

MDR_22 B.4 **Workpapers.** The information shall provide the forecast workpapers (including assumptions, spreadsheets and tests).

Answer: Workpapers are provided for the forecast of operating expenses and capital expenditures. With each attachment is a list of the files associated with that attachment and their descriptions.

MDR_22 B.04_Attach1.xlsx provides support for labor costs. Actual amounts have been provided for 2014, 2015 and for the first three months of 2016. The 2016 forecast has also been provided. This forecast was adjusted to replace the first three months with actual amounts (see 2016 3+9 forecast sheet). The total for the first three months of actual labor expense was within \$2,000 of forecast. However, healthcare costs were significantly higher during the first three months, causing labor overhead expense to rise by about \$1 million over the 2016 forecast. A general labor increase of 3.0% is used for 2017, which occurs in January of each year to reflect the effective date of employee merit increases. This rate is applied to labor overhead items as well. The 3% increase for 2017 is consistent with past merit increases for Questar Gas employees (see MDR 22 D.24).

MDR_22 B.04_Attach2.xlsx contains the capital expenditure and budget information.

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