

FILED FEB 25, 2014 DOCUMENT NO. 00906-14 FPSC - COMMISSION CLERK

February 24, 2014

VIA FEDERAL EXPRESS

Carlotta S. Stauffer, Commission Clerk Office of Commission Clerk Florida Public Service Commission 2540 Shumard Oak Boulevard Tallahassee, FL 32399



RE: Docket No. 130212-WS; Application for an Increase in Water and Wastewater Rates in Polk County by Cypress Lakes Utilities, Inc. Our File No.: 30057.212

Dear Ms. Stauffer:

Enclosed please find Cypress Lakes Utilities, Inc.'s Request for Confidential Classification for the above referenced Docket.

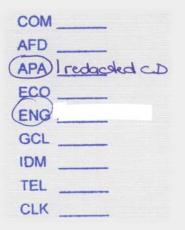
If you have any questions or require additional information, please feel free to contact me.

Very truly yours,

MARTIN S. FRIEDMAN For the Firm

MSF/jh Enclosures

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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for increase in water and wastewater rates in Polk County, Florida, by CYPRESS LAKES UTILITIES, INC.

DOCKET NO. 130212-WS

CYPRESS LAKES UTILITIES, INC. REQUEST FOR CONFIDENTIAL CLASSIFICATION

Cypress Lakes Utilities, Inc. (the "Utility"), by and through its undersigned counsel, files this Request for Confidential Classification in relation to documents submitted in connection with the Staff's Audit, Audit Control No. 13-296-4-2.

1. Pursuant to 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. 13-296-4-2 be classified as proprietary confidential business information under Section 367.156(2), Florida Statutes, and Rule 25-22.006, Florida Administrative Code (the "Confidential Information"). If this request is granted, then the subject portions of said documents provided to Staff in connection with Audit Control No. 13-296-4-2 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 attached hereto both in highlighted and redacted format on CDs.

3. The information produced in response to Staff's Audit for compensation information and the Consolidated Financial Statement of its parent, Utilities, Inc. are intended to be and are 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, benefits, overtime, taxes, pension information and total compensation. This information should be 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*, 31 So. 3d 860 (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.

WHEREFORE, CYPRESS LAKES UTILITIES, INC. requests confidential treatment of the referenced documents and the entry of the protective order that is consistent with this Motion.

Respectfully submitted this 24th day of February, 2014, by:

Friedman, Friedman & Long, P.A. 766 North Sun Drive, Suite 4030 Lake Mary, FL 32746 Phone: (407) 830-6331 Fax: (407) 878-2178 mfriedman@ffllegal.com

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MARTIN S. FRIEDMAN Florida Bar No.: 0199060 For the Firm

CERTIFICATE OF SERVICE DOCKET NO. 130212-WS

I HEREBY CERTIFY that a true and correct copy of the foregoing Request for Confidential

Classification has been sent by overnight courier service to the PSC Clerk and furnished by U.S. Mail

to the following parties this 24th day of February, 2014:

Erik Sayler, Esquire Office of Public Counsel c/o The Florida Legislature 111 W. Madison Street, Room 812 Tallahassee, FL 32399-1400

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MARTIN S. FRIEDMAN For the Firm

Exhibit "A"

Justification Location (Document name and location of information) §367.156(3)(d) Disclosure of compensation data, tax Salaries: data, benefits data, overtime data and salary increase data would impair the ability of the Utility to contract for 44-1, 44-1.1 & 44-1.2; All of columns with salary information with the exception of the final totals at the employees on favorable terms. end of the respective columns 44-1.3, 44-1.4 & 44-1.5; All of columns with payroll tax §367.156(3)(e) Disclosure of the compensation data would impair the Utility's competitive interests as information with the exception of the final totals at the end of the respective columns described in Florida Power & Light Company et al. v. 44-1.6, 44-1.7 & 44-1.8; All of columns with benefits Public Service Commission, 31 So. 3d 860 (Fla. 1st DCA information with the exception of the final totals at the The Utility keeps this information strictly 2010). end of the respective columns confidential to prevent other utilities from stealing their 44-2, 44-2.1 & 44-2.2; All of columns with allocated employees and to prevent lowered morale and infighting salary information with the exception of the final totals among employees who have the same position but at the end of the respective columns varying wages. 44-2.3, 44-2.4 & 44-2.5; ; All of columns with allocated payroll tax information with the exception of the final Article I, Section 23 of the Florida Constitution. totals at the end of the respective columns Disclosure of the information would invade the privacy 44-2.6, 44-2.7 & 44-2.8; All of columns with allocated rights of the employee. benefits information with the exception of the final totals at the end of the respective columns 44-3, 44-3.1 & 44-3.2; All of columns with allocated salary information with the exception of the final totals at the end of the respective columns 44-3.3, 44-3.4 & 44-3.5: : All of columns with allocated payroll tax information with the exception of the final totals at the end of the respective columns 44-3.6, 44-3.7 & 44-3.8; All of columns with allocated benefits information with the exception of the final totals at the end of the respective columns

JUSTIFICATION MATRIX

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Consolidated Financial Statements: Location: 9-3, 9-4 & 9-6; The amounts under columns headings 2011 and 2012 9-5; The amounts under columns headings Paid-in Capital, Retained Earnings & Total 9-10; Note 2, 1st paragraph under Income Taxes 9-11; Note 3, 2 nd paragraph, and Note 4, 1st paragraph 9-12; Note 4, 3 rd & 4 th paragraphs 9-12 & 9-13; Notes 5, 6 & 8, The amounts under columns headings 2011 and 2012 9-14; Notes 9 & 10 9-15; Note 11 9-16 & 9-17; Note 14, The amounts under columns headings 2011 and 2012 0.18: Notes 15, the last centered of the first	§367.156(3)(a),(b),(d) & (e): Disclosure of the financial statements of Utilities Inc., which is not a public company and is not subject to public disclosure of its financial statements would impair Utilities, Inc.'s competitive interests, could be used to discern trade secrets, or harm its ability to contract for goods and services on a favorable basis. Utilities, Inc. keeps this information strictly confidential also to prevent competitors and prospective counterparties from information which could be used in future negotiations to the disadvantage of Utilities, Inc. and its affiliates.
columns headings 2011 and 2012 9-14; Notes 9 & 10 9-15; Note 11 9-16 & 9-17; Note 14, The amounts under columns	Utilities, Inc. and its affiliates.
paragraph, and the amounts in the table 9-20 & 9-21; Note 17	

INDEX OF CONFIDENTIAL WORKPAPERS Utilities, Inc. DKT 130212-WS; ACN 13-296-42 File and Suspend Rate Case

Item	Description	Page	Number of Pages
1	Audited Financial Statements	9, 9-1, 9-2, 9-3, 9-4, 9-5, 9-6, 9- 7, 9-8, 9-9, 9-10, 9-11, 9-12, 9- 13, 9-14, 9-15, 9-16, 9-17, 9- 18, 9-19, 9-20, 9-21	22
2	Salaries, Benefits, Payroll Tax Schedules	44-1, 44-1.1, 44-1.2, 44-1.3, 44-1.4, 44-1.5, 44-1.6, 44-1.7, 44-1.8, 44-2, 44-2.1, 44-2.2, 44-2.3, 44-2.4, 44-2.5, 44-2.6, 44-2.7, 44-2.8, 44-3, 44-3.1, 44-3.2, 44-3.3, 44-3.4, 44-3.5, 44-3.6, 44-3.7, 44-3.8	27
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Total Pages 49

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Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2 Description:

Utilities, Inc. and Subsidiaries

Consolidated Financial Statements December 31, 2012 and 2011

SOURCE Roy # 1

Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS: - ACN 13-296-4-2 Description:	
	Page
Report of Independent Auditors	1
Consolidated Statements of Operations For the Years Ended December 31, 2012 and 2011	2
Consolidated Balance Sheets as of December 31, 2012 and 2011	3
Consolidated Statements of Changes in Shareholders' Equity For the Years Ended December 31, 2012 and 2011	4
Consolidated Statements of Cash Flows For the Years Ended December 31, 2012 and 2011	5
Notes to Consolidated Financial Statements	6

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Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2

GD 23/13

Description:

Independent Auditor's Report

To the Board of Directors and Shareholders of Utilities, Inc.

We have audited the accompanying consolidated financial statements of Utilities, Inc. and its subsidiaries (the "Company"), which comprise the consolidated balance sheets as of December 31, 2012 and 2011, and the related consolidated statements of operations, changes in shareholders' equity, and cash flows for the years then ended.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the consolidated financial statements based on our audits. We conducted our audits 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Company's preparation and fair presentation of the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Utilities, Inc. and its subsidiaries at December 31, 2012 and 2011, and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Trucematerbrouse Coopers LLP

March 4, 2013

SOURCE

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PricewaterhouseCoopers LLP, One North Wacker Drive, Chicago, IL 60606 T: (312) 298 2000, F: (312) 298 2001, www.pwc.com/us Utilities, Inc. and Subsidiaries Consolidated Statements of Operations Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2

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(In thousands)

	Year Ended [December 31,
	2012	2011
Operating revenues:		
Water		
Wastewater		
Other		
Non-regulated services		
Total		
Operating expenses:		
Operations and maintenance		
Cost associated with sale of Company		
Depreciation and amortization		
Taxes other than income		
Provision for income taxes		
Total		
Operating income		
Non-operating expense (income):		
Interest expense, net		
Allowance for funds used during construction		
Total		
Gain (loss) on sale of utility systems		
Income taxes related to sale of utility systems		
Net gain (loss) on sale of utility systems		
Net income		

Description:

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

Utilities, Inc. and Subsidiaries Consolidated Balance Sheets

(In thousands)

Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS: ACN 13-296-4-2 Description:

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	Dece	mber 31,
	2012	2011
Property, plant and equipment:		
Property, plant and equipment, at cost		
Less accumulated depreciation		
Property, plant and equipment, net		
Current assets:		
Cash and cash equivalents		
Restricted cash		
Accounts receivable, net		
Prepayments and other assets Total	aliou uga muandar daglar i a	ч.
Regulatory and other assets:		
Regulatory assets		
Deferred charges Goodwill		
Total		м. -
Total assets	»_	
Equity:		
Common shares. \$.10 par value, 1,000 shares		
authorized and issued		
Paid-in capital		
Retained earnings		
Total		e,
Long-term debt		
Commitments and contingencies (See note 15)		
Current liabilities:		
Short-term debt		
Accounts payable		
Customer deposits		
Accrued taxes		
Accrued interest		
Other Total		1
Deferred credits and other liabilities:		
Deferred income taxes		
Deferred investment tax credits		
Other Total		
Contributions in aid of construction		
Advances in aid of construction		
Total capitalization and liabilities		

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

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Utilitic 2. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2 Utilities, Inc. and Subsidiaries Description: Consolidated Statements of Changes in Shareholders' Equity (Dollars in thousands)

	Commo	on Shares	Paid-in	Retained	
	Shares	Amount	Capital	Earnings	Total
Balance at December 31, 2010	1,000	\$ -			4
Net income	-	-			
Dividend to parent	-	_			
Balance at December 31, 2011	1,000	-	299 (2019) 29		
Net income	-	-			
Dividend to parent	-	-			
Contribution from parent	-	-			
Balance at December 31, 2012	1,000	\$-			

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

SOURCE

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Utilities, Inc. and Subsidiaries Consolidated Statements of Cash Flows (In thousands) Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2 Description:

	Year Ended Decer	nber 31,
	2012	2011
Cash flows from operating activities:		
Netincome		
Adjustments to reconcile net income to net cash		
provided by operating activities:		
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) loss on sale of assets		
Other, net		
Changes in assets and liabilities:		
Accounts receivable		
Prepayments Deferred charges being amortized		
Regulatory assets		
Accounts payable and accrued liabilities		
Accrued taxes and interest		
Other assets and liabilities, net		
Net cash provided by operating activities		
Cash flows from investing activities: Capital expenditures Acquisition expenditures Change in restricted cash Proceeds from the sale of utility systems		
Net cash used in investing activities		
Cash flows from financing activities:		
Contributions and advances in aid of construction, net		
Dividend to parent		
Contribution from parent		
Increase in short-term borrowing		
Net cash used in financing activities		
Net decrease in cash and cash equivalents		
Cash and cash equivalents at beginning of period		
Cash and cash equivalents at end of period		
Supplemental cash flow information:		
Interest paid (net of amounts capitalized)		
Income taxes paid Non-cash property, plant and equipment contributions		
Non-cash property, plant and equipment contributions		

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



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Notes to Consolidated Financial Statements (In thousands of dollars) Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2

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Description:

1. Basis of Presentation

Business Description

Utilities, Inc. (the "Company"), is a holding company, which, at December 31, 2012, owned and operated approximately 500 regulated water and wastewater utility systems through 75 subsidiary operating companies. The Company operates in 15 states with primary service areas in North Carolina, Florida, South Carolina, Nevada and Louisiana.

Principles of Consolidation

The consolidated financial statements of the Company and its wholly-owned subsidiaries have been prepared using accounting principles generally accepted in the United States of America ("GAAP"). The presentation of these financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, revenues and expenses and certain financial statement disclosures,

Impact of Prior Year Items

During the year ended December 31, 2012, the Company identified errors related to rate orders issued in rate case proceedings finalized prior to 2012 for which it did not previously record the accounting impacts. These errors related to years ending December 31, 2008 or prior and were not significant to any given year. The cumulative impact of these errors was recorded in the current year which decreased net income by \$744. The impact of these items on the financial statements, whether taken individually or in the aggregate, is not considered material to any period presented.

2. Summary of Significant Accounting Policies

Regulation

Most of the Company's operations are subject to regulation by the public utility commissions of the states in which they operate. The extent of a commission's jurisdiction varies from state to state and usually includes the regulation of rates, accounting policies, financing, rules of service, sales and purchases of property, mergers and acquisitions, and the determination of service areas.

Utilities are generally subject to regulation, which is relied upon in lieu of the economic controls of competition in assuring fair prices and adequate service. Rates are based on the allocation of costs to customers who cause their incurrence. These rates are generally set to provide the utility the opportunity to recover its allowable operating expenses, including depreciation and taxes, and a return on the debt and equity capital invested.

The accounting practices of utility companies differ in certain aspects from those of other businesses not subject to regulation. GAAP applies to utilities just as it does to other industries, although the application at times may be different. The economic effect of regulation can result in a utility deferring costs or revenues that have been, or are expected to be, allowed in the ratemaking



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Notes to Consolidated Financial Statements (In thousands of dollars) Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2

Description:

process in future periods. As a result, regulated entities record assets and liabilities resulting from the ratemaking process that would generally not be recorded by a non-regulated entity.

Fair Value of Financial Instruments

Cash and cash equivalents, customer receivables, accounts payable, deferred revenue and other accrued liabilities are stated at carrying value, which reasonably approximates fair market value due to the nature and short term duration of these items.

Property, Plant and Equipment

All costs incurred to bring an asset to the condition and location necessary for its intended use are capitalized. Costs include contracted labor, direct labor, materials, and indirect costs including an allowance for funds used during construction. When assets are replaced, retired or abandoned, the recorded value of the asset is reduced to zero with a corresponding reduction in accumulated depreciation.

Expenditures for repairs and maintenance are expensed in accordance with the system of accounts prescribed by the public utility commissions of the states in which the Company operates. These expenditures are typically expensed as incurred but, in certain jurisdictions, may be deferred and amortized over the period of recovery.

Property in service is generally depreciated using the straight-line method over the estimated useful lives of the related property. Depreciation rates typically range between 1.5% and 5.0% per year. In certain instances, the composite or group method is used in which a single depreciation rate is applied to the total cost of a particular property class. This method pools similar assets and depreciates each group as a whole. Depreciation expense is a recoverable cost of service included in rates charged to customers.

Long-lived assets are reviewed for potential impairment whenever events or changes in circumstances indicate the carrying amount may not be recoverable. When it becomes probable that a portion of the cost of a long-lived asset will be disallowed for ratemaking purposes such amounts are deducted from the reported cost of the asset and recognized as a loss.

Plant Acquisition Adjustments

For utility plant subject to traditional cost-of-service regulation, the depreciated original cost of an acquired asset is considered to equal its fair value. To the extent an amount paid for utility plant differs from its depreciated original cost, and that amount is included for ratemaking purposes, the fair value is deemed to have been increased (or decreased) and an acquisition adjustment is recorded as a component of utility plant. If the excess amount paid is not included in future rates, the amount is recorded as goodwill.

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Notes to Consolidated Financial Statements

(In thousands of dollars)

Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212;WS; ACN 13-296-4-2 Description:

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Cash and Cash Equivalents

The Company considers all highly liquid instruments with an original maturity of three months or less to be cash equivalents.

Restricted Cash

The Company receives cash from real estate developers and builders to finance the construction of water and wastewater systems. In certain jurisdictions, such cash is restricted and can only be spent in connection with that specific project.

Accounts Receivable

The Company's accounts receivable primarily consists of trade receivables. The allowance for doubtful accounts is developed based upon several factors including the age of the Company's accounts receivable, historical write-off experience and specific account analysis.

Regulatory Assets and Deferred Charges

Regulatory assets primarily consist of costs related to the rate filing process for which the Company has received or expects to receive prospective rate recovery. Deferred charges primarily consist of repair and maintenance costs incurred in jurisdictions where these expenditures may be deferred and amortized over the period of rate recovery.

Goodwill

The Company evaluates its goodwill for impairment on an annual basis during the fourth quarter, or whenever indicators of impairment exist. The initial step of the impairment test is a thorough assessment of qualitative factors to determine the existence of events or circumstances that would indicate that it is not more likely than not that the fair value of the Company exceeds its carrying amount, including goodwill. If the qualitative test indicates that it is more likely than not that the fair value of the Company exceeds its carrying value, a quantitative assessment is not required.

A quantitative test, if required, determines the fair value of the Company using a discounted cash flow model. If the carrying amount exceeds the fair value, goodwill would be considered impaired. To measure the amount of the impairment loss, the implied fair value of goodwill is compared to the carrying amount of goodwill. If the carrying amount of goodwill exceeds the implied fair value of goodwill, an impairment loss is recognized in an amount equal to that excess. The implied fair value of goodwill is determined in the same manner as the amount of goodwill recognized in a business combination is determined.

Customer Deposits

In certain jurisdictions, customers are required to remit a deposit equal to their estimated monthly bill. These deposits earn interest and are returned to the customer either when the customer demonstrates a history of timely payments or when the customer no longer requires service.



Notes to Consolidated Financial Statements

(In thousands of dollars)

Description: Andits

Utilities, Inc.

Audit of Affiliate Transactions Test Year Ended December 31, 2012

ACN 13-296-4-2

Dkt 130212-WS;

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Advances and Contributions in Aid of Construction

The Company receives cash advances and property and cash contributions from real estate developers and builders to fund construction necessary to extend service to their properties. Advances for construction are refundable for limited periods of time as new customers begin to receive service. Advances that are no longer refundable are reclassified as contributions. Contributed property is depreciated at the same rate that the related contribution in aid of construction is amortized. As a result, a return is not earned on contributed property.

Revenue Recognition

Customers are billed for residential water and wastewater services on a monthly, bimonthly or quarterly cycle. Revenues include amounts billed to customers and unbilled amounts based on estimated usage from the last billing date to the end of the accounting period.

Allowance for Funds Used During Construction

The allowance for funds used during construction ("AFUDC") represents the capitalized cost of funds used to finance the construction of utility plant. AFUDC is not applied to projects funded by advances and contributions in aid of construction. AFUDC is recovered through rate base as the utility plant is depreciated. The AFUDC rate approximated 8.4% during 2012 and 2011.

Income Taxes

Investment tax credits are deferred and amortized over the estimated useful lives used for financial reporting purposes of the related properties.

