



**Dominion
Energy®**

2020

Lead - Lag

Study

Dominion Energy Utah

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INTRODUCTION

The purpose of this lead-lag study is to identify the lag days used in calculating the cash working capital component of working capital.

Cash working capital is defined as the amount of cash needed on hand by a utility to pay its daily operating expenses for the period between the time it provides services to its customers and the time it receives payment for those services. If, on average, the time to collect revenues for services exceeds the time to pay the expenses for those services, the utility is experiencing a “net revenue lag” which requires cash on hand. If, alternatively, the lag to pay expenses is longer than the lag to collect revenues, it is experiencing a “negative net revenue lag.”

Revenues and expenses used in this lead-lag study are consistent with those reported in the Company’s financial statements. The lead-lag study is divided into the following elements: revenues, purchased gas, operating and maintenance expenses, and taxes. Pursuant to Commission Order in Docket No. 19-057-03, this report excludes non-cash expenses related to depreciation and accumulated deferred income tax. A lag period is established for each element based on the Company’s accounting and customer information systems. This report summarizes and explains the calculation of these lag periods and provides detail where feasible.

The results of the study are summarized on page 1.1.1. The “Revenues and Expenses” column on page 1.1.1 reflects the operating revenues and expenses (excluding depreciation and amortization) reported in the Company’s financial statements. The “Amount” column reflects cash revenues and expenses used to determine net lag days. Non-cash items are excluded. The “total revenue lag” row is the lag period from the time service is provided to the time payment is received for services. The “total expense lag” row is the period from the time goods and services are received by Dominion Energy Utah (DEU) to the time they are paid for. The “Dollar Days” column is used to weight the lags and is equal to the Amount multiplied by the Lag Days. The total revenue and expense lags are calculated by dividing the total Dollar Days by the total Amount. The net of the total revenue lag and the total expense lag is the lag days applied to the daily cost of service to determine the cash working capital requirement. The “Reference” column refers to the pages of the report that document and describe the calculations. These pages are grouped under the numbered tabbed sections of the report.

1.1.1

Dominion Energy Utah
2020 Lead Lag Study - Summary
12 Months Ending December 31, 2020

	Revenues and Expenses	Amount for Lead-Lag	Days	Dollar Days	Reference
<u>Revenues Lag</u>					
Sales of Natural Gas	867,874,077	867,874,077	44.305	38,451,324,437	2.1.1
Other Revenues	55,821,818	55,821,818	43.395	2,422,370,265	2.1.1
Total Revenue Lag	923,695,894	923,695,894	44.250	40,873,694,702	
<u>Accounts Payable Lag</u>					
Gas Purchases	486,754,637	462,619,092	35.985	16,647,183,922	3.1.1
O&M From Affiliates and Misc. Vouchers	48,088,847	48,088,847	22.194	1,067,307,348	4.1.1
O&M Materials and Supplies	49,095,970	49,095,970	30.061	1,475,879,054	4.1.1
Total Accounts Payable Lag	583,939,454	559,803,909	34.281	19,190,370,324	
<u>Payroll & Payroll Overhead Lag</u>	87,611,077	87,611,077	12.451	1,090,815,505	5.1.1
<u>Taxes Lag</u>					
Taxes Other Than Income Taxes	27,646,876	27,646,876	120.559	3,333,090,678	6.1.1
Federal /State Income Taxes	33,059,041	33,059,041	37.500	1,239,714,020	6.1.1
Tax Collections	80,228,561	80,228,561	42.972	3,447,547,600	6.1.1
Total Taxes Lag	140,934,477	140,934,477	56.908	8,020,352,298	
Total Expense Lag	812,485,008	788,349,463	35.900	28,301,538,127	
Net Lag Days			8.350		

REVENUE LAG

Summary

The revenue lag is summarized on page 2.1.1.

Tariff Gas Sales

The primary revenue for Dominion Energy Utah (DEU) is from retail sales of natural gas. Revenues from natural gas sales are accounted for in the Customer Information System. The lag for these revenues was calculated by splitting the lag into three components: service lag, billing lag, and collections lag.

Service Lag

The service lag is the midpoint of the time period from when the customer begins receiving service to the end of the period when the customer's meter is read. A new period begins when the meter is read. The customer's meter is read 12 times per year, thus there are 12 billing periods each year. The service lag is computed by dividing the number of days in the year (365) by the number of billing periods (12) and dividing that result by 2 to arrive at the average days from the midpoint to the end of the period. The average service lag shown on page 2.2.1 is therefore 15.208 days.

Billing Lag

The billing lag is the period beginning when the meter is read to the time the customer's account is updated and the bill is prepared and mailed. After the meter is read, Dominion Energy Utah requires four working days to process the customer's bill. Because of automated meter readers (AMR) and the Cordaptix (Customer Care & Billing) system, the average lag time is less than two days. The billing lag shown on page 2.3.7 was calculated by summing total lag days and dividing by total bills.

Collection Lag

The collection lag is the time interval from when the customer's account is posted and the bill is mailed to the time the customer pays for the service. The most efficient way to calculate the collection lag is to divide the average daily receivables balance by the average daily revenue for the same period. This calculation is shown on page 2.3.7.

Total Lag Days for Revenues Recorded in The CIS System

The service, billing, and collections lags are added together on page 2.2.1 to obtain the total lag days for CIS System revenues.

CNG Sales-Natural Gas Vehicles

A small accounts receivable system is used to record and track sales of natural gas for use in vehicles. It is also used to track the sales and/or lease of natural gas vehicle (NGV) equipment and the repairs of this equipment. Receipts totaling \$350,046 were tested for the year 2020 to determine the lag days for these revenues. The result is shown on page 2.5.1.

Sales for Resale

Field sales of natural gas from DEU's production properties is credited to DEU on the bills it receives from Wexpro; therefore, the lag days for payment of those bills is used as the lag days for sales for resale revenues (see page 2.6.1).

Other Operating Revenues

Other operating revenues account for about 6.0% of the total operating revenues for 2020. These revenues are generated from the sources noted below.

Most of the other revenues are billed in the CIS system and use the lag days for that system.

Revenues from DEU's oil and gas production properties are credited to DEU on bills it receives from affiliates who operate these properties. An exception is for overriding royalty revenues. No bill is involved with these royalties, but checks are received directly from third parties for these revenues. Lag days for overriding royalties is calculated on page 2.8.1.

Dominion Energy Utah
2021 Lead Lag Study - Revenue Lag
12 Months Ending December 31, 2020

FERC Account	GAAP Account	Amount	Lag Days	Dollar Days	Reference
Sales of Gas					
480000	Residential Calendarized Revenues	690,015,854	44.312	30,575,752,510	2.2.1
481000	Industrial Sales	4,197,523	44.312	185,999,237	2.2.1
481003	Industrial Sales - CNG Sales Gas Vehicles	2,497,656	45.207	112,911,533	2.5.1
481004	Commercial Sales	170,486,726	44.312	7,554,550,969	2.2.1
483	Sales for Resale	676,318	32.692	22,110,188	2.6.1
		867,874,077	44.305	38,451,324,437	
Other Operating Revenues					
487	Int chgs on Past Due Receivables - Gas	635,131	44.312	28,143,700	2.2.1
488	Misc Service Revenues	2,708,901	44.312	120,035,918	2.2.1
489101	Capacity Release Credits	370,157	44.418	16,441,649	2.7.1
4893	Revenue from Transportation of Gas of Others	37,340,753	44.312	1,654,630,985	2.2.1
490	Incidental Plant Prod Sales	3,288,242	44.312	145,707,474	2.2.1
492	Incidental Gasoline_Oil Sales	1,487,221	32.692	48,620,224	2.6.1
495	Other Gas Revenues	780,298	44.312	34,576,325	2.2.1
4951	Overriding Royalty Revenue	4,907,066	75.602	370,984,020	2.8.1
4952	Oil Revenue Received from Wexpro	98,800	32.692	3,229,970	2.6.1
496	Provision for Rate Refunds	4,205,249	-	-	
		55,821,818	43.395	2,422,370,265	
	Total Revenue Lag	923,695,894	44.250	40,873,694,702	

Dominion Energy Utah
2021 Lead Lag Study - Lag Time For Collecting Revenues-CIS System
For the 12 Months Ending December 31, 2020

2.2.1

Line No.	Description	Lag Days	Reference
1	Service period to date meter is read (365 divided by 12 = 30.417 divided by 2)	15.208	
2	Average Lag in Days Between Bill Segment End Date and Bill Completion	1.76	2.3.7
3	Billing date to date collection is received	27.34	2.3.7
4	Total	<u>44.312</u>	

Dominion Energy Utah
2021 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data
12 Month Ending December 31, 2020

DAILY AR BALANCE
Account 142002

GL Ending Balance
77,425,319.15

	ADJ	BILL	PAY	Ending Balance
1/1/2020	-	-	-	77,425,319.15
1/2/2020	-	-	-	77,425,319.15
1/3/2020	(6,243.81)	6,028,161.48	(7,515,231.18)	75,932,005.64
1/4/2020	(62,542.91)	7,647,153.33	(6,601,487.21)	76,915,128.85
1/5/2020	-	-	-	76,915,128.85
1/6/2020	194.23	-	-	76,915,323.08
1/7/2020	12,937.61	13,511,627.39	(7,755,702.23)	82,684,185.85
1/8/2020	24,072.81	8,815,649.53	(7,924,047.13)	83,599,861.06
1/9/2020	(109,520.88)	7,821,640.59	(6,405,735.72)	84,906,245.05
1/10/2020	29,003.42	11,905,589.75	(4,115,008.83)	92,725,829.39
1/11/2020	27,004.18	10,640,415.37	(5,008,778.53)	98,384,470.41
1/12/2020	16.09	(0.04)	-	98,384,486.46
1/13/2020	-	-	-	98,384,486.46
1/14/2020	29,980.84	6,613,751.28	(7,877,626.14)	97,150,592.44
1/15/2020	(74,043.90)	9,912,814.19	(4,504,832.62)	102,484,530.11
1/16/2020	(15,924.64)	12,003,145.82	(2,681,730.85)	111,790,020.44
1/17/2020	(62,562.27)	10,987,012.27	(2,831,898.44)	119,882,572.00
1/18/2020	(2,626.48)	11,972,793.42	(3,374,295.08)	128,478,443.86
1/19/2020	48.78	-	-	128,478,492.64
1/20/2020	-	-	-	128,478,492.64
1/21/2020	100.00	-	-	128,478,592.64
1/22/2020	(24,681.14)	13,161,268.80	(9,222,828.78)	132,392,351.52
1/23/2020	(17,077.41)	8,781,834.09	(4,221,958.37)	136,935,149.83
1/24/2020	(61,616.22)	7,985,789.60	(3,543,027.42)	141,316,295.79
1/25/2020	20,660.76	10,702,995.83	(7,152,800.16)	144,887,152.22
1/26/2020	-	-	-	144,887,152.22
1/27/2020	-	-	-	144,887,152.22
1/28/2020	8,297.69	8,140,967.75	(8,440,353.75)	144,596,063.91
1/29/2020	17,021.26	6,708,941.42	(9,769,408.42)	141,552,618.17
1/30/2020	(677,770.42)	2,829,057.91	(5,141,056.52)	138,562,849.14
1/31/2020	(25,384.72)	630,223.69	(4,736,896.10)	134,430,792.01
2/1/2020	(4,694.34)	364,170.56	(9,378,054.08)	125,412,214.15
2/2/2020	(1.37)	-	-	125,412,212.78
2/3/2020	-	-	-	125,412,212.78
2/4/2020	34,595.24	2,170,413.74	(10,104,315.51)	117,512,906.25
2/5/2020	(100,105.89)	13,991,994.24	(7,211,404.26)	124,193,390.34
2/6/2020	(40,941.33)	13,141,886.28	(6,087,781.30)	131,206,553.99
2/7/2020	(158,357.47)	7,821,861.96	(7,245,003.49)	131,625,054.99
2/8/2020	9,228.17	2,103,595.68	(7,930,206.91)	125,807,671.93
2/9/2020	-	-	-	125,807,671.93
2/10/2020	-	-	-	125,807,671.93
2/11/2020	(24,186.32)	19,490,655.98	(10,820,633.15)	134,453,508.44
2/12/2020	55,067.22	7,597,748.04	(5,406,291.84)	136,700,031.86
2/13/2020	(43,548.09)	1,624,084.44	(7,488,654.32)	130,791,913.89
2/14/2020	183,304.22	16,447,809.32	(4,493,345.05)	142,929,682.38
2/15/2020	-	-	-	142,929,682.38
2/16/2020	-	-	-	142,929,682.38
2/17/2020	(29,170.74)	10,276,448.46	(6,568,414.62)	146,608,545.48
2/18/2020	20,999.58	10,389,331.22	(7,859,784.80)	149,159,091.48
2/19/2020	36,018.16	5,715,614.51	(8,484,465.40)	146,426,258.75
2/20/2020	23,360.55	12,145,568.82	(4,492,757.91)	154,102,430.21
2/21/2020	(51,627.09)	7,459,184.04	(4,053,316.23)	157,456,670.93
2/22/2020	(9,900.26)	8,050,993.95	(5,120,090.15)	160,377,674.47
2/23/2020	-	-	-	160,377,674.47
2/24/2020	51.36	-	-	160,377,725.83
2/25/2020	5,707.93	5,387,638.92	(7,414,432.61)	158,356,640.07
2/26/2020	44,215.87	4,699,624.59	(7,789,849.09)	155,310,631.44
2/27/2020	(26,501.14)	3,633,706.82	(7,512,661.46)	151,405,175.66
2/28/2020	(34,838.04)	285,284.41	(7,368,801.47)	144,286,820.56
2/29/2020	(4,580.01)	412,086.94	(6,002,764.03)	138,691,563.46
3/1/2020	16.56	483.08	-	138,692,063.10

Dominion Energy Utah
2021 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data
12 Month Ending December 31, 2020

DAILY AR BALANCE
Account 142002

GL Ending Balance 77,425,319.15

	ADJ	BILL	PAY	Ending Balance
3/2/2020	-	-	-	138,692,063.10
3/3/2020	(490,476.20)	5,568,660.72	(8,394,863.43)	135,375,384.19
3/4/2020	61,195.90	5,162,532.23	(9,577,113.93)	131,021,998.39
3/5/2020	34,498.75	8,903,474.48	-	139,959,971.62
3/6/2020	-	-	-	139,959,971.62
3/7/2020	-	-	-	139,959,971.62
3/8/2020	-	-	-	139,959,971.62
3/9/2020	-	-	-	139,959,971.62
3/10/2020	-	-	-	139,959,971.62
3/11/2020	-	-	-	139,959,971.62
3/12/2020	8,000.06	38,981,271.81	(44,514,036.40)	134,435,207.09
3/13/2020	(65,351.80)	7,444,538.84	(5,937,696.06)	135,876,698.07
3/14/2020	(12,566.12)	6,606,736.63	(5,708,673.78)	136,762,194.80
3/15/2020	-	-	-	136,762,194.80
3/16/2020	-	(152.19)	-	136,762,042.61
3/17/2020	(8,233.01)	3,370,198.22	(7,474,550.81)	132,649,457.01
3/18/2020	8,284.05	6,372,304.21	(5,870,340.09)	133,159,705.18
3/19/2020	7,917.12	9,003,538.52	(3,448,440.48)	138,722,720.34
3/20/2020	2,549.09	7,357,579.91	(3,553,254.08)	142,529,595.26
3/21/2020	(4,567.61)	5,298,707.10	(2,697,782.30)	145,125,952.45
3/22/2020	-	(761.72)	-	145,125,190.73
3/23/2020	-	-	-	145,125,190.73
3/24/2020	(44,918.44)	6,094,433.51	(4,878,174.71)	146,296,531.09
3/25/2020	16,020.76	6,737,716.03	(7,576,378.90)	145,473,888.98
3/26/2020	29,636.44	4,167,464.89	(4,897,309.73)	144,773,680.58
3/27/2020	(575,624.18)	3,190,609.60	(5,052,520.75)	142,336,145.25
3/28/2020	27,663.57	733,098.53	(3,810,269.52)	139,286,637.83
3/29/2020	-	-	-	139,286,637.83
3/30/2020	-	-	-	139,286,637.83
3/31/2020	(18,928.64)	367,695.59	(6,989,970.45)	132,645,434.33
4/1/2020	14,816.56	108,619.80	(6,468,458.86)	126,300,411.83
4/2/2020	7,186.74	5,810,626.64	(6,988,680.77)	125,129,544.44
4/3/2020	(16,894.95)	4,385,953.66	(5,426,148.94)	124,072,454.21
4/4/2020	(50,234.46)	7,982,773.47	(5,063,854.22)	126,941,139.00
4/5/2020	18.44	(376.61)	-	126,940,780.83
4/6/2020	-	-	-	126,940,780.83
4/7/2020	(25,507.90)	3,924,508.46	(6,489,005.49)	124,350,775.90
4/8/2020	(182,574.01)	5,002,779.75	(5,523,776.89)	123,647,204.75
4/9/2020	9,598.29	6,685,456.03	(5,932,121.35)	124,410,137.72
4/10/2020	(46,195.20)	5,096,432.05	(4,982,482.26)	124,477,892.31
4/11/2020	151.54	101.19	-	124,478,145.04
4/12/2020	-	-	-	124,478,145.04
4/13/2020	-	-	-	124,478,145.04
4/14/2020	(45,643.27)	3,839,238.41	(8,236,718.82)	120,035,021.36
4/15/2020	14,401.09	4,955,032.93	(4,588,948.71)	120,415,506.67
4/16/2020	17,361.74	6,498,054.34	(6,779,572.71)	120,151,350.04
4/17/2020	(28,000.10)	4,554,988.05	(4,093,024.98)	120,585,313.01
4/18/2020	(28,468.17)	4,680,404.18	(3,778,709.79)	121,458,539.23
4/19/2020	98.15	66.85	-	121,458,704.23
4/20/2020	17.74	41.74	-	121,458,763.71
4/21/2020	(53,186.62)	4,275,293.29	(4,228,553.47)	121,452,316.91
4/22/2020	(12,845.61)	4,275,236.44	(4,316,857.98)	121,397,849.76
4/23/2020	(33,160.39)	3,144,155.90	(2,813,217.50)	121,695,627.77
4/24/2020	(79,774.79)	4,316,644.14	(4,628,245.98)	121,304,251.14
4/25/2020	(16,410.17)	3,726,487.94	(4,306,225.39)	120,708,103.52
4/26/2020	16.52	-	-	120,708,120.04
4/27/2020	132.41	-	-	120,708,252.45
4/28/2020	(30,817.83)	2,773,985.67	(4,543,472.39)	118,907,947.90
4/29/2020	8,312.05	2,472,579.54	(5,143,566.67)	116,245,272.82
4/30/2020	(15,072.61)	142,066.87	(4,425,891.95)	111,946,375.13
5/1/2020	(467,385.68)	90,695.35	(3,500,853.33)	108,068,831.47

Dominion Energy Utah
2021 Lead Lag Study - CIS System Revenue Lag from meter Read Data to Collection Data
12 Month Ending December 31, 2020

DAILY AR BALANCE
Account 142002

GL Ending Balance
77,425,319.15

	ADJ	BILL	PAY	Ending Balance
5/2/2020	1,219.47	2,911,213.32	(4,210,153.67)	106,771,110.59
5/3/2020	-	-	-	106,771,110.59
5/4/2020	(260.18)	-	-	106,770,850.41
5/5/2020	(178,414.47)	3,748,096.32	(2,921,224.39)	107,419,307.87
5/6/2020	(17,714.33)	6,176,858.96	(4,611,847.30)	108,966,605.20
5/7/2020	(32,125.13)	4,532,920.83	(5,186,120.22)	108,281,280.68
5/8/2020	(28,944.41)	3,059,594.88	(4,550,889.26)	106,761,041.89
5/9/2020	(357,197.48)	2,714,948.42	(3,694,693.20)	105,424,099.63
5/10/2020	33.95	-	-	105,424,133.58
5/11/2020	-	3,244.20	-	105,427,377.78
5/12/2020	(221,308.95)	2,827,671.56	(3,652,347.03)	104,381,393.36
5/13/2020	(56,246.50)	3,191,243.60	(4,591,292.07)	102,925,098.39
5/14/2020	(3,528.23)	3,317,129.13	(4,496,601.10)	101,742,098.19
5/15/2020	(116,200.13)	3,198,701.34	(2,048,526.62)	102,776,072.78
5/16/2020	(4,845.66)	2,499,726.82	(3,763,597.92)	101,507,356.02
5/17/2020	-	-	-	101,507,356.02
5/18/2020	26.53	-	-	101,507,382.55
5/19/2020	(107,795.31)	2,291,289.55	(4,045,439.10)	99,645,437.69
5/20/2020	(71,365.23)	2,159,351.31	(3,702,661.41)	98,030,762.36
5/21/2020	(23,045.72)	1,949,926.29	(3,418,398.54)	96,539,244.39
5/22/2020	(63,551.66)	2,455,443.46	(1,590,230.24)	97,340,905.95
5/23/2020	(24,430.40)	1,301,259.49	(2,392,415.62)	96,225,319.42
5/24/2020	76.67	(271.62)	-	96,225,124.47
5/25/2020	-	-	-	96,225,124.47
5/26/2020	49.78	-	-	96,225,174.25
5/27/2020	(50,218.69)	1,394,741.25	(4,724,221.53)	92,845,475.28
5/28/2020	18,499.27	500,940.77	(3,595,061.95)	89,769,853.37
5/29/2020	(256,426.91)	264,967.48	(3,599,844.75)	86,178,549.19
5/30/2020	(11,127.18)	29,352.99	(3,430,282.49)	82,766,492.51
5/31/2020	119.29	(254.81)	-	82,766,356.99
6/1/2020	-	-	-	82,766,356.99
6/2/2020	(51,452.93)	1,784,043.02	(3,390,787.35)	81,108,159.73
6/3/2020	(109,199.58)	1,625,777.69	(3,031,913.10)	79,592,824.74
6/4/2020	(49,609.45)	4,864,853.92	(3,491,286.21)	80,916,783.00
6/5/2020	(53,311.11)	2,000,162.21	(3,105,664.38)	79,757,969.72
6/6/2020	6,254.05	1,764,720.86	(3,285,309.47)	78,243,635.16
6/7/2020	3,023.01	568.03	-	78,247,226.20
6/8/2020	-	(359.24)	-	78,246,866.96
6/9/2020	(460,774.68)	2,201,634.20	(4,054,093.06)	75,933,633.42
6/10/2020	19,798.29	2,021,445.24	(2,902,013.52)	75,072,863.43
6/11/2020	(11,984.06)	1,931,520.09	(3,449,472.91)	73,542,926.55
6/12/2020	(23,875.31)	1,874,277.39	(2,052,776.49)	73,340,552.14
6/13/2020	(219.14)	1,863,051.52	(2,439,119.01)	72,764,265.51
6/14/2020	427.50	39.40	118.78	72,764,851.19
6/15/2020	-	-	-	72,764,851.19
6/16/2020	(12,887.26)	2,247,959.73	(2,433,397.70)	72,566,525.96
6/17/2020	50,305.18	1,670,972.61	(1,930,444.54)	72,357,359.21
6/18/2020	(40,735.72)	2,015,975.94	(2,174,770.41)	72,157,829.02
6/19/2020	(33,757.51)	2,298,187.42	(1,635,061.39)	72,787,197.54
6/20/2020	(8,545.86)	715,573.60	(1,393,448.02)	72,100,777.26
6/21/2020	(9,277.11)	-	-	72,091,500.15
6/22/2020	-	-	-	72,091,500.15
6/23/2020	(26,393.03)	1,691,127.70	(1,969,489.17)	71,786,745.65
6/24/2020	20,051.64	1,894,309.82	(2,263,440.52)	71,437,666.59
6/25/2020	9,461.61	1,405,718.02	(2,879,709.18)	69,973,137.04
6/26/2020	(20,492.60)	757,039.99	(2,478,285.86)	68,231,398.57
6/27/2020	(25,610.06)	351,455.23	(2,189,332.81)	66,367,910.93
6/28/2020	89.29	357.27	-	66,368,357.49
6/29/2020	-	-	-	66,368,357.49
6/30/2020	(104,865.42)	35,639.52	(2,449,004.29)	63,850,127.30
7/1/2020	(2,021.51)	5,019.83	(2,768,565.78)	61,084,559.84

