

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of  
LAKE UTILITY SERVICES, INC.  
for an increase in water and wastewater  
rates in Lake County, Florida

claim of confidentiality  
 notice of intent  
 request for confidentiality  
 filed by OPC

DOCKET NO.: 100426-WS

For DN 02393-11, which  
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COMMISSION CLERK

**LAKE UTILITY SERVICES, INC.'S**  
**REQUEST FOR CONFIDENTIAL CLASSIFICATION**

LAKE UTILITY SERVICES, INC. (the "Utility"), by and through its undersigned counsel,  
files this Request for Confidential Classification in relation to documents submitted in connection  
with the Utility's responses to Staff's Audit Requests in connection with Audit Control No. 11-004-  
4-2.

1. Under Section 367.156, Florida Statutes, this Commission has the authority to  
classify certain material as proprietary confidential business information. This classification  
exempts the material from public disclosure under Section 119.07(1), Florida Statutes.

2. The Utility requests that certain information provided to Staff auditors in connection  
with Audit Control No. 11-004-4-2 be classified as proprietary confidential business information  
under Section 367.156(2), Florida Statutes, and Rule 25-22.06, Florida Administrative Code (the  
"Confidential Information"). If this request is granted, then the subject portions of said response to  
Audit Control No. 11-004-4-2 will be exempt from Section 119.07(1), Florida Statutes. Attached  
hereto as Exhibit "A" is a Justification Matrix providing a justification for the Utility's request. The  
information is enclosed herein both in highlighted and redacted format.

3. The information produced in response to Staff's Audit Requests for compensation  
information is intended to be and is treated by the utility as private and confidential and has not  
been disclosed externally and has been strictly controlled internally.

4. A portion of the information consists of employee's name and title, base salary,  
overtime, raises, taxes, pension information and total compensation. This information should be

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classified as proprietary confidential business information because its disclosure would impair the Utility's competitive interests, provide other utility companies information to lure employees away (thereby driving up salaries and rates), and create circumstances under which infighting and employee morale could be negatively affected. See Florida Power & Light Company et al. v. Public Service Commission, 35 Fla. L. Weekly d516 (Fla. 1st DCA 2010).

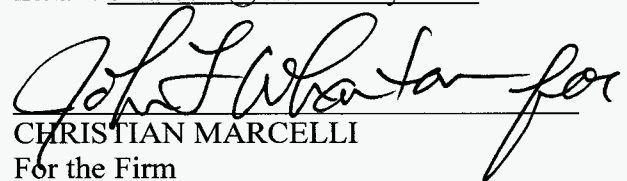
5. Requiring the disclosure of each employee's compensation information violates each employee's right to privacy under Article I, Section 23 of the Florida Constitution.

6. Additionally, the Confidential Information consists of confidential audited Consolidated Financial Statements and Audit Staff's notes regarding these reports. This information falls squarely within the definition of "Proprietary Business Information" pursuant to Section 367.156(3)(b), Florida Statutes and/or Section 367.156(3)(c), Florida Statutes.

WHEREFORE, LAKE UTILITY SERVICES, INC. prays for confidential treatment and the entry of the protective order that is consistent with this Motion.

Respectfully submitted on this 11th day of  
April, 2011 by:

ROSE, SUNDSTROM & BENTLEY, LLP  
766 North Sun Drive, Suite 4030  
Lake Mary, FL 32746  
Telephone: (407) 830-6331  
Facsimile: (407) 830 8255  
Email: [cmarcelli@rsbattorneys.com](mailto:cmarcelli@rsbattorneys.com)

  
CHRISTIAN MARCELLI  
For the Firm

**CERTIFICATE OF SERVICE**  
**DOCKET NO. 100426-WS**

I HEREBY CERTIFY that a true and correct copy of the foregoing Request for Confidential Classification has been hand delivered to the PSC Clerk and furnished by U.S. Mail to the following parties this 11th day of April 2011:

Stephen Reilly, Esquire  
Office of Public Counsel  
C/o The Florida Legislature  
111 W. Madison Street, Room 812  
Tallahassee, FL 32399-1400

Jennifer Brubaker, Esquire  
Office of General Counsel  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

  
CHRISTIAN MARCELLI  
For the Firm

## JUSTIFICATION MATRIX

<u>Location</u> (Specific request w/page number)	<u>Justification</u> <i>Please note: All information for which the Utility requests confidential treatment has been kept confidential by the Utility, and intends to keep such information confidential.</i>
Workpaper 31-1/3 pp. 4-6, Column A and Column B p. 7, Columns A – F pp. 8 – 9, Column A and Column B pp. 10 – 19, ¶¶ 1 – 10	§367.156(3)(a), §367.156(3)(b), §367.156(3)(d), §367.156(3)(e) These are the Utility's audited Consolidated Financial Statements prepared by its internal auditors, and constitute a report of the internal auditor and present the scope of the audit and origin of the auditors. These highly sensitive documents also contain confidential information that could be used to discern trade secrets, damage competitive interests, or harm the company's ability to contract for goods and services on favorable terms.
Workpaper 48-1 pp. 1-4, Columns A – J	<p>§367.156(3)(d) Disclosure of compensation data, overtime data and salary increase data would impair the ability of the Utility to contract for employees on favorable terms.</p> <p>§367.156(3)(e) Disclosure of the compensation data would impair the Utility's competitive interests as described in <u>Florida Power &amp; Light Company et al. v. Public Service Commission</u>, 35 Fla. L. Weekly d516 (Fla. 1st DCA 2010). The Utility keeps this information strictly confidential to prevent other utilities from stealing their employees and to prevent lowered morale and infighting among employees who have the same position but varying wages.</p> <p>Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the employee.</p>

JUSTIFICATION MATRIX (continued)

<p>Workpaper 48-1/3-1 pp. 1-4, Columns A – H (except the aggregate totals on line 167)</p>	<p>§367.156(3)(d) Disclosure of compensation data, overtime data and salary increase data would impair the ability of the Utility to contract for employees on favorable terms.</p> <p>§367.156(3)(e) Disclosure of the compensation data would impair the Utility's competitive interests as described in <u>Florida Power &amp; Light Company et al. v. Public Service Commission</u>, 35 Fla. L. Weekly d516 (Fla. 1st DCA 2010). The Utility keeps this information strictly confidential to prevent other utilities from stealing their employees and to prevent lowered morale and infighting among employees who have the same position but varying wages.</p> <p>Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the employee.</p>
<p>Workpaper 48-1/4 pp. 1-3, Columns A – H (except aggregate totals on line 167)</p> <p>p. 3 under the heading "New Employees", Columns D – H</p>	<p>§367.156(3)(d) Disclosure of compensation data, overtime data and salary increase data would impair the ability of the Utility to contract for employees on favorable terms.</p> <p>§367.156(3)(e) Disclosure of the compensation data would impair the Utility's competitive interests as described in <u>Florida Power &amp; Light Company et al. v. Public Service Commission</u>, 35 Fla. L. Weekly d516 (Fla. 1st DCA 2010). The Utility keeps this information strictly confidential to prevent other utilities from stealing their employees and to prevent lowered morale and infighting among employees who have the same position but varying wages.</p> <p>Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the employee.</p>

JUSTIFICATION MATRIX (continued)

<p>Workpaper 48-2/1 pp. 1-2, Columns A – K (except aggregate totals on page 2)</p> <p>p. 2, Staff Calculations (hand written)</p>	<p>§367.156(3)(d) Disclosure of compensation data, overtime data and salary increase data would impair the ability of the Utility to contract for employees on favorable terms.</p> <p>§367.156(3)(e) Disclosure of the compensation data would impair the Utility's competitive interests as described in <u>Florida Power &amp; Light Company et al. v. Public Service Commission</u>, 35 Fla. L. Weekly d516 (Fla. 1st DCA 2010). The Utility keeps this information strictly confidential to prevent other utilities from stealing their employees and to prevent lowered morale and infighting among employees who have the same position but varying wages.</p> <p>Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the employee.</p>
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COMMISSIONERS:  
ART GRAHAM, CHAIRMAN  
LISA POLAK EDGAR  
RONALD A. BRISÉ  
EDUARDO E. BALBIS  
JULIE I. BROWN

STATE OF FLORIDA



MIAMI DISTRICT OFFICE  
3625 NW 82ND AVENUE  
SUITE 400  
MIAMI, FL 33166-7602  
(305) 513-7816

Public Service Commission

March 21, 2011

Kirsten Weeks  
Utilities, Inc.  
2335 Sanders Road  
Northbrook, IL 60062

**REDACTED**

Re: *Docket #100426-WS*  
*Audit Control No. 11-004-4-2*  
*Headquarters Audit*

Dear Kirsten Weeks:

We have completed the fieldwork in the above referenced audit. Included with this letter are a copy of the audit work papers that the Commission is maintaining in a Temporary Confidential Status and a listing of these workpapers. Please sign and date a copy of this letter indicating that you have received these copies. The utility must file a Request for Confidential Classification according to Rule 25-22.006, F.A.C. in order to maintain this confidentiality. This request must be filed with the Commission within twenty-one days from today or these work papers will become public documents.

In future requests and correspondence with the Commission, please use the assigned working paper numbers and titles as found on the attached listing to describe the data so it can be effectively identified. Should you find that either the listing or the workpapers I have provided to you today contain incomplete page numbers, please let me know.

Sincerely,

*Bety Maitre*

Audit Manager  
Bety Maitre

cc: Clarence Prestwood  
Kathy Welch

*Kirsten Weeks*

Received by Company

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**Utilities, Inc.**  
**Confidential Index**  
**Test year Ended 6/30/2010**  
**B Maitre**

**Confidential Index**

<b>WP NO</b>	<b>Description</b>	<b>No. of Pages</b>
31-1/3	Consolidated Financial Statement	19
48-1	LUSI Allocated Salary Detail	8
48-1/1	Employee Salary Detail	6
48-1/2	FL Field Employee ERC Count	14
48-1/3-1	401K Cost	4
48-1/4	Comparison of Payroll	3
48-2/1	Captive Calculation	2



**Utilities, Inc.**  
**Confidential Index**  
**Test year Ended 6/30/2010**  
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2/10/11

Utilities Inc.  
Headquarters Audit  
Dkt# 100426-WS, 11-004-4-2  
TYE 12/31/10  
Title Audited Financial Statement

**Utilities, Inc. and Subsidiary Companies**  
**Consolidated Financial Statements**  
**For the Years Ended**  
**December 31, 2009 and 2008**

**CONFIDENTIAL**

Source: Reg # 1

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**Utilities, Inc. and Subsidiary Companies**  
**Index**  
**For the Years Ended December 31, 2009 and 2008**

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	Page(s)
Report of Independent Auditors .....	1
<b>Consolidated Financial Statements</b>	
Statements of Operations .....	2
Balance Sheets .....	3-4
Statements of Changes in Shareholders' Equity .....	5
Statements of Capitalization .....	
Statements of Cash Flows .....	
Notes to Financial Statements .....	8-17

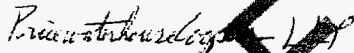
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$\frac{31-1}{3}$  p2

**Report of Independent Auditors**

To the Board of Directors and  
Shareholder of Utilities, Inc.:

In our opinion, the accompanying consolidated balance sheets and the related consolidated statements of operations, common shareholder's equity, capitalization, and cash flows present fairly, in all material respects, the financial position of Utilities, Inc. and its subsidiaries (the Company) at December 31, 2009 and 2008, and the results of their operations and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.



March 1, 2010

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**Utilities, Inc. and Subsidiary Companies**  
**Consolidated Statements of Operations**  
**For the Years Ended December 31, 2009 and 2008**

Column  
A

Column  
B

2009

2008

**Utility operations**

**Operating Revenues:**

Water  
Wastewater  
Miscellaneous  
Non-Regulated Services  
Total Operating Revenues

**Operating Expenses:**

Operation and maintenance  
Depreciation and amortization  
Taxes-  
Property and other general taxes  
Income taxes  
Total Operating Expenses  
Income after Operating Expenses

**Other (Income) Deductions:**

Interest expense  
Interest income  
Allowance for funds used during construction-equity  
Allowance for funds used during construction-borrowed  
Total Other (Income) Deductions  
Income from Utility Operations

Gain (Loss) on disposition of utility systems  
Less: Income taxes applicable to disposition of utility systems  
Gain on disposition of utility systems, net  
Net Income/ (Loss)

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The accompanying notes are an integral part of these financial statements.

31-1p4  
3

**Utilities, Inc. and Subsidiary Companies**  
**Consolidated Balance Sheets**  
**December 31, 2009 and 2008**

Column  
A

Column  
B

2009

2008

**Assets**

Property, Plant and Equipment at cost  
 Plant in service-  
     Water  
     Wastewater  
     Other

Less -

Accumulated depreciation  
 Plant acquisition adjustments net

Plant under construction

Total Plant, net

**Current Assets:**

Cash and Cash Equivalents  
 Restricted cash  
 Receivables (including unbilled revenue of  
 \$6,278,405 and \$6,566,175, respectively)  
 Customers, less allowance for uncollectible  
 accounts of \$1,199,609 and \$340,552, respectively  
 Other  
 Prepayments and other assets

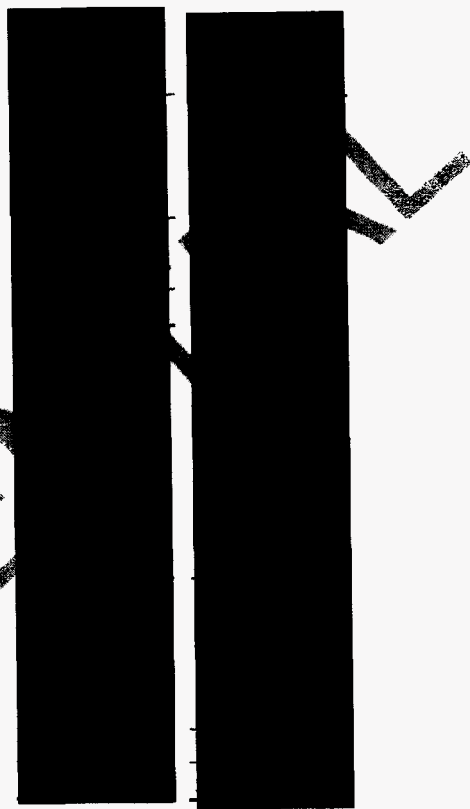
Total Current Assets

**Deferred Charges and Other Assets:**

Goodwill  
 Deferred charges, being amortized  
 Regulatory assets

Total Deferred Charges and Other Assets

Total Assets



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The accompanying notes are an integral part of these financial statements.

31-1p5  
3

**Utilities, Inc. and Subsidiary Companies**  
**Consolidated Balance Sheets**  
**December 31, 2009 and 2008**

Column  
A                      Column  
B

2009                      2008

**Capitalization and Liabilities**  
Capitalization (see statements):  
Common shareholders' equity  
Long-term debt, excluding current maturities

Contributions in Aid of Construction  
Advances in Aid of Construction  
Total Contribution and Advances

Current Liabilities  
Notes payable to banks  
Accounts payable  
Customer deposits  
Accrued taxes  
Accrued interest  
Payable to developers  
Deferred revenue  
Total Current Liabilities

Deferred Credits and Other  
Deferred income taxes  
Deferred investment tax credits  
Other  
Total Deferred Credits and Other  
Total Capitalization and Liabilities

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The accompanying notes are an integral part of these financial statements.

*31-1 p 6*  
*3*

**Utilities, Inc. and Subsidiary Companies**  
**Consolidated Statements of Changes in Shareholder' Equity**  
**For the Years Ended December 31, 2009 and 2008**

	A	B	C	D	E	F
	Common Shares		Paid-In Capital	Retained Earnings	Total	Total Comprehensive Income (Loss)
	Shares	Amount				
Balance at December 31, 2007						
Net Loss						
Total Comprehensive Loss - 2008						
Balance at December 31, 2008						
Net Income						
Capital Contribution from parent						
Total Comprehensive Income - 2009						
Balance at December 31, 2009						

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The accompanying notes are an integral part of these financial statements.

31-1p7  
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**Utilities, Inc. and Subsidiary Companies**  
**Consolidated Statements of Capitalization**  
**At December 31, 2009 and 2008**

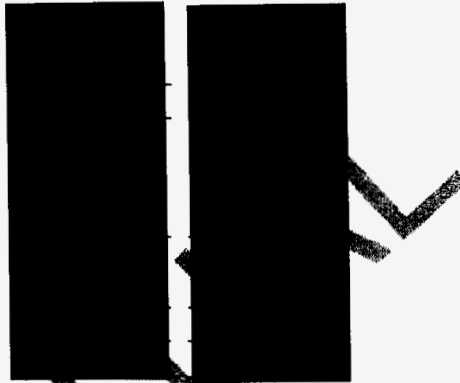
Column A      Column B

2009      2008

**Common Shareholders' Equity:**  
 Common shares \$ .10 par value: authorized  
 and issued 1 000 shares  
 Paid-in capital  
 Retained earnings  
 Total Common Shareholders' Equity

**Long -Term Debt:**  
 Collateral trust notes-  
 6.58% \$9,000,000 due in annual installments  
 beginning in 2017 through 2035  
 Total Long -Term Debt

Less: Current maturities  
 Total Long -Term Debt, net  
 Capitalization, exclusive of short-term financing



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The accompanying notes are an integral part of these financial statements.

