



FRIEDMAN,  
FRIEDMAN & LONG, P.A.  
ATTORNEYS & COUNSELORS

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

**REDACTED**


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.

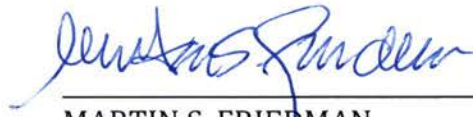
4. A portion of the information consists of employee's name and title, base salary, benefits, overtime, taxes, pension information and total compensation. This information should be classified as proprietary confidential business information because its disclosure would impair the Utility's competitive 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 24<sup>th</sup> 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](mailto: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 24<sup>th</sup> 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

A handwritten signature in blue ink, appearing to read "Martin S. Friedman", is written over a horizontal line.

MARTIN S. FRIEDMAN  
For the Firm



## JUSTIFICATION MATRIX

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

<p><b><u>Consolidated Financial Statements:</u></b></p> <p><b><u>Location:</u></b></p> <p>9-3, 9-4 &amp; 9-6; The amounts under columns headings 2011 and 2012</p> <p>9-5; The amounts under columns headings Paid-in Capital, Retained Earnings &amp; Total</p> <p>9-10; Note 2, 1st paragraph under Income Taxes</p> <p>9-11; Note 3, 2<sup>nd</sup> paragraph, and Note 4, 1st paragraph</p> <p>9-12; Note 4, 3<sup>rd</sup> &amp; 4<sup>th</sup> paragraphs</p> <p>9-12 &amp; 9-13; Notes 5, 6 &amp; 8, The amounts under columns headings 2011 and 2012</p> <p>9-14; Notes 9 &amp; 10</p> <p>9-15; Note 11</p> <p>9-16 &amp; 9-17; Note 14, The amounts under columns headings 2011 and 2012</p> <p>9-18; Note 15, the last sentence of the first paragraph, and the amounts in the table</p> <p>9-20 &amp; 9-21; Note 17</p>	<p>§367.156(3)(a),(b),(d) &amp; (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.</p>
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**INDEX OF CONFIDENTIAL WORKPAPERS****Utilities, Inc.****DKT 130212-WS; ACN 13-296-42****File and Suspend Rate Case**

<b>Item</b>	<b>Description</b>	<b>Page</b>	<b>Number of Pages</b>
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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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Utilities, Inc.  
Audit of Affiliate Transactions  
Test Year Ended December 31, 2012  
Dkt 130212-WS; ACN 13-296-4-2  
Description: Audit

## Utilities, Inc. and Subsidiaries

Consolidated Financial Statements  
December 31, 2012 and 2011

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SOURCE Page #1



Utilities, Inc. and Subsidiaries  
Index

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:

*Audits*

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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  
Description: *Audits*

6/10/23/13

## 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 consolidated financial statements in order to design audit procedures that are appropriate in 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 believe that the audit evidence 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.

*PricewaterhouseCoopers LLP*

March 4, 2013

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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](http://www.pwc.com/us)

SOURCE



9-2

Utilities, Inc. and Subsidiaries  
Consolidated Statements of Operations  
(In thousands)

Description:

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

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

SOURCE



**Utilities, Inc. and Subsidiaries**  
**Consolidated Balance Sheets**  
(In thousands)

Description:

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

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	December 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		
Regulatory and other assets:		
Regulatory assets		
Deferred charges		
Goodwill		
Total		
<b>Total assets</b>		
Equity:		
Common shares, \$.10 par value, 1,000 shares authorized and issued		
Paid-in capital		
Retained earnings		
Total		
Long-term debt		
Commitments and contingencies (See note 15)		
Current liabilities:		
Short-term debt		
Accounts payable		
Customer deposits		
Accrued taxes		
Accrued interest		
Other		
Total		
Deferred credits and other liabilities:		
Deferred income taxes		
Deferred investment tax credits		
Other		
Total		
Contributions in aid of construction		
Advances in aid of construction		
<b>Total capitalization and liabilities</b>		

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

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Utilities, Inc. and Subsidiaries

Description:

Consolidated Statements of Changes in Shareholders' Equity

(Dollars in thousands)

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

*Audits*

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	Common Shares		Paid-in Capital	Retained Earnings	Total
	Shares	Amount			
Balance at December 31, 2010	1,000	\$ -			
Net income	-	-			
Dividend to parent	-	-			
Balance at December 31, 2011	1,000	-			
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.

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Utilities, Inc. and Subsidiaries  
Consolidated Statements of Cash Flows  
(In thousands)

Description:

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

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	Year Ended December 31,	
	2012	2011
<b>Cash flows from operating activities:</b>		
Net income		
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		
<b>Cash flows from investing activities:</b>		
Capital expenditures		
Acquisition expenditures		
Change in restricted cash		
Proceeds from the sale of utility systems		
Net cash used in investing activities		
<b>Cash flows from financing activities:</b>		
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		
<b>Supplemental cash flow information:</b>		
Interest paid (net of amounts capitalized)		
Income taxes paid		
Non-cash property, plant and equipment contributions		

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

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## Utilities, Inc. and Subsidiaries

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*

Description:

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### 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

## Utilities, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(In thousands of dollars)

Utilities, Inc.