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GL Ending Balance
77,425,319.15

	ADJ	BILL	PAY	Ending Balance
7/2/2020	(9,922.97)	1,360,868.11	(2,349,054.39)	60,086,450.59
7/3/2020	(17,194.68)	1,654,591.70	(2,228,226.29)	59,495,621.32
7/4/2020	148.11	-	-	59,495,769.43
7/5/2020	33.10	-	-	59,495,802.53
7/6/2020	-	-	-	59,495,802.53
7/7/2020	(33,797.01)	4,224,261.18	(3,861,667.06)	59,824,599.64
7/8/2020	11,611.68	1,565,836.75	(2,581,355.02)	58,820,693.05
7/9/2020	21,207.43	2,176,373.12	(2,283,806.11)	58,734,467.49
7/10/2020	(415,512.88)	1,651,055.57	(2,373,187.45)	57,596,822.73
7/11/2020	(28,607.92)	1,060,599.87	(2,259,679.12)	56,369,135.56
7/12/2020	-	(58.51)	-	56,369,077.05
7/13/2020	-	-	-	56,369,077.05
7/14/2020	(156,562.12)	1,282,518.37	(1,800,560.07)	55,694,473.23
7/15/2020	30,978.87	2,015,582.21	(2,651,581.79)	55,089,452.52
7/16/2020	(16,676.94)	1,734,704.28	(2,225,410.78)	54,582,069.08
7/17/2020	(44,884.70)	1,964,085.63	(1,446,602.84)	55,054,667.17
7/18/2020	(9,722.15)	1,281,184.16	(1,693,585.83)	54,632,543.35
7/19/2020	-	-	-	54,632,543.35
7/20/2020	-	-	-	54,632,543.35
7/21/2020	(34,760.39)	2,004,099.47	(1,767,431.48)	54,834,450.95
7/22/2020	14,523.26	1,165,406.94	(1,385,932.58)	54,628,448.57
7/23/2020	(34,834.43)	1,740,534.31	(2,013,717.28)	54,320,431.17
7/24/2020	(21,245.81)	1,113,638.27	(1,815,697.97)	53,597,125.66
7/25/2020	(13,376.69)	1,234,195.02	(1,685,378.65)	53,132,565.34
7/26/2020	(1,183.34)	3.78	-	53,131,385.78
7/27/2020	-	-	-	53,131,385.78
7/28/2020	(21,791.18)	1,095,914.17	(1,482,177.82)	52,723,330.95
7/29/2020	(43,811.38)	850,056.85	(2,847,824.06)	50,681,752.36
7/30/2020	(174,703.79)	240,918.16	(2,072,134.84)	48,675,831.89
7/31/2020	(50,085.37)	16,857.01	(1,802,356.89)	46,840,246.64
8/1/2020	(43,997.04)	11,119.60	(1,820,159.16)	44,987,210.04
8/2/2020	(506.38)	-	-	44,986,703.66
8/3/2020	16.56	-	-	44,986,720.22
8/4/2020	(27,977.41)	1,106,548.68	(2,123,361.17)	43,941,930.32
8/5/2020	8,603.67	1,254,918.97	(2,236,297.01)	42,969,155.95
8/6/2020	25,394.50	4,452,951.68	(2,632,636.76)	44,814,865.37
8/7/2020	(8,591.90)	1,313,569.12	(1,848,111.19)	44,271,731.40
8/8/2020	(359,357.18)	1,899,969.23	(2,455,953.97)	43,356,389.48
8/9/2020	(1,125.09)	-	-	43,355,264.39
8/10/2020	6,661.84	-	-	43,361,926.23
8/11/2020	(17,627.00)	1,278,522.93	(2,070,144.35)	42,552,677.81
8/12/2020	18,352.66	1,202,098.36	(2,538,497.45)	41,234,631.38
8/13/2020	14,404.83	1,115,023.47	(1,646,835.84)	40,717,223.84
8/14/2020	(925.27)	1,353,439.21	(1,704,275.69)	40,365,462.09
8/15/2020	(46,899.09)	1,599,666.87	(1,463,039.52)	40,455,190.35
8/16/2020	4,714.69	-	-	40,459,905.04
8/17/2020	44.23	-	-	40,459,949.27
8/18/2020	(2,499.66)	1,490,178.01	(1,434,493.12)	40,513,134.50
8/19/2020	34,510.93	1,920,887.44	(2,929,109.75)	39,539,423.12
8/20/2020	10,201.67	1,362,570.03	(1,180,627.50)	39,731,567.32
8/21/2020	(57,215.65)	1,280,438.71	(1,782,324.87)	39,172,465.51
8/22/2020	9,538.00	1,701,439.14	(1,001,479.45)	39,881,963.20
8/23/2020	-	-	-	39,881,963.20
8/24/2020	10,064.66	43.33	-	39,892,071.19
8/25/2020	(13,802.12)	977,681.23	(1,439,888.80)	39,416,061.50
8/26/2020	33,463.66	1,083,270.88	(2,693,980.42)	37,838,815.62
8/27/2020	6,534.46	1,205,144.89	(1,649,564.53)	37,400,930.44
8/28/2020	(49,011.04)	928,616.84	(1,996,052.32)	36,284,483.92
8/29/2020	(268,186.32)	180,820.12	(1,591,030.28)	34,606,087.44
8/30/2020	-	-	-	34,606,087.44
8/31/2020	8.85	-	-	34,606,096.29

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	ADJ	BILL	PAY	Ending Balance
9/1/2020	(23,871.13)	12,360.21	(2,112,469.74)	32,482,115.63
9/2/2020	37,888.47	1,129,991.92	(2,405,717.95)	31,244,278.07
9/3/2020	21,165.08	1,065,381.23	(1,626,137.04)	30,704,687.34
9/4/2020	(27,424.60)	3,771,105.08	(1,038,771.68)	33,409,596.14
9/5/2020	(9,545.76)	1,441,668.23	(2,379,226.54)	32,462,492.07
9/6/2020	85.14	475.02	-	32,463,052.23
9/7/2020	-	-	-	32,463,052.23
9/8/2020	-	-	-	32,463,052.23
9/9/2020	(307,986.24)	2,016,094.81	(2,211,382.72)	31,959,778.08
9/10/2020	20,527.29	1,163,749.79	(3,381,143.94)	29,762,911.22
9/11/2020	(25,499.56)	1,492,355.07	(2,157,768.89)	29,071,997.84
9/12/2020	27,606.34	1,209,343.30	(1,667,830.66)	28,641,116.82
9/13/2020	6,885.98	-	-	28,648,002.80
9/14/2020	-	-	-	28,648,002.80
9/15/2020	(28,440.98)	1,363,706.24	(1,805,426.95)	28,177,841.11
9/16/2020	32,686.27	1,937,960.22	(1,913,305.69)	28,235,181.91
9/17/2020	41,550.15	1,524,522.70	(1,764,932.23)	28,036,322.53
9/18/2020	(9,892.65)	1,824,429.51	(1,337,107.56)	28,513,751.83
9/19/2020	(17,101.25)	1,165,529.45	(1,498,411.69)	28,163,768.34
9/20/2020	5,181.51	4,067.18	-	28,173,017.03
9/21/2020	26.53	-	-	28,173,043.56
9/22/2020	(10,063.08)	1,568,130.86	(1,435,313.97)	28,295,797.37
9/23/2020	(76,094.10)	1,438,164.24	(1,639,305.88)	28,018,561.63
9/24/2020	(52,099.43)	1,895,467.72	(1,826,561.43)	28,035,368.49
9/25/2020	(55,596.18)	1,452,266.37	(1,775,724.86)	27,656,313.82
9/26/2020	-	-	-	27,656,313.82
9/27/2020	-	-	-	27,656,313.82
9/28/2020	(798.13)	1,227,498.07	(1,862,165.80)	27,020,847.96
9/29/2020	(6,040.98)	1,485,671.47	(1,350,562.75)	27,149,915.70
9/30/2020	24,449.48	446,492.37	(2,024,551.09)	25,596,306.46
10/1/2020	(674,434.25)	10,537.50	(1,865,904.65)	23,066,505.06
10/2/2020	(30,375.34)	1,519,645.28	(1,722,377.48)	22,833,397.52
10/3/2020	(2,876.56)	1,473,541.49	(1,837,897.83)	22,466,164.62
10/4/2020	5,338.78	-	-	22,471,503.40
10/5/2020	-	-	-	22,471,503.40
10/6/2020	(33,882.62)	4,362,134.66	(2,133,432.95)	24,666,322.49
10/7/2020	20,475.98	1,676,690.02	(2,260,236.60)	24,103,251.89
10/8/2020	11,887.14	1,930,383.13	(2,037,730.13)	24,007,792.03
10/9/2020	(16,112.36)	1,776,843.92	(2,216,834.57)	23,551,689.02
10/10/2020	585.94	1,735,387.65	(1,601,128.24)	23,686,534.37
10/11/2020	7,372.46	-	-	23,693,906.83
10/12/2020	49.21	-	-	23,693,956.04
10/13/2020	4,732.95	1,158,675.86	(1,810,850.47)	23,046,514.38
10/14/2020	90,673.90	2,331,365.87	(1,979,456.24)	23,489,097.91
10/15/2020	75,712.81	1,833,464.58	(2,183,470.47)	23,214,804.83
10/16/2020	32,803.40	2,150,541.18	(2,051,836.97)	23,346,312.44
10/17/2020	(28,485.31)	2,053,534.32	(1,531,347.63)	23,840,013.82
10/18/2020	8,082.42	-	-	23,848,096.24
10/19/2020	52.18	-	-	23,848,148.42
10/20/2020	9,188.37	1,764,705.39	(1,758,009.62)	23,864,032.56
10/21/2020	(57,235.09)	2,335,580.01	(2,298,151.59)	23,844,225.89
10/22/2020	13,515.07	2,030,287.33	(1,612,797.70)	24,275,230.59
10/23/2020	16,604.65	1,089,950.79	(1,295,270.54)	24,086,515.49
10/24/2020	(43,552.60)	1,706,260.25	(1,827,520.35)	23,921,702.79
10/25/2020	-	-	-	23,921,702.79
10/26/2020	6,076.91	-	-	23,927,779.70
10/27/2020	(35,671.96)	1,208,854.15	(2,149,466.01)	22,951,495.88
10/28/2020	28,748.49	2,079,071.98	(2,461,158.19)	22,598,158.16
10/29/2020	(747,566.04)	888,394.09	(2,764,936.13)	19,974,050.08
10/30/2020	(46,656.57)	492,445.31	(1,556,617.55)	18,863,221.27
10/31/2020	(33,660.18)	72,532.48	(2,526,280.87)	16,375,812.70

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	ADJ	BILL	PAY	Ending Balance
11/1/2020	2,737.70	-	-	16,378,550.40
11/2/2020	298.23	-	-	16,378,848.63
11/3/2020	(20,592.37)	2,443,873.04	(2,188,450.70)	16,613,678.60
11/4/2020	31,137.25	3,054,504.78	(2,928,870.90)	16,770,449.73
11/5/2020	23,694.75	7,742,511.59	(2,157,591.37)	22,379,064.70
11/6/2020	(50,213.82)	4,034,373.82	(2,149,930.79)	24,213,293.91
11/7/2020	(14,399.35)	5,071,467.86	(2,412,149.74)	26,858,212.68
11/8/2020	11,645.65	28.57	-	26,869,886.90
11/9/2020	79.27	(59.18)	-	26,869,906.99
11/10/2020	(66,641.49)	3,492,343.36	(2,369,237.60)	27,926,371.26
11/11/2020	(29,471.10)	4,185,907.00	(3,249,863.73)	28,832,943.43
11/12/2020	7,712.90	-	-	28,840,656.33
11/13/2020	(28,601.75)	6,370,092.38	(3,192,157.59)	31,989,989.37
11/14/2020	(14,067.65)	6,118,008.42	(2,781,502.75)	35,312,427.39
11/15/2020	10,711.30	-	-	35,323,138.69
11/16/2020	1,393.18	(11.84)	-	35,324,520.03
11/17/2020	(22,539.57)	5,134,267.43	(3,963,366.85)	36,472,881.04
11/18/2020	23,423.11	5,028,760.22	(1,998,366.35)	39,526,698.02
11/19/2020	18,289.78	4,765,707.79	(1,974,804.84)	42,335,890.75
11/20/2020	(39,847.79)	5,464,075.12	(1,692,433.31)	46,067,684.77
11/21/2020	(2,494.24)	3,870,134.51	(1,663,305.22)	48,272,019.82
11/22/2020	-	-	-	48,272,019.82
11/23/2020	5,325.17	-	-	48,277,344.99
11/24/2020	(49,206.42)	2,696,905.96	(3,693,714.13)	47,231,330.40
11/25/2020	21,276.31	5,480,251.94	(3,746,079.95)	48,986,778.70
11/26/2020	27,490.43	157,856.24	(2,808,639.75)	46,363,485.62
11/27/2020	-	-	-	46,363,485.62
11/28/2020	144.42	-	-	46,363,630.04
11/29/2020	-	-	-	46,363,630.04
11/30/2020	-	-	-	46,363,630.04
12/1/2020	(708,024.02)	64,858.30	(10,210,697.48)	35,509,766.84
12/2/2020	(60,169.81)	3,958,427.22	(3,614,214.11)	35,793,810.14
12/3/2020	24,775.60	8,294,706.86	(4,100,472.90)	40,012,819.70
12/4/2020	(22,448.39)	7,769,387.13	(2,691,899.12)	45,067,859.32
12/5/2020	7,651.82	9,449,543.05	(4,116,941.37)	50,408,112.82
12/6/2020	7,639.86	-	-	50,415,752.68
12/7/2020	1,102.50	-	-	50,416,855.18
12/8/2020	(41,306.63)	5,258,463.16	(4,550,443.07)	51,083,568.64
12/9/2020	37,258.59	6,705,833.96	(6,822,135.11)	51,004,526.08
12/10/2020	12,338.51	10,530,104.73	(3,586,775.00)	57,960,194.32
12/11/2020	(45,404.47)	10,886,864.04	(3,173,591.47)	65,628,062.42
12/12/2020	-	-	-	65,628,062.42
12/13/2020	(54,691.90)	7,554,482.98	(3,873,178.97)	69,254,674.53
12/14/2020	35.24	-	-	69,254,709.77
12/15/2020	(30,650.98)	6,415,379.05	(5,431,303.54)	70,208,134.30
12/16/2020	(40,176.03)	9,182,590.08	(2,631,807.80)	76,718,740.55
12/17/2020	4,197.03	11,195,211.97	(3,252,180.10)	84,665,969.45
12/18/2020	(49,490.61)	8,217,944.97	(2,384,583.50)	90,449,840.31
12/19/2020	(4,268.11)	9,298,392.37	(1,819,818.29)	97,924,146.28
12/20/2020	-	-	-	97,924,146.28
12/21/2020	7,183.28	-	-	97,931,329.56
12/22/2020	(91,063.03)	15,557,947.82	(5,176,967.92)	108,221,246.43
12/23/2020	(256,976.23)	5,919,119.12	(2,702,488.52)	111,180,900.80
12/24/2020	17,340.71	5,169,293.18	(5,310,230.40)	111,057,304.29
12/25/2020	3,832.48	-	-	111,061,136.77
12/26/2020	17.66	-	-	111,061,154.43
12/27/2020	-	-	-	111,061,154.43
12/28/2020	-	-	-	111,061,154.43
12/29/2020	(658,761.68)	758,243.91	(12,101,022.88)	99,059,613.78
12/30/2020	10,565.26	78,091.54	(4,059,922.94)	95,088,347.64

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	ADJ	BILL	PAY	Ending Balance
12/31/2020	13,175.19	73,727.47	(4,986,433.28)	90,188,817.02
1/1/2021	10,890.48	9,942.61	(6,588,785.83)	83,620,864.28
	(11,386,359.56)	977,590,637.00	(960,008,732.31)	
			Gas Statistical as of 12-31-20	89,480,205.22
			Difference	(5,859,340.94)
			Total	28,857,436,294.86
			Count	365
			Avg Daily AR Balances	79,061,469.30
			Average Daily Revenue (2.4.1)	2,670,446.21
			Collection Lag Days (Avg. Receivables divided by Avg. Daily Revenues)	29.61
			Collection Lag Days 2019 (Avg Receivables divided by Avg. Daily Revenues)	25.55
			Collection Lag Days 2021 (Avg Receivables divided by Avg. Daily Revenues)	26.88
			3 Year Average (2019-2021)	27.34
			Total Lag Days	23,222,815.00
			Total Bills	13,202,934.00
			Average Lag	1.76

Dominion Energy Utah
2021 Lead Lag Study - CIS System-Average Daily Revenues
12 Months Ending December 31, 2020

2.4.1

Account No.	Description	12 Months Revenues	
480	Residential Sales	690,015,853.83	
	Residential Unbilled	(7,127,215.11)	*
480	Commercial Sales	170,486,725.89	
	Commercial Unbilled	(1,992,919.50)	*
4810	Industrial Sales	4,197,522.94	
	Industrial Unbilled	(39,390.01)	*
4891	Revenue - Transporting Gas of Others	37,340,752.67	
	Transportation Unbilled	(680,195.21)	*
487	Interest Charges on Past Due Receivables	635,130.70	
488001	Reconnection Fees	2,413,141.00	
488003	Bad Check Charges	295,760.00	
		<u>895,545,167.20</u>	
2411	Sales Taxes Accrued & Billed	37,120,688.27	
2411	Municipal Energy Tax Accrued & Billed	42,047,010.45	
		<u>79,167,698.72</u>	
	Total Revenue and Taxes	974,712,865.92	
	Divide by Days	365.00	
	Average Daily Revenue & Taxes Billed	<u>2,670,446.21</u>	

*Excludes unbilled revenue which is not included in CIS System revenues. Unbilled revenues are recorded in the accounting records to calendarize revenues.

