COST ALLOCATION MANUAL FOR ENSTAR NATURAL GAS COMPANY

Updated: 2/23/2016

Table of Contents

Introduction

ENSTAR Natural Gas Company (ENSTAR) uses a work order accounting system, which is capable of identifying, segregating and accumulating costs to specific work orders. ENSTAR allocates indirect expenses (administrative & general and construction overhead) to construction activities on a monthly basis.

The allocation methodology for reimbursable construction projects (including CINGSA) is audited by the State of Alaska Department of Transportation and Public Facilities (AK-DOT) each year, and rates are set for each year based on prior year actual financial results. The State of Alaska uses the criteria in 23 CFR 1-645, Highways and 48 CFR 31, Federal Acquisition Regulations (FAR) to determine the acceptability of ENSTAR's accounting system and allowable costs.

The allocation methodology for internal construction projects is based on actual financial results for the current year. The methodology uses the same formulae as the allocation methodology for reimbursable construction and CINGSA, only without the one-year lag in rates that is inherent in the State's auditing and rate-setting program.

The following sections describe the allocation methodology for specific types of costs. In each case the costs are allocated to internal projected based on current year rates, and to reimbursable construction and CINGSA based on prior year rates.

CINGSA, LLC

Cook Inlet Natural Gas Storage Alaska (CINGSA), LLC, owns a gas storage facility that is managed by ENSTAR employees, per an agreement between the two entities. ENSTAR's parent company owns a 65% interest in the facility. CINGSA has its own set of books and records.

~~ENSTAR bills CINGSA each month for direct labor, materials and administrative & general (A&G) overhead.~~ ENSTAR is precluded by the management agreement from charging a management fee to CINGSA.

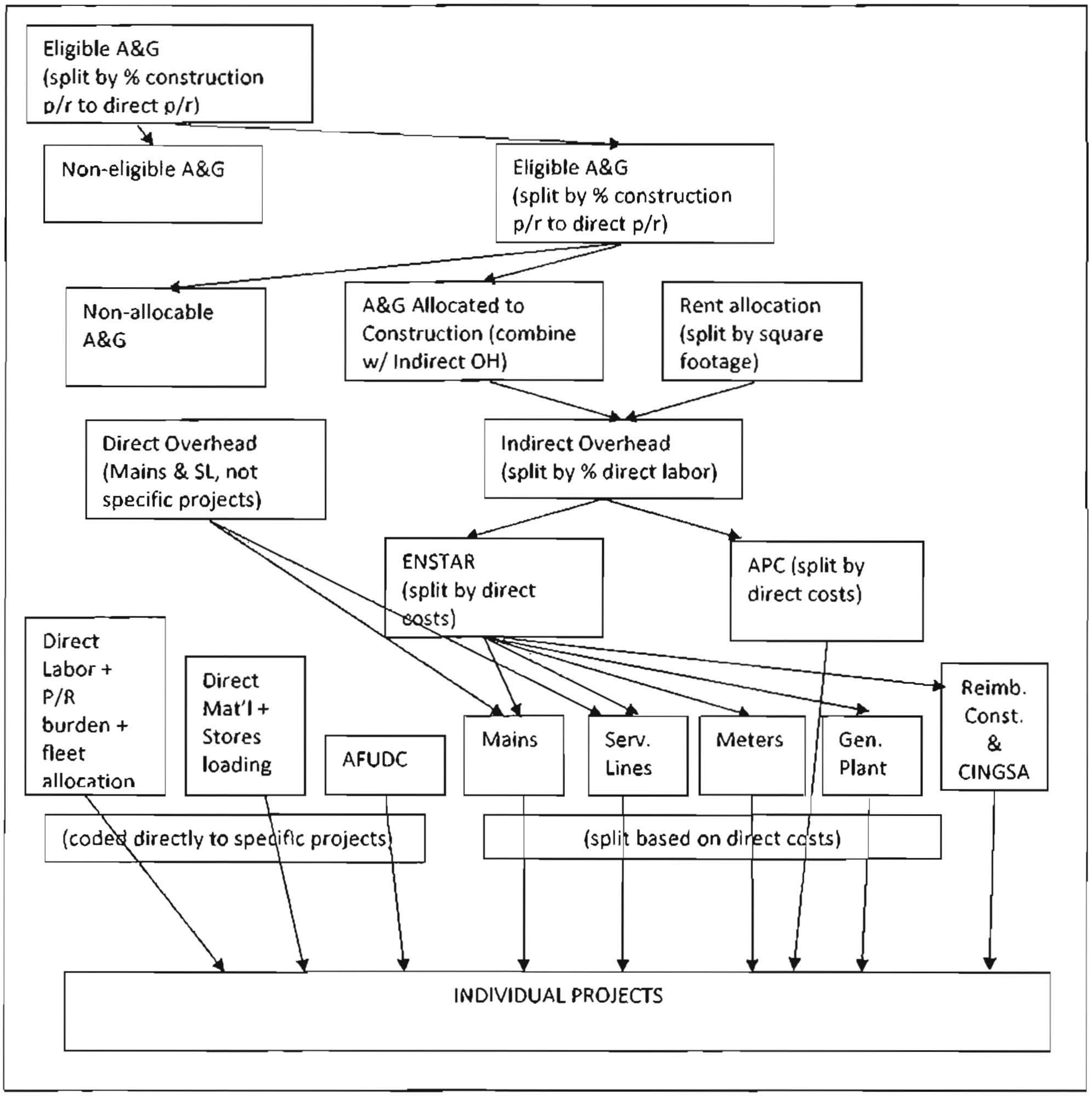
ENSTAR employees charge their time to CINGSA for work done on its behalf. Payroll burden is added to direct labor. The direct labor charges are then allocated A&G overhead using rates determined by AK-DOT in the annual audit. The methodology for determining these rates is described in the remaining sections of this document.

