)	0	0	0	0	0	0	0	0	0	0	0	(3,405,426)
6	Pass-Through Related Other Revenue	0	0	0	0	0	0	0	0	0	0 0	0	0 0	0 3,206,244	0 0	0 3,206,244
8	General Related Other Revenue Total Utility Operating Revenue	0	0	6,652,106	0	0	0	0	0	0	0	0	0	3,206,244	0	9,858,351
9	Utility Operating Expenses															
10	Gas Purchase Expenses				_		_	_		_					_	
11 12	Utah Gas Purchase Exp Wyoming Gas Purchase Exp	0	0	(733,680) (3,416,475)	0	0	0	0	0	0 0	0	0	0	0	0 0	(733,680) (3,416,475)
12	Total Gas Purchase Expenses	0	0	(4,150,155)	0	0	0	0	0	0	0	0	0	0	0	(4,150,155)
		0				0				0	0	0				
14 15	Utah Gathering & CO2 Wyoming Gathering & CO2	0	0	0	0	0	0	0 0	0	0 0	0 0	0 0	0	0	0	0
16	Total Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	O&M Expenses															
18	Production	0	(9,086)	0	0	0	0	0	0	0	0	0	0	0	0	(9,086)
19	Distribution	Ō	(2,492,166)	0	0	Ō	0	0	Ō	0	Ō	0	Ō	Ō	0	(2,492,166)
20	Customer Accounts	0	(1,270,555)	0	0	0	0	(446,482)	0	0	0	0	0	0	0	(1,717,037)
21	Customer Service & Information	0	350,325	0	0	0	(28,865,800)	0	0	0	(5,439)	0	0	0	0	(28,520,913)
22 23	Administrative & General Total O&M Expense	0	(4,917,633) (8,339,115)	0	0	0	0 (28,865,800)	0 (446,482)	(2,233,298) (2,233,298)	0	(5,439)	(123,112) (123,112)	87,938 87,938	0	3,644,196 3,644,196	(3,541,909) (36,281,111)
23	Total O&M Expense	0	(0,339,115)	0	0	0	(20,000,000)	(440,402)	(2,233,290)	U	(5,439)	(123,112)	07,930	0	3,044,190	(30,201,111)
24	Other Operating Expenses															
25 26	Depreciation, Deplection, Amortization Taxes Other Than Income Taxes	0	19,614,619 3,068,440	0	0	0 0	0	0 0	0	0 0	0 0	0 0	0 0	0 0	0 0	19,614,619 3,068,440
20	Income Taxes	0	(3,883,628)	2,673,568	0	0	7,144,307	110,505	552,743	0	1.346	30,470	(21,765)	793,548	(901,941)	6,499,153
28	Total Other Operating Expenses	0	18,799,431	2,673,568	0	0	7,144,307	110,505	552,743	0	1,346	30,470	(21,765)	793,548	(901,941)	29,182,211
29	Total Utility Operating Expenses	0	10,460,316	(1,476,587)	0	0	(21,721,493)	(335,978)	(1,680,555)	0	(4,093)	(92,642)	66,173	793,548	2,742,255	(11,249,055)
30	NET OPERATING INCOME	0	(10,460,316)	8,128,693	0	0	21,721,493	335,978	1,680,555	0	4,093	92,642	(66,173)	2,412,697	(2,742,255)	21,107,406
31	RATE BASE SUMMARY															
32	Net Utility Plant															
33	101 Gas Plant In Service	546,949,644	0	0	0	(5,037,993)	0	0	0	0	0	0	0	0	0	541,911,652
34	105 Gas Plant Held For Future Use	5,037	0	0	0	0	0	0	0	0	0	0	0	0	0	5,037
35 36	106 Completed Construction Not Classified108 Accumulated Depreciation	(158,807,073) (94,189,565)	0	0	0	0 4.493.208	0	0	0	0	0	0	0	0	0 0	(158,807,073) (89,696,356)
37	111 Accumulated Amort & Depletion	(04,100,000)	0	0	ő	387,467	ő	ő	0	ő	0	ů 0	0	0	0	387,467
38	254 Other Regulatory Liabilities ARC	(6,647,556)	0	0	0	0	0	0	0	0	0	0	0	6,261,582	0	(385,974)
39	Total Net Utility Plant	287,310,488	0	0	0	(157,317)	0	0	0	0	0	0	0	6,261,582	0	293,414,753
40	Other Rate Base Accounts															
41	154 Materials & Supplies	(425,515)	0	0	0	0	0	0	0	0	0	0	0	0	0	(425,515)
42	164-1 Gas Stored Underground	0	0	0	(45,965,723)	0	0	0	0	0	0	0	0	0	0	(45,965,723)
43 44	165 Prepayments 190 Accum Deferred Income Taxes	53,201 (11,790,861)	0	0	0	0	0	0	0	0	0	0	0	0	0	53,201 (11,790,861)
44 45	190 Accum Deferred Income Taxes 235-1 Customer Deposits	(11,790,861) (949,993)	0	0	0	0	0	0	0	0	0	0	0	0	0	(949,993)
46	252 Misc Customer Credits	0	Ő	0	Ő	0	Ő	0	0	Ő	0	0	Ő	0	0	0
47	253-1 Unclaimed Customer Deposits	12,882	0	0	0	0	0	0	0	0	0	0	0	0	0	12,882
48	255 Deferred Investment Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 50	282 Accum Deferred Income Taxes	5,605,986 0	0 21,871	0 3,661	0	0	0 53,857	0 833	0 4,167	0	0 10	0 230	0 (164)	0 (1,968)	(89,323,547) (6,799)	(83,717,561) 75,698
50 51	Working Capital - Cash Total Other Rate Base Accounts	(7,494,300)	21,871 21,871	3,661	(45,965,723)	0	53,857	833	4,167	0	10	230	(164)	(1,968)	(89,330,346)	(142,707,872)
							,						())	(/
52	TOTAL RATE BASE	279,816,189	21,871	3,661	(45,965,723)	(157,317)	53,857	833	4,167	0	10	230	(164)	6,259,614	(89,330,346)	150,706,882

AVERAGE RATE BASE ADJUSTMENT

Forecasted rate base was calculated by taking historical balances by FERC Account and adding the projected net additions. Net additions include capital budget amounts, amounts closed from the CWIP (107) Account and Retirements.

After year-end amounts are calculated, rate base accounts are averaged using a 13-month calculation. The methodology uses ½ 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 on the attached schedule.

Rate Base Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

	Ended : Dec-2021	Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Dec-19	AVG RB DEC 2021	Adjustment
NET UTILITY	UTILITY RATE BASE			
Gas Plant In				
Gas Fiant In	Intangible Plant			
302	Franchises & Consents			
002	Distribution - Wyoming	10,883	10,883	-
	Distribution - Utah	58,743	58,743	-
	Total Intangible Plant	69,626	69,626	-
005	Production & Gathering Plant	0.000 704	0.000 704	
325	Land & Land Rights	6,266,764	6,266,764	-
3269	Structures	1,437,704	1,437,704	-
330	Gas Wells - Construction	52,175,294	52,175,294	-
331	Gas Wells - Equipment	17,216,356	17,216,356	-
3324 336	Field Lines & Comp, Meas & Reg St Eqpt	2,693,816	2,693,816	-
337	Purification Equipment Other Equipment	57,015 121,187	57,015 121,187	-
557		121,107	121,107	-
	Total Production & Gathering Plant	79,968,136	79,968,136	-
	Distribution Plant			
374	Land & Land Rights			
	Wyoming	451,318	457,994	6,676
	Utah	21,540,536	21,859,163	318,627
	Total	21,991,854	21,197,579	(794,275
375	Structures & Improyements			
0.0	Wyoming	1,310,185	1,377,634	67,449
	Utah	16,428,468	17,274,213	845,744
	Total	17,738,654	17,190,500	(548,153
376	Mains Dist - Wy - Mains - SD Dist - Wy - Mains - LD Dist - Wy - Mains - Feeders Totel - Wy pains	52 047 754	65 260 710	12 212 06
	Total ' Wyoming Dist - Ut - Mains - SD Dist - Ut - Mains - LD Dist - Ut - Mains - Feeders	53,047,754	65,260,719	12,212,965
	Total Utah Total	1,674,037,202 1,727,084,956	2,059,443,856 1,685,740,066	385,406,654 (41,344,889
		1,727,004,930	1,000,740,000	(41,044,008
377	Compressor Station Equipment			
	Wyoming	0	-	-
	Utah	15,119,834	15,366,596	246,762
	Total	15,119,834	14,730,160	(389,675
378	Measuring & Regulation Station Equip			
	Wyoming	8,010,996	9,690,010	1,679,014
	Utah	112,896,861	136,558,770	23,661,909
	Total	120,907,857	118,651,871	(2,255,986
380	Services			
	Wyoming	20,623,842	21,728,166	1,104,323
	Utah	420,177,779	442,676,601	22,498,821
	Total	440,801,622	438,068,638	(2,732,984
3812	Meters & Meter Installation			
	Wyoming	10,403,997	11,806,509	1,402,512
	Utah	364,641,977	413,797,567	49,155,590
	Total	375,045,974	393,201,853	18,155,878
3834	House Regulators & Reg Installations			
	Wyoming	440,052	440,052	-
	Utah	14,208,304	14,208,304	-
				-
	Total	14,648,356	14,648,356	
207	Total	14,648,356	14,048,330	
387	Total Other Equipment			(10/ 153
387	Total Other Equipment Wyoming	202,489	98,336	(104,153 (1 112 479
387	Total Other Equipment			(104,153 (1,112,479 (10,278