Audit of Affiliate Transactions

Test Year Ended December 31, 2012

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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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**Utilities, Inc. and Subsidiaries**

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*

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.

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**Utilities, Inc. and Subsidiaries**

Notes to Consolidated Financial Statements  
(In thousands of dollars)

Utilities, Inc.  
Audit of Affiliate Transactions  
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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.

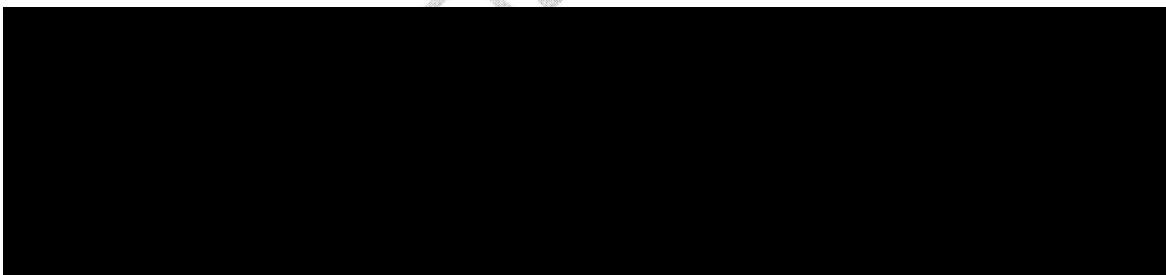
*Revenue Recognition*

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.

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**Utilities, Inc. and Subsidiaries**

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:

*Audits*

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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.**

[REDACTED]

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*

[REDACTED]

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)

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

[REDACTED]

Non-regulated Business

[REDACTED]

5. Property, Plant and Equipment

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

	2012	2011
Plant in service		
Water		
Wastewater		
Other		
Total		
Plant under construction		
Accumulated depreciation		
Plant acquisition adjustments, net		
Property, plant and equipment, net		

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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**Utilities, Inc. and Subsidiaries**

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Description:

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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		
<b>Balance at December 31,</b>		

**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		
<b>Total</b>		
Deferred charges		
Debt acquisition expense		
Maintenance and testing		
Other		
<b>Total</b>		

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.

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Utilities, Inc. and Subsidiaries

Notes to Consolidated Financial Statements  
(In thousands of dollars)

Utilities, Inc.

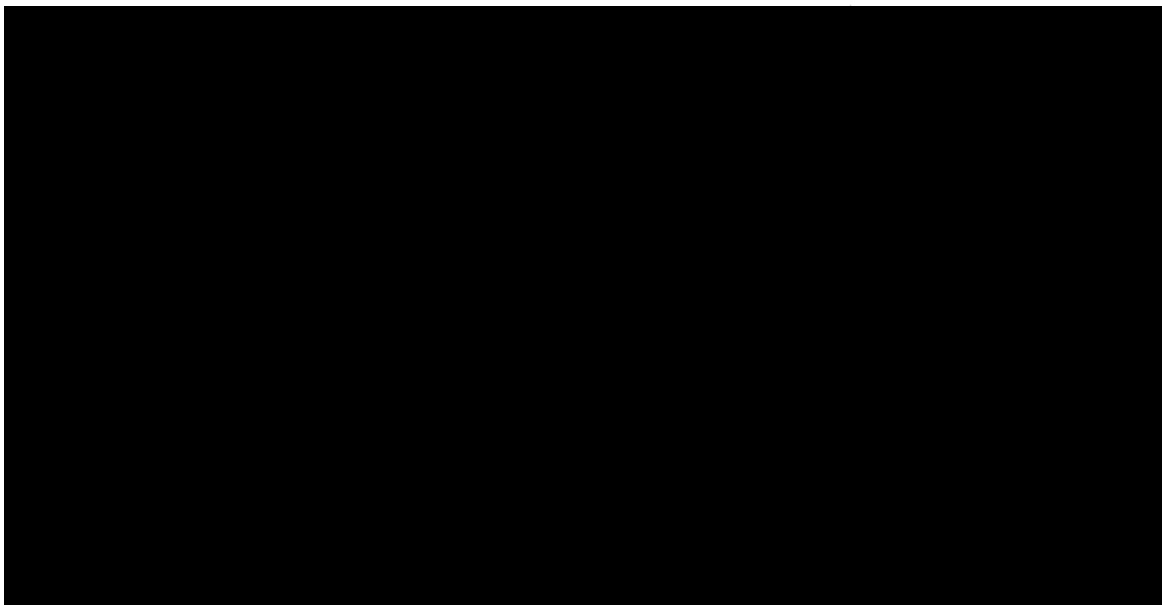
Audit of Affiliate Transactions  
Test Year Ended December 31, 2012  
Dkt 130212-WS; ACN 13-296-4-2

Description:

