

Dominion Energy Utah
2017 Lead Lag Study - Payroll Overhead Lag

Payroll Overhead Summary

	Amount	Lag Days	Dollar Days	Reference
WC & GPL	1,147,226	57.706	66,201,953	4.4.1
Allowed Time	14,001,220	13.813	193,398,854	5.3.1
Health Ins	6,663,376	42.751	284,862,815	4.4.1
Life Ins.	1,017,898	42.751	43,515,666	4.4.1
Pension Plan	-	-	-	4.4.1
Stock Plan	3,295,764	14.049	46,301,900	5.5.1
Restricted Stock	693,845	57.706	40,039,062	
Miscellaneous	1,668,297	42.751	71,320,575	4.4.1
	28,487,625	26.174	745,640,825	

QUESTAR GAS COMPANY 2017 LABOR OVERHEAD SUMMARY

Month	232001					184058	184058&232023	184054	184055	184056	184057	184057	Total Overhead Expense
	Gross Payroll	Subject to Overhead	FICA	UI	WC & GPL	Estimated Allowed Time	Actual Allowed Time	Health Dental Insurance	Life Insurance	Pension and Supplemental Retirement	Stock	Misc	
Jan actuals	7,982,882	4,609,707	389,743	47,402	98,534	1,296,374	3,373,176	(294,390)	9,290	512	311,176	(76,634)	1,782,007
Feb actuals	10,608,479	9,968,788	414,946	19,926	84,810	800,823	639,691	656,898	154,650	(1,445,808)	555,099	24,346	1,265,692
Mar actuals	5,615,766	4,899,262	807,215	9,843	207,121	798,307	716,503	496,825	82,128	(692,830)	311,238	398,658	2,418,504
Apr actuals	5,729,927	4,821,868	4,815	6,520	(59,342)	982,746	908,059	487,313	82,119	(692,830)	315,647	(215,770)	911,218
May actuals	5,602,483	4,694,604	404,205	4,901	89,971	964,407	907,880	479,568	81,962	(692,830)	311,245	68,057	1,711,486
Jun actuals	5,753,949	4,922,745	609,590	3,731	(10,672)	795,016	831,204	383,192	68,191	(952,084)	310,906	276,493	1,484,363
Jul actuals	5,727,148	4,290,320	200,228	2,371	57,866	1,274,450	1,436,828	471,070	79,696	(736,038)	314,366	(69,079)	1,594,927
Aug actuals	6,313,349	5,621,861	425,183	1,994	65,711	660,756	691,488	757,255	79,733	(736,038)	313,925	70,355	1,638,874
Sept actuals	5,842,839	4,818,907	622,043	1,670	107,440	968,350	1,023,932	755,937	70,257	(736,038)	318,812	367,468	2,475,939
Oct actuals	7,709,686	7,001,766	252,395	879	152,925	633,052	707,920	177,321	79,522	(736,038)	315,568	(65,345)	810,277
Nov actuals	5,920,833	4,528,876	394,652	911	120,102	1,393,870	1,391,958	1,307,822	89,032	(736,038)	305,813	203,449	3,079,613
Dec actuals	5,789,297	4,416,714	588,892	1,815	240,833	1,176,187	1,372,583	984,566	141,317	(1,134,134)	305,813	621,256	2,926,545
Total	78,596,637	64,595,417	5,113,905	101,961	1,155,299	11,744,339	14,001,220	6,663,376	1,017,898	(9,290,194)	3,989,608	1,603,254	22,099,446
Beg Balance			-	-	(8,073)	(136,625)		-	-	-	-	65,043	(79,655)
Mo End Bal			-	-	-	-		-	-	-	-	(0)	(0)
Total Cleared to Expense			5,113,905	101,961	1,147,226	11,607,714	14,001,220	6,663,376	1,017,898	(9,290,194)	3,989,608	1,668,297	22,019,791

Notes:

FICA and UI are charged through payroll overhead to Account 408 (See page 6.1.1).

Payroll Tax	Allowed Time	Health	PBOP	Pension	401K	Other
5,215,865	11,744,339	9,528,323	(1,959,989)	(9,230,557)	4,131,279	3,975,724
-	-	6 (2,864,947)	2,977,887	(59,637)	(141,671)	(2,372,469)
						(1,305,538)