Dominion Energy Utah
2021 Lead-Lag Study - Lag Days for Natural Gas Vehicle Revenues
12 Months Ending December 31, 2020

2.5.1

	Amount	Lag Days	Dollar Days
Total Receipts Tested	350,045.93	45.207	15,824,379.21
Percent Tested	10.48%		

Dominion Energy Utah

2.6.1

2021 Lead-Lag Study

Bills from Wexpro - Operator Service Fees, Cost of Service,
Oil Sharing and Cost of Service Royalty Revenue

Service Month	Company	Invoice	Invoice Date	Pmt Date	Midpoint	Gross Amount	Lag Days	Dollar Days
January 2020	Wexpro	01AR1620	2/3/2020	2/18/2020	1/15/2020	16,131,140	33	532,327,622
February 2020	Wexpro	02AR1588	3/4/2020	3/19/2020	2/14/2020	17,170,795	35	600,977,824
March 2020	Wexpro	03AR1600	4/3/2020	4/17/2020	3/15/2020	18,024,464	32	576,782,853
April 2020	Wexpro	04AR1548	5/3/2020	5/18/2020	4/15/2020	17,625,688	33	581,647,710
May 2020	Wexpro	05AR1604	6/3/2020	6/18/2020	5/15/2020	17,342,320	33	572,296,559
June 2020	Wexpro	06AR1611	7/3/2020	7/17/2020	6/15/2020	14,634,240	32	468,295,668
July 2020	Wexpro	07AR1585	8/3/2020	8/18/2020	7/15/2020	16,031,911	33	529,053,049
August 2020	Wexpro	08AR1643	9/3/2020	9/18/2020	8/15/2020	15,766,932	33	520,308,752
September 2020	Wexpro	09AR1616	10/3/2020	10/16/2020	9/15/2020	14,937,111	31	463,050,441
October 2020	Wexpro	10AR1689	11/3/2020	11/19/2020	10/15/2020	15,436,669	34	524,846,731
November 2020	Wexpro	11AR1570	12/3/2020	12/18/2020	11/15/2020	15,602,660	33	514,887,794
December 2020	Wexpro	12AR1724	1/3/2021	1/15/2021	12/15/2020	15,594,509	30	467,835,265
						194,298,438	32.694	6,352,310,269

Bills from Wexpro II - Operator Service Fees, Cost of Service,
Oil Sharing and Cost of Service Royalty Revenue

Service Month	Company	Invoice	Invoice Date	Pmt Date	Midpoint	Gross Amount	Lag Days	Dollar Days
January 2020	Wexpro	01AR17	2/3/2020	2/18/2020	1/15/2020	3,880,674	33	128,062,246
February 2020	Wexpro	02AR15	3/4/2020	3/19/2020	2/14/2020	4,104,201	35	143,647,030
March 2020	Wexpro	03AR16	4/3/2020	4/17/2020	3/15/2020	3,750,798	32	120,025,541
April 2020	Wexpro	04AR24	5/3/2020	5/18/2020	4/15/2020	3,411,245	33	112,571,087
May 2020	Wexpro	05AR26	6/3/2020	6/18/2020	5/15/2020	3,514,420	33	115,975,856
June 2020	Wexpro	06AR22	7/3/2020	7/17/2020	6/15/2020	3,489,252	32	111,656,063
July 2020	Wexpro	07AR18	8/3/2020	8/18/2020	7/15/2020	3,346,783	33	110,443,853
August 2020	Wexpro	08AR18	9/3/2020	9/18/2020	8/15/2020	3,253,612	33	107,369,203
September 2020	Wexpro	09AR18	10/3/2020	10/16/2020	9/15/2020	2,799,063	31	86,770,953
October 2020	Wexpro	10AR22	11/3/2020	11/19/2020	10/15/2020	2,864,793	34	97,402,976
November 2020	Wexpro	11AR22	12/3/2020	12/18/2020	11/15/2020	2,742,103	33	90,489,397
December 2020	Wexpro	12AR20	1/3/2021	1/15/2021	12/15/2020	3,683,930	30	110,517,891
						40,840,875	32.686	1,334,932,096
						235,139,313	32.692	7,687,242,365

Dominion Energy Utah
2021 Lead-Lag Study
Capacity Release

2.7.1

Service Month	Company	Invoice	Invoice Date	Pmt Date	Midpoint	Capacity Release Amt.	Lag Days	Dollar Days
January 2020	QPC	37138	2/11/2020	2/21/2020	1/15/2020	64,188	36	2,310,784.56
February 2020	QPC	37219	3/10/2020	3/20/2020	2/14/2020	60,047	36	2,161,701.72
March 2020	QPC	37311	4/10/2020	4/20/2020	3/15/2020	64,188	35	2,246,596.10
April 2020	QPC	No capacity release	N/A			-	0	-
May 2020	QPC	No capacity release	N/A			-	0	-
June 2020	QPC	No Invoice - Paid Directly to QGAS		7/27/2020	6/15/2020	44,688	42	1,876,916.16
July 2020	QPC	No Invoice - Paid Directly to QGAS		9/10/2020	7/15/2020	46,178	55	2,539,794.95
August 2020	QPC	No Invoice - Paid Directly to QGAS		10/7/2020	8/15/2020	46,178	52	2,401,260.68
September 2020	QPC	No Invoice - Paid Directly to QGAS		11/20/2020	9/15/2020	44,688	65	2,904,751.85
October 2020	QPC	No capacity release	N/A			-	0	-
November 2020	QPC	No capacity release	N/A			-	0	-
December 2020	QPC	No capacity release	N/A			-	0	-
						370,157	44.418	16,441,806.02

Dominion Energy Utah

2020 Lead Lag Study

Overriding Royalty Revenues from Questar Exploration (Account 495007 - SAP GL 4118230)

Service Month	Mid-Point of Service	QGC Acctg. Month	Date Check/s Deposited	Amount	Lag Days	Dollar Days
Apr-20	4/15/2020	Jun-20	06/29/2020	-42.88	75	(3,216.00)
Jan-20	1/15/2020	Mar-20	03/30/2020	25.36	75	1,902.00
May-20	5/15/2020	Jul-20	07/31/2020	43.61	77	3,357.97
Jun-20	6/15/2020	Aug-20	08/31/2020	109.97	77	8,467.69
Mar-20	3/15/2020	May-20	05/27/2020	131.71	73	9,614.83
Jan-20	1/15/2020	Mar-20	03/30/2020	137.99	75	10,349.25
Feb-20	2/15/2020	May-20	05/05/2020	146.86	80	11,748.80
Oct-20	10/15/2020	Dec-20	12/30/2020	158.43	76	12,040.68
Dec-19	12/15/2019	Feb-20	02/17/2020	197.78	64	12,657.92
Dec-19	12/15/2019	Feb-20	02/28/2020	181.78	75	13,633.50
May-20	5/15/2020	Jul-20	07/27/2020	191.63	73	13,988.99
Oct-19	10/15/2019	Jan-20	01/08/2020	180.35	85	15,329.75
Nov-19	11/15/2019	Jan-20	01/27/2020	218.26	73	15,932.98
Dec-19	12/15/2019	Feb-20	02/28/2020	212.97	75	15,972.75
Nov-19	11/15/2019	Jan-20	01/27/2020	228.72	73	16,696.56
Dec-19	12/15/2019	Mar-20	03/05/2020	210.20	81	17,026.20
Dec-19	12/15/2019	Feb-20	02/28/2020	248.95	75	18,671.25
Jul-20	7/15/2020	Sep-20	09/28/2020	437.78	75	32,833.50
May-20	5/15/2020	Jul-20	07/31/2020	883.92	77	68,061.84
Sep-20	9/15/2020	Dec-20	12/18/2020	751.56	94	70,646.64
Sep-20	9/15/2020	Dec-20	12/17/2020	821.85	93	76,432.05
Apr-20	4/15/2020	Jul-20	07/13/2020	932.35	89	82,979.15
Jul-20	7/15/2020	Sep-20	09/18/2020	1,763.37	65	114,619.05
Apr-20	4/15/2020	Jul-20	07/07/2020	1,431.49	83	118,813.67
Apr-20	4/15/2020	Jul-20	07/07/2020	1,757.94	83	145,909.02
Jul-20	7/15/2020	Sep-20	09/18/2020	3,104.81	65	201,812.65
Jul-20	7/15/2020	Oct-20	10/09/2020	2,351.46	86	202,225.56
Jun-20	6/15/2020	Aug-20	08/21/2020	3,327.57	67	222,947.19
Mar-20	3/15/2020	May-20	05/18/2020	3,485.50	64	223,072.00
Apr-20	4/15/2020	Jul-20	07/13/2020	3,158.80	89	281,133.20
Jul-20	7/15/2020	Oct-20	10/09/2020	3,294.31	86	283,310.66
Jul-20	7/15/2020	Sep-20	09/22/2020	4,142.35	69	285,822.15
Mar-20	3/15/2020	May-20	05/18/2020	4,559.39	64	291,800.96
Sep-20	9/15/2020	Dec-20	12/18/2020	3,336.20	94	313,602.80
Feb-20	2/15/2020	Apr-20	04/29/2020	4,325.76	74	320,106.24
Sep-20	9/15/2020	Dec-20	12/17/2020	3,937.01	93	366,141.93
Jan-20	1/15/2020	Mar-20	03/30/2020	4,968.00	75	372,600.00
Mar-20	3/15/2020	May-20	05/27/2020	5,578.82	73	407,253.86
Mar-20	3/15/2020	May-20	05/28/2020	5,518.48	74	408,367.52
Oct-19	10/15/2019	Jan-20	01/08/2020	4,908.80	85	417,248.00
Jul-20	7/15/2020	Oct-20	10/09/2020	4,915.68	86	422,748.48
Jul-20	7/15/2020	Oct-20	10/09/2020	4,938.53	86	424,713.58
Nov-19	11/15/2019	Jan-20	01/27/2020	6,022.07	73	439,611.11
Jan-20	1/15/2020	Apr-20	04/06/2020	5,536.20	82	453,968.40
Oct-19	10/15/2019	Jan-20	01/08/2020	5,500.67	85	467,556.95
Nov-19	11/15/2019	Feb-20	02/06/2020	5,709.32	83	473,873.56
Dec-19	12/15/2019	Feb-20	02/28/2020	6,494.60	75	487,095.00

Dominion Energy Utah

2020 Lead Lag Study

Overriding Royalty Revenues from Questar Exploration (Account 495007 - SAP GL 4118230)

Service Month	Mid-Point of Service	QGC Acctg. Month	Date Check/s Deposited	Amount	Lag Days	Dollar Days
Dec-19	12/15/2019	Mar-20	03/04/2020	7,001.17	80	560,093.60
Jul-20	7/15/2020	Oct-20	10/09/2020	6,604.61	86	567,996.46
Jan-20	1/15/2020	Apr-20	04/06/2020	8,048.88	82	660,008.16
Sep-20	9/15/2020	Dec-20	12/18/2020	7,208.82	94	677,629.08
Aug-20	8/15/2020	Oct-20	10/20/2020	10,530.49	66	695,012.34
Nov-19	11/15/2019	Feb-20	02/06/2020	8,901.32	83	738,809.56
Dec-19	12/15/2019	Mar-20	03/04/2020	10,370.79	80	829,663.20
Sep-20	9/15/2020	Nov-20	11/27/2020	12,043.86	73	879,201.78
Jul-20	7/15/2020	Sep-20	09/28/2020	15,945.07	75	1,195,880.25
May-20	5/15/2020	Jul-20	07/27/2020	16,587.28	73	1,210,871.44
Nov-19	11/15/2019	Jan-20	01/27/2020	24,112.08	73	1,760,181.84
Jan-20	1/15/2020	Mar-20	03/30/2020	25,811.07	75	1,935,830.25
Mar-20	3/15/2020	May-20	05/27/2020	34,583.89	73	2,524,623.97
Jun-20	6/15/2020	Aug-20	08/31/2020	39,633.24	77	3,051,759.48
Oct-20	10/15/2020	Dec-20	12/30/2020	40,277.16	76	3,061,064.16
Apr-20	4/15/2020	Jun-20	06/29/2020	43,114.18	75	3,233,563.50
Sep-20	9/15/2020	Nov-20	11/27/2020	47,907.70	73	3,497,262.10
May-20	5/15/2020	Jul-20	07/27/2020	60,410.84	73	4,409,991.32
Mar-20	3/15/2020	May-20	05/27/2020	60,475.46	73	4,414,708.58
Aug-20	8/15/2020	Oct-20	10/26/2020	66,941.74	72	4,819,805.28
Feb-20	2/15/2020	Apr-20	04/29/2020	75,408.61	74	5,580,237.14
Nov-19	11/15/2019	Jan-20	01/27/2020	119,413.88	73	8,717,213.24
Dec-19	12/15/2019	Feb-20	02/28/2020	122,787.85	75	9,209,088.75
Jan-20	1/15/2020	Mar-20	03/30/2020	129,698.63	75	9,727,397.25
Jul-20	7/15/2020	Sep-20	09/28/2020	199,034.84	75	14,927,613.00
Aug-20	8/15/2020	Oct-20	10/26/2020	232,928.54	72	16,770,854.88
Oct-20	10/15/2020	Dec-20	12/30/2020	285,852.07	76	21,724,757.32
Jun-20	6/15/2020	Aug-20	08/31/2020	316,276.95	77	24,353,325.15
Apr-20	4/15/2020	Jun-20	06/29/2020	340,855.96	75	25,564,197.00
Oct-19	10/15/2019	Jan-20	01/08/2020	427,905.84	85	36,371,996.40
Dec-19	12/15/2019	Feb-20	02/28/2020	646,165.66	75	48,462,424.50
Feb-20	2/15/2020	Apr-20	04/29/2020	1,353,751.46	74	100,177,608.04
				4,907,066.22	75.602	370,982,150.86

PURCHASED GAS LAG

The lag days for purchased gas expenses is summarized on page 3.1.1.

Dominion Energy Utah obtains natural gas for resale from various suppliers and from its own production properties which are operated by Wexpro Company. Payments are made to suppliers according to contract, and in the case of regulated companies, according to the provisions in their tariffs. Lag days for all payments for purchased gas have been calculated and averaged to arrive at the total lag days for purchased gas expenses.

Dominion Energy Utah
2020 Lead Lag Study - Summary of Gas Supply Expenses Lag
For the 12 Months Ending December 31, 2020

Account	Description	Total Expenses Booked	Total Cash Expenses	Lag Days	Dollar Days	Ref.
758	Gas Well Royalties	19,968,793	19,968,793	32.526	649,504,973	3.2.1
758-1	Gas Well Royalties - Other	-	-	-	-	3.2.1
759000	Other Expenses	15,205,480	15,205,480	34.442	523,701,655	3.3.1
800000	Natural Gas Well Head Purchases	-	-	40.761	-	3.4.1
803000	Natural Gas Transmission Line Purchases	119,009,910	119,009,910	40.761	4,850,973,539	3.4.1
804000	Natural Gas City Gate Purchases	-	-	40.761	-	3.4.1
805100	Purchased Gas Cost Adjustments	22,174,305	N/A	N/A	N/A	Fin Rpt
806000	Exchange Gas	(1,019,968)	N/A	N/A	N/A	Fin Rpt
808100	Gas Delivered to Underground Storage - Debit	63,422,857	N/A	N/A	N/A	Fin Rpt
808200	Gas Delivered to Underground Storage - Credit	(63,284,045)	N/A	N/A	N/A	Fin Rpt
808300	Working Gas	2,842,396	N/A	N/A	N/A	Fin Rpt
813000	Other Gas Supply Operations	236,447,699	236,447,699	34.442	8,143,646,294	3.3.1
858000	Transmission & Compression of Gas by Others	71,987,209	71,987,209	34.442	2,479,357,461	3.3.1
Total Gas Purchase Expenses		486,754,637	462,619,092	35.985	16,647,183,922	

Dominion Energy Utah
2020 Lead Lag Study - Gas Costs - Royalty Expense
Account 758

3.2.1

			Midpoint				
Account	Line Descr	Pymt Date	of Service	Monetary Amount	Lag Days	Dollar Days	
758000	NATURAL GAS ROYALTY EXPENSE	02/15/20	01/15/20	1,635,842.99	31	50,711,133	
758000	CONDENSATE ROYALTY EXPENSE	02/15/20	01/15/20	16,535.86	31	512,612	
758000	Y-GRADE ROYALTY EXPENSE	02/15/20	01/15/20	93.34	31	2,894	
758000	NATURAL GAS ROYALTY EXPENSE WXII	02/15/20	01/15/20	387,590.25	31	12,015,298	
758000	CONDENSATE ROYALTY EXPENSE WXII	02/15/20	01/15/20	17,677.07	31	547,989	
758000	NATURAL GAS ROYALTY EXPENSE	03/15/20	02/15/20	2,262,247.24	29	65,605,170	
758000	CONDENSATE ROYALTY EXPENSE	03/15/20	02/15/20	9,788.96	29	283,880	
758000	Y-GRADE ROYALTY EXPENSE	03/15/20	02/15/20	24.32	29	705	
758000	NATURAL GAS ROYALTY EXPENSE WXII	03/15/20	02/15/20	558,613.64	29	16,199,796	
758000	CONDENSATE ROYALTY EXPENSE WXII	03/15/20	02/15/20	14,873.20	29	431,323	
758000	CRUDE OIL ROYALTY EXP.	04/13/20	03/15/20	683.16	29	19,812	
758000	NATURAL GAS ROYALTY EXPENSE	04/13/20	03/15/20	2,027,800.46	29	58,806,213	
758000	CONDENSATE ROYALTY EXPENSE	04/13/20	03/15/20	6,717.05	29	194,794	
758000	Y-GRADE ROYALTY EXPENSE	04/13/20	03/15/20	0.81	29	23	
758000	NATURAL GAS ROYALTY EXPENSE WXII	04/13/20	03/15/20	481,902.87	29	13,975,183	
758000	CONDENSATE ROYALTY EXPENSE WXII	04/13/20	03/15/20	27,262.13	29	790,602	
758000	NATURAL GAS ROYALTY EXPENSE	05/24/20	04/15/20	1,248,641.92	39	48,697,035	
758000	CONDENSATE ROYALTY EXPENSE	05/24/20	04/15/20	7,220.56	39	281,602	
758000	Y-GRADE ROYALTY EXPENSE	05/24/20	04/15/20	0.68	39	27	
758000	NATURAL GAS ROYALTY EXPENSE WXII	05/24/20	04/15/20	296,103.15	39	11,548,023	
758000	CONDENSATE ROYALTY EXPENSE WXII	05/24/20	04/15/20	10,375.34	39	404,638	
758000	CRUDE OIL ROYALTY EXP.	06/19/20	05/15/20	523.22	35	18,313	
758000	NATURAL GAS ROYALTY EXPENSE	06/19/20	05/15/20	1,010,609.40	35	35,371,329	
758000	CONDENSATE ROYALTY EXPENSE	06/19/20	05/15/20	3,850.02	35	134,751	
758000	Y-GRADE ROYALTY EXPENSE	06/19/20	05/15/20	0.57	35	20	
758000	NATURAL GAS ROYALTY EXPENSE WXII	06/19/20	05/15/20	254,080.26	35	8,892,809	
758000	CONDENSATE ROYALTY EXPENSE WXII	06/19/20	05/15/20	13,090.28	35	458,160	
758000	NATURAL GAS ROYALTY EXPENSE	07/19/20	06/15/20	1,248,641.92	34	42,453,825	
758000	CONDENSATE ROYALTY EXPENSE	07/19/20	06/15/20	7,220.56	34	245,499	
758000	Y-GRADE ROYALTY EXPENSE	07/19/20	06/15/20	0.68	34	23	
758000	NATURAL GAS ROYALTY EXPENSE WXII	07/19/20	06/15/20	296,103.15	34	10,067,507	
758000	CONDENSATE ROYALTY EXPENSE WXII	07/19/20	06/15/20	10,375.34	34	352,762	
758000	NATURAL GAS ROYALTY EXPENSE	08/18/20	07/15/20	908,712.62	34	30,896,229	
758000	CONDENSATE ROYALTY EXPENSE	08/18/20	07/15/20	-144.53	34	-4,914	
758000	Y-GRADE ROYALTY EXPENSE	08/18/20	07/15/20	15.31	34	521	
758000	NATURAL GAS ROYALTY EXPENSE WXII	08/18/20	07/15/20	189,421.31	34	6,440,325	
758000	CONDENSATE ROYALTY EXPENSE WXII	08/18/20	07/15/20	16,904.28	34	574,746	
758000	NATURAL GAS ROYALTY EXPENSE	09/18/20	08/15/20	1,142,898.48	34	38,858,548	
758000	CONDENSATE ROYALTY EXPENSE	09/18/20	08/15/20	3,059.27	34	104,015	
758000	Y-GRADE ROYALTY EXPENSE	09/18/20	08/15/20	1.47	34	50	
758000	NATURAL GAS ROYALTY EXPENSE WXII	09/18/20	08/15/20	261,510.60	34	8,891,360	
758000	CONDENSATE ROYALTY EXPENSE WXII	09/18/20	08/15/20	11,074.16	34	376,521	
758000	CRUDE OIL ROYALTY EXP.	10/12/20	09/15/20	37.81	27	1,021	
758000	NATURAL GAS ROYALTY EXPENSE	10/12/20	09/15/20	1,093,906.53	27	29,535,476	
758000	CONDENSATE ROYALTY EXPENSE	10/12/20	09/15/20	4,245.11	27	114,618	
758000	Y-GRADE ROYALTY EXPENSE	10/12/20	09/15/20	16.01	27	432	
758000	NATURAL GAS ROYALTY EXPENSE WXII	10/12/20	09/15/20	290,919.77	27	7,854,834	
758000	CONDENSATE ROYALTY EXPENSE WXII	10/12/20	09/15/20	10,826.24	27	292,308	
758000	CRUDE OIL ROYALTY EXP.	11/16/20	10/15/20	1,203.16	32	38,501	
758000	NATURAL GAS ROYALTY EXPENSE	11/16/20	10/15/20	1,015,241.64	32	32,487,732	
758000	CONDENSATE ROYALTY EXPENSE	11/16/20	10/15/20	4,624.57	32	147,986	
758000	Y-GRADE ROYALTY EXPENSE	11/16/20	10/15/20	0.55	32	18	
758000	NATURAL GAS ROYALTY EXPENSE WXII	11/16/20	10/15/20	226,487.44	32	7,247,598	
758000	CONDENSATE ROYALTY EXPENSE WXII	11/16/20	10/15/20	11,075.72	32	354,423	
758000	NATURAL GAS ROYALTY EXPENSE	12/19/20	11/15/20	1,065,719.31	34	36,234,457	
758000	CONDENSATE ROYALTY EXPENSE	12/19/20	11/15/20	8,055.81	34	273,898	
758000	Y-GRADE ROYALTY EXPENSE	12/19/20	11/15/20	0.57	34	19	
758000	NATURAL GAS ROYALTY EXPENSE WXII	12/19/20	11/15/20	110,652.32	34	3,762,179	
758000	CONDENSATE ROYALTY EXPENSE WXII	12/19/20	11/15/20	11,118.11	34	378,016	
758000	Crude Oil Royalty Exp.	01/22/21	12/15/20	444.22	38	16,880	
758000	NATURAL GAS ROYALTY EXPENSE	01/22/21	12/15/20	1,414,821.35	38	53,763,211	
758000	CONDENSATE ROYALTY EXPENSE	01/22/21	12/15/20	3,784.77	38	143,821	
758000	Y-Grade Royalty Expense	01/22/21	12/15/20	0.64	38	24	
758000	NATURAL GAS ROYALTY EXPENSE WXII	01/22/21	12/15/20	299,639.33	38	11,386,295	
758000	CONDENSATE ROYALTY EXPENSE WXII	01/22/21	12/15/20	8,029.03	38	305,103	
				19,968,793	32.526	649,500,000	
758 Gas Well Royalties				19,968,793			
				19,968,793			