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**Utilities, Inc. and Subsidiary Companies**  
**Consolidated Statements of Cash Flows**  
**For the Years Ended December 31, 2009 and 2008**

A

B

2009

2008

**Cash Flows From Operating Activities:**

- Net income
- Net non-cash charges (credits) to net income:
  - Depreciation and amortization
  - Deferred income taxes and investment tax credits, net
  - Amortization of deferred charges and regulatory assets
  - Amortization of debt and acquisition charges
  - Allowance for funds used during construction-Equity
  - Gain on disposition of assets
  - Other, net
- Change in assets and liabilities
  - Receivables
  - Prepayments
  - Deferred charges being amortized
  - Regulatory assets
  - Accounts payable and accrued liabilities
  - Accrued taxes and interest
  - Customer deposits
  - Deferred revenue
  - Deferred credits

Net Cash Provided by Operating Activities

**Cash Flows From Investing Activities:**

- Construction expenditures
- Acquisition expenditures
- Restricted cash change
- Proceeds from disposition of assets

Net Cash Provided By Investing Activities

**Cash Flows From Financing Activities:**

- Contributions in aid of construction, net
- Payable to developers
- Capital contribution
- Debt and acquisition charges
- Increase (Decrease) in short term borrowing, net

Net Cash Used In Financing Activities

Net Decrease in Cash

Cash at Beginning of Period

Cash at End of Period

**Supplemental cash flow information:**

- Interest paid (net of amounts capitalized)
- Income taxes paid
- Non-cash property, plant and equipment contributions

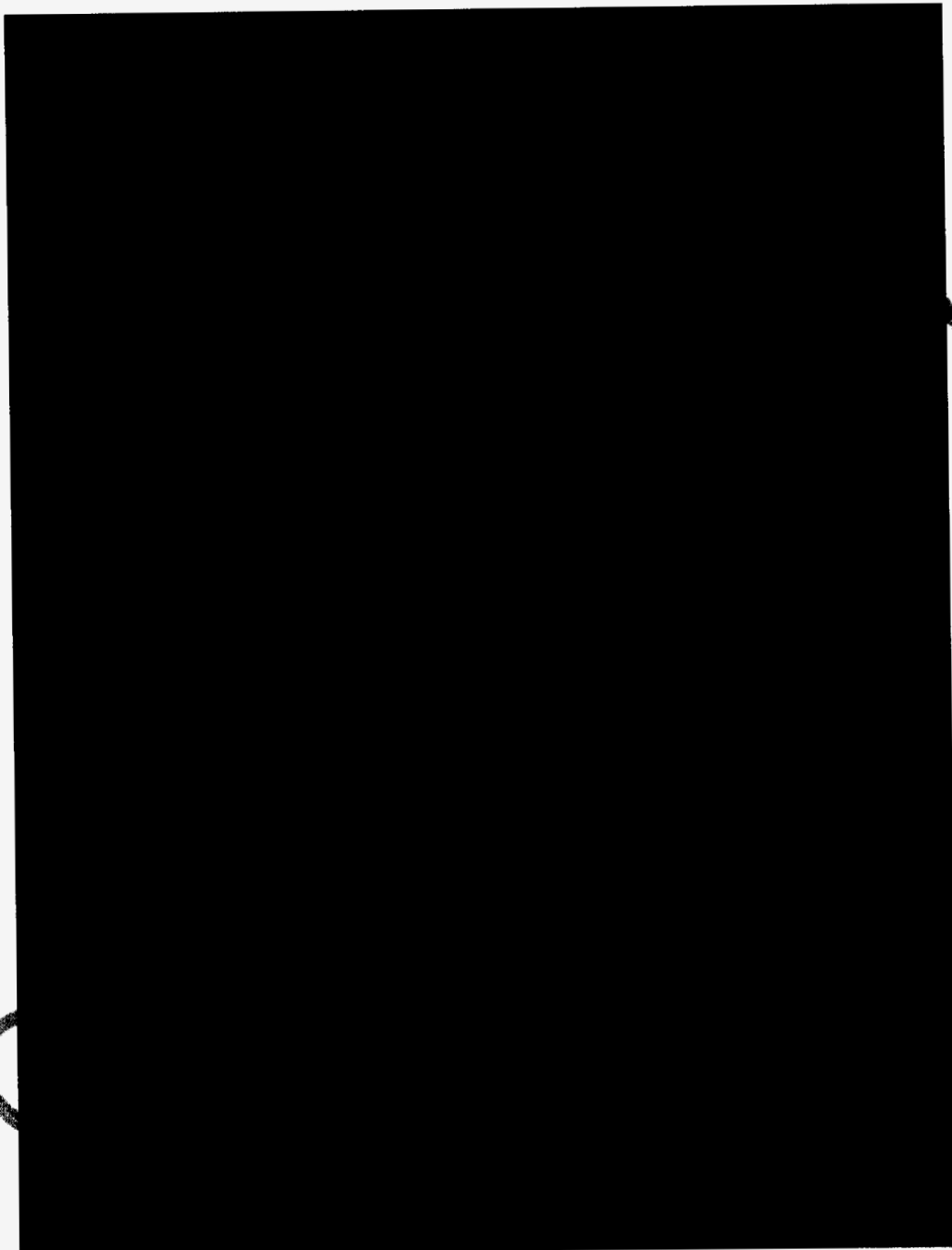


The accompanying notes are an integral part of these financial statements.

31-1 p9  
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**Utilities, Inc. and Subsidiary Companies**  
**Notes to Consolidated Financial Statements**  
**December 31, 2009 and 2008**

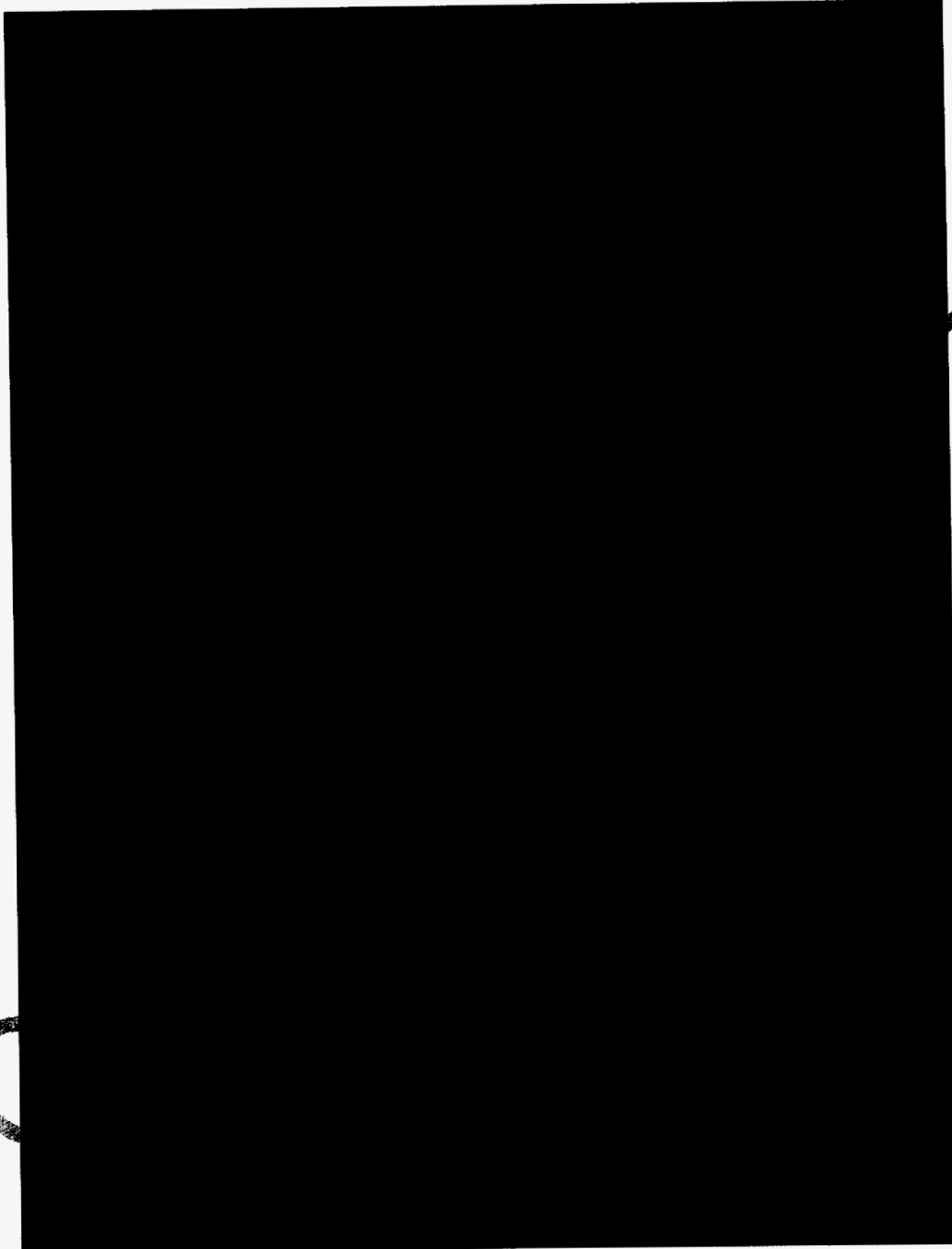
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**Utilities, Inc. and Subsidiary Companies**  
**Notes to Consolidated Financial Statements**  
**December 31, 2009 and 2008**

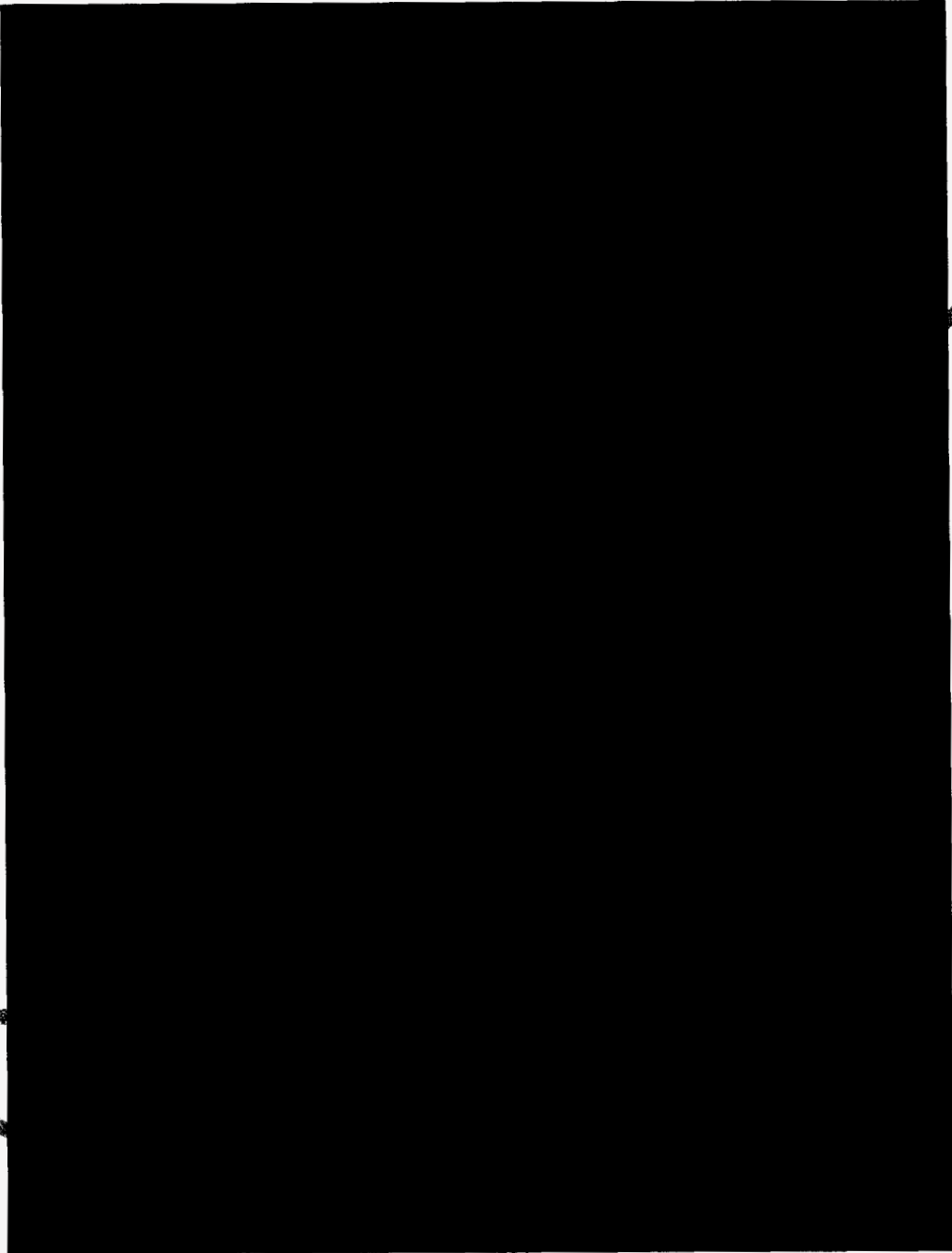
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**Utilities, Inc. and Subsidiary Companies**  
**Notes to Consolidated Financial Statements**  
**December 31, 2009 and 2008**

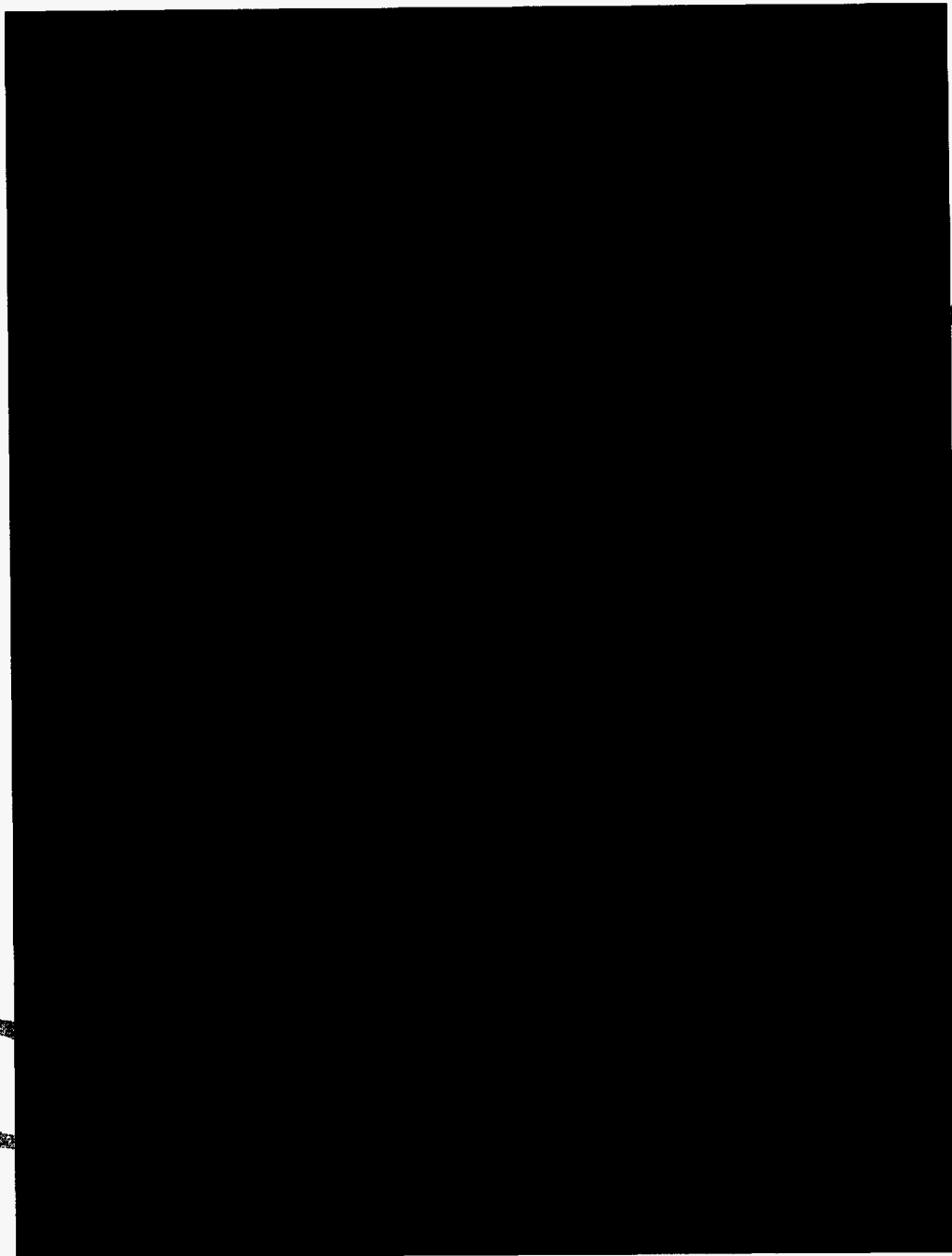
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**Utilities, Inc. and Subsidiary Companies**  
**Notes to Consolidated Financial Statements**  
**December 31, 2009 and 2008**

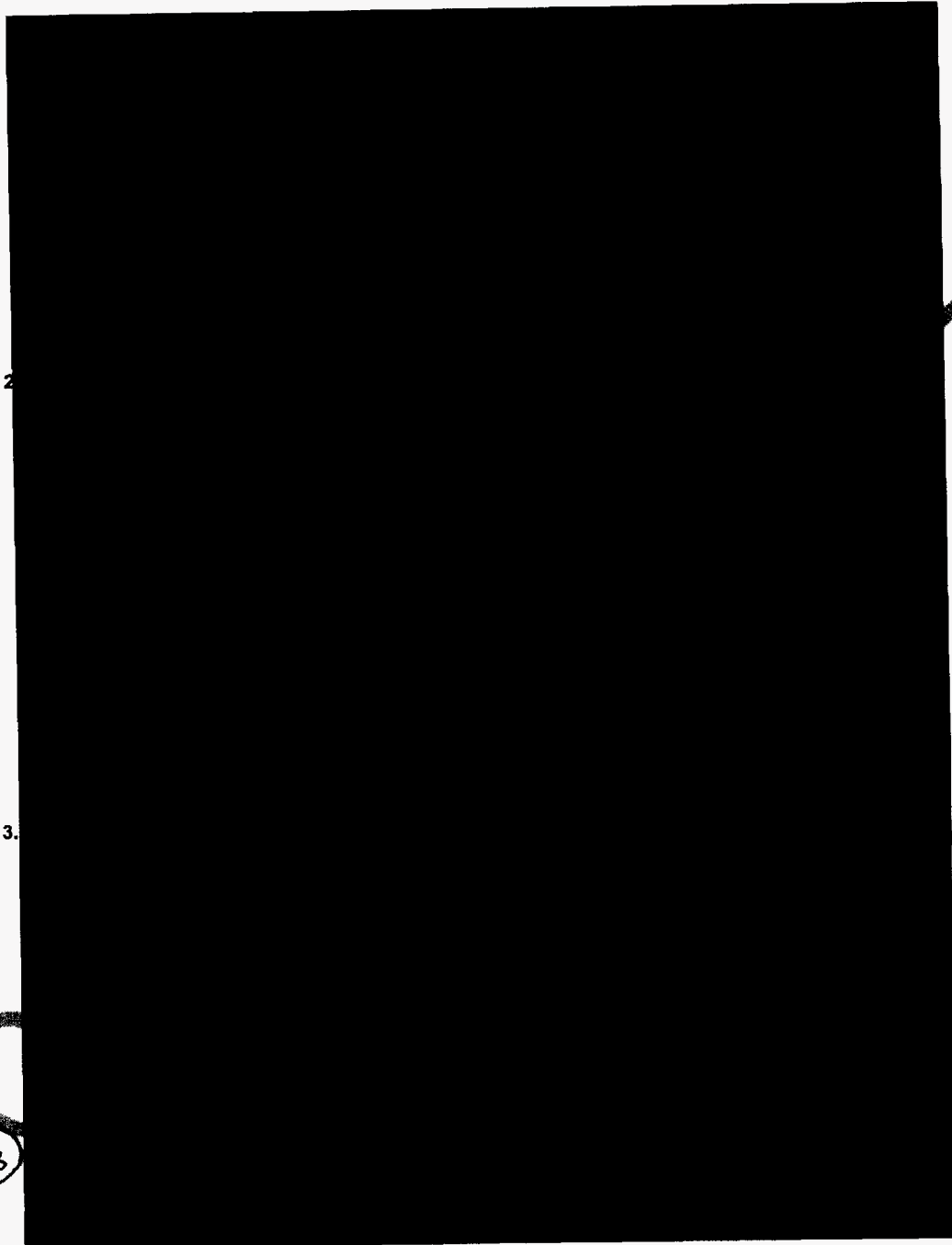
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**Utilities, Inc. and Subsidiary Companies**  
**Notes to Consolidated Financial Statements**  
**December 31, 2009 and 2008**

