

# TABLE OF CONTENTS

	<u>Page No.</u>
<b>EXECUTIVE SUMMARY</b> . . . . .	1
<b>RESULTS OF OPERATIONS - 12/31/2021 UNADJUSTED</b>	
Summary	2
Tax Calculation	3
Summary of Adjustments	4
<b>RESULTS OF OPERATIONS - 12/31/2021 ADJUSTED</b>	
Summary	5
Tax Calculation	6
Summary of Adjustments	7
<b>INPUTS</b> . . . . .	8
Financial Report Input Data	
Other Input Data	
<b>SUMMARY OF ADJUSTMENTS</b> . . . . .	
Rate Base	28
Energy Efficiency & STEP Adjustments	33
Underground Storage	35
Wexpro Plant Adjustment	37
Bad Debt Adjustment	39
Incentive Plans	42
Events Tickets	45
Advertising Adjustment	49
Donations & Memberships	53
Reserve Accrual	57
Labor Adjustment	59
Pension Adjustment	61
Capital Structure	63
<b>VARIANCE ANALYSIS</b> . . . . .	65
<b>ROE COMPARISON</b> . . . . .	66

## EXECUTIVE SUMMARY

This Results of Operations Report provides information on Dominion Energy Utah's (Dominion Energy, DEU, or Company) return on an unadjusted Utah jurisdictional basis for the 12 months ending December 31, 2021, using average rate base, actual customers, and actual revenues. Some adjustments are required to correctly report the accounting data on an average basis for the Utah jurisdiction. These adjustments include the calculation of average rate base, the Wexpro plant adjustment, and the removal of storage gas from rate base, calculation of imputed taxes, and accounting adjustments. On an unadjusted Utah jurisdictional basis, Dominion Energy's return on equity was 8.98%.

Also, included in the report is an adjusted return for the 12 months ending December 31, 2021, which is based on actual booked revenues, adjustments ordered or agreed to in previous rate cases, and other appropriate adjustments such as those necessary to correct accounting entries or remove one time non-recurring events. Even though some of the adjustments included here were ordered or agreed to in previous cases, Dominion Energy reserves the right to oppose these adjustments in future cases. On a fully adjusted Utah jurisdiction basis, Dominion Energy's return on equity was 8.90%.

(A)	(B)	(C)	(D)	(E)	(F)
Description	Historical	Adjustments	Imputed	Adjusted	Utah
	12 Months	Total	Tax	System	Jurisdiction
	Dec-21		Adjustment	Total	DNG Related
<b>1 NET INCOME SUMMARY</b>					
<b>2 Utility Operating Revenue</b>					
3 System Distribution Non-Gas Revenue	434,367,536	(24,594,614)	0	409,772,922	396,121,103
4 System Supplier Non-Gas Revenue	80,993,825	0	0	80,993,825	
5 System Commodity Revenue	458,716,919	0	0	458,716,919	
6 Pass-Through Related Other Revenue	20,530,313	0	0	20,530,313	
7 General Related Other Revenue	4,368,945	0	0	4,368,945	4,225,368
<b>8 Total Utility Operating Revenue</b>	<b>998,977,537</b>	<b>(24,594,614)</b>	<b>0</b>	<b>974,382,923</b>	<b>400,346,471</b>
<b>9 Utility Operating Expenses</b>					
10 Gas Purchase Expenses					
11 Utah	541,899,658	0	0	541,899,658	
12 Wyoming	18,341,399	0	0	18,341,399	
13 Total	560,241,057	0	0	560,241,057	0
14 O&M Expenses					
15 Production	(276,657)	0	0	(276,657)	(267,251)
16 Distribution	68,107,473	0	0	68,107,473	65,330,337
17 Customer Accounts	11,942,386	0	0	11,942,386	11,588,849
18 Customer Service & Information	27,940,617	(25,082,957)	0	2,857,660	2,776,671
19 Administrative & General	36,872,211	4,383,941	0	41,256,152	39,585,640
20 Total O&M Expense	144,586,031	(20,699,016)	0	123,887,015	119,014,246
21 Other Operating Expenses					
22 Depreciation, Depletion, Amortization	83,771,050	0	0	83,771,050	81,102,705.00
23 Taxes Other Than Income Taxes	27,727,204	0	0	27,727,204	26,631,152
24 Income Taxes	32,781,784	(960,405)	3,916,335	35,737,714	34,723,108
25 Total Other Operating Expenses	144,280,038	(960,405)	3,916,335	147,235,967	142,456,965
<b>26 Total Utility Operating Expenses</b>	<b>849,107,125</b>	<b>(21,659,422)</b>	<b>3,916,335</b>	<b>831,364,039</b>	<b>261,471,211</b>
<b>27 NET OPERATING INCOME</b>	<b>149,870,412</b>	<b>(2,935,192)</b>	<b>(3,916,335)</b>	<b>143,018,885</b>	<b>138,875,260</b>
<b>28 RATE BASE SUMMARY</b>					
<b>29 Net Utility Plant</b>					
30 101 Gas Plant In Service	3,460,855,332	(169,743,262)	0	3,291,112,069	3,171,092,985
31 105 Gas Plant Held For Future Use	0	0	0	0	0
32 106 Completed Construction Not Classified	228,556,800	(3,678,509)	0	224,878,290	222,167,043
33 108 Accumulated Depreciation	(900,591,326)	26,840,207	0	(873,751,119)	(833,040,464)
34 111 Accumulated Amort & Depletion	(6,297,166)	446,178	0	(5,850,988)	(5,643,578)
35 254 Other Regulatory Liabilities ARC & EDIT	(425,226,096)	11,473,848	0	(413,752,248)	(399,690,905)
<b>36 Total Net Utility Plant</b>	<b>2,357,297,543</b>	<b>(134,661,538)</b>	<b>0</b>	<b>2,222,636,004</b>	<b>2,154,885,080</b>
<b>37 Other Rate Base Accounts</b>					
38 154 Materials & Supplies	20,939,897	1,147,281	0	22,087,178	22,087,178
39 164-1 Gas Stored Underground	44,932,896	(44,932,896)	0	0	0
40 165 Prepayments	3,911,968	(646,076)	0	3,265,892	3,160,655
41 190008 Accum Deferred Income Tax Federal	47,392,887	2,557,309	0	49,950,195	48,340,644
42 190009 Accum Deferred Income Tax State	11,091,091	540,355	0	11,631,446	11,256,645
43 235-1 Customer Deposits	(3,941,160)	(184,109)	0	(4,125,269)	(3,996,978)
44 252 Contributions in Aid of Construction	0	0	0	0	0
45 253-1 Unclaimed Customer Deposits	(102,616)	(4,232)	0	(106,848)	(103,405)
46 255 Deferred Investment Tax Credits	0	0	0	0	0
47 282 Accum Deferred Income Taxes	(346,936,156)	45,747,255	0	(301,188,901)	(293,321,956)
48 186-7 Deferred Pension Asset	135,902,647	(135,902,647)	0	0	0
49 Working Capital - Cash	(1,884,863)	53,703	(9,710)	(1,840,870)	(1,790,143)
<b>50 Total Other Rate Base Accounts</b>	<b>(88,693,410)</b>	<b>(131,624,055)</b>	<b>(9,710)</b>	<b>(220,327,175)</b>	<b>(214,367,360)</b>
<b>51 TOTAL RATE BASE</b>	<b>2,268,604,133</b>	<b>(266,285,593)</b>	<b>(9,710)</b>	<b>2,002,308,829</b>	<b>1,940,517,720</b>
<b>52 RETURN ON RATE BASE</b>	<b>6.61%</b>			<b>7.14%</b>	<b>7.16%</b>
<b>53 RETURN ON EQUITY</b>	<b>8.07%</b>			<b>8.96%</b>	<b>8.98%</b>

**Utah - December 2021 Unadjusted Avg Results**  
**12 Months Ended : Dec-2021**  
**Capital Structure : AVG CAP STR**

<b>Imputed Tax Adjustment</b>			
	<b>A</b>	<b>B</b>	
	System	Utah	
	Total	Jurisdiction	
<b>ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS</b>			
Federal Income Tax Rate	21%	21%	$t_f$
State Income Tax Rate	4.62%	4.62%	$t_s$
Weight of Debt in Capital Structure	39.09%	39.09%	$w_D$
Cost of Debt	4.32%	4.32%	$r_D$
Net Lead Lag Days	(0.905)	(0.905)	NLD
Revenues	974,382,923	942,246,129	R
Gas Expenses	560,241,057	541,899,658	GAS
O&M Expenses	123,887,015	119,014,246	O&M
Depreciation	83,771,050	81,102,705	DEPR
Amortization	0	0	AMORT
Non-Income Taxes	27,727,204	26,631,152	NIT
Rate Base excluding CWC	2,004,149,699	1,942,307,863	RB*
Deferred Income Taxes	0	0	DIT
Deferred Income Taxes - Credit	0	0	DITCr
CWC = CWC* + (NLD/365)·IT			CWC is a function of IT, and
IT = IT* - ( $t_s + t_f \cdot (1 - t_s)$ )· $r_D$ · $w_D$ ·CWC			IT is a function of CWC
where IT = SIT + FIT + DIT + DITCr, and			
CWC* =	(1,765,011)	(1,704,735)	
IT* =	35,730,000	34,715,655	
Solution:			
CWC =	(1,853,621)	(1,790,829)	
SIT =	6,704,115	6,513,783	
FIT =	29,033,599	28,209,325	
IT =	35,737,714	34,723,108	
	<hr/>	<hr/>	
Historically Adjusted Income Taxes	31,821,379		
Tax Adjustment	3,916,335		
<b>RATE BASE METHOD</b>			
System Average Rate Base	2,002,308,829	1,940,517,720	
Adj System Return On Rate Base	7.14%	7.16%	
Allowed Return	143,018,885	138,875,260	
System Average Rate Base	2,002,308,829	1,940,517,720	
System Weighted Cost Of Debt	1.69%	1.69%	
Imputed Interest Cost	33,797,466	32,754,479	
Taxable Return	109,221,419	106,120,782	
Tax Factor (Tax Rate/(1-Tax Rate))	0.3272036	0.3272036	
Income Tax on Return	35,737,644	34,723,104	
<b>OPERATING INCOME METHOD</b>			
Total Utility Operating Revenue	974,382,923	942,246,129	
Gas Purchase Expenses	560,241,057	541,899,658	
O&M Expenses	123,887,015	119,014,246	
Depreciation	83,771,050	81,102,705	
Amortization	0	0	
<u>Taxes Other Than Income</u>	27,727,204	26,631,152	
Net Utility Income Before Tax	178,756,599	173,598,368	
Rate Base	2,002,308,829	1,940,517,720	
<u>Proposed Weighted Cost of Debt</u>	1.69%	1.69%	
Imputed Interest	33,797,466	32,754,479	
State Taxable Income	144,959,133	140,843,889	
<u>State Income Tax Rate</u>	4.62482%	4.62482%	
State Income Tax	6,704,105	6,513,782	
Federal Taxable Income	138,255,027	134,330,107	
<u>Federal Income Tax Rate</u>	21.00000%	21.00000%	
Federal Income Tax	29,033,556	28,209,322	
Deferred Income Taxes	0	0	
<u>Deferred Income Taxes - Credit</u>	0	0	
Total Income Tax	35,737,661	34,723,105	

Dominion Energy  
Utah - December 2021 Unadjusted Avg Results  
12 Months Ended : Dec-2021

	1	2	3	4	5	
	Y	Y	Y	Y	Y	
	AVG RB DEC 2021	Energy Efficiency & STEP 2021	Underground Storage	Wexpro	Pension	TOTAL ADJUSTMENTS
<b>1 NET INCOME SUMMARY</b>						
<b>2 Utility Operating Revenue</b>						
3 System Distribution Non-Gas Revenue	0	(24,594,614)	0	0	0	(24,594,614)
4 System Supplier Non-Gas Revenue	0	0	0	0	0	0
5 System Commodity Revenue	0	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0	0
<b>8 Total Utility Operating Revenue</b>	<b>0</b>	<b>(24,594,614)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(24,594,614)</b>
<b>9 Utility Operating Expenses</b>						
10 Gas Purchase Expenses						
11 Utah Gas Purchase Exp	0	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	0	0	0	0
14 Utah Gathering & CO2	0	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0	0
16 Total Gathering & CO2	0	0	0	0	0	0
17 O&M Expenses						
18 Production	0	0	0	0	0	0
19 Distribution	0	0	0	0	0	0
20 Customer Accounts	0	0	0	0	0	0
21 Customer Service & Information	0	(25,082,957)	0	0	0	(25,082,957)
22 Administrative & General	0	0	0	0	4,383,941	4,383,941
23 Total O&M Expense	0	(25,082,957)	0	0	4,383,941	(20,699,016)
24 Other Operating Expenses						
25 Depreciation, Depletion, Amortization	0	0	0	0	0	0
26 Taxes Other Than Income Taxes	0	0	0	0	0	0
27 Income Taxes	0	120,394	0	0	(1,080,800)	(960,405)
28 Total Other Operating Expenses	0	120,394	0	0	(1,080,800)	(960,405)
<b>29 Total Utility Operating Expenses</b>	<b>0</b>	<b>(24,962,563)</b>	<b>0</b>	<b>0</b>	<b>3,303,141</b>	<b>(21,659,422)</b>
<b>30 NET OPERATING INCOME</b>	<b>0</b>	<b>367,949</b>	<b>0</b>	<b>0</b>	<b>(3,303,141)</b>	<b>(2,935,192)</b>
<b>31 RATE BASE SUMMARY</b>						
<b>32 Net Utility Plant</b>						
33 101 Gas Plant In Service	(164,701,448)	0	0	(5,041,814)	0	(169,743,262)
34 105 Gas Plant Held For Future Use	0	0	0	0	0	0
35 106 Completed Construction Not Classified	(3,678,509)	0	0	0	0	(3,678,509)
36 108 Accumulated Depreciation	22,330,878	0	0	4,509,329	0	26,840,207
37 111 Accumulated Amort & Depletion	58,711	0	0	387,467	0	446,178
38 254 Other Regulatory Liabilities ARC	11,473,848	0	0	0	0	11,473,848
<b>39 Total Net Utility Plant</b>	<b>(134,516,521)</b>	<b>0</b>	<b>0</b>	<b>(145,017)</b>	<b>0</b>	<b>(134,661,538)</b>
<b>40 Other Rate Base Accounts</b>						
41 154 Materials & Supplies	1,147,281	0	0	0	0	1,147,281
42 164-1 Gas Stored Underground	0	0	(44,932,896)	0	0	(44,932,896)
43 165 Prepayments	(646,076)	0	0	0	0	(646,076)
44 190 Accum Deferred Income Taxes	3,097,664	0	0	0	0	3,097,664
45 235-1 Customer Deposits	(184,109)	0	0	0	0	(184,109)
46 252 Misc Customer Credits	0	0	0	0	0	0
47 253-1 Unclaimed Customer Deposits	(4,232)	0	0	0	0	(4,232)
48 255 Deferred Investment Tax Credits	0	0	0	0	0	0
49 282 Accum Deferred Income Taxes	3,170,449	0	0	0	42,576,806	45,747,255
50 186-7 Deferred Pension Asset	(4,676,347)	0	0	0	(131,226,300)	(135,902,647)
51 Working Capital - Cash	0	61,893	0	0	(8,190)	53,703
<b>51 Total Other Rate Base Accounts</b>	<b>1,904,631</b>	<b>61,893</b>	<b>(44,932,896)</b>	<b>0</b>	<b>(88,657,684)</b>	<b>(131,624,055)</b>
<b>52 TOTAL RATE BASE</b>	<b>(132,611,890)</b>	<b>61,893</b>	<b>(44,932,896)</b>	<b>(145,017)</b>	<b>(88,657,684)</b>	<b>(266,285,593)</b>