If materials are issued from ENSTAR's warehouse, stores loading will be added to the direct material cost.

Transportation loading is not allocated to CINGSA, as the costs for CINGSA vehicles are charged directly to CINGSA. However, if an ENSTAR employee with an ENSTAR vehicle were to perform work for CINGSA, fleet loading would be added to that employee's direct labor charges.

The most recent audit report from AK-DOT is attached as Appendix A. While the AK-DOT audit combines construction overhead and general overhead into one rate, ENSTAR separates this into two rates (see Appendix B). CINGSA is charged only for general overhead, not for construction overhead, as construction overhead relates solely to ENSTAR/APC construction projects.

The following flowchart summarizes the flow of project costs through ENSTAR's accounting systems. Details regarding the methodology for each step of the flowchart are in subsequent sections.



Allocation of Administrative & General Expenses

Eligible administrative & general ("A&G") expenses are based on Regulatory Commission of Alaska (RCA), Federal Energy Regulatory Commission (FERC), FAR, and AK-DOT guidelines, rules and regulations. The basis for selecting the eligible accounts is their relationship to the normal operating functions of the utility. Some accounts are analyzed and split into eligible and non-eligible expenses based on the nature of the specific charges to the account. Accounts that are currently analyzed and split, and the determination of which expenses are eligible, include:

Object Account / Description	**Determination of eligibility**
Office supplies	Supplies related to regular business activity are eligible.
Office – contract labor	Charges for office temporary labor are eligible.
Legal	Charges related to general business, such as human resources or rate case issues. Charges related to litigation are not eligible.
Insurance	Charges for general liability. Charges for Directors & Officers policy and other policies are not eligible.
Advertising	Charges for educational and safety materials, such as statement inserts and 811 promotion. Charges for company promotion are not eligible.

The following is a partial list of A&G accounts and their eligibility:

Description	Eligibility
Salaries	Eligible - Labor
Payroll Vac-Sick-Holida	Eligible - Labor
Benefits	Eligible - Benefits
Employee Relations	Not eligible
Employee Awards	Eligible - Benefits
Relocation Expenses	Eligible - Benefits
Community Relations	Not eligible
Employee Other Benefits	Not eligible
Office Supplies	Split
Telephone	Eligible - Expense
Postage & Shipping	Eligible - Expense
Computer Expenses	Eligible - Data Processing
Office - Contract Labor	Split
Building Maintenance	Eligible - Expense
Ground Travel	Eligible - Expense
Air Travel	Eligible - Expense
Lodging	Eligible - Expense
Meals & Ent-Out of Town	Eligible - Expense
Meals & Ent-Other	Not eligible
Meetings	Not eligible
Training	Not eligible
Conferences	Not eligible
Social Club Dues	Not eligible
Dues & Subscriptions	Eligible - Expense
Membership Dues - Other	Eligible - Expense
Parent Allocations	Not eligible
Legal	Split
Accounting	Eligible - Audit
Other Professional Svs	Eligible - Expense
General Liability Insur	Split
Property Insurance	Split
Auto Liab - TPA Fees	Not eligible
Bonds	Not eligible
Regulatory Expenses	Eligible - Expense
Advertising	Split
Job Advertising-Recruitment	Eligible - Expense
Corporate & Securities	Not eligible
Safety Expenses	Eligible - Expense
Injuries & Damages	Not eligible
Discounts Taken/Lost	Not eligible

