

AQUA NORTH CAROLINA, INC.
Docket No. W-218 Sub 526
ADJUSTMENT TO ACCUMULATED DEFERRED INCOME TAX
For the Test Year Ended September 30, 2019

Public Staff
Feasel Exhibit I
Schedule 1

Line No.	Item	Aqua Sewer (a)	Aqua Water (b)	Brookwood Water (c)	Fairways Sewer (d)	Fairways Water (e)
1	ADIT per application	<u>(\$7,472,043)</u>	<u>(\$15,202,768)</u>	<u>(\$3,366,677)</u>	<u>(\$1,233,642)</u>	<u>(\$374,842)</u>
2	Adjustment for unamortized rate case expense	19,943 [1]	7,564 [1]	97 [1]	3,088 [1]	(3,870) [1]
3	Adjustment to remove post test year additions in the application	643,192 [2]	726,484 [2]	430,644 [2]	73,462 [2]	13,552 [2]
4	Adjustment to add in updated post test year additions through March 31, 2020	(456,301) [3]	(813,286) [3]	(153,062) [3]	(69,279) [3]	(20,283) [3]
5	Adjustment for unamortized repair tax credit	(4,406) [4]	(13,773) [4]	(2,186) [4]	(382) [4]	(347) [4]
6	Adjustment for excess deferred income tax	19,888 [5]	75,322 [5]	16,651 [5]	3,662 [5]	5,748 [5]
7	Adjustment to ADIT (Sum of L2 thru L6)	<u>222,316</u>	<u>(17,689)</u>	<u>292,144</u>	<u>10,551</u>	<u>(5,200)</u>
8	ADIT per Public Staff (L1 + L7)	<u><u>(\$7,249,727)</u></u>	<u><u>(\$15,220,457)</u></u>	<u><u>(\$3,074,533)</u></u>	<u><u>(\$1,223,091)</u></u>	<u><u>(\$380,042)</u></u>

[1] Unamortized rate case expense amount provided by Public Staff Accountant Henry.

[2] W-1 Item 13, NC Rate Case - Item 13 Taxes 093019 Updated for PTY Adds.

[3] Company's response to data request 74 ADIT Follow-up, NC Rate Case - Item 13 Taxes 093019 with Support revised 04.20.2020.

[4] Net of tax amount provided by Public Staff Accountant Henry.

[5] Company's revised response to data request 59, item 3.

AQUA NORTH CAROLINA, INC.

Docket No. W-218 Sub 526

**ADJUSTMENT TO PLANT ACQUISITION ADJUSTMENT (PAA),
NET ACQUISITION INCENTIVE ADJUSTMENTS (AIA)
AND ACCUMULATED AMORTIZATION OF PAA**

For the Test Year Ended September 30, 2019

Public Staff
Feasel Exhibit I
Schedule 2

Line No.	Item	Aqua Sewer [1] (a)	Aqua Water [1] (b)	Brookwood Water [1] (c)	Fairways Sewer [1] (d)	Fairways Water [1] (e)
1	Plant Acquisition Adjustment (PAA) per application	<u>(\$4,002,510)</u>	<u>\$6,102,179</u>	<u>(\$31,426)</u>	<u>\$0</u>	<u>\$0</u>
2	Adjustment to remove post test year PAA additions per application		(5,850)			
3	Adjustment to reflect AIA through March 31, 2020		58,831			
4	Adjustment for post test year PAA additions through March 31, 2020		37,800			
5	Adjustment to PAA (Sum of L2 thru L4)	<u>0</u>	<u>90,781</u>	<u>0</u>	<u>0</u>	<u>0</u>
6	Plant Acquisition Adjustment (PAA) per Public Staff (L1 + L5)	<u>(\$4,002,510)</u>	<u>\$6,192,960</u>	<u>(\$31,426)</u>	<u>\$0</u>	<u>\$0</u>
7	Accumulated Amortization of PAA per application	<u>\$3,072,970</u>	<u>(\$2,374,213)</u>	<u>\$29,053</u>	<u>\$0</u>	<u>\$0</u>
8	Adjustment to remove post test year accumulated ammortization of PAA per application		176			
9	Adjustment to remove accumulated amortization proforma per application	(3,072,969)	2,374,037	(29,053)		
10	Adjustment for post test year accumulated amortization of PAA per Public Staff		(253)			
11	Adjustment to add accumulated amortization calculated per Public Staff	<u>3,059,731</u>	<u>(2,432,816)</u>	<u>28,995</u>		
12	Adjustment to accumulated amortization of PAA (Sum of L8 thru L11)	<u>(13,238)</u>	<u>(58,856)</u>	<u>(58)</u>	<u>0</u>	<u>0</u>
13	Accumulated Amortization of PAA per Public Staff (L7 + L12)	<u>\$3,059,732</u>	<u>(\$2,433,069)</u>	<u>\$28,995</u>	<u>\$0</u>	<u>\$0</u>

[1] Calculated by the Public Staff based on information provided by the Company.