(A)	(B)	(C)	(D)	(E)	(F)
Description	Historical	Adjustments	Imputed	Adjusted	Utah
Description	12 Months	Total	Tax	System	Jurisdiction
	Dec-21		Adjustment	Total	DNG Related
<b>1 NET INCOME SUMMARY</b>					
<b>2 Utility Operating Revenue</b>					
3 System Distribution Non-Gas Revenue	434,367,536	(24,594,614)	0	409,772,922	396,121,103
4 System Supplier Non-Gas Revenue	80,993,825	0	0	80,993,825	
5 System Commodity Revenue	458,716,919	0	0	458,716,919	
6 Pass-Through Related Other Revenue	20,530,313	0	0	20,530,313	
7 General Related Other Revenue	4,368,945	0	0	4,368,945	4,225,368
<b>8 Total Utility Operating Revenue</b>	<b>998,977,537</b>	<b>(24,594,614)</b>	<b>0</b>	<b>974,382,923</b>	<b>400,346,471</b>
<b>9 Utility Operating Expenses</b>					
10 Gas Purchase Expenses					
11 Utah	541,899,658	0	0	541,899,658	
12 Wyoming	18,341,399	0	0	18,341,399	
13 Total	560,241,057	0	0	560,241,057	0
14 O&M Expenses					
15 Production	(276,657)	0	0	(276,657)	(267,251)
16 Distribution	68,107,473	0	0	68,107,473	65,330,337
17 Customer Accounts	11,942,386	1,040,105	0	12,982,492	12,607,471
18 Customer Service & Information	27,940,617	(25,082,957)	0	2,857,660	2,776,671
19 Administrative & General	36,872,211	4,558,269	0	41,430,481	39,759,304
20 Total O&M Expense	144,586,031	(19,484,582)	0	125,101,449	120,206,531
21 Other Operating Expenses					
22 Depreciation, Depletion, Amortization	83,771,050	0	0	83,771,050	81,102,705.00
23 Taxes Other Than Income Taxes	27,727,204	0	0	27,727,204	26,631,152
24 Income Taxes	32,781,784	(1,259,807)	3,916,345	35,438,322	34,429,176
25 Total Other Operating Expenses	144,280,038	(1,259,807)	3,916,345	146,936,575	142,163,033
<b>26 Total Utility Operating Expenses</b>	<b>849,107,125</b>	<b>(20,744,390)</b>	<b>3,916,345</b>	<b>832,279,080</b>	<b>262,369,564</b>
<b>27 NET OPERATING INCOME</b>	<b>149,870,412</b>	<b>(3,850,224)</b>	<b>(3,916,345)</b>	<b>142,103,843</b>	<b>137,976,907</b>
<b>28 RATE BASE SUMMARY</b>					
<b>29 Net Utility Plant</b>					
30 101 Gas Plant In Service	3,460,855,332	(169,743,262)	0	3,291,112,069	3,171,092,985
31 105 Gas Plant Held For Future Use	0	0	0	0	0
32 106 Completed Construction Not Classified	228,556,800	(3,678,509)	0	224,878,290	222,167,043
33 108 Accumulated Depreciation	(900,591,326)	26,840,207	0	(873,751,119)	(833,040,464)
34 111 Accumulated Amort & Depletion	(6,297,166)	446,178	0	(5,850,988)	(5,643,578)
35 254 Other Regulatory Liabilities ARC & EDIT	(425,226,096)	11,473,848	0	(413,752,248)	(399,690,905)
<b>36 Total Net Utility Plant</b>	<b>2,357,297,543</b>	<b>(134,661,538)</b>	<b>0</b>	<b>2,222,636,004</b>	<b>2,154,885,080</b>
<b>37 Other Rate Base Accounts</b>					
38 154 Materials & Supplies	20,939,897	1,147,281	0	22,087,178	22,087,178
39 164-1 Gas Stored Underground	44,932,896	(44,932,896)	0	0	0
40 165 Prepayments	3,911,968	(646,076)	0	3,265,892	3,160,655
41 190008 Accum Deferred Income Tax Federal	47,392,887	2,557,309	0	49,950,195	48,340,644
42 190009 Accum Deferred Income Tax State	11,091,091	540,355	0	11,631,446	11,256,645
43 235-1 Customer Deposits	(3,941,160)	(184,109)	0	(4,125,269)	(3,996,978)
44 252 Contributions in Aid of Construction	0	0	0	0	0
45 253-1 Unclaimed Customer Deposits	(102,616)	(4,232)	0	(106,848)	(103,405)
46 255 Deferred Investment Tax Credits	0	0	0	0	0
47 282 Accum Deferred Income Taxes	(346,936,156)	45,747,255	0	(301,188,901)	(293,321,956)
48 186-7 Deferred Pension Asset	135,902,647	(135,902,647)	0	0	0
49 Working Capital - Cash	(1,884,863)	51,435	(9,710)	(1,843,138)	(1,793,057)
<b>50 Total Other Rate Base Accounts</b>	<b>(88,693,410)</b>	<b>(131,626,324)</b>	<b>(9,710)</b>	<b>(220,329,444)</b>	<b>(214,370,274)</b>
<b>51 TOTAL RATE BASE</b>	<b>2,268,604,133</b>	<b>(266,287,862)</b>	<b>(9,710)</b>	<b>2,002,306,560</b>	<b>1,940,514,806</b>
<b>52 RETURN ON RATE BASE</b>	<b>6.61%</b>			<b>7.10%</b>	<b>7.11%</b>
<b>53 RETURN ON EQUITY</b>	<b>8.07%</b>			<b>8.88%</b>	<b>8.90%</b>

**Utah - December 2021 Adjusted Avg Results**  
**12 Months Ended : Dec-2021**  
**Capital Structure : AVG CAP STR**

<b>Imputed Tax Adjustment</b>			
	<b>A</b>	<b>B</b>	
	System	Utah	
	Total	Jurisdiction	
<b>ALGEBRAIC METHOD - SOLVING FOR TWO UNKNOWNNS</b>			
Federal Income Tax Rate	21%	21%	$t_f$
State Income Tax Rate	4.62%	4.62%	$t_s$
Weight of Debt in Capital Structure	39.09%	39.09%	$w_D$
Cost of Debt	4.32%	4.32%	$r_D$
Net Lead Lag Days	(0.905)	(0.905)	NLD
Revenues	974,382,923	942,246,129	R
Gas Expenses	560,241,057	541,899,658	GAS
O&M Expenses	125,101,449	120,206,531	O&M
Depreciation	83,771,050	81,102,705	DEPR
Amortization	0	0	AMORT
Non-Income Taxes	27,727,204	26,631,152	NIT
Rate Base excluding CWC	2,004,149,699	1,942,307,863	RB*
Deferred Income Taxes	0	0	DIT
Deferred Income Taxes - Credit	0	0	DITCr
CWC = CWC* + (NLD/365)·IT			CWC is a function of IT, and
IT = IT* - ( $t_s + t_f \cdot (1 - t_s)$ )· $r_D$ · $w_D$ ·CWC			IT is a function of CWC
where IT = SIT + FIT + DIT + DITCr, and			
CWC* =	(1,768,022)	(1,707,691)	
IT* =	35,430,599	34,421,714	
Solution:			
CWC =	(1,855,890)	(1,793,057)	
SIT =	6,647,952	6,458,644	
FIT =	28,790,370	27,970,532	
IT =	35,438,322	34,429,176	
	<hr/>	<hr/>	
Historically Adjusted Income Taxes	31,521,977		
Tax Adjustment	3,916,345		
<b>RATE BASE METHOD</b>			
System Average Rate Base	2,002,306,560	1,940,514,806	
Adj System Return On Rate Base	7.10%	7.11%	
Allowed Return	142,103,843	137,976,907	
System Average Rate Base	2,002,306,560	1,940,514,806	
System Weighted Cost Of Debt	1.69%	1.69%	
Imputed Interest Cost	33,797,428	32,754,429	
Taxable Return	108,306,415	105,222,477	
Tax Factor (Tax Rate/(1-Tax Rate))	0.3272036	0.3272036	
Income Tax on Return	35,438,251	34,429,176	
<b>OPERATING INCOME METHOD</b>			
Total Utility Operating Revenue	974,382,923	942,246,129	
Gas Purchase Expenses	560,241,057	541,899,658	
O&M Expenses	125,101,449	120,206,531	
Depreciation	83,771,050	81,102,705	
Amortization	0	0	
<u>Taxes Other Than Income</u>	27,727,204	26,631,152	
Net Utility Income Before Tax	177,542,165	172,406,082	
Rate Base	2,002,306,560	1,940,514,806	
<u>Proposed Weighted Cost of Debt</u>	1.69%	1.69%	
Imputed Interest	33,797,428	32,754,429	
State Taxable Income	143,744,737	139,651,653	
<u>State Income Tax Rate</u>	4.62482%	4.62482%	
State Income Tax	6,647,942	6,458,644	
Federal Taxable Income	137,096,795	133,193,009	
<u>Federal Income Tax Rate</u>	21.00000%	21.00000%	
Federal Income Tax	28,790,327	27,970,532	
Deferred Income Taxes	0	0	
<u>Deferred Income Taxes - Credit</u>	0	0	
Total Income Tax	35,438,269	34,429,176	

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

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
	Y	Y	Y	Y	N	N	Y	Y	Y	Y	Y	Y	Y	Y	
	AVG RB DEC 2021	Energy Efficiency & STEP 2021	Underground Storage	Wexpro	Transition Costs	0	Bad Debt	Incentives	Sporting Events	Advertising	Don & Membership	Reserve accrual	Labor Adj	Pension	TOTAL ADJUSTMENTS
<b>1 NET INCOME SUMMARY</b>															
<b>2 Utility Operating Revenue</b>															
3 System Distribution Non-Gas Revenue	0	(24,594,614)	0	0	0	0	0	0	0	0	0	0	0	0	(24,594,614)
4 System Supplier Non-Gas Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5 System Commodity Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6 Pass-Through Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7 General Related Other Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>8 Total Utility Operating Revenue</b>	<b>0</b>	<b>(24,594,614)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(24,594,614)</b>
<b>9 Utility Operating Expenses</b>															
<b>10 Gas Purchase Expenses</b>															
11 Utah Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Wyoming Gas Purchase Exp	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13 Total Gas Purchase Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14 Utah Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15 Wyoming Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16 Total Gathering & CO2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>17 O&amp;M Expenses</b>															
18 Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19 Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20 Customer Accounts	0	0	0	0	0	0	1,040,105	0	0	0	0	0	0	0	1,040,105
21 Customer Service & Information	0	(25,082,957)	0	0	0	0	0	0	0	0	0	0	0	0	(25,082,957)
22 Administrative & General	0	0	0	0	0	0	(2,837,040)	0	0	(176,631)	322,006	2,865,994	4,383,941	4,558,269	
23 Total O&M Expense	0	(25,082,957)	0	0	0	0	1,040,105	(2,837,040)	0	0	(176,631)	322,006	2,865,994	4,383,941	(19,484,582)
<b>24 Other Operating Expenses</b>															
25 Depreciation, Depletion, Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26 Taxes Other Than Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 Income Taxes	0	120,394	0	0	0	0	(256,424)	699,433	0	0	43,546	(79,386)	(706,571)	(1,080,800)	(1,259,807)
28 Total Other Operating Expenses	0	120,394	0	0	0	0	(256,424)	699,433	0	0	43,546	(79,386)	(706,571)	(1,080,800)	(1,259,807)
<b>29 Total Utility Operating Expenses</b>	<b>0</b>	<b>(24,962,563)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>783,682</b>	<b>(2,137,607)</b>	<b>0</b>	<b>0</b>	<b>(133,085)</b>	<b>242,620</b>	<b>2,159,423</b>	<b>3,303,141</b>	<b>(20,744,390)</b>
<b>30 NET OPERATING INCOME</b>	<b>0</b>	<b>367,949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(783,682)</b>	<b>2,137,607</b>	<b>0</b>	<b>0</b>	<b>133,085</b>	<b>(242,620)</b>	<b>(2,159,423)</b>	<b>(3,303,141)</b>	<b>(3,850,224)</b>
<b>31 RATE BASE SUMMARY</b>															
<b>32 Net Utility Plant</b>															
33 101 Gas Plant In Service	(164,701,448)	0	0	(5,041,814)	0	0	0	0	0	0	0	0	0	0	(169,743,262)
34 105 Gas Plant Held For Future Use	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35 106 Completed Construction Not Classified	(3,678,509)	0	0	0	0	0	0	0	0	0	0	0	0	0	(3,678,509)
36 108 Accumulated Depreciation	22,330,878	0	0	4,509,329	0	0	0	0	0	0	0	0	0	0	26,840,207
37 111 Accumulated Amort & Depletion	58,711	0	0	387,467	0	0	0	0	0	0	0	0	0	0	446,178
38 254 Other Regulatory Liabilities ARC	11,473,848	0	0	0	0	0	0	0	0	0	0	0	0	0	11,473,848
39 Total Net Utility Plant	(134,516,521)	0	0	(145,017)	0	0	0	0	0	0	0	0	0	0	(134,661,538)
<b>40 Other Rate Base Accounts</b>															
41 154 Materials & Supplies	1,147,281	0	0	0	0	0	0	0	0	0	0	0	0	0	1,147,281
42 164-1 Gas Stored Underground	0	0	(44,932,896)	0	0	0	0	0	0	0	0	0	0	0	(44,932,896)
43 165 Prepayments	(646,076)	0	0	0	0	0	0	0	0	0	0	0	0	0	(646,076)
44 190 Accum Deferred Income Taxes	3,097,664	0	0	0	0	0	0	0	0	0	0	0	0	0	3,097,664
45 235-1 Customer Deposits	(184,109)	0	0	0	0	0	0	0	0	0	0	0	0	0	(184,109)
46 252 Misc Customer Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47 253-1 Unclaimed Customer Deposits	(4,232)	0	0	0	0	0	0	0	0	0	0	0	0	0	(4,232)
48 255 Deferred Investment Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49 282 Accum Deferred Income Taxes	3,170,449	0	0	0	0	0	0	0	0	0	0	0	0	42,576,806	45,747,255
50 498-7 Deferred Pension Asset	(4,676,347)	0	0	0	0	0	0	0	0	0	0	0	0	(131,226,300)	(135,902,647)
51 Working Capital - Cash	0	61,893	0	0	0	0	(1,943)	5,300	0	0	330	(602)	(5,354)	(8,190)	51,435
<b>Total Other Rate Base Accounts</b>	<b>1,904,631</b>	<b>61,893</b>	<b>(44,932,896)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,943)</b>	<b>5,300</b>	<b>0</b>	<b>0</b>	<b>330</b>	<b>(602)</b>	<b>(5,354)</b>	<b>(88,657,684)</b>	<b>(131,626,324)</b>
<b>52 TOTAL RATE BASE</b>	<b>(132,611,890)</b>	<b>61,893</b>	<b>(44,932,896)</b>	<b>(145,017)</b>	<b>0</b>	<b>0</b>	<b>(1,943)</b>	<b>5,300</b>	<b>0</b>	<b>0</b>	<b>330</b>	<b>(602)</b>	<b>(5,354)</b>	<b>(88,657,684)</b>	<b>(266,287,862)</b>