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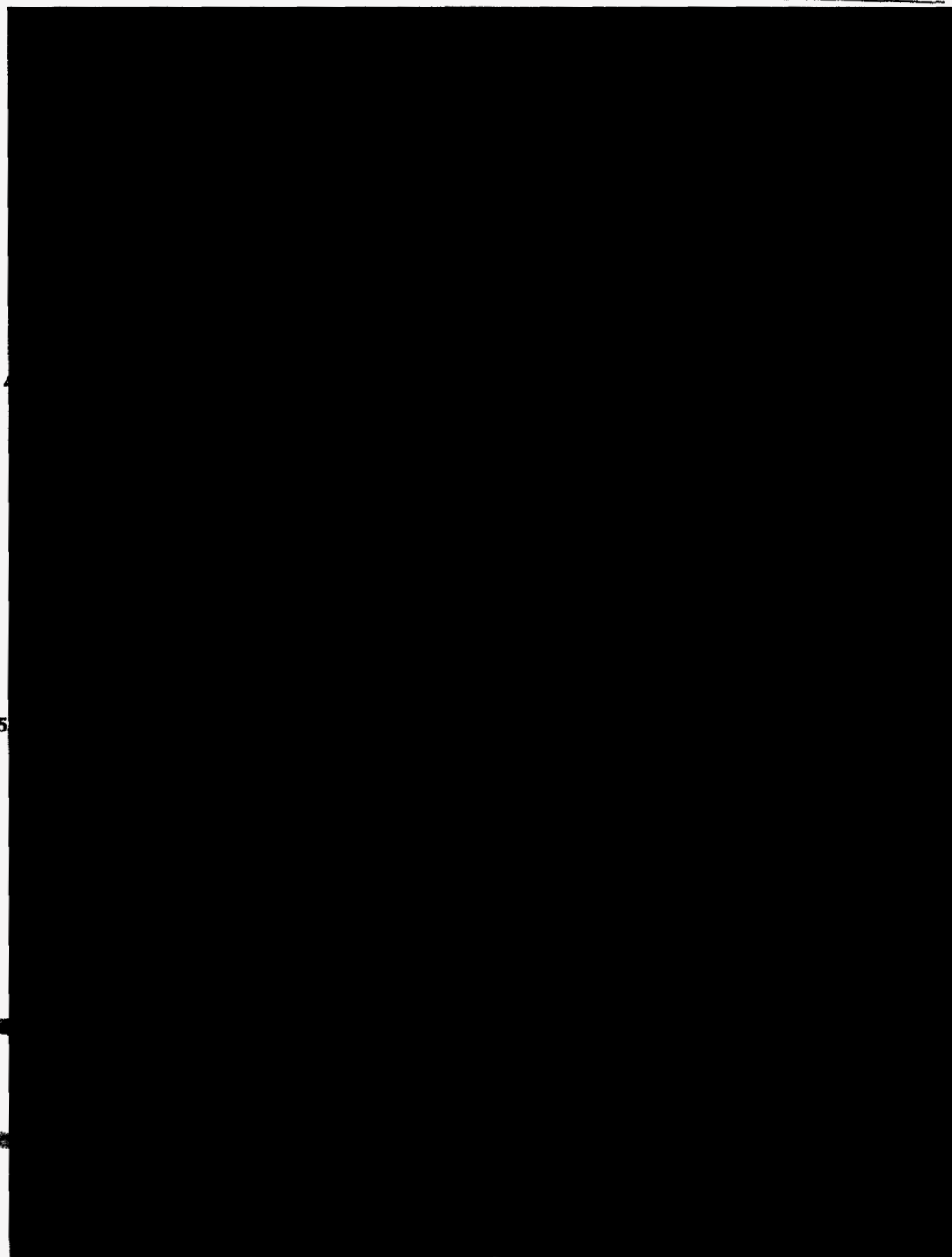
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31-1p14  
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**Utilities, Inc. and Subsidiary Companies**  
**Notes to Consolidated Financial Statements**  
**December 31, 2009 and 2008**



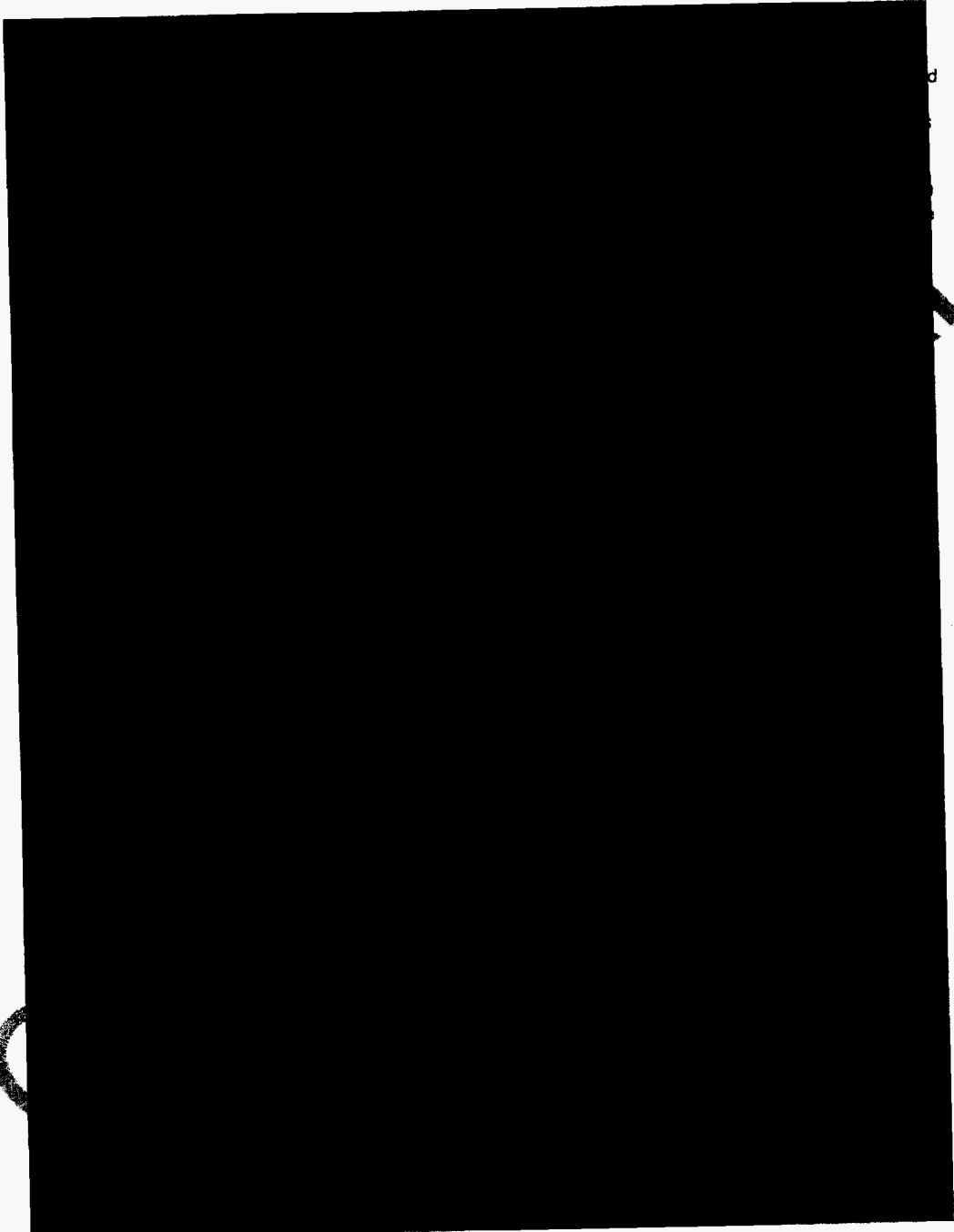
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**Utilities, Inc. and Subsidiary Companies**  
**Notes to Consolidated Financial Statements**  
**December 31, 2009 and 2008**

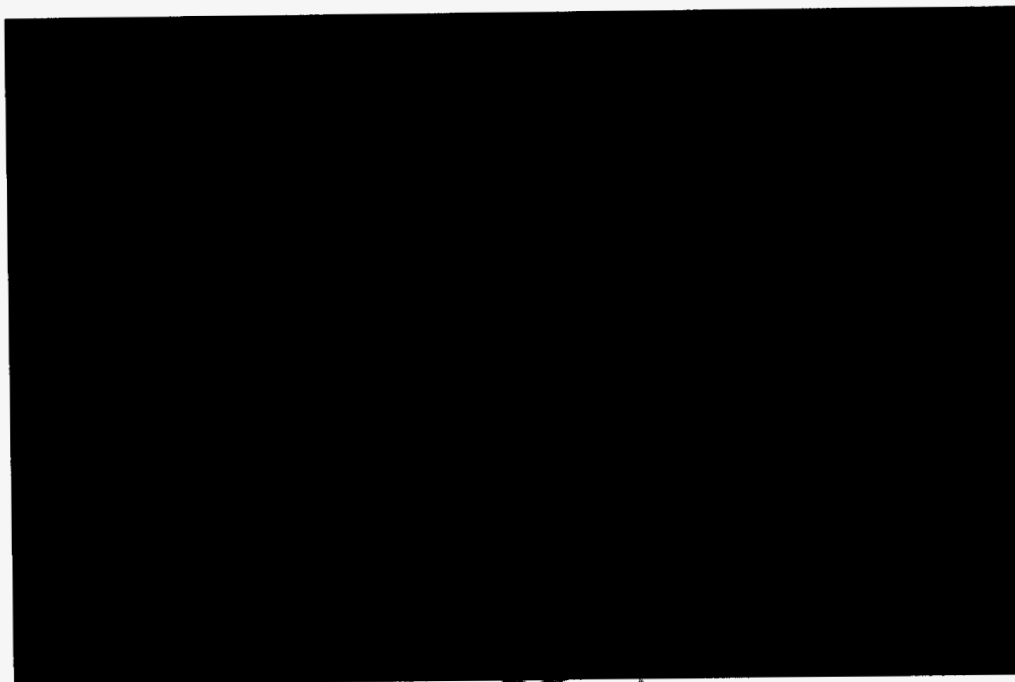
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**Utilities, Inc. and Subsidiary Companies**  
**Notes to Consolidated Financial Statements**  
**December 31, 2009 and 2008**

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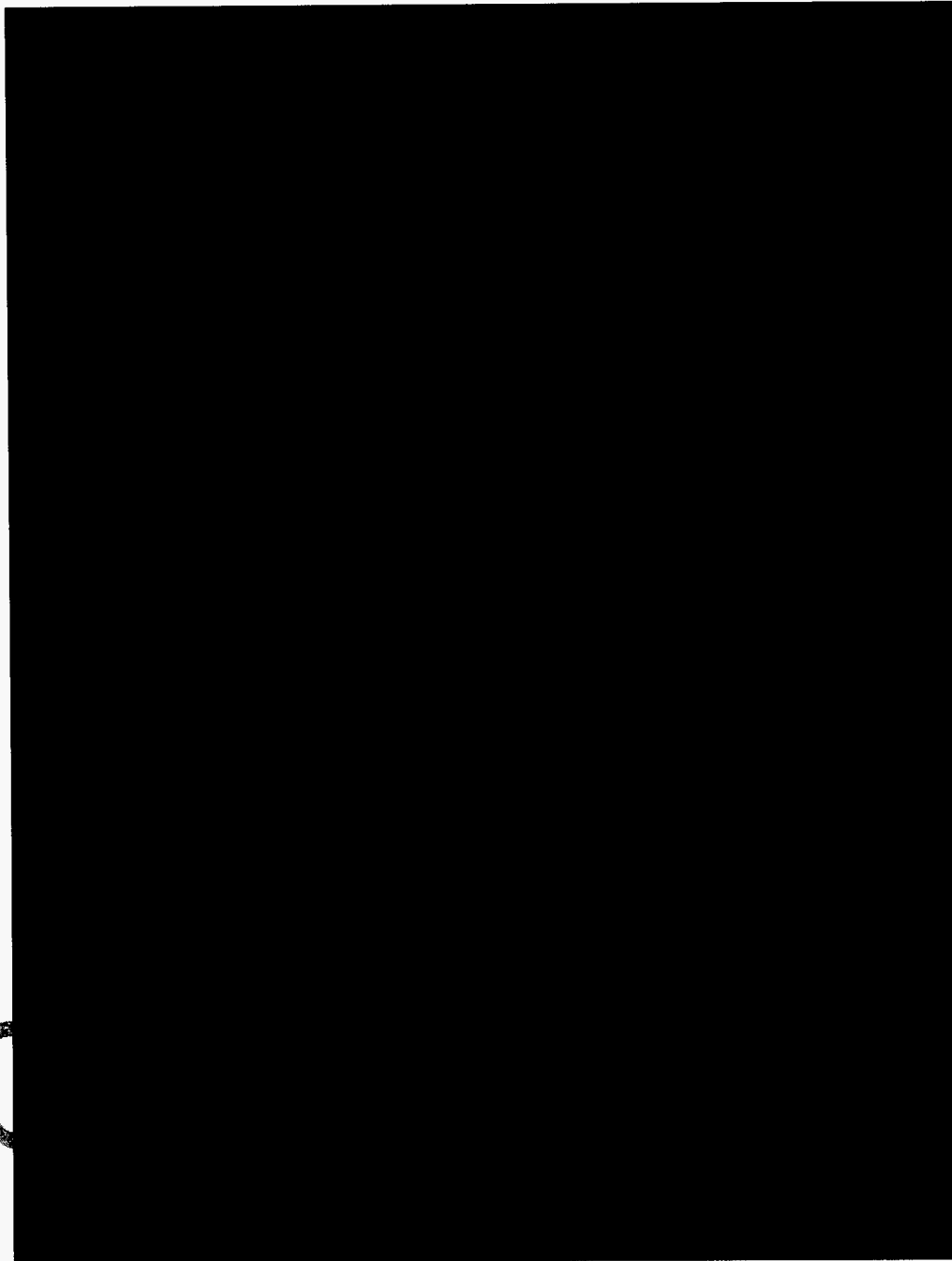


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**Utilities, Inc. and Subsidiary Companies**  
**Notes to Consolidated Financial Statements**  
**December 31, 2009 and 2008**

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**Utilities, Inc. and Subsidiary Companies**  
**Notes to Consolidated Financial Statements**  
**December 31, 2009 and 2008**

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31-1p19  
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Employee Detail

Utilities Inc.  
Headquarters Audit  
Dkt# 100426-WS, 11-004-4-2  
TYE 12/31/10

PBC

LAKE UTILITY SERVICES, INC.  
DETAILED SALARY BY EMPLOYEE

(C) = Percentages for job types appear to be reasonable.

Title Employee Detail Allocated to LUS1

Totals	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)			
Name	Position	State	Deptm ent	Current Salary	2010 Overtime Annualized	Total	Salary 3.5% Increase (April 2011)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma 401K	Pro Forma Health Insurance
Name	Position	% of Total	State	Current Salary	2010 Overtime Annualized	Total	Salary 3.5% Increase (April 2011)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma 401K	Pro Forma Health Insurance and Benefits
(168) Andrejko, James	Controller	4.51%	IL	611000									
(169) Arnoux, Diane L.	Payroll Administrator	4.51%	IL	611000									
(170) Chang, Tae	Accounts Payable Clerk	4.51%	IL	611000									
(171) Coughlin, Erin R.	Fixed Assets Accountant	4.51%	IL	611000									
(172) Di Marca, Michelle	Senior Accountant	4.51%	IL	611000									
(173) Dulanto, Carlos	Fixed Assets Accountant	4.51%	IL	611000									
(174) Federico, Antoinette	Accounts Payable Manager	4.51%	IL	611000									
(175) Friedman, Avelina	Tax Accountant	4.51%	IL	611000									
(176) Haynes Jr, John S.	Director of Accounting & Finance	4.51%	IL	611000									
(177) Kersey, Justin P.	Accountant	4.51%	IL	611000									
(178) Kim, Christine	Accounting Manager	4.51%	IL	611000									
(179) Lingeman, Samuel W.	Senior Financial Analyst	4.51%	IL	611000									
(180) Luppino, Nancy L.	Accounts Payable Clerk	4.51%	IL	611000									
(181) Luppino, Phyllis A.	Accounts Payable Clerk	4.51%	IL	611000									
(182) McLean, Pamela J.	Payroll Manager	4.51%	IL	611000									
(183) Metcalfe, Janice L.	Accounts Payable Clerk	4.51%	IL	611000									
(184) Miranda, Margarita	Accounts Payable Clerk	4.51%	IL	611000									
(185) Pietras, Victoria M.	Senior Accountant	4.51%	IL	611000									
(186) Shimkus, Matthew D	Finance Manager	4.51%	IL	611000									
(187) Zavilla, Annette	Accounts Payable Clerk	4.51%	IL	611000									
(188) Hoy, John P.	Chief Operating Officer	4.51%	IL	612000									
(189) Japczyk, James F.	Chief Financial Officer	4.51%	IL	612000									
(190) Sparrow, Lisa A	Chief Executive Officer	4.51%	IL	612000									
(191) Stone, Leslie A.	Executive Assistant	4.51%	IL	612000									
(192) Stover, John R.	Legal Counsel	4.51%	IL	612000									
(193) Sudduth, Donald E.	Vice President	4.51%	FL	612000									
(194) Weldy, Jeffery Alan	Process & Performance Manager	4.51%	IL	612000									
(195) Biomquist, Laura Louise	Human Resources Generalist	4.51%	IL	612500									
(196) Devine, James P.	Human Resources Manager	4.51%	IL	612500									
(197) McLoughlin, Kristi M	Human Resources Generalist	4.51%	IL	612500									
(198) Dave, Hardik	Desktop Support Analyst II	4.51%	IL	613000									
(199) Ostler, Tom G.	Information Technology Manager	4.51%	IL	613000									
(200) Pannos, Nicholas James	Desktop Support Analyst II	4.51%	IL	613000									
(201) Smutny, Thomas A.	Network Administrator	4.51%	IL	613000									
(202) Bonagura, John F.	Regional Finance Manager	7.79%	FL	613500									
(203) Durham, Rick J.	Regional Vice President	7.79%	FL	613500									
(204) Flynn, Patrick C.	Regional Director	13.05%	FL	613500									
(205) Haws, Scotty L.	Safety and Compliance Manager	7.79%	FL	613500									
(206) Paule, Nancy P.	Receptionist	4.51%	IL	613500									
(207) Rose, Kendra E.	Corporate Compliance & Safety Coord	4.51%	IL	613500									
(208) Simmons, Rodney C.	Operations Administration Manager	4.51%	IL	613500									
(209) Sverida, Agnes	Receptionist	4.51%	IL	613500									
(210) Barrett, Jason O.	Regulatory Accountant II	7.79%	IL	614000									
(211) Chesney, Eversalem Tito	Regulatory Accountant I	0.00%	IL	614000									
(212) Ciecierski, Daniel	Regulatory Accountant I	7.79%	IL	614000									
(213) Georgiev, Lena	Manager of Regulatory Accounting	0.00%	IL	614000									
(214) Lubertozi, Steven M.	Director of Regulatory Affairs	4.51%	IL	614000									
(215) Mehta, Dhvani S.	Regulatory Accountant I	0.00%	IL	614000									
(216) Nedved, Spencer L.	Regulatory Accountant I	7.79%	IL	614000									
(217) Neyzelman, Dimitry	Regulatory Accountant II	0.00%	IL	614000									
(218) Povich, Erin P.	Senior Regulatory Accountant	7.79%	IL	614000									
(219) Shrake, Brian W.	Senior Regulatory Accountant	0.00%	IL	614000									

Source Key!