Once the eligible A&G is determined, the A&G allocable to construction (including reimbursable construction and CINGSA) is calculated. The ratio of total construction payroll, including CINGSA, to total direct payroll determines the percentage of eligible A&G that can be allocated to construction.

To determine total direct payroll, indirect salaries (administrative and general) are subtracted from total gross payroll. Salaries for Directors in Operations and Engineering that were charged to indirect payroll are added back. Finally, payroll accruals are removed.

Total construction payroll is calculated by adding the payroll charged directly to CWIP (Construction Work-in-Process) projects, RWIP (Retirement Work-in-Process) projects and CINGSA; as well as payroll charged to Stores Expense Undistributed (Warehouse) and Transportation (Vehicle Shop) allocated to CWIP. For example:

Direct Payroll	
Gross Payroll	14,461,992
Indirect payroll	(1,314,505)
Add back: Operations Management Directors	31,642
Accruals	(1,924,231)
Total Direct Payroll	11,254,898
Construction Payroll (CWIP & RWIP)	
ENSTAR-Direct payroll charges	2,458,213
ENSTAR-Direct payroll overhead charges	517,645
APC-Direct payroll charges	281,926
CINGSA - Direct payroll charges	697,209
CWIP Payroll charges Included In:	
Stores Loading	83,947
Transportation Loading	107,306
Total Construction Payroll	4,146,247
Percentage to apply to eligible A&G	36.84%

The calculation of A&G to allocate to all types of construction starts with the *eligible* A&G expenses (as described above), and subtracts Directors' payroll and benefits. The remaining A&G is multiplied by the percentage calculated above.

The A&G allocated to internal construction projects is split between ENSTAR and APC based on the direct labor charges to each company, and added to Indirect Construction Overhead. It is then allocated to specific activities via the Indirect Overhead Allocation methodology (see Allocation of Indirect Overhead in next section.)

Allocation of Indirect Construction Overhead

ENSTAR allocates indirect construction overhead to internal construction projects and reimbursable construction projects. Because these costs do not provide benefit to CINGSA, they are not allocated to CINGSA.

Indirect construction overhead consists of costs related to ENSTAR construction projects, but not to one particular project. These costs are accumulated in the following project accounts:

Project Number*	Description
415199000500	Engineering OH – Anchorage
415199000xxx	Distribution OH – Anchorage
415399000500	Engineering OH – Kenai
415399000xxx	Distribution OH – Kenai
415499000500	Engineering OH – Mat. Valley
415499000xxx	Distribution OH – Mat. Valley

*Project Number Key:

- First digit indicates Company (4=ENSTAR, 5=APC)
- Second and third digits indicate year
- Fourth digit indicates geographic area (1=Anchorage, 2=ER, 3=Kenai, 4=Mat Valley)
- Fifth and sixth digits indicate FERC type of job (76=Mains, 80=Serv. Lines, 99=Overhead)
- Seventh through tenth digits indicate specific project
- Last two digits indicate type and size of pipe, if applicable.

Charges to these projects (and all CWIP projects) are recorded in the general ledger in the following object accounts:

Object Account	Description
26100 – 26170	Labor
26410	Subcontract
26300	Materials / Supplies
26301	Other Costs (Rent & A&G Allocation)
26600	Permits
26210	Fleet
26220	Other clearing (Payroll Burden)
26610	AFUDC

Examples of indirect overhead costs include maintenance costs, supplies, and salaries.

The allocation methodology for indirect overhead uses a ratio of direct costs by activity to total direct costs. This ratio is applied to the total of indirect overhead plus allocated A&G expenses (see A&G allocation section), and the result is allocated to the appropriate construction activities.