## INPUTS

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

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

### **Income Taxes**

The effective State and Federal income tax rate used for computing the Results of Operations for the 12 months ending December 31, 2021 was 24.6536%.

### **Lead-Lag Days**

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

## **Historical Revenues from Financial Report**



Rate Class	Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12-Month Total OR Average Dec-21
	Supplier Non-Gas Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	# of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
FT_FT-1	Supplier Non-Gas Revenue	715,363	604,007	192,103	195,846	199,736	454,839	993,876	903,153	797,272	696,797	752,419	840,801	7,346,212
	Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue	715,363	604,007	192,103	195,846	199,736	454,839	993,876	903,153	797,272	696,797	752,419	840,801	7,346,212
	# of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
FT2	Supplier Non-Gas Revenue	17,975	15,002	14,239	14,636	15,298	15,431	22,989	23,862	25,365	23,856	22,746	22,551	233,950
	Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue	17,975	15,002	14,239	14,636	15,298	15,431	22,989	23,862	25,365	23,856	22,746	22,551	233,950
	# of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
MT	Supplier Non-Gas Revenue	4,366	4,507	3,119	1,288	880	711	674	672	721	1,633	2,167	4,374	25,112
	Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue	4,366	4,507	3,119	1,288	880	711	674	672	721	1,633	2,167	4,374	25,112
	# of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
FTE_FT1L	Supplier Non-Gas Revenue	462	530	418	326	154	79	(7,952)	20	24	23	73	67	(5,777)
	Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue	462	530	418	326	154	79	(7,952)	20	24	23	73	67	(5,777)
	# of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
IT_TS_JTA_JTB	Supplier Non-Gas Revenue	3,363,081	3,134,363	3,092,598	3,033,560	2,683,439	2,558,368	2,571,155	2,629,000	2,602,267	2,882,267	3,342,210	3,721,940	35,614,248
	Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue	3,363,081	3,134,363	3,092,598	3,033,560	2,683,439	2,558,368	2,571,155	2,629,000	2,602,267	2,882,267	3,342,210	3,721,940	35,614,248
	# of Customers	80,897	63,978	70,082	79,151	80,238	68,086	63,501	69,406	72,588	70,987	93,928	89,727	902,569
TSP ITS	Supplier Non-Gas Revenue	80,897	63,978	70,082	79,151	80,238	68,086	63,501	69,406	72,588	70,987	93,928	89,727	902,569
	Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue	80,897	63,978	70,082	79,151	80,238	68,086	63,501	69,406	72,588	70,987	93,928	89,727	902,569
	# of Customers	-	-	-	-	-	-	-	-	-	-	-	-	-
FT-2C	Supplier Non-Gas Revenue	1,103	1,102	1,102	1,102	1,103	1,103	1,105	1,142	1,144	1,140	1,138	1,139	1,119
	Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue	1,103	1,102	1,102	1,102	1,103	1,103	1,105	1,142	1,144	1,140	1,138	1,139	1,119
	# of Customers	5,614,636	4,929,864	4,956,229	4,396,166	3,962,857	3,810,381	3,937,091	4,028,126	3,750,560	4,160,466	4,708,818	5,556,749	53,811,942
E-1	Supplier Non-Gas Revenue	1,103	1,102	1,102	1,102	1,103	1,103	1,105	1,142	1,144	1,140	1,138	1,139	1,119
	Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue	1,103	1,102	1,102	1,102	1,103	1,103	1,105	1,142	1,144	1,140	1,138	1,139	1,119
	# of Customers	5,614,636	4,929,864	4,956,229	4,396,166	3,962,857	3,810,381	3,937,091	4,028,126	3,750,560	4,160,466	4,708,818	5,556,749	53,811,942
CE	Supplier Non-Gas Revenue	1,103	1,102	1,102	1,102	1,103	1,103	1,105	1,142	1,144	1,140	1,138	1,139	1,119
	Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue	1,103	1,102	1,102	1,102	1,103	1,103	1,105	1,142	1,144	1,140	1,138	1,139	1,119
	# of Customers	5,614,636	4,929,864	4,956,229	4,396,166	3,962,857	3,810,381	3,937,091	4,028,126	3,750,560	4,160,466	4,708,818	5,556,749	53,811,942
DSM	Supplier Non-Gas Revenue	1,103	1,102	1,102	1,102	1,103	1,103	1,105	1,142	1,144	1,140	1,138	1,139	1,119
	Commodity Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue	1,103	1,102	1,102	1,102	1,103	1,103	1,105	1,142	1,144	1,140	1,138	1,139	1,119
	# of Customers	5,614,636	4,929,864	4,956,229	4,396,166	3,962,857	3,810,381	3,937,091	4,028,126	3,750,560	4,160,466	4,708,818	5,556,749	53,811,942
Utah Totals	Supplier Non-Gas Revenue	385,468	(16,105)	1,012,389	2,385,873	1,135,450	197,395	447,729	301,732	39,889	(1,445,495)	230,205	272,481	4,176,078
	Commodity Revenue	4,178,070	3,374,864	2,549,637	1,804,121	936,714	596,921	446,308	452,398	549,804	1,426,385	3,212,937	5,172,177	24,500,335
	Total Revenue	4,563,538	3,358,759	3,562,026	4,189,994	2,071,964	794,316	644,037	754,130	589,693	1,426,385	3,212,937	5,172,177	28,676,413
	# of Customers	17,386,749	14,107,078	11,617,567	2,546,191	1,726,221	1,190,885	1,144,698	1,117,147	1,269,593	3,205,103	9,571,584	16,111,408	80,994,225
Idaho Totals	Supplier Non-Gas Revenue	74,544,082	60,424,653	49,694,811	30,927,839	16,773,982	10,887,089	10,487,546	10,062,106	11,504,540	31,532,143	49,976,752	84,322,653	441,047,996
	Commodity Revenue	156,987,786	130,240,800	107,100,739	61,977,074	40,046,143	29,655,491	28,545,488	27,935,720	30,086,706	59,375,498	104,699,849	166,012,365	942,663,658
	Total Revenue	231,531,868	190,665,453	156,795,550	92,904,913	56,820,125	38,542,580	37,033,034	37,997,826	41,591,246	90,907,641	154,676,601	250,335,018	1,383,711,654
	# of Customers	19,223,920	15,603,578	12,836,386	7,991,407	4,096,625	2,588,325	2,503,854	2,401,176	2,806,242	7,445,854	10,129,594	17,072,442	104,699,703



Rate Class	Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12-Month Total OR Average Dec-21
IC	Supplier Non-Gas Revenue													-
	Commodity Revenue													-
	Total Revenue													-
	# of Customers													-
	Total Dh													-
Colorado Totals	Distribution Non-Gas Rev													-
	Commodity Revenue													-
	Total Colorado Revenue													-
	# of Customers													-
	Sales Dh													-
	Transportation Dh													-
	Total Colorado Dh													-
SystemTotal Tariff Reven	Distribution Non-Gas Rev	66,915,100	57,296,298	47,204,744	29,702,286	22,449,585	18,196,095	17,446,988	17,276,683	18,248,723	25,578,382	46,539,903	67,411,659	434,266,446
	Supplier Non-Gas Revenue	17,386,623	14,107,019	11,617,708	2,545,773	1,726,260	1,190,587	1,144,498	1,117,226	1,269,405	3,205,211	9,571,911	16,111,604	80,993,825
	Non-Core DNG Revenue Credits	10,054	9,147	8,117	10,797	7,946	6,791	6,219	7,979	9,202	6,544	8,503	8,791	101,090
	Commodity Revenue	77,147,724	62,819,525	51,800,061	32,396,094	17,722,807	11,161,979	10,805,377	10,400,191	12,015,909	32,647,230	52,278,406	87,521,616	458,716,919
	SystemTotal Tariff Revenue	161,459,502	134,231,989	110,631,629	64,854,949	41,908,598	30,555,452	29,403,081	28,802,079	31,543,238	61,437,367	108,398,724	171,053,670	974,078,279
	# of Customers	1,115,360	1,117,111	1,119,842	1,124,266	1,124,767	1,127,599	1,130,026	1,129,782	1,133,455	1,132,977	1,136,293	1,140,637	1,127,676
	Sales Dh	19,841,619	16,152,723	13,318,916	8,328,267	4,314,153	2,639,646	2,568,692	2,470,126	2,889,269	7,695,049	10,538,318	17,627,878	108,384,656
	Transportation Dh	9,332,871	8,168,981	8,292,217	7,928,045	7,845,544	9,125,334	8,724,149	8,864,296	7,891,870	7,852,355	8,942,413	10,373,912	103,141,686
	SystemTotal Dh	29,174,190	24,321,703	21,611,134	16,256,312	12,159,697	11,794,981	11,292,841	11,334,422	10,381,139	15,547,404	19,486,730	28,001,730	211,526,342

OTHER OPERATING REVENUE		Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12-MONTH TOTAL
Utah % of Sales Dth from 191 Acct ==>		96.890%	96.600%	96.380%	95.500%	94.980%	98.050%	97.470%	97.200%	97.120%	96.760%	96.120%	96.850%	
483	Sales For Resale 1/2													
483	Utah	105,378	42,481	56,349	(232,353)	71,968	73,328	66,963	67,174	94,333	93,991	102,011	527,395	1,067,917
	Wyoming	3,392	1,495	2,116	(10,849)	3,798	3,458	1,715	1,836	2,797	3,147	4,118	17,160	32,174
	Total	108,761	43,976	58,465	(243,301)	75,766	74,787	67,778	69,109	97,130	97,138	106,129	544,555	1,100,091
487	Interest on Past Due Accounts													
487	Utah	6,881	7,171	8,075	12,869	175,652	210,971	113,417	148,854	66,869	94,175	132,491	151,096	1,128,521
	Wyoming	221	252	303	606	9,323	4,196	2,944	4,288	1,983	3,153	5,348	4,914	37,532
	Total	7,101	7,424	8,378	13,475	184,975	215,167	116,361	153,142	68,852	97,328	137,839	156,010	1,166,053
488	Misc Service Revenues													
488	Utah	219,796	215,960	242,630	225,550	206,340	232,603	227,572	240,321	235,226	251,641	227,313	239,483	2,755,443
	Wyoming	6,766	7,601	9,113	10,628	10,561	4,628	5,907	6,923	6,975	8,426	9,176	7,789	94,882
	Total	217,562	223,561	251,743	236,178	217,291	237,229	233,479	247,244	242,201	260,067	236,489	247,272	2,850,325
488012	NGV Revenue - Repairs to NGV													
488012	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
488013	NGV Revenue - Sales of NGV Equipment													
488013	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
488001	Fees for Connecting Gas Service													
488001	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4881	New Premises Fees													
4881	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4882	Fees for Processing Bad Checks													
4882	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4883														
4883	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4884	Contributions - Mains													
4884	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4885	Refunds of Contributions - Mains													
4885	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4886	Service Line Contributions - 1/2 Inch													
4886	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4887	Service Line Contributions - 3/4 Inch													
4887	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4888	Service Line Contributions - 1 1/4 Inch													
4888	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4889	Misc Customer Service Revenue													
4889	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
4891	Capacity Release Revenues (Utah-20%)													
4891	Utah	0	0	13,826	3,006	73,719	78,537	76,510	88,025	5,119	662	(0)	0	341,404
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	13,826	3,006	73,719	78,537	76,510	88,025	5,119	662	(0)	0	341,404
490	Incidental Plant Production Sales 1/2													
490	Utah	380,612	550,317	164,444	624,442	648,440	622,576	1,585,908	349	876,443	2,118,447	1,238,350	151	8,810,480
	Wyoming	12,217	19,369	6,176	29,424	34,416	12,382	41,195	10	25,990	70,936	49,988	5	302,078
	Total	392,829	569,686	170,620	653,866	682,856	634,958	1,627,073	359	902,433	2,189,383	1,288,338	156	9,112,558
491	Rev from Gas Processed by Others 1/2													
491	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
492	Incidental Oil Sales 1/2													
492	Utah	123,494	134,092	166,970	159,466	201,837	199,244	171,814	244,546	153,501	147,122	185,490	169,701	2,067,277
	Wyoming	3,964	4,720	6,271	7,514	10,712	3,963	4,460	7,045	4,552	4,926	7,468	5,519	71,154
	Total	127,458	138,811	173,242	166,980	212,549	203,207	176,274	251,590	158,053	152,048	192,978	175,221	2,138,431
493	Rent From Gas Property 1/2													
493	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
495	Other Gas Revenues 1/2													
495	Utah	120,036	13,219	8,677	23,203	9,026	7,330	14,848	48,538	5,519	18,712	30,337	29,727	330,333
	Wyoming	3,853	465	398	1,096	479	146	388	1,427	164	627	1,225	967	11,162
	Total	123,889	13,685	9,003	24,359	9,505	7,476	15,336	50,965	5,682	19,339	31,562	30,694	341,495
4951	Overriding Royalties from Celsius 1/2													
4951	Utah	440,318	387,981	713,989	1,017,636	340,415	540,364	913,355	145,905	143,302	981,733	760,822	773,767	7,159,580
	Wyoming	14,133	13,695	26,817	47,951	18,088	10,747	23,708	4,203	4,249	32,873	30,712	25,198	252,283
	Total	454,451	401,676	740,806	1,065,587	358,503	551,111	937,063	150,108	147,552	1,014,607	791,534	798,965	7,411,863
4952	Oil Revenues received from Weapco 1/2													
4952	Utah	21,495	19,316	33,736	26,244	39,688	36,835	46,309	4,589	16,363	111,300	60,905	15,060	431,840
	Wyoming	690	1,267	1,237	1,237	733	1,202	132	485	3,727	2,458	490	15,207	
	Total	22,185	19,996	35,003	27,481	41,794	37,568	47,511	4,721	16,848	115,027	63,363	15,550	447,047
4974	Standby Charges													
4974	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0										