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Rate Base Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Dec-19	AVG RB DEC 2021	Adjustment
	UTILITY RATE BASE			
388	Asset Retirement Costs Wyoming	0	_	_
	Utah	0	-	-
	Total	0	0	-
	Total Distribution Plant	2,735,704,421	2,705,784,058	(29,920,362)
389	Land & Land Dishte			
209	Land & Land Rights Distribution - Wyoming	11,584	11,584	_
	Distribution - Utah	3,908,373	3,908,373	-
	Total	3,919,957	3,859,265	(60,692)
390	Structures & Improyements			
.50	Distribution - Wyoming	5,791,137	5,961,298	170,162
	Distribution - Utah	43,318,160	44,590,982	1,272,822
	T .(.)	400 400 007	00.000.040	
	Total	100,186,297	99,220,248	(966,049)
391	Office Furniture & Equipment Distribution - Wyoming	113,185	120,642	7,457
	Distribution - Utah	8,547,813	9,110,988	563,175
	General	38,443,849	40,976,731	2,532,882
	Total	47,104,847	49,733,500	, ,
392	Transportation Equipment			
	Distribution - Wyoming	2,290,148	2,256,288	(33,861)
	Distribution - Utah	43,090,553	42,453,443	(637,110)
	General	0	-	-
	Total	45,380,701	46,907,642	1,526,941
393	Stores Equipment			
	Distribution - Wyoming	12,372	12,372	-
	Distribution - Utah	52,487	52,487	-
	Total	64,859	64,859	-
394	Tools, Shop & Garage Equipment			
	Distribution - Wyoming	2,330,907	5,495,637	3,164,730
	Distribution - Utah	28,965,679	68,293,098	39,327,419
	General Total	0 31,296,585	- 31,759,019	- 462,434
	TOTAL	51,290,505	51,759,019	402,434
395	Laboratory Equipment	0		
	Distribution - Wyoming	0	-	-
	Distribution - Utah General	7,048 0	7,048	-
	Total	7,048	27,324	20,276
396	Power Operated Equipment Distribution - Wyoming	1,344,133	1,359,833	15,701
	Distribution - Utah	15,192,887	15,370,351	177,465
	General	0	-	-
	Total	16,537,020	15,197,558	(1,339,462)
397	Communication Equipment			
	Distribution - Wyoming	3,108,904	3,418,096	309,192
	Distribution - Utah	11,950,516	13,139,037	1,188,521
	Total	15,059,420	14,848,528	(210,893)
398	Miscellaneous Equipment			
	Distribution - Wyoming	10,493	10,492	(1)
	Distribution - Utah	1,069,725	1,069,603	(122)
	General Total	0 1,080,218	- 662,477	- (417,741)
		1,000,210	002,117	(117,141)
393	Stores Equipment Distribution - Wyoming	0	_	-
	Distribution - Utah	0	-	-
	Total	0	0	-
	Total General Plant	260 636 053	262 290 424	1 612 160
	Total General Plant	260,636,953	262,280,421	1,643,468

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Rate Base Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Dec-19	AVG RB DEC 2021	Adjustment
	UTILITY RATE BASE	70 000 100	70 000 100	
101	Production Distribution - Wyoming	79,968,136 94,501,516	79,968,136 110,870,302	-
	Distribution - Utah	2,641,272,530	3,122,294,158	16,368,786 481,021,628
	General	260,636,953	310,196,184	49,559,231
	Gas Plant in Service	3,076,379,135	3,623,328,780	546,949,644
105	Gas Plant Held For Future Use			
	Distribution - Utah	0	5,037	5,037
	Total	0	5,037	5,037
106	Complete Construction Not Yet Classified Production	0		
	Distribution - Wyoming	1,189,920	- (0)	- (1,189,920)
	Distribution - Utah	156,052,869	(0)	(156,052,869)
	General	1,564,284	0	(1,564,284)
	Total	158,807,073	(0)	(158,807,073)
108	Accum Proy For Deprec - Gas Plant In Svc			
	Production	(70,574,362)	(71,320,766)	(746,404)
	Distribution - Wyoming	(30,105,455)	(33,906,039)	(3,800,584)
	Distribution - Utah	(580,233,961)	(653,484,080)	(73,250,118)
	General	(129,849,085)	(146,241,543)	(16,392,458)
	Total	(810,762,863)	(904,952,428)	(94,189,565)
111	Accum Prov For Amort & Depl - Gas Plant In Svc	(0.450.077)	(0.450.077)	
	Production	(6,150,277)	(6,150,277)	-
	Distribution - Wyoming Distribution - Utah	(10,883) (58,743)	(10,883) (58,743)	-
	General	(5,710)	(5,710)	
	Total	(6,225,613)	(6,225,613)	-
254	Accum Prov For Amort & Depl - Gas Plant In Svc			
204	Production	0	-	-
	Distribution - Wyoming	(5,588,184)	(5,678,705)	(90,521)
	Distribution - Utah	(161,601,713)	(164,219,455)	(2,617,742)
	General	(243,185,316)	(247,124,609)	(3,939,292)
	Total	(410,375,213)	(417,022,769)	(6,647,556)
System Net U	Production	2 242 407	2,497,093	(746 404)
	Distribution - Wyoming	3,243,497 59,986,915	71,274,675	(746,404) 11,287,760
	Distribution - Utah	2,055,430,981	2,304,536,917	249,105,936
	General	(110,838,875)	(83,175,678)	27,663,197
	System Net Utility Plant	2,007,822,518	2,295,133,007	287,310,488
WORKING CA	PITAL			
154	Plant Materials & Operating Supplies Distribution - Wyoming	804,676	790.090	(14,586)
	Distribution - Utah	22,670,280	22,259,351	(410,929)
	Total	23,474,956	23,049,441	(425,515)
1641	Gas Stored Underground			
	•	45,965,723	45,965,723	-
1041	Production	10,000,120		
1041	Production Total	45,965,723	45,965,723	-
	Total	45,965,723	45,965,723	-
	Total Prepayments			- 53 201
165	Total	45,965,723 3,029,676 3,029,676	45,965,723 3,082,877 3,082,877	- 53,201 53,201
165	Total Prepayments General Total	3,029,676	3,082,877	
165	Total Prepayments General	3,029,676	3,082,877	
165	Total Prepayments General Total Accum Deferred Income Tax Federal	3,029,676 3,029,676	3,082,877	
165	Total Prepayments General Total Accum Deferred Income Tax Federal Production Distribution - Wyoming Distribution - Utah	3,029,676 3,029,676 0 0 0	3,082,877 3,082,877 - - - -	53,201 - - -
	Total Prepayments General Total Accum Deferred Income Tax Federal Production Distribution - Wyoming	<u>3,029,676</u> 3,029,676 0 0	3,082,877	

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Rate Base Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

		Balance	13 Month Average All Accounts	13 Month Average
FERC Acct	Description	Dec-19	AVG RB DEC 2021	Adjustment
	UTILITY RATE BASE			
190009	Accum Deferred Income Tax State Production	0		
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	6,568,503	6,568,503	-
	Total	6,568,503	6,568,503	-
2351	Customer Deposits			
	Distribution - Wyoming	(164,792)	(213,431)	(48,639)
	Distribution - Utah Total	<u>(4,271,519)</u> (4,436,311)	(5,172,873) (5,386,304)	(901,353) (949,993)
	Total	(4,430,311)	(5,560,504)	(949,993)
252	Misc Customer Credits	(1.960)	(1.960)	
	Distribution - Wyoming Distribution - Utah	(1,869)	(1,869)	-
	Total	(76,490) (78,358)	(76,490) (78,358)	-
		(70,000)	(10,000)	_
531	Unclaimed Customer Deposits General	(69,445)	(56,563)	12,882
	Total	(69,445)	(56,563)	12,882
	lota	(00,110)	(00,000)	12,002
255	Deferred Inyestment Tax Credits Production	0		
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	Ő	-	-
	Total	0	-	-
820	Accum Deferred Income Taxes - Federal			
	Production	(15,543,577)	(16,553,962)	(1,010,385)
	Distribution - Wyoming	(8,486,890)	(9,038,567)	(551,677)
	Distribution - Utah	(257,559,818)	(274,302,082)	(16,742,264)
	General	12,292,345	13,091,389	799,044
	Total	(269,297,940)	(286,803,222)	(17,505,282)
821	Accum Deferred Income Taxes - State			
	Production	(700,755)	(427,661)	273,094
	Distribution - Wyoming	0	-	-
	Distribution - Utah General	(64,071,192) 5,468,761	(39,101,767) 3,337,510	24,969,426 (2,131,251)
	Total	(59,303,187)	(36,191,918)	23,111,268
		(00,000,101)	(00,101,010)	20,111,200
282_108_008	Deferred Fed & State Taxes-QRS Transf General	117 167 054	117,167,054	
	Total	<u>117,167,054</u> 117,167,054	117,167,054	
	10tai		117,107,034	
System Workir	ng Capital (W/O WC Cash)	00 704 004	00 004 400	(707.004)
	Production	29,721,391	28,984,100	(737,291)
	Distribution - Wyoming Distribution - Utah	(7,848,875) (303,308,739)	(8,463,776) (296,393,860)	(614,902) 6,914,879
	General	174,269,405	161,212,419	(13,056,986)
	Conordi		101,212,110	(10,000,000)
	System Working Capital (W/O WC Cash)	(107,166,818)	(114,661,118)	(7,494,300)
RATE BASE (V	//O Working Cap. Cash)			
	Production	32,964,888	31,481,193	(1,483,695)
	Distribution - Wyoming	52,138,040	62,810,899	10,672,858
	Distribution - Utah	1,752,122,242	2,008,143,057	256,020,815
	General	63,430,530	78,036,741	14,606,211

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FORECASTED EXPENSES

The forecasted expenses are based on a combination of factors derived from Global Insight and Dominion Energy Utah. These adjustments reflect the changes from historical to forecasted amounts.