For example, the calculation of the amount of indirect overhead and A&G to allocate to internal construction projects is:

Project #	Description	
406199000500	Engineering OH-AN	365,084
406199000xxx	Distribution OH-AN	744,859
406399000500	Engineering OH-SK	-
406399000xxx	Distribution OH-SK	202,621
406499000500	Engineering OH-MV	24,543
406499000xxx	Distribution OH-MV	165,950
	Subtotal	1,503,057
406999000100	A&G Allocations to Const - Enstar	2,420,570
506999000300	A&G Allocations to Const - APC	163,090
	Subtotal	2,583,661
Total Indirect Construction and A&G to allocate		4,086,717

This amount is split between ENSTAR and APC based on direct labor dollars, as shown below:

Direct Labor	
Mains	312,269
Services lines	523,595
Meter Loop Assem	199,833
Asbuilts	77,368
Purchases & Facilities	-
Subtotal - Enstar	1,113,065
APC	211,179
Total Direct Labor	1,324,244
Percentage of Total	
Enstar	84.05%
APC	15.95%
Total	100.00%

The indirect Construction and A&G to be allocated is split between the two companies:

Enstar Overhead to Allocate	3,315,554.81	($3,944,741 x 84.05%)
APC Overhead to Allocate	629,186.19	($3,944,741 x 15.95%)
Total	3,944,741.00	

These amounts are allocated based on the ratio of direct costs by activity to total direct costs:

CWIP Activity	Direct Costs	Percent	Indirect OH
Mains-AN/ER/TA	530,543	9.01%	298,893
Mains-SK	316,564	5.38%	178,343
Mains-MV	1,218,646	20.71%	686,550
Services-AN/ER/TA	711,091	12.08%	400,608
Services-SK	196,025	3.33%	110,435
Services-MV	842,381	14.31%	474,573
Meter Loop Assem-AN/ER/TA	941,547	16.00%	530,441
Meter Loop Assem-SK	46,448	0.79%	26,167
Meter Loop Assem-MV	203,063	3.45%	114,400
Asbuilts - AN/ER/TA	69,511	1.18%	39,161
Asbuilts - SK	20,526	0.35%	11,564
Asbuilts - MV	37,980	0.65%	21,397
Purchases & Facilities	750,877	12.76%	423,023
Subtotal - Enstar	5,885,203	100.00%	3,315,555
APC	7,123,250	100.00%	629,186
Total	13,008,453		3,944,741

This overhead allocation is added to the Direct overhead allocation (see Allocation of Direct Overhead in next section) for Total overhead, which is used to calculate the effective overhead rate:

CWIP Activity	Direct Costs	Indirect OH	Direct OH	Total OH	OH Rate
Mains-AN/ER/TA	530,543	298,893	161,993	460,886	86.87%
Mains-SK	316,564	178,343	81,698	260,041	82.14%
Mains-MV	1,218,646	686,550	265,667	952,217	78.14%
Services-AN/ER/TA	711,091	400,608	93,187	493,795	69.44%
Services-SK	196,025	110,435	20,465	130,900	66.78%
Services-MV	842,381	474,573	122,273	596,846	70.85%
Meter Loop Assem-AN/ER/TA	941,547	530,441	-	530,441	56.34%
Meter Loop Assem-SK	46,448	26,167	-	26,167	56.34%
Meter Loop Assem-MV	203,063	114,400	-	114,400	56.34%
Asbuilts - AN/ER/TA	69,511	39,161	-	39,161	56.34%
Asbuilts - SK	20,526	11,564	-	11,564	56.34%
Asbuilts - MV	37,980	21,397	-	21,397	56.34%
Purchases & Facilities	750,877	423,023	-	423,023	56.34%
Subtotal - Enstar	5,885,203	3,315,555	745,283	4,060,838	69.00%
APC	7,123,250	629,186	59,285	688,471	9.67%
Total	13,008,453	3,944,741	804,568	4,749,309	36.51%

The calculated rate at the end of each year is used to allocate overhead to reimbursable construction in the subsequent year. CINGSA does not get allocated indirect construction costs or direct overhead, only the A&G portion of indirect overhead.