## **Utility Operating Expenses from Financial Report**





		12/31/2020												Historical
FERC Acct	Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12 Months Ending Dec-21
573	Utah	(282,507)	(1,820,007)	(1,040,895)	(1,130,305)	(6,012,987)	(5,826,584)	(7,138,127)	(6,485,561)	(67,740)	(12,895,154)	(3,974,350)	(4,633,652)	(51,307,867)
574	Wyoming	(9,068)	(64,058)	(39,096)	(53,260)	(319,139)	(115,878)	(185,282)	(186,827)	(2,009)	(431,793)	(160,429)	(150,707)	(1,717,547)
575	808200 Total	(291,575)	(1,884,065)	(1,079,990)	(1,183,565)	(6,332,126)	(5,942,462)	(7,323,409)	(6,672,388)	(69,749)	(13,326,947)	(4,134,779)	(4,784,359)	(53,025,414)
576														
577	808.3 Working Gas Storage													
578	Utah	222,387	223,880	226,854	228,347	228,878	236,625	234,553	231,916	227,359	223,499	220,701	220,779	2,725,778
579	Wyoming	7,138	7,880	8,521	10,760	12,148	4,706	6,088	6,681	6,742	7,484	8,909	7,181	94,237
580	808300 Total	229,525	231,760	235,375	239,107	241,026	241,331	240,641	238,597	234,101	230,982	229,610	227,960	2,820,015
581														
582	813 Other Gas Supply Expenses - Gas Cost													
583	Utah	18,922,710	20,623,435	18,512,171	17,300,503	16,671,535	17,092,688	16,549,242	16,653,158	15,244,366	17,478,694	16,197,405	19,929,385	211,175,292
584	Wyoming	607,386	725,877	695,311	815,207	884,841	339,936	429,564	479,721	452,057	585,273	653,828	648,194	7,317,193
585	813000 Total	19,530,096	21,349,312	19,207,482	18,115,710	17,556,376	17,432,624	16,978,806	17,132,879	15,696,423	18,063,967	16,851,233	20,577,578	218,492,486
586														
587	813 Other Gas Supply Expenses - SNG Cost													
588	Utah													0
589	Wyoming													0
590	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
591														
592	813.5 CO2 Processing Expenses													
593	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
594	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
595	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
596														
597	858 Transportation GRI & ACA - Gas Cost													
598	Utah	7,606,473	6,795,027	6,416,996	5,169,978	4,504,917	4,615,591	4,907,283	4,163,628	5,234,991	5,043,094	6,754,835	8,050,171	69,262,984
599	Wyoming	244,155	239,162	241,020	243,612	239,098	91,794	127,377	119,940	155,239	168,868	272,667	261,828	2,404,759
600	858000 Total	7,850,628	7,034,190	6,658,016	5,413,589	4,744,015	4,707,385	5,034,659	4,283,568	5,390,230	5,211,962	7,027,502	8,311,999	71,667,743
601														
602	858 Trans & Comp of Gas by Others - SNG Cost													
603	Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
604	Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
605	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
606														
607	<b>System Total Gas Purchase Expenses</b>													
608	Utah Gas Purchase Expenses	92,223,597	75,091,001	61,966,244	34,830,991	19,746,310	13,532,141	14,382,405	11,652,457	15,229,941	38,101,149	61,702,871	102,972,954	541,432,061
609	Wyoming Gas Purchase Expenses	2,960,217	2,642,954	2,327,431	1,641,251	1,048,035	269,125	373,320	335,667	451,629	1,275,814	2,490,711	3,349,146	19,165,300
610														
611														
612	<b>System Total Gas Purchase Expenses</b>	95,183,813	77,733,955	64,293,675	36,472,242	20,794,345	13,801,266	14,755,724	11,988,125	15,681,570	39,376,962	64,193,582	106,322,100	560,597,361
613	Total Gas Pu CHECK	0	0	0	0	0	0	0	0	0	0	0	0	0
614														
615	<b>OPERATION AND MAINTENANCE EXPENSES</b>													
616														
617	<b>Production Expenses</b>													
618														
619	810000 Gas Used for Compressor Station Fuel	0	0	(2,425)	0	0	(2,218)	(19)	(14)	(3,071)	(5)	(10)	(3,118)	(10,880)
620	812000 Gas Used for Other Utility Operations	(44,349)	(36,591)	(34,010)	(28,583)	(19,962)	(10,990)	(6,006)	(7,545)	(6,967)	(11,961)	(22,356)	(36,457)	(265,777)
621														
622	<b>Total Production Expenses</b>	(44,349)	(36,591)	(36,435)	(28,583)	(19,962)	(13,208)	(6,025)	(7,559)	(10,037)	(11,966)	(22,366)	(39,576)	(276,657)
623	WY	(1,379)	(1,244)	(1,319)	(1,286)	(1,006)	(258)	(152)	(212)	(289)	(388)	(868)	(1,247)	(9,647)
624	<b>Distribution Operations &amp; Maintenance Expenses</b>													
625														
626	870 Operation Supervision & Engineering													
627	870 Utah	537,424	591,071	642,732	589,515	585,583	654,907	585,794	559,618	590,799	355,664	604,810	667,783	6,965,700
628	870 Wyoming	42,820	40,321	46,678	38,484	37,728	41,091	43,432	52,988	34,480	35,333	36,890	47,704	497,947
629	Total	580,244	631,392	689,410	627,999	623,311	695,997	629,227	612,606	625,279	390,997	641,700	715,487	7,463,647
630														
631	871 Distribution Load Dispatching													
632	871 Utah	119,522	96,467	116,305	116,111	131,221	123,078	119,799	133,433	121,807	133,299	129,435	161,175	1,501,651
633	871 Wyoming	3,525	2,881	3,454	3,421	3,852	3,624	3,528	3,904	3,576	3,923	3,797	4,759	44,245
634	Total	123,047	99,348	119,759	119,533	135,073	126,702	123,327	137,337	125,383	137,222	133,232	165,934	1,545,895
635														
636	872 Compressor Station Labor & Expenses													
637	872 Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
638	872 Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
639	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
640														
641	873 Compressor Station Fuel & Power													
642	873 Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
643	873 Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
644	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
645														
646	874 Mains & Service Expenses													
647	874 Utah	1,141,026	923,217	1,432,149	1,674,403	1,943,896	1,269,981	1,649,220	1,634,759	1,538,106	1,739,029	1,313,173	1,554,407	17,813,365
648	874 Wyoming	34,954	26,174	40,655	47,793	55,118	54,936	44,289	56,183	55,464	39,908	42,490	35,441	533,404
649	Total	1,175,980	949,391	1,472,804	1,722,196	1,999,014	1,324,917	1,693,509	1,690,941	1,593,569	1,778,937	1,355,663	1,589,848	18,346,769



		12/31/2020												Historical
FERC Acct	Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12 Months Ending Dec-21
727	<b>Customer Accounts Expense</b>													
728														
729	901 Supervision													
730	901 Utah	114,306	117,125	86,731	77,993	82,354	89,710	71,226	76,459	77,817	51,103	49,670	57,354	951,850
731	901 Wyoming	3,560	3,659	610	2,298	2,424	2,670	2,087	2,256	2,313	1,429	1,396	1,607	26,310
732	Total	117,866	120,784	87,341	80,291	84,778	92,381	73,312	78,715	80,130	52,533	51,066	58,962	978,160
733														
734	902 Meter Reading Expense													
735	902 Utah	91,374	77,896	99,092	99,857	90,869	105,021	94,987	85,642	95,646	93,478	97,643	105,621	1,137,126
736	902 Wyoming	2,884	2,484	3,154	3,154	2,827	3,237	2,855	2,663	2,980	3,546	3,131	3,327	36,242
737	Total	94,258	80,380	102,246	103,011	93,695	108,258	97,842	88,305	98,626	97,024	100,774	108,948	1,173,367
738														
739	9031 Customer Records Expense													
740	903001 Utah	725,520	724,924	869,901	722,433	744,668	761,847	720,225	680,205	615,235	710,540	635,579	754,266	8,665,343
741	903001 Wyoming	20,429	20,401	24,478	20,344	20,968	21,452	20,273	19,147	17,270	19,987	17,895	21,213	243,858
742	Total	745,948	745,326	894,379	742,777	765,636	783,299	740,498	699,352	632,505	730,527	653,475	775,480	8,909,200
743														
744	9032 Collection Expense													
745	903002 Utah	93,421	67,909	92,475	100,570	55,205	110,822	35,932	155,662	61,406	87,063	77,619	83,562	1,021,646
746	903002 Wyoming	4,516	4,811	6,069	3,925	1,463	3,999	1,684	4,893	2,245	3,171	2,123	2,738	41,637
747	Total	97,937	72,720	98,544	104,495	56,668	114,821	37,616	160,555	63,651	90,234	79,743	86,300	1,063,283
748														
749	9033 Interest Exp - Customer Security Deposits													
750	903003 Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
751	903003 Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
752	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
753														
754	904 Uncollectible Accounts - DNG													
755	904 Utah	299,114	253,824	201,581	110,838	86,333	71,487	64,631	64,710	(685,464)	41,993	75,152	(771,313)	(187,116)
756	904 Wyoming	23,930	20,681	18,440	13,676	9,323	4,130	4,266	4,384	(38,712)	4,064	7,634	210,442	282,258
757	Total	323,044	274,505	220,020	124,514	95,656	75,617	68,896	69,094	(724,176)	46,057	82,786	(560,871)	95,143
758														
754	904 Uncollectible Accounts - SNG													
755	904 Utah	90,375	73,357	60,334	12,932	8,644	5,997	5,780	5,563	(159,795)	6,304	18,992	(171,179)	(42,697)
756	904 Wyoming													0
757	Total	90,375	73,357	60,334	12,932	8,644	5,997	5,780	5,563	(159,795)	6,304	18,992	(171,179)	(42,697)
758														
754	904 Uncollectible Accounts - Commodity													
755	904 Utah	388,650	315,417	259,407	161,442	82,711	56,831	54,745	52,524	(823,152)	63,064	99,954	(945,663)	(234,070)
756	904 Wyoming													0
757	Total	388,650	315,417	259,407	161,442	82,711	56,831	54,745	52,524	(823,152)	63,064	99,954	(945,663)	(234,070)
758														
759	905 Miscellaneous Expense													
760	905 Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
761	905 Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
762	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
763														
764	<b>System Total Customer Accounts Exp</b>													
765	Utah Customer Accounts Expenses	1,802,761	1,630,452	1,669,520	1,286,064	1,150,782	1,201,715	1,047,526	1,120,765	(818,307)	1,053,546	1,054,610	(887,352)	11,312,082
766	Wyoming Customer Accounts Expenses	55,318	52,037	52,750	43,397	37,005	35,489	31,164	33,344	(13,904)	32,197	32,179	239,329	630,304
767														
768	<b>System Total Customer Accounts Exp</b>	1,858,079	1,682,489	1,722,271	1,329,462	1,187,787	1,237,204	1,078,690	1,154,109	(832,211)	1,085,743	1,086,789	(648,024)	11,942,386
769	CHECK	0	0	0	0	0	0	0	0	0	0	0	0	0
770	<b>Customer Service &amp; Information Expense</b>													
771														
772	907 Supervision													
773	907 Utah	33,886	38,151	49,665	43,275	46,812	55,754	64,751	58,878	45,301	55,740	49,993	57,998	600,204
774	907 Wyoming	956	1,076	1,400	1,220	1,319	1,566	1,824	1,659	1,277	1,571	1,409	1,634	16,909
775	Total	34,841	39,227	51,064	44,495	48,132	57,321	66,575	60,537	46,577	57,311	51,402	59,632	617,113
776														
777	908 Customer Assistance Expense													
778	908 Utah	5,082,250	2,912,074	2,754,661	1,767,477	1,082,303	735,849	586,230	584,561	687,864	1,591,856	3,396,650	5,396,804	26,578,576
779	908 Wyoming	16,256	13,423	12,574	10,016	7,250	4,845	4,577	4,592	5,106	8,573	21,544	31,280	140,035
780	Total	5,098,506	2,925,496	2,767,234	1,777,493	1,089,553	740,693	590,807	589,153	692,969	1,600,428	3,418,194	5,428,084	26,718,610
781														
782	909 Info & Instructional Advertising Expense													
783	909 Utah	32,805	0	53,913	31,010	90,094	29,666	22,330	48,763	49,162	69,289	135,994	23,543	586,569
784	909 Wyoming	1,115	0	1,236	622	622	622	615	1,172	2,097	3,051	6,469	702	18,325
785	Total	33,920	0	55,149	31,632	90,717	30,288	22,945	49,935	51,260	72,340	142,463	24,245	604,894
786														
787	910 Misc Customer Service & Info Expense													
788	910 Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
789	910 Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0
790	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
791														
792	<b>System Total Cust Service &amp; Info Exp</b>													