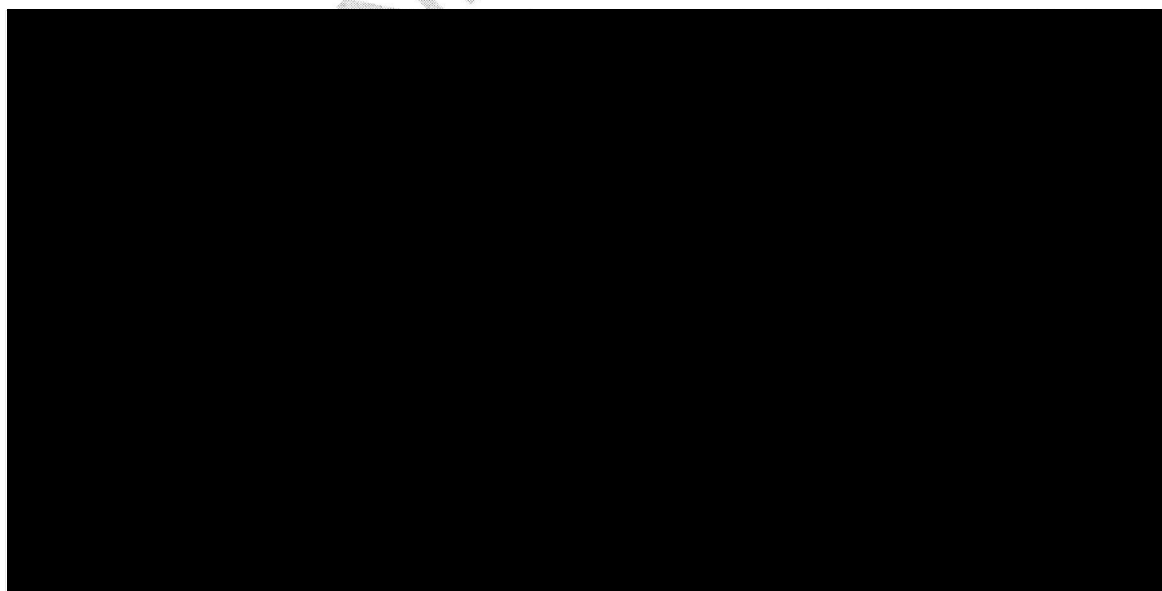
*Audits*

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9. Long-term Debt



10. Lines of Credit



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**Utilities, Inc. and Subsidiaries**

Notes to Consolidated Financial Statements

(In thousands of dollars)

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**11. Dividends**



**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.

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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		
<b>Provision for income taxes</b>		

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

	2012	2011
Current		
Federal		
State and local		
Deferred		
Federal		
State and local		
<b>Provision for (benefit from) income taxes</b>		

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
Statutory federal income tax rate		
State income taxes, net of federal tax benefit		
Valuation allowance on state net operating losses		
Equity component of AFUDC, not subject to tax		
Amortization of investment tax credits		
Other		
<b>Effective income tax rate</b>		

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**Utilities, Inc. and Subsidiaries**

Notes to Consolidated Financial Statements

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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		
<b>Total</b>		
Deferred tax liabilities		
Plant related differences		
Deferred charges		
Regulatory assets		
Organizational costs		
<b>Total</b>		
<b>Net deferred tax liability</b>		

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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Description: audits

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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:

	Office Leases	Land Leases	Total
Year ended December 31,			
2013			
2014			
2015			
2016			
2017			
Thereafter			
<b>Total</b>			

*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*

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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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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Utilities, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

(In thousands of dollars)