Dominion Energy Utah
2020 Lead-Lag Study - Lag Days for Other Gas Supply Expenses
Lag Days for Other Gas Supply Expenses

3.3.1

Service Month	Accounts			Estimates & Non-Cash Exp	Amount Paid	Lag		Ref.
	759	813	858			Days	Dollar Days	
January-20	2,516,764	19,965,748	6,777,966	25,078,656	31,624,798	34.113	1,078,803,276	3.3.2
February-20	2,316,395	21,086,140	5,963,316	(1,972,219)	31,338,069	32.347	1,013,697,637	3.3.3
March-20	(262,503)	21,111,158	5,452,190	(4,585,210)	30,886,055	33.548	1,036,170,356	3.3.4
April-20	1,344,562	20,937,038	5,447,514	(869,251)	28,598,366	33.826	967,363,100	3.3.5
May-20	1,191,154	18,516,334	5,031,081	7,394,507	23,334,246	41.712	973,326,184	3.3.6
June-20	1,202,414	19,458,999	5,020,447	(63,182)	25,745,042	33.371	859,147,881	3.3.7
July-20	1,239,877	18,857,543	5,022,074	(1,929,393)	27,048,887	34.668	937,729,893	3.3.8
August-20	1,151,833	18,643,953	5,026,109	(1,800,493)	26,622,388	35.090	934,180,589	3.3.9
September-20	988,970	18,790,909	5,591,453	(173,381)	25,544,713	32.768	837,045,251	3.3.10
October-20	1,207,164	19,409,773	6,712,757	19,098,704	26,174,577	35.580	931,278,463	3.3.11
November-20	1,154,425	19,835,052	7,971,151	(715,166)	29,675,793	32.492	964,233,578	3.3.12
December-20	1,154,425	19,835,052	7,971,151	24,765,807	4,194,820	40.780	171,063,442	3.3.13
	15,205,480	236,447,699	71,987,209	64,229,381	310,787,755	34.442	10,704,039,649	

Dominion Energy Utah
Lead / Lag Report
January 2020

3.3.2

General Ledger Totals:

Account	Page 22 Booked Amount (Grayback)	Booked vs Payment Difference	Accruals
759	2,516,764	2,492,148	2,492,148
813	19,965,748	15,861,547	15,861,547
858	6,777,966	6,724,961	6,724,961
	29,260,477	25,078,656	25,078,656

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	ANDEAVOR GATHERING I LLC	02/03/2020	01/15/20	Jan-20	17,662.63	19	335,590
759	ANDEAVOR GATHERING I LLC	02/03/2020	01/15/20	Jan-20	268,113.09	19	5,094,149
759	ANDEAVOR GATHERING I LLC	02/10/2020	01/15/20	Jan-20	2,313,313.59	26	60,146,153
759	WAMSUTTER LLC	02/25/2020	01/15/20	Jan-20	419.36	41	17,194
759	WAMSUTTER LLC	02/25/2020	01/15/20	Jan-20	7,521.13	41	308,366
759	WGR OPERATING LP	02/28/2020	01/15/20	Jan-20	746.04	44	32,826
759	WGR OPERATING LP	02/28/2020	01/15/20	Jan-20	473.26	44	20,823
759	WILLIAMS FIELD SERVICES CO LLC	02/25/2020	01/15/20	Jan-20	19,925.90	41	816,962
759	WILLIAMS FIELD SERVICES CO LLC	02/25/2020	01/15/20	Jan-20	187.69	41	7,695
759	WILLIAMS FIELD SERVICES CO LLC	02/25/2020	01/15/20	Jan-20	24,615.61	41	1,009,240
Total Detail Code 759					2,652,978	26	67,788,999
813	DOMINION ENERGY QUESTAR PIPELI	02/21/2020	01/15/20	Jan-20	1,238,792.33	37	45,835,316
813	GREEN RIVER PROCESSING LLC	02/21/2020	01/15/20	Jan-20	81,705.78	37	3,023,114
813	SPIRE STORAGE WEST LLC	02/19/2020	01/15/20	Jan-20	230,042.25	35	8,051,479
813	WEXPRO CO	02/18/2020	01/15/20	Jan-20	16,131,140.07	34	548,458,762
813	WEXPRO II CO	02/18/2020	01/15/20	Jan-20	4,104,200.86	34	139,542,829
Total Detail Code 813					21,785,881	34	744,911,500
858	COLORADO INTERSTATE GAS CO	02/24/2020	01/15/20	Jan-20	3,684.68	40	147,387
858	DOMINION ENERGY QUESTAR PIPELI	02/21/2020	01/15/20	Jan-20	6,191,530.37	37	229,086,624
858	KERN RIVER GAS TRANSMISSION CO	02/21/2020	01/15/20	Jan-20	937,718.04	37	34,695,567
858	NORTHWEST PIPELINE CORP	02/25/2020	01/15/20	Jan-20	53,004.85	41	2,173,199
Total Detail Code 858					7,185,938	37	266,102,777
Total Lead Lag					31,624,798	34.113	1,078,803,276

Dominion Energy Utah
Lead / Lag Report
February 2020

3.3.3

General Ledger Totals:

Account	Page 22 Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	2,316,395	2,316,395	2,316,395
813	21,086,140	21,086,140	21,086,140
858	5,963,316	(25,374,754)	(25,374,754)
	29,365,851	(1,972,219)	(1,972,219)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	ANDEAVOR GATHERING I	03/05/2020	02/15/20	Feb-20	20,177.59	19	383,374
759	ANDEAVOR GATHERING I	03/05/2020	02/15/20	Feb-20	290,372.11	19	5,517,070
759	ANDEAVOR GATHERING I	03/05/2020	02/15/20	Feb-20	1,782,399.94	19	33,865,599
759	WAMSUTTER LLC	03/25/2020	02/15/20	Feb-20	273.74	39	10,676
759	WAMSUTTER LLC	03/25/2020	02/15/20	Feb-20	6,660.27	39	259,751
759	WGR OPERATING LP	03/30/2020	02/15/20	Feb-20	57.10	44	2,512
759	WGR OPERATING LP	03/30/2020	02/15/20	Feb-20	709.50	44	31,218
759	WILLIAMS FIELD SERVICE	03/25/2020	02/15/20	Feb-20	7,058.71	39	275,290
759	WILLIAMS FIELD SERVICE	03/25/2020	02/15/20	Feb-20	21,298.60	39	830,645
Total Detail Code 759					2,129,008	19	41,176,135
813	DOMINION ENERGY QUES	03/20/2020	02/15/20	Feb-20	1,254,889.51	34	42,666,243
813	GREEN RIVER PROCESSII	03/26/2020	02/15/20	Feb-20	88,726.80	40	3,549,072
813	SPIRE STORAGE WEST LL	03/18/2020	02/15/20	Feb-20	228,652.00	32	7,316,864
813	WEXPRO CO	03/19/2020	02/15/20	Feb-20	17,170,794.97	33	566,636,234
813	WEXPRO II CO	03/19/2020	02/15/20	Feb-20	3,750,798.15	33	123,776,339
Total Detail Code 813					22,493,861	33	743,944,752
858	COLORADO INTERSTATE	03/23/2020	02/15/20	Feb-20	3,795.86	37	140,447
858	DOMINION ENERGY QUES	03/20/2020	02/15/20	Feb-20	5,946,189.64	34	202,170,448
858	KERN RIVER GAS TRANSM	03/20/2020	02/15/20	Feb-20	715,504.71	34	24,327,160
858	NORTHWEST PIPELINE CC	03/25/2020	02/15/20	Feb-20	49,710.13	39	1,938,695
Total Detail Code 858					6,715,200	34	228,576,750
Total Lead Lag					31,338,069	32.347	1,013,697,637

Dominion Energy Utah
Lead / Lag Report
March 2020

3.3.4

General Ledger Totals:

Page 22

Account	Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	(262,503)	(2,277,717)	(2,277,717)
813	21,111,158	(1,863,692)	(1,863,692)
858	5,452,190	(443,800)	(443,800)
	26,300,845	(4,585,210)	(4,585,210)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	ANDEAVOR GATHERING I LLC	04/03/2020	03/15/20	Mar-20	1,703,361.09	19	32,363,861
759	ANDEAVOR GATHERING I LLC	04/03/2020	03/15/20	Mar-20	260,853.83	19	4,956,223
759	ANDEAVOR GATHERING I LLC	04/03/2020	03/15/20	Mar-20	19,951.20	19	379,073
759	WAMSUTTER LLC	04/24/2020	03/15/20	Mar-20	7,567.79	40	302,712
759	WAMSUTTER LLC	04/24/2020	03/15/20	Mar-20	441.03	40	17,641
759	WILLIAMS FIELD SERVICES CO LLC	04/24/2020	03/15/20	Mar-20	2,361.35	40	94,454
759	WILLIAMS FIELD SERVICES CO LLC	04/24/2020	03/15/20	Mar-20	20,678.41	40	827,136
Total Detail Code 759					2,015,215	19	38,941,099
813	DOMINION ENERGY QUESTAR PIPELI	04/23/2020	03/15/20	Mar-20	1,229,674.01	39	47,957,286
813	GREEN RIVER PROCESSING LLC	04/23/2020	03/15/20	Mar-20	81,313.20	39	3,171,215
813	SPIRE STORAGE WEST LLC	04/24/2020	03/15/20	Mar-20	228,154.00	40	9,126,160
813	WEXPRO CO	04/17/2020	03/15/20	Mar-20	18,024,464.16	33	594,807,317
813	WEXPRO II CO	04/17/2020	03/15/20	Mar-20	3,411,245.07	33	112,571,087
Total Detail Code 813					22,974,850	33	767,633,066
858	COLORADO INTERSTATE GAS CO	04/24/2020	03/15/20	Mar-20	3,745.14	40	149,806
858	DOMINION ENERGY QUESTAR PIPELI	04/23/2020	03/15/20	Mar-20	5,704,899.09	39	222,491,065
858	KERN RIVER GAS TRANSMISSION CO	04/20/2020	03/15/20	Mar-20	134,625.54	36	4,846,519
858	NORTHWEST PIPELINE CORP	04/24/2020	03/15/20	Mar-20	52,720.04	40	2,108,802
Total Detail Code 858					5,895,990	39	229,596,191
Total Lead Lag					30,886,055	33.548	1,036,170,356

Dominion Energy Utah
Lead / Lag Report
April 2020

3.3.5

General Ledger Totals:

Account	Page 22 Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	1,344,562	1,344,562	1,344,562
813	20,937,038	20,937,038	20,937,038
858	5,447,514	(23,150,851)	(23,150,851)
	27,729,115	(869,251)	(869,251)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Service Amount	Lag Days	Dollar Days
759	ANDEAVOR GATHERING I LLC	05/07/2020	04/15/20	Apr-20	281,321.81	22	6,189,080
759	ANDEAVOR GATHERING I LLC	05/07/2020	04/15/20	Apr-20	22,777.88	22	501,113
759	ANDEAVOR GATHERING I LLC	05/11/2020	04/15/20	Apr-20	149,395.52	26	3,884,284
759	WAMSUTTER LLC	05/22/2020	04/15/20	Apr-20	7,950.06	37	294,152
759	WAMSUTTER LLC	05/22/2020	04/15/20	Apr-20	705.51	37	26,104
759	WGR OPERATING LP	05/05/2020	04/15/20	Apr-20	798.92	20	15,978
759	WILLIAMS FIELD SERVICES CO LLC	05/22/2020	04/15/20	Apr-20	20,592.02	37	761,905
Total Detail Code 759					483,542	24	11,672,616
813	DOMINION ENERGY QUESTAR PIPELI	05/22/2020	04/15/20	Apr-20	1,206,835.38	37	44,652,909
813	GREEN RIVER PROCESSING LLC	05/27/2020	04/15/20	Apr-20	89,124.48	42	3,743,228
813	SPIRE STORAGE WEST LLC	05/20/2020	04/15/20	Apr-20	228,961.46	35	8,013,651
813	WEXPRO CO	05/18/2020	04/15/20	Apr-20	17,625,688.19	33	581,647,710
813	WEXPRO II CO	05/18/2020	04/15/20	Apr-20	3,514,419.88	33	115,975,856
Total Detail Code 813					22,665,029	33	754,033,355
858	COLORADO INTERSTATE GAS CO	05/26/2020	04/15/20	Apr-20	3,683.03	41	151,004
858	DOMINION ENERGY QUESTAR PIPELI	05/22/2020	04/15/20	Apr-20	5,182,395.52	37	191,748,634
858	KERN RIVER GAS TRANSMISSION CO	05/22/2020	04/15/20	Apr-20	212,835.90	37	7,874,928
858	NORTHWEST PIPELINE CORP	05/22/2020	04/15/20	Apr-20	50,880.07	37	1,882,563
Total Detail Code 858					5,449,795	37	201,657,129
Total Lead Lag					28,598,366	33.826	967,363,100

Dominion Energy Utah
Lead / Lag Report
May 2020

3.3.6

General Ledger Totals			
Account	Page 22 Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	1,191,154	1,189,683	1,189,683
813	18,516,334	1,174,014	1,174,014
858	5,031,081	5,030,811	5,030,811
	24,738,569	7,394,507	7,394,507

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	ANDEAVOR GATHERING I LLC	06/01/2020	05/15/20	May-20	261,468.36	17	4,444,962
759	ANDEAVOR GATHERING I LLC	06/01/2020	05/15/20	May-20	23,344.03	17	396,849
759	ANDEAVOR GATHERING I LLC	06/12/2020	05/15/20	May-20	615,451.39	28	17,232,639
759	WAMSUTTER LLC	06/25/2020	05/15/20	May-20	7,821.70	41	320,690
759	WAMSUTTER LLC	06/25/2020	05/15/20	May-20	1,129.95	41	46,328
759	WGR OPERATING LP	06/01/2020	05/15/20	May-20	257.60	17	4,379
759	WGR OPERATING LP	06/01/2020	05/15/20	May-20	716.70	17	12,184
759	WILLIAMS FIELD SERVICES CO LLC	06/25/2020	05/15/20	May-20	24,847.00	41	1,018,727
759	WILLIAMS FIELD SERVICES CO LLC	06/25/2020	05/15/20	May-20	1,471.80	41	60,344
759	WILLIAMS FIELD SERVICES CO LLC	06/25/2020	05/15/20	May-20	3,343.11	41	137,068
Total Detail Code 759					939,852	25	23,674,169
813	DOMINION ENERGY QUESTAR PIPELI	06/19/2020	05/15/20	May-20	1,193,001.55	35	41,755,054
813	GREEN RIVER PROCESSING LLC	06/19/2020	05/15/20	May-20	87,425.52	35	3,059,893
813	SPIRE STORAGE WEST LLC	06/17/2020	05/15/20	May-20	230,111.70	33	7,593,686
813	WEXPRO CO	06/18/2020	05/15/20	May-20	17,342,319.98	34	589,638,879
813	WEXPRO II CO	06/18/2020	05/15/20	May-20	3,489,251.98	34	118,634,567
Total Detail Code 813					22,342,111	34	760,682,080
858	COLORADO INTERSTATE GAS CO	06/22/2020	05/15/20	May-20	3,612.69	38	137,282
858	DOMINION ENERGY QUESTAR PIPELI	06/19/2020	05/15/20	May-20	5,178,641.50	35	181,252,453
858	KERN RIVER GAS TRANSMISSION CO	06/19/2020	05/15/20	May-20	216,253.15	35	7,568,860
858	KERN RIVER GAS TRANSMISSION CO	06/26/2020	05/15/20	May-20	270.00	42	11,340
858	NORTHWEST PIPELINE CORP	06/25/2020	05/15/20	May-20	52,283.94	3,614	188,969,935
Total Lead Lag					23,334,246	41.712	973,326,184

Dominion Energy Utah
Lead / Lag Report
June 2020

3.3.7

General Ledger Totals:

Account	Page 22 Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	1,202,414	182,228	182,228
813	19,458,999	(29,413)	(29,413)
858	5,020,447	(215,998)	(215,998)
	25,681,860	(63,182)	(63,182)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	ANDEAVOR GATHERING I LLC	07/02/2020	06/15/20	Jun-20	25,000.14	17	425,002
759	ANDEAVOR GATHERING I LLC	07/02/2020	06/15/20	Jun-20	263,545.63	17	4,480,276
759	ANDEAVOR GATHERING I LLC	07/08/2020	06/15/20	Jun-20	691,370.32	23	15,901,517
759	WAMSUTTER LLC	07/24/2020	06/15/20	Jun-20	7,204.22	39	280,965
759	WAMSUTTER LLC	07/24/2020	06/15/20	Jun-20	1,095.18	39	42,712
759	WGR OPERATING LP	07/03/2020	06/15/20	Jun-20	55.51	18	999
759	WGR OPERATING LP	07/03/2020	06/15/20	Jun-20	767.70	18	13,819
759	WILLIAMS FIELD SERVICES CO LLC	07/24/2020	06/15/20	Jun-20	2,337.08	39	91,146
759	WILLIAMS FIELD SERVICES CO LLC	07/24/2020	06/15/20	Jun-20	22,804.24	39	889,365
759	WILLIAMS FIELD SERVICES CO LLC	07/24/2020	06/15/20	Jun-20	6,005.75	39	234,224
Total Detail Code 759					1,020,186	22	22,360,026
813	DOMINION ENERGY QUESTAR PIPELI	07/24/2020	06/15/20	Jun-20	1,189,059.47	39	46,373,319
813	GREEN RIVER PROCESSING LLC	07/24/2020	06/15/20	Jun-20	88,217.76	39	3,440,493
813	SPIRE STORAGE WEST LLC	07/17/2020	06/15/20	Jun-20	230,111.70	32	7,363,574
813	WEXPRO CO	07/17/2020	06/15/20	Jun-20	14,634,239.61	32	468,295,668
813	WEXPRO II CO	07/17/2020	06/15/20	Jun-20	3,346,783.42	32	107,097,069
Total Detail Code 813					19,488,412	32	632,570,123
858	COLORADO INTERSTATE GAS CO	07/23/2020	06/15/20	Jun-20	3,613.06	38	137,296
858	DOMINION ENERGY QUESTAR PIPELI	07/24/2020	06/15/20	Jun-20	5,182,313.27	39	202,110,218
858	NORTHWEST PIPELINE CORP	07/24/2020	06/15/20	Jun-20	50,518.42	39	1,970,218
Total Detail Code 858					5,236,445	39	204,217,732
Total Lead Lag					25,745,042	33.371	859,147,881

Dominion Energy Utah
Lead / Lag Report
July 2020

3.3.8

General Ledger Totals:

Account	Page 22 Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	1,239,877	209,995	209,995
813	18,857,543	(1,925,413)	(1,925,413)
858	5,022,074	(213,976)	(213,976)
	25,119,493	(1,929,393)	(1,929,393)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	ANDEAVOR GATHERING I LLC	08/06/2020	07/15/20	Jul-20	25,373.18	22	558,210
759	ANDEAVOR GATHERING I LLC	08/06/2020	07/15/20	Jul-20	249,113.33	22	5,480,493
759	ANDEAVOR GATHERING I LLC	08/19/2020	07/15/20	Jul-20	710,151.02	35	24,855,286
759	WAMSUTTER LLC	08/25/2020	07/15/20	Jul-20	1,274.40	41	52,250
759	WAMSUTTER LLC	08/25/2020	07/15/20	Jul-20	8,007.04	41	328,289
759	WGR OPERATING LP	08/03/2020	07/15/20	Jul-20	659.18	19	12,524
759	WILLIAMS FIELD SERVICES CO LLC	08/25/2020	07/15/20	Jul-20	25,760.25	41	1,056,170
759	WILLIAMS FIELD SERVICES CO LLC	08/25/2020	07/15/20	Jul-20	4,365.27	41	178,976
759	WILLIAMS FIELD SERVICES CO LLC	08/25/2020	07/15/20	Jul-20	5,177.65	41	212,284
Total Detail Code 759					1,029,881	32	32,734,482
813	DOMINION ENERGY QUESTAR PIPELI	08/21/2020	07/15/20	Jul-20	1,189,226.61	37	44,001,385
813	GREEN RIVER PROCESSING LLC	08/26/2020	07/15/20	Jul-20	77,924.23	42	3,272,818
813	SPIRE STORAGE WEST LLC	08/19/2020	07/15/20	Jul-20	230,282.09	35	8,059,873
813	WEXPRO CO	08/18/2020	07/15/20	Jul-20	16,031,910.57	34	545,084,959
813	WEXPRO II CO	08/18/2020	07/15/20	Jul-20	3,253,612.22	34	110,622,815
Total Detail Code 813					20,782,956	34	711,041,850
858	COLORADO INTERSTATE GAS CO	08/24/2020	07/15/20	Jul-20	3,609.19	40	144,368
858	DOMINION ENERGY QUESTAR PIPELI	08/21/2020	07/15/20	Jul-20	5,180,216.90	37	191,668,025
858	NORTHWEST PIPELINE CORP	08/25/2020	07/15/20	Jul-20	52,223.60	41	2,141,168
Total Detail Code 858					5,236,050	37	193,953,561
Total Lead Lag					27,048,887	34.668	937,729,893