		12/31/2020												Historical
FERC Acct	Description	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	12 Months Ending Dec-21
869 404	Distribution - Utah	0	0	0	0	0	0	0	0	0	0	0	0	0
870 404	General	0	0	0	0	0	0	0	0	0	0	0	0	0
871	Total Amortization Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
872														
873	<b>Total Depreciation, Deplec &amp; Amort</b>	6,916,680	6,940,927	6,926,072	6,956,531	7,004,963	7,017,495	7,025,751	6,771,981	6,878,539	7,016,157	7,095,669	7,220,285	83,771,050
874														
875	<b>Tax Expenses</b>													
876 408	Taxes Other Than Income Taxes													
877 408	Production	0	0	0	0	0	0	0	0	0	0	0	0	0
878 408	Distribution - Wyoming	94,779	127,151	99,861	91,246	84,248	75,176	72,201	71,207	71,327	78,801	86,566	100,467	1,053,030
879 408	Distribution - Utah	2,170,064	2,782,465	2,319,810	2,376,128	2,445,276	2,385,860	2,422,601	2,403,869	2,389,021	2,375,692	(486,473)	1,754,758	25,339,071
880 408	General	117,171	302,257	81,944	110,469	82,405	91,782	87,356	87,356	89,172	106,504	87,576	91,113	1,335,103
881	Total Other Taxes	2,382,013	3,211,872	2,501,616	2,577,843	2,611,929	2,552,818	2,582,158	2,562,431	2,549,520	2,560,997	(312,331)	1,946,337	27,727,204
882		0	0	0	0	0	0	0	0	0	0	0	0	0
883 409100	Income Taxes - Federal	11,870,569	(4,794,907)	7,010,909	170,383	1,361,200	(2,322,811)	2,758,277	(2,991,922)	(4,204,799)	(5,854,591)	4,646,191	5,144,672	12,793,170
884														
885 409111	Income Taxes - State	2,759,624	(1,115,454)	1,629,658	39,102	315,474	(540,444)	640,807	(696,002)	(977,965)	(1,145,485)	1,096,477	1,213,426	3,219,218
886														
887 410100	Deferred Income Taxes	(4,040,190)	10,707,019	(2,745,545)	595,691	(1,474,700)	1,318,931	(4,514,434)	1,824,780	2,870,519	5,755,544	(725,060)	2,054,023	11,626,579
888														
889 410111	Deferred State Income Tax	(816,566)	2,605,008	(528,846)	237,900	(323,131)	386,089	(824,239)	503,686	763,158	2,553,260	20,990	565,510	5,142,817
890														
891 411400	Investment Tax Credit Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0
892														
893	South Georgia Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
894														
895	Section 29 Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0
896														
897	<b>Total Tax Expenses</b>	12,155,451	10,613,539	7,867,791	3,620,919	2,490,771	1,394,583	642,568	1,202,973	1,000,433	3,869,724	4,726,268	10,923,968	60,508,988
898	check	0	0	0	0	0	0	(0)	0	0	0	0	0	0
899														
900	<b>Total Utility Other Operating Expenses</b>	19,072,130	17,554,466	14,793,863	10,577,450	9,495,734	8,412,078	7,668,320	7,974,954	7,878,972	10,885,881	11,821,937	18,144,253	144,280,038
901														
902														
903	<b>SYSTEM TOTAL UTILITY OPERATING EXPENSES</b>	129,023,027	108,487,341	91,817,809	59,372,821	40,947,560	32,043,884	32,545,047	29,707,766	32,743,625	62,191,295	89,529,912	141,053,344	849,463,430

## **Rate Base from Financial Report**

		Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13-Month Avg Period Ended 12/31/2021
UTILITY RATE BASE																
101	Intangible Plant															
	Gas Plant In Service															
	Intangible Plant															
1	302 Franchises & Consents															
2	Distribution - Wyoming		10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883.08
3	Distribution - Utah		58,743	58,743	58,743	58,743	58,743	58,743	58,743	58,743	1,196,564	1,206,298	1,899,799	1,906,985	2,110,492	642,121.98
4																
5	Total Intangible Plant		69,626	69,626	69,626	69,626	69,626	69,626	69,626	69,626	1,207,447	1,217,181	1,910,683	1,917,868	2,121,375	653,005.06
6																
7	Production & Gathering Plant															
8	325 Land & Land Rights		6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764	6,266,764.34
9	326...9 Structures		1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704	1,437,704.34
10	330 Gas Wells - Construction		52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,294	52,175,293.81
11	331 Gas Wells - Equipment		17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356	17,216,356.05
12	332...4 Field Lines & Comp, Meas & Reg St Eqpt		2,693,816	2,693,816	2,693,816	2,693,816	3,057,767	3,057,767	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,693,816	2,754,474.62
13	336 Purification Equipment		57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,015	57,014.71
14	337 Other Equipment		121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,187	121,186.63
15																
16	Total Production & Gathering Plant		79,968,136	79,968,136	79,968,136	79,968,136	80,332,087	80,332,087	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	80,028,794.50
17																
18	Distribution Plant															
19	374 Land & Land Rights															
20	Wyoming		451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318	451,318.04
21	Utah		22,694,563	22,695,757	22,699,498	23,256,880	23,262,109	23,492,748	23,494,101	23,499,231	23,503,827	23,503,827	23,503,827	23,504,988	23,753,887	23,303,418.16
22	Total		23,145,881	23,147,075	23,150,816	23,708,198	23,713,427	23,944,066	23,945,419	23,950,549	23,955,145	23,955,145	23,955,145	23,956,306	24,205,205	23,754,736.20
23																
24	375 Structures & Improvements															
25	Wyoming		1,726,158	1,726,158	1,726,158	1,726,158	1,726,158	1,726,158	1,726,158	1,726,158	1,726,158	1,730,203	1,730,203	1,730,203	1,745,115	1,727,958.97
26	Utah		19,100,999	19,102,684	19,103,337	18,406,552	18,406,614	18,406,614	18,406,614	18,408,369	18,437,309	18,584,193	18,597,577	18,636,149	18,625,620	18,613,276.86
27	Total		20,827,157	20,828,842	20,829,495	20,132,710	20,132,772	20,132,772	20,132,772	20,134,527	20,163,467	20,314,396	20,327,780	20,366,352	20,370,735	20,341,235.83
28																
29	376 Mains															
30	Dist - Wy - Mains - SD															
31	Dist - Wy - Mains - LD															
32	Dist - Wy - Mains - Feeders															
33	Wyoming		53,544,561	54,347,578	54,360,230	54,377,955	54,368,558	54,629,799	54,629,373	54,855,862	59,213,535	59,213,535	59,293,031	59,546,186	60,653,810	56,327,902.15
34	Dist - Ut - Mains - SD															
35	Dist - Ut - Mains - LD															
36	Dist - Ut - Mains - Feeders															
37	Utah		1,784,062,306	1,786,433,066	1,809,622,821	1,854,262,396	1,857,373,644	1,859,715,801	1,866,232,372	1,866,255,524	1,868,312,785	1,897,158,542	1,949,161,170	1,953,427,421	1,968,966,497	1,870,372,495.18
38	Total		1,837,606,867	1,840,780,644	1,863,983,050	1,908,640,351	1,911,742,202	1,914,345,600	1,920,861,745	1,921,111,386	1,927,526,320	1,956,372,077	2,008,454,201	2,012,973,606	2,029,620,306	1,926,700,397.33
39																
40	377 Compressor Station Equipment															
41	Wyoming		-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	Utah		15,321,413	15,186,701	15,150,529	16,163,608	16,163,608	16,163,608	16,163,608	16,163,608	16,163,608	16,163,608	16,163,608	16,163,947	16,267,683	15,967,049.13
43	Total		15,321,413	15,186,701	15,150,529	16,163,608	16,163,608	16,163,608	16,163,608	16,163,608	16,163,608	16,163,608	16,163,608	16,163,947	16,267,683	15,967,049.13
44																
45	378 Measuring & Regulation Station Equip															
46	Wyoming		8,077,760	8,077,760	8,322,596	8,322,596	8,358,178	8,358,178	8,358,178	8,368,450	8,368,450	8,371,507	8,371,943	8,373,564	8,558,201	8,330,781.46
47	Utah		117,663,249	119,020,600	119,403,530	119,124,044	120,512,061	120,617,561	120,464,166	122,165,761	122,852,361	123,229,117	124,504,128	124,414,127	131,731,779	121,750,414.20
48	Total		125,741,009	127,098,360	127,726,126	127,446,639	128,870,239	128,975,739	128,822,344	130,534,210	131,220,810	131,600,624	132,876,071	132,787,691	140,289,980	130,081,195.66
49																
50	380 Services															
51	Wyoming		21,341,746	21,341,746	21,341,746	21,341,746	21,341,746	21,341,746	21,341,746	21,341,746	21,341,746	21,341,746	21,821,004	21,821,004	22,506,439	21,470,150.92





		Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	13-Month Avg Period Ended 12/31/2021
111	Total		-	-	-	0	0	0	0	0	0	0	0	0	0	0.00
112																
113	396 Power Operated Equipment															
114	Distribution - Wyoming		1,344,133	1,344,133	1,344,133	1,344,133	1,344,133	1,344,133	1,344,133	1,344,133	1,344,133	1,335,842	1,335,842	1,288,724	1,291,000	1,335,919.90
115	Distribution - Utah		15,065,673	15,065,673	15,065,673	15,065,673	15,004,741	15,004,741	15,004,741	15,004,741	15,125,236	15,125,236	15,125,305	15,114,771	15,390,703	15,077,893.38
116	General		-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	Total		16,409,806	16,409,806	16,409,806	16,409,806	16,348,874	16,348,874	16,348,874	16,348,874	16,469,369	16,461,079	16,461,147	16,403,495	16,681,703	16,413,813.29
118																
119	397 Communication Equipment															
120	Distribution - Wyoming		3,108,904	3,108,904	3,108,904	3,108,904	3,108,904	3,108,904	3,108,904	3,108,904	3,108,904	3,108,904	3,108,904	3,108,904	3,108,904	3,108,904.31
121	Distribution - Utah		11,984,943	11,984,943	11,984,943	11,984,943	11,984,943	11,984,943	11,984,943	11,984,943	11,984,943	11,984,943	11,984,943	11,984,943	13,435,153	12,045,368.89
122	Total		15,093,848	15,093,848	15,093,848	15,093,848	15,093,848	15,093,848	15,093,848	15,093,848	15,093,848	15,093,848	15,093,848	15,093,848	16,544,058	15,154,273.20
123																
124	398 Miscellaneous Equipment															
125	Distribution - Wyoming		18,706	18,706	18,706	18,706	18,706	18,706	18,706	18,706	18,706	18,706	18,706	18,706	18,706	18,705.50
126	Distribution - Utah		5,192,475	5,189,841	5,189,841	5,189,841	5,189,841	5,189,841	5,189,841	5,189,841	5,189,841	5,189,841	5,189,841	5,191,797	5,897,672	5,219,606.71
127	General		-	-	-	-	-	-	-	-	-	-	-	-	-	-
128	Total		5,211,181	5,208,547	5,208,547	5,208,547	5,208,547	5,208,547	5,208,547	5,208,547	5,208,547	5,208,547	5,208,547	5,210,502	5,916,377	5,238,312.21
129																
130	Total General Plant		267,526,692	267,524,297	267,508,164	264,362,775	267,110,374	268,655,021	267,616,249	267,596,108	267,717,367	263,659,730	266,153,890	267,565,540	277,401,651	267,327,807
131																
132	101 Gas Plant in Service															
133	Production		79,968,136	79,968,136	79,968,136	79,968,136	80,332,087	80,332,087	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	79,968,136	80,028,795
134	Distribution - Wyoming		96,222,140	97,025,157	97,280,596	97,295,236	97,317,064	97,572,776	97,572,350	97,793,138	102,135,497	102,142,600	102,699,332	102,953,084	106,317,047	99,421,369
135	Distribution - Utah		2,742,636,736	2,746,180,300	2,769,690,449	2,814,858,879	2,819,271,201	2,821,955,620	2,828,327,536	2,829,989,548	2,848,284,993	2,897,985,174	2,970,935,968	2,975,128,674	2,997,168,498	2,849,375,913
136	General		267,526,692	267,524,297	267,508,164	264,362,775	267,110,374	268,655,021	267,616,249	267,596,108	267,717,367	263,659,730	266,153,890	267,565,540	277,401,651	267,327,807
137	Total		3,186,353,704	3,190,697,890	3,214,447,345	3,256,485,026	3,264,030,725	3,268,515,503	3,273,484,271	3,275,346,931	3,298,105,993	3,343,755,639	3,419,757,326	3,425,615,434	3,460,855,332	3,296,153,883
138																
139	105 Gas Plant Held for Future Use															
140	Distribution - Utah		-	-	-	-	-	-	-	-	-	-	-	-	-	-
141	Total		-	-	-	-	-	-	-	-	-	-	-	-	-	-
142																
143	106 Completed Construction Not Classified - Gas															
144	Production		-	-	-	-	-	-	-	-	-	-	-	-	-	-
145	Distribution - Wyoming		1,676,317	2,097,454	2,037,566	1,646,474	1,893,188	2,435,754	2,703,851	3,026,964	2,293,492	3,265,180	3,066,168	3,138,173	3,134,024	2,500,786
146	Distribution - Utah		262,721,971	273,525,863	258,522,405	222,287,275	228,665,660	245,122,375	250,450,350	256,017,427	135,405,259	149,135,182	156,728,086	179,612,602	206,640,271	215,846,134
147	General		4,818,640	5,161,771	5,251,728	5,446,880	6,846,142	6,010,370	6,020,398	6,059,551	5,955,841	5,902,224	6,720,289	7,200,679	18,782,505	6,531,370
148	Total		269,216,928	280,785,088	265,811,699	229,380,629	237,404,990	253,568,499	259,174,598	265,103,943	143,654,592	158,302,586	166,514,544	189,951,454	228,556,800	224,878,290
149																
150	108 Accum Prov for Depreciation of Gas Plant in Service															
151	Production		(71,164,490)	(71,234,109)	(71,303,759)	(71,373,554)	(71,443,468)	(71,513,383)	(71,572,680)	(71,641,946)	(71,711,214)	(71,780,483)	(71,849,768)	(71,919,083)	(71,988,400)	(71,576,658)
152	Distribution - Wyoming		(33,325,016)	(33,484,933)	(33,639,979)	(33,778,561)	(33,906,876)	(34,043,746)	(34,185,940)	(34,309,431)	(34,432,631)	(34,561,543)	(34,686,346)	(34,827,291)	(34,967,075)	(34,166,944)
153	Distribution - Utah		(613,261,093)	(619,611,183)	(624,133,894)	(628,695,472)	(631,885,135)	(636,527,708)	(641,236,226)	(647,049,844)	(651,480,502)	(650,700,538)	(654,647,119)	(658,556,615)	(662,612,594)	(640,205,090)
154	General		(133,462,506)	(132,489,969)	(133,452,424)	(131,207,859)	(131,741,112)	(132,488,561)	(132,284,708)	(133,174,677)	(134,057,872)	(130,724,449)	(131,586,084)	(132,290,489)	(131,023,258)	(132,311,757)
155	Total		(851,213,105)	(856,820,194)	(862,530,056)	(865,055,447)	(868,976,592)	(874,573,397)	(879,279,555)	(886,175,899)	(891,682,219)	(887,767,013)	(892,769,317)	(897,593,479)	(900,591,326)	(878,260,449)
156																
157	111 Accum Prov for Amortization of Gas Plant in Service															
158	Production		(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)	(6,150,277)
159	Distribution - Wyoming		(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)	(10,883)
160	Distribution - Utah		(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)	(58,743)
161	General		(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(5,710)	(15,192)	(24,755)	(41,830)	(59,394)	(77,263)
162	Total		(6,225,613)	(6,225,613)	(6,225,613)	(6,225,613)	(6,225,613)	(6,225,613)	(6,225,613)	(6,225,613)	(6,225,613)	(6,235,095)	(6,244,658)	(6,261,732)	(6,279,297)	(6,297,166)
163																
164	254 Other Regulatory Liabilities - ARC															
165	Production		71,121	106,290	(9,613)	(9,612)	(9,613)	(9,613)	(9,613)	(9,613)	(9,613)	(9,613)	(9,613)	(9,613)	27,719	4,965
166	Distribution - Wyoming		(6,300,426)	(6,213,857)	(6,276,497)	(6,326,830)	(6,375,932)	(6,422,654)	(6,475,025)	(6,318,504)	(7,168,484)	(6,537,425)	(6,485,489)	(6,528,994)	(6,567,428)	(6,463,635)
167	Distribution - Utah		(166,536,873)	(167,769,026)	(167,331,262)	(167,382,502)	(168,741,436)	(170,093,562)	(170,102,537)	(171,346,558)	(177,538,646)	(177,318,627)	(177,553,523)	(173,062,572)	(173,080,222)	(171,504,067)
168	General		(238,567,757)	(238,116,643)	(237,665,529)	(237,214,415)	(236,763,301)	(236,310,085)	(235,736,789)	(234,427,937)	(233,942,554)	(233,344,647)	(232,513,035)	(231,352,520)	(245,606,165)	(235,789,512)
169	Total		(411,333,935)	(411,993,237)	(411,282,900)	(410,933,359)	(411,890,282)	(412,835,914)	(412,323,963)	(412,102,612)	(418,659,297)	(417,210,312)	(416,561,660)	(410,953,429)	(425,226,096)	(413,752,248)