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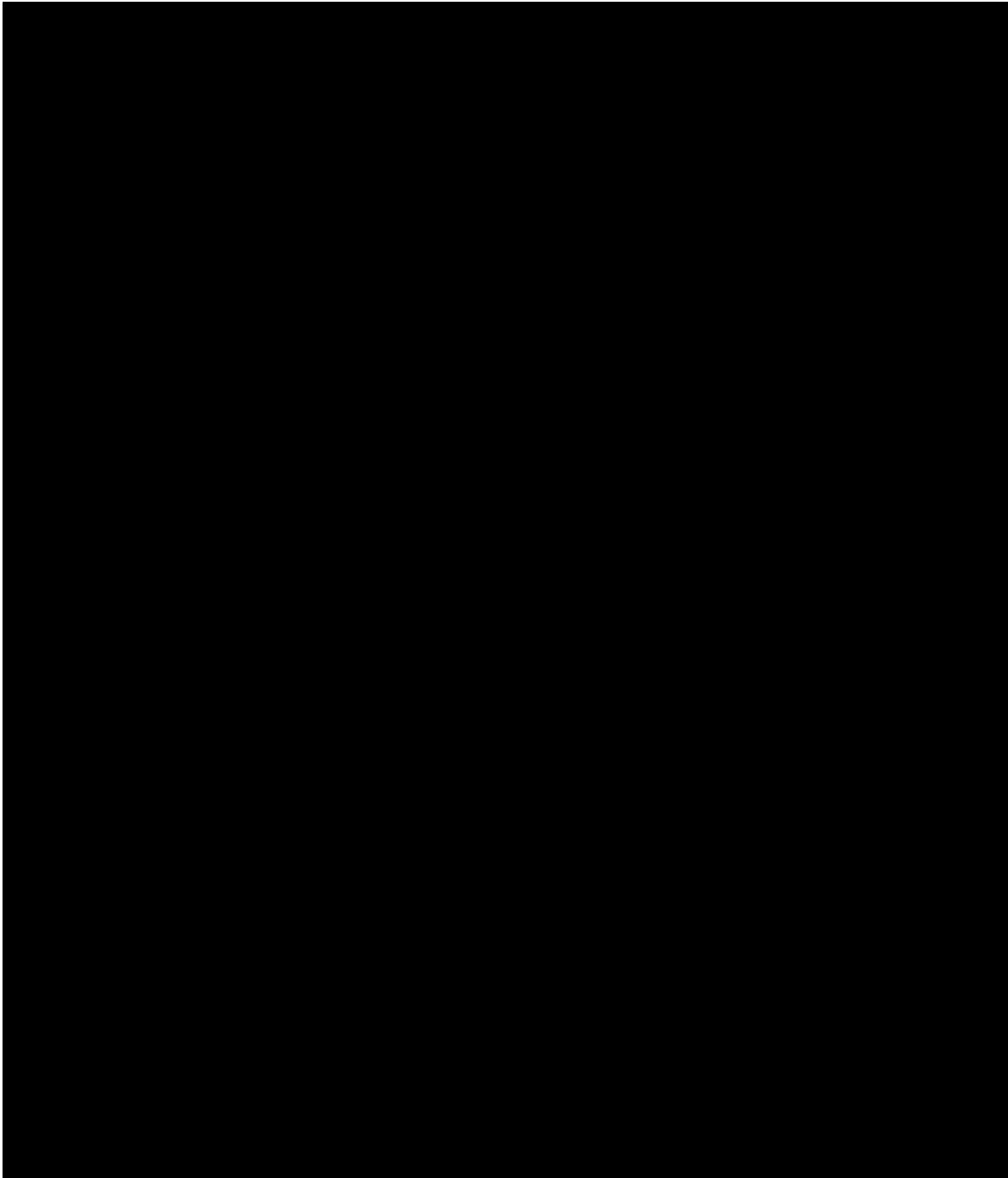
Dkt 130212-WS; ACN 13-296-4-2

Description:

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*2/19/23/13*

17. Value Creation Shares Plan



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Utilities, Inc. and Subsidiaries

Notes to Consolidated Financial Statements

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Utilities, Inc.

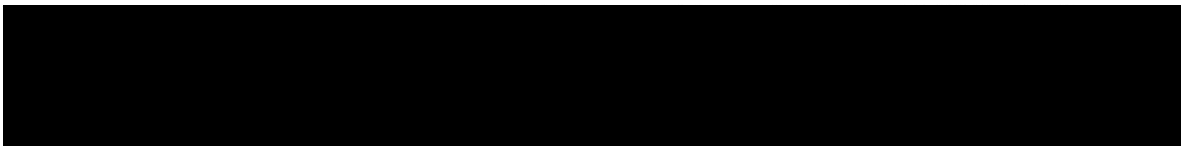
Audit of Affiliate Transactions

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Description:

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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.

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Utilities, Inc.  
Audit of Affiliate Transactions  
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Description:

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

TOTALS

LINENO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	TITLE	ANNUAL SALARY	OVERTIME	TOTAL SALARY	CAPTIME/SALARY	NET SALARY
(1)	ANDREKO	JAMES	611000	IL	CONTROLLER					
(2)	COLLADO	MADELIN	611000	NC	COLLECTIONS SPECIALIST					
(3)	DAFFER	AMBER	611000	NV	COLLECTIONS SUPERVISOR					
(4)	DELMUNDO	ANCA	611000	IL	A/P CLERK					
(5)	FEDERICO	ANTOINETTE	611000	IL	A/P SUPERVISOR					
(6)	FERGUSON	CHRISTOPHER G	611000	IL	TAX REPORTING & COMPLIANCE MANAGER					
(7)	FRIEDMAN	AVELINA	611000	IL	TAX SPECIALIST					
(8)	GRANT	MICHAEL	611000	IL	CAPITAL ASSETS MANAGER					
(9)	HALLORAN	BRIAN	611000	IL	CAPITAL ASSETS ACCOUNTANT					
(10)	IWINSKI	CAMMY ANDREA	611000	NV	COLLECTIONS SPECIALIST					
(11)	JONES	LINDA S.	611000	FL	COLLECTIONS SPECIALIST					
(12)	KESSEY	JUSTIN P.	611000	IL	SENIOR FINANCIAL ANALYST					
(13)	KIM	CHRISTINE	611000	IL	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)	PIETRAS	VICTORIA M.	611000	IL	SENIOR CORPORATE ACCOUNTANT					
(18)	RAJENDRAN	SARAVANAN	611000	IL	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)	PAULE	NANCY P.	611500	IL	RECEPTIONIST					
(23)	PLUMB	DEBRA A.	611500	IL	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)	LUBERTOZZI	STEVEN M.	612000	IL	CHIEF REGULATORY OFFICER					
(28)	OAKLEY	THOMAS G.	612000	IL	CHIEF OF STAFF, OFFICE OF CEO					
(29)	RING	DEBORAH	612000	IL	EXECUTIVE ASSISTANT					
(30)	SPARROW	LISA A.	612000	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	NATHAN K.	612500	IL	HR GENERALIST					
(35)	NOVAK	JORDON	612500	IL	ADMINISTRATIVE SERVICES MANAGER					
(36)	ORTEGA	JENNIFER	612500	IL	HR ADMINISTRATOR					
(37)	DAVE	HARDIK	613000	IL	DESKTOP SUPPORT ANALYST					
(38)	OSTLER	TOM	613000	IL	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)	BONAGURA	JOHN F.	613500	FL	REGIONAL FINANCE MANAGER					
(43)	DURHAM	RICK J.	613500	FL	REGIONAL VICE PRESIDENT					
(44)	HAWS	SCOTT L.	613500	FL	REGIONAL COMPLIANCE & SAFETY MANAGER					
(45)	ROSE	KENDRA E.	613500	IL	COMPLIANCE & SAFETY COORDINATOR					
(46)	ARNOUX	DIANE L.	614000	IL	REGULATORY ASSISTANT					
(47)	BARRETT	JASON O.	614000	IL	SENIOR REGULATORY ACCOUNTANT					
(48)	FEATHERGILL	ADAM K.	614000	IL	DOCKET CLERK					
(49)	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)	VALHIE	LAWANDA N.	614000	IL	REGULATORY ASSISTANT					
(53)	WILLIAMS III	JOHN D.	614000	FL	DIRECTOR OF GOVERNMENTAL 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)	ADAMS	DIANE	614500	NC	CSR I					
(58)	BENNETT	KIMBERLY J.	614500	FL	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)	DUNN	CONSTANCE	614500	FL	CSR II					
(63)	HINCHCLIFFE	KARON	614500	FL	CSR I					
(64)	JENKINS	INGRID E.	614500	NC	CSR II					
(65)	JOHNSON	MICAH	614500	NC	CSR I					
(66)	LEGERE	KAREN	614500	NV	CSR I					
(67)	MAYSEK	LORIE L.	614500	FL	CSR II					
(68)	MCVICKER	CAROLYN	614500	FL	CSR I					
(69)	ORENGO	LINETTE C.	614500	FL	CSR I					
(70)	RICHARDSON	DONA	614500	FL	CSR I					
(71)	ROBINSON	SHONA N.	614500	NC	CUSTOMER SERVICE SUPERVISOR					
(72)	ROBINSON	VANESSA F.	614500	NC	CSR II					
(73)	SANTOS	ISRAEL	614500	FL	CSR I					
(74)	SCHNAUFER	LINDA	614500	FL	CUSTOMER SERVICE MANAGER					
(75)	SIDES	JENNIFER	614500	NC	CSR I					
(76)	STONEBREAKER	AMANDA	614500	FL	CSR I					
(77)	STORM	BONNIE	614500	FL	CSR I					
(78)	TACKETT	SAMANTHA R.	614500	NV	CUSTOMER SERVICE SUPERVISOR					
(79)	THIMMES	KARYN L.	614500	FL	CSR I					
(80)	THOMPSON	GLENDA	614500	NC	CSR I					
(81)	TROVINGER	PERRELYN L.	614500	FL	CUSTOMER SERVICE SUPERVISOR					
(82)	VOLZ	DEBORAH E.	614500	FL	CSR I					
(83)	WATLER	SYLVIA A.	614500	FL	CSR I					
(84)	WOODLARD	CRYSTAL R.	614500	NC	COLLECTIONS SPECIALIST					
(85)	CHRISTIAN	ELISE S.	614600	FL	CUSTOMER RELATIONS SPECIALIST					
(86)	JONES	LORI LYNN	614600	FL	CSR II					
(87)	KRUGLER	ADRIENNE R.	614600	IL	BILLING MANAGER					
(88)	RAFONI	ANN M.	614600	FL	ASSISTANT MANAGER, BILLING					
(89)	SASIC	KAREN L.	614600	FL	DIRECTOR OF BILLING					
(90)	SELF	ROSE D.	614600	NC	ASSISTANT MANAGER, BILLING					
(91)	SILLITOE	JACQUELINE	614600	FL	CUSTOMER CARE SPECIALIST					
(92)	SILVA	LISA M.	614600	NC	CSR II					
(93)	SVEIDA	AGNES	614600	LA	ASSISTANT MANAGER, BILLING					
(94)	SOWELL	GEORGE	614700	GA	CORPORATE SERVICES MANAGER					
(95)	ALBERIGI	DAVID J.	615000	FL	FIELD TECH II					
(96)	ALDAY	JAMES R.	615000	FL	WATER-WASTEWATER OPERATOR					
(97)	ALDAY	CALEB	615000	FL	FIELD TECH I					
(98)	AUSTIN	ARTHUR C.	615000	FL	FIELD TECH II					
(99)	BAILEY	ALAN R.	615000	FL	WATER-WASTEWATER OPERATOR					

WSC/ALLOCATED  
CAPTIME/SALARY

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SOURCE

Utilities, Inc.  
Audit of Affiliate Transactions  
Test Year Ended December 31, 2012  
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Description: 2013 Annualized Salaries