Dominion Energy Utah
Lead / Lag Report
August 2020

3.3.9

General Ledger Totals:

Account	Page 22 Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	1,151,833	140,014	140,014
813	18,643,953	(1,731,053)	(1,731,053)
858	5,026,109	(209,453)	(209,453)
	24,821,896	(1,800,493)	(1,800,493)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	ANDEAVOR GATHERIN	09/04/2020	08/15/20	Aug-20	688,792.16	20	13,775,843
759	ANDEAVOR GATHERIN	09/04/2020	08/15/20	Aug-20	249,784.81	20	4,995,696
759	ANDEAVOR GATHERIN	09/04/2020	08/15/20	Aug-20	24,369.73	20	487,395
759	WAMSUTTER LLC	09/25/2020	08/15/20	Aug-20	1,469.65	41	60,256
759	WAMSUTTER LLC	09/25/2020	08/15/20	Aug-20	8,312.33	41	340,806
759	WGR OPERATING LP	09/08/2020	08/15/20	Aug-20	786.28	24	18,871
759	WILLIAMS FIELD SERV	09/25/2020	08/15/20	Aug-20	25,174.68	41	1,032,162
759	WILLIAMS FIELD SERV	09/25/2020	08/15/20	Aug-20	1,781.15	41	73,027
759	WILLIAMS FIELD SERV	09/25/2020	08/15/20	Aug-20	11,348.92	41	465,306
Total Detail Code 759					1,011,820	21	21,249,361
813	DOMINION ENERGY QI	09/24/2020	08/15/20	Aug-20	1,184,537.35	40	47,381,494
813	GREEN RIVER PROCE	09/24/2020	08/15/20	Aug-20	76,518.96	40	3,060,758
813	SPIRE STORAGE WES	09/24/2020	08/15/20	Aug-20	230,282.09		
813	WEXPRO CO	09/18/2020	08/15/20	Aug-20	6,666.67		
813	WEXPRO CO	09/18/2020	08/15/20	Aug-20	15,766,931.88	34	536,075,684
813	WEXPRO II CO	09/18/2020	08/15/20	Aug-20	311,006.09	34	10,574,207
813	WEXPRO II CO	09/22/2020	08/15/20	Aug-20	2,799,063.00	38	106,364,394
Total Detail Code 813					20,375,006	35	703,456,537
858	COLORADO INTERSTA	09/24/2020	08/15/20	Aug-20	3,607.62	40	144,305
858	DOMINION ENERGY QI	09/24/2020	08/15/20	Aug-20	5,179,772.00	40	207,190,880
858	NORTHWEST PIPELINE	09/25/2020	08/15/20	Aug-20	52,183.07	41	2,139,506
Total Detail Code 858					5,235,563	40	209,474,691
Total Lead Lag					26,622,388	35.090	934,180,589

Dominion Energy Utah
Lead / Lag Report
September 2020

3.3.10

General Ledger Totals:

Account	Page 22 Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	988,970	(7,676)	(7,676)
813	18,790,909	(523,613)	(523,613)
858	5,591,453	357,909	357,909
	25,371,332	(173,381)	(173,381)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	ANDEAVOR GATHERIN	10/05/2020	09/15/20	Sep-20	24,201.31	20	484,026
759	ANDEAVOR GATHERIN	10/14/2020	09/15/20	Sep-20	241,235.84	29	6,995,839
759	ANDEAVOR GATHERIN	10/14/2020	09/15/20	Sep-20	677,409.23	29	19,644,868
759	WAMSUTTER LLC	10/23/2020	09/15/20	Sep-20	1,574.86	38	59,845
759	WAMSUTTER LLC	10/23/2020	09/15/20	Sep-20	7,173.27	38	272,584
759	WGR OPERATING LP	10/02/2020	09/15/20	Sep-20	728.30	17	12,381
759	WILLIAMS FIELD SERVI	10/23/2020	09/15/20	Sep-20	15,076.54	38	572,909
759	WILLIAMS FIELD SERVI	10/23/2020	09/15/20	Sep-20	24,271.51	38	922,317
759	WILLIAMS FIELD SERVI	10/23/2020	09/15/20	Sep-20	4,975.22	38	189,058
Total Detail Code 759					996,646	29	29,153,828
813	DOMINION ENERGY QL	10/23/2020	09/15/20	Sep-20	1,196,996.88	38	45,485,881
813	GREEN RIVER PROCES	10/28/2020	09/15/20	Sep-20	80,106.01	43	3,444,558
813	SPIRE STORAGE WEST	10/20/2020	09/15/20	Sep-20	228,847.97	35	8,009,679
813	WEXPRO CO	10/16/2020	09/15/20	Sep-20	14,937,111.01	31	463,050,441
813	WEXPRO CO	10/16/2020	09/15/20	Sep-20	6,666.67	31	206,667
813	WEXPRO II CO	10/16/2020	09/15/20	Sep-20	2,864,793.40	31	88,808,595
Total Detail Code 813					19,314,522	32	609,005,822
858	COLORADO INTERSTA	10/26/2020	09/15/20	Sep-20	3,633.96	41	148,992
858	DOMINION ENERGY QL	10/23/2020	09/15/20	Sep-20	5,179,332.40	38	196,814,631
858	NORTHWEST PIPELINE	10/23/2020	09/15/20	Sep-20	50,578.35	38	1,921,977
Total Detail Code 858					5,233,545	38	198,885,601
Total Lead Lag					25,544,713	32.768	837,045,251

Dominion Energy Utah
Lead / Lag Report
October 2020

3.3.11

General Ledger Totals:

Account	Page 22 Grayback Booked Amount	Booked vs Payment Difference	Accruals
759	1,207,164	1,181,528	1,181,528
813	19,409,773	16,667,670	16,667,670
858	6,712,757	1,249,506	1,249,506
	27,329,695	19,098,704	19,098,704

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	ANDEAVOR GATHERIN	11/02/2020	10/15/20	Oct-20	22,241.09	18	400,340
759	ANDEAVOR GATHERIN	11/02/2020	10/15/20	Oct-20	217,575.27	18	3,916,355
759	ANDEAVOR GATHERIN	11/06/2020	10/15/20	Oct-20	674,969.87	22	14,849,337
759	WAMSUTTER LLC	11/25/2020	10/15/20	Oct-20	1,339.21	41	54,908
759	WAMSUTTER LLC	11/25/2020	10/15/20	Oct-20	7,781.71	41	319,050
759	WGR OPERATING LP	11/06/2020	10/15/20	Oct-20	900.21	22	19,805
759	WGR OPERATING LP	11/27/2020	10/15/20	Oct-20	1,286.52	43	55,320
759	WILLIAMS FIELD SERVI	11/25/2020	10/15/20	Oct-20	3,528.50		
759	WILLIAMS FIELD SERVI	11/25/2020	10/15/20	Oct-20	31,993.35	41	1,311,727
759	WILLIAMS FIELD SERVI	11/25/2020	10/15/20	Oct-20	25,636.10	41	1,051,080
Total Detail Code 759					987,252	22	21,977,922
813	DOMINION ENERGY QL	11/23/2020	10/15/20	Oct-20	1,218,088.83	39	47,505,464
813	GREEN RIVER PROCES	11/20/2020	10/15/20	Oct-20	72,837.82	36	2,622,162
813	SPIRE STORAGE WEST	11/27/2020	10/15/20	Oct-20	230,291.08	43	9,902,516
813	WEXPRO CO	11/05/2020	10/15/20	Oct-20	24,084.94	21	505,784
813	WEXPRO CO	11/19/2020	10/15/20	Oct-20	15,436,668.57	35	540,283,400
813	WEXPRO II CO	11/19/2020	10/15/20	Oct-20	2,742,102.93	35	95,973,603
Total Detail Code 813					19,724,074	35	696,792,929
858	COLORADO INTERSTA	11/23/2020	10/15/20	Oct-20	3,760.06		
858	DOMINION ENERGY QL	11/23/2020	10/15/20	Oct-20	5,189,632.35	39	202,395,662
858	KERN RIVER GAS TRAN	11/20/2020	10/15/20	Oct-20	221,285.26	36	7,966,269
858	NORTHWEST PIPELINE	11/25/2020	10/15/20	Oct-20	52,333.70	41	2,145,682
Total Detail Code 858					5,463,251	39	212,507,613
Total Lead Lag					26,174,577	35.580	931,278,463

Dominion Energy Utah
Lead / Lag Report
November 2020

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General Ledger Totals:

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Booked

Booked vs

Payment

Difference

Accruals

Account	Amount	Difference	Accruals
759	1,154,425	1,154,425	1,154,425
813	19,835,052	19,835,052	19,835,052
858	7,971,151	(21,704,642)	(21,704,642)
	28,960,628	(715,166)	(715,166)

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	ANDEAVOR GATHERIN	12/04/2020	11/15/20	Nov-20	227,141.15	19	4,315,682
759	ANDEAVOR GATHERIN	12/04/2020	11/15/20	Nov-20	23,204.50	19	440,886
759	ANDEAVOR GATHERIN	12/04/2020	11/15/20	Nov-20	676,042.55	19	12,844,808
759	ANDEAVOR GATHERIN	12/31/2020	11/15/20	Nov-20	703,512.88		
759	ANDEAVOR GATHERIN	12/31/2020	11/15/20	Nov-20	216,517.77		
759	ANDEAVOR GATHERIN	12/31/2020	11/15/20	Nov-20	20,669.53	46	950,798
759	WAMSUTTER LLC	12/24/2020	11/15/20	Nov-20	7,388.91	39	288,167
759	WAMSUTTER LLC	12/24/2020	11/15/20	Nov-20	1,062.50	39	41,438
759	WGR OPERATING LP	12/28/2020	11/15/20	Nov-20	1,489.35	43	64,042
759	WILLIAMS FIELD SERVI	12/24/2020	11/15/20	Nov-20	2,686.99	39	104,793
759	WILLIAMS FIELD SERVI	12/24/2020	11/15/20	Nov-20	22,538.19	39	878,989
759	WILLIAMS FIELD SERVI	12/24/2020	11/15/20	Nov-20	19,115.06	39	745,487
Total Detail Code 759					1,921,369	11	20,675,091
813	DOMINION ENERGY QU	12/21/2020	11/15/20	Nov-20	1,203,760.76	36	43,335,387
813	GREEN RIVER PROCES	12/24/2020	11/15/20	Nov-20	77,958.27	39	3,040,373
813	SPIRE STORAGE WEST	12/21/2020	11/15/20	Nov-20	229,364.29	36	8,257,114
813	WEXPRO CO	12/18/2020	11/15/20	Nov-20	15,602,660.41	33	514,887,794
813	WEXPRO II CO	12/18/2020	11/15/20	Nov-20	3,683,929.69	33	121,569,680
Total Detail Code 813					20,797,673	33	691,090,348
858	COLORADO INTERSTA	12/21/2020	11/15/20	Nov-20	3,717.61	36	133,834
858	DOMINION ENERGY QU	12/21/2020	11/15/20	Nov-20	5,965,922.50	36	214,773,210
858	KERN RIVER GAS TRAN	12/23/2020	11/15/20	Nov-20	936,210.62	38	35,576,004
858	NORTHWEST PIPELINE	12/24/2020	11/15/20	Nov-20	50,899.79	39	1,985,092
Total Detail Code 858					6,956,751	36	252,468,139
Total Lead Lag					29,675,793	32.492	964,233,578

Dominion Energy Utah
Lead / Lag Report
December 2020

3.3.13

General Ledger Totals:

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Booked vs

Booked

Payment

Account	Amount	Difference	Accruals
759	1,154,425	119,186	119,186
813	19,835,052	18,323,968	18,323,968
858	7,971,151	6,322,653	6,322,653
	28,960,628	24,765,807	24,765,807

Account Summaries:

Account	Source	Date Payment Received	Midpoint of Service	Service Month	Amount	Lag Days	Dollar Days
759	ANDEAVOR GATHERIN	01/29/2021	12/15/20	Dec-20	713,527.61	45	32,108,742
759	ANDEAVOR GATHERIN	01/29/2021	12/15/20	Dec-20	21,905.78	45	985,760
759	ANDEAVOR GATHERIN	01/29/2021	12/15/20	Dec-20	216,985.30	45	9,764,339
759	WAMSUTTER LLC	01/25/2021	12/15/20	Dec-20	5,181.72	41	212,451
759	WILLIAMS FIELD SERVI	01/25/2021	12/15/20	Dec-20	50,319.31	41	2,063,092
759	WILLIAMS FIELD SERVI	01/25/2021	12/15/20	Dec-20	753.11	41	30,878
759	WILLIAMS FIELD SERVI	01/25/2021	12/15/20	Dec-20	2,694.63	41	110,480
759	WILLIAMS FIELD SERVI	01/25/2021	12/15/20	Dec-20	23,871.30	41	978,723
Total Detail Code 759					1,035,239	45	46,254,464
813	WEXPRO CO	01/26/2021	12/15/20	Dec-20	1,203,760.76	42	50,557,952
813	DOMINION ENERGY QU	01/22/2021	12/15/20	Dec-20	77,958.27	38	2,962,414
813	DOMINION ENERGY QU	01/22/2021	12/15/20	Dec-20			
813	SPIRE STORAGE WEST	01/20/2021	12/15/20	Dec-20			
813	WEXPRO II CO	01/15/2021	12/15/20	Dec-20			
813	WEXPRO CO	01/15/2021	12/15/20	Dec-20			
813	GREEN RIVER PROCES	01/21/2021	12/15/20	Dec-20	229,364.29	37	8,486,479
Total Detail Code 813					1,511,083	41	62,006,845
858	COLORADO INTERSTA1	01/22/2021	12/15/20	Dec-20	3,937.87	38	149,639
858	KERN RIVER GAS TRAN	01/22/2021	12/15/20	Dec-20	1,591,492.35	38	60,476,709
858	NORTHWEST PIPELINE	01/25/2021	12/15/20	Dec-20	53,067.92	41	2,175,785
Total Detail Code 858					1,648,498	38	62,802,133
Total Lead Lag					4,194,820	40.780	171,063,442

Dominion Energy Utah
2020 Lead-Lag Study
Lag Days for Purchase Gas

Service Month	Amount Paid	Lag Days	Dollar Days
January-20	34,309,477	41.090	\$1,409,784,202
February-20	21,264,220	38.999	\$829,283,841
March-20	19,125,358	42.239	\$807,827,729
April-20	4,507,003	39.297	\$177,113,092
May-20	3,970,945	41.000	\$162,808,762
June-20	1,592,299	39.000	\$62,099,642
July-20	74,675	41.000	\$3,061,675
August-20	-	0.000	\$0
September-20	-	37.315	\$0
October-20	1,756,001	41.000	\$71,996,042
November-20	3,139,890	39.230	\$123,177,091
December-20	29,270,043	41.128	\$1,203,821,464
	119,009,910	40.761	\$4,850,973,539

DOMINION ENERGY UTAH

Gas Accounting

**PAYMENT OF PURCHASED GAS -- JANUARY 2020 VOUCHERS (GL)
DECEMBER 2019 PRODUCTION**

SOURCE	PAYMENT DATE	Midpoint	PROD DATE	VALUE	LAG DAYS	DOLLAR DAYS
				0.00	0	\$0.00
Wire Payments						
BP ENERGY CO	02/25/2020	01/15/20	Jan-20	3,677,898.96	41	\$150,793,857.36
CASTLETON COMMODITIES MERCHANT	02/25/2020	01/15/20	Jan-20	6,800.00	41	\$278,800.00
CENTERPOINT ENERGY SERVICES IN	02/25/2020	01/15/20	Jan-20	558,350.00	41	\$22,892,350.00
CHEVRON NATURAL GAS	02/25/2020	01/15/20	Jan-20	10,819.00	41	\$443,579.00
CIMA ENERGY LP	02/25/2020	01/15/20	Jan-20	637,040.84	41	\$26,118,674.44
CITADEL NGPE LLC	02/25/2020	01/15/20	Jan-20	11,255,792.51	41	\$461,487,492.91
CONCORD ENERGY LLC	02/25/2020	01/15/20	Jan-20	1,003,277.79	41	\$41,134,389.39
CONOCOPHILLIPS CO	02/24/2020	01/15/20	Jan-20	23,250.00	40	\$930,000.00
KOCH ENERGY SERVICES LLC	02/25/2020	01/15/20	Jan-20	1,135,300.00	41	\$46,547,300.00
MIECO INC	02/25/2020	01/15/20	Jan-20	871,625.00	41	\$35,736,625.00
TENASKA MARKETING VENTURES	02/26/2020	01/15/20	Jan-20	1,941,865.78	42	\$81,558,362.76
TWIN EAGLE RESOURCE MANAGEMENT	02/25/2020	01/15/20	Jan-20	142,200.00	41	\$5,830,200.00

TOTAL PAYMENTS	\$21,264,219.88	\$873,751,630.86
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	-	\$ -
803000	\$21,264,219.88	26,563,995.74	(7,745,481.00)
804000	-	-	-
TOTAL	\$ 21,264,219.88	\$ 26,563,995.74	\$ (7,745,481.00)

Difference* (13,045,257)

***Explanation of Differences:**

Total Difference	\$ (13,045,256.86)		
	\$ 21,264,219.88	41.090	\$873,751,630.86

DOMINION ENERGY UTAH

Gas Accounting

PAYMENT OF PURCHASED GAS -- FEBRUARY 2020 VOUCHERS (GL)

JANUARY 2020 PRODUCTION

SOURCE	PAYMENT DATE	Midpoint	PROD DATE	VALUE	Lag Days	Dollar Days
	0				0	\$0.00
Wire Payments						
BP ENERGY CO	03/25/2020	02/15/20	Feb-20	2,143,789.41	39	\$83,607,786.99
CASTLETON COMMODITIES MER	03/25/2020	02/15/20	Feb-20	5,600.00	39	\$218,400.00
CENTERPOINT ENERGY SERVICE	03/25/2020	02/15/20	Feb-20	450,100.00	39	\$17,553,900.00
CHEVRON NATURAL GAS	03/26/2020	02/15/20	Feb-20	4,886.00	40	\$195,440.00
CIMA ENERGY LP	03/25/2020	02/15/20	Feb-20	402,755.00	39	\$15,707,445.00
CITADEL NGPE LLC	03/25/2020	02/15/20	Feb-20	7,291,242.12	39	\$284,358,442.68
CONCORD ENERGY LLC	03/25/2020	02/15/20	Feb-20	923,425.50	39	\$36,013,594.50
CONOCOPHILLIPS CO	03/23/2020	02/15/20	Feb-20	10,500.00	37	\$388,500.00
KOCH ENERGY SERVICES LLC	03/25/2020	02/15/20	Feb-20	1,179,743.87	39	\$46,010,010.93
MIECO INC	03/25/2020	02/15/20	Feb-20	1,917,511.25	39	\$74,782,938.75
TENASKA MARKETING VENTURE	03/25/2020	02/15/20	Feb-20	1,443,195.17	39	\$56,284,611.63
TWIN EAGLE RESOURCE MANAG	03/25/2020	02/15/20	Feb-20	753,019.33	39	\$29,367,753.87

TOTAL PAYMENTS

\$16,525,767.65

\$ 644,488,824.35

ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	-	\$ -
803000	16,525,767.65	16,261,327.05	(5,002,892.83)
804000	\$ -	\$ -	\$ -
TOTAL	\$ 16,525,767.65	\$ 16,261,327.05	\$ (5,002,892.83)
Difference*	\$ (4,738,452.23)		

Total Difference

\$ (4,738,452.23)

\$16,525,767.65

38.999

\$ 644,488,824.35

DOMINION ENERGY UTAH

Gas Accounting

PAYMENT OF PURCHASED GAS -- MARCH 2020 VOUCHERS (GL)

FEBRUARY 2020 PRODUCTION

SOURCE	PAYMENT DATE	Midpoint	PROD DATE	VALUE	Lag Days	Dollar Days
					0	\$0.00
Wire Payments						
BP ENERGY CO	04/27/2020	03/15/20	Mar-20	1,617,852.18	43	\$69,567,643.74
CENTERPOINT ENERGY SERVICE	04/27/2020	03/15/20	Mar-20	248,700.00	43	\$10,694,100.00
CITADEL NGPE LLC	04/27/2020	03/15/20	Mar-20	871,900.00	43	\$37,491,700.00
CONCORD ENERGY LLC	04/24/2020	03/15/20	Mar-20	1,143,925.50	40	\$45,757,020.00
MIECO INC	04/27/2020	03/15/20	Mar-20	624,625.00	43	\$26,858,875.00

TOTAL PAYMENTS	\$4,507,002.68	\$190,369,338.74
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	-	-	\$ -
803000	4,507,002.68	4,771,357.91	(14,354,000.00)
804000	-	-	-
TOTAL	\$ 4,507,002.68	\$ 4,771,357.91	\$ (14,354,000.00)

Difference* \$0.00

*Explanation of Differences:

Total Difference	\$ -		
	\$4,507,002.68	42.239	\$190,369,338.74

DOMINION ENERGY UTAH

Gas Accounting

PAYMENT OF PURCHASED GAS -- APRIL 2020 VOUCHERS (GL)

MARCH 2020 PRODUCTION

SOURCE	PAYMENT DATE	Midpoint	PROD DATE	VALUE	Lag Days	Dollar Days
<u>Wire Payments</u>						
BP ENERGY CO	05/26/2020	04/15/20	Apr-20	1,337,985.90	41	\$54,857,421.90
CITADEL NGPE LLC	05/26/2020	04/15/20	Apr-20	561,835.02	41	\$23,035,235.82
CONCORD ENERGY LLC	05/22/2020	04/15/20	Apr-20	1,690,320.00	37	\$62,541,840.00
MIECO INC	05/26/2020	04/15/20	Apr-20	380,804.50	41	\$15,612,984.50