Forecasted expenses were calculated by taking the historical O&M expenses related to labor and non-labor. The labor related O&M expenses were increased based on budgeted changes to labor. The non-labor related O&M expenses were increased based on Global Insight Inflation Factors. Additional adjustments to non-labor O&M based on known and measurable changes will be made in later adjustments. Depreciation expense was calculated using forecasted rate base amounts.

EXPENSES Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

		Booked	Forecast	Forecast	
		Expense Dec 2019	Expense Dec 2020	Expense Dec 2021	Adjustment
ERC Acct	Description				
10 12	Gas Used for Compressor Station Fuel Gas Used for Other Utility Operations	(10,767) (571,660)	(10,848) (575,947)	(10,935) (580,578)	(168) (8,918)
	Total Production Expenses	(582,427)	(586,795)	(591,513)	(9,086
Distribution	Operations & Maintenance Expenses				
70	Operation Supervision & Engineering				
	Utah Wyoming	6,723,679 462,577	6,431,670 440,054	6,531,553 447,069	(192,126)
	Total	7,186,256	6,871,724	6,978,622	(207,635
371	Distribution Load Dispatching				(101.007
	Utah Wyoming	1,412,483	1,219,715 36,740	1,248,396	(164,087
	Total	1,455,029	1,256,455	1,286,000	(169,029
372	Compressor Station Labor & Expenses Utah	0	0	0	0
	Wyoming Total	0	0	(6)	(6
373	Compressor Station Fuel & Power				
	Utah	0 0	0 0	0 0	0
	Wyoming Total	0	0	0	0
374	Mains & Service Expenses				
	Utah Wyoming	13,833,882	13,327,801 428,346	13,519,639 434,524	(314,243) (10,245)
	Total	14,278,651	13,756,147	13,954,163	(324,488
375	Measuring & Regulating Station Expenses Utah	2,962,385	2,693,988	2,745,858	(216,527
	Wyoming Total	90,216 3,052,601	82,032 2,776,019	83,612 2,829,470	(6,604
70		0,002,001	2,110,010	2,023,410	(220,101
378	Meter & House Regulator Expenses Utah	2,745,678	2,440,027	2,491,406	(254,272
	Wyoming Total	245,335 2,991,013	217,805 2,657,832	222,410 2,713,816	(22,925 (277,197
79	Customer Installations Expenses				
	Utah Wyoming	2,044,615 56,686	1,789,162 49,573	1,829,129 50,683	(215,486 (6,003
	Total	2,101,301	1,838,735	1,879,812	(221,489
380	Other Expenses Utah	16,081,599	15,008,788	15,269,705	(811,895
	Wyoming	1,168,444	1,093,434	1,112,217	(56,226
	Total	17,250,043	16,102,221	16,381,922	(868,121
381	Rents Utah	18,437	16,056	16,421	(2,016)
	Wyoming Total	<u>610</u> 19,047	531 16,587	<u>543</u> 16,964	(67
385	Maintenance Supervision & Engineering				
	Utah Wyoming	73,454 0	67,403 0	68,663 0	(4,791) 0
	Total	73,454	67,403	68,663	(4,791
386	Maintenance of Structures & Improvements	0	<u>,</u>	0	
	Utah Wyoming	0	0	0	0
	Total	0	0	0	0
387	Maintenance of Mains Utah	8,063,959	8,018,679	8,116,202	52,242
	Wyoming Total	15,692 8,079,651	15,597 8,034,275	15,787 8,131,988	95 52,337
388	Maint of Compressor Station Equipment	i	· · ·	<u> </u>	· · · · ·
	Utah Wyoming	3,474,322 48,255	3,347,514	3,397,270	(77,052
	Total	3,522,576	46,183 3,393,697	46,892 3,444,162	(1,362) (78,414
389	Maint of Meas. & Reg. Station Equipment				
	Utah Wyoming	42,691	36,988 1,168	37,849 1,195	(4,842
	Total	44,037	38,155	39,043	(4,993
92	Maintenance of Services Utah	964,310	847,328	865,999	(98,311
	Wyoming	57,940	50,516	51,663	(6,277
	Total	1,022,250	897,844	917,662	(104,588
93	Maintenance of Meters & House Regulators Utah	644,975	580,065	591,660	(53,315
	Wyoming Total	47,791 692,766	41,620 621,685	42,567 634,227	(5,224
941	Maintenance of Communication Equipment			<u> </u>	
	Utah	0	0	0	0
	Wyoming Total	0	0	0	0
3942	Maintenance of Other Equipment				
	Utah Wyoming	0 0	0 0	0 0	0 0

System Total Distribution O&M Expenses

EXPENSES Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

El	nded : Dec-2021	Booked	Forecast	Forecast		
		Expense Dec 2019	Expense Dec 2020	Expense Dec 2021	Adjustment	
		·				
FERC Acct	Description Utah Distribution O&M Expenses	59,086,468	55,825,185	56,729,748	(2,356,720)	
	Wyoming Distribution O&M Expenses	2,682,206	2,503,598	2,546,760	(135,446)	
	System Total Distribution O&M Expenses	61,768,674	58,328,782	59,276,508	(2,492,166)	
	counts Expense					
901	Supervision Utah	774,732	683,776	698,685	(76,048)	
	Wyoming Total	16,732 791,465	14,436 698,212	14,777 713,462	(1,955) (78,002)	
902	Meter Reading Expense					
	Utah Wyoming	1,384,688 43,625	1,212,936 38,214	1,240,038 39,068	(144,650) (4,558)	
	Total	1,428,314	1,251,150	1,279,106	(149,208)	
9031	Customer Records Expense Utah	7,915,792	6,767,819	6,932,934	(982,858)	
	Wyoming Total	232,981 8,148,772	<u>198,733</u> 6,966,551	<u>203,619</u> 7,136,552	(29,362) (1,012,220)	
		0,140,772	0,300,331	7,130,332	(1,012,220)	
9032	Collection Expense Utah	1,114,672	1,068,448	1,085,059	(29,613)	
	Wyoming Total	44,651 1,159,323	42,454 1,110,902	43,139 1,128,198	(1,512) (31,125)	
9033	Interest Exp - Customer Security Deposits			-		
	Utah Wyoming	0	0 0	0 0	0	
	Total	0	0	0	0	
904.0	Uncollectible Accounts - DNG Utah	564,014	564,014	564,014	0	
	Wyoming Total	225,876 789,890	225,876 789,890	225,876 789,890	0	
004.4		103,030	103,030	703,030	0	
904.1	Uncollectible Accounts - SNG Utah	156,584	156,584	156,584	0	
	Wyoming Total	0 156,584	0 156,584	0 156,584	0	
904.2	Uncollectible Accounts - Commodity					
	Utah Wyoming	562,869 0	562,869 0	562,869 0	0	
	Total	562,869	562,869	562,869	0	
905	Miscellaneous Expense					
	Utah Wyoming	0	0 0	0 0	0	
	Total	0	0	0	0	
System Tota	I Customer Accounts Exp Utah Customer Accounts Expenses	12,473,350	11,016,446	11,240,182	(1 222 160)	
	Wyoming Customer Accounts Expenses	563,865	519,712	526,479	(1,233,169) (37,386)	
	System Total Customer Accounts Exp	13,037,215	11,536,158	11,766,660	(1,270,555)	
Customer Se	rvice & Information Expense					
907	Supervision		007.040		(07.000)	
	Utah Wyoming	341,676 9,625	297,813 8,390	304,607 8,581	(37,069) (1,044)	
	Total	351,301	306,203	313,188	(38,113)	
908	Customer Assistance Expense Utah	29,851,544	29,865,765	30,215,803	364,260	
	Wyoming Total	<u>313,033</u> 30,164,576	313,223 30,178,988	<u>316,891</u> 30,532,694	3,859 368,118	
909	Info & Instructional Advertising Expense		,			
505	Utah Wyoming	892,571 12,340	902,514 12,477	912,613 12,617	20,042 277	
	Total	904,910	914,991	925,230	20,319	
910	Misc Customer Service & Info Expense			_	_	
	Utah Wyoming	0	0 0	0	0	
	Total	0	0	0	0	
System Tota	I Cust Service & Info Exp Utah Total Cust Service & Info Exp	31,085,790	31,066,092	31,433,023	347,233	
	Wyoming Total Cust Service & Info Exp	334,997	334,090	338,089	3,092	
			04 400 400	31,771,112	350,325	
	System Total Cust Service & Info Exp	31,420,787	31,400,182	01,111,112	000,020	
Administrativ	System Total Cust Service & Info Exp ve & General Expense	31,420,787	31,400,182	01,771,712	000,020	
	ve & General Expense Administrative & General Salaries					
	ve & General Expense Administrative & General Salaries Utah Wyoming	17,866,415 	17,060,413 273,420	17,174,868 286,809	(691,546) (80,900)	
920	ve & General Expense Administrative & General Salaries Utah Wyoming Total Office Supplies & Expenses	17,866,415 367,709 18,234,124	17,060,413 273,420 17,333,832	17,174,868 286,809 17,461,677	(691,546) (80,900) (772,446)	
920	ve & General Expense Administrative & General Salaries Utah Wyoming Total Office Supplies & Expenses Utah Wyoming	17,866,415 367,709 18,234,124 3,141,153 109,476	17,060,413 273,420 17,333,832 3,117,192 111,630	17,174,868 286,809 17,461,677 3,156,228 112,807	(691,546) (80,900) (772,446) 15,075 3,331	
920 921	ve & General Expense Administrative & General Salaries Utah Wyoming Total Office Supplies & Expenses Utah Wyoming Total	17,866,415 367,709 18,234,124 3,141,153	17,060,413 273,420 17,333,832 3,117,192	17,174,868 286,809 17,461,677 3,156,228	(691,546) (80,900) (772,446) 15,075	
920 921	ve & General Expense Administrative & General Salaries Utah Wyoming Total Office Supplies & Expenses Utah Wyoming Total Administrative Expenses Transferred Utah	17,866,415 367,709 18,234,124 3,141,153 109,476 3,250,628 (13,101,951)	17,060,413 273,420 17,333,832 3,117,192 111,630 3,228,821 (13,101,951)	17,174,868 286,809 17,461,677 3,156,228 112,807 3,269,034 (13,101,951)	(691,546) (80,900) (772,446) 15,075 3,331 18,406	
Administrativ 920 921 922 923	ve & General Expense Administrative & General Salaries Utah Wyoming Total Office Supplies & Expenses Utah Wyoming Total Administrative Expenses Transferred	17,866,415 367,709 18,234,124 3,141,153 109,476 3,250,628	17,060,413 273,420 17,333,832 3,117,192 111,630 3,228,821	17,174,868 266,809 17,461,677 3,156,228 112,807 3,269,034	(691,546) (80,900) (772,446) 15,075 3,331 18,406	