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

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	TITLE
(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	DAVID A.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(104)	BRANDT	MICHAEL J.	615000	LA	AREA MANAGER
(105)	BRAZELL	DERICK W.	615000	SC	WATER-WASTEWATER OPERATOR
(106)	BROWN	DONNA R.	615000	FL	FIELD TECH II
(107)	BRUCE	GLENN R.	615000	FL	WATER-WASTEWATER OPERATOR
(108)	BUONO	ROBERT A.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(109)	BURKHALTER	VINCENT L.	615000	LA	WATER-WASTEWATER OPERATOR
(110)	BYRD	LARRY L.	615000	FL	WATER-WASTEWATER OPERATOR
(111)	CALLAHAN	ROBERT L.	615000	FL	FIELD TECH II
(112)	CARBERRY-BOWEN	KELLA	615000	SC	WATER-WASTEWATER OPERATOR
(113)	CARDINAL	ANTHONY A.	615000	FL	WATER-WASTEWATER OPERATOR
(114)	CARVER	NATHANIEL O.	615000	FL	AREA MANAGER
(115)	CHAD	RONALD	615000	FL	CROSS CONNECTION TECHNICIAN
(116)	CHITWOOD	LARRY A.	615000	SC	AREA MANAGER
(117)	COCRAN	JEFFERY A.	615000	LA	REGIONAL MANAGER
(118)	COOK	GREGORY	615000	LA	WATER-WASTEWATER OPERATOR
(119)	COOK	RALPH H.	615000	SC	LEAD WATER-WASTEWATER OPERATOR
(120)	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)	DAVIS	MIGUEL B.	615000	SC	AREA MANAGER
(124)	DAVIS	EARL	615000	SC	WATER-WASTEWATER OPERATOR
(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	HAROLD	615000	FL	FIELD TECH II
(129)	EBERT	SHAWN M.	615000	FL	FIELD TECH II
(130)	EISWIRTH	MICHAEL	615000	LA	MAINTENANCE WORKER
(131)	ELLINGER	BRIGHT A.	615000	SC	AREA MANAGER
(132)	FINCH	ALLAN	615000	FL	WATER-WASTEWATER OPERATOR
(133)	FINDGAN	MICHAEL A.	615000	FL	FIELD TECH I
(134)	FORREST	DAVID L.	615000	SC	WATER-WASTEWATER OPERATOR
(135)	FOWLER	STEVEN	615000	SC	WATER-WASTEWATER OPERATOR
(136)	FRANKLIN	PHILLIP	615000	SC	WATER-WASTEWATER OPERATOR
(137)	FRILL	STEVEN M.	615000	SC	LEAD WATER-WASTEWATER OPERATOR
(138)	GENTILUCCI	DOMENIC V.	615000	FL	AREA MANAGER
(139)	GILROY	ROBERT H.	615000	SC	REGIONAL MANAGER
(140)	GODWIN	PATRICK L.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(141)	GONGRE	RYAN K.	615000	FL	REGIONAL MANAGER
(142)	GORDON W.	GORDON W.	615000	SC	LEAD WATER-WASTEWATER OPERATOR
(143)	GOSNELL	SCOTTY G.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(144)	GRAINGER	LEROY	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	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)	HAMILTON	DON L.	615000	FL	WATER-WASTEWATER OPERATOR
(151)	HASTY	RONALD L.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(152)	HERMANO	RODEL R.	615000	FL	FIELD TECH II
(153)	HINSON	RICHARD F.	615000	SC	WATER-WASTEWATER OPERATOR
(154)	HOGUE	RAYMOND H.	615000	FL	WATER-WASTEWATER OPERATOR
(155)	HOLLISTER	JIMMIE H.	615000	FL	FIELD TECH II
(156)	HOWINGTON	TOD	615000	SC	WATER-WASTEWATER OPERATOR
(157)	JOHNSON	MARCA	615000	SC	WATER-WASTEWATER OPERATOR
(158)	JUNE	STUART LEGRAND	615000	SC	WATER-WASTEWATER OPERATOR
(159)	KENNEDY	ALVIN W.	615000	LA	AREA MANAGER
(160)	KEYS	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)	KNOFF	KENNETH W.	615000	SC	WATER-WASTEWATER OPERATOR
(164)	KYZER	RAY S.	615000	SC	WATER-WASTEWATER OPERATOR
(165)	LINK	LUCAS	615000	FL	WATER-WASTEWATER OPERATOR
(166)	LOCKLAIR	JONATHAN W.	615000	SC	FIELD TECH I
(167)	LOONEY	JOHN	615000	FL	WATER-WASTEWATER OPERATOR
(168)	MARINELLI	JOHN A.	615000	FL	AREA MANAGER
(169)	MATTESON	SEYD	615000	FL	WATER-WASTEWATER OPERATOR
(170)	MCKNIGHT	EDWIN RAMON	615000	SC	WATER-WASTEWATER OPERATOR
(171)	MEARDY	TARQUIN	615000	LA	WATER-WASTEWATER OPERATOR
(172)	MEDFORD	JAMES SIDNEY	615000	SC	WATER-WASTEWATER OPERATOR
(173)	MILFORD	STEVEN	615000	LA	WATER-WASTEWATER OPERATOR
(174)	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)	MORAN	JOSHUA	615000	LA	FIELD TECH I
(178)	MORRELL	MATTHEW J.	615000	FL	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)	PARRISH	RAYMOND A.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(183)	PHILLIPS	CHRISTOPHER	615000	FL	FIELD TECH I
(184)	PLUMMER	GEORGE R.	615000	SC	AREA MANAGER
(185)	POLK	RYAN	615000	LA	MAINTENANCE WORKER
(186)	POWELL	TREVOR B.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(187)	RADCLIFF	MAX LEE	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(188)	RAINES	CRAIG A.	615000	FL	WATER-WASTEWATER OPERATOR
(189)	REINCKE	SEAN	615000	FL	FIELD TECH I
(190)	REINERS	BARRY T.	615000	LA	WATER-WASTEWATER OPERATOR
(191)	REMIGIO	ROBERTO V.	615000	FL	FIELD TECH I
(192)	RICHARDSON	JAMES P.	615000	FL	FIELD TECH II
(193)	RICHARDSON	MARLIN	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(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