AQUA NORTH CAROLINA, INC.

Docket No. W-218 Sub 526

**ADJUSTMENT TO AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT (PAA)
AND ACQUISITION INCENTIVE ADJUSTMENT (AIA)**

For the Test Year Ended September 30, 2019

Public Staff
Feasel Exhibit I
Schedule 3

Line No.	Item	Aqua Sewer [1] (a)	Aqua Water [1] (b)	Brookwood Water [1] (c)	Fairways Sewer [1] (d)	Fairways Water [1] (e)
1	Amortization of Plant Acquisition Adjustment (PAA) and Acquisition Incentive Adjustment (AIA) for account 406000 per application	<u>\$ (95,151)</u>	<u>\$ 255,592</u>	<u>\$229</u>	<u>\$0</u>	<u>\$0</u>
2	Adjustment to reflect amortization expense of PAA and AIA through March 31, 2020	<u>-</u>	<u>3,541</u>	<u>-</u>	<u>-</u>	<u>-</u>
3	Adjustment to amortization of PAA and AIA for account 406000 (L3)	<u>0</u>	<u>3,541</u>	<u>0</u>	<u>0</u>	<u>0</u>
4	Amortization of Plant Acquisition Adjustment (PAA) and Acquisition Incentive Adjustment (AIA) for account 406000 per Public Staff (L1 + L3)	<u>\$ (95,151)</u>	<u>\$ 259,133</u>	<u>\$229</u>	<u>\$0</u>	<u>\$0</u>

[1] Calculated by the Public Staff based on information provided by the Company.

AQUA NORTH CAROLINA, INC.

Docket No. W-218 Sub 526

ADJUSTMENT TO SALARIES AND WAGES

For the Test Year Ended September 30, 2019

Public Staff
Feasel Exhibit I
Schedule 4

Line No.	Item	Aqua Sewer (a)	Aqua Water (b)	Brookwood Water (c)	Fairways Sewer (d)	Fairways Water (e)
1	Salaries and wages per application	\$2,556,286	\$7,594,193	\$899,877	\$250,681	\$287,090
2	Less capitalized time credit-labor	(53,048) [1]	(215,603) [1]	(18,216) [1]	(2,799) [1]	(2,625) [1]
3	Add transportation regular payroll expense		584 [1]	131 [1]		44 [1]
4	Adjustment to update salaries and wages through March 31, 2020	(61,565) [2]	(167,673) [2]	(15,047) [2]	(4,788) [2]	(4,837) [2]
5	Adjustment to remove leave without pay	(52,684) [3]	(143,484) [3]	(12,876) [3]	(4,098) [3]	(4,139) [3]
6	Adjustment to reflect actual standby pay for active employees		(1,580) [4]	(580) [4]		
7	Adjustment to reflect actual OT pay for active employees	220,400 [4]	(248,220) [4]	1,542 [4]	123 [4]	335 [4]
8	Adjustment to remove bonuses related to earnings per share that benefit shareholders	(23,946) [5]	(79,233) [5]	(13,654) [5]	(3,295) [5]	(4,530) [5]
9	Adjustment to allocate executive compensation to shareholders	(60,897) [6]	(231,744) [6]	(52,254) [6]	(11,105) [6]	(17,388) [6]
10	Adjustment to reflect allocation from Corporate Service for the active employees	43,275 [6]	(181,064) [6]	(159,003) [6]	(25,696) [6]	(53,997) [6]
11	Adjustment to reflect allocation from Aqua Customer Operation (ACO) for the active employees	57,000 [7]	(9,379) [7]	(67,219) [7]	(4,757) [7]	(17,099) [7]
12	Adjustment to salaries and wages (Sum of L2 thru L11)	68,535	(1,277,396)	(337,176)	(56,415)	(104,236)
13	Salaries and wages per Public Staff (L1 + L12)	\$2,624,821	\$6,316,797	\$562,701	\$194,266	\$182,854

[1] Exhibit B1/B2 labor expense-summary by rate division and GL account.