EXPENSES Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

12 Months Ended : Dec-2021	Booked	Forecast	Forecast		
		Expense Dec 2019	Expense Dec 2020	Expense Dec 2021	Adjustment
FERC Acct	Description				
	Wyoming	1,165,648	1,041,464	1,063,008	(102,640)
924	Total Property Insurance	38,123,548	34,003,443	34,711,660	(3,411,888)
	Utah Wyoming	182,029 6,040	184,163 6,111	186,362 6,184	4,332 144
	Total	188,069	190,273	192,545	4,476
925	Injuries & Damages Utah	(57,313)	(57,944)	(58,594)	(1,281)
	Wyoming	4,251	4,298	4,346	95
926	Total Employee Pensions & Benefits	(53,062)	(53,646)	(54,248)	(1,186)
	Utah Wyoming	6,884,542	6,035,490	6,171,149	(713,394)
	Total	<u>266,224</u> 7,150,766	229,019 6,264,508	234,500 6,405,648	(31,724) (745,118)
928	Regulatory Expense Utah	0	0	0	0
	Wyoming	0	0	0	0
9301	Total General Advertising Expenses	0	0	0	0
	Utah	0	0	0	0
	Wyoming Total	0	0	0	0
9302	Miscellaneous General Expenses	0.005.001	2 000 751	2 844 004	
	Utah Wyoming	2,805,231 36,283	2,808,751 36,277	2,841,901 36,709	36,670 426
024	Total	2,841,514	2,845,028	2,878,610	37,096
931	Rents Utah	93,047	94,165	95,301	2,254
	Wyoming Total	<u>150,953</u> 244,000	152,766 246,931	<u>154,610</u> 249,911	3,657 5,911
935	Maintenance of General Plant				
	Utah Wyoming	896,962 4,588	829,867 4,100	844,482 4,184	(52,480) (404)
	Total	901,550	833,967	848,666	(52,884)
Total Admini	strative & General Expense				
	Utah Total Cust Service & Info Exp Wyoming Total Cust Service & Info Exp	55,668,015 1,678,556	49,932,124 1,426,468	50,958,397 1,470,541	(4,709,618) (208,015)
	Total Administrative & General Expense	57,346,572	51,358,592	52,428,939	(4,917,633
o	TOTAL O & M	162,990,821	152,036,919	154,651,706	(8,339,115)
-	ting Expenses		-6.7206%	1.7198%	
403	Depreciation Expense Production	497,603	497,603	497,603	0
	Distribution - Wyoming	2,320,437	2,498,267	2,756,906	436,469
	Distribution - Utah General	64,670,016 8,441,536	67,253,571 13,941,069	74,619,155 17,670,547	9,949,139 9,229,011
	Total Depreciation Expense	75,929,592	84,190,510	95,544,210	19,614,619
404	Amortization and Depletion				
	Production Distribution - Wyoming	0	0	0	0
	Distribution - Utah	0	0	0	0
	General Total Amortization Expense	0	0	0	0
	Total Depreciation, Deplec & Amort	75,929,592	84,190,510	95,544,210	19,614,619
Tax Expense		,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,511,610
408	Taxes Other Than Income Taxes	0	0	0	0
	Production Distribution - Wyoming	969,144	998,524	1,083,741	114,597
	Distribution - Utah General	23,684,204 1,296,345	24,402,190 1,335,643	26,484,760 1,449,632	2,800,555 153,287
	Total Other Taxes	25,949,693	26,736,356	29,018,133	3,068,440
4090	Income Taxes - Federal	919,133	919,133	919,133	0
4091	Income Taxes - State	356,705	356,705	356,705	0
4101	Deferred Income Taxes	20,557,075	20,557,075	20,557,075	0
4111	Deferred Income Tax Credit	333,491	0	0	(333,491)
4114	Investment Tax Credit Adjustment	0	0	0	0
	South Georgia Amortization	0	0	0	0
	Section 29 Tax Credits	0	0	0	0
	Total Tax Expenses	48,116,097	48,569,269	50,851,045	2,734,949
	Total Utility Other Operating Expenses	124,045,688	132,759,779	146,395,256	22,349,567
		124,045,000		124,562,343	22,683,058
	TOTAL	101,879,285	110,926,866	124,562,343	22,683,058

REVENUE

Revenues for the GS class have been estimated by taking estimated customers by month multiplied by the allowed revenue per customer. For the other classes revenue has been forecasted using current volumetric rates and estimated usage.

tate Class		Description		Booked Rev DEC 2019	AVG Projected Rev 2020 with CET	AVG Projected Rev 2021 with CET	REVENUE CHANGE
TILITY OPERATING REVE ARIFF DTH SALES AND F				497,451,534	494,570,515	493,301,379	10,802,261
ah RM	GS-1	Distribution Non-Gas Rev	sales	317,066,091	334,652,507	347,202,161	30,136,070
RM RM		Supplier Nep Coo Boyenue	sales		101 506 974	101 506 974	0
M		Supplier Non-Gas Revenue	sales sales	101,596,874	101,596,874	101,596,874	0
M		Commodity Revenue Total Revenue	sales sales	<u>363,483,293</u> 782,146,258	363,483,293 802,228,079	363,483,293 816,082,792	33,936,534
M		# of Customers	sales				
M		Total Dth	sales	109,483,199	107,760,198	109,633,091	149,892
M	GS-C	Distribution Non-Gas Rev	sales	0	0	0	0
M		Supplier Non-Gas Revenue	sales sales	0	0	0	0
N			sales				
N VI		Commodity Revenue Total Revenue	sales sales	0	0	0	0
N		# of Customers	sales				
N M		Total Dth	sales	0	0	0	0
M	GSS	Distribution Non-Gas Rev	sales	0	0	0	0
M		Supplier Non-Gas Revenue	sales sales	0	0	0	0
M			sales		_		
M		Commodity Revenue Total Revenue	sales sales	0	0	0	0
N		# of Customers	sales				
И И		Total Dth	sales	0	0	0	0
N	F1_FS_F1A_F1B	Distribution Non-Gas Rev	sales	2,762,731	2,883,055	2,934,552	171,820
M		Supplier Non-Gas Revenue	sales sales	2,484,175	2,484,175	2,484,175	0
M			sales				
N N		Commodity Revenue Total Revenue	sales	<u>10,155,422</u> 15,402,328	10,155,422 14,635,056	10,155,422 14,927,372	(474,955)
N		# of Customers	sales				
M		Total Dth	sales	3,065,412	2,746,877	2,766,511	(298,901)
M	F-3	Distribution Non-Gas Rev	sales	0	0	0	0
M M		Supplier Non-Gas Revenue Supplier Non-Gas Demand Revenue	sales sales	0	0	0	0
M		Commodity Tariff Revenue	sales	0	0	0	
M		Commodity Demand Revenue Total Revenue	sales sales	0	0	0	0
M		# of Customers	sales				
M		Total Sales Dth	sales	0	0	0	0
M	NGV	Distribution Non-Gas Rev	sales	1,700,997	1,902,218	2,176,622	475,625
M		Supplier Non-Gas Revenue	sales sales	201,782	201,782	201,782	0
M			sales				
M		Commodity Revenue Total Revenue	sales sales	<u>828,761</u> 2,731,539	<u>828,761</u> 2,810,514	828,761 3,045,775	314,236
M		# of Customers	sales				
N M		Total Dth	sales	250,182	242,554	262,892	12,710
N	F-4	Distribution Non-Gas Rev	sales	0	0	0	0
И И		Supplier Non-Gas Revenue	sales sales	0	0	0	0
N			sales				
M		Commodity Revenue Total Revenue	sales sales	0	0	0	0
N		# of Customers	sales		-		
Л		Total Dth	sales	0	0	0	0
ERRUPTIBLE	I-2	Distribution Non-Gas Rev	sales	0	0	0	0
ERRUPTIBLE		Supplier Non-Gas Revenue	sales sales	0	0	0	0
ERRUPTIBLE			sales	°,	-	-	
ERRUPTIBLE ERRUPTIBLE		Commodity Revenue Total Revenue	sales sales	0	0	0	0
ERRUPTIBLE		# of Customers	sales	-			
ERRUPTIBLE ERRUPTIBLE		Total Dth	sales	0	0	0	0
ERRUPTIBLE	I-4_I4A_I4B	Distribution Non-Gas Rev	sales	0	0	0	0
ERRUPTIBLE ERRUPTIBLE		Supplier Non-Gas Revenue	sales sales	0	0	0	0
ERRUPTIBLE			sales				
ERRUPTIBLE ERRUPTIBLE		Commodity Revenue Total Revenue	sales sales	0	0	0	0
ERRUPTIBLE		# of Customers	sales				
ERRUPTIBLE ERRUPTIBLE		Total Dth	sales	0	0	0	0
ERRUPTIBLE	IS_IS-2	Distribution Non-Gas Rev	sales	184,562	149,100	149,229	(35,334)
ERRUPTIBLE ERRUPTIBLE		Supplier Non-Gas Revenue	sales sales	26,499	23,447	27,057	558
RRUPTIBLE		Supplier Nori-Gas Revenue	sales	20,499	23,447	27,037	556
RRUPTIBLE		Commodity Revenue Total Revenue	sales sales	492,045 703,107	464,521	529,897 706,182	37,852
RRUPTIBLE		# of Customers	sales		637,067		
RRUPTIBLE		Total Dth	sales	147,983	130,969	151,174	3,191
RRUPTIBLE	IS-4	Distribution Non-Gas Rev	sales	0	0	0	0
ERRUPTIBLE			sales	0	0	0	0
RRUPTIBLE		Supplier Non-Gas Revenue	sales				
RRUPTIBLE		Commodity Revenue Total Revenue	sales	0	0	0	0
RRUPTIBLE		# of Customers	sales sales				
ERRUPTIBLE		Total Dth	sales	0	0	0	0
			sales	0	2,624,472	2,624,472	2,624,472
	FT1L	Distribution Non-Gas Rev	30103	0			
	FT1L		sales				
	FT1L	Distribution Non-Gas Rev		0	0	0	0