## **AVERAGE RATE BASE ADJUSTMENT**

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

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - December 2021 Adjusted Avg Results				
12 Months Ended : Dec-2021				
FERC Acct	Description	Balance Dec-21	13 Month Average All Accounts AVG RB DEC 2021	13 Month Average Adjustment
<b>UTILITY RATE BASE</b>				
<b>NET UTILITY PLANT</b>				
Gas Plant In Service				
	Intangible Plant			
302	Franchises & Consents			
	Distribution - Wyoming	10,883	10,883	-
	Distribution - Utah	2,110,492	642,122	(1,468,370)
	Total Intangible Plant	2,121,375	653,005	(1,468,370)
	Production & Gathering Plant			
325	Land & Land Rights	6,266,764	6,266,764	-
326...9	Structures	1,437,704	1,437,704	-
330	Gas Wells - Construction	52,175,294	52,175,294	-
331	Gas Wells - Equipment	17,216,356	17,216,356	-
332...4	Field Lines & Comp, Meas & Reg St Eqpt	2,693,816	2,754,475	60,659
336	Purification Equipment	57,015	57,015	-
337	Other Equipment	121,187	121,187	-
	Total Production & Gathering Plant	79,968,136	80,028,795	60,659
	Distribution Plant			
364	LNG Plant			
	Wyoming	0	-	-
	Utah	0	-	-
	Total	0	-	-
364.1	LNG Plant - Land			
	Wyoming	0	-	-
	Utah	0	-	-
	Total	0	-	-
374	Land & Land Rights			
	Wyoming	451,318	451,318	-
	Utah	23,753,887	23,303,418	(450,469)
	Total	24,205,205	23,754,736	(450,469)
375	Structures & Improvements			
	Wyoming	1,745,115	1,727,959	(17,156)
	Utah	18,625,620	18,613,277	(12,343)
	Total	20,370,735	20,341,236	(29,499)
376	Mains			
	Dist - Wy - Mains - SD			
	Dist - Wy - Mains - LD			
	Dist - Wy - Mains - Feeders			
	Total ' Wyoming	60,653,810	56,327,902	(4,325,907)
	Dist - Ut - Mains - SD			
	Dist - Ut - Mains - LD			
	Dist - Ut - Mains - Feeders			
	Total Utah	1,968,966,497	1,870,372,495	(98,594,001)
	Total	2,029,620,306	1,926,700,397	(102,919,909)
377	Compressor Station Equipment			
	Wyoming	0	-	-
	Utah	16,267,683	15,967,049	(300,634)
	Total	16,267,683	15,967,049	(300,634)
378	Measuring & Regulation Station Equip			
	Wyoming	8,558,201	8,330,781	(227,420)
	Utah	131,731,779	121,750,414	(9,981,365)
	Total	140,289,980	130,081,196	(10,208,784)
380	Services			
	Wyoming	22,506,439	21,470,151	(1,036,288)
	Utah	419,628,792	420,220,709	591,917
	Total	442,135,231	441,690,860	(444,371)
381...2	Meters & Meter Installation			
	Wyoming	11,137,954	10,434,384	(703,570)
	Utah	399,038,297	361,161,813	(37,876,484)
	Total	410,176,251	371,596,197	(38,580,054)
383...4	House Regulators & Reg Installations			
	Wyoming	440,052	440,052	-

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - December 2021 Adjusted Avg Results				
12 Months Ended : Dec-2021				
FERC Acct	Description	Balance	13 Month Average All Accounts	13 Month Average
		Dec-21	AVG RB DEC 2021	Adjustment
	<b>UTILITY RATE BASE</b>			
	Utah	14,227,919	14,225,467	(2,452)
	Total	14,667,971	14,665,519	(2,452)
387	Other Equipment			
	Wyoming	813,275	227,938	(585,336)
	Utah	2,817,533	3,119,148	301,616
	Total	3,630,807	3,347,087	(283,721)
	Total Distribution Plant	3,101,364,169	2,948,144,277	(153,219,893)
389	Land & Land Rights			
	Distribution - Wyoming	11,584	11,584	-
	Distribution - Utah	7,799,843	5,412,969	(2,386,874)
	Total	7,811,427	5,424,553	(2,386,874)
390	Structures & Improvements			
	Distribution - Wyoming	6,303,175	5,925,856	(377,320)
	Distribution - Utah	42,729,488	41,228,609	(1,500,879)
	General	53,849,850	53,849,850	-
	Total	102,882,513	101,004,315	(1,878,199)
391	Office Furniture & Equipment			
	Distribution - Wyoming	131,774	88,828	(42,946)
	Distribution - Utah	13,897,427	10,056,433	(3,840,994)
	General	31,969,021	35,441,316	3,472,295
	Total	45,998,222	45,586,578	(411,645)
392	Transportation Equipment			
	Distribution - Wyoming	2,563,729	2,562,357	(1,373)
	Distribution - Utah	49,188,999	46,937,928	(2,251,071)
	General	0	-	-
	Total	51,752,728	49,500,284	(2,252,443)
393	Stores Equipment			
	Distribution - Wyoming	12,372	12,372	-
	Distribution - Utah	52,487	52,487	(0)
	Total	64,859	64,859	(0)
394	Tools, Shop & Garage Equipment			
	Distribution - Wyoming	2,513,732	2,106,478	(407,254)
	Distribution - Utah	27,236,031	26,834,342	(401,689)
	General	0	-	-
	Total	29,749,763	28,940,819	(808,944)
395	Laboratory Equipment			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	0	(0)
	General	0	-	-
	Total	0	0	(0)
396	Power Operated Equipment			
	Distribution - Wyoming	1,291,000	1,335,920	44,920
	Distribution - Utah	15,390,703	15,077,893	(312,810)
	General	0	-	-
	Total	16,681,703	16,413,813	(267,890)
397	Communication Equipment			
	Distribution - Wyoming	3,108,904	3,108,904	-
	Distribution - Utah	13,435,153	12,045,369	(1,389,784)
	Total	16,544,058	15,154,273	(1,389,784)
398	Miscellaneous Equipment			
	Distribution - Wyoming	18,706	18,706	-
	Distribution - Utah	5,897,672	5,219,607	(678,065)
	General	0	-	-
	Total	5,916,377	5,238,312	(678,065)
	Total General Plant	277,401,651	267,327,807	(10,073,844)
101	Production	79,968,136	80,028,795	60,659
	Distribution - Wyoming	106,317,047	99,421,369	(6,895,678)
	Distribution - Utah	2,997,168,498	2,849,375,913	(147,792,585)

Rate Base		A	B	(A - B)
Dominion Energy				
Utah - December 2021 Adjusted Avg Results				
12 Months Ended : Dec-2021				
FERC Acct	Description	Balance	13 Month	13 Month
		Dec-21	Average All Accounts AVG RB DEC 2021	Average Adjustment
<b>UTILITY RATE BASE</b>				
	General	277,401,651	267,327,807	(10,073,844)
	Gas Plant in Service	3,460,855,332	3,296,153,883	(164,701,448)
105	Gas Plant Held For Future Use			
	Distribution - Utah	0	-	-
	Total	0	-	-
106	Complete Construction Not Yet Classified			
	Production	0	-	-
	Distribution - Wyoming	3,134,024	2,500,786	(633,238)
	Distribution - Utah	206,640,271	215,846,134	9,205,863
	General	18,782,505	6,531,370	(12,251,134)
	Total	228,556,800	224,878,290	(3,678,509)
108	Accum Proy For Deprec - Gas Plant In Svc			
	Production	(71,988,400)	(71,576,658)	411,742
	Distribution - Wyoming	(34,967,075)	(34,166,944)	800,131
	Distribution - Utah	(662,612,594)	(640,205,090)	22,407,504
	General	(131,023,258)	(132,311,757)	(1,288,500)
	Total	(900,591,326)	(878,260,449)	22,330,878
111	Accum Prov For Amort & Depl - Gas Plant In Svc			
	Production	(6,150,277)	(6,150,277)	-
	Distribution - Wyoming	(10,883)	(10,883)	-
	Distribution - Utah	(58,743)	(58,743)	-
	General	(77,263)	(18,552)	58,711
	Total	(6,297,166)	(6,238,455)	58,711
254	Other Regulatory Liabilities			
	Production	27,719	4,965	(22,753)
	Distribution - Wyoming	(6,567,428)	(6,463,635)	103,793
	Distribution - Utah	(173,080,222)	(171,504,067)	1,576,155
	General	(245,606,165)	(235,789,512)	9,816,653
	Total	(425,226,096)	(413,752,248)	11,473,848
<b>System Net Utility Plant</b>				
	Production	1,857,178	2,306,825	449,647
	Distribution - Wyoming	67,905,685	61,280,693	(6,624,992)
	Distribution - Utah	2,368,057,210	2,253,454,147	(114,603,063)
	General	(80,522,530)	(94,260,644)	(13,738,114)
	<b>System Net Utility Plant</b>	<b>2,357,297,543</b>	<b>2,222,781,022</b>	<b>(134,516,521)</b>
<b>WORKING CAPITAL</b>				
154	Plant Materials & Operating Supplies			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	20,939,897	22,087,178	1,147,281
	Total	20,939,897	22,087,178	1,147,281
1641	Gas Stored Underground			
	Production	44,932,896	30,707,914	(14,224,981)
	Total	44,932,896	30,707,914	(14,224,981)
165	Prepayments			
	General	3,911,968	3,265,892	(646,076)
	Total	3,911,968	3,265,892	(646,076)
190008	Accum Deferred Income Tax Federal			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	47,392,887	49,950,195	2,557,309
	Total	47,392,887	49,950,195	2,557,309
190009	Accum Deferred Income Tax State			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	11,091,091	11,631,446	540,355
	Total	11,091,091	11,631,446	540,355