48-101

A = B x salary on 48-101

2010 lusi salary adjustment and other hq adj with totals.xlsx

CONFIDENTIAL

3/14/11  
2/18/11  
Kw

Employee Detail

CONFIDENTIAL

LAKE UTILITY SERVICES, INC.  
DETAILED SALARY BY EMPLOYEE

Totals		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)		
Name	Position	State	Department	Current Salary	2010 Overtime Annualized	Total	Salary 3.5% Increase (April 2011)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma 401K	Pro Forma Health Insurance
(220) Valrie, Lawanda N.	Regulatory Administrative Assistant	4.51% IL	614000										
(221) Weeks, Kirsten E.	Manager of Regulatory Accounting	7.79% IL	614000										
(222) Williams III, John D.	Director of Governmental Affairs	4.51% FL	614000										
(223) Winans, Nicole D.	Regulatory Accountant II	7.79% NV	614000										
(224) Yap Jr., Lowell M.	Regulatory Accountant I	0.00% IL	614000				48	62					
(225) Abbott, Loretta E.	Customer Service Representative II	4.51% FL	614500										
(226) Bennett, Kimberly J.	Customer Service Representative II	4.51% FL	614500										
(227) Calbreath, Stephanie R.	Lead Customer Service Representative	4.51% NC	614500										
(228) Campbell, Pamela J.	Customer Service Representative II	4.51% NV	614500										
(229) Ceballos, Isabel	Customer Service Representative II	4.51% FL	614500										
(230) Chandler, Matthew R.	Customer Service Representative II	4.51% FL	614500										
(231) Christian, Elise S.	Customer Care Specialist	4.51% FL	614500										
(232) Daffer, Amber	Customer Service Representative II	4.51% NV	614500										
(233) Dugan, Grace A.	Customer Care Manager	4.51% NV	614500										
(234) Hill, Darlene	Customer Service Representative I	4.51% NV	614500										
(235) Iwinski, Cammy Andrea	Customer Service Representative I	4.51% NV	614500										
(236) Jones, Linda S.	Customer Service Representative I	4.51% FL	614500										
(237) Mayeski, Lorie L.	Customer Service Representative I	4.51% FL	614500										
(238) Miller, Ingrid E.	Customer Service Representative I	4.51% NC	614500										
(239) Parsons, Lisa Ann	Customer Service Representative I	4.51% NV	614500										
(240) Raponi, Ann M.	Customer Care Manager	4.51% FL	614500										
(241) Roberts, Miranda Ann	Customer Service Representative I	4.51% NV	614500										
(242) Robinson, Shona N.	Customer Service Representative II	4.51% NC	614500										
(243) Robinson, Vanessa F.	Customer Service Representative II	4.51% NC	614500										
(244) Sasic, Karen L.	Customer Service Manager	4.51% FL	614500										
(245) Self, Rose D.	Customer Care Manager	4.51% NC	614500										
(246) Sillitoe, Jacqueline. M.	Customer Service Representative II	4.51% FL	614500										
(247) Silva, Lisa M.	Customer Service Representative II	4.51% NC	614500										
(248) Simpson, Ashley	Customer Service Representative I	4.51% NV	614500										
(249) Tackett, Samantha R.	Customer Service Representative I	4.51% NV	614500										
(250) Trovinger, Ferrellyn L.	Lead Customer Service Representative	4.51% FL	614500										
(251) Vacant	Customer Service Representative I	4.51% FL	614500										
(252) Vacant	Customer Service Representative I	4.51% NC	614500										
(253) Vacant	Lead Customer Service Representative	4.51% NV	614500				48	62					
(254) Casados, Jimmy P.	Billing & Collections Manager	4.51% IL	614600										
(255) Krugler, Adrienne R.	Billing & Collections Assistant Manager	4.51% IL	614600										
(256) McGrain, Pamela C	Collections Specialist	4.51% IL	614600										
(257) Mooney, Christopher H.	Billing Specialist	4.51% IL	614600										
(258) Schioppa, Mircea S.	Mailroom Clerk	4.51% IL	614600				48	62					
(259) Sowell, George William	Corporate Services Manager	4.51% SC	614700				48	62					
(260) Albertig, David J.	Field Technician I	48-1/2 p1 78.70% FL	615000										
(261) Alday, James R.	Operator I	0.00% FL	615000										
(262) Anderson, Daniel S.	Lead Operator	0.00% FL	615000										
(263) Austin, Arthur C.	Field Technician II	48-1/2 p1 78.70% FL	615000										
(264) Bailey, Alan R.	Operator II	0.00% FL	615000										
(265) Bishop, Alvin M.	Field Technician I	0.00% FL	615000										
(266) Boersma, David A.	Operator I	0.00% FL	615000										
(267) Brown, Donna R.	Field Technician I	0.00% FL	615000										
(268) Buono, Robert A.	Lead Operator	0.00% FL	615000										
(269) Callahan, Robert L.	Field Technician I	0.00% FL	615000										
(270) Cardinal, Anthony A.	Operator I	0.00% FL	615000										
(271) Carver, Nathaniel Q.	Project Manager	48-1/2 p3 39.80% FL	615000										
(272) Chard, Ronald	Cross Connection Specialist	0.00% FL	615000										
(273) Cook, James H.	Lead Operator	0.00% FL	615000										
(274) Cooper, Robert K.	Field Technician III	0.00% FL	615000										
(275) Devers, Joe E.	Lead Operator	0.00% FL	615000										
(276) Ebert, Harold	Field Technician II	0.00% FL	615000										
(277) Ebert, Shawn M.	Field Technician II	0.00% FL	615000										
(278) Eubanks, Brian J.	Operator II	48-1/2 p5 100.00% FL	615000										
(279) Figueroa, Pedro L.	Lead Operator	0.00% FL	615000										

48-1-02

Employee Detail

LAKE UTILITY SERVICES, INC.  
DETAILED SALARY BY EMPLOYEE

Totals				(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Name	Position	State	Depart ent	Current Salary	2010 Overtime Annualized	Total	Salary 3.5% Increase (April 2011)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma 401K	Pro Forma Health Insurance
(280) Finch, Allan	Operator II	0.00%	FL	615000									
(281) Finehrsh, Jeffrey S.	Operator I	0.00%	FL	615000									
(282) Gentilucci, Domenic V	Area Manager 48-1/2 p 6	78.70%	FL	615000									
(283) Godwin, Patrick L.	Lead Operator	0.00%	FL	615000									
(284) Gongre, Bryan K	Regional Manager 48-1/2 p 6	28.74%	FL	615000									
(285) Gosnell, Scotty G.	Area Manager	0.00%	FL	615000									
(286) Grainger Jr, Leroy	Field Technician I	0.00%	FL	615000									
(287) Habery, Stephen J.	Lead Operator	0.00%	FL	615000									
(288) Hamilton, Don L.	Operator II	0.00%	FL	615000									
(289) Hampton, Jerome	Operator II	0.00%	FL	615000									
(290) Hasty, Donald L.	Lead Operator	0.00%	FL	615000									
(291) Hermans, Rodel R	Field Technician I	0.00%	FL	615000									
(292) Hogue, Raymond H.	Operator II	0.00%	FL	615000									
(293) Hollister, Jimmie H.	Field Technician II 48-1/2 p 8	55.62%	FL	615000									
(294) Inclima, Luke John	Operator II	0.00%	FL	615000									
(295) Keys, Thomas E.	Lead Operator	0.00%	FL	615000									
(296) Learned, Scott C.	Field Technician II	0.00%	FL	615000									
(297) Lorenzo, Alexander	Operator II	0.00%	FL	615000									
(298) Marinelli, John A.	Area Manager	0.00%	FL	615000									
(299) McPhee, Allison S.	Lead Operator	0.00%	FL	615000									
(300) Mortell, Matthew J.	Field Technician II	0.00%	FL	615000									
(301) Neal, William L.	Area Manager	0.00%	FL	615000									
(302) Overton, Michael A.	Cross Connection Technician	35.45%	FL	615000									
(303) Parrish, Raymond A.	Operator II 48-1/2 p 10	81.85%	FL	615000									
(304) Pennington, Jonathan M.	Field Technician I	0.00%	FL	615000									
(305) Perry, Michael S	Operator I	0.00%	FL	615000									
(306) Pfoos, Steve L.	Lead Operator 48-1/2 p 10	78.70%	FL	615000									
(307) Phillips, Christopher	Field Technician I	55.62%	FL	615000									
(308) Powell, Trevor B.	Operator II 48-1/2 p 11	100.00%	FL	615000									
(309) Radcliff, Max	Lead Operator	0.00%	FL	615000									
(310) Raines, Craig A.	Operator II 48-1/2 p 11	100.00%	FL	615000									
(311) Remigio, Roberto V.	Field Technician I	0.00%	FL	615000									
(312) Richardson, James P.	Field Technician I 48-1/2 p 11	78.70%	FL	615000									
(313) Schneider, Keith C.	Operator II	0.00%	FL	615000									
(314) Schwades, Charles G.	Area Manager	0.00%	FL	615000									
(315) Shoffstall, David E.	Lead Operator	0.00%	FL	615000									
(316) Shue, Mickey A.	Field Technician II	0.00%	FL	615000									
(317) Sillitoe, Kathy A.	Water Conservation Coordinator	94.23%	FL	615000									
(318) Sillitoe, Terry W.	Operator II (Part Time) 48-1/2 p 6	0.00%	FL	615000									
(319) Smith, Donald D.	Field Technician II 48-1/2 p 12	78.70%	FL	615000									
(320) Stewart, Malcolm	Area Manager	0.00%	FL	615000									
(321) Straight, James L.	Operator I	0.00%	FL	615000									
(322) Sudoi, Corey	Operator II	0.00%	FL	615000									
(323) Swegheimer, James A.	Lead Operator	0.00%	FL	615000									
(324) Szczepkowski, Stephen A.	Lead Operator	0.00%	FL	615000									
(325) Van Meter, Nathan Z.	Lead Operator	0.00%	FL	615000									
(326) Watkins, Cedric	Field Technician II 48-1/2 p 13	78.70%	FL	615000									
(327) White, Ronald D.	Field Technician III	78.70%	FL	615000									
(328) Wilson, Michael A.	Regional Manager	0.00%	FL	615000									
(329) Worrell, David R.	Operator II	0.00%	FL	615000									
(330) Wright, Thomas L.	Field Technician I 48-1/2 p 14	75.08%	FL	615000									
(331) Vacant	Field Technician I (Part Time)	0.00%	FL	615000									
(332) Di Pasquale, Susan M.	Operations Assistant 48-1/2 p 4	19.87%	FL	615500									
(333) Hanks, Peggy J.	Operations Assistant 48-1/2 p 7	19.87%	FL	615500									
(334)													

0.785 up to max  
0.008 x 7000 max  
0.054 x 7000 max

(a) Salaries are most current data as of 08/26/2010.  
(b) Overtime is most current data, annualized for a full year as of 08/26/2010.  
(c) Sum of (a) + (b).  
(d) Increase of 3.5% on annualized salaries, scheduled for April 2011.  
(e) Sum of (c) + (d).

78,476  
48p3  
231,825  
48p3

8.31%

Co Action appears correct

48-1p3

Employee Detail

LAKE UTILITY SERVICES, INC.  
 DETAILED SALARY BY EMPLOYEE

Totals			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Name	Position	Department	Current Salary	2010 Overtime Annualized	Total	Salary 3.5% Increase (April 2011)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma 401K	Pro Forma Health Insurance
(f) FICA on column (e), at current FICA rates.												
(g) FUTA on column (e), at current FUTA rates.												
(h) SUTA on column (e), at current FUTA rates.												
(i) Result of a 7% 401(k) contribution on column (e).												
(j) Health insurance and benefits for full-time employees, see calculation on w/p f.												
(k) Vehicle number.												
(l) Month and year vehicle was purchased.												
(m) Cost of vehicle.												
(n) Accumulated depreciation at TY end on vehicle (6 yr life).												
(o) Depreciation expense for TY on vehicle.												
(p) Transportation expense for vehicles, see calculation on w/p e.												

Other Notes:

Salaries, payroll taxes, benefits, and vehicle data are calculated by taking the total amounts per employee and multiplying those amounts by the correct ERC percentage for Bayside and Sandy Creek based on each employee's ERC allocation.

48-113

601-8h



Employee Detail

LAKE UTILITY SERVICES, INC.  
DETAILED SALARY BY EMPLOYEE

w/p a

Totals			(k)	(l)	(m)	(n)	(o)	(p)			
Name	Position	State	Departm ent	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense	Transportation Expense		
Lake Utility Services, Inc.			(k)	(l)	(m)	(n)	(o)	(p)			
Name	Position	% of Total	State	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Y/E Balance	Vehicle Depreciation Expense	Transportation Expense		
(168) Andrejko, James	Controller	4.51%	IL	611000							
(169) Arnoux, Diane L.	Payroll Administrator	4.51%	IL	611000							
(170) Chang, Tae	Accounts Payable Clerk	4.51%	IL	611000							
(171) Coughlin, Erin R.	Fixed Assets Accountant	4.51%	IL	611000							
(172) Di Marca, Michelle	Senior Accountant	4.51%	IL	611000							
(173) Dulanto, Carlos	Fixed Assets Accountant	4.51%	IL	611000							
(174) Federico, Antoinette	Accounts Payable Manager	4.51%	IL	611000							
(175) Friedman, Avelina	Tax Accountant	4.51%	IL	611000							
(176) Haynes Jr, John S.	Director of Accounting & Finance	4.51%	IL	611000							
(177) Kersey, Justin P.	Accountant	4.51%	IL	611000							
(178) Kim, Christine	Accounting Manager	4.51%	IL	611000							
(179) Lingeman, Samuel W.	Senior Financial Analyst	4.51%	IL	611000							
(180) Luppino, Nancy L.	Accounts Payable Clerk	4.51%	IL	611000							
(181) Luppino, Phyllis A.	Accounts Payable Clerk	4.51%	IL	611000							
(182) McLean, Pamela J.	Payroll Manager	4.51%	IL	611000							
(183) Metcalf, Janice L.	Accounts Payable Clerk	4.51%	IL	611000							
(184) Miranda, Margarita	Accounts Payable Clerk	4.51%	IL	611000							
(185) Pietras, Victoria M.	Senior Accountant	4.51%	IL	611000							
(186) Shinkus, Matthew D	Finance Manager	4.51%	IL	611000							
(187) Zavilla, Annette	Accounts Payable Clerk	4.51%	IL	611000							
(188) Hoy, John P.	Chief Operating Officer	4.51%	IL	612000							
(189) Japczyk, James F.	Chief Financial Officer	4.51%	IL	612000							
(190) Sparrow, Lisa A	Chief Executive Officer	4.51%	IL	612000							
(191) Stone, Leslie A.	Executive Assistant	4.51%	IL	612000							
(192) Stover, John R.	Legal Counsel	4.51%	IL	612000							
(193) Sudduth, Donald E.	Vice President	4.51%	FL	612000	0649	Jan-06	1,342	(1,007)	224	288	
(194) Weldy, Jeffery Alan	Process & Performance Manager	4.51%	IL	612000							
(195) Blomquist, Laura Louise	Human Resources Generalist	4.51%	IL	612500							
(196) Devine, James P.	Human Resources Manager	4.51%	IL	612500							
(197) McLoughlin, Kristi M	Human Resources Generalist	4.51%	IL	612500							
(198) Dave, Hardik	Desktop Support Analyst II	4.51%	IL	613000							
(199) Ostler, Tom G.	Information Technology Manager	4.51%	IL	613000							
(200) Pannos, Nicholas James	Desktop Support Analyst II	4.51%	IL	613000							
(201) Smutny, Thomas A.	Network Administrator	4.51%	IL	613000							
(202) Bonagura, John F.	Regional Finance Manager	7.79%	FL	613500							
(203) Durham, Rick J.	Regional Vice President	7.79%	FL	613500	0853	Nov-07	3,553	(1,579)	592	496	
(204) Flynn, Patrick C.	Regional Director	13.05%	FL	613500	0512	Feb-05	6,966	(6,288)	1,161	832	
(205) Haws, Scotty L.	Safety and Compliance Manager	7.79%	FL	613500	0729	Dec-06	2,286	(1,365)	381	496	
(206) Paule, Nancy P.	Receptionist	4.51%	IL	613500							
(207) Rose, Kendra E.	Corporate Compliance & Safety Coord	4.51%	IL	613500							
(208) Simmons, Rodney C.	Operations Administration Manager	4.51%	IL	613500							
(209) Sverida, Agnes	Receptionist	4.51%	IL	613500							
(210) Barrett, Jason O.	Regulatory Accountant II	7.79%	IL	614000							
(211) Chesney, Eyerusalem Tito	Regulatory Accountant I	0.00%	IL	614000							
(212) Ciecierski, Daniel	Regulatory Accountant I	7.79%	IL	614000							
(213) Georgiev, Lena	Manager of Regulatory Accounting	0.00%	IL	614000							
(214) Lubertozzi, Steven M.	Director of Regulatory Affairs	4.51%	IL	614000							
(215) Menta, Dhvani S.	Regulatory Accountant I	0.00%	IL	614000							
(216) Nedved, Spencer L.	Regulatory Accountant I	7.79%	IL	614000							
(217) Neyzelman, Dimitry	Regulatory Accountant II	0.00%	IL	614000							
(218) Povich, Erin P.	Senior Regulatory Accountant	7.79%	IL	614000							
(219) Shrake, Brian W.	Senior Regulatory Accountant	0.00%	IL	614000							
							116,823	12,805	(9,233)	2,134	1,825