WSC ALLOCATED  
CAPTIME/SALARY

CONFIDENTIAL

SOURCE (PRO)

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

TOTALS

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	TITLE
(199)	SCOTT	ROBERT C.	615000	SC	WATER-WASTEWATER OPERATOR
(200)	SHOFFSTALL	DAVID E.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(201)	SIRIE	MIKEY 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
(209)	THOMPSON	KRISTOPHER L.	615000	LA	FIELD TECH I
(210)	THORNTON	COREY W.	615000	SC	WATER-WASTEWATER OPERATOR
(211)	USSEY	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)	WORELL	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.	615000	SC	ADMINISTRATIVE ASSISTANT
(223)	COLLIE	LINDA F.	615000	LA	ADMINISTRATIVE ASSISTANT
(224)	DE LA TORRIENTE	MARTHA N.	615000	SC	ADMINISTRATIVE ASSISTANT
(225)	DIPASQUALE	SUSAN M.	615000	FL	ADMINISTRATIVE ASSISTANT
(226)	FLYNN	PATRICK C.	615000	FL	REGIONAL DIRECTOR
(227)	GRAHAM	VIVIAN E.	615000	LA	ADMINISTRATIVE ASSISTANT
(228)	HANKS	PEGGY J.	615000	FL	ADMINISTRATIVE ASSISTANT
(229)	THOMAS	NETTIE M.	615000	SC	ADMINISTRATIVE ASSISTANT
(230)	WILLIAMS	DELOS R.	615000	LA	REGIONAL DIRECTOR

Description:

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

CONFIDENTIAL

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ANNUAL SALARY	OVERTIME	TOTAL SALARY	CAPTIVE/SALARY	NET SALARY
11,917,897.20	132,028.08	12,050,825.28	(1,537,346.80)	10,513,478.48

WSC ALLOCATED  
CAPTIVE/SALARY

11/15/13

44-1.2

✓ - Traced to P4 audit work papers  
from Dkt 120209-WS, ACN 12-254-4-1  
w/o exception. B