Rate Base		A	B	(A - B)
Dominion Energy				
Utah - December 2021 Adjusted Avg Results				
12 Months Ended : Dec-2021				
FERC Acct	Description	Balance Dec-21	13 Month Average All Accounts AVG RB DEC 2021	13 Month Average Adjustment
<b>UTILITY RATE BASE</b>				
2351	Customer Deposits			
	Distribution - Wyoming	(135,736)	(128,291)	7,445
	Distribution - Utah	(3,805,424)	(3,996,978)	(191,554)
	Total	(3,941,160)	(4,125,269)	(184,109)
252	Misc Customer Credits			
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	Total	0	-	-
2531	Unclaimed Customer Deposits			
	General	(102,616)	(106,848)	(4,232)
	Total	(102,616)	(106,848)	(4,232)
255	Deferred Investment Tax Credits			
	Production	0	-	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	0	-	-
	General	0	-	-
	Total	0	-	-
2820	Accum Deferred Income Taxes - Federal			
	Production	(33,930,378)	(30,759,929)	3,170,449
	Distribution - Wyoming	(8,486,890)	(8,486,890)	-
	Distribution - Utah	(257,559,818)	(257,559,818)	-
	General	19,238,366	18,009,515	(1,228,851)
	Total	(280,738,720)	(278,797,122)	1,941,598
2821	Accum Deferred Income Taxes - State			
	Production	(700,755)	(700,755)	-
	Distribution - Wyoming	0	-	-
	Distribution - Utah	(64,071,192)	(64,071,192)	-
	General	(1,425,489)	(196,638)	1,228,851
	Total	(66,197,436)	(64,968,585)	1,228,851
282_108_008	Deferred Fed & State Taxes-QRS Transf			
	General	135,902,647	131,226,300	(4,676,347)
	Total	135,902,647	131,226,300	(4,676,347)
<b>System Working Capital (W/O WC Cash)</b>				
	Production	10,301,763	(752,770)	(11,054,532)
	Distribution - Wyoming	(8,622,626)	(8,615,181)	7,445
	Distribution - Utah	(304,496,538)	(303,540,810)	955,728
	General	216,008,854	213,779,863	(2,228,991)
	<b>System Working Capital (W/O WC Cash)</b>	(86,808,547)	(99,128,898)	(12,320,351)
<b>RATE BASE (W/O Working Cap. Cash)</b>				
	Production	12,158,940	1,554,055	(10,604,885)
	Distribution - Wyoming	59,283,059	52,665,512	(6,617,547)
	Distribution - Utah	2,063,560,673	1,949,913,338	(113,647,335)
	General	135,486,323	119,519,219	(15,967,104)
	<b>RATE BASE (W/O Working Cap. Cash)</b>	2,270,488,995	2,123,652,124	(146,836,872)

## **ENERGY EFFICIENCY & STEP PROGRAM**

In Docket No. 05-057-T01, the Commission authorized Dominion Energy to establish a deferred account, and the revenues and costs are included and accounted for in separate Energy Efficiency amortization filings and are not included as a component of the revenue requirement. Therefore, both the revenues and expenses have been removed from the results. Additionally, the STEP program and filing originally made in Docket No. 20-057-19 created a separate STEP surcharge and is treated in a similar manner. Therefore, it is also removed from the Company's results.

**Energy Efficiency & STEP Accounting Adjustment**  
**Dominion Energy**  
**Utah - December 2021 Adjusted Avg Results**  
**12 Months Ended : Dec-2021**

**Energy Efficiency  
 & STEP 2021  
 Dec-21**

Revenue	Utah	<b>(\$24,500,335)</b>
	Wyoming	<b>(\$94,279)</b>
	Total	<b><u>(24,594,614)</u></b>

908	Customer Assistance Expense	
	Utah	<b>(\$24,988,678)</b>
	Wyoming	<b>(\$94,279)</b>
	Total	<b><u>(25,082,957)</u></b>

**STEP 2021**

Revenue	Utah	<b>(\$488,343)</b>
	Wyoming	<b>\$0</b>
	Total	<b><u>(\$488,343)</u></b>

908	Customer Assistance Expense	
	Utah	<b>(\$488,343)</b>
	Wyoming	<b>\$0</b>
	Total	<b><u>(\$488,343)</u></b>

**Energy Efficiency  
 2021**

Revenue	Utah	<b>(\$24,500,335)</b>
	Wyoming	<b>(\$94,279)</b>
	Total	<b><u>(24,594,614)</u></b>

908	Customer Assistance Expense	
	Utah	<b>(\$24,500,335)</b>
	Wyoming	<b>(\$94,279)</b>
	Total	<b><u>(24,594,614)</u></b>

## **UNDERGROUND WORKING STORAGE GAS**

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

**Underground Storage**  
**Dominion Energy**  
**Utah - December 2021 Adjusted Avg Results**  
**12 Months Ended : Dec-2021**

**Account 164 - Underground Storage**

	<b>A</b>	<b>B</b>
	<b>Month</b>	<b>Monthly Balance</b>
1	Dec-20	45,826,911
2	Jan-21	33,652,912
3	Feb-21	21,131,351
4	Mar-21	14,010,245
5	Apr-21	11,574,316
6	May-21	17,495,295
7	Jun-21	23,415,459
8	Jul-21	30,738,133
9	Aug-21	35,307,558
10	Sep-21	37,462,514
11	Oct-21	49,638,760
12	Nov-21	48,688,525
13	Dec-21	44,932,896
14	Adjustment	(44,932,896)

## **WEXPRO ADJUSTMENT TO PRODUCTION PLANT**

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

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

Wexpro Plant Adjustment

		B Production Amount \1	C Allocation Factor \2	D Adjustment Amount \3
1	<b>ADDITIONS TO RATE BASE</b>			
10	101 Total Gas Plant In Service	80,028,795	6.30%	(5,041,814)
11	105 Gas Plant Held For Future Use	0	6.30%	0
12	106 Completed Construction Not Classified	0	6.30%	0
13	154 Materials & Supplies	0	6.30%	0
14	164.1 Gas Stored Underground	0	6.30%	0
15	165 Prepayments	0	6.30%	0
16	Working Capital - Cash	0	6.30%	0
17	<b>Total Additions To Rate Base</b>	<b>80,028,795</b>		<b>(5,041,814)</b>
18	<b>DEDUCTIONS FROM RATE BASE</b>			
19	108 Accumulated Depreciation	(71,576,658)	6.30%	4,509,329
20	111 Accumulated Amort & Depletion	(6,150,277)	6.30%	387,467
21	235.1 Customer Deposits	0	6.30%	0
22	252 Misc Customer Credits	0	6.30%	0
23	253.1 Unclaimed Customer Deposits	0	6.30%	0
24	255 Deferred Investment Tax Credits	0	6.30%	0
25	282.0 Accum Deferred Income Taxes - Federal	0	6.30%	0
26	282.1 Accum Deferred Income Taxes - State	0	6.30%	0
27	<b>Total Deductions From Rate Base</b>	<b>(77,726,935)</b>		<b>4,896,797</b>
28	<b>TOTAL WEXPRO PLANT ADJUSTMENT</b>			<b>(145,017)</b>

---

\1 Test Period Production Rate Base  
 \2 See Wexpro Stipulation and Agreement, Exhibit E, Section 5(b).  
 \3 Column B x Column C.

## **BAD DEBT EXPENSE REMOVAL**

In Docket No. 01-057-14, the Company proposed to account for bad-debt expense related to SNG and Commodity revenues in the 191 Account. This was adopted by the Commission in the final order in that docket; therefore, only the DNG portion of bad debt has been included in the calculations of the Results of Operations. The bad debt expense recorded in Account 904 includes all components of bad debt. This adjustment annualizes the DNG portion of bad debt experienced during 2021 to the 3-year average rate of bad debt. This methodology was agreed to and used in Docket No. 02-057-02, Docket No. 07-057-13, Docket No. 09-057-16, and Docket No. 13-057-05. Bad debt is properly recognized as a reduction to revenues. A bad debt ratio of 0.20% (net write-offs to total revenue) is used in this Results of Operations.



**Average Bad Debt Removal**  
**Utah - December 2021 Adjusted Avg Results**  
**12 Months Ended : Dec-2021**

**Capital Structure : AVG CAP STR**

		<b>Bad Debt</b>
		<b>Bad Debt Ratio</b>
		<b>Adjustment</b>
1	Utah	1,018,622
2	Wyoming	(255,284)
3	Total	<u>763,338</u>
4		
5		
6	Bad Debt %	0.20% 1/
7		
8		
9	<b>SNG and Commodity of acc 904 Removal</b>	
10	<hr/>	
11		SNG
12	904.1 Uncollectible Accounts	
13	Utah	42,697
14	Wyoming	0
15	Total	42,697
16		
17	904.2 Uncollectible Accounts	Commodity
18	Utah	234,070
19	Wyoming	0
20	Total	234,070
21		
22	Total 904	1,040,105

**Average Bad Debt Removal**  
**Utah - December 2021 Adjusted Avg Results**  
**12 Months Ended : Dec-2021**

**Capital Structure : AVG CAP STR**

1 2 3 4 5 6 7 904	Bad Debt Workpaper A	A	B	C	D	E
		<b>Dec-21</b>	<b>Adjustment</b>			
		<b>3 Year Average</b>				
		<b>Bad Debt</b>				
		<b>Ratio</b>				
		<b>Adjustment</b>				
	Uncollectible Accounts					
	Utah	1,018,622		1,018,622		
	Wyoming	(255,284)		(255,284)		
	Total	<u>763,338</u>		<u>763,338</u>		

13	Revenues are lagging the Charge Offs by 6 Months.	12 MONTHS	12 MONTHS	12 MONTHS	
14	6 Months of aging is required from time of billing to Charge Off.	2019	2020	2021	3 YR AVERAGE
18	CHARGE OFFS (ACC 144004) Dec of Each Year	3,586,844	2,926,856	3,156,953	3,223,551
19	COLLECTED (ACC 144005) Dec of Each Year	(1,505,923)	(1,412,101)	(1,576,399)	(1,498,141)
20	NET CHARGE OFFS	<u>2,080,920</u>	<u>1,514,755</u>	<u>1,580,554</u>	<u>1,725,410</u>
22	HISTORICAL BOOKED SYSTEM REVENUES (GREY BACK) June of Each Year	837,382,921	868,628,077	912,407,967	872,806,322
23	NET CHARGE OFFS	2,080,920	1,514,755	1,580,554	1,725,410
25	% of Uncollectible Accounts to Total Revenues	<b>0.25%</b>	<b>0.17%</b>	<b>0.17%</b>	<b>0.20%</b>
26	Adjustment to Reflect change in Security Deposits				
27	Adjusted % of Uncollectible Accounts to Total Revenues				<b>0.20%</b>

28					
29					
30				420,621,438	
31				13,645,008	
32				0.20%	
33				<u>831,507</u>	
34				26,974	
35					
36				(187,116)	
37				<u>282,258</u>	
38				95,143	
39					
40				1,018,622	
41				<u>(255,284)</u>	
42				763,338	

## **INCENTIVE PLANS**

In accordance with previous Commission orders in Docket No. 93-057-01 and 99-057-20, DEU has removed, for ratemaking purposes, incentive compensation expenses related to financial goals that were either paid directly by DEU or allocated from Dominion Energy Services (DES or Corp) for incentive payouts.

**Incentive Compensation**

**Dominion Energy**

**Utah - December 2021 Adjusted Avg Results**

**Incentives**

**12 Months Ended : Dec-2021**

		A	B
		<hr/>	
Incentive Compensation Removal of Financial Based Payouts			
1	Questar Corporation	1/	<b>(1,674,314)</b>
2	Questar Gas	1/	<b>(1,162,727)</b>
3	Total		(2,837,040)
<hr/>			
4	Utah		(2,745,622)
5	Wyoming		(91,418)
	Total		<b>(2,837,040)</b>
1/	See Workpaper A		

**Incentive Compensation  
 Dominion Energy**

**Utah - December 2021 Adjusted Avg Results**

**12 Months Ended : Dec-2021**

**Workpaper A**

	A	B	C	D	E
	<b>AIP Expense by labor category</b>				
	<b>Total Payout</b>	<b>Officers</b>	<b>Management</b>	<b>Non-mgmt</b>	<b>Total</b>
1	DES	15,108,914	21,471,194	35,765,452	72,345,560
2	QGC		1,866,179	5,620,909	7,487,089
	<b>Allocated</b>				
3	DES	715,241	1,391,225	2,317,718	4,424,184
4	QGC		1,054,333	3,174,840	4,229,173
	<b>Financial % of AIP</b>				
5	DES	85%	35%	25%	
6	QGC		35%	25%	
	<b>Financial Goals to exclude</b>				
7	DES	607,955	486,929	579,430	1,674,314
8	QGC		369,017	793,710	1,162,727
9	<b>Total</b>	<b>607,955</b>	<b>855,945</b>	<b>1,373,140</b>	<b>2,837,040</b>

## **EVENT TICKETS**

During 2021, the Company did not incur any expense for sporting event tickets and as such, no adjustment was necessary.

**Event Tickets**  
**Dominion Energy**  
**Utah - December 2021 Adjusted Avg Results**  
**12 Months Ended : Dec-2021**

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

**Event Tickets**  
**Dominion Energy**  
**Utah - December 2021 Adjusted Avg Results**  
**12 Months Ended : Dec-2021**

**Event Tickets**

	A	B	C	D
1	<b>Total Disallowed Corp Sporting Events Expense</b>		-	
2				
3				
4		<b>Allocation</b>	<b>Allocated</b>	<b>Adjustment</b>
5	Company and Allocation Amounts	<b>Calculations</b>	<b>Amount</b>	<b>Amount</b>
6				
7	Allocated to			
8	Percent to	55.12%		
9	Total to	-	-	-
10				
11				
12	<b>Total Disallowed Sporting Events Expense</b>			\$0
13				
14	<b>Total Expenses</b>			\$0
15	<b>Escalation Factor</b>			
16	<b>Total Adjustment</b>			\$0
17				
18	Utah Adjustment			\$0
19	Wyoming Adjustment			\$0
20	Total			\$0



**Event Tickets**  
**Dominion Energy**  
**Utah - Average Adjusted Results Of Operations**  
**12 Months Ended : Dec-2021**

**SPORTING EVENT TICKETS**

A                      B                      C                      D                      E                      F                      G                      H

Vendor	Direct	Allocated from Corp	Based on 2021 Data	Direct		Allocated from Corp	
				Employee Recognition	Mkting PR	Employee Recognition	Mkting PR
1 Vivint Smart Home Arena	0	0	100.00%	0	0	0	0
2 Utah Jazz	0	0	100.00%	0	0	0	0
3 Real Salt Lake	0	0	0.00%	0	0	0	0
4						0	0
5 Total	0	0		0	0		
6							
7							
8							
9 Tickets Used for Employee Recognition - % Calculation 2021					2021		Employee Recognition
10							
11					Jazz Tickets		0
12							
13 Jazz Tickets	0	0	0		Total Tickets		0
14 Real Salt Lake	0	0	0				
15 Total Tickets	0	0	0		Percentage		100.00%
16 Total Percentage:	0.00%	0.00%	0.00%				

## **ADVERTISING**

In 2021, there was no promotional or institutional advertising expense incurred by DEU or allocated to DEU from its parent Company. As such, no adjustment was made for advertising expense.