48-105

Employee Detail

LAKE UTILITY SERVICES, INC.  
 DETAILED SALARY BY EMPLOYEE

w/p a

Totals		(k)	(l)	(m)	(n)	(o)	(p)		
Name	Position	State	Department	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense	Transportation Expense
(220) Valrie, Lawanda N.	Regulatory Administrative Assistant	4.51% IL	614000						
(221) Weeks, Kirsten E.	Manager of Regulatory Accounting	7.79% IL	614000						
(222) Williams III, John D.	Director of Governmental Affairs	4.51% FL	614000						
(223) Winans, Nicole D.	Regulatory Accountant II	7.79% NV	614000						
(224) Yap Jr., Lowell M.	Regulatory Accountant I	0.00% IL	614000						
(225) Abbott, Loretta E.	Customer Service Representative II	4.51% FL	614500						
(226) Bennett, Kimberly J.	Customer Service Representative II	4.51% FL	614500						
(227) Calbreath, Stephanie R.	Lead Customer Service Representative	4.51% NC	614500						
(228) Campbell, Pamela J.	Customer Service Representative II	4.51% NV	614500						
(229) Ceballos, Isabel	Customer Service Representative II	4.51% FL	614500						
(230) Chandler, Matthew R.	Customer Service Representative II	4.51% FL	614500						
(231) Christian, Elise S.	Customer Care Specialist	4.51% FL	614500						
(232) Daffer, Amber	Customer Service Representative II	4.51% NV	614500						
(233) Dugan, Grace A.	Customer Care Manager	4.51% NV	614500						
(234) Hill, Darlene	Customer Service Representative I	4.51% NV	614500						
(235) Iwinski, Cammy Andrea	Customer Service Representative I	4.51% NV	614500						
(236) Jones, Linda S.	Customer Service Representative I	4.51% FL	614500						
(237) Mayeski, Lorie L.	Customer Service Representative I	4.51% FL	614500						
(238) Miller, Ingrid E.	Customer Service Representative I	4.51% NC	614500						
(239) Parsons, Lisa Ann	Customer Service Representative I	4.51% NV	614500						
(240) Raponi, Ann M.	Customer Care Manager	4.51% FL	614500						
(241) Roberts, Miranda Ann	Customer Service Representative I	4.51% NV	614500						
(242) Robinson, Shona N.	Customer Service Representative II	4.51% NC	614500						
(243) Robinson, Vanessa F.	Customer Service Representative II	4.51% NC	614500						
(244) Sasic, Karen L.	Customer Service Manager	4.51% FL	614500						
(245) Self, Rose D.	Customer Care Manager	4.51% NC	614500						
(246) Sillitoe, Jacqueline M.	Customer Service Representative II	4.51% FL	614500						
(247) Silva, Lisa M.	Customer Service Representative II	4.51% NC	614500						
(248) Simpson, Ashley	Customer Service Representative I	4.51% NV	614500						
(249) Tackett, Samantha R.	Customer Service Representative I	4.51% NV	614500						
(250) Trovinger, Ferrellyn L.	Lead Customer Service Representative	4.51% FL	614500						
(251) Vacant	Customer Service Representative I	4.51% FL	614500						
(252) Vacant	Customer Service Representative I	4.51% NC	614500						
(253) Vacant	Lead Customer Service Representative	4.51% NV	614500						
(254) Casados, Jimmy P.	Billing & Collections Manager	4.51% IL	614600						
(255) Krugler, Adrienne R.	Billing & Collections Assistant Manager	4.51% IL	614600						
(256) McGrain, Pamela C	Collections Specialist	4.51% IL	614600						
(257) Mooney, Christopher H.	Billing Specialist	4.51% IL	614600						
(258) Schiopu, Mircea S.	Mailroom Clerk	4.51% IL	614600	0688	Sep-06	1,605	(1,025)	267	288
(259) Sowell, George William	Corporate Services Manager	4.51% SC	614700		38,961	1,605	(1,025)	267	288
(260) Alberigi, David J.	Field Technician I	78.70% FL	615000	0807	Jul-07	15,984	(7,992)	2,664	5,017
(261) Alday, James R.	Operator I	0.00% FL	615000						
(262) Anderson, Daniel S.	Lead Operator	0.00% FL	615000						
(263) Austin, Arthur C.	Field Technician II	78.70% FL	615000	0514	Feb-05	14,972	(13,516)	2,495	5,017
(264) Bailey, Alan R.	Operator II	0.00% FL	615000						
(265) Bishop, Alvin M.	Field Technician I	0.00% FL	615000						
(266) Boersma, David A.	Operator I	0.00% FL	615000						
(267) Brown, Donna R.	Field Technician I	0.00% FL	615000						
(268) Buono, Robert A.	Lead Operator	0.00% FL	615000						
(269) Callahan, Robert L.	Field Technician I	0.00% FL	615000						
(270) Cardinal, Anthony A.	Operator I	0.00% FL	615000						
(271) Carver, Nathaniel Q.	Project Manager	19.80% FL	615000	0659	Jul-06	5,188	(3,459)	865	1,262
(272) Chard, Ronald	Cross Connection Specialist	0.00% FL	615000						
(273) Cook, James H.	Lead Operator	0.00% FL	615000						
(274) Cooper, Robert K.	Field Technician III	0.00% FL	615000						
(275) Devers, Joe E.	Lead Operator	0.00% FL	615000						
(276) Ebert, Harold	Field Technician II	0.00% FL	615000						
(277) Ebert, Shawn M.	Field Technician II	0.00% FL	615000						
(278) Eubanks, Brian J.	Operator II	100.00% FL	615000	0827	Nov-07	17,577	(7,812)	2,930	6,375
(279) Figueroa, Pedro L.	Lead Operator	0.00% FL	615000						

48-106



Employee Detail

LAKE UTILITY SERVICES, INC.  
 DETAILED SALARY BY EMPLOYEE

w/p a

Totals		(k)	(l)	(m)	(n)	(o)	(p)
Name	Position	Department	Vehicle	Depreciation	Vehicle	Vehicle	Transportation
		State	Number	Start	Price	Accumulated	Depreciation
		ent				Depreciation	Expense
						Expense	Expense
(f) FICA on column (e), at current FICA rates.							
(g) FUTA on column (e), at current FUTA rates.							
(h) SUTA on column (e), at current FUTA rates.							
(i) Result of a 7% 401(k) contribution on column (e).							
(j) Health insurance and benefits for full-time employees, see calculation on w/p f.							
(k) Vehicle number.							
(l) Month and year vehicle was purchased.							
(m) Cost of vehicle.							
(n) Accumulated depreciation at TY end on vehicle (6 yr life).							
(o) Depreciation expense for TY on vehicle.							
(p) Transportation expense for vehicles, see calculation on w/p e.							

Other Notes:

Salaries, payroll taxes, benefits, and vehicle data are calculated by taking the total amounts per employee and multiplying those amounts by the correct ERC percentage for Bayside and Sandy Creek based on each employee's ERC allocation.

48-1-07

Employee Detail

Utilities Inc.  
 Headquarters Audit  
 Dkt# 100426-WS, 11-004-4-2  
 TYE 12/31/10  
 Title Employee Detail

*ABC*

LAKE UTILITY SERVICES, INC.  
 DETAILED SALARY BY EMPLOYEE

Totals

$\frac{48-1}{3-1}$

*used x 0% on 48-1*

Name	Position	State	Departm ent	(a) Current Salary	(b) 2010 Overtime Annualized	(c) Total	(d) Salary 3.5% Increase (April 2011)	(e) Total Pro Forma Salary	(f) Pro Forma FICA	(g) Pro Forma FLTA	(h) Pro Forma SUTA	(i) Pro Forma 401K	(j) Pro Forma Health Insurance
(1) Andrejko, James	Controller	IL	611000										
(2) Arnoux, Diane L.	Payroll Administrator	IL	611000										
(3) Chang, Tae	Accounts Payable Clerk	IL	611000										
(4) Coughlin, Erin R.	Fixed Assets Accountant	IL	611000										
(5) Di Marca, Michelle	Senior Accountant	IL	611000										
(6) Dulanto, Carlos	Fixed Assets Accountant	IL	611000										
(7) Federico, Antoinette	Accounts Payable Manager	IL	611000										
(8) Friedman, Avelina	Tax Accountant	IL	611000										
(9) Haynes Jr, John S.	Director of Accounting & Finance	IL	611000										
(10) Kersey, Justin P.	Accountant	IL	611000										
(11) Kim, Christine	Accounting Manager	IL	611000										
(12) Lingeman, Samuel W.	Senior Financial Analyst	IL	611000										
(13) Luppino, Nancy L.	Accounts Payable Clerk	IL	611000										
(14) Luppino, Phyllis A.	Accounts Payable Clerk	IL	611000										
(15) McLean, Pamela J.	Payroll Manager	IL	611000										
(16) Metcalf, Janice L.	Accounts Payable Clerk	IL	611000										
(17) Miranda, Margarita	Accounts Payable Clerk	IL	611000										
(18) Pietras, Victoria M.	Senior Accountant	IL	611000										
(19) Shimkus, Matthew D.	Finance Manager	IL	611000										
(20) Zavilla, Annette	Accounts Payable Clerk	IL	611000										
(21) Hoy, John P.	Chief Operating Officer	IL	612000										
(22) Japczyk, James F.	Chief Financial Officer	IL	612000										
(23) Sparrow, Lisa A.	Chief Executive Officer	IL	612000										
(24) Stone, Leslie A.	Executive Assistant	IL	612000										
(25) Stover, John R.	Legal Counsel	IL	612000										
(26) Sudduth, Donald E.	Vice President	FL	612000										
(27) Weldy, Jeffery Alan	Process & Performance Manager	IL	612000										
(28) Blomquist, Laura Louise	Human Resources Generalist	IL	612500										
(29) Devine, James P.	Human Resources Manager	IL	612500										
(30) McLoughlin, Kristi M.	Human Resources Generalist	IL	612500										
(31) Dave, Hardik	Desktop Support Analyst II	IL	613000										
(32) Ostler, Tom G.	Information Technology Manager	IL	613000										
(33) Pannos, Nicholas James	Desktop Support Analyst II	IL	613000										
(34) Smutny, Thomas A.	Network Administrator	IL	613000										
(35) Bonagura, John F.	Regional Finance Manager	FL	613500										
(36) Durham, Rick J.	Regional Vice President	FL	613500										
(37) Flynn, Patrick C.	Regional Director	FL	613500										
(38) Haws, Scotty L.	Safety and Compliance Manager	FL	613500										
(39) Paule, Nancy P.	Receptionist	IL	613500										
(40) Rose, Kendra E.	Corporate Compliance & Safety Coordinator	IL	613500										
(41) Simmons, Rodney C.	Operations Administration Manager	IL	613500										
(42) Sverida, Agnes	Receptionist	IL	613500										
(43) Barrett, Jason O.	Regulatory Accountant II	IL	614000										
(44) Chesney, Eyerusalem Tito	Regulatory Accountant I	IL	614000										
(45) Ciecierski, Daniel	Regulatory Accountant I	IL	614000										
(46) Georgiev, Lena	Manager of Regulatory Accounting	IL	614000										
(47) Lubertozi, Steven M.	Director of Regulatory Affairs	IL	614000										
(48) Mehta, Dhvani S.	Regulatory Accountant I	IL	614000										
(49) Nedved, Spencer L.	Regulatory Accountant I	IL	614000										
(50) Neyzelman, Dimitry	Regulatory Accountant II	IL	614000										
(51) Povich, Erin P.	Senior Regulatory Accountant	IL	614000										
(52) Shrake, Brian W.	Senior Regulatory Accountant	IL	614000										
(53) Valrie, Lawanda N.	Regulatory Administrative Assistant	IL	614000										
(54) Weeks, Kirsten E.	Manager of Regulatory Accounting	IL	614000										
(55) Williams III, John D.	Director of Governmental Affairs	FL	614000										
(56) Winans, Nicole D.	Regulatory Accountant II	NV	614000										
(57) Yap Jr., Lowell M.	Regulatory Accountant I	IL	614000										
(58) Abbott, Loretta E.	Customer Service Representative II	FL	614500										
(59) Bennett, Kimberly J.	Customer Service Representative II	FL	614500										
(60) Calbreath, Stephanie R.	Lead Customer Service Representative	NC	614500										
(61) Campbell, Pamela J.	Customer Service Representative II	NV	614500										
(62) Ceballos, Isabel	Customer Service Representative II	FL	614500										
(63) Chandler, Matthew R.	Customer Service Representative II	FL	614500										

*Source: Ray 1*

*48-V1 p1*

*CONFIDENTIAL*

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3/4/11  
2/27/11  
Kec*

Employee Detail

LAKE UTILITY SERVICES, INC.  
DETAILED SALARY BY EMPLOYEE

Totals			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Name	Position	Department	Current Salary	2010 Overtime Annualized	Total	Salary 3.5% Increase (April 2011)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma 401K	Pro Forma Health Insurance
(64) Christian, Elise S.	Customer Care Specialist	FL 614500										
(65) Daffer, Amber	Customer Service Representative II	NV 614500										
(66) Dugan, Grace A.	Customer Care Manager	NV 614500										
(67) Hill, Darlene	Customer Service Representative I	NV 614500										
(68) Iwinski, Cammy Andrea	Customer Service Representative I	NV 614500										
(69) Jones, Linda S.	Customer Service Representative I	FL 614500										
(70) Mayeski, Lorie L.	Customer Service Representative I	FL 614500										
(71) Miller, Ingrid E.	Customer Service Representative I	NC 614500										
(72) Parsons, Lisa Ann	Customer Service Representative I	NV 614500										
(73) Raponi, Ann M.	Customer Care Manager	FL 614500										
(74) Roberts, Miranda Ann	Customer Service Representative I	NV 614500										
(75) Robinson, Shona N.	Customer Service Representative II	NC 614500										
(76) Robinson, Vanessa F.	Customer Service Representative II	NC 614500										
(77) Sasic, Karen L.	Customer Service Manager	FL 614500										
(78) Self, Rose D.	Customer Care Manager	NC 614500										
(79) Sillitoe, Jacqueline M.	Customer Service Representative II	FL 614500										
(80) Silva, Lisa M.	Customer Service Representative II	NC 614500										
(81) Simpson, Ashley	Customer Service Representative I	NV 614500										
(82) Tackett, Samantha R.	Customer Service Representative I	NV 614500										
(83) Trovinger, Ferrellyn L.	Lead Customer Service Representative	FL 614500										
(84) Vacant	Customer Service Representative I	FL 614500										
(85) Vacant	Customer Service Representative I	NC 614500										
(86) Vacant	Lead Customer Service Representative	NV 614500										
(87) Casados, Jimmy P.	Billing & Collections Manager	IL 614600										
(88) Krugler, Adrienne R.	Billing & Collections Assistant Manager	IL 614600										
(89) McGrain, Pamela C.	Collections Specialist	IL 614600										
(90) Mooney, Christopher H.	Billing Specialist	IL 614600										
(91) Schiopu, Mircea S.	Mailroom Clerk	IL 614600										
(92) Sowell, George William	Corporate Services Manager	SC 614700										
(93) Albergi, David J.	Field Technician I	FL 615000										
(94) Alday, James R.	Operator I	FL 615000										
(95) Anderson, Daniel S.	Lead Operator	FL 615000										
(96) Austin, Arthur C.	Field Technician II	FL 615000										
(97) Bailey, Alan R.	Operator II	FL 615000										
(98) Bishop, Alvin M.	Field Technician I	FL 615000										
(99) Boersma, David A.	Operator I	FL 615000										
(100) Brown, Donna R.	Field Technician I	FL 615000										
(101) Buono, Robert A.	Lead Operator	FL 615000										
(102) Callahan, Robert L.	Field Technician I	FL 615000										
(103) Cardinal, Anthony A.	Operator I	FL 615000										
(104) Carver, Nathaniel Q.	Project Manager	FL 615000										
(105) Chard, Ronald	Cross Connection Specialist	FL 615000										
(106) Cook, James H.	Lead Operator	FL 615000										
(107) Cooper, Robert K.	Field Technician III	FL 615000										
(108) Devers, Joe E.	Lead Operator	FL 615000										
(109) Ebert, Harold	Field Technician II	FL 615000										
(110) Ebert, Shawn M.	Field Technician II	FL 615000										
(111) Eubanks, Brian J.	Operator II	FL 615000										
(112) Figueroa, Pedro L.	Lead Operator	FL 615000										
(113) Finch, Allan	Operator II	FL 615000										
(114) Finehirsh, Jeffrey S.	Operator I	FL 615000										
(115) Gentilucci, Domenic V	Area Manager	FL 615000										
(116) Godwin, Patrick L.	Lead Operator	FL 615000										
(117) Gongre, Bryan K	Regional Manager	FL 615000										
(118) Gosnell, Scotty G.	Area Manager	FL 615000										
(119) Grainger Jr, Leroy	Field Technician I	FL 615000										
(120) Habery, Stephen J.	Lead Operator	FL 615000										
(121) Hamilton, Don L.	Operator II	FL 615000										
(122) Hampton, Jerome	Operator II	FL 615000										
(123) Hasty, Donald L.	Lead Operator	FL 615000										
(124) Hermano, Rodel R.	Field Technician I	FL 615000										
(125) Hogue, Raymond H.	Operator II	FL 615000										
(126) Hollister, Jimmie H.	Field Technician II	FL 615000										
(127) Inclima, Luke John	Operator II	FL 615000										