Deferred tax assets and liabilities are recorded for all temporary differences between the tax basis of assets and liabilities and the amounts reported in the financial statements, measured at the currently enacted statutory income tax rate, which is also the rate that is expected to be in effect when the temporary items reverse. Certain temporary differences have not been recognized as deferred income tax expense for ratemaking purposes. In situations when such timing differences reverse and become currently payable, and it is probable that the higher income taxes will be recoverable through rates charged customers, a net regulatory asset has been established to recognize this expected regulatory treatment.

Notes to Consolidated Financial Statements (In thousands of dollars) Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2 : ANGHS Pro/23/13

Description:

Deferred taxes are recorded for differences that result from accelerated depreciation, contributions in aid of construction for certain contributions received from 1986 to 1996, and 2001 to 2007, investment tax credits, certain deferred charges and certain other differences in the recognition of income and expense for tax and financial reporting purposes.

Recently Adopted Financial Accounting Standards

In September 2011, the Financial Accounting Standards Board issued Accounting Standards Update No. 2011-08, "Testing Goodwill for Impairment." This guidance allows an entity to assess qualitative factors to determine whether it is necessary to perform a quantitative goodwill impairment test. Under the new guidance, an entity is not required to calculate the fair value of a reporting unit unless the entity determines, based on the qualitative assessment, that it is more likely than not that its fair value is less than its carrying value. This standard is effective for annual periods beginning after December 15, 2011. The Company adopted the provisions of this revised guidance for its 2012 annual goodwill impairment test, and the adoption of this revised guidance did not have an impact on the Company's financial position or results of operations.

3. Acquisition of Utilities, Inc.

In connection with the acquisition, the Company recorded \$8,909 of transaction related expenses, the most significant of which were payments made under the Value Creation Shares Plan (see Note 17) and other retention bonuses. In order to fund these payments, Highstar Capital made an equity contribution to the Company of \$7,511.

4. Acquisitions and Dispositions

Regulated Businesses

In connection with one of the four utility systems sold in 2012, the local utility commission ruled that a portion of the gain on sale should flow back to rate payers over a five year period. On January 23, 2012 the Company filed a Notice of Appeal and Exception. On January 15, 2013, the State Court of Appeals issued a decision upholding the local commission's ruling. On February 19, 2013, the

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Utilities, Inc. and Subsidiaries Notes to Consolidated Financial Statements

(In thousands of dollars)

Description:

Test Year Ended December 31, 2012 Dkt 130212-WS; Andits

Utilities, Inc.

Audit of Affiliate Transactions

ACN 13-296-4-2

Company filed a Notice of Appeal and Petition for Discretionary Review with the Supreme Court of North Carolina.

Non-regulated Business

5. Property, Plant and Equipment

The components of property, plant and equipment at December 31, are as follows:

	and the second sec	2012	2011
Plant in service			
Water	AT THE THE AND		
Wastewater			
Other			
Total			
Plant under const	ruction		
Accumulated dep	reciation		
Plant acquisition a	adjustments, net		
Property, plant a	nd equipment, net		
-compose.			

6. Accounts Receivable

The components of accounts receivable at December 31, are as follows:

	2012	2011
Billed utility revenue		
Unbilled utility revenue		
Total		
Less allowance for doubtful accounts		
Accounts receivable, net		
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		<u> </u>	
Utilities, Inc. and Subsidiaries		Utilities, Inc. Audit of Affiliate Transactions	
Notes to Consolidated Financial Statements		Test Year Ended December 31, 2012 Dkt 130212-WS: ACN 13-296-4-2	0
(In thousands of dollars)	Description:	And 1+5	0 10

The following table summarizes the activity of the allowance for doubtful accounts for the years ended December 31:

	2012	2011
Balance at January 1,		
Amounts charges to expense		
Amounts written-off		
Balance at December 31,		

7. Goodwill

A qualitative goodwill impairment test was performed at December 31, 2012, which indicated that it was not more likely than not that the fair value of the Company was less than its carrying value and therefore, a quantitative test was not performed.

There were no changes in the carrying amounts of goodwill during 2012 and there are no accumulated impairment losses.

8. Regulatory Assets and Deferred Charges

The components of regulatory assets and deferred charges at December 31, are as follows:

	2012	2011
Regulatory assets		
Rate case filing expenses		
Deferred income taxes		
Total		
Deferred charges		
Debt acquisition expense		
Maintenance and testing		
Other		
Total		

The regulatory assets related to deferred income taxes will be adjusted as the amounts reverse and are included in income tax expense for regulatory purposes. Other regulatory assets and deferred charges are being amortized over periods that typically range from 3 to 12 years, corresponding to the period of rate recovery.

SOURCE

Notes to Consolidated Financial Statements (In thousands of dollars)

Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2 Audits

@ 10/23/13

9. Long-term Debt



Description:

10. Lines of Credit



SOURCE

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Notes to Consolidated Financial Statements (In thousands of dollars) Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2

@ 10 23 13

11. Dividends



Description:

12. Asset Retirement Obligation

Potential future asset retirement costs relating to certain water and wastewater properties have been identified. However, the Company has determined that it does not have any legal obligations to retire assets that would result in a material cost to the Company. In addition, the Company intends on using its assets indefinitely. Therefore, the Company has not recognized a liability for these potential asset retirement costs at December 31, 2012.

13. Employee Benefit Plans

The Company maintains a 401(k) plan. Under the terms of the plan, the Company will match \$.50 on every \$1.00 contributed by participants up to a maximum contribution equal to 3% of eligible compensation per participant or to the maximum permitted by law. The Company match expense was \$271 and \$247 for the years ended December 31, 2012 and 2011, respectively. The plan also includes a non elective Company contribution made annually on 4% of eligible wages. The non elective contribution was \$890 and \$1,177 for the years ended December 31, 2012 and 2011, respectively.

Utilities, Inc. and Subsidiaries Notes to Consolidated Financial Statements (In thousands of dollars)

Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2 Description: AI,

Utilities, Inc.

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14. Income Taxes

The provision for (benefit from) income taxes related to operations for the years ended December 31, is as follows:

	2012	2011
Current		
Federal		
State and local		
Deferred		
Federal		
State and local		
Provision for income taxes	ANALY CONTRACTOR CONTRACTOR CONTRACTOR	

The provision for (benefit from) income taxes related to the disposal of utility systems for the years ended December 31, is as follows:

s		2012	2011
Current			
Federal	and the second		
State and local	and the second s		
Deferred			
Federal	and the second se		
State and local	A CONTRACT OF THE OWNER OWNER OF THE OWNER		
Provision for (be	nefit from) income taxes		

A reconciliation of the statutory federal income tax rate to the effective income tax rate for the years ended December 31, is as follows:

2012	2011
	2012

Utilities, Inc. and Subsidiaries
Utilities, Inc.
Utilities, Inc.
Utilities, Inc.
Utilities, Inc.
Utilities, Inc.
Audit of Affiliate Transactions
Test Year Ended December 31, 2012
Dkt 130212-WS: ACN 13-296-4-2
Utilities, Inc.
Audit of Affiliate Transactions
Description:
Descript

The deferred tax assets and liabilities are attributable to the following components at December 31:

	2012	2011
Deferred tax assets		
State net operating losses		
Federal net operating losses		
Valuation allowances related to state	net	
operating losses		
Alternative minimum taxes		
Bad debt		
Other		
Total		
Deferred tax liabilities		
Plant related differences		
Deferred charges		
Regulatory assets		
Organizational costs		
Total		
Net deferred tax liability		

The accumulated deferred tax liability attributed to regulatory assets reflects the probable future regulatory treatment afforded certain temporary differences such as the tax effect of investment tax credits, the equity component of AFUDC and other regulatory actions.

The federal net operating loss carry forward expires in 2030. A deferred tax asset related to state net operating losses, which vary in different amounts over different periods, has been recorded. The state net operating losses expire generally from 2013 to 2030. Alternative minimum tax credits can be carried forward indefinitely. The Company does not expect that the change in ownership will impact the full utilization of the federal net operating losses within the carry forward period.

The Company evaluates the realizability of its deferred tax assets on an annual basis. A valuation allowance is established when it is "more likely than not" that all or a portion of deferred tax assets will not be realized. The Company has established a valuation allowance related to certain of its state net operating losses based on estimates of future taxable income in these jurisdictions.

In evaluating its various tax filing positions, the Company records tax benefits only if management determines that they are more likely than not to be realized. Adjustments are made to the Company's liability for unrecognized tax benefits in the period in which an issue is settled with the



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Notes to Consolidated Financial Statements

(In thousands of dollars)

Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2

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Description:

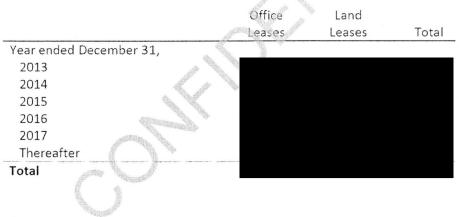
respective tax authorities, the statute of limitations expires for the return containing the tax position or when new information becomes available. The Company has not identified any material uncertainties for the periods presented.

15. Commitments and Contingencies

Operating Leases

The Company leases office space in various buildings for its own use. Most of the lease terms are for relatively short periods of time, many of which are less than two years. The Company also leases parcels of land on which treatment plants and other facilities are situated. These land leases expire at various dates through 2085.

Minimum future lease payments due in each of the next five years and thereafter are as follows:



Litigation

The Company is subject to various claims and other litigation matters arising in the ordinary course of the Company's business. Some of these matters are covered by insurance. Although the Company's ultimate liability in these matters cannot be determined, based upon information currently available, the Company believes that the resolution of such claims and litigation will not have a material adverse effect on its financial condition, results of operations or liquidity.

Contingencies

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In the normal course of business, the Company may enter into agreements with real estate developers related to the provision of water and/or wastewater service. These agreements may require payments to these developers that are contingent upon the number of customers added to



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Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2 Description:

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the systems of the various operating companies. Connection charges are collected from customers as they sign up for service. Amounts due to developers are accrued as new customers are added. Amounts paid to developers were \$64 and \$114 for the years ended December 31, 2012 and 2011, respectively.

On December 18, 2012, Nye County Nevada filed an action in Nye County District Court against, among other defendants, Utilities, Inc. of Central Nevada ("UICN"), a subsidiary of the Company, and other parties in connection with damage to a county road in the Pahrump Nevada area following a significant rain event in December 2010. The County's complaint alleges, among other things, that the road damage was caused by the negligence by UICN, Corrections Corporation of America ("CCA") and their respective contractors in connection with the construction of offsite improvements related to a new detention facility constructed and operated by CCA, and provided with water and sewer service by UICN. On December 21, 2012, UICN filed a partial answer and counterclaims against Nye County for the County's own negligence in overseeing the project, and for interfering with the work at issue. In addition to the County's lawsuit, on December 18, 2012, several business owners filed an action naming UICN, among others, and claiming lost profits during the time Blagg Road was closed as a result of the damage that occurred following the rain event and road damage.

At this time, there is not sufficient information to estimate the Company's exposure or the potential amount of any loss that may be incurred. Given the uncertainty of events, the Company believes it is reasonably possible that a material loss may be incurred. As of December 31, 2012, no amounts have been accrued for this loss contingency.

16. Rate Increases Subject to Refund

On August 7, 2007, a regulated operating subsidiary of the Company filed an application with the South Carolina Public Service Commission (the "Commission") in an attempt to increase water and wastewater rates. In the Commission's order issued on February 11, 2008, they denied the Company's request for rate increases. The Company petitioned the Commission to put the proposed rate increases in effect under bond and subject to refund to which the Commission agreed. The Company filed a Notice of Appeal with the South Carolina Supreme Court (the "Court") on July 2, 2009. Oral arguments were heard by the Court on November 4, 2010 and on April 13, 2011 the Court issued a judgment reversing the Commission's order and remanding the case to the Commission for further proceedings.

The Commission issued an order on February 13, 2013 approving rates that are consistent with the rates charged under bond and subject to refund and therefore no refund was required. The Commission also authorized the operating subsidiary to cancel the surety bond that was required to secure any potential refunds. The rate increases billed to customers, from their effective date of May 8, 2008, total \$3,239 through December 31, 2012.

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Notes to Consolidated Financial Statements

(In thousands of dollars)

Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212 WS; ACN 13-296-4-2 Description:

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17. Value Creation Shares Plan



SOURCE

Notes to Consolidated Financial Statements (In thousands of dollars) Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2

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Description:____

18. Subsequent Events

The Company has evaluated events and transaction subsequent to the balance sheet date through March 3, 2013, the date the financial statements were available to be issued. Based on this evaluation, the Company is not aware of any additional events or transactions that occurred subsequent to the balance sheet date but prior to March 4, 2013 that would require recognition or disclosure in its Consolidated Financial Statements.

SOURCE

SALARIES AND BENEFITS FOR 2013 10 AND 20 RATE CASES DETAIL AND ALLOCATIONS CONFIDENTIAL

Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS: ACN 13-296-4-2 2013 Annualized Salaries Description:

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TOTALS

TOTALS					
LINE NO	ANDREJKO	FIRST NAME	HOME DEPT	LOCATION	TITLE
(1)	ANDREJKO	JAMES	611000	1I.	CONTROLLER
(2) (3)	COLLADO	MADELIN AMBER	611000 611000	NC	COLLECTIONS SPECIALIST COLLECTIONS SUPERVISOR
(4)	DELMUNDO	AMBER	611000	IL	A/P CLERK
(5)	FEDERICO	ANTOINETTE	611000	IL	A/P SUPERVISOR
(6)	FERGUSON	CHRISTOPHER G	611000	IL	TAX REPORTING & COMPLIANCE MANAGER
(7) (8)	FRIEDMAN GRANT	AVELINA MICHAEL	611000 611000	IL IL	TAX SPECIALIST CAPITAL ASSETS MANAGER
(9)	HALLORAN	BRIAN	611000	IL	CAPITAL ASSETS MANAGER CAPITAL ASSETS ACCOUNTANT
(10)	IWINSKI	CAMMY ANDREA	611000	NV	COLLECTIONS SPECIALIST
(11)	JONES KERSEY	LINDA S. JUSTIN P.	611000	FL	COLLECTIONS SPECIALIST
(12) (13)	KIM	CHRISTINE	611000 611000	IL IL	SENIOR FINANCIAL ANALYST CORPORATE ACCOUNTING MANAGER
(14)	LUPPINO	NANCY L	611000	IL	A/P CLERK
(15)	LUPPINO	PHYLLIS A.	611000	IL.	A/P CLERK
(16)	MIRANDA	MARGARITA	611000	IL	A/P CLERK
(17)	RAJENDRAN	VICTORIA M. SARAVANAN	611000	1L 11.	SENIOR CORPORATE ACCOUTANT SENIOR FINANCIAL ANALYST
(19)	SHIMKUS	MATTHEW D	611000	IL.	FINANCIAL PLANNING & ANALYSIS MANAGER
(20)	WOJNICKA	PATRYCJA	611000	IL	A/P CLERK
(21)	ZAVILLA	ANNETTE	611000	IL	A/P CLERK
(22) (23)	PAULE	NANCY P. DEBRA A	611500	IL.	RECEPTIONIST LEGAL ASSISTANT
(24)	DEVINE	JAMES P.	612000	IL	DIRECTOR OF HUMAN RESOURCES
(25)	HOY	JOHN P.	612000	IL.	CHIEF OPERATING OFFICER
(26)	JAPCZYK	JAMES F.	612000	IL	CHIEF FINANCIAL OFFICER
(27) (28)	LUBERTOZZI OAKLEY	STEVEN M. THOMAS G	612000 612000	IL IL	CHIEF REGULATORY OFFICER CHIEF OF STAFF, OFFICE OF CEO
(20)	RING	DEBORAH	612000	IL	EXECUTIVE ASSISTANT
(30)	SPARROW	LISA A	612000	IL.	PRESIDENT & CEO
(31)	STOVER	JOHN R.	612000	IL	VICE PRESIDENT GENERAL
(32) (33)	SUDDUTH MALECKI	DONALD E. KRZYSZTOF	612000 612500	IL IL	VICE PRESIDENT CORPORATE DEVELOPMENT HR GENERALIST
(34)	MEYERS	NATHAN K	612500	IL	HR GENERALIST HR GENERALIST
(35)	NOVAK	JORDON	612500	IL	ADMINISTRATIVE SERVICES MANAGER
(36)	ORTEGA	JENNIFER	612500	IL	HR ADMINISTRATOR
(37) (38)	DAVE OSTLER	HARDIK TOM	613000 613000	IL IL	DESKTOP SUPPORT ANALYST IT MANAGER
(39)	PANNOS	NICHOLAS JAMES	613000	IL	SYSTEM ADMINISTRATOR
(40)	SILLS	JOSEPH	613000	IL.	DESKTOP SUPPORT ANALYST
(41)	SMUTNY	THOMAS A.	613000	IL.	NETWORK ADMINISTRATOR
(42) (43)	BONAGURA DURHAM	JOHN F. RICK J.	613500 613500	FL FL	REGIONAL FINANCE MANAGER REGIONAL VICE PRESIDENT
(44)	HAWS	SCOTTY L.	613500	FL	REGIONAL VICE PRESIDENT REGIONAL COMPLIANCE & SAFETY MANAGER
(45)	ROSE	KENDRA E.	613500	IL	COMPLIANCE & SAFETY COORDINATOR
(46)	ARNOUX	DIANE L.	614000	11.	REGULATORY ASSISTANT
(47) (48)	BARRETT FEATHERGILL	JASON O. ADAM K	614000 614000	IL IL	SENIOR REGULATORY ACCOUNTANT DOCKET CLERK
(40)	MARKWELL	KIRSTEN E.	614000	IL	REGULATORY ACCOUNTING MANAGER
(50)	NORWOODS	REGENCE	614000	IL.	REGULATORY STAFF ACCOUNTANT II
(51)	PITTS	DARRIEN	614000	IL.	REGULATORY STAFF ACCOUNTANT I
(52) (53)	VALRIE WILLIAMS III	LAWANDA N. JOHN D.	614000 614000	IL FL	REGULATORY ASSISTANT DIRECTOR OF GOVERNMENTMAL AFFAIRS
(54)	WINANS	NICOLE D.	614000	NV	REGULATORY STAFF ACCOUNTANT II
(55)	WIOREK	SHARON	614000	IL	REGULATORY STAFF ACCOUNTANT II
(56)	ABBOTT	LORETTA E.	614500	FL	CSR II
(57) (58)	ADAMS BENNETT	DIANE KIMBERLY J.	614500 614500	NC FL	CSR I CSR II
(59)	CEBALLOS	ISABEL	614500	FL	CSR II
(60)	CHANDLER	MATTHEW R.	614500	FL	CONTACT CENTER SUPERVISOR
(61)	COATES	MARGARET	614500	NV	CSR I
(62)	HINCHCLIFFE	CONSTANCE KARON	614500 614500	FL FL	CSR II CSR I
(64)	JENKINS	INGRID E.	614500	PL NC	CSR I
(65)	JOHNSON	MICAH	614500	NC	CSRI
(66)	LEGERE	KAREN	614500	NV	CSR I
(67) (68)	MAYESKI MCVICKER	LORIE L. CAROLYN	614500	FL	CSR II
(69)	ORENGO	LINETTE C	614500 614500	FL FL	CSR I CSR I
(70)	RICHARDSON	DONA	614500	FL.	CSRI
(71)	ROBINSON	SHONA N.	614500	NC	CUSTOMER SERVICE SUPERVISOR
(72) (73)	ROBINSON	VANESSA F. ISRAEL	614500	NC FL	CSR II CSR I
(73)	SANTOS	LINDA	614500 614500	FL FL	CSR I CUSTOMER SERVICE MANAGER
(75)	SIDES	JENNIFER	614500	NC	CSRI
(76)	STONEBREAKER	AMANDA	614500	FL	CSR I
(77) (78)	STORM TACKETT	BONNIE SAMANTHA R.	614500 614500	FL NV	CSR I CUSTOMER SERVICE SUPERVISOR
(79)	THIMMES	SAMAN I HA R. KARYN L	614500	FL	CUSTOMER SERVICE SUPERVISOR CSR I
(80)	THOMPSON	GLENDA	614500	NC	CSRI
(81)	TROVINGER	FERRELLYN L.	614500	FL	CUSTOMER SERVICE SUPERVISOR
(82) (83)	VOLZ WATLER	DEBORAH E. SYLVIA A	614500 614500	FL	CSR I CSR I
(84)	WOOLARD	CRYSTAL R	614500	FL	CSR I COLLECTIONS SPECIALIST
(85)	CHRISTIAN	ELISE S.	614600	FL	CUSTOMER RELATIONS SPECIALIST
(86)	JONES	LORI LYNN	614600	FL	CSR II
(87) (88)	KRUGLER RAPONI	ADRIENNE R. ANN M.	614600 614600	IL FL	BILLING MANAGER ASSISTANT MANAGER, BILLING
(89)	SASIC	ANN M. KAREN L.	614600 614600	FL	ASSISTANT MANAGER, BILLING DIRECTOR OF BILLING
(90)	SELF	ROSE D.	614600	NC	ASSISTANT MANAGER, BILLING
(91)	SILLITOE	JACQUELINE	614600	FL	CUSTOMER CARE SPECIALIST
(92) (93)	SILVA SVERIDA	LISA M. AGNES	614600 614600	NC LA	CSR II ASSISTANT MANAGER, BILLING
(94)	SOWELL	GEORGE	614700	GA	CORPORATE SERVICES MANAGER
(95)	ALBERIGI	DAVID J.	615000	FL.	FIELD TECH II
(96) (97)	ALDAY	JAMES R.	615000	FL	WATER-WASTEWATER OPERATOR
(97)	ALDAY AUSTIN	CALEB ARTHUR C.	615000 615000	FL FL	FIELD TECH I FIELD TECH II
(99)	BAILEY	ALAN R.	615000	FL	WATER-WASTEWATER OPERATOR