Allocation of Direct Construction Overhead

Direct construction overhead is not charged to reimbursable construction projects or to CINGSA. Direct construction overhead is for costs related to Mains and Service lines, but not related to a specific main or service line. These costs are accumulated in the following project accounts:

Project Number*	Description
415176990100	Direct Dist. – Mains – Anchorage
415176990200	Direct Eng. – Mains – Anchorage
415176990300	Direct Mktg. – Mains - Anchorage
415376990100	Direct Dist. – Mains – Kenai
415376990200	Direct Eng. – Mains – Kenai
415376990300	Direct Mktg. – Mains - Kenai
415476990100	Direct Dist. – Mains – Mat. Valley
415476990200	Direct Eng. – Mains – Mat. Valley
415476990300	Direct Mktg. – Mains – Mat. Valley
415180990100	Direct Dist. – Serv. Lines – Anchorage
415180990200	Direct Eng. – Serv. Lines – Anchorage
415180990300	Direct Mktg. – Serv. Lines - Anchorage
415380990100	Direct Dist. – Serv. Lines – Kenai
415380990200	Direct Eng. – Serv. Lines – Kenai
415380990300	Direct Mktg. – Serv. Lines - Kenai
415480990100	Direct Dist. – Serv. Lines – Mat. Valley
415480990200	Direct Eng. – Serv. Lines – Mat. Valley
415480990300	Direct Mktg. – Serv. Lines – Mat. Valley
515999000100	Engineering OH – APC
515999000200	Trans. Distribution OH - APC

*Project Number Key:

- First digit indicates Company (4=ENSTAR, 5=APC)
- Second and third digits indicate year
- Fourth digit indicates geographic area (1=Anchorage, 2=ER, 3=Kenai, 4=Mat Valley)
- Fifth and sixth digits indicate FERC type of job (76=Mains, 80=Serv. Lines, 99=Overhead)
- Seventh through tenth digits indicate specific project
- Last two digits indicate type and size of pipe, if applicable.

Charges to these projects (and all CWIP projects) are recorded in the general ledger in the following object accounts:

Object Account	Description
26100 – 26170	Labor
26410	Subcontract
26300	Materials / Supplies
26301	Other Costs
26600	Permits
26210	Fleet
26220	Other clearing
26610	AFUDC

Direct overhead costs are made up of supervisor time directly related to mains/service lines activities, materials used on multiple projects, and other direct costs that are not specific to one project.

Direct overhead is allocated to the related CWIP jobs based on direct costs. For example, 415176990100 (Direct Dist. – Mains – Anchorage) would be allocated to CWIP projects for Mains in the Anchorage area.

An example of the allocation for direct overhead related to Anchorage service lines:

415180990100.26xxx	100.00	
415180990200.26xxx	2,500.00	
415180990300.26xxx	450.00	
Total - Direct OH- SL Anchorage	3,050.00	(to be allocated)
SL Anchorage open CWIP direct costs:		
4151800001xx.26xxx	15,500.00	60.67%
4151800002xx.26xxx	3,200.00	12.52%
4151800003xx.26xxx	6,850.00	26.81%
Total Direct Costs-SL Anchorage	25,550.00	100.00%
Allocation of OH to CWIP		
4151800001xx.26570	1,850.29	(60.67% x 3,050.00)
4151800002xx.26570	382.00	(12.52% x 3,050.00)
4151800003xx.26570	817.71	(26.81% x 3,050.00)
415999000200.26570	(3,050.00)	

Stores Expense Allocation

The Stores Expense Undistributed account consists of the following: payroll and benefits, accounts payable vouchers, fleet allocations, insurance, building services and data processing charges. All charges relating to the warehousing function are accumulated in this account. The stores expense is allocated based on a percentage of the value of items leaving ENSTAR's inventory.

The inventory object accounts are:

Object Account	Description
4.15100	Pipe, Fittings & General Inventory
4.15130	Pipe, Fittings – Shop Trucks
4.15220	Gas Meas. & Reg. Material
4.15230	Gas Meters
4.15280	Non Stock Inventory

The stores loading rate is developed using a ratio of stores expense loaded out divided by the total dollar value of inventory issues to compute a rate which can be applied to material charged to each project.

For CINGSA and reimbursable construction projects, the stores loading rate is based on prior year actual stores costs and inventory issued.