te Class		Description		Booked Rev DEC 2019	AVG Projected Rev 2020 with CET	AVG Projected Rev 2021 with CET	REVENUE CHANGE
		Total Revenue	sales	0	2,624,472	2,624,472	2,624,472
		# of Customers Total Dth	sales sales	0	38,317,009	37,303,341	37,303,341
NSPORTATION	FT_TBF	Distribution Non-Gas Rev	trans	5,084,892	2,212,553	2,676,823	(2,408,070)
NSPORTATION			trans				
NSPORTATION		Supplier Non-Gas Revenue	trans trans	42,626	0	0	(42,626)
NSPORTATION NSPORTATION		Commodity Revenue Total Revenue	trans	0	0	2,676,823	0
SPORTATION		# of Customers	trans	5,127,519	2,212,553		(2,450,696)
SPORTATION SPORTATION		Total Dth	trans	35,025,220	3,339,336	3,589,203	(31,436,017
SPORTATION	FT2	Distribution Non-Gas Rev	trans	0	0	0	0
SPORTATION SPORTATION		Supplier Non-Gas Revenue	trans trans	0	0	0	0
SPORTATION SPORTATION			trans	0	0	0	0
SPORTATION		Commodity Revenue Total Revenue	trans trans	0	0	0	0
PORTATION PORTATION		# of Customers Total Dth	trans trans	0	0	0	0
PORTATION			uuno				
PORTATION PORTATION	MT	Distribution Non-Gas Rev	trans trans	120,799	28,914	28,458	(92,341)
SPORTATION		Supplier Non-Gas Revenue	trans	27,249	0	0	(27,249)
SPORTATION SPORTATION		Commodity Revenue	trans trans	0	0	0	0
SPORTATION		Total Revenue	trans	148,048	28,914	28,458	(119,590)
SPORTATION SPORTATION		# of Customers Total Dth	trans trans	8,976,439	25,315	24,321	(8,952,118)
SPORTATION	ETE ETA						
SPORTATION SPORTATION	FTE_FT1L	Distribution Non-Gas Rev	trans trans	0	0	0	0
SPORTATION SPORTATION		Supplier Non-Gas Revenue	trans trans	0	0	0	0
PORTATION		Commodity Revenue	trans	0	0	0	0
SPORTATION SPORTATION		Total Revenue # of Customers	trans trans	0	0	0	0
PORTATION		Total Dth	trans	0	0	0	0
SPORTATION SPORTATION	IT_TS_ITA_ITB	Distribution Non-Gas Rev	trans	26,358,158	30,236,928	35,923,585	9,565,427
SPORTATION			trans				
SPORTATION SPORTATION		Supplier Non-Gas Revenue	trans trans	702,214	0	0	(702,214)
SPORTATION		Commodity Revenue	trans	0	0	0	0
SPORTATION SPORTATION		Total Revenue # of Customers	trans trans	27,060,372	30,236,928	35,923,585	8,863,212
PORTATION PORTATION		Total Dth	trans	52,956,213	53,647,210	54,888,809	1,932,596
SPORTATION	TSP_ITS	Distribution Non-Gas Rev	trans	0	0	0	0
SPORTATION SPORTATION		Supplier Non-Gas Revenue	trans trans	0	0	0	0
SPORTATION		Supplier Non-Gas Revenue	trans	0	0	0	0
SPORTATION SPORTATION		Commodity Revenue Total Revenue	trans trans	<u>0</u> 0	0	0	0
PORTATION		# of Customers	trans		-		0
SPORTATION SPORTATION		Total Dth	trans	0	0	0	0
PORTATION	FT-2C	Distribution Non-Gas Rev	trans	0	0	0	0
PORTATION PORTATION		Supplier Non-Gas Revenue	trans trans	0	0	0	0
PORTATION			trans				
PORTATION PORTATION		Commodity Revenue Total Revenue	trans trans	0	0	0	0
PORTATION		# of Customers	trans	0	0	0	0
PORTATION PORTATION		Total Dth	trans	0	0	0	0
PORTATION	E-1	Distribution Non-Gas Rev	trans	0	0	0	0
PORTATION		Supplier Non-Gas Revenue	trans trans	0	0	0	0
PORTATION PORTATION		Commodity Revenue	trans trans	0	0	0	0
PORTATION		Total Revenue	trans	0	0	0	0
PORTATION PORTATION		# of Customers Total Dth	trans trans	0	0	0	0
			adrib				
	CET DSM	Distribution Non-Gas Rev Distribution Non-Gas Rev		1,633,515 27,994,304	0	0	(1,633,515) (27,994,304)
	Utah Totals	Distribution Non-Gas Rev		382,906,050	374,689,747	393,715,901	10,809,851
		Supplier Non-Gas Revenue		105,081,419	104,306,277	104,309,887	(771,532)
		Commodity Revenue Total Utah Revenue		374,959,520 862,946,990	374,931,997 855,413,583	374,997,372 876,015,459	37,852 13,068,470
		# of Customers Sales Dth		112,946,776	149,197,607	150,117,009	37,170,233
		Transportation Dth		96,957,872	57,011,861	58,502,333	(38,455,539)
		Total Utah Dth		209,904,648	206,209,468	208,619,342	(1,285,306)
	GS-1	Distribution Non-Gas Rev		0	0	0	0
		Supplier Non-Gas Revenue		0	0	0	0
		Commodity Revenue		0	0	0	0
		Total Revenue		0	0	0	0
		# of Customers Total Dth		0	0	0	0
	10						
	I-2	Distribution Non-Gas Rev		0	0	0	0
		Supplier Non-Gas Revenue		0	0	0	0
		Commodity Revenue		0	0	0	0
		Total Revenue		0	0	0	0
		# of Customers Total Dth		0	0	0	0
	Idaho Totals			0	0	0	0