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LARY	OVERTIME	TOTAL SALARY	CAPTIME/SALARY	NET SALARY

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WSC ALLOCATED CAPTIME/SALARY

SOURCE

Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2 2013 Annuelized Solaries SALARJES AND BENEFITS FOR 2013 10 AND 20 RATE CASES Description: DETAIL AND ALLOCATIONS CONFIDENTIAL CONFIDENTIAL CONFIDENTIAL CONFIDENTIAL TOTALS WSC ALLOCATED
 HOME DEPT
 LOCATION

 615000
 SC

 615000
 SC

 615000
 SC
 ANNUAL SALARY OVERTIME TOTAL SALARY CAPTIME/SALARY BANISTER FIRST NAME GERALD DAVID NET SALARY LINE NO. TITLE WATER-WASTEWATER OPERATOR CAPTIN (100) (101) BELCASTRO JOSEPH C. CROSS CONNECTION TECHNICIAN (102) BODIE SR JOHN I AREA MANAGER (103) BOERSMA DAVID A 615000 FL. LEAD WATER-WASTEWATER OPERATOR (104) BRANDT MICHAEL. 615000 LA SC AREA MANAGER WATER-WASTEWATER OPERATOR (105) BRAZELL DERRICK W 615000 (106) (107) BROWN DONNA R. GLENN R. 615000 615000 FL FIELD TECH II WATER-WASTEWATER OPERATOR FL LA FL FL LEAD WATER-WASTEWATER OPERATOR (108) BUONO ROBERT A 615000 KOBERT A. VINCENT L. LARRY L ROBERT L. 615000 615000 (109) (110) (111) BURKHALTER WATER-WASTEWATER OPERATOR BYRD CALLAHAN WATER-WASTEWATER OPERATOR 615000 FIELD TECH II WATER-WASTEWATER OPERATOR (112) CARBERRY-BOWEN RELLA 615000 SC CARDINAL ANTHONY A. NATHANIEL Q WATER-WASTEWATER OPERATOR AREA MANAGER (113) (114) 615000 FL FL 615000 (115) (116) (117) CHARD RONALD 615000 CROSS CONNECTION TECHNICIAN FL SC LA SC FL LA SC SC SC FL LA SC FL CHITWOOD LARRY A. JEFFERY A AREA MANAGER REGIONAL MANAGER 615000 615000 (118) COOK GREGORY 615000 WATER-WASTEWATER OPERATOR COOK RALPH H. BARNER 615000 615000 LEAD WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR (119) (120) (121) (122) (123) (123) (124) (125) COOPER ROBERT K. 615000 FIELD TECH III 615000 615000 615000 MAINTENANCE WORKER DAVIS GENTRYE DAVIS DAVIS DAVIS AREA MANAGER WATER-WASTEWATER OPERATOR MIGUEL B. EARL KENNETH ALLEN DAVIS 615000 WATER-WASTEWATER OPERATOR (126) (127) (128) DE LA TORRIENTE DRIGGERS MAURICE A. MARVIN H. 615000 615000 LEAD WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR EBERT FIELD TECH II HAROLD 615000 (129) EBERT SHAWN M 615000 615000 615000 FIELD TECH II (130) (131) EISWIRTH MICHAEL BRIGHT A. MAINTENANCE WORKER AREA MANAGER (132) FINCH ALLAN 615000 WATER-WASTEWATER OPERATOR MICHAEL A DAVID L STEVEN 615000 615000 615000 FIELD TECH I WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR (133) (134) FINIGAN FL SC SC SC SC FL SC FL FL SC FL FL FORREST (136) FRANKLIN PHILLIP 615000 WATER-WASTEWATER OPERATOR (137) (138) FRIEL GENTILUCCI STEVEN M. DOMENIC 615000 615000 LEAD WATER-WASTEWATER OPERATOR AREA MANAGER REGIONAL MANAGER GILROY 615000 (139) ROBERT H (140) GODWIN PATRICK I 615000 LEAD WATER-WASTEWATER OPERATOR GONGRE BRYAN K DEWIS W. 615000 615000 REGIONAL MANAGER LEAD WATER-WASTEWATER OPERATOR LEAD WATER-WASTEWATER OPERATOR (141) (142) (143) GOSNELL. SCOTTY G. 615000 615000 615000 (144) GRAINGER LEROY FIELD TECH I (145) GRAY ROBERT WATER-WASTEWATER OPERATOR (146) (147) GRAY PATRICK 615000 FIELD TECH I WATER-WASTEWATER OPERATOR GREEN HORACE 615000 WATER-WASTEWATER OPERATOR LEAD WATER-WASTEWATER OPERATOR (148) GUNTER III HABERY CHARLIE P. STEPHEN J. 615000 (149) 615000 (150) HAMILTON DON L. 615000 WATER-WASTEWATER OPERATOR (151) (152) HASTY DONALD L. RODEL R 615000 LEAD WATER-WASTEWATER OPERATOR FIELD TECH II HERMANO 615000 WATER-WASTEWATER OPERATOR (153) HINSON RICHARD F 615000 (154) (155) (156) HOGUE RAYMOND H 615000 615000 WATER-WASTEWATER OPERATOR FIELD TECH II HOLLISTER JIMMIE H. HOWINGTON WATER-WASTEWATER OPERATOR TOD 615000 (157) (157) (158) (159) (160) (161) (162) MARCA JOHNSON 615000 615000 WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR JUNE KENNEDY STUART LEGRAND ALVIN W. 615000 AREA MANAGER KEYS KILGORE KILGORE JR THOMASE 615000 615000 WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR JAMES A FIELD TECH I 615000 KNOPE KENNETH W 615000 615000 WATER-WASTEWATER OPERATOR (163) (164) (165) (166) (167) (168) (169) (169) KYZER RAY S. WATER-WASTEWATER OPERATOR LINK LUCAS 615000 WATER-WASTEWATER OPERATOR LOCKLAIR JONATHAN W 615000 FIELD TECH I LOONEY MARINELLI MATTESON JOHN JOHN A. 615000 615000 WATER-WASTEWATER OPERATOR AREA MANAGER WATER-WASTEWATER OPERATOR SEYD 615000 WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR MCKNIGHT EDWIN RAMON 615000 615000 (171) (172) (173) MEARIDY TAROUIN JAMES SIDNEY MEDFORD 615000 MILFORD STEVEN 615000 WATER-WASTEWATER OPERATOR (174) (175) (176) MITCHELL MALCOLMA 615000 615000 REGIONAL MANAGER WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR MOLLOY VINCENT P. SHANE C 615000 (177) (177) (178) (179) (180) MORAN JOSHUA 615000 615000 FIELD TECH I FIELD TECH II MORRELL MATTHEW J. WILLIAM L. 615000 AREA MANAGER OAKLEY WILLIAM 615000 615000 WATER-WASTEWATER OPERATOR CROSS CONNECTION TECHNICIAN LEAD WATER-WASTEWATER OPERATOR OVERTON MICHAEL A. RAYMOND A (181) (182) 615000 (183)PHILLIPS CHRISTOPHER 615000 FIELD TECH I GEORGE R. RYAN 615000 615000 AREA MANAGER MAINTENANCE WORKER (184) (185) (186) PLUMMER POLK POWELL TREVOR B LEAD WATER-WASTEWATER OPERATOR LEAD WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR 615000 MAX LEE CRAIG A. 615000 615000 (187) RADCLIFF (188) (189) RAINES SEAN 615000 FIELD TECH I (190) REINERS BARRY T. 615000 615000 WATER-WASTEWATER OPERATOR (191) (192) REMIGIO ROBERTO V. FIELD TECH I RICHARDSON JAMES P. 615000 FIELD TECH II 615000 615000 LEAD WATER-WASTEWATER OPERATOR FIELD TECH I (193) RICHARDSON MARLIN (194) (195) ROJAS-RODRIGUEZ RUMFELT ISRAEL DOROTHY M. 615000 FIELD TECH I (196) SCHMIDT MIKE 615000 SC FL FL FIELD TECH I CHARLES G. JENNIFER M (107) SCHWADES 615000 AREA MANAGER (198) SCHWADES FIELD TECH II 615000

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	² OR 2013 10 AND 20 RATE CAS	For See		Audit Test Year Dkt 1302 Description:	Utilities, Inc. of Affiliate Transactions Ended December 31, 20 12-WS: ACN 13-296-4 S Annucli 2000	12 12 12 solaries	102/18/13
DETAIL AND ALLOCATIONS CONFIDENTIAL	5	0		CONFIDENTIAL		CONFIDENTIAL	CONFIDENTIAL
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LINENCI LAST NAME (vo) SCOTT (ac) SHUE (ac) SUE (ac) STEVENS (ac) SUE (ac) STEVENS (ac) STEVENS (ac) STEVENS (ac) STEVENS (ac) STEVENS (ac) STEVENS (ac) THOMFSON (al) WATKINS (al) WHTE (al) WILSON (al) WILSON (al) WILSON (al) WILSON (al) WRIGHT (al) DIPASULAE (al) DIPASULE (al)	ROBERT C. 6150 DAVID E. 6150 MICKEY A. 6150	000 FL 000 SC 000 SC 000 FL 000 FL 000 FL 000 SC 0000 FL 0000 FL <td>THEE WATER WATEWATER OPERATOR LEAD WATER WATEWATER OPERATOR FIELD TECH II WATER-WATEWATER OPERATOR WATER-WATEWATER OPERATOR WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR WATEWATEWATEWATER OPERATOR FIELD TECH II FIELD TECH III FIELD TECH III FIELD TECH III FIELD TECH III FIELD TECH IIII FIELI</td> <td>ANNU'AL SALARY OF RTIME TOTA</td> <td></td> <td>NET SALARY 10.513,478.48</td> <td>VSC ALLOCATED CAPTIME/SALARY 276,222.31</td>	THEE WATER WATEWATER OPERATOR LEAD WATER WATEWATER OPERATOR FIELD TECH II WATER-WATEWATER OPERATOR WATER-WATEWATER OPERATOR WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR WATEWATEWATEWATER OPERATOR FIELD TECH II FIELD TECH III FIELD TECH III FIELD TECH III FIELD TECH III FIELD TECH IIII FIELI	ANNU'AL SALARY OF RTIME TOTA		NET SALARY 10.513,478.48	VSC ALLOCATED CAPTIME/SALARY 276,222.31

1-Traced to PY and it work papers from DK+ 120209-WS, ACN 12-254-4-1 W/D exception. By

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100,118/13 Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 ACN 13-296-4-2 Dkt 130212-WS; ACN 13-296-2013 Annualized RTOKES Description: SALARIES AND BENEFITS FOR 2013 1Q AND 2Q RATE CASES DETAIL AND ALLOCATIONS CONFIDENTIAL CONFIDENTIAL 44-1.3 CONFIDENTIAL TOTALS WSC ALLOCATED CAPTIME/PAYROLL TAXES TOTAL PAYROLL CAPTIME/PAYROLL NET PAYROLL
 HOME DEPT
 LOCATION

 611000
 IL

 611000
 NC

 611000
 NV

 611000
 IL

 611000
 IL

 611000
 IL

 611000
 IL
 FIRST NAME LAST NAME ANDREJKO COLLADO DAFFER JAMES MADELIN AMBER DAFFER DELMUNDO FEDERICO FERGUSON 611000 611000 611000 ANCA ANTOINETTE CHRISTOPHER G FRIEDMAN AVELINA 611000 GRANT HALLORAN MICHAEL BRIAN CAMMY ANDREA п IL NV FL IL IL IWINSKI JONES KERSEY LINDA S JUSTIN P. CHRISTINE KIM LUPPINO LUPPINO MIRANDA NANCY L. П PHYLLIS A. MARGARITA VICTORIA M II. PIETRAS RAJENDRAN SHIMKUS SARAVANAN MATTHEW D 11 П WOJNICKA PATRYCJA ZAVILLA PAULE PLUMB ANNETTE NANCY P. DEBRA A IL DEVINE HOY JAPCZYK JAMES P. IL JOHN P. JAMES F. II LUBERTOZZI STEVEN M OAKLEY RING SPARROW THOMAS G DEBORAH LISA A JOHN R. SPARROW STOVER SUDDUTH MALECKI MEYERS NOVAK ORTEGA DAVE OSTLER PANNOS JOHN R. DONALD E. KRZYSZTOF NATHAN K JORDON JENNIFER HARDIK CONFIDENTIAL TOM NICHOLAS JAMES IL PANNOS SILLS SMUTNY BONAGURA DURHAM HAWS ROSE JOSEPH THOMAS A. IL. IL FL FL IL JOHN F. RICK J. SCOTTY L. KENDRA E. ARNOUX BARRETT FEATHERGILL 614000 614000 614000 DIANE L. JASON O. IL IL ADAM K MARKWELL KIRSTEN E 614000 614000 614000 614000 614000 614000 614500 614500 614500 614500 614500 614500 614500 NORWOODS PITTS VALRIE REGENCE LAWANDA N IL F. NY IL FL NC FL FL NN NL FL FL FL NN NL FL FL NN WILLIAMS III WINANS WIOREK JOHN D JOHN D. NICOLE D. SHARON LORETTA E. ABBOTT ADAMS BENNETT DIANE KIMBERLY J. CEBALLOS ISABEL MATTHEW R. MARGARET CONSTANCE CHANDLER COATES DUNN HINCHCLIFFE JENKINS JOHNSON KARON 614500 614500 614500 INGRID E. MICAH KAREN LORIE L CAROLYN LINETTE C LEGERE MAYESKI MCVICKER 614500 614500 614500 614500 614500 614500 614500 614500 614500 614500 614500 614500 (69) (70) (71) (72) ORENGO DONA SHONA N. VANESSA F. ISRAEL RICHARDSON ROBINSON SANTOS SCHNAUFER SIDES STONEBREAKER LINDA JENNIFER AMANDA STORM TACKETT THIMMES BONNIE SAMANTHA R. KARYN L 614500 614500 614500 614500 614500 614600 614600 THOMPSON GLENDA TROVINGER VOLZ WATLER FERRELLYN L. DEBORAH E. SYLVIA A WATLER WOOLARD CHRISTIAN JONES KRUGLER CRYSTAL R ELISE S. LORI LYNN 614600 614600 614600 ADRIENNE R. RAPONI SASIC SELF ANN M. KAREN L. 614600 614600 614600 ROSE D. SILLITOE SILVA SVERIDA JACQUELINE LISA M. AGNES 614600 614700 615000 615000 615000 615000 615000 SOWELL ALBERIGI ALDAY ALDAY AUSTIN BAILEY GEORGE DAVID J. JAMES R. CALEB ARTHUR C. ALAN R.

SOURCE

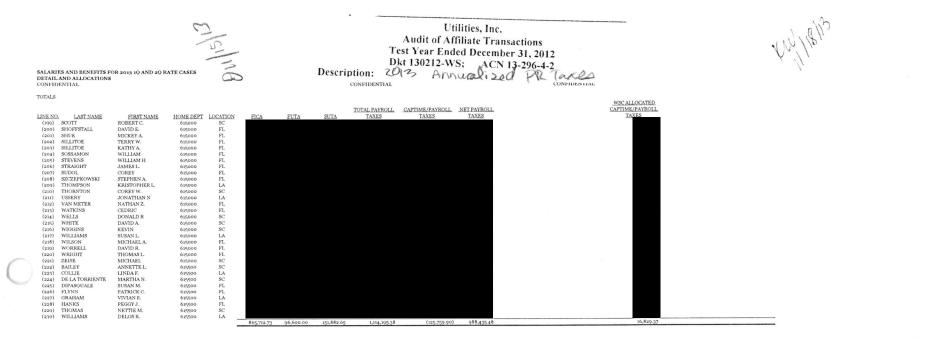
why halls Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2 2013 Annualized Vill Tarkers confidential NA SALARIES AND BENEFITS FOR 2013 10 AND 20 RATE CASES Description: DETAIL AND ALLOCATIONS CONFIDENTIAL CONFIDENTIAL TOTALS WSC ALLOCATED CAPTIME/PAYROLL TOTAL PAYROLL CAPTIME/PAYROLL NET PAYROLL LINE NO. (100) (101) LAST NAME BANISTER FIRST NAME GERALD DAVID
 HOMEDERT
 LOCATION