TOTAL PAYMENTS	<u>\$3,970,945.42</u>	<u>\$156,047,482.22</u>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	-	-	\$ -
803000	3,970,945.42	3,970,965.08	(536,037.60)
804000	-	-	-
TOTAL	<u>\$ 3,970,945.42</u>	<u>\$ 3,970,965.08</u>	<u>\$ (536,037.60)</u>
Difference*	(536,057.26)		

*Explanation of Differences:

Total Difference	<u>\$ (536,057.26)</u>		
	<u>\$3,970,945.42</u>	<u>39.297</u>	<u>\$156,047,482.22</u>

DOMINION ENERGY UTAH

Gas Accounting

PAYMENT OF PURCHASED GAS -- MAY 2020 VOUCHERS (GL)

APRIL 2020 PRODUCTION

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
						\$0.00
<u>Wire Payments</u>						
CONCORD ENERGY LLC	06/25/2020	05/15/20	May-20	1,592,298.50	41	\$65,284,238.50

TOTAL PAYMENTS	<u>\$1,592,298.50</u>	<u>\$65,284,238.50</u>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	1,592,298.50	1,592,303.02	(2,378,642.40)
804000	-	-	-
TOTAL	<u>\$ 1,592,298.50</u>	<u>\$ 1,592,303.02</u>	<u>\$ (2,378,642.40)</u>
Difference*	(2,378,646.92)		

*Explanation of Differences:

Total Difference	<u>\$ (2,378,646.92)</u>		
	<u>\$1,592,298.50</u>	<u>41.000</u>	<u>\$65,284,238.50</u>

Dominion Energy Utah

Gas Accounting

PAYMENT OF PURCHASED GAS -- JUNE 2020 VOUCHERS (GL)

MAY 2020 PRODUCTION

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
<u>Wire Payments</u>						
CONCORD ENERGY LLC	07/24/2020	06/15/20	Jun-20	565,650.00	39	\$22,060,350.00

TOTAL PAYMENTS	<u>\$565,650.00</u>	<u>\$22,060,350.00</u>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	565,650.00	565,650.00	(1,026,648.50)
804000	-	-	-
TOTAL	<u>\$ 565,650.00</u>	<u>\$ 565,650.00</u>	<u>\$ (1,026,648.50)</u>
Difference*	(1,026,648.50)		

*Explanation of Differences:

Total Difference	<u>(1,026,648.50)</u>		
	<u>\$565,650.00</u>	<u>39.000</u>	<u>\$22,060,350.00</u>

DOMINION ENERGY UTAH
Gas Accounting
PAYMENT OF PURCHASED GAS -- JULY 2020 VOUCHERS (GL)
JUNE 2020 PRODUCTION

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
				0.00	0	\$0.00

Wire Payments

CONCORD ENERGY LLC	08/25/2020	07/15/20	Jul-20	74,675.00	41	\$3,061,675.00
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TOTAL PAYMENTS	<u>\$74,675.00</u>	<u>\$3,061,675.00</u>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	74,675.00	74,675.00	(490,975.00)
804000	0.00	0.00	-
TOTAL	<u>\$ 74,675.00</u>	<u>\$ 74,675.00</u>	<u>\$ (490,975.00)</u>

Difference* \$ (490,975.00)

*Explanation of Differences:

Total Difference	<u>\$ (490,975.00)</u>		
	\$74,675.00	41.000	\$3,061,675.00

DOMINION ENERGY UTAH

Gas Accounting

PAYMENT OF PURCHASED GAS -- AUGUST 2020 VOUCHERS (GL)

JULY 2020 PRODUCTION

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
				0.00	0	\$0.00
<u>Wire Payments</u>						
				\$0.00	0	\$0.00

TOTAL PAYMENTS	<u>\$0.00</u>	<u>\$0.00</u>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	0.00	0.00	(74,675.00)
804000	0.00	0.00	-
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>(74,675.00)</u>
Difference*	\$ (74,675.00)		

*Explanation of Differences:

Total Difference	<u>\$ (74,675.00)</u>
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\$0.00	-	\$0.00
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DOMINION ENERGY UTAH

Gas Accounting

**PAYMENT OF PURCHASED GAS -- SEPTEMBER 2020 VOUCHERS (GL)
AUGUST 2020 PRODUCTION**

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
				0.00	0	\$0.00
<u>Wire Payments</u>						
CONCORD ENERGY LLC	10/23/2020	09/15/20	Sep-20	1,724,351.03	38	\$65,525,339.14
MIECO LLC	10/26/2020	09/16/20	Sep-20	31,650.00		

TOTAL PAYMENTS	<u>\$1,756,001.03</u>	<u>\$65,525,339.14</u>
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	0.00	1,756,001.03	1,756,001.03
804000	0.00	0.00	-
TOTAL	<u>\$ -</u>	<u>\$ 1,756,001.03</u>	<u>\$ 1,756,001.03</u>
Difference*	\$ -		

*Explanation of Differences:

Total Difference	<u>\$ -</u>
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\$1,756,001.03	37.315	\$65,525,339.14
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DOMINION ENERGY UTAH

Gas Accounting

PAYMENT OF PURCHASED GAS -- OCTOBER 2020 VOUCHERS (GL)

SEPTEMBER 2020 PRODUCTION

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
					0	\$0.00
Wire Payments						
CITADEL NGPE LLC	11/25/2020	10/15/20	Oct-20	2,157,875.00	41	\$88,472,875.00
CONCORD ENERGY LLC	11/25/2020	10/15/20	Oct-20	982,015.00	41	\$40,262,615.00

TOTAL PAYMENTS	\$3,139,890.00	\$128,735,490.00
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	3,139,890.00	9,144,823.21	7,388,822.18
804000	0.00	0.00	\$ -
TOTAL	\$ 3,139,890.00	\$ 9,144,823.21	\$ 7,388,822.18

Difference* \$ 1,383,888.97

***Explanation of Differences:**

Total Difference **\$ 1,383,888.97**

\$3,139,890.00	41.000	\$128,735,490.00
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DOMINION ENERGY UTAH

Gas Accounting

PAYMENT OF PURCHASED GAS -- NOVEMBER 2020 VOUCHERS (GL)

OCTOBER 2020 PRODUCTION

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
					0	\$0.00
<u>Wire Payments</u>						
BP ENERGY CO	12/01/2020	11/15/20	Nov-20	2,267,002.41	16	\$36,272,038.56
BP ENERGY CO	12/28/2020	11/15/20	Nov-20	2,920,041.65	43	\$125,561,790.95
CITADEL NGPE LLC	12/28/2020	11/15/20	Nov-20	11,928,305.81	43	\$512,917,149.83
CONCORD ENERGY LLC	12/24/2020	11/15/20	Nov-20	5,139,506.50	39	\$200,440,753.50
KOCH ENERGY SERVICES LLC	12/28/2020	11/15/20	Nov-20	7,500.00	43	\$322,500.00
MIECO LLC	12/02/2020	11/15/20	Nov-20	1,324,600.23	17	\$22,518,203.91
MIECO LLC	12/30/2020	11/15/20	Nov-20	2,925,616.03	45	\$131,652,721.35
TENASKA MARKETING VENTURE	12/28/2020	11/15/20	Nov-20	2,751,470.36	43	\$118,313,225.48
TWIN EAGLE RESOURCE MANAG	12/28/2020	11/15/20	Nov-20	6,000.00	43	\$258,000.00

TOTAL PAYMENTS	\$29,270,042.99	\$1,148,256,383.58
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	29,270,042.99	25,125,244.43	21,985,354.43
804000	0.00	0.00	\$ -
TOTAL	\$ 29,270,042.99	\$ 25,125,244.43	\$ 21,985,354.43
Difference*	\$ 26,130,152.99		

***Explanation of Differences:**

Total Difference	\$ 26,130,152.99		
	\$29,270,042.99	39.230	\$1,148,256,383.58

DOMINION ENERGY UTAH

Gas Accounting

PAYMENT OF PURCHASED GAS -- DECEMBER 2020 VOUCHERS (GL)

NOVEMBER 2020 PRODUCTION

SOURCE	PAYMENT DATE	MIDPOINT	PROD DATE	VALUE	Lag Days	Dollar Days
					0	\$0.00
Wire Payments						
SWN ENERGY SERVICES CO LLC	01/29/2021	12/15/20	Dec-21	75,599.13	45	\$3,401,960.85
CAERUS OPERATING LLC	01/29/2021	12/15/20	Dec-21	1,262,475.00	45	\$56,811,375.00
BP ENERGY CO	01/25/2021	12/15/20	Dec-21	2,910,807.62	41	\$119,343,112.42
TWIN EAGLE RESOURCE MANAG	01/25/2021	12/15/20	Dec-21	1,492,250.00	41	\$61,182,250.00
MIECO LLC	01/25/2021	12/15/20	Dec-21	3,383,438.34	41	\$138,720,971.94
KOCH ENERGY SERVICES LLC	01/25/2021	12/15/20	Dec-21	17,437.50	41	\$714,937.50
HARTREE PARTNERS LP	01/25/2021	12/15/20	Dec-21	3,254,012.50	41	\$133,414,512.50
TENASKA MARKETING VENTURE	01/25/2021	12/15/20	Dec-21	3,639,004.37	41	\$149,199,179.17
CONCORD ENERGY LLC	01/25/2021	12/15/20	Dec-21	8,095,153.00	41	\$331,901,273.00
SPOTLIGHT ENERGY LLC	01/25/2021	12/15/20	Dec-21	1,077,492.02	41	\$44,177,172.82
CITADEL NGPE LLC	01/25/2021	12/15/20	Dec-21	16,572,178.77	41	\$679,459,329.57

TOTAL PAYMENTS	\$41,779,848.25	\$1,718,326,074.77
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ACCOUNT	VALUE	BOOKED VALUE	ESTIMATE
800000	\$ -	\$ -	\$ -
803000	41,779,848.25	38,712,195.07	9,442,152.08
804000	-	-	-
TOTAL	\$ 41,779,848.25	\$ 38,712,195.07	\$ 9,442,152.08

Difference* \$12,509,805.26

*Explanation of Differences:

Total Difference	\$ 12,509,805.26		
	\$41,779,848.25	41.128	\$1,718,326,074.77

ACCOUNTS PAYABLE LAG

Lag Days for accounts payable is summarized on page 4.1.1.

Lag days for goods and services provided to Dominion Energy Utah by its affiliates are calculated and summarized on page 4.1.1. along with the lag days for miscellaneous expenses. With few exceptions, affiliate transactions are consistently processed on the 17th or 18th of the month, resulting in the average lag days falling between 33-34 days for each company

The lag days for materials and services other than those noted above, was determined from the charges through the Accounts Payable system to operating and maintenance accounts (870000 - 932003) and clearing accounts (184001 - 184004) for the year 2020. There were 11,337 invoices processed through the Accounts Payable system in 2020 involving charges to these accounts. The invoice date was used to represent the date goods and services were received and the check date as the date of payment. The resulting lag days is shown on page 4.8.1. Note that payments for postage were shown separately because of their significance. Postage is purchased in advance about every two weeks, so a lag time of -7 days was used to determine dollar days.

Dominion Energy Utah
2020 Lead Lag Study - Lag Days for Accounts Payable
For the 12 Months Ending 12/31/20

4.1.1

	2020 Values		
	Amount	Days	Dollar Days
<u>Purchases From Affiliates</u>			
QPC Vehicles	-		
Questar Pipeline	229,432	32.57	7,473,074 4.2.1
Questar Corporation	2,451,025	-	- 4.3.1
Questar Project Employee Co.	-	-	-
Questar InfoCom	19,209	34.07	654,404 4.4.1
Questar Energy Services	5,604	33.88	189,874 4.5.1
Questar Southern Trails	-	-	-
QPC Services	1,023,891	33.00	33,792,054 4.6.1
Dominion Energy Inc	48,669,936	33.45	1,628,001,882 4.7.1
<u>Other Miscellaneous Vouchers</u>			
QGC charges to all affiliates	(4,956,206)	28.82	(142,820,502)
Building Rentals Wexpro	(12,000)	7.08	(85,000) 4.8.1
Co. Used Gas (Accts. 810, 812)	(197,806)	35.98	(7,117,992) 3.1.1
Prepaid expenses	1,890,319	(157.02)	(296,814,917) 4.11.1
NGV Billing & Adjustments			
Damage Claims Revenues	(1,034,556)	150.76	(155,965,529) 4.12.1
	48,088,847	22.194	1,067,307,348
<u>Other Accounts Payable Purchases</u>			
Postage	3,329,519	(4.04)	(13,442,839) 4.9.1
Other Than Postage	42,282,366	34.93	1,477,127,595 4.13.1
Expense Module (Pcards)	3,484,085	3.50	12,194,298 4.10.1
	49,095,970	30.061	1,475,879,054

Dominion Energy Utah
2020 Lead-Lag Study
Bills From Questar Pipeline Company

4.2.1

DocumentNo	Type	Pstng Date	Clearing	Amount	Midpoint	Lag Days	Dollar Days
2000001225	ZP	02/07/2020	02/07/2020	172,474.65	1/15/2020	23.00	3,966,916.95
2000004317	ZP	05/18/2020	05/18/2020	130,153.17	4/15/2020	33.00	4,295,054.61
2000004477	ZP	05/22/2020	05/22/2020	2,116.47	4/15/2020	37.00	78,309.39
2000004477	ZP	05/22/2020	05/22/2020	680.13	4/15/2020	37.00	25,164.81
2000007280	ZP	08/18/2020	08/18/2020	97,416.17	7/15/2020	34.00	3,312,149.78
2000000719	ZP	01/17/2020	01/17/2020	131,840.17	12/15/2019	33.00	4,350,725.61
2000000725	ZP	01/17/2020	01/17/2020	18,764.81	12/15/2019	33.00	619,238.73
2000000729	ZP	01/17/2020	01/17/2020	3,409.52	12/15/2019	33.00	112,514.16
2000001475	ZP	02/18/2020	02/18/2020	125,466.71	1/15/2020	34.00	4,265,868.14
2000001481	ZP	02/18/2020	02/18/2020	12,428.75	1/15/2020	34.00	422,577.50
2000003352	ZP	04/17/2020	04/17/2020	197,865.77	3/15/2020	33.00	6,529,570.41
2000004682	ZP	05/27/2020	05/27/2020	1,707.23	4/15/2020	42.00	71,703.66
2000006466	ZP	07/20/2020	07/20/2020	547,703.15	6/15/2020	35.00	19,169,610.25
2000009328	ZP	10/20/2020	10/20/2020	1,339.67	9/15/2020	35.00	46,888.45
2000011731	ZP	12/23/2020	12/23/2020	4,125.00	11/15/2020	38.00	156,750.00
2000011789	ZP	12/24/2020	12/24/2020	457.03	11/15/2020	39.00	17,824.17
2000007371	ZP	08/20/2020	08/20/2020	990.49	7/15/2020	36.00	35,657.64
2000009105	ZP	10/13/2020	10/13/2020	45,894.68	9/15/2020	28.00	1,285,051.04
2000009105	ZP	10/13/2020	10/13/2020	58,721.00	9/15/2020	28.00	1,644,188.00
2000009105	ZP	10/13/2020	10/13/2020	129,763.57	9/15/2020	28.00	3,633,379.96
2000002584	ZP	03/18/2020	03/18/2020	253,375.43	2/14/2020	33.00	8,361,389.19
2000005289	ZP	06/18/2020	06/18/2020	121,578.02	5/15/2020	34.00	4,133,652.68
2000008366	ZP	09/18/2020	09/18/2020	174,133.44	8/15/2020	34.00	5,920,536.96
2000010178	ZP	11/13/2020	11/13/2020	403.00	10/15/2020	29.00	11,687.00
2000010289	ZP	11/18/2020	11/18/2020	151,200.94	10/15/2020	34.00	5,140,831.96
2000011603	ZP	12/18/2020	12/18/2020	105,221.74	11/15/2020	33.00	3,472,317.42
				2,489,230.71		32.57	81,079,558.47

Dominion Energy Utah
2020 Lead-Lag Study
Bills From Questar Corporation

4.3.1

Type	Pstng Date	Payment Date	Midpoint	Amount	Lag Days	Dollar Days
500001506 CO	01/31/2020	02/18/2020	1/15/2020	(53,340.36)	34.00	(1,813,572.24)
500001507 CO	01/31/2020	02/18/2020	1/15/2020	(31,008.91)	34.00	(1,054,302.94)
500001508 CO	01/31/2020	02/18/2020	1/15/2020	(133,118.14)	34.00	(4,526,016.76)
					34.00	(7,393,891.94)

Due to a system upgrade the affiliate transaction process for Questar Corporation was not run between the months of February 2020 through June 2021 and, as a result, January 2020 data is used for the Questar Corporation calculation. Because affiliate transactions are consistently processed on the 17th or 18th of each month under normal conditions, the result for any given month will be between 33 or 34 days. This is consistent with the January 2020 sample and with the other affiliate transaction included in this study.

Dominion Energy Utah
2020 Lead-Lag Study
Bills From Questar InfoComm

4.4.1

DocumentNo	Type	Pstng Date	Amount	Clearing	Midpoint	Lag Days	Dollar Days
2000000720	ZP	01/17/2020	1,542.87	01/17/2020	12/15/2019	33.00	50,914.71
2000001476	ZP	02/18/2020	1,542.87	02/18/2020	1/15/2020	34.00	52,457.58
2000002585	ZP	03/18/2020	29,329.37	03/18/2020	2/14/2020	33.00	967,869.21
2000003353	ZP	04/17/2020	1,542.87	04/17/2020	3/15/2020	33.00	50,914.71
2000004318	ZP	05/18/2020	1,620.01	05/18/2020	4/15/2020	33.00	53,460.33
2000005290	ZP	06/18/2020	1,620.01	06/18/2020	5/15/2020	34.00	55,080.34
2000007281	ZP	08/18/2020	1,620.01	08/18/2020	6/15/2020	64.00	103,680.64
2000008279	ZP	09/16/2020	68.26	09/16/2020	8/15/2020	32.00	2,184.32
2000008367	ZP	09/18/2020	1,620.01	09/18/2020	8/15/2020	34.00	55,080.34
2000009108	ZP	10/13/2020	1,620.01	10/13/2020	9/15/2020	28.00	45,360.28
2000010290	ZP	11/18/2020	1,620.01	11/18/2020	10/15/2020	34.00	55,080.34
2000011604	ZP	12/18/2020	1,620.01	12/18/2020	11/15/2020	33.00	53,460.33
						34.07	1,545,543.13

Dominion Energy Utah
2020 Lead-Lag Study
Bills From Questar Energy Services

4.5.1

Type	Text	Pstng Date	Clearing	Midpoint	Amount	Lag Days	Dollar Days
ZP	20200317-INTCO	03/18/2020	03/18/2020	2/14/2020	234.00	33.00	7,722.00
ZP	20200916-EDI1	09/17/2020	09/17/2020	8/15/2020	188.06	33.00	6,205.98
ZP	20201117-INTCO	11/18/2020	11/18/2020	10/15/2020	3,116.25	34.00	105,952.50
						33.88	119,880.48

Dominion Energy Utah
2020 Lead-Lag Study
Bills From QPC Services Company

4.6.1

DocumentNo	Type	Pstng Date	Amount	Clearing	MidPoint	Lag days	Dollar Days
2000000021	ZP	01/02/2020	1,421.28	01/02/2020	12/15/2019	18.00	25,583.04
2000000721	ZP	01/17/2020	3,459.26	01/17/2020	12/15/2019	33.00	114,155.58
2000000727	ZP	01/17/2020	83,318.19	01/17/2020	12/15/2019	33.00	2,749,500.27
2000000732	ZP	01/17/2020	15,203.47	01/17/2020	12/15/2019	33.00	501,714.51
2000001320	ZP	02/12/2020	3,457.30	02/12/2020	1/15/2020	28.00	96,804.40
2000001477	ZP	02/18/2020	7,539.72	02/18/2020	1/15/2020	34.00	256,350.48
2000001483	ZP	02/18/2020	98,315.72	02/18/2020	1/15/2020	34.00	3,342,734.48
2000002587	ZP	03/18/2020	1,820.94	03/18/2020	2/14/2020	33.00	60,091.02
2000003354	ZP	04/17/2020	1,212.57	04/17/2020	3/15/2020	33.00	40,014.81
2000004319	ZP	05/18/2020	292.21	05/18/2020	4/15/2020	33.00	9,642.93
2000005291	ZP	06/18/2020	2,248.85	06/18/2020	5/15/2020	34.00	76,460.90
2000006469	ZP	07/20/2020	3,675.87	07/20/2020	6/15/2020	35.00	128,655.45
2000007282	ZP	08/18/2020	524.07	08/18/2020	7/15/2020	34.00	17,818.38
2000007372	ZP	08/20/2020	41.94	08/20/2020	7/15/2020	36.00	1,509.84
2000008368	ZP	09/18/2020	6,320.78	09/18/2020	8/15/2020	34.00	214,906.52
2000008624	ZP	09/24/2020	109.10	09/24/2020	8/15/2020	40.00	4,364.00
2000009154	ZP	10/14/2020	109.10	10/14/2020	9/15/2020	29.00	3,163.90
2000009204	ZP	10/15/2020	4,933.47	10/15/2020	9/15/2020	30.00	148,004.10
2000009491	ZP	10/21/2020	491.99	10/21/2020	9/15/2020	36.00	17,711.64
2000010292	ZP	11/18/2020	6,096.01	11/18/2020	10/15/2020	34.00	207,264.34
2000010650	ZP	11/24/2020	1,186.20	11/24/2020	10/15/2020	40.00	47,448.00
2000011283	ZP	12/15/2020	103.35	12/15/2020	11/15/2020	30.00	3,100.50
2000011605	ZP	12/18/2020	23,627,929.93	12/18/2020	11/15/2020	33.00	779,721,687.69
						33.00	787,788,686.78

Dominion Energy Utah
2020 Lead-Lag Study
Bills From Dominion Energy Inc.