Rate Class		Description		Booked Rev DEC 2019	AVG Projected Rev 2020 with CET	AVG Projected Rev 2021 with CET	REVENUE CHANGE
Rate Class		Distribution Non-Gas Rev		0	0	0	0
		Supplier Non-Gas Revenue Commodity Revenue		0	0	0	0
		Total Idaho Revenue # of Customers		0	0	0	0
		Sales Dth		0	0	0	0
		Transportation Dth Total Idaho Dth		0	0	0	0
Wyoming							
	GS-1	Distribution Non-Gas Rev	sales sales	11,590,160	11,972,193	13,210,596	1,620,435
IRM		Supplier Non-Gas Revenue	sales				
IRM IRM		Commodity Revenue	sales sales	15,981,115	13,982,448	12,773,680	(3,207,435)
RM RM		Total Revenue # of Customers	sales	27,571,275	25,954,641	25,984,275	(1,587,000)
		Total Dth	sales	3,884,209	3,546,715	3,563,180	(321,029)
RM	F1_FS_F1A_F1B_F1C	Distribution Non-Gas Rev	sales	174,053	189,443	227,340	53,287
RM RM		Supplier Non-Gas Revenue	sales sales				
RM RM		Commodity Revenue	sales sales	781,891	724,240	649,001	(132,890)
RM RM		Total Revenue	sales	955,944	913,683	876,341	(79,603)
IRM		# of Customers Total Dth	sales sales	188,898	186,730	181,037	(7,861)
RM RM	NGV	Distribution Non-Gas Rev	sales	32,082	35,475	36,959	4,877
RM		Supplier Non-Gas Revenue	sales sales				
FIRM FIRM FIRM FIRM			sales	10.011	40.404	15 700	(0.404)
		Commodity Revenue Total Revenue	sales sales	<u> </u>	18,181 53,657	15,720 52,679	(3,494) 1,383
RM RM		# of Customers Total Dth	sales sales	4,597	4,745	4,385	(212)
RM	0011						
RM RM	GSW	Distribution Non-Gas Rev	sales sales	0	0	0	0
RM RM		Supplier Non-Gas Revenue	sales sales				
RM RM		Commodity Revenue Total Revenue	sales	0	0	0	0
RM		# of Customers	sales				
RM RM		Total Dth	sales	0	0	0	0
INTERRUPTIBLE	I-S_I-2	Distribution Non-Gas Rev	sales sales	49,947	51,276	59,615	9,668 0
TERRUPTIBLE		Supplier Non-Gas Revenue	sales	(160)	26,758	26,643	26,803
TERRUPTIBLE TERRUPTIBLE		Commodity Revenue	sales sales	628,534	580,614	529,075	0 (99,458)
FERRUPTIBLE FERRUPTIBLE		Total Revenue # of Customers	sales sales	678,321	658,648	615,334	(62,987) 0
ERRUPTIBLE ERRUPTIBLE		Total Dth	sales	146,083	148,220	147,584	1,501 0
	I-4	Distribution Non-Gas Rev	sales	0	0	0	0
		Supplier Non-Gas Revenue	sales sales	0	0	0	0 0
		Commodity Revenue	sales sales	0	0	0	0
		Total Revenue	sales	<u>0</u>	0	0	0
		# of Customers Total Dth	sales sales	0	0	0	0 0
	IC	Distribution Non-Gas Rev	sales	0	0	0	0
	Sales	(To Commodity Costs)	sales sales				0
			sales				0
		Commodity Revenue Total Revenue	sales sales	0	0	0	0
		# of Customers Total Dth	sales sales				0
				00.004		00.070	0
ANSPORTATION ANSPORTATION	I-T_TS_ITA_ITB	Distribution Non-Gas Rev	trans trans	82,991	66,986	63,376	(19,615) 0
ANSPORTATION ANSPORTATION		Supplier Non-Gas Revenue	trans trans				0
ANSPORTATION		Commodity Revenue	trans	0	0	0	0
ANSPORTATION ANSPORTATION		Total Revenue # of Customers	trans trans	82,991	66,986	63,376	(19,615) 0
ANSPORTATION ANSPORTATION		Total Dth	trans	168,678	174,971	160,289	(8,389)
ANSPORTATION ANSPORTATION	IC-IC1-IC2 Trans	Distribution Non-Gas Rev	trans trans	37,783	25,093	28,472	(9,311) 0
ANSPORTATION	Trans	Supplier Non-Gas Revenue	trans				0
ANSPORTATION ANSPORTATION		Commodity Revenue	trans trans	0	0	0	0
ANSPORTATION ANSPORTATION		Total Revenue # of Customers	trans trans	37,783	25,093	28,472	(9,311)
ANSPORTATION		Total Dth	trans	414,563	280,739	342,643	(71,920)
ANSPORTATION	CET	Distribution Non-Gas Rev	sales	1,083,600	397,678	(330,130)	(1,413,730)
	DSM Wyoming Totals	Distribution Non-Gas Rev	sales	253,201	0	0	(253,201)
		Distribution Non-Gas Rev		13,183,044	12,646,065	13,204,380	21,336
		Supplier Non-Gas Revenue Non-Core DNG Revenue Credits		(160) 120,774	26,758 92,080	26,643 91,848	26,803 (28,926)
		Commodity Revenue Total Wyoming Revenue		<u>17,410,754</u> 29,377,611	15,305,484 27,672,708	13,967,476 27,620,478	(3,443,278) (1,757,133)
		# of Customers Sales Dth		4,223,787	3,886,410	3,896,186	(1,101,100) 0 (327,601)
		Transportation Dth		583,241	455,710	502,932	(80,309)
		Total Wyoming Dth		4,807,028	4,342,120	4,399,118	(407,910) 0
	I-4	Distribution Non-Gas Rev	sales	0	0	0	0
olorado			50105	0	0		
blorado		Supplier Non-Gas Revenue	sales sales				0

Rate Class		Description		Booked Rev DEC 2019	AVG Projected Rev 2020 with CET	AVG Projected Rev 2021 with CET	REVENUE CHANGE	1 2
10000000		Commodity Revenue	sales	0	0	0	0	330
		Total Revenue	sales	0	0	0	<u> </u>	331
		# of Customers	sales	0	Ŭ	0	ő	332
		Total Dth	sales	0	0	0	0	333
				-	-	-	ō	334
		Distribution Non-Gas Rev	trans	0	0	0	0	335
	IC		trans				0	336
		Supplier Non-Gas Revenue	trans				0	337
			trans				0	338
		Commodity Revenue	trans	0	0	0	0	339
		Total Revenue	trans	0	0	0	0	340
		# of Customers	trans				0	341
		Total Dth	trans	0	0	0	0	342
				0	0	0	0	343
	Colorado Totals						0	344
		Distribution Non-Gas Rev		0	0	0	0	345
		Commodity Revenue		0	0	0	0	346
		Total Colorado Revenue		0	0	0	0	347
		# of Customers					0	348
		Sales Dth		0	0	0	0	349
		Transportation Dth		0	0	0	0	350
		Total Colorado Dth		0	0	0	0	351
							0	352
							0	353
	0 I T I I T WD			000.000.004	007 005 040	100.000.001	0	354
	SystemTotal Tariff Revenue			396,089,094	387,335,812	406,920,281	10,831,187	355
		Supplier Non-Gas Revenue		105,081,260	104,333,035	104,336,531	(744,729)	356
		Non-Core DNG Revenue Credits Commodity Revenue		120,774 392,370,274	92,080 390,237,480	91,848 388,964,849	(28,926) (3,405,426)	357 358
		Commodity Revenue		392,370,274	390,237,480	388,964,849	(3,405,426)	358
		SystemTotal Tariff Revenue		893,661,402	881,998,407	900,313,509	6,652,106	360
		# of Customers		893,001,402	001,990,407	900,313,509	6,652,106	360
		Sales Dth		117,170,563	153,084,017	154,013,195	36,842,632	362
		Transportation Dth		97,541,113	57.467.571	59.005.265	(38,535,848)	363
		SystemTotal Dth		214,711,676	210,551,588	213,018,460	(1,693,216)	363
		Oysion Total Dat		214,711,070	210,001,000	210,010,400	(1,030,210)	504

UNDERGROUND WORKING STORAGE GAS

Pursuant to the final order in Docket No. 93-057-01, Account 164, Gas Stored Underground - Current, is to be accounted for in the Company's pass-through cases and excluded from test-year rate base. This is accomplished by allowing a return on the actual average balance in this account to be entered as a gas cost in the 191 Account. This adjustment removes the total balance of Account 164 from the rate-base calculation. Underground Storage Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

Account 164 - Underground Storage

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

WEXPRO ADJUSTMENT TO PRODUCTION PLANT

This adjustment, rising from the Wexpro Agreement, provides that the production plant component in each Dominion Energy Utah rate base plant account be reduced by 6.3%. According to the agreement, Wexpro adds 6.3% of Dominion Energy Utah's production plant to the Wexpro investment when calculating the Wexpro service fee charged to Dominion Energy Utah.

Wexpro Plant Adjustment Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

Wexpro Plant Adjustment

			В	F	G
			Production	Allocation	Adjustment
		Acct # and Description	Amount \1	Factor \2	Amount \3
1	ADDITIO	NS 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	DEDUCT	IONS FROM RATE BASE			
19	108	Accumulated Depreciation	(71,320,766)	6.30%	4,493,208
20	111	Accumulated Amort & Depletion	(6,150,277)	6.30%	387,467
21	235.1	Customer Deposits	0	6.30%	0
22	252	Misc Customer Credits	0	6.30%	0
23	253.1	Unclaimed Customer Deposits	0	6.30%	0
24	255	Deferred Investment Tax Credits	0	6.30%	0
25	282.0	Accum Deferred Income Taxes - Federal	0	6.30%	0
26	282.1	Accum Deferred Income Taxes - State	0	6.30%	0
27	Total De	ductions From Rate Base	(77,471,043)		4,880,676
				-	

28 TOTAL WEXPRO PLANT ADJUSTMENT

(157,317)

\1 Test Period Production Rate Base

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

3 Column B x Column C.

ENERGY EFFICIENCY ADJUSTMENT

The revenues and costs are accounted for in separate DSM/EE amortization filings and are not included as a component of the revenue requirement. The energy efficiency revenues were not included in the revenue forecast and the forecasted expenses have been removed from the results.

Energy Efficiency Accounting Adjustment Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

			Energy Efficiency 2019	Energy Efficiency 2020	Energy Efficiency 2021
Revenue		Utah Wyoming	(\$27,994,304) (\$253,201)		
		Total	(28,247,505)		
908	Customer Assista	ance Expense Utah Wyoming	(\$27,994,304) (\$253,201)	(28,296,922) (255,938)	(28,607,056) (258,744)
		Total	(28,247,505)	(28,552,861)	(28,865,800)
	Inflation Factors	Utah Wyoming		1.08% 1.08%	1.10% 1.10%

BAD DEBT EXPENSE REMOVAL

In Docket No. 01-057-14, the Company proposed to account for bad-debt expense related to SNG and Commodity revenues in the 191 Account. This was adopted by the Commission in the final order in that docket; therefore, only the DNG portion of bad debt has been included in the calculations of the Results of Operations. The bad debt expense recorded in Account 904 includes all components of bad debt. This adjustment annualizes the DNG portion of bad debt experienced during 2019 to the 3-year average rate of bad debt. This methodology was agreed to and used in Docket No. 02-057-02, Docket No. 07-057-13, Docket No. 09-057-16, and Docket No. 13-057-05. Bad debt is properly recognized as a reduction to revenues. A bad debt ratio of 0.24% (net write-offs to total revenue) is used in this Results of Operations.