 615000
 SC

 <td TAXES BELCASTRO JOSEPH C. (102) (103) BODIE SR BOERSMA JOHN L. DAVID A. (103) (104) (105) (106) (107) (108) (109) (110) (111) BRANDT MICHAEL J BRAZELL BROWN BRUCE DERRICK W. DONNA R. GLENN R. BUONO ROBERT A BURKHALTER BYRD CALLAHAN ROBERT A. VINCENT L. LARRY L ROBERT L. (111) (112) (113) (114) CARDERRY-BOWEN CARDINAL CARVER RELLA ANTHONY A. NATHANIEL Q. (115) (116) (117) (118) (119) (120) (121) (122) (123) (124) (125) (126) (127) (128) CHARD RONALD CHITWOOD LARRY A. JEFFERY A. COOK COOK COOKS GREGORY RALPH H. BARNER ROBERT K. COOPER DAVIS GENTRY E DAVIS MIGUEL B. EARL KENNETH ALLEN DAVIS DE LA TORRIENTE DRIGGERS MAURICE A. MARVIN H. EBERT HAROLD (129) (130) EBERT EISWIRTH ELLINGER SHAWN M. MICHAEL (130) (131) (132) (133) (134) (134) (135) (136) (137) (138) BRIGHT A FINCH FINIGAN FORREST FOWLER ALLAN CONFIDENTIAL MICHAEL A DAVID L. STEVEN FRANKLIN FRIEL GENTILUCCI PHILLIP STEVEN M. DOMENIC V GILROY GODWIN GONGRE (139) (140) (141) ROBERT H. PATRICK L BRYAN K (141) (142) (143) (144) (145) (146) (147) (148) GORDON DEWIS W. GOSNELL GRAINGER GRAY SCOTTY G. LEROY ROBERT GRAY PATRICK HORACE CHARLIE P. GREEN GUNTER III (140) (150) (151) (152) (153) (154) (155) (156) (156) (157) (156) (156) (156) (161) (162) (164) (166) (166) (166) (166) (166) (166) (166) (166) (166) (177) (178) (178) (177) (178) (178) (178) (188) (188) (188) (187) (189) (189) (189) (189) (199) HABERY STEPHEN J HABERY HAMILTON HASTY HERMANO DON L. DONALD L. RODEL R HINSON RICHARD F HOGUE HOLLISTER HOWINGTON RAYMOND H JIMMIE H. TOD JOHNSON JUNE KENNEDY MARCA. STUART LEGRAND ALVIN W. KEYS KILGORE KILGORE JR THOMAS E JAMES A JAMES KNOPF KYZER KENNETH W. RAY S. LUCAS LINK LOCKLAIR LOONEY MARINELLI JONATHAN W JOHN JOHN A. MATTESON MCKNIGHT SEYD EDWIN RAMON TARQUIN MEARIDY MEDFORD MILFORD MITCHELL JAMES SIDNEY STEVEN MALCOLM A. MOLLOY MOORE MORAN MORRELL VINCENT P SHANE C JOSHUA MATTHEW J NEAL. WILLIAM L. OAKLEY WILLIAM MICHAEL A PARRISH RAYMOND A. PHILLIPS CHRISTOPHEI GEORGE R. POLK RYAN POWELL RADCLIFF RAINES TREVOR B MAX LEE CRAIG A. REINCKE SEAN REINCRE REINERS REMIGIO RICHARDSON BARRY T. ROBERTO V. JAMES P. (192) RICHARDSON ROJAS-RODRIG RUMFELT (193) (194) (195) MARLIN ISRAEL DOROTHY M. (196) (197) (198) SCHMIDT MIKE SCHWADES SCHWADES CHARLES G. JENNIFER M

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(0) / #/S 0,1/13/13 Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2 2013 Annual ized Benefits SALARIES AND BENEFITS FOR 2013 1Q AND 2Q RATE CASES Description: DETAIL AND ALLOCATIONS CONFIDENTIAL CONFIDENTIAL CONFIDENTIAL TOTALS 4-1-1P WSC ALLOCATED
 HOME DEPT
 LOCATION

 611000
 IL

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 NC

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 IL

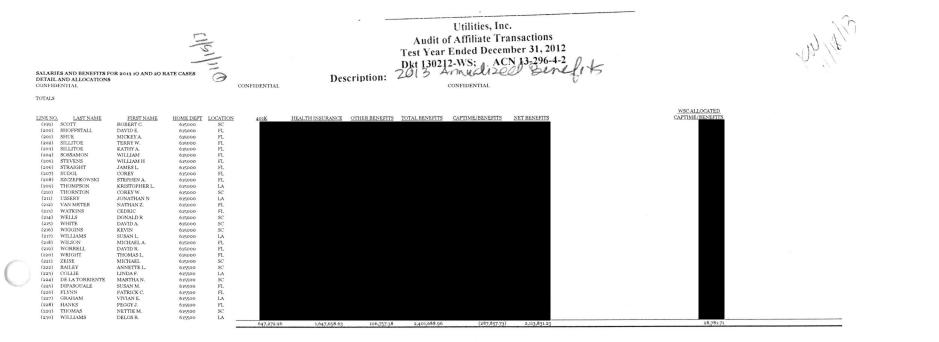
 611000
 IL

 611000
 IL

 611000
 IL
 LAST NAME ANDREJKO COLLADO DAFFER DELMUNDO FEDERICO FEDERICO CAPTIME/BENEFITS NET BENEFIT: <u>FIRST NAME</u> JAMES MADELIN LINE NO. $\begin{array}{c} (1) \\ (2) \\ (3) \\ (4) \\ (5) \\ (6) \\ (7) \\ (7) \\ (1) \\ (12) \\ (12) \\ (11) \\ (12$ AMBER ANCA ANTOINETTE FERGUSON CHRISTOPHER G FRIEDMAN GRANT HALLORAN AVELINA MICHAEL IWINSKI JONES KERSEY CAMMY ANDREA LINDA S. JUSTIN P. CHRISTINE 611000 611000 611000 611000 611000 611000 611000 611000 611000 611500 611500 612000 612000 612000 KIM LUPPINO LUPPINO MIRANDA NANCY L. IL PHYLLIS A. MARGARITA PIETRAS RAJENDRAN SHIMKUS VICTORIA M SARAVANAN MATTHEW D WOJNICKA PATRYCJA ZAVILLA ANNETTE NANCY P. DEBRAA PLUMB DEVINE HOY JAPCZYK JAMES P. JOHN P. JAMES F. JAPCZYK LUBERTOZZI OAKLEY RING STEVEN M. THOMAS G DEBORAH 612000 612000 612000 612000 612000 612500 612500 612500 612500 613000 613000 613000 613000 II. SPARROW STOVER SUDDUTH MALECKI LISA A JOHN R. DONALD E. KRZYSZTOF MEYERS NOVAK ORTEGA NATHAN K JORDON JENNIFER DAVE OSTLER PANNOS SILLS HARDIK CONFIDENTIAL TOM IOM NICHOLAS JAMES JOSEPH THOMAS A. II LI FLELLILILILILILILIEN II FN Y FLERNE FNYE FLONDY FLELEN YN FLOEL FNY FLOEFE FLEN FLELEN FLERNE FLERNE FLER SILLS SMUTNY BONAGURA DURHAM JOHN F. RICK J. 613500 613500 613500 614000 614000 614000 614000 614000 614000 614000 614000 614000 614000 614500 614500 614500 DURHAM HAWS ROSE ARNOUX BARRETT FEATHERGILL MARKWELL NORWOODS PITTS SCOTTY L KENDRA E DIANE L. JASON O. ADAM K KIRSTEN E. REGENCE DARRIEN VALRIE WILLIAMS III WINANS WIOREK LAWANDA N JOHN D. NICOLE D. SHARON LORETTA E. DIANE KIMBERLY J. ABBOTT ADAMS BENNETT CEBALLOS ISABEL CHANDLER MATTHEW R. MARGARET CONSTANCE 614500 614500 614500 DUNN KARON INGRID E. HINCHCLIFFE 614500 614600 614500 61 JENKINS MICAH KAREN LORIE L JOHNSON LEGERE MATESKI MCVICKER ORENGO RICHARDSON CAROLYN LINETTE C DONA ROBINSON SHONA N. ROBINSON SANTOS VANESSA F. ISRAEL SANTOS SCHNAUFER SIDES STONEBREAKER LINDA JENNIFER AMANDA BONNIE STORM TACKETT THIMMES THOMPSON SAMANTHA R KARYN L GLENDA TROVINGER FERRELLYN L VOLZ DEBORAH E. SYLVIA A CRYSTAL R WATLER WOOLARD CHRISTIAN JONES KRUGLER ELISE S. LORI LYNN ADRIENNE R. RAPONI ANN M. SASIC SELF SILLITOE KAREN L. ROSE D. JACQUELINE SILVA SVERIDA SOWELL LISA M. AGNES GEORGE OURCE ALBERIGI ALDAY ALDAY 615000 615000 615000 DAVIDJ JAMES R CALEB AUSTIN ARTHUR C 615000 BAILEY ALAN R. 615000

Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; AGN 13-296-4-2 2013 Annu Lize Benefi K Description: SALARIES AND BENEFITS FOR 2013 1Q AND 2Q RATE CASES DETAIL AND ALLOCATIONS CONFIDENTIAL CONFIDENTIAL CONFIDENTIAL TOTALS WSC ALLOCATED CAPTIME/BENEFIT: HEALTH INSURANCE OTHER BENEFITS TOTAL BENEFITS CAPTIME/BENEFITS NET BENEFITS LINE NO. LAST NAME FIRST NAME HOME DEPT LOCATION (100) (101) (102) (103) BANISTER GERALD DAVID 615000 хххяныхнныныхныныхыныхиихххххяныххныхххянхныныхныхиныхныныхханыныхханыныхханыныхалыкахалых холыныханыханыханых BANISTER BELCASTRO BODIE SR BOERSMA JOSEPH C. JOHN L. DAVID A. 615000 615000 615000 (104) (105) (106) (107) (108) (109) (110) (111) (112) BRANDT BRAZELL BROWN MICHAEL J. DERRICK W DONNA R. 615000 615000 615000 BRUCE GLENN R. 615000 615000 615000 615000 615000 615000 615000 BUONO BURKHALTER ROBERT A. VINCENT L BYRD LARRY L CALLAHAN CARBERRY-BOWEN ROBERT L RELLA ANTHONY A. (113) (114) (115) (116) CARDINAL CARVER NATHANIEL C 615000 RONALD CHITWOOD LARRY A. COCRAN COOK COOK JEFFERY A. GREGORY RALPH H. (117) (118) (119) (120) (121) (122) (123) (124) (124) (124) (124) (126) (127) (128) (126) (127) (128) (130) (131) (132) (133) (134) (135) (136) (137) (138) (137) (138) (137) (138) (137) (138) (137) (138) (137) (138) (137) (138) (137) (138) (137) (138) (137) (138) (137) (138) (137) (138) (137) (138) (137) (137) (138) (137) COOKS BARNER COOPER ROBERT K. GENTRY E DAVIS MIGUEL B. DAVIS DAVIS DE LA TORRIENTE EARL KENNETH ALLEN MAURICE A. DRIGGERS MARVIN H EBERT HAROLD SHAWN M. EISWIRTH MICHAEL ELLINGER FINCH FINIGAN BRIGHT A. ALLAN MICHAEL A FORREST DAVID L. 615000 615000 615000 615000 615000 615000 615000 615000 615000 615000 615000 615000 FOWLER STEVEN PHILLIP STEVEN M. FRIEL GENTILUCCI DOMENIC V ROBERT H. PATRICK L. CONFIDENTIAL GILROY (141) (142) (143) GONGRE BRYAN K GORDON GOSNELL GRAINGER DEWIS W. SCOTTY G. (144) (145) (146) (147) (148) (147) (148) (147) (151) (152) (153) (154) (155) (155) (155) (155) (157) (158) (150) (160) (161) LEROY ROBERT PATRICK HORACE GRAY GRAY GREEN 615000 615000 615000 615000 GUNTER III CHARLIE P HABERY HAMILTON STEPHEN J DON L. DONALD L HASTY HERMANO HINSON RODEL R RICHARD F. 615000 615000 615000 615000 615000 615000 615000 615000 615000 HOGUE RAYMOND H. HOLLISTER HOWINGTON JIMMIE H. TOD MARC A. STUART LEGRAND JUNE KENNEDY KEYS KILGORE ALVIN W. THOMAS E. JAMES A KILGORE JR KNOPF JAMES KENNETH W 615000 615000 615000 615000 615000 615000 615000 615000 615000 615000 615000 615000 (162) (163) (164) (165) (166) (167) (168) (160) (170) (170) (171) (172) (173) (174) (177) (176) (177) (178) (179) (180) (181) KYZER RAY S. LINK LOCKLAIR LOONEY LUCAS JONATHAN W JOHN JOHN A. MARINELLI MATTESON MCKNIGHT MEARIDY SEYD EDWIN RAMON TARQUIN JAMES SIDNEY MEDFORD MILFORD STEVEN MALCOLM A. 615000 615000 615000 615000 615000 615000 615000 615000 615000 615000 615000 MOLLOY VINCENT P. MOORE MORAN MORRELL SHANE C JOSHUA MATTHEW J. NEAL. WILLIAM L. OAKLEY WILLIAM MICHAEL A. (182) (183) (184) (185) (186) (186) (187) (188) (189) (189) (190) (191) (192) PARRISH RAYMOND A. PHILLIPS CHRISTOPHEI GEORGE R. POLK RYAN POWELL RADCLIFF RAINES TREVOR B. MAX LEE CRAIG A. 615000 615000 615000 615000 615000 615000 615000 REINCKE SEAN ORCE REINCRE REINERS REMIGIO RICHARDSON BARRY T. ROBERTO V. JAMES P. (193) (193) (194) (195) (196) RICHARDSON MARLIN ROJAS-RODRIGUEZ RUMFELT SCHMIDT ISRAEL DOROTHY M. MIKE 615000 CHARLES G. JENNIFER M 615000 615000 (197) (198) SCHWADES SCHWADES

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Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt. 130212-WS: ACN 13-296-4-2 Lale Diguta 2013 Sciences w 2012 ERC'S

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Description:_

	0	Description	Automatic States of States of States		
LINE NO. (1)	LAST NAME ANDREJKO	FIRST NAME	HOME DEPT	LOCATION	CONTROLLER
(1)	COLLADO	MADELIN	611000	IL NC	COLLECTIONS SPECIALIST
(3)	DAFFER	AMBER	611000	NV	COLLECTIONS SUPERVISOR
(4)	DELMUNDO	ANCA	611000	IL	A/P CLERK
(5)	FEDERICO	ANTOINETTE CHRISTOPHER G	611000	IL	A/P SUPERVISOR TAX REPORTING & COMPLIANCE MANAGER
(7)	FRIEDMAN	AVELINA	611000	IL	TAX SPECIALIST
(8)	GRANT	MICHAEL	611000	IL.	CAPITAL ASSETS MANAGER
(9) (10)	HALLORAN IWINSKI	BRIAN CAMMY ANDREA	611000	IL NV	CAPITAL ASSETS ACCOUNTANT
(11)	JONES	LINDA S.	611000 611000	FL	COLLECTIONS SPECIALIST COLLECTIONS SPECIALIST
(12)	KERSEY	JUSTIN P.	611000	IL	SENIOR FINANCIAL ANALYST
(13)	KIM	CHRISTINE	611000	IL	CORPORATE ACCOUNTING MANAGER
(14) (15)	LUPPINO LUPPINO	NANCY L. PHYLLIS A.	611000 611000	IL IL	A/P CLERK A/P CLERK
(16)	MIRANDA	MARGARITA	611000	IL	A/P CLERK A/P CLERK
(17)	PIETRAS	VICTORIA M.	611000	IL.	SENIOR CORPORATE ACCOUTANT
(18)	RAJENDRAN	SARAVANAN	611000	IL	SENIOR FINANCIAL ANALYST
(19) (20)	SHIMKUS WOJNICKA	MATTHEW D PATRYCJA	611000 611000	IL IL	FINANCIAL PLANNING & ANALYSIS MANAGEF A/P CLERK
(21)	ZAVILLA	ANNETTE	611000	IL	A/P CLERK
(22)	PAULE	NANCY P.	611500	1L	RECEPTIONIST
(23)	PLUMB	DEBRA A	611500	IL	LEGAL ASSISTANT DIRECTOR OF HUMAN RESOURCES
(24) (25)	DEVINE HOY	JAMES P. JOHN P.	612000 612000	IL IL	CHIEF OPERATING OFFICER
(26)	JAPCZYK	JAMES F.	612000	IL	CHIEF FINANCIAL OFFICER
(27)	LUBERTOZZI	STEVEN M.	612000	1L.	CHIEF REGULATORY OFFICER
(28) (29)	OAKLEY RING	THOMAS G DEBORAH	612000 612000	IL IL	CHIEF OF STAFF, OFFICE OF CEO EXECUTIVE ASSISTANT
	SPARROW	LISA A	612000	IL. IL	PRESIDENT & CEO
(31)	STOVER	JOHN R.	612000	IL	VICE PRESIDENT GENERAL
(32)	SUDDUTH	DONALD E.	612000	IL.	VICE PRESIDENT CORPORATE DEVELOPMENT
(33)	MALECKI	KRZYSZTOF	612500	IL	HR GENERALIST
(34)	MEYERS NOVAK	NATHAN K JORDON	612500 612500	IL IL	HR GENERALIST ADMINISTRATIVE SERVICES MANAGER
(36)	ORTEGA	JENNIFER	612500	IL	HR ADMINISTRATOR
(37)	DAVE	HARDIK	613000	IL	DESKTOP SUPPORT ANALYST
(38)	OSTLER PANNOS	TOM NICHOLAS JAMES	613000 613000	IL IL	IT MANAGER SYSTEM ADMINISTRATOR
	SILLS	JOSEPH	613000	11.	DESKTOP SUPPORT ANALYST
(41)	SMUTNY	THOMAS A.	613000	IL	NETWORK ADMINISTRATOR
	BONAGURA	JOHN F.	613500	FL	REGIONAL FINANCE MANAGER
(43) (44)	DURHAM HAWS	RICK J. SCOTTY L.	613500	FL FL	REGIONAL VICE PRESIDENT REGIONAL COMPLIANCE & SAFETY MANAGER
(45)	ROSE	KENDRA E.	613500	IL	COMPLIANCE & SAFETY COORDINATOR
(46)	ARNOUX	DIANE L.	614000	IL.	REGULATORY ASSISTANT
(47) (48)	BARRETT FEATHERGILL	JASON O. ADAM K	614000	IL	SENIOR REGULATORY ACCOUNTANT DOCKET CLERK
(48)	MARKWELL	ADAM K KIRSTEN E.	614000 614000	IL. IL	DOCKET CLERK REGULATORY ACCOUNTING MANAGER
(50)	NORWOODS	REGENCE	614000	IL	REGULATORY STAFF ACCOUNTANT II REGULATORY STAFF ACCOUNTANT I
(51)	PITTS	DARRIEN	614000	IL	REGULATORY STAFF ACCOUNTANT I
(52) (53)	VALRIE WILLIAMS III	LAWANDA N. JOHN D.	614000 614000	IL FL	REGULATORY ASSISTANT DIRECTOR OF GOVERNMENTMAL AFFAIRS
(54)	WINANS	NICOLE D.	614000	NV	REGULATORY STAFF ACCOUNTANT II
(55)	WIOREK	SHARON	614000	IL	REGULATORY STAFF ACCOUNTANT II
(56)	ABBOTT	LORETTA E.	614500	FL	CSR II
(57) (58)	ADAMS BENNETT	DIANE KIMBERLY J.	614500 614500	NC FL	CSR I CSR II
(59)	CEBALLOS	ISABEL	614500	FL	CSR II
	CHANDLER	MATTHEW R.	614500	FL	CONTACT CENTER SUPERVISOR
(61)	COATES	MARGARET	614500	NV	CSR I
(62) (63)	DUNN HINCHCLIFFE	CONSTANCE KARON	614500 614500	FL FL	CSR II CSR I
(64)	JENKINS	INGRID E.	614500	NC	CSR II
(65)	JOHNSON	MICAH	614500	NC	CSRI
	LEGERE	KAREN	614500	NV	CSRI
(67) (68)	MAYESKI MCVICKER	LORIE L. CAROLYN	614500 614500	FL FL	CSR II CSR I
	ORENGO	LINETTE C	614500	FL	CSRI
	RICHARDSON	DONA	614500	FL	CSRI
(71) (72)	ROBINSON	SHONA N. VANESSA F.	614500 614500	NC NC	CUSTOMER SERVICE SUPERVISOR CSR II
(73)	SANTOS	ISRAEL	614500	FL	CSRI
(74)	SCHNAUFER	LINDA	614500	FL	CUSTOMER SERVICE MANAGER
(75) (76)	SIDES STONEBREAKER	JENNIFER	614500	NC	CSR I
(76)	STORM	AMANDA BONNIE	614500 614500	FL FL	CSR I
(78)	TACKETT	SAMANTHA R.	614500	NV	CUSTOMER SERVICE SUPERVISOR
(79)	THIMMES	KARYN L	614500	FL	CSR I
(80) (81)	THOMPSON TROVINGER	GLENDA FERRELLYN I.	614500	NC FL	CSR I
(82)	VOLZ	DEBORAH E.	614500 614500	FL FL	CUSTOMER SERVICE SUPERVISOR CSR I
(83)	WATLER	SYLVIA A	614500	FL	CSR I
(84) (85)	WOOLARD	CRYSTAL R	614500	NC	COLLECTIONS SPECIALIST
	JONES	ELISE S. LORI LYNN	614600	FL FL	CUSTOMER RELATIONS SPECIALIST CSR II
(87)	KRUGLER	ADRIENNE R.	614600 614600	FL IL	CSR II BILLING MANAGER
(88)	RAPONI	ANN M.	614600	FL.	ASSISTANT MANAGER, BILLING
	SASIC SELF	KAREN L.	614600	FL	DIRECTOR OF BILLING
	SELF	ROSE D. JACOUELINE	614600 614600	NC	ASSISTANT MANAGER, BILLING CUSTOMER CARE SPECIALIST
(92)	SILVA	LISA M.	614600 614600	NC	CUSTOMER CARE SPECIALIST CSR II
(93)	SVERIDA	AGNES	614600	LA	ASSISTANT MANAGER, BILLING
	SOWELL ALBERIGI	GEORGE	614700	GA	CORPORATE SERVICES MANAGER
(95) (96)	ALBERIGI ALDAY	DAVID J. JAMES R.	615000 615000	FL FL	FIELD TECH II WATER-WASTEWATER OPERATOR
(97)	ALDAY	CALEB	615000	FL	FIELD TECH I
(98)	AUSTIN	ARTHUR C.	615000	FL	FIELD TECH II
	BAILEY	ALAN R.	615000	FL	WATER-WASTEWATER OPERATOR
(100) (101)	BANISTER BELCASTRO	GERALD DAVID JOSEPH C.	615000 615000	SC SC	WATER-WASTEWATER OPERATOR CROSS CONNECTION TECHNICIAN
(102)	BODIE SR	JOHN L.	615000	SC	AREA MANAGER
				10	