4.7.1

DocumentNo	Type	Pstng Date	Amount in Local C Clearing		Midpoint of P Lag Days		Lag Composite
2000000722	ZP	01/17/2020	340,199.04	01/17/2020	12/15/2019	33.00	11,226,568.32
2000000728	ZP	01/17/2020	2,931,201.66	01/17/2020	12/15/2019	33.00	96,729,654.78
2000000733	ZP	01/17/2020	1,587,239.08	01/17/2020	12/15/2019	33.00	52,378,889.64
2000001478	ZP	02/18/2020	406,489.36	02/18/2020	1/15/2020	34.00	13,820,638.24
2000001484	ZP	02/18/2020	2,678,549.77	02/18/2020	1/15/2020	34.00	91,070,692.18
2000002588	ZP	03/18/2020	281,592.09	03/18/2020	2/14/2020	33.00	9,292,538.97
2000003355	ZP	04/17/2020	412,313.87	04/17/2020	3/15/2020	33.00	13,606,357.71
2000004478	ZP	05/22/2020	147,309.37	05/22/2020	4/15/2020	37.00	5,450,446.69
2000004478	ZP	05/22/2020	16,880.01	05/22/2020	4/15/2020	37.00	624,560.37
2000005292	ZP	06/18/2020	156,563.80	06/18/2020	5/15/2020	34.00	5,323,169.20
2000006470	ZP	07/20/2020	220,081.75	07/20/2020	6/15/2020	35.00	7,702,861.25
2000007283	ZP	08/18/2020	140,552.46	08/18/2020	7/15/2020	34.00	4,778,783.64
2000007373	ZP	08/20/2020	6,337.37	08/20/2020	7/15/2020	36.00	228,145.32
2000008369	ZP	09/18/2020	220,492.11	09/18/2020	8/15/2020	34.00	7,496,731.74
2000009205	ZP	10/15/2020	126,961.45	10/15/2020	9/15/2020	30.00	3,808,843.50
2000010293	ZP	11/18/2020	211,838.19	11/18/2020	10/15/2020	34.00	7,202,498.46
2000011606	ZP	12/18/2020	228,921.95	12/18/2020	11/15/2020	33.00	7,554,424.35
			10,113,523.33			33.45	338,295,804.36

Dominion Energy Utah

4.11.1

2020 Lead Lag Study - Lag Days-Misc. Vouchers-Damage Claims Revenues

12 Months Ending December 31, 2020

	Amount	Lag Days	Dollar Days
Total Payments Tested	(2,090,736.76)	104.96	(219,453,468.74)

Dominion Energy Utah
2020 Lead Lag Study - Lag Days for Paying Invoices for PCard Operating & Maintenance Expenses
For the 12 Months Ending December 31, 2020

4.12.1

Supplier	Pstng Date	Gross Amount	Clearing	MidPoint	Lag Days	Dollar Days
Bank of America	01/03/2020	19,886.36	01/03/2020	12/15/2019	19.00	377,840.84
Bank of America	01/10/2020	28,090.64	01/10/2020	12/15/2019	26.00	730,356.64
Bank of America	01/17/2020	53,447.53	01/17/2020	12/15/2019	33.00	1,763,768.49
Bank of America	01/24/2020	50,913.76	01/24/2020	12/15/2019	40.00	2,036,550.40
Bank of America	01/31/2020	107,281.03	01/31/2020	12/15/2019	47.00	5,042,208.41
Bank of America	02/07/2020	51,150.17	02/07/2020	01/15/2020	23.00	1,176,453.91
Bank of America	02/14/2020	82,192.89	02/14/2020	01/15/2020	30.00	2,465,786.70
Bank of America	02/21/2020	30,170.46	02/21/2020	01/15/2020	37.00	1,116,307.02
Bank of America	02/28/2020	111,839.62	02/28/2020	01/15/2020	44.00	4,920,943.28
Bank of America	03/06/2020	105,489.53	03/06/2020	02/15/2020	20.00	2,109,790.60
Bank of America	03/13/2020	61,316.09	03/13/2020	02/15/2020	27.00	1,655,534.43
Bank of America	03/20/2020	56,805.67	03/20/2020	02/15/2020	34.00	1,931,392.78
Bank of America	03/27/2020	74,526.15	03/27/2020	02/15/2020	41.00	3,055,572.15
Bank of America	04/03/2020	51,983.11	04/03/2020	03/15/2020	19.00	987,679.09
Bank of America	04/10/2020	36,914.60	04/10/2020	03/15/2020	26.00	959,779.60
Bank of America	04/17/2020	25,773.04	04/17/2020	03/15/2020	33.00	850,510.32
Bank of America	04/24/2020	65,265.07	04/24/2020	03/15/2020	40.00	2,610,602.80
Bank of America	05/01/2020	43,783.84	05/01/2020	04/15/2020	16.00	700,541.44
Bank of America	05/08/2020	51,252.71	05/08/2020	04/15/2020	23.00	1,178,812.33
Bank of America	05/15/2020	32,348.44	05/15/2020	04/15/2020	30.00	970,453.20
Bank of America	05/22/2020	54,653.62	05/22/2020	04/15/2020	37.00	2,022,183.94
Bank of America	05/29/2020	59,318.53	05/29/2020	04/15/2020	44.00	2,610,015.32
Bank of America	06/05/2020	80,430.07	06/05/2020	05/15/2020	21.00	1,689,031.47
Bank of America	06/12/2020	79,664.37	06/12/2020	05/15/2020	28.00	2,230,602.36
Bank of America	06/19/2020	62,910.77	06/19/2020	05/15/2020	35.00	2,201,876.95
Bank of America	06/26/2020	65,621.56	06/26/2020	05/15/2020	42.00	2,756,105.52
Bank of America	07/03/2020	57,222.07	07/03/2020	06/15/2020	18.00	1,029,997.26
Bank of America	07/10/2020	44,341.52	07/10/2020	06/15/2020	25.00	1,108,538.00
Bank of America	07/17/2020	64,247.03	07/17/2020	06/15/2020	32.00	2,055,904.96
Bank of America	07/24/2020	35,487.99	07/24/2020	06/15/2020	39.00	1,384,031.61
Bank of America	07/31/2020	42,448.95	07/31/2020	06/15/2020	46.00	1,952,651.70
Bank of America	08/07/2020	54,306.35	08/07/2020	07/15/2020	23.00	1,249,046.05
Bank of America	08/14/2020	130,502.39	08/14/2020	07/15/2020	30.00	3,915,071.70
Bank of America	08/21/2020	47,569.67	08/21/2020	07/15/2020	37.00	1,760,077.79
Bank of America	08/28/2020	83,706.89	08/28/2020	07/15/2020	44.00	3,683,103.16
Bank of America	09/04/2020	77,507.70	09/04/2020	08/15/2020	20.00	1,550,154.00
Bank of America	09/11/2020	66,128.87	09/11/2020	08/15/2020	27.00	1,785,479.49
Bank of America	09/18/2020	61,517.73	09/18/2020	08/15/2020	34.00	2,091,602.82
Bank of America	09/25/2020	61,776.64	09/25/2020	08/15/2020	41.00	2,532,842.24
Bank of America	10/02/2020	48,359.76	10/02/2020	09/15/2020	17.00	822,115.92
Bank of America	10/09/2020	109,093.95	10/09/2020	09/15/2020	24.00	2,618,254.80
Bank of America	10/16/2020	73,325.45	10/16/2020	09/15/2020	31.00	2,273,088.95
Bank of America	10/23/2020	42,670.78	10/23/2020	09/15/2020	38.00	1,621,489.64
Bank of America	10/30/2020	53,630.55	10/30/2020	09/15/2020	45.00	2,413,374.75
Bank of America	11/06/2020	85,553.71	11/06/2020	10/15/2020	22.00	1,882,181.62
Bank of America	11/13/2020	121,133.98	11/13/2020	10/15/2020	29.00	3,512,885.42
Bank of America	11/20/2020	72,042.51	11/20/2020	10/15/2020	36.00	2,593,530.36
Bank of America	11/27/2020	88,701.57	11/27/2020	10/15/2020	43.00	3,814,167.51
Bank of America	12/04/2020	47,772.83	12/04/2020	11/15/2020	19.00	907,683.77
Bank of America	12/11/2020	95,144.82	12/11/2020	11/15/2020	26.00	2,473,765.32
Bank of America	12/18/2020	145,112.18	12/18/2020	11/15/2020	33.00	4,788,701.94
Bank of America	12/28/2020	131,749.57	12/28/2020	11/15/2020	43.00	5,665,231.51
			3,484,085.09			111,635,672.28

Dominion Energy Utah
2020 Lead-Lag Study - Prepaid Expenses

4.16.1

Doc. Date	Amount in Local Crpy	Service Start Date	Service End Date		Midpoint	Days	Dollar Days
08/21/2020	481,848.93	9/1/2020	9/1/2021	182.50	3/2/2021	172.50	83,118,940.43
09/01/2020	8,194.22	9/1/2020	9/1/2021	182.50	3/2/2021	165.50	1,356,143.41
09/16/2020	19,639.58	9/16/2020	9/16/2021	182.50	3/17/2021	89.50	1,757,742.41
09/20/2020	633.40	9/20/2020	9/20/2021	182.50	3/21/2021	159.50	101,027.30
10/28/2020	181.84	10/28/2020	10/28/2021	182.50	4/28/2021	163.50	29,730.84
08/27/2020	22,426.28	8/27/2020	8/27/2021	182.50	2/25/2021	160.50	3,599,417.94
08/27/2020	36,420.14	9/1/2020	9/1/2021	182.50	3/2/2021	173.50	6,318,894.29
08/27/2020	68,524.55	9/1/2020	9/1/2021	182.50	3/2/2021	172.50	11,820,484.88
08/27/2020	6,208.29	8/27/2020	8/27/2021	182.50	2/25/2021	157.50	977,805.68
08/27/2020	365,287.47	9/1/2020	9/1/2021	182.50	3/2/2021	179.50	65,569,100.87
09/16/2020	313,187.39	9/1/2020	9/1/2021	182.50	3/2/2021	154.50	48,387,451.76
09/10/2020	48,495.79	9/1/2020	9/1/2021	182.50	3/2/2021	155.50	7,541,095.35
09/04/2020	9,654.26	9/4/2020	9/4/2021	182.50	3/5/2021	163.50	1,578,471.51
09/14/2020	88,289.82	9/1/2020	9/1/2021	182.50	3/2/2021	166.50	14,700,255.03
07/30/2020	61,385.32	9/1/2020	9/1/2021	182.50	3/2/2021	165.50	10,159,270.46
07/30/2020	51,163.48	9/1/2020	9/1/2021	182.50	3/2/2021	165.50	8,467,555.94
08/27/2020	10,215.62	8/27/2020	8/27/2021	182.50	2/25/2021	167.50	1,711,116.35
08/27/2020	6,842.13	8/27/2020	8/27/2021	182.50	2/25/2021	168.50	1,152,898.91
08/27/2020	14,012.35	8/27/2020	8/27/2021	182.50	2/25/2021	167.50	2,347,068.63
11/12/2020	315,400.48	11/1/2020	11/1/2021	182.50	5/2/2021	158.50	49,990,976.08
10/07/2020	15,678.75	10/7/2020	10/7/2021	182.50	4/7/2021	166.50	2,610,511.88
11/18/2020	4,724.29	11/18/2020	11/18/2021	182.50	5/19/2021	149.50	706,281.36
07/28/2020	4,582.16	8/1/2020	8/1/2021	182.50	1/30/2021	183.50	840,826.36
06/01/2020	2,895.83	6/1/2020	6/1/2021	182.50	11/30/2020	52.50	152,031.08
12/04/2019	154,123.65	11/1/2019	11/1/2020	183.00	5/2/2020	116.00	17,878,343.40
01/13/2020	15,540.00	1/13/2020	1/12/2021	182.50	7/13/2020	179.50	2,789,430.00
01/21/2020	487.14	1/21/2020	1/20/2021	182.50	7/21/2020	138.50	67,468.89
04/01/2020	15,540.00	4/1/2020	4/1/2021	182.50	9/30/2020	169.50	2,634,030.00
06/08/2020	1,059.02	6/8/2020	6/8/2021	182.50	12/7/2020	180.50	191,153.11
06/01/2020	1,916.25	6/1/2020	6/1/2021	182.50	11/30/2020	158.50	303,725.63
05/20/2020	134.40	5/20/2020	5/20/2021	182.50	11/18/2020	146.50	19,689.60
06/17/2020	1,839.85	6/17/2020	6/17/2021	182.50	12/16/2020	166.50	306,335.03
07/20/2020	15,540.00	7/20/2020	7/20/2021	182.50	1/18/2021	178.50	2,773,890.00
04/22/2020	39,962.15	5/1/2020	5/1/2021	182.50	10/30/2020	182.50	7,293,092.38
04/22/2020	1,251.05	4/22/2020	4/22/2021	182.50	10/21/2020	173.50	217,057.18
04/23/2020	8,103.19	4/23/2020	4/23/2021	182.50	10/22/2020	175.50	1,422,109.85
04/24/2020	184.35	4/24/2020	4/24/2021	182.50	10/23/2020	176.50	32,537.78
04/24/2020	3,612.77	4/24/2020	4/24/2021	182.50	10/23/2020	176.50	637,653.91
10/15/2020	-479.63	10/15/2020	10/15/2021	182.50	4/15/2021	182.50	(87,532.48)
10/14/2020	-22,351.42	10/14/2020	10/14/2021	182.50	4/14/2021	182.50	(4,079,134.15)
03/20/2020	-58,917.33	3/20/2020	3/20/2021	182.50	9/18/2020	154.50	(9,102,727.49)
01/28/2020	-59,416.43	1/28/2020	1/27/2021	182.50	7/28/2020	161.50	(9,595,753.45)
02/25/2020	6,327.26	2/25/2020	2/24/2021	182.50	8/25/2020	160.50	1,015,525.23
05/28/2020	-13,652.67	5/28/2020	5/28/2021	182.50	11/26/2020	100.50	(1,372,093.34)
02/20/2020	-6,769.96	2/20/2020	2/19/2021	182.50	8/20/2020	155.50	(1,052,728.78)
04/07/2020	-22,474.12	4/7/2020	4/7/2021	182.50	10/6/2020	49.50	(1,112,468.94)
06/01/2020	-988.21	6/1/2020	6/1/2021	182.50	11/30/2020	104.50	(103,267.95)

10/20/2020	-202.84	10/20/2020	10/20/2021	182.50	4/20/2021	174.50	(35,395.58)
10/20/2020	-9.06	10/20/2020	10/20/2021	182.50	4/20/2021	174.50	(1,580.97)
02/20/2020	-6,327.26	2/20/2020	2/19/2021	182.50	8/20/2020	155.50	(983,888.93)
01/30/2020	33,000.00	1/1/2020	12/31/2020	182.50	7/1/2020	119.50	3,943,500.00
01/31/2020	51,000.00	1/1/2020	12/31/2020	182.50	7/1/2020	121.50	6,196,500.00
12/12/2019	39,341.77	1/1/2020	1/1/2021	183.00	7/2/2020	120.00	4,721,012.40
06/02/2020	28,611.50	10/1/2020	10/1/2021	182.50	4/1/2021	302.50	8,654,978.75
07/27/2020	50,000.00	7/1/2020	7/1/2021	182.50	12/30/2020	142.50	7,125,000.00
07/07/2020	43,241.16	10/1/2020	10/1/2021	182.50	4/1/2021	226.50	9,794,122.74
01/14/2020	12,100.78	1/14/2020	1/13/2021	182.50	7/14/2020	181.50	2,196,291.57
01/27/2020	172,474.65	1/1/2020	1/1/2021	183.00	7/2/2020	146.00	25,181,298.90
07/22/2020	1,263.00	7/22/2020	7/22/2021	182.50	1/20/2021	177.50	224,182.50
04/09/2020	555.00	4/9/2020	4/9/2021	182.50	10/8/2020	178.50	99,067.50
10/22/2020	342.00	10/22/2020	10/22/2021	182.50	4/22/2021	178.50	61,047.00
07/23/2020	3,700.00	7/23/2020	7/23/2021	182.50	1/21/2021	178.50	660,450.00
01/14/2020	3,712.00	1/14/2020	1/13/2021	182.50	7/14/2020	181.50	673,728.00
12/17/2020	300.00	12/17/2020	12/17/2021	182.50	6/17/2021	178.50	53,550.00
01/31/2020	200.00	1/31/2020	1/30/2021	182.50	7/31/2020	179.50	35,900.00
05/05/2020	391.76	5/5/2020	5/5/2021	182.50	11/3/2020	180.50	70,712.68
04/07/2020	4,233.00	4/7/2020	4/7/2021	182.50	10/6/2020	181.50	768,289.50
06/24/2020	202.84	6/24/2020	6/24/2021	182.50	12/23/2020	180.50	36,612.62
10/12/2020	9,442.32	10/12/2020	10/12/2021	182.50	4/12/2021	181.50	1,713,781.08
10/12/2020	5,157.70	10/12/2020	10/12/2021	182.50	4/12/2021	181.50	936,122.55
04/20/2020	19,792.89	4/20/2020	4/20/2021	182.50	10/19/2020	181.50	3,592,409.54
07/22/2020	2,700.24	7/22/2020	7/22/2021	182.50	1/20/2021	181.50	490,093.56
11/15/2019	61,773.08	9/29/2019	9/28/2020	182.50	3/29/2020	83.50	5,158,052.18
12/02/2019	166,732.08	1/1/2020	12/31/2020	182.50	7/1/2020	168.50	28,094,355.48
12/23/2019	123,861.94	1/1/2020	12/31/2020	182.50	7/1/2020	152.50	18,888,945.85
03/24/2020	120,000.00	4/1/2020	4/1/2021	182.50	9/30/2020	180.50	21,660,000.00
03/20/2020	27,124.00	5/1/2020	5/1/2021	182.50	10/30/2020	191.50	5,194,246.00
03/25/2020	58,892.80	4/1/2020	4/1/2021	182.50	9/30/2020	159.50	9,393,401.60
05/14/2020	51,567.43	1/1/2020	1/1/2021	183.00	7/2/2020	45.00	2,320,534.35
05/14/2020	192,406.78	1/1/2020	1/1/2021	183.00	7/2/2020	44.00	8,465,898.32
05/07/2020	57,293.83	5/1/2020	5/1/2021	182.50	10/30/2020	119.50	6,846,612.69
06/05/2020	188,456.49	6/1/2020	6/1/2024	730.50	6/1/2022	694.50	130,883,032.31
05/18/2020	395,280.00	5/1/2020	5/1/2021	182.50	10/30/2020	119.50	47,235,960.00
05/28/2020	842,484.89	5/1/2020	5/1/2021	182.50	10/30/2020	105.50	88,882,155.90
05/19/2020	300,022.40	5/1/2020	5/1/2021	182.50	10/30/2020	105.50	31,652,363.20
03/19/2020	46,736.58	8/1/2020	8/1/2021	182.50	1/30/2021	172.50	8,062,060.05
09/25/2020	60,000.00	9/1/2020	9/1/2021	182.50	3/2/2021	130.50	7,830,000.00
07/15/2020	38,119.92	8/1/2020	8/1/2021	182.50	1/30/2021	43.50	1,658,216.52
11/16/2020	68,934.12	11/1/2020	11/1/2021	182.50	5/2/2021	136.50	9,409,507.38
12/10/2020	261,549.33	1/1/2021	1/1/2022	182.50	7/2/2021	175.50	45,901,907.42
11/19/2020	113,125.00	8/1/2020	8/1/2021	182.50	1/30/2021	26.50	2,997,812.50
5,686,047.80						157.02	892,814,281.23

Prepaid period (days)	(365.00)
Midpoint	182.50
Net Lag Days	(157.02)

PAYROLL AND PAYROLL OVERHEAD LAG

Summary

The payroll and payroll overhead lag is summarized on page 5.1.1. The payroll and payroll overhead lag is weighted to show only the payroll charged to expense.

Federal and state payroll taxes have been broken out separately to calculate the overall payroll lag. The date the taxes are legally due is used as the “payment date” to calculate the lag days from the midpoint of the payroll period to the “payment date”.

Payroll

The payroll lag is calculated on page 5.4.1 and shows the lag between the midpoint of the pay period and the pay date.

Payroll Overhead

The lag days for payroll overhead are summarized on page 5.1.1. Payroll overhead is composed of expenses related to payroll. These expenses are accumulated in account 184 and then cleared to other accounts based on direct payroll charges. Included in payroll overhead is “allowed time” or time off with pay.

The majority of payroll benefits are centrally coordinated through Dominion Energy, which bills DEU for the expenses related to these benefits. The lag days paid Dominion Energy bills are used for these expenses in calculating the payroll overhead lag.

Note that DEU’s portion of FICA and unemployment insurance related to payroll is charged through payroll overhead clearing to account 408 Other Taxes. The lag for these payments is included in other taxes, and not in the payroll overhead lag calculation.