[2] Calculated by the Public Staff based on Company's responses to data request 25, item 4.

[3] Calculated by the Public Staff based on Company's responses to data request 11, item 2.

[4] Calculated by the Public Staff based on Company's responses to data request 11, item 1.

[5] Calculated by the Public Staff based on Company's responses to data request 16, item 1.

[6] Calculated by the Public Staff based on Company's responses to data request 25, item 2.

[7] Calculated by the Public Staff based on Company's responses to data request 25, item 3.

AQUA NORTH CAROLINA, INC.
Docket No. W-218 Sub 526
ADJUSTMENT TO EMPLOYEE PENSIONS AND BENEFITS
For the Test Year Ended September 30, 2019

Public Staff
Feasel Exhibit I
Schedule 5

Line No.	Item	Aqua Sewer (a)	Aqua Water (b)	Brookwood Water (c)	Fairways Sewer (d)	Fairways Water (e)
1	Employee pensions and benefits per application	\$863,123	\$2,659,692	\$318,251	\$84,255	\$94,306
2	Less capitalized time credit-benefits	(132,232) [1]	(525,699) [1]	(46,264) [1]	(7,461) [1]	(6,539) [1]
3	Adjustment to update pensions and benefits through 3/31/2020	(78,422) [2]	(213,867) [2]	(18,458) [2]	(6,433) [2]	(6,077) [2]
4	Adjustment to reflect allocation from Corporate Service for the active employees	26,560 [3]	4,612 [3]	(32,924) [3]	(4,178) [3]	(11,086) [3]
5	Adjustment to remove unqualified benefit from Corporate Sundries	(4,815) [4]	(11,235) [4]	(1,070) [4]	(357) [4]	(357) [4]
6	Adjustment to pensions and benefits (Sum of L2 thru L5)	(188,909)	(746,189)	(98,716)	(18,429)	(24,059)
7	Employee Pension and benefits per Public Staff (L1 + L6)	\$674,214	\$1,913,503	\$219,535	\$65,826	\$70,247

[1] Exhibit B3-a benefit expense-summary by rate division/GL account.

[2] Calculated by the Public Staff based on Company's responses to data request 23, item 10 and item 11.

[3] Calculated by the Public Staff based on Company's responses to data request 25, item 2.

[4] Calculated by the Public Staff based on Company's responses to data request 78, item 2.

Aqua North Carolina, Inc.
Docket No. W-218, Sub 526
ADJUSTMENT TO INSURANCE EXPENSE
For the Test Year Ended September 30, 2019

Public Staff
Feasel Exhibit I
Schedule 6

Line No.	Item	Aqua Sewer (a)	Aqua Water (b)	Brookwood Water (c)	Fairways Sewer (d)	Fairways Water (e)	Total [6] (f)
1	Workers' compensation premium	\$9,454 [1]	\$22,483 [1]	\$2,107 [1]	\$716 [1]	\$688 [1]	\$35,447
2	Automobile premium	3,552 [2]	13,451 [2]	2,973 [2]	654 [2]	1,026 [2]	21,656
3	General liability premium	10,678 [1]	25,395 [1]	2,381 [1]	808 [1]	777 [1]	40,039
4	Property insurance	36,163 [2]	79,832 [2]	15,319 [2]	6,334 [2]	1,978 [2]	139,626
5	Umbrella premium	37,228 [3]	98,625 [3]	16,543 [3]	5,168 [3]	4,371 [3]	161,935
6	Marsh fees	7,405 [1]	17,611 [1]	1,651 [1]	561 [1]	539 [1]	27,766
7	Executive risk	12,125 [1]	28,837 [1]	2,703 [1]	918 [1]	882 [1]	45,465
8	Pollution insurance	4,751 [4]	11,241 [4]	1,801 [4]	645 [4]	426 [4]	18,864
9	Cyber security	7,539 [2]	16,643 [2]	3,193 [2]	1,320 [2]	412 [2]	29,108
10	Claims handling expense	1,696 [3]	4,492 [3]	753 [3]	235 [3]	199 [3]	7,376
11	Total allocated costs (Sum of L1 thru L10)	130,591	318,610	49,424	17,359	11,298	527,282
12	Directly assigned costs:						
13	Workers' compensation claims	8,247 [1]	19,614 [1]	1,839 [1]	624 [1]	600 [1]	30,924
14	Automobile claims	6,210 [2]	23,519 [2]	5,199 [2]	1,144 [2]	1,795 [2]	37,866
15	General liability claims	6,654 [1]	15,825 [1]	1,483 [1]	504 [1]	484 [1]	24,951
16	Surety bonds	347 [1]	825 [1]	77 [1]	26 [1]	25 [1]	1,300
17	Total insurance per Public Staff (Sum of L11 thru L16)	152,049	378,393	58,022	19,657	14,202	622,323
18	Insurance amount per application	<u>151,449</u>	<u>526,560</u>	<u>95,236</u>	<u>21,827</u>	<u>31,064</u>	<u>826,136</u>
19	Adjustment to insurance expense (L17 - L18)	<u>\$600</u>	<u>(\$148,167)</u>	<u>(\$37,214)</u>	<u>(\$2,170)</u>	<u>(\$16,862)</u>	<u>(\$203,813)</u>