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		TOTAL SALARY		NET SALARY	WATER CAPTIME/SALARY FOI LAKE PLACID	WASTEWATER CAPTIME/SALARY FOR LAKE PLACID	WSC ALLOCATED CAPTIME/SALARY	TOTAL LAKE PLACID SALARY	TOTAL LAKE PLACE CAPTIME/SALARY

SOURCE A - Velovenced

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Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2 Description: Joke Maried Shares of 2012 LCS

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LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	TITLE
(103)	LAST NAME BOERSMA	DAVID A.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(104)	BRANDT BRAZELL	MICHAEL J. DERRICK W.	615000 615000	LA SC	AREA MANAGER WATER-WASTEWATER OPERATOR
(105)	BRAZELL BROWN	DONNA R.	615000	FL	FIELD TECH II
(107)	BRUCE	GLENN R.	615000	FL	WATER-WASTEWATER OPERATOR
(108)	BUONO BURKHALTER	ROBERT A. VINCENT L.	615000 615000	FL	LEAD WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR
(100)	BYRD	LARRY L	615000	FL	WATER-WASTEWATER OPERATOR
(111)	CALLAHAN	ROBERT L.	615000	FL	FIELD TECH II
(112)	CARBERRY-BOWEN CARDINAL	RELLA ANTHONY A.	615000 615000	SC FL	WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR
(113) (114)	CARDINAL	NATHANIEL Q.	615000	FL	AREA MANAGER
(115)	CHARD	RONALD	615000	FL	CROSS CONNECTION TECHNICIAN
(116)	CHITWOOD COCRAN	LARRY A. JEFFERY A.	615000 615000	SC LA	AREA MANAGER REGIONAL MANAGER
(117) (118)	COCKAN	GREGORY	615000	LA	WATER-WASTEWATER OPERATOR
(119)	COOK	RALPH H.	615000	SC	LEAD WATER-WASTEWATER OPERATOR
(120)	COOKS	BARNER ROBERT K.	615000	FL	WATER-WASTEWATER OPERATOR FIELD TECH III
(121) (122)	COOPER DAVIS	ROBERT K. GENTRY E	615000 615000	FL LA	FIELD TECH III MAINTENANCE WORKER
(123)	DAVIS	MIGUEL B.	615000	SC	AREA MANAGER
(124)	DAVIS	EARL	615000	SC	WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR
(125) (126)	DAVIS DE LA TORRIENTE	KENNETH ALLEN MAURICE A.	615000 615000	SC SC	WATER-WASTEWATER OPERATOR LEAD WATER-WASTEWATER OPERATOR
(127)	DRIGGERS	MARVIN H.	615000	SC	WATER-WASTEWATER OPERATOR
(128)	EBERT	HAROLD	615000	FL	FIELD TECH II
(120)	EBERT	SHAWN M. MICHAEL	615000	FL	FIELD TECH II MAINTENANCE WORKER
(131)	ELLINGER	BRIGHT A.	615000	SC	AREA MANAGER
(132)	FINCH	ALLAN	615000	FL	WATER-WASTEWATER OPERATOR
(133) (134)	FINIGAN	MICHAEL A DAVID L	615000	FL SC	FIELD TECH I WATER-WASTEWATER OPERATOR
(135)	FOWLER	STEVEN	615000	SC	WATER-WASTEWATER OPERATOR
(136)	FRANKLIN	PHILLIP	615000	SC	WATER-WASTEWATER OPERATOR
(137) (138)	FRIEL GENTILUCCI	STEVEN M. DOMENICV	615000 615000	SC FL	LEAD WATER-WASTEWATER OPERATOR AREA MANAGER
(130)	GILROY	ROBERT H.	615000	SC	REGIONAL MANAGER
(140)	GODWIN	PATRICK L.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(141) (142)	GONGRE	BRYAN K DEWIS W.	615000 615000	FL SC	REGIONAL MANAGER LEAD WATER-WASTEWATER OPERATOR
(142)	GONDON	SCOTTY G.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(144)	GRAINGER	LEROY	615000	FL	FIELD TECH I
(145) (146)	GRAY	ROBERT	615000 615000	FL	WATER-WASTEWATER OPERATOR FIELD TECH I
(146)	GRAY	HORACE	615000	LA	WATER-WASTEWATER OPERATOR
(148)	GUNTER III	CHARLIE P.	615000	SC	WATER-WASTEWATER OPERATOR
(149)	HABERY	STEPHEN J.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(150) (151)	HAMILTON HASTY	DON L. DONALD L.	615000	FL FL	WATER-WASTEWATER OPERATOR LEAD WATER-WASTEWATER OPERATOR
(152)	HERMANO	RODEL R	615000	FL	FIELD TECH II
(153)	HINSON	RICHARD F.	615000	SC	WATER-WASTEWATER OPERATOR
(154) (155)	HOGUE	RAYMOND H. JIMMIE H.	615000 615000	FL FL	WATER-WASTEWATER OPERATOR
(156)	HOWINGTON	TOD	615000	SC	WATER-WASTEWATER OPERATOR
(157)	JOHNSON	MARC A.	615000	SC	WATER-WASTEWATER OPERATOR
(158) (159)	JUNE KENNEDY	STUART LEGRAND ALVIN W.	615000 615000	SC LA	WATER-WASTEWATER OPERATOR AREA MANAGER
(160)	KEYS	THOMAS E.	615000	FL	WATER-WASTEWATER OPERATOR
(161)	KILGORE	JAMES A	615000	FL	WATER-WASTEWATER OPERATOR
(162) (163)	KILGORE JR KNOPF	JAMES KENNETH W.	615000 615000	FL SC	FIELD TECH I WATER-WASTEWATER OPERATOR
(164)	KYZER	RAY S.	615000	SC	WATER-WASTEWATER OPERATOR
(165)	LINK	LUCAS	615000	FL	WATER-WASTEWATER OPERATOR
(166) (167)	LOCKLAIR	JONATHAN W JOHN	615000 615000	SC FL	FIELD TECH I WATER-WASTEWATER OPERATOR
(168)	MARINELLI	JOHN A.	615000	FL	AREA MANAGER
(169)	MATTESON	SEYD	615000	FL	WATER-WASTEWATER OPERATOR
(170) (171)	MCKNIGHT MEARIDY	EDWIN RAMON TARQUIN	615000 615000	SC	WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR
(172)	MEDFORD	JAMES SIDNEY	615000	SC	WATER-WASTEWATER OPERATOR
(173)	MILFORD	STEVEN	615000	LA	WATER-WASTEWATER OPERATOR
(174) (175)	MITCHELL MOLLOY	MALCOLM A. VINCENT P.	615000	SC SC	REGIONAL MANAGER WATER-WASTEWATER OPERATOR
(176)	MOORE	SHANEC	615000	SC	WATER-WASTEWATER OPERATOR
(177)	MORAN	JOSHUA	615000	LA	FIELD TECH I
(178) (179)	MORRELL NEAL	MATTHEW J. WILLJAM L.	615000 615000	FL FL	FIELD TECH II AREA MANAGER
(180)	OAKLEY	WILLIAM L.	615000	SC	WATER-WASTEWATER OPERATOR
(181)	OVERTON	MICHAEL A.	615000	FL.	CROSS CONNECTION TECHNICIAN
(182)	PARRISH	RAYMOND A. CHRISTOPHER	615000	FL.	LEAD WATER-WASTEWATER OPERATOR FIELD TECH I
(184)	PLUMMER	GEORGE R.	615000	FL	AREA MANAGER
(185)	POLK	RYAN	615000	LA	MAINTENANCE WORKER
(186)	POWELL	TREVOR B.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(187)	RAINES	MAX LEE CRAIG A.	615000	FL FL	LEAD WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR
(189)	REINCKE	SEAN	615000	FL	FIELD TECH I
(190)	REINERS REMIGIO	BARRY T.	615000	LA	WATER-WASTEWATER OPERATOR
(191)	REMIGIO	ROBERTO V. JAMES P.	615000	FL.	FIELD TECH I FIELD TECH II
(193)	RICHARDSON	MARLIN	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(194)	ROJAS-RODRIGUEZ	ISRAEL	615000	FL	FIELD TECH I
(195) (196)	RUMFELT	DOROTHY M. MIKE	615000 615000	SC	FIELD TECH I FIELD TECH I
(197)	SCHWADES	CHARLES G.	615000	FL.	AREA MANAGER
(198)	SCHWADES SCOTT	JENNIFER M ROBERT C.	615000	FL	FIELD TECH II
(199) (200)	SHOFFSTALL.	ROBERT C. DAVID E.	615000 615000	SC FL	WATER-WASTEWATER OPERATOR LEAD WATER-WASTEWATER OPERATOR
(201)	SHUE	MICKEY A.	615000	FL	FIELD TECH II
(202) (203)	SILLITOE	TERRY W. KATHY A.	615000 615000	FL FL	WATER-WASTEWATER OPERATOR
(203) (204)	SOSSAMON	KATHY A. WILLIAM	615000 615000	FL FL	WATER CONSERVATION COORDINATOR WATER-WASTEWATER OPERATOR
					and a second second

W 20122 KCS		WATED WATCHAT			
ANNUALSALARY OVERTIME TOTALSALARY	NET SALARY	WATER WASTEWATER CAPTIME/SALARY FOR CAPTIME/SALARY FOR LAKE PLACID LAKE PLACID	WSC ALLOCATED CAPTIME/SALARY	TOTAL LAKE PLACID SALARY	TOTAL LAKE PLACID CAPTIME/SALARY

SOURCE AS Referenced

LAKE PL/	10	1000/	scription:	T D	Utilities, Inc. Audit of Affiliate Transacti est Year Ended December 31 let 130212-WS; ACN 13-2 au Placed Salen	. 2012	01248	Şe,		WATER WA	STEWATER			
	Ś	De De	scription	-		2				CAPTIME/SALARY FOR CAPTIM			LAKE PLACID TOTA	<u>L LAKE PLACID</u> TIME/SALARY
LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	OCATION	N TITLE	ANNUAL SALARY	OVERTIME	TOTAL SALARY	 NET SALARY		CAPITAL CAPI	1446/541 467	arany (AP	LINE GALARI
(205)	STEVENS	WILLIAM H	615000	FL	WATER-WASTEWATER OPERATOR									
	STRAIGHT	JAMES L.	615000	FL	WATER-WASTEWATER OPERATOR									
(207)	SUDOL	COREY	615000	FL	WATER-WASTEWATER OPERATOR									
(208)	SZCZEPKOWSKI	STEPHEN A.	615000	FL	LEAD WATER-WASTEWATER OPERATOR									
	THOMPSON	KRISTOPHER L.	615000	LA	FIELD TECH I									
	THORNTON	COREY W.	615000	SC	WATER-WASTEWATER OPERATOR									
	USSERY	JONATHAN N	615000	LA	FIELD TECH I									
	VAN METER	NATHAN Z.	615000	FL	LEAD WATER-WASTEWATER OPERATOR									
	WATKINS	CEDRIC	615000	FL	FIELD TECH II									
	WELLS	DONALD R	615000	SC	FIELD TECH II									
	WHITE	DAVID A.	615000	SC	PROJECT MANAGER									
(216)	WIGGINS	KEVIN	615000	SC	FIELD TECH I									
	WILLIAMS	SUSAN L	615000	LA	WATER-WASTEWATER OPERATOR									
	WILSON	MICHAEL A.	615000	FL	REGIONAL MANAGER									
(219)	WORRELL	DAVID R.	615000	FL.	WATER-WASTEWATER OPERATOR									
	WRIGHT	THOMAS L.	615000	FL	FIELD TECH I									
	ZEISE	MICHAEL	615000	SC	LEAD WATER-WASTEWATER OPERATOR									
	BAILEY	ANNETTE L	615500	SC	ADMINSTRATIVE ASSISTANT									
	COLLIE	LINDA F.	615500	LA	ADMINSTRATIVE ASSISTANT ADMINSTRATIVE ASSISTANT									
(224)	DE LA TORRIENTE	MARTHA N.	615500		ADMINSTRATIVE ASSISTANT ADMINSTRATIVE ASSISTANT									
	DIPASQUALE	SUSAN M.	615500	FL	ADMINSTRATIVE ASSISTANT REGIONAL DIRECTOR									
		PATRICK C.	615500	FL	ADMINSTRATIVE ASSISTANT									
	GRAHAM	VIVIAN E.	615500	LA	ADMINSTRATIVE ASSISTANT ADMINSTRATIVE ASSISTANT									
	HANKS	PEGGY J.	615500	FL	ADMINSTRATIVE ASSISTANT ADMINSTRATIVE ASSISTANT									
	THOMAS	NETTIE M.	615500	SC	REGIONAL DIRECTOR									
(230)	WILLIAMS	DELOS R.	615500	LA	REGIONAL DIRECTOR	17,098.62	231.82	17,330.43	16,248.9	5 309.31	1,142.67	260.04	17,960.97	(1,712.02)
						1/10/0101			A CONTRACTOR OF THE OWNER OWNER OF THE OWNER OWN					

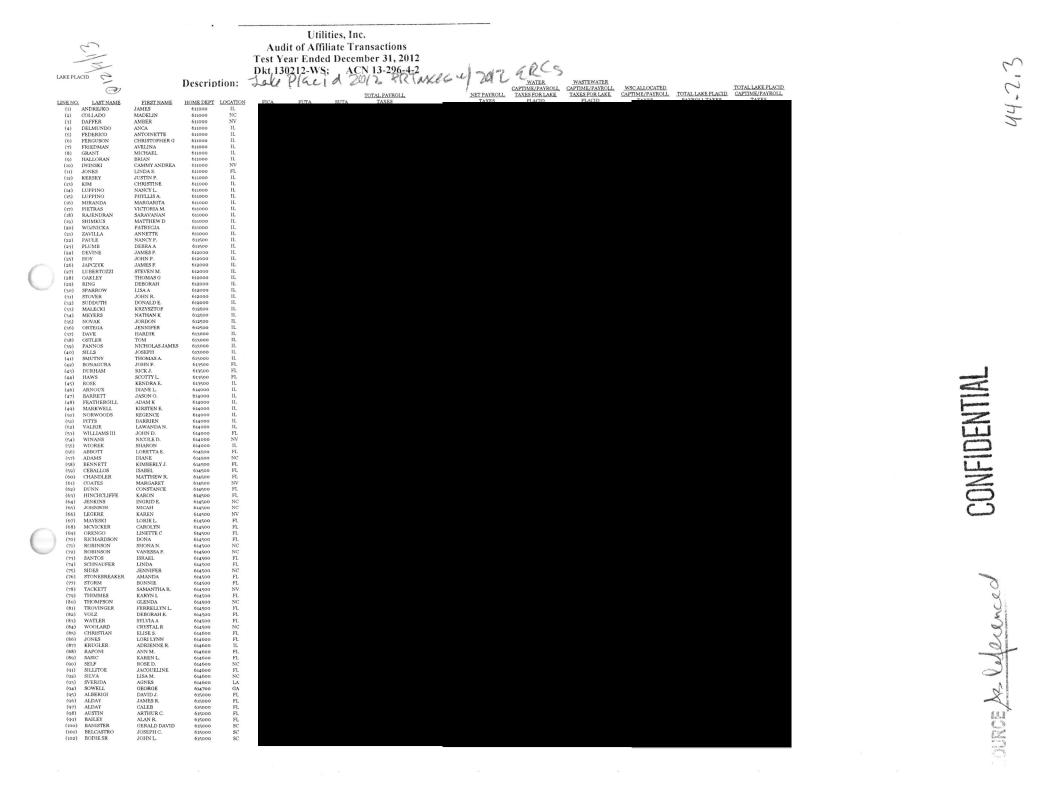
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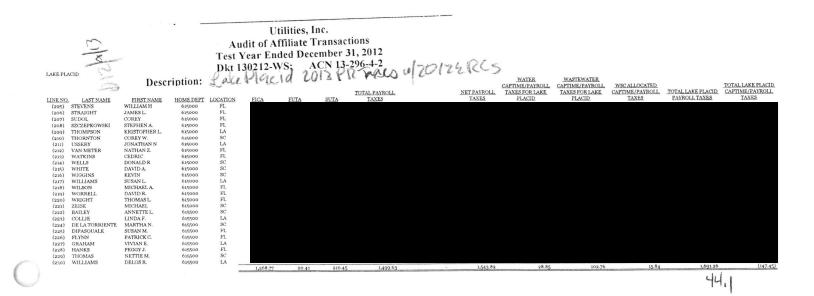
OURCE As Referenced