48-1/1 pr

Employee Detail

LAKE UTILITY SERVICES, INC.  
DETAILED SALARY BY EMPLOYEE

Totals			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
Name	Position	Departm ent	Current Salary	2010 Overtime Annualized	Total	Salary 3.5% Increase (April 2011)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FLTA	Pro Forma SUTA	Pro Forma 401K	Pro Forma Health Insurance
(128) Keys, Thomas E.	Lead Operator	FL	615000									
(129) Learned, Scott C.	Field Technician II	FL	615000									
(130) Lorenzo, Alexander	Operator II	FL	615000									
(131) Marinelli, John A.	Area Manager	FL	615000									
(132) McPhee, Allison S.	Lead Operator	FL	615000									
(133) Morrell, Matthew J.	Field Technician II	FL	615000									
(134) Neal, William L.	Area Manager	FL	615000									
(135) Overton, Michael A.	Cross Connection Technician	FL	615000									
(136) Parrish, Raymond A.	Operator II	FL	615000									
(137) Pennington, Jonathan M.	Field Technician I	FL	615000									
(138) Perry, Michael S.	Operator I	FL	615000									
(139) Pfouts, Steve L.	Lead Operator	FL	615000									
(140) Phillips, Christopher	Field Technician I	FL	615000									
(141) Powell, Trevor B.	Operator II	FL	615000									
(142) Radcliff, Max	Lead Operator	FL	615000									
(143) Raines, Craig A.	Operator II	FL	615000									
(144) Remigio, Roberto V.	Field Technician I	FL	615000									
(145) Richardson, James P.	Field Technician I	FL	615000									
(146) Schneider, Keith C.	Operator II	FL	615000									
(147) Schwades, Charles G.	Area Manager	FL	615000									
(148) Shoffstall, David E.	Lead Operator	FL	615000									
(149) Shue, Mickey A.	Field Technician II	FL	615000									
(150) Sillitoe, Kathy A.	Water Conservation Coordinator	FL	615000									
(151) Sillitoe, Terry W.	Operator II (Part Time)	FL	615000									
(152) Smith, Donald D.	Field Technician II	FL	615000									
(153) Stewart, Malcolm	Area Manager	FL	615000									
(154) Straight, James L.	Operator I	FL	615000									
(155) Sudol, Corey	Operator II	FL	615000									
(156) Swegheimer, James A.	Lead Operator	FL	615000									
(157) Szczepkowski, Stephen A.	Lead Operator	FL	615000									
(158) Van Meter, Nathan Z.	Lead Operator	FL	615000									
(159) Watkins, Cedric	Field Technician II	FL	615000									
(160) White, Ronald D.	Field Technician III	FL	615000									
(161) Wilson, Michael A.	Regional Manager	FL	615000									
(162) Worrell, David R.	Operator II	FL	615000									
(163) Wright, Thomas L.	Field Technician I	FL	615000									
(164) Vacant	Field Technician I (Part Time)	FL	615000									
(165) Di Pasquale, Susan M.	Operations Assistant	FL	615500									
(166) Hanks, Peggy J.	Operations Assistant	FL	615500									
(167)												

48-1/103

Employee Detail

LAKE UTILITY SERVICES, INC.  
 DETAILED SALARY BY EMPLOYEE

w/p a  
 48-5

Totals		(k)	(l)	(m)	(n)	(o)	(p)		
Name	Position	State	Department	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense	Transportation Expense
(1) Andrejko, James	Controller	IL	611000						
(2) Arnoux, Diane L.	Payroll Administrator	IL	611000						
(3) Chang, Tae	Accounts Payable Clerk	IL	611000						
(4) Coughlin, Erin R.	Fixed Assets Accountant	IL	611000						
(5) Di Marca, Michelle	Senior Accountant	IL	611000						
(6) Dulanto, Carlos	Fixed Assets Accountant	IL	611000						
(7) Federico, Antoinette	Accounts Payable Manager	IL	611000						
(8) Friedman, Avelina	Tax Accountant	IL	611000						
(9) Haynes Jr, John S.	Director of Accounting & Finance	IL	611000						
(10) Kersey, Justin P.	Accountant	IL	611000						
(11) Kim, Christine	Accounting Manager	IL	611000						
(12) Lingeman, Samuel W.	Senior Financial Analyst	IL	611000						
(13) Luppino, Nancy L.	Accounts Payable Clerk	IL	611000						
(14) Luppino, Phyllis A.	Accounts Payable Clerk	IL	611000						
(15) McLean, Pamela J.	Payroll Manager	IL	611000						
(16) Metcalf, Janice L.	Accounts Payable Clerk	IL	611000						
(17) Miranda, Margarita	Accounts Payable Clerk	IL	611000						
(18) Pietras, Victoria M.	Senior Accountant	IL	611000						
(19) Shimkus, Matthew D	Finance Manager	IL	611000						
(20) Zavilla, Annette	Accounts Payable Clerk	IL	611000						
(21) Hoy, John P.	Chief Operating Officer	IL	612000						
(22) Japczyk, James F.	Chief Financial Officer	IL	612000						
(23) Sparrow, Lisa A	Chief Executive Officer	IL	612000						
(24) Stone, Leslie A.	Executive Assistant	IL	612000						
(25) Stover, John R.	Legal Counsel	IL	612000						
(26) Sudduth, Donald E.	Vice President	FL	612000	0649	Jan-06	29,749	(22,312)	4,958	6,375
(27) Weldy, Jeffery Alan	Process & Performance Manager	IL	612000						
(28) Blomquist, Laura Louise	Human Resources Generalist	IL	612500						
(29) Devine, James P.	Human Resources Manager	IL	612500						
(30) McLoughlin, Kristi M	Human Resources Generalist	IL	612500						
(31) Dave, Hardik	Desktop Support Analyst II	IL	613000						
(32) Ostler, Tom G.	Information Technology Manager	IL	613000						
(33) Pannos, Nicholas James	Desktop Support Analyst II	IL	613000						
(34) Smutny, Thomas A.	Network Administrator	IL	613000						
(35) Bonagura, John F.	Regional Finance Manager	FL	613500						
(36) Durham, Rick J.	Regional Vice President	FL	613500	0853	Nov-07	45,625	(20,278)	7,604	6,375
(37) Flynn, Patrick C.	Regional Director	FL	613500	0512	Feb-05	53,358	(48,170)	8,893	6,375
(38) Haws, Scotty L.	Safety and Compliance Manager	FL	613500	0729	Dec-06	29,356	(17,532)	4,893	6,375
(39) Paule, Nancy P.	Receptionist	IL	613500						
(40) Rose, Kendra E.	Corporate Compliance & Safety Coordinator	IL	613500						
(41) Simmons, Rodney C.	Operations Administration Manager	IL	613500						
(42) Sverida, Agnes	Receptionist	IL	613500						
(43) Barrett, Jason O.	Regulatory Accountant II	IL	614000						
(44) Chesney, Eyerusalem Tito	Regulatory Accountant I	IL	614000						
(45) Ciecierski, Daniel	Regulatory Accountant I	IL	614000						
(46) Georgiev, Lena	Manager of Regulatory Accounting	IL	614000						
(47) Lubertozzi, Steven M.	Director of Regulatory Affairs	IL	614000						
(48) Mehta, Dhvani S.	Regulatory Accountant I	IL	614000						
(49) Nedved, Spencer L.	Regulatory Accountant I	IL	614000						
(50) Neyzelman, Dimitry	Regulatory Accountant II	IL	614000						
(51) Povich, Erin P.	Senior Regulatory Accountant	IL	614000						
(52) Shrake, Brian W.	Senior Regulatory Accountant	IL	614000						
(53) Valrie, Lawanda N.	Regulatory Administrative Assistant	IL	614000						
(54) Weeks, Kirsten E.	Manager of Regulatory Accounting	IL	614000						
(55) Williams III, John D.	Director of Governmental Affairs	FL	614000						
(56) Winans, Nicole D.	Regulatory Accountant II	NV	614000						
(57) Yap Jr, Lowell M.	Regulatory Accountant I	IL	614000						
(58) Abbott, Loretta E.	Customer Service Representative II	FL	614500						
(59) Bennett, Kimberly J.	Customer Service Representative II	FL	614500						
(60) Calbreath, Stephanie R.	Lead Customer Service Representative	NC	614500						
(61) Campbell, Pamela J.	Customer Service Representative II	NV	614500						
(62) Ceballos, Isabel	Customer Service Representative II	FL	614500						
(63) Chandler, Matthew R.	Customer Service Representative II	FL	614500						

48-11-07



Employee Detail

LAKE UTILITY SERVICES, INC.  
DETAILED SALARY BY EMPLOYEE

w/p a

48-5

Totals		(k)	(l)	(m)	(n)	(o)	(p)		
Name	Position	State	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense	Transportation Expense	
(64) Christian, Elise S.	Customer Care Specialist	FL	614500						
(65) Daffer, Amber	Customer Service Representative II	NV	614500						
(66) Dugan, Grace A.	Customer Care Manager	NV	614500						
(67) Hill, Darlene	Customer Service Representative I	NV	614500						
(68) Iwinski, Cammy Andrea	Customer Service Representative I	NV	614500						
(69) Jones, Linda S.	Customer Service Representative I	FL	614500						
(70) Mayeski, Lorie L.	Customer Service Representative I	FL	614500						
(71) Miller, Ingrid E.	Customer Service Representative I	NC	614500						
(72) Parsons, Lisa Ann	Customer Service Representative I	NV	614500						
(73) Raponi, Ann M.	Customer Care Manager	FL	614500						
(74) Roberts, Miranda Ann	Customer Service Representative I	NV	614500						
(75) Robinson, Shona N.	Customer Service Representative II	NC	614500						
(76) Robinson, Vanessa F.	Customer Service Representative II	NC	614500						
(77) Sasic, Karen L.	Customer Service Manager	FL	614500						
(78) Self, Rose D.	Customer Care Manager	NC	614500						
(79) Sillitoe, Jacqueline M.	Customer Service Representative II	FL	614500						
(80) Silva, Lisa M.	Customer Service Representative II	NC	614500						
(81) Simpson, Ashley	Customer Service Representative I	NV	614500						
(82) Tackett, Samantha R.	Customer Service Representative I	NV	614500						
(83) Trovinger, Ferrellym L.	Lead Customer Service Representative	FL	614500						
(84) Vacant	Customer Service Representative I	FL	614500						
(85) Vacant	Customer Service Representative I	NC	614500						
(86) Vacant	Lead Customer Service Representative	NV	614500						
(87) Casados, Jimmy P.	Billing & Collections Manager	IL	614600						
(88) Krugler, Adrienne R.	Billing & Collections Assistant Manager	IL	614600						
(89) McGrain, Pamela C.	Collections Specialist	IL	614600						
(90) Mooney, Christopher H.	Billing Specialist	IL	614600						
(91) Schiopu, Mircea S.	Mailroom Clerk	IL	614600	0688	Sep-06	35,567	(22,723)	5,928	6,375
(92) Sowell, George William	Corporate Services Manager	SC	614700						
(93) Alberigi, David J.	Field Technician I	FL	615000	0807	Jul-07	20,310	(10,155)	3,385	6,375
(94) Alday, James R.	Operator I	FL	615000	0429	Mar-04	18,233	(18,233)	2,026	6,375
(95) Anderson, Daniel S.	Lead Operator	FL	615000	0901	Dec-08	18,434	(4,865)	3,072	6,375
(96) Austin, Arthur C.	Field Technician II	FL	615000	0514	Feb-05	19,024	(17,175)	3,171	6,375
(97) Bailey, Alan R.	Operator II	FL	615000	0220	May-02	13,356	(13,356)	-	6,375
(98) Bishop, Alvin M.	Field Technician I	FL	615000	0301	Aug-02	19,053	(19,053)	-	6,375
(99) Boersma, David A.	Operator I	FL	615000	0454	Jun-04	19,361	(19,361)	2,958	6,375
(100) Brown, Donna R.	Field Technician I	FL	615000	0812	Jul-07	20,347	(10,174)	3,391	6,375
(101) Buono, Robert A.	Lead Operator	FL	615000	0831	Oct-07	19,447	(10,804)	3,241	6,375
(102) Callahan, Robert L.	Field Technician I	FL	615000	0726	Dec-06	17,224	(15,287)	2,871	6,375
(103) Cardinal, Anthony A.	Operator I	FL	615000	0657	May-06	19,968	(13,867)	3,328	6,375
(104) Carver, Nathaniel Q.	Project Manager	FL	615000	0659	Jul-06	26,206	(17,471)	4,368	6,375
(105) Chard, Ronald	Cross Connection Specialist	FL	615000	0803	Aug-07	17,962	(8,732)	2,994	6,375
(106) Cook, James H.	Lead Operator	FL	615000	0453	Jun-04	23,158	(23,158)	3,538	6,375
(107) Cooper, Robert K.	Field Technician III	FL	615000	0431	Mar-04	25,240	(25,240)	2,804	6,375
(108) Devers, Joe E.	Lead Operator	FL	615000	0802	Aug-07	17,962	(8,732)	2,994	6,375
(109) Ebert, Harold	Field Technician II	FL	615000	0109	May-01	19,067	(19,067)	-	6,375
(110) Ebert, Shawn M.	Field Technician II	FL	615000	0455	Jun-04	19,386	(19,386)	2,962	6,375
(111) Eubanks, Brian J.	Operator II	FL	615000	0827	Nov-07	17,577	(7,812)	2,930	6,375
(112) Figueroa, Pedro L.	Lead Operator	FL	615000	0703	Sep-06	17,364	(11,094)	2,894	6,375
(113) Finch, Allan	Operator II	FL	615000	0102	Oct-00	15,517	(15,517)	-	6,375
(114) Finehrsh, Jeffrey S.	Operator I	FL	615000	0637	Jan-06	19,386	(14,540)	3,231	6,375
(115) Gentilucci, Domenic V	Area Manager	FL	615000	0864	Feb-08	22,372	(9,011)	3,729	6,375
(116) Godwin, Patrick L.	Lead Operator	FL	615000	0638	Jan-06	19,634	(14,726)	3,272	6,375
(117) Gongre, Bryan K	Regional Manager	FL	615000	0818	Sep-07	29,220	(13,799)	4,870	6,375
(118) Gosnell, Scotty G.	Area Manager	FL	615000	0639	Jan-06	25,852	(19,389)	4,309	6,375
(119) Grainger Jr, Leroy	Field Technician I	FL	615000	0610	Aug-05	18,681	(15,308)	3,114	6,375
(120) Habery, Stephen J.	Lead Operator	FL	615000	0741	Feb-07	16,707	(9,514)	2,785	6,375
(121) Hamilton, Don L.	Operator II	FL	615000	0868	Feb-08	2,897	(1,167)	483	6,375
(122) Hampton, Jerome	Operator II	FL	615000	0730	Dec-06	16,504	(9,857)	2,751	6,375
(123) Hasty, Donald L.	Lead Operator	FL	615000	0739	Mar-07	17,024	(9,458)	2,837	6,375
(124) Hermans, Rodel R	Field Technician I	FL	615000						
(125) Hogue, Raymond H.	Operator II	FL	615000	0771	May-07	16,222	(8,562)	2,704	6,375
(126) Hollister, Jimmie H.	Field Technician II	FL	615000	0612	Aug-05	16,472	(13,498)	2,745	6,375
(127) Inclima, Luke John	Operator II	FL	615000	0461	Jul-04	16,797	(16,797)	2,799	6,375

48-11 ps

Employee Detail

LAKE UTILITY SERVICES, INC.  
DETAILED SALARY BY EMPLOYEE

w/p a

48-5

Totals		(k)	(l)	(m)	(n)	(o)	(p)		
Name	Position	State	Departm ent	Vehicle Number	Depreciation Start	Vehicle Price	Accumulated Depreciation	Vehicle Depreciation Expense	Transportation Expense
(128)	Keys, Thomas E.	FL	615000	9834	Aug-98	16,144	(16,144)	-	6,375
(129)	Learned, Scott C.	FL	615000	0658	May-06	23,721	(16,473)	3,953	6,375
(130)	Lorenzo, Alexander	FL	615000	0014	Jan-00	15,363	(15,363)	-	6,375
(131)	Marinelli, John A.	FL	615000	0509	Feb-05	29,473	(26,607)	4,912	6,375
(132)	McPhee, Allison S.	FL	615000	0448	Jun-04	18,713	(18,713)	2,859	6,375
(133)	Morrell, Matthew J.	FL	615000	0808	Jul-07	20,347	(10,174)	3,391	6,375
(134)	Neal, William L.	FL	615000	0825	Nov-07	22,388	(9,950)	3,731	6,375
(135)	Overton, Michael A.	FL	615000	0833	Nov-07	20,253	(9,001)	3,376	6,375
(136)	Parrish, Raymond A.	FL	615000	0702	Oct-06	17,540	(12,668)	2,923	6,375
(137)	Pennington, Jonathan M.	FL	615000	0813	Jul-07	20,494	(10,247)	3,416	6,375
(138)	Perry, Michael S.	FL	615000	0712	Oct-06	15,367	(11,098)	2,561	6,375
(139)	Pfouts, Steve L.	FL	615000	0704	Sep-06	17,540	(11,206)	2,923	6,375
(140)	Phillips, Christopher	FL	615000	0503	Dec-04	17,389	(16,182)	2,898	6,375
(141)	Powell, Trevor B.	FL	615000	0823	Nov-07	17,577	(7,812)	2,930	6,375
(142)	Raddiff, Max	FL	615000	0423	Mar-04	19,058	(19,058)	2,118	6,375
(143)	Raines, Craig A.	FL	615000	0751	May-07	16,222	(8,562)	2,704	6,375
(144)	Remigio, Roberto V.	FL	615000	0824	Nov-07	17,577	(7,812)	2,930	6,375
(145)	Richardson, James P.	FL	615000	0533	Apr-05	18,131	(15,864)	3,022	6,375
(146)	Schneider, Keith C.	FL	615000	0671	Apr-06	13,318	(9,434)	2,220	6,375
(147)	Schwades, Charles G.	FL	615000	0544	May-06	23,201	(16,112)	3,867	6,375
(148)	Shoffstall, David E.	FL	615000	0608	Aug-05	19,546	(16,017)	3,258	6,375
(149)	Shue, Mickey A.	FL	615000	0312	Aug-02	19,053	(19,053)	-	6,375
(150)	Sillitoe, Kathy A.	FL	615000	0428	Mar-04	27,110	(27,110)	3,012	6,375
(151)	Sillitoe, Terry W.	FL	615000						
(152)	Smith, Donald D.	FL	615000	0513	Dec-04	22,344	(20,793)	3,724	6,375
(153)	Stewart, Malcolm	FL	615000	0609	Aug-05	22,545	(18,475)	3,758	6,375
(154)	Straight, James L.	FL	615000	0436	Mar-04	18,847	(18,847)	2,094	6,375
(155)	Sudol, Corey	FL	615000	0636	Jan-06	17,700	(13,275)	2,950	6,375
(156)	Swegheimer, James A.	FL	615000	0740	Mar-07	16,424	(9,125)	2,737	6,375
(157)	Szczepkowski, Stephen A.	FL	615000	0705	Sep-06	18,392	(11,751)	3,065	6,375
(158)	Van Meter, Nathan Z.	FL	615000	0062	Jun-00	15,358	(15,358)	-	6,375
(159)	Watkins, Cedric	FL	615000	0829	Nov-07	20,820	(9,254)	3,470	6,375
(160)	White, Ronald D.	FL	615000	0811	Jul-07	20,310	(10,155)	3,385	6,375
(161)	Wilson, Michael A.	FL	615000	0728	Dec-06	28,711	(17,147)	4,785	6,375
(162)	Worrell, David R.	FL	615000	0828	Nov-07	16,940	(7,529)	2,823	6,375
(163)	Wright, Thomas L.	FL	615000	0731	Dec-06	18,387	(10,981)	3,064	6,375
(164)	Vacant	FL	615000						
(165)	Di Pasquale, Susan M.	FL	615500						
(166)	Hanks, Peggy J.	FL	615500						
(167)									
						<u>\$1,517,927</u>	<u>(\$1,083,522)</u>	<u>\$223,689</u>	<u>\$471,714</u>