ENS04673

Fleet Allocation

Several accounts are used to accumulate costs associated with the transportation shop: labor, materials, depreciation, supplies, etc. At month end, vehicle work costs are transferred as direct vehicle charges (i.e. repairs) using a standard shop rate. Costs are charged to each vehicle that had work performed on it based on labor hours. The shop rate is adjusted periodically to make sure it allocates all accumulated costs.

Separate accounts accumulate costs directly associated with a vehicle. In order to allocate the costs from these accounts, the charges are first sorted by business unit, based on where the vehicles are assigned. CINGSA has a unique set of business units, and vehicles used by CINGSA exclusively are assigned to those business units.

For example: The balance in the direct vehicle charge accounts is $2,100.

Business Unit	Direct Charges
4400	$500
4271	600
72200 (CINGSA)	1,000
Total	$2,100

Now the gross wages for these business units are subtotaled (excluding payroll accruals):

Business Unit	Gross Wages
4400	$4,000
4271	7,500
72200 (CINGSA)	3,000
Total	$11,800

The ratio of the direct charges to the gross wages is the percentage of labor dollars that will be used to distribute fleet costs by object code within the business unit. For business unit 4400: $500/$4,000 = 12.5%, for business unit 4271: $600/$7,500 = 8%, and for 4271 - $1,000/$3000 = 33.3%.

Now the gross wages are analyzed by account within the business unit. The fleet costs are allocated to each of these according to the percentage calculated above times the wages that were charged to the particular job or other account. For business unit 4400 in the example above, the charges are to the following object codes:

Account	Fleet allocation
CWIP	$2,000*12.5% = $250
Reimbursable Construction	$2,000*12.5% = $250

Charges to the CINGSA business unit are likewise separated based on labor charges within CINGSA. If labor is charged to CINGSA capital projects, the related fleet allocation will go to CINGSA capital. If labor is charged to CINGSA O&M, the fleet allocation will go to CINGSA O&M.

The CWIP and Reimbursable Construction allocations are broken down one step further and allocated to specific job numbers.

BU 4400 employees' wages charged to CWIP are now broken down into specific CWIP job numbers and multiplied by the allocation percentage:

CWIP Job #	Wages		Allocation
CWIP #1	$500.00	@ 12.5% =	$62.50
CWIP #2	$500.00	@ 12.5% =	$62.50
CWIP #3	$750.00	@ 12.5% =	$93.75
CWIP #4	$250.00	@ 12.5% =	$31.25
	$2,000.00		$250.00

CINGSA fleet allocations would be similarly broken down by project, assuming labor is charged to capital projects.

Payroll Burden Allocation

Payroll burden costs are accumulated in a balance sheet account (4.18960) and allocated each month. These costs include employer's payroll taxes, workers' compensation costs, accrued vacation and accrued holidays. Payroll burden does not include pension, 401(k) matching, or healthcare costs, as these are included in A&G and allocated through a separate process (as described above).

The allocation begins with payroll, which is sorted based on the accounts to which labor has been charged within each Business Unit. Labor charged to CINGSA is tracked in a unique set of business units (72xxx). Payroll burden related to CINGSA labor charges is added to the direct labor charged to CINGSA. Reimbursable construction labor is charged to a specific object account (18932), and payroll burden is added accordingly.

Example: The applicable Gross Wages for the month are $50,725. The balance to be allocated is $15,000. Payroll burden is calculated as $15,000/50,725 = average of 29.57% to be loaded to the applicable business units.

Object	Description	Gross Wages (Adjusted)	Burden to Allocate	Burden %
415xxxxxxxxx.26110	CWIP	$10,000	$2,957	29.57%
4xxxx.18932	Reimbursable Construction	10,000	2,957	29.57%
72200.xxxxx	CINGSA	2,000	591	29.57%
xxxx.76100	A&G	3,000	887	29.57%
xxxx.75200.9021	Meter Reading O&M	10,725	3,172	29.57%
xxxx.74320	Service Calls O&M	7,000	2,070	29.57%
xxxx.74872	Mains Expense O&M	8,000	2,366	29.57%
	TOTAL	$50,725	$15,000	

Rent Allocation

ENSTAR distributes 45% of Building Maintenance to various balance sheet accounts and O&M accounts. This percentage was derived based on square footage for each of ENSTAR's building facilities. CINGSA has separate facilities and does not receive a separate rent allocation.