	LAKE PLAN	CID CID			Description	Test Yea Dkt 1302	s, Inc. e Transactions ecember 31, 20 ACN 13-296- 2013 NC (e		VATER CAPTIME/PAVOL	WASTEWATER	WSC ALLOCATED	TOTAL LAKE PLACID		
	LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION FICA	a <u>futa</u>	AL PAYROLL TAXES	NET PAYROLL TAXES	TAXES FOR LAKE PLACID	TAXES FOR LAKE PLACID	CAPTIME/PAYROLL TAXES	TOTAL LAKE PLACID PAYROLL TAXES TAXES	-	
0	(103) (104) (106) (107) (106) (100) (101) (111) (112) (11) (11	BOERSMA BRANDT BRANDT BRAVELL BRANDT BRAVELL BRANDT BRAVELL BROWN BROWN BROWN BROWN BROWN BROWN BROWN CAREERRY-BOWEN CAREERRY-BOWEN CAREERRY-BOWEN CAREERRY-BOWEN CAREERRY-BOWEN CAREERRY-BOWEN CAREERRY-BOWEN COCKA COC	DAVID A INICIAAEL J. DERRICK W. DONNA R. GLENN R. ROBERT A. VINCENT L. LARRY L. ROBERT A. VINCENT L. LARRY L. ROBERT A. VINCENT L. LARRY A. JFFFERY A. GREGORY A. JFFFERY A. GREGORY R. GREGORY R. GREGORY R. GENTRY E. MAURICE A. MARVIN H. HORMAD. BARNER R. ROBERT K. GENTRY E. MICHAEL B. BRIGHTA. ALLAN MICHAEL B. BRIGHTA. STEVEN M. DOMENCY R. STEVEN M. DOM	615000 6150000000000	円 1 3 5 5 円 円 円 1 1 円 円 1 1 1 1 1 1 1 1 1 1 1									
	(146) (147) (148) (149) (150) (151) (153) (154) (155) (157) (158) (157) (158) (159) (160) (161)	GRAY GREEN GUNTER III HABERY HAMILTON HASTY HERMANO HOGUE HOGUE HOGUE HOGUE HOGUE HOGUE HOGUSTER HOWINGTON JOINSON JUNE KENNEDY KESYS KILGORE JR	PATUICK HORACE CHARLIE P. STEPHEN J. DON L DON L DON L DON L DON L DON L DON L DON L DON L RAYMOND H. JIMME H. TOD MARC A. STUART LEGRAND ALVIN W. THIOMAS E. JAMES A JAMES	615000 615000 615000 615000 615000 615000 615000 615000 615000 615000 615000 615000 615000 615000	н. Кол. Кол. Н. Н. Кол. Н. Кол. Н. Кол. Кол. Кол. Кол. Кол. Кол. Кол. Кол									
	(ac1) (ac1) (ac2)	KNOPF KYZER LINK KYZER LOCKLAR LOCKLAR LOCKLAR MEDEDA MEDEDA MEDEDA MEDEDA MEDEDA MEDEDA MEDEDA MOLLOY MEDA MOLLOY MOLLOY MEDA MOLLOY MOLLOY MOLLOY MEDA MOLLOY MOLLOY MOLLOY MOLLOY MEDA MOLLOY MEDA MOLLOY MEDA MOLLOY MEDA MOLLOY MEDA MOLLOY MEDA MOLLOY MEDA MOLLOY MEDA MOLLOY MEDA MOLLOY MOLLOY MEDA MOLLOY MOLLOY MEDA MOLLOY MOLLOY MOLLOY MOLLOY MOLLOY MOLLOY MOLLOY MOLLOY MOLLOY MOLLOY MEDA MOLLOY MOLLOX	KENNETH W, RAY S. LUCAS JONATLAN W JOIN A. JOIN A. BEDWIN RAMON TAROUIN RAMON TAROUIN RAMON TAROUIN RAMON TAROUN RAMON TAROUN RAMON TAROUN RAMON MILLAM MICHAELA RAMOND A. CHRISTOPHER RAMOND A. CHRIS	615000 6150000000000										

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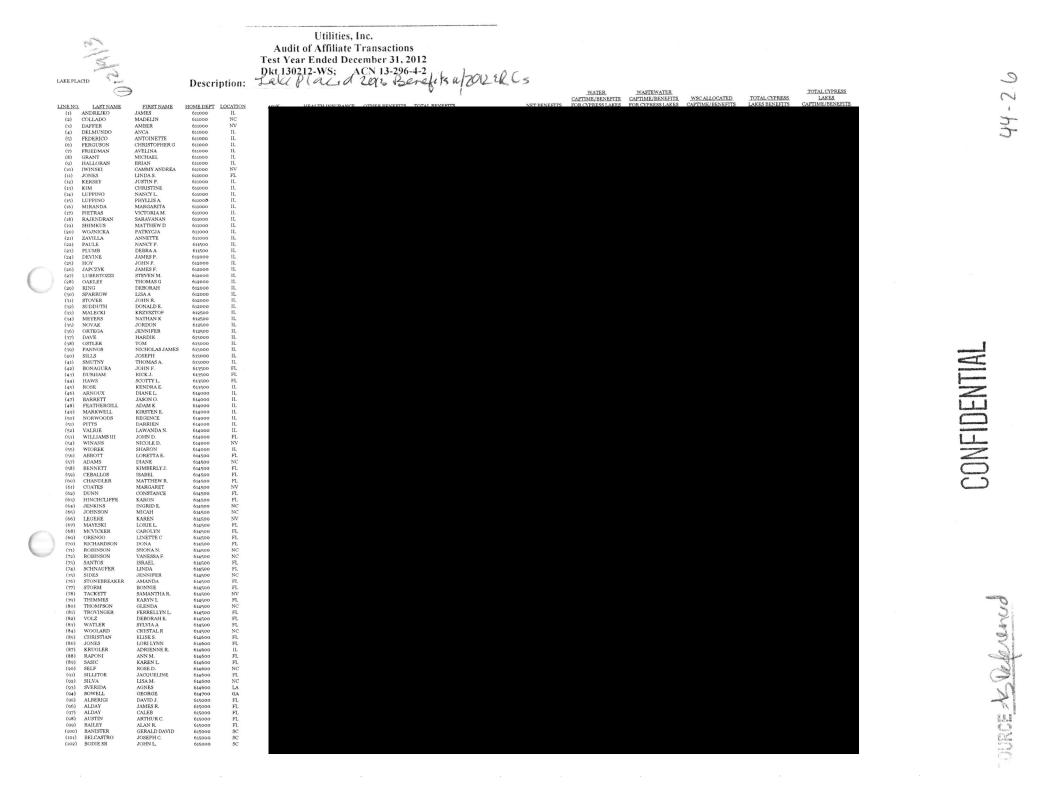
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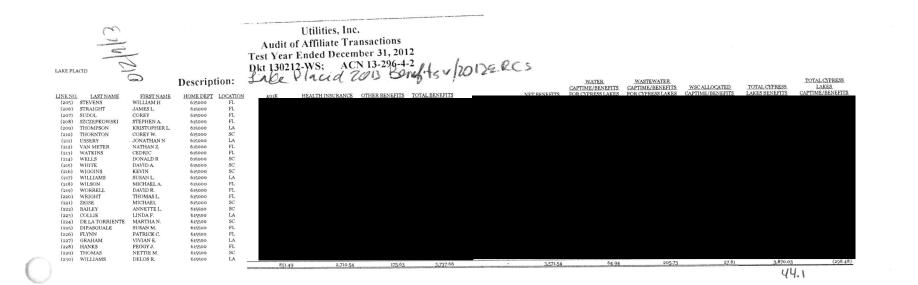
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LAKE PL	ACID	D12/a/13		Descriptio	n:	Utilities, Ind Audit of Affiliate Tr Test Year Ended Decen Dkt 130212-WS; AC	ansactions nber 31, 2012	Jzar	e RC 5	WATER CAPTIME/BENESITS	WASTEWATER CAPTIME/RENEFITS	WSC ALLOCATED	TOTAL CIPRESS	TOTAL CYPRESS LAKES	
(104)	BOERSMA BRANDT	FIRST NAME DAVID A. MICHAEL J.	HOME DEP 615000 615000	T <u>LOCATION</u> FL LA	<u>401K</u>	HEALTH INSURANCE OTHER BENE	EFITS TOTAL BENEFITS		NET BENEFITS	CAPTIME/BENEFITS FOR CYPRESS LAKES	FOR CYPRESS LAKES	CAPTIME/BENEFITS	LAKES BENEFITS	CAPTIME/BENEFITS	
(105) (106) (107)	BRAZELL BROWN BRUCE	DERRICK W. DONNA R. GLENN R.	615000 615000 615000	SC FL FL											
(108) (109) (110) (111)	BUONO BURKHALTER BYRD CALLAHAN	ROBERT A. VINCENT L. LARRY L ROBERT L.	615000 615000 615000 615000	FL LA FL FL											
(112) (113) (114)	CARBERRY-BOWEN CARDINAL CARVER	RELLA ANTHONY A. NATHANIEL Q.	615000 615000 615000	SC FL FL											
(114) (115) (116) (117)	CHARD CHITWOOD COCRAN	RONALD LARRY A. JEFFERY A.	615000 615000 615000	FL SC LA											
(118) (119) (120)	COOK COOK COOKS	GREGORY RALPH H. BARNER	615000 615000 615000	LA SC FL											
(120) (121) (122) (123)	COOPER DAVIS DAVIS	ROBERT K. GENTRY E MIGUEL B.	615000 615000 615000	FL LA SC											
(124) (125)	DAVIS DAVIS DAVIS DE LA TORRIENTE	EARL KENNETH ALLEN MAURICE A.	615000 615000 615000	SC SC SC											
(126) (127) (128)	DRIGGERS EBERT EBERT	MAURICE A. MARVIN H. HAROLD SHAWN M.	615000 615000 615000	SC FL FL											
(129) (130) (131)	EISWIRTH ELLINGER FINCH	MICHAEL BRIGHT A.	615000 615000 615000	LA SC FL											
(132) (133) (134) (135)	FINIGAN FORREST FOWLER	ALLAN MICHAEL A DAVID L STEVEN	615000 615000 615000	FL SC SC											
(135) (136) (137) (138)	FRANKLIN FRIEL GENTULICCI	PHILLIP STEVEN M. DOMENIC V	615000 615000 615000	SC SC FL											
(139) (140) (141)	GILROY GODWIN GONGRE	ROBERT H. PATRICK L. BRYAN K	615000 615000 615000	SC FL FL											
(142) (143) (144)	GORDON GOSNELL GRAINGER	DEWIS W. SCOTTY G. LEROY	615000 615000 615000	SC FL FL											
(144) (145) (146) (147)	GRAY GRAY GREEN	ROBERT PATRICK HORACE	615000 615000 615000	FL FL LA											
(148) (149) (150)	GUNTER III HABERY HAMILTON	CHARLIE P. STEPHEN J. DON L.	615000 615000 615000	SC FL FL											
(151) (152) (153)	HASTY HERMANO HINSON	DONALD L RODEL R RICHARD F.	615000 615000 615000	FL FL SC											
(154) (155) (156)	HOGUE HOLLISTER HOWINGTON	RAYMOND H. JIMMIE H. TOD	615000 615000 615000	FL FL SC											
(157) (158) (159)	JOHNSON JUNE KENNEDY	MARC A. STUART LEGRAND ALVIN W.	615000	SC SC											
(160) (161) (162)	KEYS KILGORE KILGORE JR	THOMAS E. JAMES A JAMES	615000 615000 615000	FL FL FL											
(163) (164) (165)	KNOPF KYZER LINK	KENNETH W. RAY S. LUCAS	615000 615000 615000	SC SC											
(166) (167) (168)	LOCKLAIR LOONEY MARINELLI	JONATHAN W JOHN JOHN A.	615000 615000 615000	SC FL											
(160) (169) (170) (171)	MATTESON MCKNIGHT MEARIDY	SEYD EDWIN RAMON TAROUIN	615000 615000 615000	FL SC											
(171) (172) (173) (174)	MEDFORD MILFORD MITCHELL	JAMES SIDNEY STEVEN MALCOLM A.	615000 615000 615000	SC LA											
(175) (176) (177)	MOLLOY MOORE MORAN	VINCENT P. SHANE C JOSHUA	615000 615000 615000	SC SC											
(178) (179) (180)	MORRELL NEAL OAKLEY	MATTHEW J. WILLIAM L. WILLIAM	615000 615000 615000	FL FL											
(180) (181) (182) (183)	OVERTON PARRISH	MICHAEL A. RAYMOND A. CHRISTOPHER	615000 615000 615000	FL FL											
	PLUMMER	GEORGE R. RYAN TREVOR B.	615000 615000 615000	SC LA											
(187) (188) (189)	RADCLIFF RAINES REINCKE	MAX LEE CRAIG A. SEAN	615000 615000 615000	FL FL											
(190) (191) (192)	REINERS REMIGIO	BARRY T. ROBERTO V. JAMES P.	615000 615000 615000	LA FL											
(193) (194) (195)	RICHARDSON	MARLIN	615000 615000 615000	FL FL											
(196) (197) (198)	SCHWIDT SCHWADES SCHWADES	MIKE CHARLES G. JENNIFER M	615000 615000	SC FL											
(198) (199) (200) (201)	SCOTT SHOFFSTALL	ROBERT C. DAVID E. MICKEY A.	615000 615000 615000 615000	SC FL											
(201) (202) (203) (204)	SILLITOE	MICKEY A. TERRY W. KATHY A. WILLIAM	615000 615000 615000 615000	FL FL											
(204)	SCOOL SUIT	ALLIAM	015000	FL											
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				15		Test Vear En	ded Dece	mber 31.	2012	I	- Dela	~	37/6		
	SALARIES AND BENEFITS F DETAIL AND ALLOCATIONS	OR 2013 10 AND 20 R	ATE CASES		Description:	Upress	Lale	1 2013	Salance		12 ERC'S		`		
	CONFIDENTIAL TOTALS			6		CONFIDENTIAL				CONFIDENTIA	L		CONFIDENTIAL		ſ
	LINE NO. LAST NAME CYPRESS LAKES	FIRST NAME	HOME DEPT	LOCATION	TITLE	ANNUAL SALARY	OVERTIME	TOTAL SALARY	CAPTIME/SALARY	NET SALARY		WSC ALLOCATED CAPTIME/SALAR)			
	LINE NO. LAST NAME	FIRST NAME	HOME DEPT	LOCATION	TITLE	ANNUAL SALARY	OVERTIME	TOTAL SALARY	110	NET SALARY	WATER CAPTIME/SALARY FOR CA	WASTEWATER PTIME/SALARY FOR COPRESS LAKES COPRESS LAKES COPRESS LAKES	TOTAL CYPRESS	TOTAL CYPRESS LAKES CAPTIME/SALARY	
	(1) ANDREJKO (2) COLLADO (3) DAFFER	JAMES MADELIN AMBER	611000 II 611000 N 611000 N	CONTR C COLLE	CTIONS SPECIALIST CTIONS SUPERVISOR										
	 (4) DELMUNDO (5) FEDERICO (6) FERGUSON 	ANCA ANTOINETTE CHRISTOPHER G	611000 II 611000 II 611000 II	L A/P SU L TAX RI	PERVISOR EPORTING & COMPLIANCE MANAGER										
	 (7) FRIEDMAN (8) GRANT (9) HALLORAN 	AVELINA MICHAEL BRIAN	611000 II 611000 II 611000 II	L CAPITA CAPITA	PECIALIST AL ASSETS MANAGER AL ASSETS ACCOUNTANT										
	(10) IWINSKI (11) JONES (12) KERSEY	CAMMY ANDREA LINDA S. JUSTIN P.	611000 N 611000 F 611000 II	L COLLE SENIO	CTIONS SPECIALIST CTIONS SPECIALIST R FINANCIAL ANALYST										
	(13) KIM (14) LUPPINO (15) LUPPINO	CHRISTINE NANCY L. PHYLLIS A.	611000 II 611000 II 611000 II	L A/P CL A/P CL	ERK										
	 (16) MIRANDA (17) PIETRAS (18) RAJENDRAN 	MARGARITA VICTORIA M. SARAVANAN	611000 II 611000 II 611000 II	L SENIO SENIO	R CORPORATE ACCOUTANT R FINANCIAL ANALYST										
()	(19) SHIMKUS (20) WOJNICKA (21) ZAVILLA	MATTHEW D PATRYCJA ANNETTE	611000 II 611000 II 611000 II	A/P CL	CIAL PLANNING & ANALYSIS MANAGER ERK ERK										
	(22) PAULE (23) PLUMB (24) DEVINE	NANCY P. DEBRA A JAMES P.	611500 II 611500 II 612000 II	. RECEP	TIONIST ASSISTANT TOR OF HUMAN RESOURCES										
	 (25) HOY (26) JAPCZYK (27) LUBERTOZZI 	JOHN P. JAMES F. STEVEN M.	612000 II 612000 II 612000 II	CHIEF CHIEF	OPERATING OFFICER FINANCIAL OFFICER REGULATORY OFFICER										
	(28) OAKLEY (29) RING (30) SPARROW	THOMAS G DEBORAH LISA A	612000 II 612000 II 612000 II	. CHIEF EXECU	OF STAFF, OFFICE OF CEO TIVE ASSISTANT DENT & CEO										
	(31) STOVER (32) SUDDUTH (33) MALECKI	JOHN R. DONALD E. KRZYSZTOF	612000 II 612000 II 612000 II 612500 II	L VICE P VICE P	RESIDENT GENERAL RESIDENT CORPORATE DEVELOPMENT NERALIST										
	(34) MEYERS (35) NOVAK	NATHAN K JORDON JENNIFER	612500 II 612500 II	L HR GE ADMIN	NERALISI NERALIST IISTRATIVE SERVICES MANAGER MINISTRATOR	5									-
	(37) DAVE(38) OSTLER	HARDIK TOM	612500 II 613000 II 613000 II	L DESKT	OP SUPPORT ANALYST VAGER										
	(39) PANNOS (40) SILLS (41) SMUTNY	NICHOLAS JAMES JOSEPH THOMAS A.	613000 II 613000 II 613000 II	. DESKT	M ADMINISTRATOR OP SUPPORT ANALYST ORK ADMINISTRATOR										Ц
	(42) BONAGURA (43) DURHAM (44) HAWS	JOHN F. RICK J. SCOTTY L.	613500 F 613500 F 613500 F	L REGIO L REGIO	NAL FINANCE MANAGER NAL VICE PRESIDENT NAL COMPLIANCE & SAFETY MANAGER										Constanting of the second seco
	(45) ROSE (46) ARNOUX (47) BARRETT	KENDRA E. DIANE L. JASON O.	613500 II 614000 II 614000 II	L COMPI L REGUI	LIANCE & SAFETY COORDINATOR ATORY ASSISTANT R REGULATORY ACCOUNTANT										CONFIDENTIAL
	(48) FEATHERGILL (49) MARKWELL (50) NORWOODS	ADAM K KIRSTEN E. REGENCE	614000 II 614000 II 614000 II	L DOCKI L REGUI	ET CLERK ATORY ACCOUNTING MANAGER ATORY STAFF ACCOUNTANT II										-
	(51) PITTS (52) VALRIE (53) WILLIAMS III	DARRIEN LAWANDA N. JOHN D.	614000 II 614000 II 614000 F	L REGUI	ATORY STAFF ACCOUNTANT I ATORY ASSISTANT TOR OF GOVERNMENTMAL AFFAIRS										Č
	(54) WINANS (55) WIOREK (56) ABBOTT	NICOLE D. SHARON LORETTA E.	614000 N 614000 II 614000 F	IV REGUI L REGUI	ATORY STAFF ACCOUNTANT II ATORY STAFF ACCOUNTANT II										
	(57) ADAMS(58) BENNETT	DIANE KIMBERLY J.	614500 N 614500 F	IC CSR I L CSR II											
0	(60) CHANDLER(61) COATES	ISABEL MATTHEW R. MARGARET	614500 F 614500 F 614500 N	L CONTA V CSR I	ACT CENTER SUPERVISOR										
0	 (62) DUNN (63) HINCHCLIFFE (64) JENKINS 	CONSTANCE KARON INGRID E.		L CSR I IC CSR II											
	(65) JOHNSON(66) LEGERE(67) MAYESKI	MICAH KAREN LORIE L.	614500 N 614500 N 614500 F	IV CSR I L CSR II											
	(68) MCVICKER(69) ORENGO(70) RICHARDSON	CAROLYN LINETTE C DONA	614500 F 614500 F 614500 F	L CSR I											
	 (71) ROBINSON (72) ROBINSON (73) SANTOS 	SHONA N. VANESSA F. ISRAEL	614500 N 614500 N 614500 F	IC CSR II	MER SERVICE SUPERVISOR										
	 (74) SCHNAUFER (75) SIDES (76) STONEBREAKER 	LINDA JENNIFER AMANDA	614500 F	L CUSTO IC CSR I	MER SERVICE MANAGER										-site and second
	 (77) STORM (78) TACKETT (79) THIMMES 	BONNIE SAMANTHA R. KARYN L	614500 F 614500 N 614500 F	L CSR I V CUSTO	MER SERVICE SUPERVISOR										B
	(80) THOMPSON(81) TROVINGER	GLENDA FERRELLYN L	614500 N 614500 F	IC CSR I L CUSTO	MER SERVICE SUPERVISOR										
	(82) VOLZ (83) WATLER (84) WOOLARD (84) CHEETIAN	DEBORAH E. SYLVIA A CRYSTAL R	614500 F 614500 F 614500 N	L CSR I C COLLE	CTIONS SPECIALIST										1600
	(85) CHRISTIAN (86) JONES (87) KRUGLER	ELISE S. LORI LYNN ADRIENNE R.	614600 F 614600 F 614600 II	L CSR II L BILLIN	IG MANAGER										- TREAMER SH
	(88) RAPONI (89) SASIC (90) SELF	ANN M. KAREN L. ROSE D.	614600 F 614600 F 614600 N	L DIREC C ASSIST	ANT MANAGER, BILLING TOR OF BILLING ANT MANAGER, BILLING										8 a 1
	(91) SHLLITOE (92) SILVA (93) SVERIDA	JACQUELINE LISA M. AGNES	614600 F 614600 N 614600 L	L CUSTO IC CSR II A ASSIST	MER CARE SPECIALIST										
	(94) SOWELL	GEORGE	614700 G	A CORPO	ANT MANAGER, BILLING										OURCE
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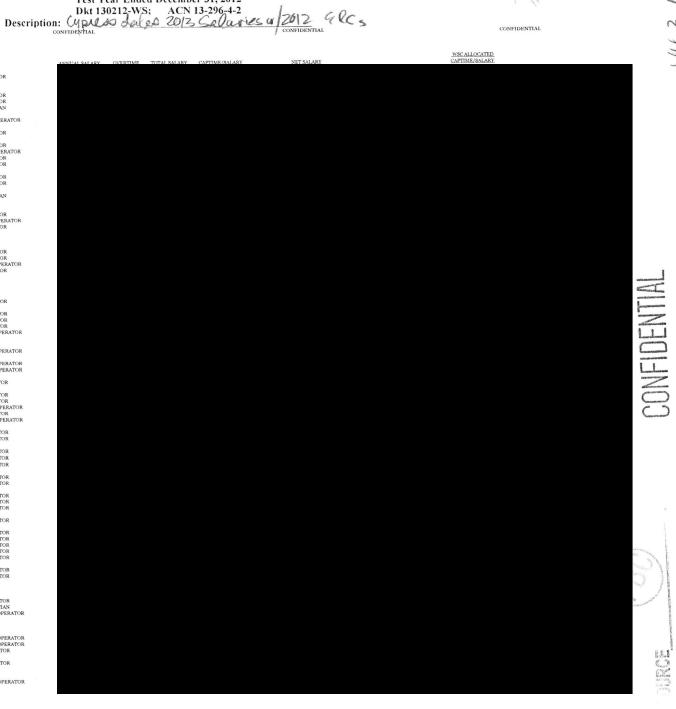
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SALARIES AND BENEFITS FOR 2013 10 AND 20 RATE CASES DETAIL AND ALLOCATIONS CONFIDENTIAL