48-11-8-11

Utilities, Inc.  
 401K Cost Before Increase and ProfitSharing  
 TYE 6/30/2010  
 B Maitre

CONFIDENTIAL

Utilities Inc.  
 Headquarters Audit  
 Dkt# 100426-WS, 11-004-4-2  
 TYE 12/31/10  
 Title 401K Cost

Position	State	Department	Handwritten Annotations									
			(C)	(48-3)	(48-1)	(P4)	(48-1/1)	(0)	(0)	(0)	(0)	(0)
			Total Salaries Allocated to LUSI (Before 3.5% Increase) A	401K Cost at 3% (Before 4% Profit- Sharing) B	LUSI Allocation Rate C	LUSI Allocation Amount Per Co. D	401K Cost at 1.78% (Before 4% Profit- Sharing) E	LUSI Allocation Rate F	LUSI Allocation Amount Per Staff G	LUSI Allocation Diff Per Staff H		
(1) Controller	IL	611000			4.51%	\$ 183		4.51%				
(2) Payroll Administrator	IL	611000			4.51%	\$ 71		4.51%				
(3) Accounts Payable Clerk	IL	611000			4.51%	\$ 39		4.51%				
(4) Fixed Assets Accountant	IL	611000			4.51%	\$ 78		4.51%				
(5) Senior Accountant	IL	611000			4.51%	\$ 92		4.51%				
(6) Fixed Assets Accountant	IL	611000			4.51%	\$ 72		4.51%				
(7) Accounts Payable Manager	IL	611000			4.51%	\$ 81		4.51%				
(8) Tax Accountant	IL	611000			4.51%	\$ 87		4.51%				
(9) Director of Accounting & Finance	IL	611000			4.51%	\$ 173		4.51%				
(10) Accountant	IL	611000			4.51%	\$ 72		4.51%				
(11) Accounting Manager	IL	611000			4.51%	\$ 126		4.51%				
(12) Senior Financial Analyst	IL	611000			4.51%	\$ 93		4.51%				
(13) Accounts Payable Clerk	IL	611000			4.51%	\$ 71		4.51%				
(14) Accounts Payable Clerk	IL	611000			4.51%	\$ 63		4.51%				
(15) Payroll Manager	IL	611000			4.51%	\$ 79		4.51%				
(16) Accounts Payable Clerk	IL	611000			4.51%	\$ 60		4.51%				
(17) Accounts Payable Clerk	IL	611000			4.51%	\$ 61		4.51%				
(18) Senior Accountant	IL	611000			4.51%	\$ 86		4.51%				
(19) Finance Manager	IL	611000			4.51%	\$ 129		4.51%				
(20) Accounts Payable Clerk	IL	611000			4.51%	\$ 55		4.51%				
(21) Chief Operating Officer	IL	612000			4.51%	\$ 298		4.51%				
(22) Chief Financial Officer	IL	612000			4.51%	\$ 293		4.51%				
(23) Chief Executive Officer	IL	612000			4.51%	\$ 372		4.51%				
(24) Executive Assistant	IL	612000			4.51%	\$ 93		4.51%				
(25) Legal Counsel	IL	612000			4.51%	\$ 297		4.51%				
(26) Vice President	FL	612000			4.51%	\$ 244		4.51%				
(27) Process & Performance Manager	IL	612000			4.51%	\$ 108		4.51%				
(28) Human Resources Generalist	IL	612500			4.51%	\$ 70		4.51%				
(29) Human Resources Manager	IL	612500			4.51%	\$ 108		4.51%				
(30) Human Resources Generalist	IL	612500			4.51%	\$ 62		4.51%				
(31) Desktop Support Analyst II	IL	613000			4.51%	\$ 77		4.51%				
(32) Information Technology Manager	IL	613000			4.51%	\$ 158		4.51%				
(33) Desktop Support Analyst II	IL	613000			4.51%	\$ 71		4.51%				
(34) Network Administrator	IL	613000			4.51%	\$ 90		4.51%				
(35) Regional Finance Manager	FL	613500			7.79%	\$ 172		7.79%				
(36) Regional Vice President	FL	613500			7.79%	\$ 374		7.79%				
(37) Regional Director	FL	613500			13.05%	\$ 475		13.05%				
(38) Safety and Compliance Manager	FL	613500			7.79%	\$ 181		7.79%				
(39) Receptionist	IL	613500			4.51%	\$ 49		4.51%				
(40) Corporate Compliance & Safety Coordinator	IL	613500			4.51%	\$ 94		4.51%				
(41) Operations Administration Manager	IL	613500			4.51%	\$ 89		4.51%				
(42) Receptionist	IL	613500			4.51%	\$ 51		4.51%				
(43) Regulatory Accountant II	IL	614000			7.79%	\$ 121		7.79%				
(44) Regulatory Accountant I	IL	614000			0.00%	\$ -		0.00%				
(45) Regulatory Accountant I	IL	614000			7.79%	\$ 111		7.79%				
(46) Manager of Regulatory Accounting	IL	614000			0.00%	\$ -		0.00%				

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Source: Reg # 27

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			A	B	C	D	E	F	G	H
(47) Director of Regulatory Affairs	IL	614000	\$	\$	4.51%	\$ 203		4.51%		
(48) Regulatory Accountant I	IL	614000	\$	\$	0.00%	\$ -		0.00%		
(49) Regulatory Accountant I	IL	614000	\$	\$	7.79%	\$ 102		7.79%		
(50) Regulatory Accountant II	IL	614000	\$	\$	0.00%	\$ -		0.00%		
(51) Senior Regulatory Accountant	IL	614000	\$	\$	7.79%	\$ 146		7.79%		
(52) Senior Regulatory Accountant	IL	614000	\$	\$	0.00%	\$ -		0.00%		
(53) Regulatory Administrative Assistant	IL	614000	\$	\$	4.51%	\$ 44		4.51%		
(54) Manager of Regulatory Accounting	IL	614000	\$	\$	7.79%	\$ 209		7.79%		
(55) Director of Governmental Affairs	FL	614000	\$	\$	4.51%	\$ 141		4.51%		
(56) Regulatory Accountant II	NV	614000	\$	\$	7.79%	\$ 140		7.79%		
(57) Regulatory Accountant I	IL	614000	\$	\$	0.00%	\$ -		0.00%		
(58) Customer Service Representative II	FL	614500	\$	\$	4.51%	\$ 41		4.51%		
(59) Customer Service Representative II	FL	614500	\$	\$	4.51%	\$ 51		4.51%		
(60) Lead Customer Service Representative	NC	614500	\$	\$	4.51%	\$ 59		4.51%		
(61) Customer Service Representative II	NV	614500	\$	\$	4.51%	\$ 48		4.51%		
(62) Customer Service Representative II	FL	614500	\$	\$	4.51%	\$ 41		4.51%		
(63) Customer Service Representative II	FL	614500	\$	\$	4.51%	\$ 44		4.51%		
(64) Customer Care Specialist	FL	614500	\$	\$	4.51%	\$ 73		4.51%		
(65) Customer Service Representative II	NV	614500	\$	\$	4.51%	\$ 40		4.51%		
(66) Customer Care Manager	NV	614500	\$	\$	4.51%	\$ 78		4.51%		
(67) Customer Service Representative I	NV	614500	\$	\$	4.51%	\$ 39		4.51%		
(68) Customer Service Representative I	NV	614500	\$	\$	4.51%	\$ 34		4.51%		
(69) Customer Service Representative I	FL	614500	\$	\$	4.51%	\$ 34		4.51%		
(70) Customer Service Representative I	FL	614500	\$	\$	4.51%	\$ 35		4.51%		
(71) Customer Service Representative I	NC	614500	\$	\$	4.51%	\$ 37		4.51%		
(72) Customer Service Representative I	NV	614500	\$	\$	4.51%	\$ 39		4.51%		
(73) Customer Care Manager	FL	614500	\$	\$	4.51%	\$ 59		4.51%		
(74) Customer Service Representative I	NV	614500	\$	\$	4.51%	\$ 34		4.51%		
(75) Customer Service Representative II	NC	614500	\$	\$	4.51%	\$ 41		4.51%		
(76) Customer Service Representative II	NC	614500	\$	\$	4.51%	\$ 38		4.51%		
(77) Customer Service Manager	FL	614500	\$	\$	4.51%	\$ 122		4.51%		
(78) Customer Care Manager	NC	614500	\$	\$	4.51%	\$ 55		4.51%		
(79) Customer Service Representative II	FL	614500	\$	\$	4.51%	\$ 44		4.51%		
(80) Customer Service Representative II	NC	614500	\$	\$	4.51%	\$ 43		4.51%		
(81) Customer Service Representative I	NV	614500	\$	\$	4.51%	\$ 39		4.51%		
(82) Customer Service Representative I	NV	614500	\$	\$	4.51%	\$ 39		4.51%		
(83) Lead Customer Service Representative	FL	614500	\$	\$	4.51%	\$ 51		4.51%		
(84) Customer Service Representative I	FL	614500	\$	\$	4.51%	\$ 37		4.51%		
(85) Customer Service Representative I	NC	614500	\$	\$	4.51%	\$ 37		4.51%		
(86) Lead Customer Service Representative	NV	614500	\$	\$	4.51%	\$ 48		4.51%		
(87) Billing & Collections Manager	IL	614600	\$	\$	4.51%	\$ 150		4.51%		
(88) Billing & Collections Assistant Manager	IL	614600	\$	\$	4.51%	\$ 92		4.51%		
(89) Collections Specialist	IL	614600	\$	\$	4.51%	\$ 74		4.51%		
(90) Billing Specialist	IL	614600	\$	\$	4.51%	\$ 56		4.51%		
(91) Mailroom Clerk	IL	614600	\$	\$	4.51%	\$ 49		4.51%		
(92) Corporate Services Manager	SC	614700	\$	\$	4.51%	\$ 105		4.51%		
(93) Field Technician I	FL	615000	\$	\$	78.70%	\$ 611		78.70%		
(94) Operator I	FL	615000	\$	\$	0.00%	\$ -		0.00%		
(95) Lead Operator	FL	615000	\$	\$	0.00%	\$ -		0.00%		
(96) Field Technician II	FL	615000	\$	\$	78.70%	\$ 850		78.70%		
(97) Operator II	FL	615000	\$	\$	0.00%	\$ -		0.00%		
(98) Field Technician I	FL	615000	\$	\$	0.00%	\$ -		0.00%		
(99) Operator I	FL	615000	\$	\$	0.00%	\$ -		0.00%		
(100) Field Technician I	FL	615000	\$	\$	0.00%	\$ -		0.00%		
(101) Lead Operator	FL	615000	\$	\$	0.00%	\$ -		0.00%		
(102) Field Technician I	FL	615000	\$	\$	0.00%	\$ -		0.00%		
(103) Operator I	FL	615000	\$	\$	0.00%	\$ -		0.00%		
(104) Project Manager	FL	615000	\$	\$	19.80%	\$ 406		19.80%		
(105) Cross Connection Specialist	FL	615000	\$	\$	0.00%	\$ -		0.00%		

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				A	B	C	D	E	F	G	H
(106) Lead Operator	FL	615000	\$				0.00%	\$ -		0.00%	
(107) Field Technician III	FL	615000	\$				0.00%	\$ -		0.00%	
(108) Lead Operator	FL	615000	\$				0.00%	\$ -		0.00%	
(109) Field Technician II	FL	615000	\$				0.00%	\$ -		0.00%	
(110) Field Technician II	FL	615000	\$				0.00%	\$ -		0.00%	
(111) Operator II	FL	615000	\$				100.00%	\$ 1,647		100.00%	
(112) Lead Operator	FL	615000	\$				0.00%	\$ -		0.00%	
(113) Operator II	FL	615000	\$				0.00%	\$ -		0.00%	
(114) Operator I	FL	615000	\$				0.00%	\$ -		0.00%	
(115) Area Manager	FL	615000	\$				78.70%	\$ 1,368		78.70%	
(116) Lead Operator	FL	615000	\$				0.00%	\$ -		0.00%	
(117) Regional Manager	FL	615000	\$				28.74%	\$ 745		28.74%	
(118) Area Manager	FL	615000	\$				0.00%	\$ -		0.00%	
(119) Field Technician I	FL	615000	\$				0.00%	\$ -		0.00%	
(120) Lead Operator	FL	615000	\$				0.00%	\$ -		0.00%	
(121) Operator II	FL	615000	\$				0.00%	\$ -		0.00%	
(122) Operator II	FL	615000	\$				0.00%	\$ -		0.00%	
(123) Lead Operator	FL	615000	\$				0.00%	\$ -		0.00%	
(124) Field Technician I	FL	615000	\$				0.00%	\$ -		0.00%	
(125) Operator II	FL	615000	\$				0.00%	\$ -		0.00%	
(126) Field Technician II	FL	615000	\$				55.62%	\$ 491		55.62%	
(127) Operator II	FL	615000	\$				0.00%	\$ -		0.00%	
(128) Lead Operator	FL	615000	\$				0.00%	\$ -		0.00%	
(129) Field Technician II	FL	615000	\$				0.00%	\$ -		0.00%	
(130) Operator II	FL	615000	\$				0.00%	\$ -		0.00%	
(131) Area Manager	FL	615000	\$				0.00%	\$ -		0.00%	
(132) Lead Operator	FL	615000	\$				0.00%	\$ -		0.00%	
(133) Field Technician II	FL	615000	\$				0.00%	\$ -		0.00%	
(134) Area Manager	FL	615000	\$				0.00%	\$ -		0.00%	
(135) Cross Connection Technician	FL	615000	\$				35.45%	\$ 423		35.45%	
(136) Operator II	FL	615000	\$				81.85%	\$ 930		81.85%	
(137) Field Technician I	FL	615000	\$				0.00%	\$ -		0.00%	
(138) Operator I	FL	615000	\$				0.00%	\$ -		0.00%	
(139) Lead Operator	FL	615000	\$				78.70%	\$ 1,063		78.70%	
(140) Field Technician I	FL	615000	\$				55.62%	\$ 590		55.62%	
(141) Operator II	FL	615000	\$				100.00%	\$ 1,282		100.00%	
(142) Lead Operator	FL	615000	\$				0.00%	\$ -		0.00%	
(143) Operator II	FL	615000	\$				100.00%	\$ 1,350		100.00%	
(144) Field Technician I	FL	615000	\$				0.00%	\$ -		0.00%	
(145) Field Technician I	FL	615000	\$				78.70%	\$ 718		78.70%	
(146) Operator II	FL	615000	\$				0.00%	\$ -		0.00%	
(147) Area Manager	FL	615000	\$				0.00%	\$ -		0.00%	
(148) Lead Operator	FL	615000	\$				0.00%	\$ -		0.00%	
(149) Field Technician II	FL	615000	\$				0.00%	\$ -		0.00%	
(150) Water Conservation Coordinator	FL	615000	\$				94.23%	\$ 1,770		94.23%	
(151) Operator II (Part Time)	FL	615000	\$				0.00%	\$ -		0.00%	
(152) Field Technician II	FL	615000	\$				78.70%	\$ 1,063		78.70%	
(153) Area Manager	FL	615000	\$				0.00%	\$ -		0.00%	
(154) Operator I	FL	615000	\$				0.00%	\$ -		0.00%	
(155) Operator II	FL	615000	\$				0.00%	\$ -		0.00%	
(156) Lead Operator	FL	615000	\$				0.00%	\$ -		0.00%	
(157) Lead Operator	FL	615000	\$				0.00%	\$ -		0.00%	
(158) Lead Operator	FL	615000	\$				0.00%	\$ -		0.00%	
(159) Field Technician II	FL	615000	\$				78.70%	\$ 795		78.70%	
(160) Field Technician III	FL	615000	\$				78.70%	\$ 1,112		78.70%	
(161) Regional Manager	FL	615000	\$				0.00%	\$ -		0.00%	
(162) Operator II	FL	615000	\$				0.00%	\$ -		0.00%	
(163) Field Technician I	FL	615000	\$				75.08%	\$ 1,052		75.08%	
(164) Field Technician I (Part Time)	FL	615000	\$				0.00%	\$ -		0.00%	

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(165) Operations Assistant  
 (166) Operations Assistant  
 (167)

	A	B	C	D	E	F	G	H
FL 615500	\$ [REDACTED]	\$ [REDACTED]	19.87%	\$ 189	[REDACTED]	19.87%	[REDACTED]	[REDACTED]
FL 615500	\$ [REDACTED]	\$ [REDACTED]	19.87%	\$ 182	[REDACTED]	19.87%	[REDACTED]	[REDACTED]
	\$ 9,227,096	\$ 276,813	9.88%	\$ 27,355	\$ 163,921		\$ 16,199	\$ (11,156)

ACCT	DESCRIPTION	AMOUNT
6105	SALARIES-SYSTEM PROJECT	\$ (36,767)
6110	SALARIES-ACCTG/FINANCE	\$ 1,336,687
6115	SALARIES-ADMIN	\$ -
6120	SALARIES-OFFICERS/STKHLDR	\$ 1,878,737
6125	SALARIES-HR	\$ 209,648
6130	SALARIES-MIS	\$ 317,658
6135	SALARIES-LEADERSHIP OPS	\$ 1,793,065
6140	SALARIES-REGULATORY	\$ 1,051,813
6145	SALARIES-CUSTOMER SERVICE	\$ 1,336,937
6146	SALARIES-BILLING	\$ 174,903
6147	SALARIES-CORP SERVICE ADMI	\$ 32,722
6150	SALARIES-OPERATIONS FIELD	\$14,422,213
6155	SALARIES-OPERATIONS OFFICE	\$ 788,992
6160	SALARIES-CHGD TO PLT-WSC	\$ -
<b>TOTAL</b>		<b>\$23,306,608</b>
401K Cost at 3% (Before 4% Profit-Sharing)		3%
3% Total 401 Cost		\$ 699,198

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401K Cost Matching Per Ledger	414046.26	48-7
Difference in \$	\$ 285,152	
Difference in %	1.22%	
Effective % of Total Salary	1.78%	P1