[1] Column (f) times Aqua NC salaries expensed percentages for each rate division.

[2] Column (f) times Aqua NC net plant in service ratios for each rate division.

[3] Column (f) times weighted average of three allocation factors--property, wage, and customer for each rate division.

[4] Column (f) times Aqua NC revenue ratios for each rate division.

[5] Exhibit B3-q insurance expense-summary by GL account.

[6] Feasel Exhibit I, Schedule 6-1, Column (e).

Aqua North Carolina, Inc.
Docket No. W-218, Sub 526
**CALCULATION OF INSURANCE
EXPENSE FOR NORTH CAROLINA**
For the Test Year Ended September 30, 2019

Public Staff
Feasel Exhibit I
Schedule 6-1

Line No.	Item	Total To Be Allocated [1] (a)	Percentage To NC (b)	Amount To NC [8] (c)	Percentage to Expenses In This Case (d)	Insurance Expense per Public Staff [13] (e)
1	Workers' compensation premium	\$541,224	8.45% [2]	\$45,733	77.51% [12]	\$35,447
2	Automobile premium	169,032	16.53% [3]	27,941	77.51% [12]	21,656
3	General liability premium	525,444	7.62% [4]	40,039	100.00%	40,039
4	Property insurance	1,463,589	9.54% [5]	139,626	100.00%	139,626
5	Umbrella premium	1,805,292	8.97% [6]	161,935	100.00%	161,935
6	Marsh fees	364,380	7.62% [4]	27,766	100.00%	27,766
7	Executive risk	596,658	7.62% [4]	45,465	100.00%	45,465
8	Pollution insurance-PARLL	286,686	6.58% [7]	18,864	100.00%	18,864
9	Pollution insurance-CEL	31,263	0.00% [1]	0	100.00%	0
10	Cyber security	305,115	9.54% [5]	29,108	100.00%	29,108
11	Claims handling expense	82,225	8.97% [6]	7,376	100.00%	7,376
12	Total allocated costs (Sum of L1 thru L11)			543,853		527,282
13	Directly assigned costs:					
14	Workers' compensation claims			39,898 [9]	77.51% [12]	30,924
15	Automobile claims			48,855 [10]	77.51% [12]	37,866
16	General liability claims			24,951 [11]	100.00%	24,951
17	Surety bonds			1,300 [1]	100.00%	1,300
18	Total insurance per Public Staff (Sum of L12 thru L17)			<u>\$658,857</u>		<u>\$622,323</u>

[1] Based on current insurance policies and information provided by Company.

[2] Feasel Exhibit I, Schedule 6-1(a), Line 9, Column (a).

[3] Feasel Exhibit I, Schedule 6-1(a), Line 11, Column (a).

[4] Feasel Exhibit I, Schedule 6-1(a), Line 5, Column (a).

[5] Feasel Exhibit I, Schedule 6-1(a), Line 13, Column (a).

[6] weighted average of three allocation factors--property, wage, and customer: 1/3 x 9.75%+1/3 x 7.43%+1/3 x 9.54%.

[7] Feasel Exhibit I, Schedule 6-1(a), Line 15, Column (a).

[8] Column (a) times Column (b)., unless otherwise stated.

[9] Feasel Exhibit I, Schedule 6-1(b), Line 8, Column (a).

[10] Feasel Exhibit I, Schedule 6-1(b), Line 8, Column (b).

[11] Feasel Exhibit I, Schedule 6-1(b), Line 8, Column (c).

[12] Capitalization rate as shown on NCUC Form W-1, Item 10, Exhibit B1/B2-7, Line 28, Column (n).

[13] Column (c) times Column (d).