Average Bad Debt Removal Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

Capital Structure : 19-057-02 Ordered CAP STR

Capital Structure . 13-037-02 Ordered CAP STR	Utah Bad Debt	Utah Bad Debt	Utah Bad Debt
	2019	2020	2021
	Bad Debt	Bad Debt	Bad Debt
	Ratio	Ratio	Ratio
	Adjustment	Adjustment	Adjustment
Utah	370,429	419,434	466,622
Wyoming	(193,704)	(195,014)	(193,652)
Total	176,725	224,420	272,970
Bad Debt %	0.24%	0.24%	0.24%

SNG and Commodity of acc 904 Removal

		SNG	SNG S	NG
904.1	Uncollectible Accounts Utah Wyoming Total	(156,584) 0 (156,584)	(156,584) 0 (156,584)	(156,584) 0 (156,584)
904.2	Uncollectible Accounts Utah Wyoming Total	Commodity (562,869) 0 (562,869)	Commodity (562,869) 0 (562,869)	Commodity (562,869) 0 (562,869)
Total 904		(542,727)	(495,033)	(446,482)

Average Bad Debt Removal Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

Capital Structure : 19-057-02 Ordered CAP STR

		Α	В	С	D	
		Dec-19	Dec-20	Dec-21		
		3 Year Average Bad Debt	3 Year Average Bad Debt	3 Year Average Bad Debt		
		Ratio	Ratio	Ratio		
		Adjustment	Adjustment	Adjustment		
904	Uncollectible Accounts					
	Utah	370,429	419,434	466,622		
	Wyoming Total	<u>(193,704)</u> 176,725	(195,014) 224,420	(193,652) 272,970		
	Total	110,125	224,420	212,510		
Revenues	are lagging the Charge Offs by 6 Mor	ths.	12 MONTHS	12 MONTHS	12 MONTHS	
6 Months a	af aging is required from time of billing	to Charge Off.	2017	2018	2019	3 YR AVERAGE
CHARGE	OFFS (ACC 144004) Dec of Each Yes	ar	3,316,136	4,096,586	3,586,843.75	3,666,522
COLLECT	ED (ACC 144005) Dec of Each Year		(1,683,522)	(1,532,440)	(1,505,923)	(1,573,962)
NET CHAP	RGE OFFS		1,632,614	2,564,147	2,080,920	2,092,560

890,627,732 1,632,614	844,389,695 2,564,147	837,382,921 2,080,920	857,466,783 2,092,560	
0.18%	0.30%	0.25%	0.24% 0.24%	
		Booked 2019	Projected 2020	Projected 2021
UT Distribution Non Gas Rev (Ir	cludes Energy Eff.)	382,906,050	402,986,669	422,322,958
WY Distribution Non Gas Rev		13,183,044	12,646,065	13,204,380
3 YR BAD DEBT AVG FACTOR	ł	0.24%	0.24%	0.24%
3YR Average UT DNG Bad Deb	t –	934,443	983,448	1,030,636
3 YR Average WY DNG Bad De	bt	32,172	30,861	32,224
Less Expensed UT DNG Bad D	ebt	564,014	564,014	564,014
Less Expensed WY DNG Bad D	ebt	225,876	225,876	225,876
SYSTEM ADJUSTMENT	_	789,890	789,890	789,890
Utah		370,429	419,434	466,622
Wyoming		(193,704)	(195,014)	(193,652)
System Adjustment		176,725	224,420	272,970
	1,632,614 0.18% UT Distribution Non Gas Rev (Ir WY Distribution Non Gas Rev 3 YR BAD DEBT AVG FACTOR 3YR Average UT DNG Bad De 3 YR Average WY DNG Bad De Less Expensed UT DNG Bad D Less Expensed WY DNG Bad D SYSTEM ADJUSTMENT Utah Wyoming	1,632,614 2,564,147 0.18% 0.30% UT Distribution Non Gas Rev (Includes Energy Eff.) WY Distribution Non Gas Rev 3 YR BAD DEBT AVG FACTOR 3YR Average UT DNG Bad Debt S YR Average WY DNG Bad Debt Less Expensed UT DNG Bad Debt SYSTEM ADJUSTMENT Utah Wyoming	1,632,614 2,564,147 2,080,920 0.18% 0.30% 0.25% UT Distribution Non Gas Rev (Includes Energy Eff.) Booked 2019 UT Distribution Non Gas Rev 13,183,044 3 YR BAD DEBT AVG FACTOR 382,906,050 3YR Average UT DNG Bad Debt 32,172 Less Expensed UT DNG Bad Debt 564,014 Less Expensed WY DNG Bad Debt 225,876 SYSTEM ADJUSTMENT 789,890 Utah 370,429 Wyoming (193,704)	1,632,614 2,564,147 2,080,920 2,092,560 0.18% 0.30% 0.25% 0.24% 0.18% 0.30% 0.25% 0.24% UT Distribution Non Gas Rev (Includes Energy Eff.) WY Distribution Non Gas Rev (Includes Energy Eff.) 382,906,050 402,986,669 WY Distribution Non Gas Rev 13,183,044 12,646,065 3 YR Average UT DNG Bad Debt 934,443 983,448 3 YR Average UT DNG Bad Debt 32,172 30,861 Less Expensed UT DNG Bad Debt 564,014 564,014 Less Expensed WY DNG Bad Debt 225,876 225,876 SYSTEM ADJUSTMENT 789,890 789,890 Utah 370,429 419,434 Wyoming (193,704) (195,014)

INCENTIVE PLANS

In accordance with previous Commission orders, DEU has removed, for ratemaking purposes, incentive compensation expenses related to financial goals that were either paid directly by DEU or allocated from Questar Corporation and QRS for incentive payouts. Because the incentive plan payouts vary from year to year, a 3-year average of payouts related to operating goals has been used in the calculation of normalized incentive plan expenses. This adjustment was calculated using the 2019 expense removal and adjusting it for inflation.

Incentive Compensation

Dominion Energy

Utah - DEC 2021 Adjusted Avg Results CET

Incentives 2019 Incentives 2020

Incentives 2021

12 Months Ended : Dec-2021

Incentive Compensation Removal of Financial Based Payouts

	Α		В	С	D
	Global Insight Factor			-14.8%	2.5%
1	DES	1/	(1,618,872)	(\$1,379,019)	(\$1,413,079)
2	DEUWI	1/	(939,671)	(\$800,448)	(\$820,219)
3	Total		(2,558,543)	(\$2,179,468)	(\$2,233,298)
4	Utah		(2,470,704)	(2,104,644)	(2,156,626)
5	Wyoming		(87,838)	(74,824)	(76,672)
	Total		(2,558,543)	(2,179,468)	(2,233,298)

1/ See Workpaper A

Incentive Compensation

Dominion Energy

1 Utah - Dec 2021 Adjusted Avg Results

2 12 Months Ended : De	ec-2021
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4 Workpaper A

3

Б

5								
6			Α	В	С	D	E	
7				AIP Exp	ense by labor cat	egory		
8								
9		Total Payout		Officers	Management	Non-mgmt	Total	
10	1		DES	13,560,054	14,821,682	28,260,643	56,642,380	
11	2		QGC	0	1,827,314	4,628,820	6,456,134	
12		Allocated						
13	3		DES	655,822	1,283,860	2,448,291	4,387,973	
14	4		QGC		955,540	2,420,926	3,376,466	
15								
16		Income Goal % of AIP						
17	5		DES	85%	35%	25%		
18	6		QGC		35%	25%		
19		Income Goals to exclude						
20	7		DES	557,448	449,351	612,073	1,618,872	
21	8		QGC		334,439	605,232	939,671	
22	9		Total	557,448	783,790	1,217,304	2,558,543	
23								
24								

25

Payout Ratio excluding Officers (cash basis) used to split management/non-mgmt for Financial % split DES 29.76% 70.24% QGC 24.60% 75.40%

O&M AIP amount							
	AIP on 1250		excl Capital/Reg	Exp on 1250			
DES		4,805,065	20,803	4,784,262			
QGC		6,686,514	3,526,467	3,160,047	52.74% of QGC labor was capitalized		

* managing directors and Non-management considered Non-management

DES Executive - cacluated conservative adjustment, excluded exec Financial goals at the highest percentage.

EVENT TICKETS

During 2019, Dominion Energy Utah received allocated expenses from Questar Corporation for tickets to sporting events at the Vivint Arena. During this period, 100% of the tickets were used in a DEU employee-recognition plan. That is, those employees who had performed in an exemplary manner were awarded tickets to the games. 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. As such, no adjustment has been made.

Event Tickets Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

	Sporting Events	Sporting Events	Sporting Events
	DEC 2019	DEC 2020	DEC 2021
Acc 921 Inflation Factor		1.10%	1.12%
Total Expenses		-	-
Utah Adjustment Wyoming Adjustment		-	

ADVERTISING

Consistent with the Commission order in Docket No. 93-057-01, an adjustment has been made to decrease expenses for the 12 months ending December 31, 2019 by removing all of the advertising expenses related to promotional and institutional advertising expenses. These expenses were adjusted for inflation to arrive at the 2021 adjustment.