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LAKE UTILITY SERVICES, INC.  
DETAILED SALARY BY EMPLOYEE

Totals			A	B	C	D	E	F	G	H	I
			(a)	(b)	(c)						
Name	Position	State	Current Salary	2010 Overtime Annualized	Total	Last Bi-Weekly Pay in December	Annualized	Difference	% Allocated		
(58) Abbott, Loreta E.	Customer Service Representative	FL	614500								
(93) Alberigi, David J.	Field Technician I	FL	615000								
(94) Alday, James R.	Operator I	FL	615000								
(95) Anderson, Daniel S.	Lead Operator	FL	615000								due to overtime different in this pay period
(1) Andrejko, James	Controller	IL	611000								in at o% LUSI
(2) Amous, Diane L.	Payroll Administrator	IL	611000								
(96) Austin, Arthur C.	Field Technician II	FL	615000								
(97) Bailey, Alan R.	Operator II	FL	615000								
(43) Barnett, Jason O.	Regulatory Accountant II	IL	614000								
(59) Bennett, Kimberly J.	Customer Service Representative	FL	614500								
(98) Bishop, Alvin M.	Field Technician I	FL	615000								
(28) Blomquist, Laura Louise	Human Resources Generalist	IL	612500								in at o% LUSI
(99) Boersma, David A.	Operator I	FL	615000								
(35) Bonagura, John P.	Regional Finance Manager	FL	613500								
(100) Brown, Donna R.	Field Technician I	FL	615000								
(101) Buono, Robert A.	Lead Operator	FL	615000								
(60) Calbreath, Stephanie R.	Lead Customer Service Represen	NC	614500								
(102) Callahan, Robert L.	Field Technician I	FL	615000								
(61) Campbell, Pamela J.	Customer Service Representative	NV	614500								due to overtime different in this pay period
(103) Cardinal, Anthony A.	Operator I	FL	615000								
(104) Carver, Nathaniel Q.	Project Manager	FL	615000								
(87) Casados, Jimmy P.	Billing & Collections Manager	IL	614600								
(62) Ceballos, Isabel	Customer Service Representative	FL	614500								replaced by Krugler-used her salary
(63) Chandler, Matthew R.	Accounts Payable Clerk	IL	611000								
(3) Chang, Tae	Cross Connection Specialist	FL	615000								
(105) Chard, Ronald	Regulatory Accountant I	IL	614000								
(44) Chesney, Byersalem Tito	Customer Care Specialist	FL	614500								in at o% LUSI
(64) Christian, Elise S.	Regulatory Accountant I	IL	614000								
(45) Ciecierski, Daniel	Lead Operator	FL	615000								
(106) Cook, James H.	Field Technician III	FL	615000								
(107) Cooper, Robert K.	Fixed Assets Accountant	IL	611000								due to overtime different in this pay period
(41) Coughlin, Erin R.	Customer Service Representative	NV	614500								
(65) Daffer, Amber	Desktop Support Analyst II	IL	613000								
(31) Dave, Hartik	Lead Operator	FL	615000								
(108) Devers, Joe E.	Human Resources Manager	IL	612500								in at o% LUSI
(29) Devine, James P.	Senior Accountant	IL	611000								
(5) Di Marca, Michelle	Operations Assistant	FL	615500								not replaced
(105) Di Pasquale, Susan M.	Customer Care Manager	NV	614500								
(66) Dugan, Grace A.	Fixed Assets Accountant	FL	611000								
(9) Dulanto, Carlos	Regional Vice President	FL	613500								
(36) Durham, Rick J.	Field Technician II	FL	615000								
(109) Ebert, Harold	Field Technician II	FL	615000								
(110) Ebert, Shawn M.	Operator II	FL	615000								
(111) Eubanks, Brian J.	Accounts Payable Manager	IL	611000								due to overtime different in this pay period
(7) Federico, Antoinette	Lead Operator	FL	615000								
(112) Figueroa, Pedro L.	Operator II	FL	615000								
(113) Finch, Allan	Operator I	FL	615000								
(114) Finchish, Jeffrey S.	Regional Director	FL	615000								
(37) Flynn, Patrick C.	Tax Accountant	IL	611000								
(8) Friedman, Avelina	Area Manager	FL	615000								
(115) Gentilucci, Domenic V	Manager of Resulatory Accounti	IL	614000								
(46) Georgiev, Lena	Lead Operator	FL	615000								
(116) Godwin, Patrick L.	Regional Manager	FL	615000								
(117) Gongre, Bryan K	Area Manager	FL	615000								
(118) Gosnell, Scotty G.	Field Technician I	FL	615000								
(119) Grainger Jr, Leroy	Lead Operator	FL	615000								
(120) Habery, Stephen J.	Operator II	FL	615000								
(121) Hamilton, Don L.	Operator II	FL	615000								
(122) Hampton, Jerome	Operations Assistant	FL	615500								in at o% LUSI
(106) Hanks, Peggy J.	Lead Operator	FL	615000								
(123) Hasty, Donald L.	Safety and Compliance Manager	FL	613500								due to overtime different in this pay period
(38) Hays, Scotty L.	Director of Accounting & Financt	IL	611000								
(9) Haynes Jr, John S.	Field Technician I	FL	615000								
(124) Hermans, Rodol R	Customer Service Representative	NV	614500								due to overtime different in this pay period
(67) Hill, Darlene	Operator II	FL	615000								
(125) Hogue, Raymond H.	Field Technician II	FL	615000								
(126) Hollister, Jimmie H.	Chief Operating Officer	IL	612000								
(21) Hoy, John P.	Operator II	FL	615000								
(127) Inclima, Luke John	Customer Service Representative	NV	614500								
(68) Iwinski, Cammy Andrea											

Utilities Inc.  
Headquarters Audit  
DK# 100426-WS, 11-004-4-2  
TYE 12/31/10  
Title *Commissioner of Payroll*  
*Actual 12/10*

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*3/10/11*

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			A	B	C	D	E	F	G	H	I
(22)	Japczyk, James P.	Chief Financial Officer	IL	612000							
(69)	Jones, Linda S.	Customer Service Representative	FL	614500							
(10)	Kersey, Justin P.	Accountant	IL	611000							
(128)	Keys, Thomas E.	Lead Operator	FL	615000							
(11)	Kim, Christine	Accounting Manager	IL	611000							
(88)	Krugler, Adrienne R.	Billing & Collections Assistant M	IL	614600							Replaced by Sverida in at 0% LUSI
(129)	Larned, Scott C.	Field Technician II	FL	615000							
(12)	Lingeman, Samuel W.	Senior Financial Analyst	IL	611000							
(130)	Lorenzo, Alexander	Operator II	FL	615000							
(47)	Lubertozzi, Steven M.	Director of Regulatory Affairs	IL	614000							
(12)	Luppino, Nancy L.	Accounts Payable Clerk	IL	611000							
(14)	Luppino, Phyllis A.	Accounts Payable Clerk	IL	611000							
(131)	Marinelli, John A.	Area Manager	FL	615000							
(70)	Mayeski, Lorie L.	Customer Service Representative	FL	614500							
(89)	McGrain, Pamela C.	Collections Specialist	IL	614500							
(15)	McLean, Pamela J.	Payroll Manager	IL	611000							
(30)	McLoughlin, Kristi M.	Human Resources Generalist	IL	612500							
(132)	McPhee, Allison S.	Lead Operator	FL	615000							due to overtime different in this pay period
(48)	Mehta, Dhvani S.	Regulatory Accountant I	IL	614000							
(16)	Metcalf, Janice L.	Accounts Payable Clerk	IL	611000							
(71)	Miller, Ingrid E.	Customer Service Representative	NC	614500							
(17)	Miranda, Margarita	Accounts Payable Clerk	IL	611000							
(90)	Mooney, Christopher H.	Billing Specialist	IL	614600							
(133)	Morrell, Matthew J.	Field Technician II	FL	615000							due to overtime different in this pay period
(124)	Neal, William L.	Area Manager	FL	615000							
(45)	Nedved, Spencer L.	Regulatory Accountant I	IL	614000							
(50)	Nezgelman, Dmitry	Regulatory Accountant II	IL	614000							
(32)	Ostler, Tom G.	Information Technology Manager	IL	613000							
(135)	Overton, Michael A.	Cross Connection Technician	FL	615000							
(33)	Pannos, Nicholas James	Desktop Support Analyst II	IL	613000							
(136)	Parrish, Raymond A.	Operator II	FL	615000							
(72)	Parsons, Lisa Ann	Customer Service Representative	NV	614500							
(39)	Paule, Nancy P.	Receptionist	IL	613500							
(137)	Pennington, Jonathan M.	Field Technician I	FL	615000							in at 0% LUSI
(138)	Perry, Michael S.	Operator I	FL	615000							in at 0% LUSI
(139)	Plouts, Steve L.	Lead Operator	FL	615000							
(140)	Phillips, Christopher	Field Technician I	FL	615000							
(18)	Pietras, Victoria M.	Senior Accountant	IL	611000							
(51)	Povich, Erin P.	Senior Regulatory Accountant	IL	614000							
(141)	Powell, Trevor B.	Operator II	FL	615000							
(142)	Radcliff, Max	Lead Operator	FL	615000							due to overtime different in this pay period
(143)	Raines, Craig A.	Operator II	FL	615000							
(73)	Raponi, Ann M.	Customer Care Manager	FL	614500							
(144)	Remigio, Roberto V.	Field Technician I	FL	615000							
(145)	Richardson, James P.	Field Technician I	FL	615000							
(74)	Roberts, Miranda Ann	Customer Service Representative	NV	614500							
(75)	Robinson, Shona N.	Customer Service Representative	NC	614500							
(76)	Robinson, Vanessa F.	Customer Service Representative	NC	614500							
(40)	Rose, Kendra E.	Corporate Compliance & Safety C	IL	613500							
(77)	Sasic, Karen L.	Customer Service Manager	FL	614500							
(91)	Schioppa, Mircea S.	Mailroom Clerk	IL	614600							not replaced
(146)	Schneider, Keith C.	Operator II	FL	615000							
(147)	Schwades, Charles G.	Area Manager	FL	615000							
(78)	Self, Rose D.	Customer Care Manager	NC	614500							
(16)	Shimkus, Matthew D.	Finance Manager	IL	611000							
(148)	Shoffstall, David E.	Lead Operator	FL	615000							
(52)	Shrake, Brian W.	Senior Regulatory Accountant	IL	614000							
(149)	Shue, Mickey A.	Field Technician II	FL	615000							
(79)	Sillitoe, Jacqueline M.	Customer Service Representative	FL	614500							
(150)	Sillitoe, Kathy A.	Water Conservation Coordinator	FL	615000							
(151)	Sillitoe, Terry W.	Operator II (Part Time)	FL	615000							
(80)	Silva, Lisa M.	Customer Service Representative	NC	614500							
(41)	Simmons, Rodney C.	Operations Administration Mana	IL	613500							
(81)	Simpson, Ashley	Customer Service Representative	NV	614500							Replaced by Tricia Anderson due to overtime different in this pay period
(152)	Smith, Donald D.	Field Technician II	FL	615000							
(34)	Smutny, Thomas A.	Network Administrator	IL	613000							
(92)	Sowell, George William	Corporate Services Manager	SC	614700							
(23)	Sparrow, Lisa A.	Chief Executive Officer	IL	612000							
(153)	Stewart, Malcolm	Area Manager	FL	615000							
(24)	Stone, Leslie A.	Executive Assistant	IL	612000							in at 0% LUSI
(28)	Stover, John R.	Legal Counsel	IL	612000							
(154)	Straight, James L.	Operator I	FL	615000							
(26)	Sudduth, Donald E.	Vice President	FL	612000							
(155)	Sudol, Corey	Operator II	FL	615000							
(42)	Sverida, Agnes	Receptionist	IL	613500							took over for Krugler-not replaced
(156)	Swegheimer, James A.	Lead Operator	FL	615000							
(157)	Szczepkowski, Stephen A.	Lead Operator	FL	615000							
(82)	Tackett, Samantha R.	Customer Service Representative	NV	614500							
(83)	Trövinger, Ferrellyn L.	Lead Customer Service Represen	FL	614500							

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			A	B	C	D	E	F	G	H	I	
(84)	Vacant	Customer Service Representative	FL									Filled-see below
(85)	Vacant	Customer Service Representative	NC									Filled-see below
(86)	Vacant	Lead Customer Service Represen	NV									Filled-see below
(164)	Vacant	Field Technician I (Part Time)	FL									
(53)	Valrie, Lawanda N.	Regulatory Administrative Assiat	IL									
(158)	Van Meter, Nathan Z.	Lead Operator	FL									
(159)	Watkins, Cedric	Field Technician II	FL									
(54)	Weeks, Kirsten E.	Manager of Regulatory Accountin	IL									
(27)	Weldy, Jeffery Alan	Process & Performance Manager	IL									
(160)	White, Ronald D.	Field Technician III	FL									
(55)	Williams III, John D.	Director of Governmental Affairs	FL									
(161)	Wilson, Michael A.	Regional Manager	FL									
(56)	Winans, Nicole D.	Regulatory Accountant II	NV									
(162)	Worrell, David R.	Operator II	FL									
(163)	Wright, Thomas L.	Field Technician I	FL									due to overtime different in this pay period
(27)	Yap, Jr., Lowell M.	Regulatory Accountant I	IL									
(20)	Zavilla, Annette	Accounts Payable Clerk	IL									
(167)												
New Employees				\$9,059,587	\$167,509	\$9,227,096	342,932.76	8,566,772.82	660,323.39	35,740.43		most due to overtime difference- some for replaced employees below.
James Brown	Operator											
Carl Daniel	Atlantic Region											
Earl Davis	Operator Florida											may do work for LUSI
Brandi Deere	Customer Service											
Phillip Franklin	Operator Florida											may do work for LUSI
Christina Harden	Customer Service											
Lari Lynn Jones	Customer Service											
Helen Lupton	Collection Specialist											
Andrea Lybarger	Collection Specialist											
Tecia Marotta	Executive Assistant West											
Brian Owens	Field Tech SE Region											
Mark Peaden	Field Tech SE Region											
Mary Rollins	Regional Compliance Safety Manager											
Veronica Stanis	Executive Assistant Corp Charlotte											
Martha De La Torriente	Admin Assistant SE Region											
					\$9,227,096							Difference due to overtime due to Christmas week being used.

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	A	B	C	D	E	F	G	H	I	J	K
	(A)	(B)	(C)	(D)	(E)						
	Annual Salary	FICA + Medicare	FICA + Medicare	FUTA	SUTA	Medical	401K	Pension	Transp	Total	Hours
Coates, Bill											
Gentilucci, Domenic											
Neal, William											
Schwades, Charles											
Sillito, Kathy											
Stewart, Malcolm											
Bonagura, John											
Overton, Michael											
Chard, Ronald											
Cooper, Robert											
Marinelli, John											
Pinder, Jeffrey											
Watkins, Cedric											
White, Ronald											
Austin Jr, Arthur											
Callahan, Robert											
Ebert, Shawn											
Franklin, Kennedy											
Galarza, Richard											
Grainger Jr, Leroy											
Hollister, Jimmie											
Leard, Mark											
Leamed, Scott											
Morrell, Matthew											
Pennington, Jonathan											
Schultz, Kevin											
Shue, Mickey											
Smith, Donald											
Stefano, Barry											
Taylor, Kenneth											
Trant, David											
Tzareff, Paul											
Wright, Thomas											
Cook, James											
Devers, Joe											
Dodd, Donald											
Godwin, Patrick											
Habery, Stephen											
Holsapple, Roger											
Keys, Thomas											
Kuhns, Joseph											
McPhee, Allison											
Shoffstall, David											
Sudol, Corey											
Williams, Elisa											
Wright, Jason											
Alday, Christopher											
Biasco, Christopher											
Brown, Donna											
Remigio, Roberto											
Phillips, Christopher											
Vanmeter Jr, Nathan											
Alday, James											
Anderson, Daniel											
Bailey, Alan											
Becker, Jeffrey											

Source: LUSI Reg # 10

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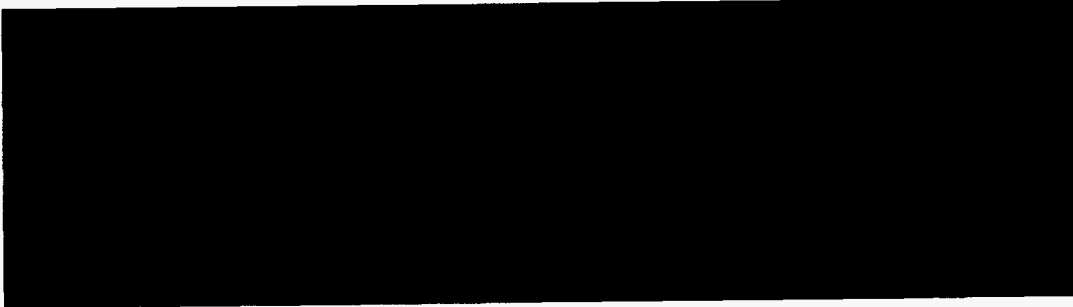
Utilities Inc.  
Headquarters Audit  
DK# 100426-WS, 11-004-4-2  
TYE 12/31/10  
Title Captive Calculation

Pub 3/18/11  
8m  
2/17/11

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**CONFIDENTIAL**

	A	B	C	D	E	F	G	H	I	J	K
	(A)	(B)	(C)	(D)	(E)						
	Annual Salary	FICA	MEDICARE	FUTA	SUTA	Medical	401K	Pension	Transp	Total	Hours
		+	+	+	+	+	+	+	+	+	+
		0	0.0145								
Name	Location										
Bishop, Alvin	Florida										
Buono, Robert	Florida										
Cardinal, Anthony	Florida										
Coffee Jr., John	Florida										
Cooler, Ronald	Florida										
Eskew, James	Florida										
Finch, Allan	Florida										
Finch, Jeffrey	Florida										
Garcia Jr, Ismael	Florida										
Golembleski, Ed	Florida										
Gunther, Mathew	Florida										
Hamilton, Don	Florida										
Hampton, Jerome	Florida										
Hogue, Raymond	Florida										
Lorenzo, Alexander	Florida										
Parrish, Raymond	Florida										
Pfouts, Steve	Florida										
Powell, Trevor	Florida										
Raines, Craig	Florida										
Roberts Jr., Eddie	Florida										
Schneider, Keith	Florida										
Sillroe, Terry	Florida										
Swegheimer, James	Florida										
Szczepkowski, Stephen	Florida										
Woodside, Michael	Florida										
Worrell, David	Florida										
Carver, Nathaniel	Florida										
Wierzbicki, Anthony	Florida										
Gosnell, Scotty	Florida										
Flynn, Patrick	Florida										
Gongre, Bryan	Florida										
Wilson, Michael	Florida										
Haws, Scotty	Florida										
	3,684,860	226,944	53,430	294,789	47,903	545,316	147,394	110,546	797,173	5,908,355	155,750
											37.93



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CONFIDENTIAL

State of Florida



## Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

Christian Marcelli  
766 North Sun Drive  
Suite 4030  
Lake Mary FL 32746

**Re: Acknowledgement of Confidential Filing in Docket No. 100426-WS**

This will acknowledge receipt by the Florida Public Service Commission, Office of Commission Clerk, of a CONFIDENTIAL DOCUMENT filed on April 11, 2011, in the above-referenced docket.

Document Number 02392-11 has been assigned to this filing, which will be maintained in locked storage.

If you have any questions regarding this document, please contact Kim Peña, Records Management Assistant, at (850) 413-6393.