

Dominion Energy Wyoming  
Wyoming - Dec 2019 Adjusted Results  
12 Months Ended : Dec-2019

**COST OF SERVICE SUMMARY  
AND ALLOCATIONS TO RATE CLASSES**

| (A)         | (B)   | (C)                         | (D)          | (E)       |           |
|-------------|---|-----------------------------|--------------|-----------|-----------|
| Description | Wyoming<br>Jurisdiction<br>DNG Related                    | Allocations to Rate Classes |              |           |           |
|             |   | GS                          | FS           | NGV       |           |
| 1           | <b>NET INCOME SUMMARY</b>                                 |                             |              |           |           |
| 2           | <b>Utility Operating Revenue</b>                          |                             |              |           |           |
| 3           | System Distribution Non-Gas Revenue                       | 12,007,104                  | 11,818,496   | 160,456   | 28,152    |
| 4           | System Supplier Non-Gas Revenue                           | 0                           | 0            | 0         | 0         |
| 5           | System Commodity Revenue                                  | 0                           | 0            | 0         | 0         |
| 6           | Pass-Through Related Other Revenue                        | 0                           | 0            | 0         | 0         |
| 7           | General Related Other Revenue                             | 210,652                     | 203,941      | 6,774     | (63)      |
| 8           | Total Utility Operating Revenue                           | 12,217,757                  | 12,022,437   | 167,230   | 28,089    |
| 9           | <b>Utility Operating Expenses</b>                         |                             |              |           |           |
| 10          | <b>Gas Purchase Expenses</b>                              |                             |              |           |           |
| 11          | Utah Value of Peaking Supply                              | 0                           | 0            | 0         | 0         |
| 12          | Total Gas Purchase Expenses                               | 0                           | 0            | 0         | 0         |
| 13          | <b>O&amp;M Expenses</b>                                   |                             |              |           |           |
| 14          | Production  | (29,029)                    | (28,587)     | (432)     | (10)      |
| 15          | Distribution  | 2,827,713                   | 2,784,621    | 42,121    | 970       |
| 16          | Customer Accounts   | 456,413                     | 449,514      | 5,872     | 1,026     |
| 17          | Customer Service & Information                            | 70,989                      | 49,565       | 21,420    | 4         |
| 18          | Administrative & General                                  | 2,283,524                   | 2,248,111    | 34,577    | 836       |
| 19          | Total O&M Expense   | 5,609,608                   | 5,503,224    | 103,558   | 2,826     |
| 20          | <b>Other Operating Expenses</b>                           |                             |              |           |           |
| 21          | Depreciation, Depletion, Amortization                     | 3,009,217                   | 2,962,550    | 45,565    | 1,102     |
| 22          | Taxes Other Than Income Taxes                             | 1,298,487                   | 1,278,350    | 19,662    | 475       |
| 23          | Income Taxes  | 310,023                     | 313,168      | (4,742)   | 1,597     |
| 24          | Total Other Operating Expenses                            | 4,617,727                   | 4,554,068    | 60,485    | 3,174     |
| 25          | Total Utility Operating Expenses                          | 10,227,335                  | 10,057,292   | 164,043   | 6,000     |
| 26          | <b>NET OPERATING INCOME</b>                               | 1,990,422                   | 1,965,145    | 3,187     | 22,089    |
| 27          | <b>RATE BASE SUMMARY</b>                                  |                             |              |           |           |
| 28          | <b>Net Utility Plant</b>                                  |                             |              |           |           |
| 29          | 101 Gas Plant In Service                                  | 115,276,069                 | 112,509,028  | 1,730,436 | 1,036,605 |
| 30          | 105 Gas Plant Held For Future Use                         | 0                           | 0            | 0         | 0         |
| 31          | 106 Completed Construction Not Classified                 | 0                           | 0            | 0         | 0         |
| 32          | 108 Accumulated Depreciation                              | (34,383,964)                | (33,951,075) | (423,418) | (9,471)   |
| 33          | 111 Accumulated Amort & Depletion                         | (11,075)                    | (10,940)     | (132)     | (3)       |
| 34          | 254 Other Regulatory Liabilities                          | (13,632,210)                | (13,438,779) | (188,998) | (4,432)   |
| 35          | Total Net Utility Plant                                   | 67,248,820                  | 65,108,233   | 1,117,888 | 1,022,699 |
| 36          | <b>Other Rate Base Accounts</b>                           |                             |              |           |           |
| 37          | 154 Materials & Supplies                                  | 760,533                     | 748,739      | 11,516    | 278       |
| 38          | 164-1 Gas Stored Underground                              | 0                           | 0            | 0         | 0         |
| 39          | 165 Prepayments   | 110,263                     | 108,553      | 1,670     | 40        |
| 40          | 190008 Accum Deferred Income Tax Federal                  | 1,105,022                   | 1,087,886    | 16,732    | 405       |
| 41          | 190008 Accum Deferred Income Tax State                    | 262,174                     | 258,109      | 3,970     | 96        |
| 42          | 235-1 Customer Deposits                                   | (235,038)                   | (234,802)    | (219)     | (17)      |
| 43          | 252 Misc Customer Credits                                 | 0                           | 0            | 0         | 0         |
| 44          | 253-1 Unclaimed Customer Deposits                         | (2,091)                     | (2,089)      | (2)       | (0)       |
| 45          | 255 Deferred Investment Tax Credits                       | 0                           | 0            | 0         | 0         |
| 46          | 282 Accum Deferred Income Taxes                           | (7,125,651)                 | (7,015,146)  | (107,896) | (2,609)   |
| 47          | 186-7 Deferred Pension Asset                              | 10,974                      | 10,804       | 166       | 4         |
| 48          | Working Capital - Cash                                    | (61,286)                    | (60,335)     | (928)     | (22)      |
| 49          | Total Other Rate Base Accounts                            | (5,175,098)                 | (5,098,282)  | (74,991)  | (1,825)   |
| 50          | <b>TOTAL RATE BASE</b>                                    | 62,073,723                  | 60,009,951   | 1,042,897 | 1,020,875 |
| 51          | Return On Rate Base- Actual                               | 3.21%                       | 3.27%        | 0.31%     | 2.16%     |
| 52          | Return On Equity - Actual                                 | 2.76%                       | 2.88%        | -2.51%    | 0.86%     |
| 53          | Total Revenue (Line 25 + Line 26)                         | 12,217,757                  | 12,022,437   | 167,230   | 28,089    |
| 54          | Deficiency (((Line 55 * Line 50) - Line 26) * Tax Factor) | 3,519,571                   | 3,348,074    | 99,432    | 72,065    |
| 55          | <b>Total Cost Of Service incl./Deficiency</b>             | 15,737,328                  | 15,370,512   | 266,663   | 100,154   |
| 56          | Overall % Increase to Rates                               | 28.81%                      |              |           |           |
| 57          | Return On Rate Base - Allowed                             | 7.46%                       | 7.46%        | 7.46%     | 7.46%     |
| 58          | Return On Equity - Allowed                                | 10.50%                      | 10.50%       | 10.50%    | 10.50%    |