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

**Advertising**

<b>Account</b>	<b>Type</b>	
1	909003 Promotional Advertising-Dealer- Fall Prep	\$0
2	909005 Adv Exp - E-bill	\$0
3	923000 General Advertising Expenses	\$0
4	930101 Institutional Advertising	\$0
5	930102 Financial Advertising	\$0
7		
8		
9	Total	-
10		
11		
12	<b>Adjustment</b>	-
13		
14	909 <b>Utah Adjustment</b>	-
15	909 <b>Wyoming Adjustment</b>	-

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

**Advertising Adjustment**

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

1/ Workpaper 1

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

Institutional Advertising

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

General Advertising Expenses

15 <b>Total Corp General Advertising Expenses</b>			-	
16				
17		<b>Allocation</b>	<b>Allocated</b>	<b>Adjustment</b>
18 Company and Allocation Amounts		<b>Calculations</b>	<b>Amount</b>	<b>Amount</b>
19				

## **DONATIONS AND MEMBERSHIPS**

In the final order for Docket 93-057-01, the Commission prescribed which types of donations, memberships, and governmental costs are recoverable in rates. This adjustment identifies and removes similar entries which were booked during the 12 months ending December 31, 2021 and those expenses which were allocated from Dominion Energy Services.

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

	<b>Don &amp; Membership</b>
1	
2	
3 <b>Questar Corporation Allocated</b>	(\$176,631)
4 <b>Questar Gas</b>	\$0
5 <b>Total</b>	<u>(\$176,631)</u>
6	
7	
8	
9 <b>Utah Adjustment</b>	<b>(\$170,939)</b>
10 <b>Wyoming Adjustment</b>	<b><u>(\$5,692)</u></b>
11 <b>Total</b>	<b><u>(\$176,631)</u></b>

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

<b>Donations and Memberships Adjustment</b>			
<b>Questar Corp &amp; Dominion Energy Services Allocation</b>			
A	B	C	D
Description	Total Amount	Allocation %	Dec-21 Allocated Amount
1 <b>Industry Associations</b>			
2 921000 Tax Executives Institute	-	-	-
3 921000 Utah Taxpayers Association	-	-	-
4 921000 Wyoming Taxpayers Association	-	-	-
5 921000 Government Relations Dept - Labor & Overhead	309,879	57.00%	176,631
6 921000 Government Relations Dept - A&G	0	57.00%	0
7 921000 Utah Foundation	-	-	-
8 Total	309,879		176,631
9			
10 Total Adjustment			(176,631)



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

Donations and Memberships Adjustment			
Questar Gas			
A	B	C	D
Account	Description	Amount	% Applicable to
		2021	
1	923000 Holland and Hart	0	100.00%
2	923000 NES Inc	0	100.00%
3	921000 Junior Achievement	0	100.00%
4	908 Golf Tournament	0	100.00%
5	930200 AGA Expenses relating to Lobbying	-	100.00%
6			
7			
8			
9			
10	Total	0	
11	<b>Adjustment</b>	<b>\$0</b>	
12			
13	<b>Utah Adjustment</b>	<b>\$0</b>	
14	<b>Wyoming Adjustment</b>	<b>\$0</b>	
15	<b>Total</b>	<b>\$0</b>	
16			

## **RESERVE ACCRUAL**

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

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

<b>Reserve Accrual</b>	<b>Reserve accrual</b>
<b>A</b>	
<hr/>	
1 2017 Legal Payment	\$107,195
2 2018 Legal Payment	\$355,584
3 2019 Legal Payment	\$984,111
4 2020 Legal Payment	\$580,074
5 2021 Legal Payment	\$278,405
6 Total	<u>\$2,305,369</u>
7 5 Year Average	\$461,074
8	
9	
10 Legal Accruals for 12 Months Ended Dec 2021	\$139,068
11	
12 Adjustment (Accrual Less 5 Yr Average Actual Payments)	\$322,006
13	
14	
15 Utah Allocation	\$311,630
16 Wyoming Allocation	\$10,376
17 Total	<u>\$322,006</u>

## **LABOR ADJUSTMENT**

This adjustment is in accordance with the methodology used by the Company in Docket 93-057-01. Included in the labor calculation is a capitalization ratio, which is a measure of the portion of labor and overhead costs that are capitalized and not currently expensed by Commission order. The Company has used a five-year average of this ratio for stating results of operations.

**Labor Annualization Calculations  
 12 Mos Dec-2021**

**Dec-21**

1			
2			
3			<b>Total</b>
4	<b>Base Pay</b>		<b>Actual</b>
	<b>Including Allowed Time</b>		<b>Amount</b>
5	<hr/>		
6	Capital	\$	34,893,886
7	Intercompany & Allocated Charges		114,713
8	Expense		34,910,041
9	Other		2,455,217
10	<hr/>		
11	Total Base Labor	\$	72,373,857
12	Incentive Compensation		8,633,996
13	<hr/>		
14	<b>Total Labor</b>	<b>\$</b>	<b>81,007,853</b>
15	Expense		34,910,041
16	Incentive Accrual Expense		4,781,931
17	Other		-
18	<hr/>		
19	<b>Total Base Labor Expensed</b>		<b>39,691,972</b>
20			
21	<b>Overhead Components</b>		
22	<b>Other Than Payroll Taxes</b>		
23	<hr/>		
24	Pension Plan		(9,416,169)
25	Healthcare		10,023,393
26	401K		2,260,029
27	Post Retirement		(1,753,762)
28	Allowed Time		367,659
29	Other		1,288,402
30	<hr/>		
31	<b>Total Overhead</b>		<b>\$2,769,553</b>
32	<b>Overhead Expensed</b>		<b>\$1,643,807</b>
33	<hr/>		
34	<b>Total Labor &amp; Overhead</b>		<b>\$86,691,646</b>
35	<hr/>		
36	<b>Total Labor &amp; Overhead Expensed</b>		<b>\$41,335,779</b>
37	<hr/>		
38	Expense / Capitalization Ratio		
39	\1 5-Year Average 2016-2020 Annual Capitalization Ratio	<b>50.99%</b>	<b>\$44,201,772.93</b>
40	\2 Actual 12 Months 2020 Capitalization Ratio	<b>47.68%</b>	<b>\$41,335,779.18</b>
41	<b>Labor Adjustment</b>		<b>\$2,865,993.75</b>
42			
43	Utah	96.95%	2,778,595
44	Wyoming	3.05%	87,399

## **PENSION**

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

**Pension  
 Dominion Energy**

**Pension  
 December 2021  
 Actual**

**Utah - December 2021 Adjusted Avg Results  
 12 Months Ended : Dec-2021**

	<b>A</b>	<b>B</b>
1	282 ADIT	\$42,576,806
2	186007 Deferred Pension Asset	<u>(\$131,226,300)</u>
3	Total Rate Base	(88,649,494)
4	Pension Expense Labor (Utah)	4,242,676
5	Pension Expense Labor (Wyoming)	<u>141,264</u>
6	Total Expense	4,383,941

## **DOMINION ENERGY UTAH CAPITAL STRUCTURE**

Attached is the Company's capital structure for the 12 months ending December 31, 2021.



**Capital Structure**  
**Dominion Energy**  
**Utah - December 2021 Adjusted Avg Results**  
**12 Months Ended : Dec-2021**

A	B	C	D
<b>CAPITAL COMPONENT</b>	<b>Actual Weight</b>	<b>Cost</b>	<b>Weighted Cost</b>
1 Long Term Debt	39.09%	4.32%	1.69%
2 Common Equity	60.91%	9.50%	5.79%
3 Weighted Cost of Capital	100.00%		7.47%

**PRE TAX RATE OF RETURN**

<b>CAPITAL COMPONENT</b>	<b>Weighted Cost</b>
4 Common Equity	5.79%
5 Effective Tax Rate	24.65%
6 Pre-Tax Equity Return (Line 4/(1-Line 5))	7.68%
7 Long Term Debt	1.69%
8 Total Pre-tax Rate of Return (Line 6+Line 7)	9.37%

**AVG CAP STR**

<b>LONG-TERM DEBT</b>	
9 Notes - Long Term	843,750,000
10 Unamort Loss on Reacq Debt	(952,078)
11 Unamortized Debt Expense	(4,335,719)
12 Notes Paybles-Outside Companies	(23,000,000)
13 <b>TOTAL LONG-TERM DEBT</b>	<b>815,462,203</b>

<b>LONG TERM DEBT COSTS</b>	
14 Interest - Long term Debt	34,357,500
15 Amortization of Debt Discount & Expense	856,520
16 <b>TOTAL LONG TERM DEBT COSTS</b>	<b>35,214,020</b>

17 **LONG-TERM DEBIT COST %** 4.32%

<b>COMMON EQUITY</b>	
18 Common Stock Issued	22,974,065
19 Premium on Common Stock	272,445,463
20 Misc Paid In Capital	203,257,107
21 Unappropriated Ret. Earnings	772,092,831
22 <b>TOTAL COMMON EQUITY</b>	<b>1,270,769,465</b>

23 **TOTAL CAPITAL** 2,086,231,668

Forecast & Actual 12 months ending December 2021

(A)	(B)	(C)	(D)	(E)
Description	Forecast 12 Months Dec-21	Historical 12 Months Dec-21	Difference (\$)	Difference (%)
<b>1 NET INCOME SUMMARY</b>				
<b>2 Utility Operating Revenue</b>				
3 System Distribution Non-Gas Revenue	393,293,596	396,121,103	2,827,507	0.71%
4 System Supplier Non-Gas Revenue				
5 System Commodity Revenue				
6 Pass-Through Related Other Revenue				
7 General Related Other Revenue	3,597,618	4,225,368	627,750	14.86%
<b>8 Total Utility Operating Revenue</b>	<b>396,891,214</b>	<b>400,346,471</b>	<b>3,455,257</b>	<b>0.86%</b>
<b>9 Utility Operating Expenses</b>				
10 Gas Purchase Expenses				
11 Utah				
12 Wyoming				
13 Total	0	0	0	0.00%
14 O&M Expenses				
15 Production	(278,212)	(267,251)	10,961	-4.10%
16 Distribution	62,257,263	65,330,337	3,073,074	4.70%
17 Customer Accounts	12,626,165	12,607,471	(18,693)	-0.15%
18 Customer Service & Information	(57,771)	2,776,671	2,834,442	102.08%
19 Administrative & General	38,565,254	39,759,304	1,194,050	3.00%
20 Total O&M Expense	113,112,698	120,206,531	7,093,833	5.90%
21 Other Operating Expenses				
22 Depreciation, Depletion, Amortization	88,674,933	81,102,705.00	(7,572,228)	-9.34%
23 Taxes Other Than Income Taxes	28,160,052	26,631,152	(1,528,900)	-5.74%
24 Income Taxes	31,906,753	34,429,176	2,522,422	7.33%
25 Total Other Operating Expenses	148,741,738	142,163,033	(6,578,705)	-4.63%
<b>26 Total Utility Operating Expenses</b>	<b>261,854,436</b>	<b>262,369,564</b>	<b>515,128</b>	<b>0.20%</b>
<b>27 NET OPERATING INCOME</b>	<b>135,036,778</b>	<b>137,976,907</b>	<b>2,940,129</b>	<b>2.13%</b>
<b>28 RATE BASE SUMMARY</b>				
<b>29 Net Utility Plant</b>				
30 101 Gas Plant In Service	3,355,110,439	3,171,092,985	(184,017,454)	-5.80%
31 105 Gas Plant Held For Future Use	0	0	0	
32 106 Completed Construction Not Classified	75,280,592	222,167,043	146,886,451	66.12%
33 108 Accumulated Depreciation	(841,636,087)	(833,040,464)	8,595,622	-1.03%
34 111 Accumulated Amort & Depletion	(5,627,125)	(5,643,578)	(16,453)	0.29%
35 254 Other Regulatory Liabilities	(416,290,591)	(399,690,905)	(16,599,686)	-4.20%
36 Total Net Utility Plant	2,166,837,229	2,154,885,080	(11,952,149)	-0.55%
<b>37 Other Rate Base Accounts</b>				
38 154 Materials & Supplies	21,675,043	22,087,178	412,135	1.87%
39 164-1 Gas Stored Underground	0	0	0	
40 165 Prepayments	3,197,259	3,160,655	(36,604)	-1.16%
41 190008 Accum Deferred Income Tax Federal	48,967,297	48,340,644	(626,653)	-1.30%
42 190008 Accum Deferred Income Tax State	11,436,755	11,256,645	(180,111)	-1.60%
43 235-1 Customer Deposits	(3,841,181)	(3,996,978)	(155,797)	3.90%
44 252 Contributions in Aid of Construction	0	0	0	0.00%
45 253-1 Unclaimed Customer Deposits	(95,522)	(103,405)	(7,883)	7.62%
46 255 Deferred Investment Tax Credits	0	0	0	0.00%
47 282 Accum Deferred Income Taxes	(298,121,820)	(293,321,956)	4,799,863	-1.64%
48 186-7 Deferred Pension Asset	0	0	0	
48 Working Capital - Cash	(1,629,106)	(1,793,057)	(163,951)	9.14%
49 Total Other Rate Base Accounts	(218,411,274)	(214,370,274)	4,041,000	-1.89%
<b>50 TOTAL RATE BASE</b>	<b>1,948,425,955</b>	<b>1,940,514,806</b>	<b>(7,911,148)</b>	<b>-0.41%</b>
<b>51 RETURN ON RATE BASE</b>	<b>6.93%</b>	<b>7.11%</b>		
<b>52 RETURN ON EQUITY</b>	<b>9.05%</b>	<b>8.90%</b>		