TOTALS

T	OTALS					
	NE NO	1.075514107	FIDERALE	HOME DEPT	LOCATION	TITLE
1.	(95)	LAST NAME ALBERIGI	FIRST NAME DAVID J.	615000	FL	FIELD TECH II
	(96)	ALDAY	JAMES R.	615000	FL	WATER-WASTEWATER OPERATOR
	(97)	ALDAY	CALEB	615000	FL	FIELD TECH I
	(08) (00)	AUSTIN BAILEY	ARTHUR C. ALAN R.	615000 615000	FL	FIELD TECH II WATER-WASTEWATER OPERATOR
	(100)	BANISTER	GERALD DAVID	615000	SC	WATER-WASTEWATER OPERATOR
	(101)	BELCASTRO	JOSEPH C.	615000	SC	CROSS CONNECTION TECHNICIAN
	(102)	BODIE SR	JOHN L.	615000	SC	AREA MANAGER
	(103)	BOERSMA BRANDT	DAVID A. MICHAEL J.	615000	FL LA	LEAD WATER-WASTEWATER OPERATOR AREA MANAGER
	(104)	BRAZELL	DERRICK W.	615000	SC	WATER-WASTEWATER OPERATOR
	(106)	BROWN	DONNA R.	615000	FL	FIELD TECH II
	(107)	BRUCE	GLENN R.	615000	FL	WATER-WASTEWATER OPERATOR LEAD WATER-WASTEWATER OPERATOR
	(108)	BUONO BURKHALTER	ROBERT A.	615000	FL	WATER-WASTEWATER OPERATOR
	(109)	BURKHALTER	LARRY L	615000	FL	WATER-WASTEWATER OPERATOR
	(111)	CALLAHAN	ROBERT L.	615000	FL	FIELD TECH II
	(112)	CARBERRY-BOWEN	RELLA	615000	SC	WATER-WASTEWATER OPERATOR
	(113)	CARDINAL CARVER	ANTHONY A. NATHANIEL Q.	615000 615000	FL FL	WATER-WASTEWATER OPERATOR AREA MANAGER
	(114) (115)	CHARD	RONALD	615000	FL	CROSS CONNECTION TECHNICIAN
	(116)	CHITWOOD	LARRY A.	615000	SC	AREA MANAGER
	(117)	COCRAN	JEFFERY A.	615000	LA	REGIONAL MANAGER
	(118) (119)	COOK	GREGORY RALPH H.	615000 615000	LA SC	WATER-WASTEWATER OPERATOR
	(110)	COOKS	BARNER	615000	FL	WATER-WASTEWATER OPERATOR
	(121)	COOPER	ROBERT K.	615000	FL	FIELD TECH III
	(122)	DAVIS	GENTRY E	615000	LA	MAINTENANCE WORKER
	(123) (124)	DAVIS DAVIS	MIGUEL B. EARL	615000 615000	SC SC	AREA MANAGER WATER-WASTEWATER OPERATOR
	(124) (125)	DAVIS	KENNETH ALLEN	615000	SC	WATER-WASTEWATER OPERATOR
	(126)	DE LA TORRIENTE	MAURICE A.	615000	SC	LEAD WATER-WASTEWATER OPERATOR
	(127)	DRIGGERS	MARVIN H.	615000	SC	WATER-WASTEWATER OPERATOR
	(128)	EBERT EBERT	HAROLD SHAWN M.	615000 615000	FL FL	FIELD TECH II FIELD TECH II
	(129)	EISWIRTH	MICHAEL	615000	LA	MAINTENANCE WORKER
	(131)	ELLINGER	BRIGHT A.	615000	SC	AREA MANAGER
	(132)	FINCH	ALLAN	615000	FL	WATER-WASTEWATER OPERATOR FIELD TECH I
	(133) (134)	FINIGAN FORREST	MICHAEL A DAVID L.	615000 615000	FL	WATER-WASTEWATER OPERATOR
	(134)	FOWLER	STEVEN	615000	SC	WATER-WASTEWATER OPERATOR
	(136)	FRANKLIN	PHILLIP	615000	SC	WATER-WASTEWATER OPERATOR
	(137)	FRIEL	STEVEN M.	615000	SC	LEAD WATER-WASTEWATER OPERATOR
	(138) (139)	GENTILUCCI GILROY	DOMENIC V ROBERT H.	615000 615000	FL	AREA MANAGER REGIONAL MANAGER
	(140)	GODWIN	PATRICK L.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
	(141)	GONGRE	BRYAN K	615000	FL.	REGIONAL MANAGER
	(142)	GORDON	DEWIS W. SCOTTY G.	615000 615000	SC FL	LEAD WATER-WASTEWATER OPERATOR LEAD WATER-WASTEWATER OPERATOR
	(143) (144)	GOSNELL GRAINGER	LEROY	615000 615000	FL	FIELD TECH I
	(145)	GRAY	ROBERT	615000	FL	WATER-WASTEWATER OPERATOR
	(146)	GRAY	PATRICK	615000	FL	FIELD TECH I
	(147)	GREEN	HORACE	615000 615000	LA SC	WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR
	(148)	GUNTER III HABERY	CHARLIE P. STEPHEN J.	615000 615000	SC FL	LEAD WATER-WASTEWATER OPERATOR
	(150)	HAMILTON	DON L.	615000	FL	WATER-WASTEWATER OPERATOR
	(151)	HASTY	DONALD L.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
	(152)	HERMANO	RODEL R	615000	FL	FIELD TECH II WATER-WASTEWATER OPERATOR
	(153) (154)	HINSON HOGUE	RICHARD F. RAYMOND H.	615000 615000	FL	WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR
	(154)	HOLLISTER	JIMMIE H.	615000	FL	FIELD TECH II
	(156)	HOWINGTON	TOD	615000	SC	WATER-WASTEWATER OPERATOR
	(157)	JOHNSON	MARC A.	615000	SC	WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR
	(158) (159)	JUNE KENNEDY	STUART LEGRAND ALVIN W.	615000 615000	SC	WATER-WASTEWATER OPERATOR AREA MANAGER
	(150)	KENNEDY	THOMAS E.	615000	FL	WATER-WASTEWATER OPERATOR
	(161)	KILGORE	JAMES A	615000	FL	WATER-WASTEWATER OPERATOR
	(162)	KILGORE JR	JAMES	615000	FL	FIELD TECH I
	(163) (164)	KNOPF KYZER	KENNETH W. RAY S.	615000 615000	SC SC	WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR
	(165)	LINK	LUCAS	615000	FL.	WATER-WASTEWATER OPERATOR
	(166)	LOCKLAIR	JONATHAN W	615000	SC	FIELD TECH I
	(167) (168)	LOONEY MARINELLI	JOHN JOHN A.	615000 615000	FL	WATER-WASTEWATER OPERATOR AREA MANAGER
	(160)	MATTESON	SEYD	615000	FL FL	WATER-WASTEWATER OPERATOR
	(170)	MCKNIGHT	EDWIN RAMON	615000	SC	WATER-WASTEWATER OPERATOR
	(171)	MEARIDY	TARQUIN	615000	LA	WATER-WASTEWATER OPERATOR
	(172) (173)	MEDFORD MILFORD	JAMES SIDNEY STEVEN	615000 615000	SC	WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR
	(173)	MITCHELL	MALCOLM A.	615000	SC	REGIONAL MANAGER
	(175)	MOLLOY	VINCENT P.	615000	SC	WATER-WASTEWATER OPERATOR
	(176)	MOORE	SHANE C	615000	SC	WATER-WASTEWATER OPERATOR
	(177) (178)	MORAN MORRELL	JOSHUA MATTHEW J.	615000 615000	LA FL	FIELD TECH I FIELD TECH II
	(179)	NEAL	WILLIAM L.	615000	FL.	AREA MANAGER
	(180)	OAKLEY	WILLIAM	615000	SC	WATER-WASTEWATER OPERATOR
	(181)	OVERTON	MICHAEL A.	615000	FL	CROSS CONNECTION TECHNICIAN
	(182) (183)	PARRISH PHILLIPS	RAYMOND A. CHRISTOPHER	615000 615000	FL FL	LEAD WATER-WASTEWATER OPERATOR FIELD TECH I
	(184)	PLUMMER	GEORGE R.	615000	SC	AREA MANAGER
	(185)	POLK	RYAN	615000	LA	MAINTENANCE WORKER
	(186)	POWELL RADCLIFF	TREVOR B. MAX LEE	615000	FL	LEAD WATER-WASTEWATER OPERATOR LEAD WATER-WASTEWATER OPERATOR
	(187) (188)	RADCLIFF RAINES	MAX LEE CRAIG A.	615000 615000	FL FL	LEAD WATER-WASTEWATER OPERATOR WATER-WASTEWATER OPERATOR
	(189)	REINCKE	SEAN	615000	FL	FIELD TECH I
	(190)	REINERS	BARRY T.	615000	LA	WATER-WASTEWATER OPERATOR
	(191) (192)	REMIGIO RICHARDSON	ROBERTO V. JAMES P.	615000	FL FL	FIELD TECH I FIELD TECH II
	(192)	RICHARDSON	JAMES P. MARLIN	615000 615000	FL FL	FIELD TECH II LEAD WATER-WASTEWATER OPERATOR
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Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012

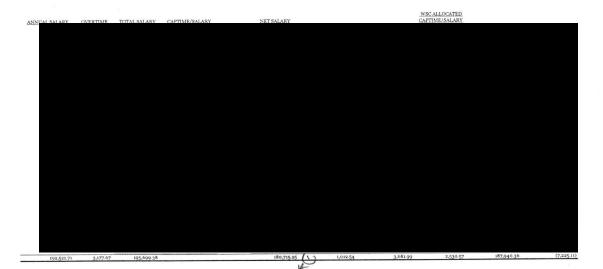
Utilities, Inc. Audit of Affiliate Transactions Description: Cypeles Jales 2013 Jalanes 1/2012 4R(< Test Year Ended December 31, 2012

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SALARIES AND BENEFITS FOR 2013 1Q AND 2Q RATE CASES DETAIL AND ALLOCATIONS CONFIDENTIAL

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LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	TITLE
(194)	ROJAS-RODRIGUEZ	ISRAEL	615000	FL	FIELD TECH I
(195)	RUMFELT	DOROTHY M.	615000	SC	FIELD TECH I
(196)	SCHMIDT	MIKE	615000	SC	FIELD TECH I
(197)	SCHWADES	CHARLES G.	615000	FL	AREA MANAGER
(198)	SCHWADES	JENNIFER M	615000	FL	FIELD TECH II
(199)	SCOTT	ROBERT C.	615000	SC	WATER-WASTEWATER OPERATOR
(200)	SHOFFSTALL	DAVID E.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(201)	SHUE	MICKEY A.	615000	FL	FIELD TECH II
(202)	SILLITOE	TERRY W.	615000	FL	WATER-WASTEWATER OPERATOR
(203)	SILLITOE	KATHY A.	615000	FL	WATER CONSERVATION COORDINATOR
(204)	SOSSAMON	WILLIAM	615000	FL	WATER-WASTEWATER OPERATOR
(205)	STEVENS	WILLIAM H	615000	FL	WATER-WASTEWATER OPERATOR
(206)	STRAIGHT	JAMES L.	615000	FL.	WATER-WASTEWATER OPERATOR
(207)	SUDOL	COREY	615000	FL	WATER-WASTEWATER OPERATOR
(208)	SZCZEPKOWSKI	STEPHEN A.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(200)	THOMPSON	KRISTOPHER L.	615000	LA	FIELD TECH I
(210)	THORNTON	COREY W.	615000	SC	WATER-WASTEWATER OPERATOR
(211)	USSERY	JONATHAN N	615000	LA	FIELD TECH I
(212)	VAN METER	NATHAN Z.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(213)	WATKINS	CEDRIC	615000	FL.	FIELD TECH II
(214)	WELLS	DONALD R	615000	SC	FIELD TECH II
(215)	WHITE	DAVID A.	615000	SC	PROJECT MANAGER
(216)	WIGGINS	KEVIN	615000	SC	FIELD TECH I
(217)	WILLIAMS	SUSAN L.	615000	LA	WATER-WASTEWATER OPERATOR
(218)	WILSON	MICHAEL A.	615000	FL	REGIONAL MANAGER
(219)	WORRELL	DAVID R.	615000	FL	WATER-WASTEWATER OPERATOR
(220)	WRIGHT	THOMAS L.	615000	FL	FIELD TECH I
(221)	ZEISE	MICHAEL	615000	SC	LEAD WATER-WASTEWATER OPERATOR
(222)	BAILEY	ANNETTE L	615500	SC	ADMINSTRATIVE ASSISTANT
(223)	COLLIE	LINDA F.	615500	LA	ADMINSTRATIVE ASSISTANT
(224)	DE LA TORRIENTE	MARTHA N.	615500	SC	ADMINSTRATIVE ASSISTANT
(225)	DIPASQUALE	SUSAN M.	615500	FL	ADMINSTRATIVE ASSISTANT
(226)	FLYNN	PATRICK C.	615500	FL.	REGIONAL DIRECTOR
(227)	GRAHAM	VIVIAN E.	615500	LA	ADMINSTRATIVE ASSISTANT
(228)	HANKS	PEGGY J.	615500	FL.	ADMINSTRATIVE ASSISTANT
(229)	THOMAS	NETTIE M.	615500	SC	ADMINSTRATIVE ASSISTANT
(230)	WILLIAMS	DELOS R.	615500	LA	REGIONAL DIRECTOR



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SALARIES AND BENEFITS F DETAIL AND ALLOCATIONS CONFIDENTIAL TOTALS	OR 2013 10 AND 20 R	TATE CASES		Desc		Test Y Dkt 13 CMP2	lit of Affilia ear Ended 0212-WS; موهم الم	akes 201	1,2012 296-4-2 3 PRTO	WAD W	2.012 ERCS	ł.		1) 19 19		
LINE NO. LAST NAME CYPRESS LAKES	FIRST NAME	HOME DEPT LOCATION	FICA	FUTA	SUTA	TAXES	CAPTIME/PAYROL TAXES	TAXES	WATER APTIME/PAYROLL	WASTEWATER CAPTIME/PAYROLL	CAPTIME/PAYROLL TAXES WSC ALLOCATED TOTAL	L CYPRESS	TOTAL CYPRESS LAKES			
LINE NO. LAST NAME (1) ANDREJKO (2) COLLADO (3) DAFFER (4) DELMUNDO (5) FEDERICO (6) FERCUSON (7) FRIEDMAN (8) DELMUNDO (9) GRATH (1) JONES (11) JONES (12) KERSEY (13) LUPPINO (14) LUPPINO (15) LUPPINO (16) MIRANDA (17) PIETRAS (18) RAJENDEAN (19) SHINKUS (20) WOLNICKA (21) ZWILLA (22) PAULE (24) PEVINE (25) HOY (26) JAFCZYK (27) LUBERTOZZI (28) OAKLEY (29) PAULE (20) STAROW (31) SUTHER	EBST NAME JAMES MADELIN AMES MADELIN AMER CHIRSTOPHER G AVELINA MICHAEL BOMIY ANDREA LINDAS JUSTIN F. CHRISTORE ANNETTS CHRISTINE MARCARTA VICTORIA M. SARAVANAN MATTHEW D PATRUCIA AMSETTE VICTORIA M. SARAVANAN MATTHEW D PATRUCIA AMSETTE NANCY F. JUSTIS J	HOME DEFT LOCATION 611000 IL 611000 NC 611000 IL 612000 IL 612000 IL 612000 IL <t< td=""><td>FICA</td><td>EUTA</td><td>SUTA</td><td>TAXES</td><td></td><td>NET PAYROLL, TZ TAXES</td><td>AXES FOR COPRESS. LAKES</td><td>TAXES EDB. OPERESS LAKES</td><td>CAPTIME/PAYROLL LAKES</td><td>S PANGOLL TAXES</td><td>CAPTIME/PAROLL TAXES</td><td></td><td>CONCIDENTIAL</td><td>CONFIDENTAL</td></t<>	FICA	EUTA	SUTA	TAXES		NET PAYROLL, TZ TAXES	AXES FOR COPRESS. LAKES	TAXES EDB. OPERESS LAKES	CAPTIME/PAYROLL LAKES	S PANGOLL TAXES	CAPTIME/PAROLL TAXES		CONCIDENTIAL	CONFIDENTAL
(68) MCVICKER (69) OFENGO (70) ROBINSON (71) ROBINSON (72) ROBINSON (73) SANTOFER (74) SOUDS (75) STORM (77) STORM (78) TACKET (77) STORM (78) TACKET (79) THIMMES (80) TROVINCER (81) VOLZ (83) WATLER (64) WOOLARN (67) SELF (79) SELF (90) SELF (91) <silutoe< td=""> SOWELL</silutoe<>	CAROLYN 6 LINETTE C DONA SHONA N. VANESSA F. ISNAEL LINNIFER AMANTDA BONNIFER AMANTDA BONNIFER SMANTHA R. KARYN L GLENDA GENDA DEBORAH E. SYLVIA A CRISTAL R ELISE NNN ADRIENNE R. ANN M. KAREN L ROSE D. JACOUELINE LISA M. AONES GEORGE	644500 FL 644500 FL 644500 NC 644500 NC 644500 FL 644500 FL 644500 FL 644500 FL 644500 FL 644500 FL 644500 NC 644500 NC 644500 FL 644500 FL														OURCE