Dominion Energy Utah
2020 Lead Lag Study - Summary of Payroll & Payroll Overhead Lag and Benefits

5.1.1

Gross Payroll (less AIP) Expense Lead Days for LL Tab 5

Description	Gross (less AIP) 12 mths end		Composite Payroll	Reference
	12/31/20 Payroll	Expense Lead		
B-5 Biweekly	55,018,083	13.67	751,874,912	5.2.1
M-1 Monthly	18,303,939	9.68	177,156,349	5.3.1
	73,322,022	12.67	929,031,261	
Total Benefits (Excluding Pension/OPEB)	11,752,565.07	10.58	124,386,234.92	5.4.1
Federal and State Payroll Taxes	2,536,490.08	14.74	37,398,009.74	6.4.1
Total Payroll Lead Days	87,611,077.18	12.45	1,090,815,505.46	

OPEB/Pension	
Employee Benefits - ME Pension Service	7,757,036.00
Employee Benefits - ME OPEB Service Cos	138,355.00
Employee Benefits - ME Pension NSC	(14,842,843.79)
Employee Benefits - ME OPEB NSC	(1,914,862.00)

Dominion Energy Utah
2020 Lead Lag Study - Summary of Payroll & Payroll Lag Overhead Lag and Benefits
5.2.1 Bi Weekly Payroll

B5 4/19 THRU 5/2

B5 7/26 THRU 8/8

			MidPoint Calculation	Pay date Calculation					
	Payment	Remittance Date	Pay Period End - Beg	Payroll Date - End Date					
			07/26/20	08/08/20		Payroll Date to			
			08/08/20	08/14/20		Expense Pay Date	Total		
Gross Payroll		\$1,977,593							
Net Payroll	08/14/20	\$1,326,359	6.50	6.0	-	12.5	\$16,579,489		
Payroll w/h Taxes									
Federal (EE)	08/17/20	\$301,499	6.50	6.0	3.0	15.5	\$4,673,231		
Utah	08/17/20	\$79,493	6.50	6.0	3.0	15.5	\$1,232,137		
Withholdings									
	8/11/2020	\$6,384	6.50	6.0	(3.0)	9.5	\$60,647		
	8/13/2020	\$31,493	6.50	6.0	(1.0)	11.5	\$362,164		
	8/14/2020	\$157,948	6.50	6.0	-	12.5	\$1,974,352		
	8/29/2020	\$66,863	6.50	6.0	15.0	27.5	\$1,838,731		
	9/1/2020	\$7,530	6.50	6.0	18.0	30.5	\$229,656		
		\$1,977,568					\$26,950,408	13.63	
	Gross	\$1,977,568							
	Plus Apple, PC Loan	\$25							
		\$1,977,593							

Dominion Energy Utah

2020 Lead Lag Study - Summary of Payroll & Payroll Lag Overhead Lag and Benefits

5.3.1 Monthly Payroll

5.3.1

MidPoint Calculation		Pay date Calculation	
Pay Period End - Beg		Payroll Date - End Date	
02/01/20		02/29/20	Payroll Date to
02/29/20		02/25/20	Expense Pay Date
			Total

MidPoint Calculation		Pay date Calculation	
Pay Period End - Beg		Payroll Date - End Date	
05/01/20		05/31/20	Payroll Date to
05/31/20		05/25/20	Expense Pay Date
			Total

MidPoint Calculation		Pay date Calculation	
Pay Period End - Beg		Payroll Date - End Date	
08/01/20		08/31/20	Payroll Date to
08/31/20		08/25/20	Expense Pay Date
			Total

	Payment	Remittance Date	08/31/20	08/25/20	Expense Pay Date	Total	
Gross Payroll			\$1,507,219				
Net Payroll	08/25/20	\$972,417	15.00	(6.0)	-	9.0	\$8,751,757
Payroll w/h Taxes							
Federal (EE)	08/26/20	\$239,823	15.00	(6.0)	1.0	10.0	\$2,398,235
Utah	08/26/20	\$62,916	15.00	(6.0)	1.0	10.0	\$629,165
Withholdings							
	8/22/2020	\$1,993	15.00	(6.0)	(3.0)	6.0	\$11,956
	8/24/2020	\$32,581	15.00	(6.0)	(1.0)	8.0	\$260,646
	8/25/2020	\$154,122	15.00	(6.0)	-	9.0	\$1,387,094
	8/29/2020	\$38,782	15.00	(6.0)	4.0	13.0	\$504,163
	9/1/2020	\$4,584	15.00	(6.0)	7.0	16.0	\$73,351
		\$1,507,219					\$14,016,367
							9.30
	Gross	\$1,507,219					
	Plus Apple, PC Loan	\$0					
		\$1,507,219					

Dominion Energy Utah

2020 Lead Lag Study - Summary of Payroll & Payroll Overhead Lag and Benefits

5.4.1 Benefits

	Total Expense	Amount in Scope	Expense Lead Day Calculation	Weighted Amount	Support Tabs
Medical/Dental	8,310,817.49	8,016,159.78	8.04	64,469,666.83	5.4.2
LifeIns_LTD	777,139.79	811,765.79	9.94	8,071,407.87	5.4.3
Benefits Admin	546,195.71	554,601.39	48.95	27,149,070.23	5.4.4
Misc Benefits	68,748.65	68,748.65	5.75	395,256.37	5.4.5
Savings Plan	2,049,663.43	2,049,663.43	10.56	21,637,686.11	5.4.6
Total (Excluding Pension/OPEB)	11,752,565.07	11,500,939.04	10.58	121,723,087.40	

TAXES LAG

Summary

The lag days for taxes is summarized on page 6.1.1.

Other Taxes

The lag days for other taxes is largely driven by the jurisdictional due dates of the taxes. More than three quarters of the other tax category was made up of property taxes, which were paid near the end of the year. The second largest item in this category was FICA tax, which is paid two to four days after each payday. The days are derived by comparing the payment date to the midpoint of the applicable pay period. All calculations for Other Tax categories are included in individual schedules 6.2.1 – 6.5.1.

Income Taxes

The lag days for income taxes is based on statutory due dates of the taxes. A quarter of the annual income tax is paid on the 15th of April, June, September, and December. These due dates are compared to the midpoint of the year to calculate the appropriate lag day amount. The calculation is shown in schedule 6.6.1.

Taxes Collected for States and Local Governments

The lag days for sales and use taxes, municipal energy taxes, and franchise taxes are based on the due dates of the taxes. The calculation is shown in schedule 6.7.1. These taxes are included in the lead-lag calculation by including the dollar days associated with them in the Summary Lag Schedule (page 6.1.1).

Dominion Energy Utah
2020 LeadLag Study - Lag Days for Tax Expenses
For the 12 Months Ending December 31, 2020

Acct	Description	Amount	Lag Days	Dollar Days	Reference
<u>Taxes Other Than Income Taxes</u>					
408100	Utility Regulation Fee	2,784,649	(2.896)	(8,063,371)	6.2.1
408100	Property Tax	21,436,552	152.775	3,274,969,255	6.3.1
408100	Utility Franchise Tax	230,803	45.925	10,599,632	6.8.1
408100	Labor Overhead - FICA Taxes	2,902,751	14.744	42,798,156	6.4.1
408100	Labor Overhead - UI Taxes	34,023	75.953	2,584,138	6.5.1
408100	Other: Sales and Use Tax	258,098	39.531	10,202,867	6.2.1
		<u>27,646,876</u>	120.559	3,333,090,678	
<u>Income Taxes</u>					
<u>Federal and State Income Taxes</u>					
409101	Utility Federal/State Income Tax	33,059,041	37.500	1,239,714,020	6.6.1
410111	Deferred Income Tax	-	37.500	-	6.6.1
		<u>33,059,041</u>	37.500	1,239,714,020	
<u>Taxes Collected For State & Local Governments</u>					
241	Sales Tax	36,713,518	39.471	1,449,119,263	6.7.1
241	MET & Franchise Taxes	43,515,043	45.925	1,998,428,337	6.8.1
		<u>80,228,561</u>	42.972	3,447,547,600	
			35.438		2.2.1
		<u>80,228,561</u>	7.534	604,441,975	

Dominion Energy Utah
2020 LeadLag Study-Utility Regulation Fees

Account	State	Midpoint of Service	Due Date	Payment Date	Amount	Lag Days	Dollar Days
236200	Idaho	7/1/2020	5/15/2020	5/4/2020	5,006	(58)	(290,358)
236200	Utah	7/1/2020	7/1/2020	6/24/2020	2,632,615	(7)	(18,428,302)
236200	Wyoming	7/1/2020	10/1/2020	9/23/2020	127,521	84	10,711,777
					2,765,142	(2.896)	(8,006,884)

Dominion Energy Utah
2020 Lead Lag Study-Property Tax

Jurisdiction	Service Period	Midpoint of Service	Payment Date	Amount	Lag Days	Dollar Days
Wyoming	2020	7/1/2020	12/31/2020	500,927	183	91,669,683
Colorado	2020	7/1/2020	4/30/2021	3,091	303	936,676
Franklin County Idaho	2020	7/1/2020	12/20/2020	31,254	172	5,375,667
Utah	2020	7/1/2020	11/30/2020	20,898,304	152	3,176,542,141
				21,433,576	152.78	3,274,524,168

**Dominion Energy Utah
2020 Lead Lag Study - Federal Payroll Taxes Lag**

Payroll Period		Pay Area	Pay Date	Date Taxes Due	Lag Days From	Amount	Dollar Days
Beg.	End				Mid Period to Due Date		
12/15/2019	12/28/2019	B5	01/03/20	1/6/2020	16.0	146,099	2,337,586
12/29/2019	1/11/2020	B5	01/17/20	1/21/2020	17.0	150,098	2,551,663
1/1/2020	1/31/2020	M1	01/24/20	1/27/2020	11.5	109,127	1,254,956
1/12/2020	1/25/2020	B5	01/31/20	2/3/2020	16.0	149,934	2,398,943
1/26/2020	2/8/2020	B5	02/14/20	2/17/2020	16.0	147,909	2,366,548
2/1/2020	2/29/2020	M1	02/25/20	2/26/2020	11.5	308,128	3,543,473
2/9/2020	2/22/2020	B5	02/28/20	3/2/2020	16.0	497,123	7,953,962
2/23/2020	3/7/2020	B5	03/13/20	3/16/2020	16.0	152,786	2,444,580
3/1/2020	3/31/2020	M1	03/25/20	3/26/2020	10.5	111,850	1,174,423
3/8/2020	3/21/2020	B5	03/27/20	3/30/2020	16.0	154,622	2,473,952
3/22/2020	4/4/2020	B5	04/10/20	4/13/2020	16.0	28,517	456,278
4/5/2020	4/18/2020	B5	04/24/20	4/27/2020	16.0	29,042	464,671
4/1/2020	4/30/2020	M1	04/24/20	4/27/2020	12.0	21,852	262,228
4/19/2020	5/2/2020	B5	05/08/20	5/11/2020	16.0	28,765	460,245
5/3/2020	5/16/2020	B5	05/22/20	5/26/2020	17.0	29,198	496,372
5/1/2020	5/31/2020	M1	05/22/20	5/26/2020	10.5	21,846	229,384
5/17/2020	5/30/2020	B5	06/05/20	6/8/2020	16.0	28,822	461,157
5/31/2020	6/13/2020	B5	06/19/20	6/22/2020	16.0	28,835	461,353
6/1/2020	6/30/2020	M1	06/25/20	6/26/2020	11.0	21,909	240,997
6/14/2020	6/27/2020	B5	07/03/20	7/6/2020	16.0	28,923	462,763
6/28/2020	7/11/2020	B5	07/17/20	7/20/2020	16.0	29,224	467,582
7/1/2020	7/31/2020	M1	07/24/20	7/27/2020	11.5	22,073	253,836
7/12/2020	7/25/2020	B5	07/31/20	8/3/2020	16.0	28,850	461,601
7/26/2020	8/8/2020	B5	08/14/20	8/17/2020	16.0	27,092	433,471
8/1/2020	8/31/2020	M1	08/25/20	8/26/2020	10.5	20,863	219,062
8/9/2020	8/22/2020	B5	08/28/20	8/31/2020	16.0	28,033	448,524
8/23/2020	9/5/2020	B5	09/11/20	9/14/2020	16.0	27,391	438,262
9/6/2020	9/19/2020	B5	09/25/20	9/28/2020	16.0	27,488	439,806
9/1/2020	9/30/2020	M1	09/25/20	9/28/2020	13.0	24,327	316,251
9/20/2020	10/3/2020	B5	10/09/20	10/12/2020	16.0	27,310	436,964
10/4/2020	10/17/2020	B5	10/23/20	10/26/2020	16.0	27,396	438,340
10/1/2020	10/31/2020	M1	10/23/20	10/26/2020	10.5	20,598	216,279
10/18/2020	10/31/2020	B5	11/06/20	11/9/2020	16.0	27,653	442,448
11/1/2020	11/14/2020	B5	11/20/20	11/23/2020	16.0	27,879	446,066
11/1/2020	11/30/2020	M1	11/25/20	11/27/2020	12.0	20,764	249,168
11/15/2020	11/28/2020	B5	12/04/20	12/7/2020	16.0	26,480	423,676
11/29/2020	12/12/2020	B5	12/18/20	12/21/2020	16.0	27,094	433,506
12/1/2020	12/31/2020	M1	12/24/20	12/28/2020	12.5	20,851	260,641
12/13/2020	12/26/2020	B5	12/31/20	1/4/2021	16.0	25,837	413,398
					14.744	2,536,490	37,396,831

Company Portion - FICA

2,536,490

Dominion Energy Utah

2020 Lead Lag Study - Payroll Taxes - Unemployment Insurance (UT & WY)

Payroll Period		Date Taxes Due	Lag Days From Mid Period to		Dollar Days
Beg.	End		Due Date	Amount	
1/1/2020	3/31/2020	4/30/2020	75.5	24,222	1,828,787
4/1/2020	6/30/2020	7/31/2020	76.5	7,327	560,539
7/1/2020	9/30/2020	11/2/2020	79.	1,918	151,554
10/1/2020	12/31/2020	2/1/2021	78.	555	43,274
			75.953	34,023	2,584,155

Dominion Energy Utah
2020 Lead Lag Study - Federal and State Income Taxes

Calculation of State Income Tax Lag

<u>Period Covered</u>	<u>Mid-Point</u>	<u>Statutory Payment Percentage</u>	<u>Statutory Date Paid</u>	<u>(Lead) / Lag Days</u>	<u>Weighted (Lead) Lag Days</u>
1/1/20 - 12/31/20	7/1/2020	25%	4/15/2020	(77.00)	(19.25)
		25%	6/15/2020	(16.00)	(4.00)
		25%	9/15/2020	76.00	19.00
		25%	12/15/2020	167.00	41.75
		<u>100%</u>			<u>37.50</u>

Calculation of Federal Income Tax Lag

<u>Period Covered</u>	<u>Mid-Point</u>	<u>Statutory Payment Percentage</u>	<u>Statutory Date Paid</u>	<u>(Lead) / Lag Days</u>	<u>Weighted (Lead) Lag Days</u>
1/1/20 - 12/31/20	7/1/2020	25%	4/15/2020	(77.00)	(19.25)
		25%	6/15/2020	(16.00)	(4.00)
		25%	9/15/2020	76.00	19.00
		25%	12/15/2020	167.00	41.75
		<u>100%</u>			<u>37.50</u>

**Dominion Energy Utah
2020 Lead Lag Study-Sales & Use Tax****Utah Sales Tax Payments**

<u>Service Period</u>	<u>Midpoint</u>	<u>Payment Date</u>	<u>Amount</u>	<u>Lag Days</u>	<u>Dollar Days</u>
SALES Jan 2020	1/15/2020	2/26/2020	6,855,851.95	42	287,945,782
SALES Feb 2020	2/15/2020	3/24/2020	5,896,884.26	38	224,081,602
SALES Mar 2020	3/15/2020	4/27/2020	4,811,698.30	43	206,903,027
SALES Apr 2020	4/15/2020	5/27/2020	3,285,358.14	42	137,985,042
SALES May 2020	5/15/2020	6/26/2020	1,802,747.76	42	75,715,406
SALES Jun 2020	6/15/2020	7/27/2020	1,318,720.93	42	55,386,279
SALES Jul 2020	7/15/2020	8/13/2020	1,108,084.87	29	32,134,461
SALES Aug 2020	8/15/2020	9/25/2020	1,001,912.75	41	41,078,423
SALES Sep 2020	9/15/2020	10/26/2020	1,067,406.77	41	43,763,678
SALES Oct 2020	10/15/2020	11/24/2020	1,330,409.04	40	53,216,362
SALES Nov 2020	11/15/2020	12/10/2020	2,782,035.26	25	69,550,882
SALES Dec 2020	12/15/2020	1/25/2021	5,452,407.82	41	223,548,721
			36,713,518	39.531	1,451,309,663

Wyoming Sales Tax Payments

<u>Service Period</u>	<u>Midpoint</u>	<u>Payment Due Date</u>	<u>Amount</u>	<u>Lag Days</u>	<u>Dollar Days</u>
SALES Jan 2020	1/15/2020	2/23/2020	200,338.09	39	7,813,186
SALES Feb 2020	2/15/2020	3/23/2020	183,650.08	37	6,795,053
SALES Mar 2020	3/15/2020	4/21/2020	158,207.06	37	5,853,661
SALES Apr 2020	4/15/2020	5/27/2020	125,048.01	42	5,252,016
SALES May 2020	5/15/2020	6/17/2020	82,358.57	33	2,717,833
SALES Jun 2020	6/15/2020	7/21/2020	48,828.20	36	1,757,815
SALES Jul 2020	7/15/2020	8/16/2020	38,766.86	32	1,240,540
SALES Aug 2020	8/15/2020	9/24/2020	33,135.05	40	1,325,402
SALES Sep 2020	9/15/2020	10/26/2020	38,698.15	41	1,586,624
SALES Oct 2020	10/15/2020	11/24/2020	54,250.38	40	2,170,015
SALES Nov 2020	11/15/2020	12/17/2020	100,043.35	32	3,201,387
SALES Dec 2020	12/15/2020	1/24/2021	160,272.87	40	6,410,915
			1,223,597	37.696	46,124,447

Colorado Sales Tax Payments

<u>Service Period</u>	<u>Midpoint</u>	<u>Payment Due Date</u>	<u>Amount</u>	<u>Lag Days</u>	<u>Dollar Days</u>
SALES Jan 2020	1/15/2020	2/20/2017		0	(1,059)
SALES Feb 2020	2/15/2020	3/20/2017		0	(1,062)
SALES Mar 2020	3/15/2020	4/20/2017		0	(1,060)
SALES Apr 2020	4/15/2020	5/20/2017		0	(1,061)
SALES May 2020	5/15/2020	6/20/2017		0	(1,060)
SALES Jun 2020	6/15/2020	7/20/2017		0	(1,061)
SALES Jul 2020	7/15/2020	8/20/2017		0	(1,060)
SALES Aug 2020	8/15/2020	9/20/2017		0	(1,060)
SALES Sep 2020	9/15/2020	10/20/2017		0	(1,061)
SALES Oct 2020	10/15/2020	11/20/2017		0	(1,060)
SALES Nov 2020	11/15/2020	12/20/2017		0	(1,061)
SALES Dec 2020	12/15/2020	1/20/2018		0	(1,060)

Average Lag Days for Taxes Collected37,937,115 **39.471** 1,497,434,110

Dominion Energy Utah
2020 Lead Lag Study - Municipal Energy Tax and Franchise Tax
Resource Codes 734 and 753

Utah Municipal Energy Tax					
Service Period	Midpoint	Payment Due Date	Amount	Lag Days	Dollar Days
MET JAN 2020	1/15/2020	2/28/2020	7,719,914	44	339,676,228
MET FEB 2020	2/15/2020	3/31/2020	6,673,246	45	300,296,077
MET MAR 2020	3/15/2020	4/30/2020	5,416,462	46	249,157,252
MET APR 2020	4/15/2020	5/31/2020	3,784,455	46	174,084,929
MET May 2020	5/15/2020	6/30/2020	2,118,601	46	97,455,632
MET Jun 2020	6/15/2020	7/31/2020	1,567,052	46	72,084,392
MET Jul 2020	7/15/2020	8/31/2020	1,331,304	47	62,571,301
MET Aug 2020	8/15/2020	9/30/2020	1,205,453	46	55,450,818
MET Sep 2020	9/15/2020	10/31/2020	1,272,793	46	58,548,480
MET Oct 2020	10/15/2020	11/30/2020	1,584,389	46	72,881,883
MET Nov 2020	11/15/2020	12/31/2020	3,227,707	46	148,474,533
MET Dec 2020	12/15/2020	1/31/2021	6,204,215	47	291,598,098
			42,105,591	45.654	1,922,279,623

Utah Franchise Tax					
Service Period	Midpoint	Payment Due Date	Amount	Lag Days	Dollar Days
FRAN Jan 2020	1/15/2020	2/28/2020	256,566	44	11,288,902
FRAN Feb 2020	2/15/2020	3/31/2020	229,403	45	10,323,149
FRAN Mar 2020	3/15/2020	4/30/2020	192,196	46	8,841,021
FRAN Apr 2020	4/15/2020	5/31/2020	130,510	46	6,003,460
FRAN May 2020	5/15/2020	6/30/2020	75,576	46	3,476,498
FRAN Jun 2020	6/15/2020	7/31/2020	52,256	46	2,403,758
FRAN Jul 2020	7/15/2020	8/31/2020	44,147	47	2,074,887
FRAN Aug 2020	8/15/2020	9/30/2020	40,646	46	1,869,738
FRAN Sep 2020	9/15/2020	10/31/2020	41,863	46	1,925,693
FRAN Oct 2020	10/15/2020	11/30/2020	52,782	46	2,427,972
FRAN Nov 2020	11/15/2020	12/31/2020	99,688	46	4,585,658
FRAN Dec 2020	12/15/2020	1/31/2021	193,819	47	9,109,481
			1,409,452	45.642	64,330,217

Wyoming Franchise Tax					
Service Period	Midpoint	Payment Due Date	Amount	Lag Days	Dollar Days
FRAN QTR1 2020	2/14/2020	4/30/2020	170,361	76	12,947,404
FRAN QTR2 2020	5/15/2020	7/31/2020	83,116	77	6,399,910
FRAN QTR3 2020	8/16/2020	10/31/2020	34,934	76	2,654,973
FRAN QTR4 2020	11/15/2020	1/31/2021	98,814	77	7,608,679
			387,224	76.470	29,610,966

Average Lag Days for Taxes Collected 43,902,267 **45.925** 2,016,220,805