Aqua North Carolina, Inc.
Docket No. W-218, Sub 526
CALCULATION OF AQUA NC
ALLOCATION FACTORS FOR INSURANCE
For the Test Year Ended September 30, 2019

Public Staff
Feasel Exhibit I
Schedule 6-1(a)

Line No.	Item	Aqua NC (a)		Other (b)		Total Aqua America (c)	
	Payroll factors						
1	Non Aqua Service Payroll amounts	\$8,456,638	[1]	\$97,566,281	[3]	\$106,022,919	[1]
2	Corporate Service and Sundries payroll	1,389,376	[1]	23,308,860	[3]	24,698,236	[1]
3	Corporate ACO payroll	673,433	[1]	6,594,653	[3]	7,268,086	[1]
4	Total payroll (L1 + L2 + L3)	\$10,519,447		\$127,469,794		\$137,989,241	
5	Payroll factor for general liability	7.62%	[2]	92.38%	[2]	100.00%	[4]
6	Total payroll (L4)	\$10,519,447		\$127,469,794		\$137,989,241	
7	Less: Ohio payroll	0	[1]	13,458,496	[3]	13,458,496	[1]
8	Total payroll excluding Ohio (L6 - L7)	\$10,519,447		\$114,011,298		\$124,530,745	
9	Payroll factor for workers' compensation	8.45%	[2]	91.55%	[2]	100.00%	[4]
	Automobile factor						
10	Number of automobiles	181	[1]	914	[3]	1,095	[1]
11	Automobile factor	16.53%	[2]	83.47%	[2]	100.00%	[4]
	Property factor						
12	Property values	\$287,599,046	[1]	\$2,725,808,108	[3]	\$3,013,407,154	[1]
13	Property factor	9.54%	[2]	90.46%	[2]	100.00%	[4]
	Pollution control factor						
14	Revenues used to calculate premium	\$54,415,454	[1]	\$772,744,535	[3]	\$827,159,989	[1]
15	Pollution control factor	6.58%	[2]	93.42%	[2]	100.00%	[4]

[1] Based on information provided by Company.

[2] Allocation percentage calculated based on amounts for Aqua America in Column (c).

[3] Column (c) minus Column (a).

[4] Column (a) plus Column (b).

Aqua North Carolina, Inc.
Docket No. W-218, Sub 526
CALCULATION OF AVERAGE CLAIMS
PAID FOR AQUA NC
For the Test Year Ended September 30, 2019

Public Staff
Feasel Exhibit I
Schedule 6-1(b)

Line No.	<u>Item</u>	Workers' Compensation (a)	Automobile (b)	General Liability (c)
1	Claims paid in 2015	\$23,189 [1]	\$76,124 [1]	\$26,866 [1]
2	Claims paid in 2016	34,178 [1]	44,468 [1]	38,499 [1]
3	Claims paid in 2017	56,032 [1]	52,310 [1]	53 [1]
4	Claims paid in 2018	60,798 [1]	39,825 [1]	34,217 [1]
5	Claims paid in 2019	25,294 [1]	31,550 [1]	25,121 [1]
6	Total claims paid for 2015 thru 2019 (Sum of L1 thru L5)	199,491	244,277	124,756
7	Number of years	5	5	5
8	Five year average of claims paid (L6 / L7)	<u>\$39,898</u>	<u>\$48,855</u>	<u>\$24,951</u>

[1] Based on information provided by Company.

AQUA NORTH CAROLINA, INC.
Docket No. W-218 Sub 526
ADJUSTMENT TO MISCELLANEOUS EXPENSE
For the Test Year Ended September 30, 2019

Public Staff
Feasel Exhibit I
Schedule 7

Line No.	Item	Aqua Sewer (a)	Aqua Water (b)	Brookwood Water (c)	Fairways Sewer (d)	Fairways Water (e)
1	Miscellaneous expense per application	<u>\$422,149</u>	<u>\$1,122,849</u>	<u>\$194,721</u>	<u>\$54,868</u>	<u>\$63,048</u>
2	Less capitalized time credit-other-miscellaneous	(4,176) [1]	(8,519) [1]	(943) [1]	(287) [1]	(642) [1]
3	Adjustment to remove 50% BOD compensation from test year	(15,064) [2]	(40,913) [2]	(3,657) [2]	(1,178) [2]	(1,178) [2]
4	Adjustment to remove 50% BOD expenses from test year	(6,059) [2]	(16,458) [2]	(1,471) [2]	(474) [2]	(474) [2]
5	Adjustment to add BOD 3rd quarter 2019 retainer fees	2,766 [3]	10,474 [3]	2,315 [3]	510 [3]	800 [3]
6	Adjustment to remove 50% BOD 3rd quarter 2019 retainer fees (-50% * L5)	(1,383)	(5,237)	(1,158)	(255)	(400)
7	Adjustment to remove unqualified other expenses from Corporate Sundries	(1,720) [4]	(6,515) [4]	(1,440) [4]	(317) [4]	(497) [4]
8	Adjustment to miscellaneous expense (Sum of L2 thru L7)	<u>(25,636)</u>	<u>(67,168)</u>	<u>(6,354)</u>	<u>(2,000)</u>	<u>(2,391)</u>
9	Miscellaneous expense per Public Staff (L1 + L8)	<u>\$396,513</u>	<u>\$1,055,681</u>	<u>\$188,367</u>	<u>\$52,868</u>	<u>\$60,657</u>