Advertising Dominion Energy Utah - Dec 2021 Adjusted Avg Results 12 Months Ended : Dec-2021

Advertising DEC 2019	Advertising DEC 2020	Advertising DEC 2021
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	Account	Туре			
1	909003	Promotional Advertising-Dealer	\$4,152	\$4,199	\$4,246
2	909005	Adv Exp - Parade of Homes	\$410	\$414	\$419
3	930100	General Advertising Expenses	\$756	\$764	\$773
4	930101	Institutional Advertising	\$0	\$0	\$0
5	930102	Financial Advertising	\$0	\$0	\$0
7					
8					
9		Total	5,318	5,378	5,439
10					
11					
12		Adjustment	(5,318)	(5,378)	(5,439)
13					
14	909	Utah Adjustment	(5,144)	(5,193)	(5,252)
15	909	Wyoming Adjustment	(173)	(185)	(187)
		Inflation Factor		1.13%	1.13%

Advertising Dominion Energy Utah - Dec 2021 Adjusted Avg Results 12 Months Ended : Dec-2021

Advertising Adjustment

		Α	B Direct	С	D	Е	F
4	ccount	Туре	Charges QGC	Allocated From DES	Allocated From Corp	Total (B+D)	Removed Amount
1 -	909003	Promotional Advertising-Dealer	\$4,152	\$0	\$0	\$4,152	\$4,152
2	909005	Adv Exp - Parade of Homes	410	\$0	\$0	\$410	\$410
3	930100	General Advertising Expenses	\$0	\$1,539	\$756	\$756	\$756 1/
4	930101	Institutional Advertising	\$0	\$0	\$0	\$0	\$0 1/
5	930102	Financial Advertising	\$0	\$0	\$0	\$0	\$0
7							
8		Total	\$4,562	\$1,539	\$756	\$5,318	\$5,318
9							
10							
11		Adjustment					(5,318)
12							
13		Utah Adjustment					(5,144)
14		Wyoming Adjustment					(173)
15		Total Adjustment				-	(5,318)

1/ Workpaper 1

Advertising Dominion Energy Utah - Dec 2021 Adjusted Avg Results 12 Months Ended : Dec-2021 Workpaper 1

Institutional Advertising

1 Total Corp Institutional Advertising - 2 3 Allocation Allocated Adjustment 4 Company and Allocation Amounts Calculations Amount Amount 6 Allocated to 49.10% - \$0 \$0 7 Allocated to 49.10% - \$0 \$0 9 Total to - \$0 \$0 \$0 10 - \$0 \$0 \$0 \$0 11 - \$0 \$0 \$0 \$0 12 - \$0 \$0 \$0 \$0 13 General Advertising Expenses 1,539 \$0 \$0 14 Company and Allocation Amounts Calculations Anount Amount 15 Total Corp General Advertising Expenses 1,539 \$0 \$0 16 Company and Allocation Amounts Calculations Amount Amount 19 Allocated to 49.10% 100 \$10 \$10 12 Percent to 49.10% 100 \$10		Α	В	С	D
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11 12 12 General Advertising Expenses 13 General Advertising Expenses 14 Total Corp General Advertising Expenses 15 Total Corp General Advertising Expenses 16 1,539 17 Allocation 18 Company and Allocation Amounts 19 Allocated to 20 Allocated to 21 Percent to	9	Total to	-	\$0	\$0
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Total Corp General Advertising Expenses 1,539 16 Allocation Allocated 17 Company and Allocation Amounts Calculations Amount 18 Company and Allocation Amounts Calculations Amount 19 Allocated to 49.10%	13	Gen	eral Advertising Expenses		
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Allocation Allocated Adjustment 18 Company and Allocation Amounts Calculations Amount Amount 19 Allocated to Percent to 49.10% 49.10%	15	Total Corp General Advertising Expen	ses	1,539	
18 Company and Allocation Amounts Calculations Amount 19 20 Allocated to 21 Percent to 49.10%	16				
19 20 Allocated to 21 Percent to 49.10%	17		Allocation	Allocated	Adjustment
20 Allocated to 21 Percent to 49.10%	18	Company and Allocation Amounts	Calculations	Amount	Amount
21 Percent to 49.10%	19	-			
21 Percent to 49.10%	20	Allocated to			
22 Total to 756 \$756 \$756			49.10%		
	22	Total to	756	\$756	\$756

DONATIONS AND MEMBERSHIPS

In the final order for Docket 93-057-01, the Commission prescribed which types of donations and memberships are recoverable in rates. This adjustment identifies and removes similar entries which were booked during the 12 months ending December 31, 2019 and those expenses which were allocated from Questar Corporation. The amounts removed represent 2019 amounts adjusted for inflation.

Donations and Memberships Adjustment Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

	Don &	Don &	Don &
	Membership	Membership DEC	Membership
	DEC 2019	2020	DEC 2021
Acc 921 Inflation Factor		1.10%	1.12%
Questar Corporation Allocated	(\$120,424)	(\$121,753)	(\$123,112)
Questar Gas	\$0	\$0	\$0
Total	(\$120,424)	(\$121,753)	(\$123,112)
Utah Adjustment	(\$116,289)	(\$117,573)	(\$118,885)
Wyoming Adjustment	(\$4,134)	(\$4,180)	(\$4,227)
Total	(\$120,424)	(\$121,753)	(\$123,112)
Total	(\$120,424)	(\$121,753)	(\$123,112)

Donations and Memberships Adjustment Dominion Energy Utah - Dec 2021 Adjusted Avg Results 12 Months Ended : Dec-2021

Donations and Memberships Adjustment

Questar Corp & Dominion Energy Services Allocation

		Α	В	С	D
					Dec-19
		Description	Total Amount	Allocation %	Allocated Amount
1	Industry A	Associations			
2	921000	Tax Executives Institute	-	-	-
3	921000	Utah Taxpayers Association	-	-	-
4	921000	Wyoming Taxpayers Association	-	-	-
5	921000	Government Relations Dept - Labor & Overhead	218,025	53.00%	115,553
6	921000	Government Relations Dept - A&G	9,189	53.00%	4,870
7	921000	Utah Foundation	-	0.00%	-
8		Total	227,214	_	120,424
9					
10	Total Adju	Istment			(120,424)

Donations and Memberships Adjustment Dominion Energy Utah - Dec 2021 Adjusted Avg Results 12 Months Ended : Dec-2021

Donations and Memberships Adjustment

Questar Gas

Α	В	С	D
Account	Description	Amount	% Applicable to
		2019	
923000	Holland and Hart	0	100.00%
923000	NES Inc	0	100.00%
921000	Junior Achievement	0	100.00%
908	Golf Tournament	0	100.00%
930200	AGA Expenses relating to Lobbying	0	100.00%

Total Adjustment	0 \$0
Utah Adjustment	\$0
Wyoming Adjustment	\$0
Total	\$0

RESERVE ACCRUAL

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

Reserve Accrual Adjustment Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

		Reserve Accrual Dec 2019	Reserve Accrual Dec 2020	Reserve Accrual Dec 2021
	Reserve Accrual			
1	2015 Legal Payment	\$34,800	\$35,184	\$35,577
2	2016 Legal Payment	\$215,113	\$217,488	\$219,915
3	2017 Legal Payment	\$107,195	\$108,378	\$109,588
4	2018 Legal Payment	\$355,584	\$359,510	\$363,522
5	2019 Legal Payment	984,111	\$994,975	\$1,006,079
8	Total	\$1,696,803	\$1,715,536	\$1,734,681
9	5 Year Average	339,361	343,107	346,936
10	Legal Accruals for 12 Months Ended Dec 2018	\$253,343	\$256,140	\$258,998
11	Adjustment (Accrual Less 5 Yr Average Actual Payments)	\$86,018	\$86,967	\$87,938
12 13	Utah Allocation Wyoming Allocation	\$83,065 \$2,953	\$83,982 \$2,986	\$84,919 \$3,019

CAPITAL STRUCTURE

The capital structure used in this model is based on the most recent Commission ordered capital structure from Docket No. 19-057-02.

Capital Structure Dominion Energy Utah - DEC 2021 Adjusted Avg Results CET 12 Months Ended : Dec-2021

CAPITAL COMPONENT	Actual Weight	Cost	Weighted Cost	
Long Term Debt	45.00%	4.37%		1.97%
Common Equity Weighted Cost of Capital	<u> </u>	9.50%		<u>5.23%</u> 7.19%
PRE TAX RATE OF RETURN				
CAPITAL COMPONENT			Weighted Cost	
Common Equity				5.23%
Effective Tax Rate				24.75%
Pre-Tax Equity Return (Line 4/(1-Line 5)				6.94%
Long Term Debt		:		1.97%
Total Pre-tax Rate of Return (Line 6+Line 7))			8.91%

	19-057-02 Ordered CAP STR
LONG-TERM DEBT	
Bonds - Long Term	-
Unamort Loss on Reacq Debt	(1,454,535)
Unamortized Debt Expense	(4,351,137)
TOTAL LONG-TERM DEBT	770,000,000
LONG TERM DEBT COSTS	
Interest - Long term Debt	32,940,554
Amortization of Debt Discount & Expense	708,446
TOTAL LONG TERM DEBT COSTS	33,649,000
LONG-TERM DEBIT COST %	4.37%
COMMON EQUITY	
Common Stock Issued	22,974,065
Premium on Common Stock	272,445,463
Unappropriated Ret. Earnings	660,500,000
TOTAL COMMON EQUITY	1,159,176,635

TOTAL CAPITAL

1,929,176,635