Direct charges (electricity, snow removal, lawn care, etc.) are accumulated in object account 76490. Sub-accounts are used to track costs by location:

76490.1	Admin Building
76490.3	Soldotna Office
76490.4	Wasilla Office
76490.11	Operations Building
76490.14	Palmer
76490.50	Allocation

Year-to-date charges are totaled for all 76490 sub-accounts except 76590.50. The amount to be allocated is calculated as 45% of this total. The allocation is distributed by business unit and object account. The percentage charged to each facility is fixed based upon the facilities' footage.

The accounts that are charged are as follows:

Account number	Description
415199000200.26301	CWIP Overhead – Anchorage
415399000200.26301	CWIP Overhead – Kenai
415499000200.26301	CWIP Overhead – Mat. Valley
4001.74790	Distribution Operations
5001.73140	Transport Operations
4.15900	Stores Expense Undistributed
4.18718	Fleet

The allocation is reversed each month and a recalculation of the YTD Rent Allocation is performed.

Allowance for Funds Used During Construction (AFUDC) Allocation to Construction Work In Progress

An AFUDC rate is calculated based on guidance provided by FERC. The formula takes into account the company's debt rates and allowed return on equity (as determined by the most recently adjudicated rate case). Rates are computed at the beginning of each year based on prior year actual financial data.

A CWIP job that is eligible for AFUDC receives half of the monthly AFUDC percentage for all current month activity, including CWIP overhead allocation for that job, and a full percentage for all prior months' activity. Each job has an AFUDC code attached to it indicating whether it will receive AFUDC allocation. When the job is completed, it no longer receives AFUDC, so the code is changed in the job master file.

CINGSA capital projects are similarly coded to indicate whether they should receive an AFUDC charge. The interest rate for CINGSA AFUDC is based on CINGSA's debt rates and allowed equity rate.

After all direct cost activity for the month is posted to the job system and the allocation of overhead is posted to the job system, the AFUDC allocation is run. The allocation first totals all activity for the current month (direct costs plus overhead), then determines the AFUDC amount based on the half-month percentage. Next, the system totals all prior activity and determines the AFUDC allocation based on the full-month percentage. The half-month and full-month amounts are combined and posted to the job.

Reimbursable Construction

Costs are accumulated in specific project accounts. Timesheets, materials, accounts payable, and manual journal vouchers are coded to the applicable business unit (job number) and object code. ENSTAR then manually prepares job charge summaries of payroll, materials, subcontract costs and overheads. These job charges are then summarized on an ENSTAR billing to the State of Alaska or other customer.

For example:

Business Unit*	Description
41550	Old Glenn Hwy relocation
41551	Girdwood Drainage relocation
41552	Huffman and Pintail relocation
41553	France Road relocation

*Key: 1st digit equals Company number (4=ENSTAR, 5=APC)
2nd and 3rd digits equal year
4th and 5th digits equal sequential job number.

Charges to these business units are accumulated in the following object codes:

Object Code	Description
18932-18934	Labor
18935	Sub-contract
18936	Materials
18937	Permits
18938	Overhead
18939	Clearing

Overheads are applied to the billing based on rates audited and approved by the State of Alaska Department of Transportation each year, based on prior year actual numbers. The methodology for determining these rates is the same as the methodology described above.

Construction overhead, A&G overhead, payroll burden and fleet loading are applied to reimbursable projects based on direct labor charged to the project. Stores loading is applied based on inventory issued to the project.

A copy of the most recent audit report from AK-DOT is attached as Appendix A.

Appendix A

[Insert copy of AK-DOT audit here]
G:\Plant\Allocations\A&G\A&G2014\From State Auditors\Final State Audit Report - 2015 RC Rates.pdf

Appendix B

ENSTAR Natural Gas Company

2015 Reimbursable Construction Projects Rates (based on 2014 data) - Audited **6/4/2015**

The proposed rates for the Construction and General Overhead and other loadings on Reimbursable Construction Projects for the 2015 Construction season have been calculated:

	Year 2015	
Construction Overhead	49.58%	of direct gross wages
General Overhead	96.97%	of direct gross wages
Transportation Loading	15.98%	of direct gross wages
Material Handling	39.73%	of inventory issues

ENS04681