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Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Dkt 130212-WS; ACN 13-296-4-2 Description: Cupulos Loules 2013 VK Taxas 4/2012GRCS

SALARIES AND BENEFITS FOR 2013 10 AND 20 RATE CASES DETAIL AND ALLOCATIONS CONFIDENTIAL

TOTALS

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					CAREAU DATEON	NET DAVDOLL		WSC ALLOCATED CAPTIME/PAYROLL	
D. LAST NAME	FIRST NAME	HOMEDEPT	LOCATION	TOTAL PAYROLL	CAPTIME/PAYROLL TAXES	TAXES		TAXES	
ALBERIGI	DAVID J.	615000	FL						
ALDAY ALDAY	JAMES R. CALEB	615000 615000	FL FL						
AUSTIN	ARTHUR C.	615000	FL						
BAILEY	ALAN R.	615000	FL						
BANISTER BELCASTRO	GERALD DAVID JOSEPH C.	615000 615000	SC SC						
BODIE SR	JOHN L.	615000	SC						
BOERSMA	DAVID A.	615000	FL						
BRANDT BRAZELL	MICHAEL J. DERRICK W.	615000	LA SC						
BROWN	DONNA R.	615000	FL						
BRUCE BUONO	GLENN R. ROBERT A.	615000 615000	FL FL						
BURKHALTER	VINCENT L	615000	LA						
BYRD CALLAHAN	LARRY L ROBERT L.	615000	FL FL						
CARBERRY-BOWEN	RELLA	615000 615000	SC FL						
CARDINAL	ANTHONY A.	615000							
CARVER CHARD	NATHANIEL Q. RONALD	615000 615000	FL FL						
CHITWOOD	LARRY A.	615000	SC						
COCRAN	JEFFERY A. GREGORY	615000 615000	LA						
COOK	RALPH H.	615000	LA SC						
COOKS	BARNER	615000	FL						
COOPER DAVIS	ROBERT K. GENTRY E	615000 615000	FL LA						
DAVIS	MIGUEL B.	615000	SC						
DAVIS	EARL KENNETH ALLEN	615000	SC SC						
DAVIS DE LA TORRIENTE	KENNETH ALLEN MAURICE A.	615000 615000	SC						
DRIGGERS	MARVIN H.	615000	SC						
EBERT	HAROLD SHAWN M.	615000 615000	FL FL						
EISWIRTH	MICHAEL	615000	LA						
ELLINGER	BRIGHT A.	615000	SC FL						
FINIGAN	MICHAEL A	615000	FL						
FORREST	DAVID L.	615000	SC						
FOWLER FRANKLIN	STEVEN PHILLIP	615000 615000	SC						
FRIEL	STEVEN M.	615000	SC SC						
GENTILUCCI	DOMENIC V ROBERT H.	615000	FL SC						
GILROY GODWIN	PATRICK L.	615000 615000	FL						
GONGRE	BRYAN K	615000	FL SC						
GORDON GOSNELL	DEWIS W. SCOTTY G.	615000	SC FL						
GRAINGER	LEROY	615000	FL						
GRAY	ROBERT PATRICK	615000 615000	FL FL						
GREEN	HORACE	615000	LA						
GUNTER III	CHARLIE P.	615000	SC						
HABERY HAMILTON	STEPHEN J. DON L.	615000 615000	FL FL						
HASTY	DONALD L	615000	FL.						
HERMANO HINSON	RODEL R RICHARD F.	615000 615000	FL SC						×
HOGUE	RAYMOND H.	615000	FL						
HOLLISTER	JIMMIE H. TOD	615000 615000	FL SC						
JOHNSON	MARC A.	615000	SC						
JUNE	STUART LEGRAND	615000	SC						
KENNEDY KEYS	ALVIN W. THOMAS E.	615000 615000	LA FL						
KILGORE	JAMES A	615000	FL						
KILGORE JR KNOPF	JAMES KENNETH W.	615000 615000	FL SC						
KYZER	KENNETH W. RAY S.	615000 615000	SC SC						
LINK LOCKLAIR	LUCAS	615000	FL						
LOCKLAIR LOONEY	JONATHAN W JOHN	615000 615000	SC FL						
MARINELLI	JOHN A.	615000	FL						
MATTESON	SEYD EDWIN RAMON	615000 615000	FL SC						
MEARIDY	TARQUIN	615000	LA SC						
MEDFORD	JAMES SIDNEY	615000	SC						
MILFORD MITCHELL	STEVEN MALCOLM A.	615000 615000	LA SC						
MOLLOY	VINCENT P.	615000	SC SC SC LA						
MOORE	SHANE C JOSHUA	615000 615000	SC						
MORRELL	MATTHEW J.	615000	FL						
NEAL	WILLIAM L.	615000	FL						
OAKLEY OVERTON	WILLIAM MICHAEL A.	615000 615000	SC FL						
PARRISH	RAYMOND A.	615000	FL						
PHILLIPS PLUMMER	CHRISTOPHER GEORGE R.	615000 615000	FL SC						
POLK	RYAN	615000	LA						
POWELL	TREVOR B.	615000	FL						
RADCLIFF RAINES	MAX LEE CRAIG A.	615000 615000	FL FL						
REINCKE	SEAN	615000	FL						
REINERS	BARRY T. ROBERTO V.	615000 615000	LA FL						
RICHARDSON	JAMES P.	615000	FL.						
RICHARDSON	MARLIN	615000	FL						

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Utilities, Inc. Audit of Affiliate Transactions Test Year Ended December 31, 2012 Description: Upeles Lales 2013 March 13-296-4-2 confidential

SALARIES AND BENEFITS FOR 2013 10 AND 20 RATE CASES DETAIL AND ALLOCATIONS CONFIDENTIAL

TOTALS

 LINE NO.
 LAST NAME

 (194)
 RUAS-RODRIGUEZ

 (194)
 RUAS-RODRIGUEZ

 (196)
 SCHMDT

 (197)
 SCHWADES

 (198)
 SCHWADES

 (199)
 SCHWADES

 (190)
 SHUTTALL

 (191)
 USSERY

 (191)
 USSERY

 (191)
 WHENTS

 (191)
 WHENTS

 (191)
 WHENTS

 (191)
 WHENTS

 (192)
 WHENTS

							TOTAL PAYROLL	CAPTIME/PAYROLL	NET PAYROLL		CAPTIME	LOCATED PAYROLL		
		HOME DEPT		FICA	FUTA	SUTA	TAXES	TAXES	TAXES		Ť	VEC		
Z	ISRAEL	615000	FL											
	DOROTHY M.	615000	SC											
	MIKE	615000	SC											
	CHARLES G.		FL.											
	JENNIFER M	615000	FL.											
	ROBERT C.	615000	SC											
	DAVID E.		FL											
	MICKEY A.	615000	FL											
	TERRY W.	615000	FL											
	KATHY A.	615000	FL											
	WILLIAM	615000	FL											
	WILLIAM H	615000	FL											
	JAMES L	615000	FL											
	COREY	615000	FL											
	STEPHEN A.	615000	FL											
	KRISTOPHER L.	615000	LA											
	COREY W.	615000	SC											
	JONATHAN N	615000	LA											
	NATHAN Z.	615000	FL											
	CEDRIC	615000	FL											
	DONALD R	615000	SC											
	DAVID A.	615000	SC											
	KEVIN	615000	SC											
	SUSAN L.	615000	LA											
	MICHAEL A.	615000	FL											
	DAVID R.	615000	FL											
	THOMAS L.	615000	FL											
	MICHAEL	615000	SC											
	ANNETTE L.	615500	SC											
	LINDA F.		LA											
	MARTHA N.	615500	SC											
	SUSAN M.	615500	FL											
	PATRICK C.	615500	FL											
	VIVIAN E.	615500	LA											
	PEGGY J.	615500	FL.											
	NETTIE M.	615500	SC											
	DELOS R.	615500	LA											
			-	14,416.25	175.19	2,354.13			17,260.11	101.12	337.14	154.15	17,852.53	(592.41)
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												40.2)		
												0.2.		

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	SALARIES AND BENEFITS F DETAIL AND ALLOCATIONS CONFIDENTIAL TOTALS	OR 2013 10 AND 20 R	ATE CASES	CONFIDEN		Descriptio	/	Audit of A Test Year Er	Utilities, Inc. Affiliate Transa ded December WS; ACN I Fallow ZO CONFIDENTIAL	r 31, 2012	ufiks	w 2012	ER(s	Ŷ	SIMMI .	
	LINE NO. LAST NAME CYPRESS LAKES	FIRST NAME	HOME DEPT LOC	ATION 401K	HEALTH I	NSURANCE OTH	HER BENEFI	TS TOTAL BENEFITS	CAPTIME/BENEFITS	NET BENEFITS			WSC ALLOCATED CAPTIME/BENEFITS			
0	CYTRESS LAKES LINE NO LAST XAME 1) AVDRE, MO 1) AVDRE, MO 1) DATE, MA 1) DATE, MO 1) DATE, MO 14) DELMINDO 15) FEDERICO 16) FEDERICO 16) FEDERICO 16) FEDERICO 16) FEDERICO 16) FRIEDMAN 10) HALLORAN 11) JONES 111 JONES 112 EERENCAN 113 JONES 114 LUPPINO 115 RAJENDRAN 116 MIRANDA 117 FIETAS 118 RAJENDRAN 119 SHIMKUS 110 WOLNICKA 1112 LIBERTOZZI 1103 JAPCZYK 1111 JAPCZYK 1112 LUBERTOZZI 1103 STOVER <t< td=""><td>ERST.NAME JAMES JAMES AMEDIAN AMEDEIN AMEDEIN AMEDEIN AMEDEIN ANCA ANTOINETTE CHRISTOPHER G AVELINA MICHAEL BRIAN CAMMY ANDREA LINDA S JUSTION UNCOULTS HINTLISS AMERTE JUSTION AMERTE JUSTION SARAVANAN AMATTHEW D PATRUCIA AMNETTE JUSTION PATRUCIA AMNETTE JUSTION PATRUCIA AMNETTE JUSTION PATRUCIA AMNETTE JUSTION PATRUCIA JAMES F. JUSTION JUST</td><td>HOME DEFT LOC 011000 IL 011</td><td></td><td></td><td></td><td>HER BENEFI</td><td></td><td></td><td>NET BENEETTS</td><td>WATER CATUME/SENEFICAN</td><td></td><td>USC ALLOCATED CAPTIME/BENEFITS</td><td>TOTAL OPRESS LACES BENEFITS</td><td>IDTAL CIPRESS LAKES CAPTIME/BENEFITS</td><td></td></t<>	ERST.NAME JAMES JAMES AMEDIAN AMEDEIN AMEDEIN AMEDEIN AMEDEIN ANCA ANTOINETTE CHRISTOPHER G AVELINA MICHAEL BRIAN CAMMY ANDREA LINDA S JUSTION UNCOULTS HINTLISS AMERTE JUSTION AMERTE JUSTION SARAVANAN AMATTHEW D PATRUCIA AMNETTE JUSTION PATRUCIA AMNETTE JUSTION PATRUCIA AMNETTE JUSTION PATRUCIA AMNETTE JUSTION PATRUCIA JAMES F. JUSTION JUST	HOME DEFT LOC 011000 IL 011				HER BENEFI			NET BENEETTS	WATER CATUME/SENEFICAN		USC ALLOCATED CAPTIME/BENEFITS	TOTAL OPRESS LACES BENEFITS	IDTAL CIPRESS LAKES CAPTIME/BENEFITS	
	(67) MAYESKI (68) MCNCKER (69) ORENGO (77) ROBINSON (77) ROBINSON (71) ROBINSON (72) ROBINSON (73) SAUTOS (74) SIDESSON (76) STONEBREAKER (77) STORM (78) TACKETT (79) TACKETT (70) THOMPSON (81) TROVINGER (84) VOLZ (84) VOLZ (84) VOLA (85) VOLA (86) VONE (87)	LORIE L. CAROLIN LINETTE C. DONA SILONA N. VANESSA F. ISRAEL JENNIFRE ADAMINE BONNIE SAMANDA BONNIE SAMANTHA R. GLENDA FERRELLIN I. L DEBORAHE. SVLVIAA R. GLENDA FERRELLIN I. DEBUSS S. LORI LINN ADRIENNE R. ANN M. KAREN L. ROSE D. JACOUELINE LISA M. AONES GEORGE	0.14700 FL 0.14600 FL </td <td></td>													

SOURCE

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DE	LARIES AND BENEFITS FO TAIL AND ALLOCATIONS NEIDENTIAL	R 2013 10 AND 20 RATE (Description:_	Test Voor Ended	es, Inc. te Transactions December 31, 2012 ACN 13-296-4-2 CONFIDENTIAL	2017 ERCS		iku) 11181/3	4-3.7
	96) ALDAY 97) ALDAY 98) AUSTIN 98) BALLEY 90) BALLEY 90) BALLEY 90) BALLEY 910) BOCRSNA 911) BOCRSNA 914) BRADT 915) BUCK 916) BROWN 917) BRUCE 918) BUCNO 910) BUCKHALTER 9111) CALLAHN 9111) CALLAHN 9111) CALLARN AGOWEN 912) COCK 913) COOK 914) CACRYER 915) COCK 916) COLAFRO 9110) COCK 91110) COCK 91210) COCK 91210) COCK 91210) COCK 91210) DAVIS 91310) COCKER 91410) COCK 9150)<	DAVID J. JAMES R. CALEB AKTHICR C. AKTHICR C. ALEAD ALEAD CANTON JOSEPH C. JORN L. DAVID A. MICHAEL J. DERRICK W. DORNA R. DONNA R. DONNA R. UNIVENT L. LARRY L. ROBERT L. RELLA ANTHONYA N. MICHAEL J. JORT L. DARTHAILELO, RONALD LARRY A. JORTONYA N. MICHAEL B. EARLEN ROBERT K. GENTRY E. MICHAEL B. EARLEN RALPH H. BARNER ROBERT K. GENTRY E. MICHAEL B. EARLEN MICHAEL B. EARLEN MICHAEL B. BRIGHTA ALLAN MICHAEL BRIGHTA ALLAN MICHAEL BRIGHTA ALLAN MICHAEL SHAWN M. MICHAEL BRIGHTA ALLAN MICHAEL STAWN M. MICHAEL BRIGHTA MICHAEL BRIGHTA ALLAN MICHAEL BRIGHTA MICHAEL MICHAEL BRIGHTA MICHAEL M	MEDEET LOCATION 640000 PI 640000 PI 640000 FI 640000 SC 640000 SC 640000 SC 640000 SC 640000 SC 640000 SC 6	40:K HEALTH	INSURANCE OTHER BENEFITS ¹	YOTAL RENEFITS CAPTIME/BENEFITS NET	FEENEFITS	<u>WSCALLOCATED</u> CAFTIME/BENEFITS		
	139) GILROY 140) GONGRE 141) GONGRE 142) GORDON 143) GORDON 144) GORNEL 144) GORNEN 144) HABERY 144) HABERY 144) HABERY 145) HOUNSON 1451 HOGUE 1461 HABERY 1462 HAMILTON 147 HERMANO 1481 HOGUE 1490 HABERY 1491 HABERY 1491 HABERY 1491 HABERY 1491 HABERY 1491 HABERY 1491 <td>PATRICK L BRYAN K DEWIS W. SCOTTY G. LEROY ROBERT PATRICK HORACE CHARLIE P. STEPHEN J. DON L DONALD L RODEL R RICHARD F.</td> <td>6470000 SC 6470000 SC 6470000 SC 6470000 SC 6470000 SC 6470000 SC 6470000 FL 6470000 FL 647000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>CONFILENTR</td>	PATRICK L BRYAN K DEWIS W. SCOTTY G. LEROY ROBERT PATRICK HORACE CHARLIE P. STEPHEN J. DON L DONALD L RODEL R RICHARD F.	6470000 SC 6470000 SC 6470000 SC 6470000 SC 6470000 SC 6470000 SC 6470000 FL 6470000 FL 647000							CONFILENTR

Utilities, Inc. Audit of Affiliate Transactions Audit of Annate Fransactions Test Year Ended December 31, 2012 Dkt 130212-WS: ACN 13-296;4-2 Description: 20(3 50 + 5 + 5 + 2012 5 RC 5 CONFIDENTIAL SALARIES AND BENEFITS FOR 2013 10 AND 20 RATE CASES DETAIL AND ALLOCATIONS CONFIDENTIAL CONFIDENTIAL WSC ALLOCATED CAPTIME/BENEFITS HEALTH INSURANCE OTHER BENEFITS TOTAL BENEFITS CAPTIME/BENEFITS NET BENEFITS

 DEFT
 LOCATION

 000
 FL

 001
 FL

 0020
 FL

 0030
 FL

 0040
 FL

 0050
 FL

 0060
 FL

 0070
 FL

 0080
 FL

 0090
 FL

 0090</ 40-3¹ (1.167.61) 9,469.53 27,040.67 1,752.06 35,750.58 179.64 717.30

LINE NO.	LAST NAME	FIRST NAME	HOME DEP
(194)	ROJAS-RODRIGUEZ	ISRAEL	615000
(195)	RUMFELT	DOROTHY M.	615000
	SCHMIDT	MIKE	615000
(197)	SCHWADES	CHARLES G.	615000
(198)	SCHWADES	JENNIFER M	615000
(199)	SCOTT	ROBERT C.	615000
(200)	SHOFFSTALL	DAVID E.	615000
(201)	SHUE	MICKEY A.	615000
(202)	SILLITOE	TERRY W.	615000
(203)	SILLITOE	KATHY A.	615000
(204)	SOSSAMON	WILLIAM	615000
(205)	STEVENS	WILLIAM H	615000
(206)	STRAIGHT	JAMES L.	615000
	SUDOL	COREY	615000
(208)	SZCZEPKOWSKI	STEPHEN A.	615000
(209)	THOMPSON	KRISTOPHER L.	615000
(210)	THORNTON	COREY W.	615000
	USSERY	JONATHAN N	615000
	VAN METER	NATHAN Z.	615000
	WATKINS	CEDRIC	615000
(214)	WELLS	DONALD R	615000
(215)	WHITE	DAVID A.	615000
(216)	WIGGINS	KEVIN	615000
(217)	WILLIAMS	SUSAN L.	615000
(218)	WILSON	MICHAEL A.	615000
(219)	WORRELL	DAVID R.	615000
(220)	WRIGHT	THOMAS L.	615000
(221)	ZEISE	MICHAEL	615000
(222)	BAILEY	ANNETTE L.	615500
(223)	COLLIE	LINDA F.	615500
(224)	DE LA TORRIENTE	MARTHA N.	615500
(225)	DIPASQUALE	SUSAN M.	615500
(226)	FLYNN	PATRICK C.	615500
(227)	GRAHAM	VIVIAN E.	615500
(228)	HANKS	PEGGY J.	615500
(220)	THOMAS	NETTIE M.	615500
(230)	WILLIAMS	DELOS R.	615500

TOTALS

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