[1] Exhibit B3-s miscellaneous expense-summary by rate division and GL account.

[2] Calculated by the Public Staff based on Company's responses to data request 14, item 1 and item 2.

[3] Information provided by the Company for the updated board of directors retainer fees in quarter 3 2019.

[4] Calculated by the Public Staff based on Company's responses to data request 78, item 2.

AQUA NORTH CAROLINA, INC.
Docket No. W-218 Sub 526
ADJUSTMENT TO PAYROLL TAXES
For the Test Year Ended September 30, 2019

Public Staff
Feasel Exhibit I
Schedule 8

Line No.	<u>Item</u>	Aqua Sewer (a)	Aqua Water (b)	Brookwood Water (c)	Fairways Sewer (d)	Fairways Water (e)
1	Payroll taxes per application	<u>\$210,118</u>	<u>\$639,090</u>	<u>\$68,724</u>	<u>\$18,895</u>	<u>\$25,014</u>
2	Adjustment to federal withholding taxes - FICA	(12,105) [1]	(157,838) [1]	(24,963) [1]	(4,055) [1]	(10,710) [1]
3	Adjustment to federal unemployment tax - FUTA	152 [1]	(904) [1]	(141) [1]	(20) [1]	(69) [1]
4	Adjustment to state unemployment tax - SUTA	2,037 [1]	1,877 [1]	(661) [1]	2 [1]	(275) [1]
5	Adjustment to payroll taxes (Sum of L2 thru L4)	<u>(9,916)</u>	<u>(156,865)</u>	<u>(25,765)</u>	<u>(4,073)</u>	<u>(11,054)</u>
6	Payroll taxes per Public Staff (L1 + L5)	<u>\$200,202</u>	<u>\$482,225</u>	<u>\$42,959</u>	<u>\$14,822</u>	<u>\$13,960</u>

[1] Calculated by the Public Staff based on information provided by the Company.

AQUA NORTH CAROLINA, INC.
Docket No. W-218 Sub 526
ADJUSTMENT TO CONTRA-OH ALLOCATIONS
For the Test Year Ended September 30, 2019

Public Staff
Feasel Exhibit I
Schedule 9

Line No.	<u>Item</u>	<u>Aqua Sewer (a)</u>	<u>Aqua Water (b)</u>	<u>Brookwood Water (c)</u>	<u>Fairways Sewer (d)</u>	<u>Fairways Water (e)</u>
1	Contra-OH Allocations per application	(\$279,899)	(\$1,107,115)	(\$96,993)	(\$15,643)	(\$14,189)
2	Adjustment to remove the Cap-OH-Credit-Labor	53,048 [1]	215,603 [1]	18,216 [1]	2,799 [1]	2,625 [1]
3	Adjustment to remove the Cap-OH-Credit-Benefits	132,232 [1]	525,699 [1]	46,264 [1]	7,461 [1]	6,539 [1]
4	Adjustment to remove the Cap-OH-Credit-PR Tax	29,454 [1]	114,979 [1]	10,141 [1]	1,706 [1]	1,395 [1]
5	Adjustment to remove the Cap-OH-Credit-Other-Insurance	10,465 [1]	41,406 [1]	3,529 [1]	583 [1]	449 [1]
6	Adjustment to remove the Cap-OH-Credit-Other-Miscellaneous	4,176 [1]	8,519 [1]	943 [1]	287 [1]	642 [1]
7	Adjustment to Cap-OH-Credit (Sum of L2 thru L6)	229,375	906,206	79,093	12,836	11,650
8	Contra-OH Allocations per Public Staff (L1 + L7)	(50,524)	(200,909)	(17,900)	(2,807)	(2,539)

[1] Calculated by the Public Staff based on information provided by the Company.