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SOURCE

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

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

TOTALS

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION
(1)	ANDREJKO	JAMES	611000	IL
(2)	COLLADO	MADELIN	611000	NC
(3)	DAFFER	AMBER	611000	NV
(4)	DELMUNDO	ANCA	611000	IL
(5)	FEDERICO	ANTOINETTE	611000	IL
(6)	FERGUSON	CHRISTOPHER G	611000	IL
(7)	FRIEDMAN	AVELINA	611000	IL
(8)	GRANT	MICHAEL	611000	IL
(9)	HALLORAN	BRIAN	611000	IL
(10)	IWINSKI	CAMMY ANDREA	611000	NV
(11)	JONES	LINDA S	611000	FL
(12)	KERSEY	JUSTIN P.	611000	IL
(13)	KIM	CHRISTINE	611000	IL
(14)	LUPPINO	NANCY L.	611000	IL
(15)	LUPPINO	PHYLLIS A.	611000	IL
(16)	MIRANDA	MARGARITA	611000	IL
(17)	PIETRAS	VICTORIA M.	611000	IL
(18)	RAJENDRAN	SARAVANAN	611000	IL
(19)	SHIMKUS	MATTHEW D	611000	IL
(20)	WOUNICKA	PATRYCIA	611000	IL
(21)	ZAVILLA	ANNETTE	611000	IL
(22)	PAULE	NANCY P.	611500	IL
(23)	PLUMB	DEBRA A.	611500	IL
(24)	DEVINE	JAMES P.	612000	IL
(25)	HOY	JOHN P.	612000	IL
(26)	JAPCZYK	JAMES F.	612000	IL
(27)	LUBERTOZZI	STEVEN M.	612000	IL
(28)	OAKLEY	THOMAS G	612000	IL
(29)	RING	DEBORAH	612000	IL
(30)	SPARROW	LISA A.	612000	IL
(31)	STOVER	JOHN R.	612000	IL
(32)	SUDDUTH	DONALD E.	612000	IL
(33)	MALECKI	KRZYSZTOF	612500	IL
(34)	MEYERS	NATHAN K	612500	IL
(35)	NOVAK	JORDON	612500	IL
(36)	ORTEGA	JENNIFER	612500	IL
(37)	DAVE	HARDIK	613000	IL
(38)	OSTLER	TOM	613000	IL
(39)	PANNOS	NICHOLAS JAMES	613000	IL
(40)	SILLS	JOSEPH	613000	IL
(41)	SMUTNY	THOMAS A.	613000	IL
(42)	RONAGURA	JOHN F.	613500	FL
(43)	DURHAM	RICK L.	613500	FL
(44)	HAWS	SCOTTY L.	613500	FL
(45)	ROSE	KENDRA E.	613500	IL
(46)	ARNOUX	DIANE L.	614000	IL
(47)	BARRETT	JASON O.	614000	IL
(48)	FEATHERGILL	ADAM K.	614000	IL
(49)	MARKWELL	KIRSTEN E.	614000	IL
(50)	NORWOODS	REGENCE	614000	IL
(51)	PITTS	DARRIEN	614000	IL
(52)	VALRUE	LAWANDAN.	614000	IL
(53)	WILLIAMS III	JOHN D.	614000	FL
(54)	WINANS	NICOLE D.	614000	NV
(55)	WIORK	SHARON	614000	IL
(56)	ABBOTT	LORETTA E.	614500	FL
(57)	ADAMS	DIANE	614500	NC
(58)	BENNETT	KIMBERLY J.	614500	FL
(59)	CEBALLOS	ISABEL	614500	FL
(60)	CHANDLER	MATTHEW R.	614500	FL
(61)	COATES	MARGARET	614500	NY
(62)	DUNN	CONSTANCE	614500	FL
(63)	HINCHLIFFE	KARON	614500	FL
(64)	JENKINS	INGRID E.	614500	NC
(65)	JOHNSON	MICAH	614500	NC
(66)	LEGERE	KAREN	614500	NV
(67)	MAYESKI	LORIE L.	614500	FL
(68)	MCVICKER	CAROLYN	614500	FL
(69)	ORENGO	LINETTE C.	614500	FL
(70)	RICHARDSON	DONA	614500	FL
(71)	ROBINSON	SHONA N.	614500	NC
(72)	ROBINSON	VANESSA F.	614500	NC
(73)	SANTOS	ISRAEL	614500	FL
(74)	SCHNAUFER	LINDA	614500	FL
(75)	SIDES	JENNIFER	614500	NC
(76)	STONEBREAKER	AMANDA	614500	FL
(77)	STORM	BONNIE	614500	FL
(78)	TACKETT	SAMANTHA R.	614500	NV
(79)	THIMMES	KARIN L.	614500	FL
(80)	THOMPSON	GLENDA	614500	NC
(81)	TROVINGER	FERRELLYN L.	614500	FL
(82)	VOLZ	DEBORAH A.	614500	FL
(83)	WATLER	SIVLIA A.	614500	FL
(84)	WOGLARD	CRYSTAL R.	614500	NC
(85)	CHRISTIAN	ELISE S.	614600	FL
(86)	JONES	LORI LYNN	614600	IL
(87)	KRUGLER	ADRIENNE R.	614600	IL
(88)	RAPONI	ANN M.	614600	FL
(89)	SASIC	KAREN L.	614600	FL
(90)	SELF	ROSE D.	614600	NC
(91)	SILLITOE	JACQUELINE	614600	FL
(92)	SILVA	LISA M.	614600	NC
(93)	SVERIDA	AGNES	614600	LA
(94)	SOWELL	GEORGE	614700	GA
(95)	ALBERIGI	DAVID J.	615000	FL
(96)	ALDAY	JAMES R.	615000	FL
(97)	ALDAY	CALEB	615000	FL
(98)	AUSTIN	ARTHUR C.	615000	FL
(99)	BAILEY	ALAN R.	615000	FL

TOTAL PAYROLL CAPTIME/PAYROLL NET PAYROLL  
TAXES TAXES TAXES

WSC ALLOCATED  
CAPTIME/PAYROLL  
TAXES

CONFIDENTIAL

PBC

SOURCE

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7W 11/28/13

CONFIDENTIAL

CASES

WSC ALLOCATED  
CAPTIVE/PAYROLL  
TAXES

CONFIDENTIAL

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94-1.4



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

Utilities, Inc.  
Audit of Affiliate Transactions  
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LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	FICA	FUTA	SUTA	TOTAL PAYROLL	CAPTIME/PAYROLL	NET PAYROLL	WSC ALLOCATED
								TAXES	TAXES	TAXES	CAPTIME/PAYROLL
(199)	SCOTT	ROBERT C.	615000	SC							
(200)	SHOFFSTALL	DAVID E.	615000	FL							
(201)	SHUE	MICKEY A.	615000	FL							
(202)	SILLITOE	TERRY W.	615000	FL							
(203)	SILLITOE	KATHY A.	615000	FL							
(204)	SOSSAMON	WILLIAM	615000	FL							
(205)	STEVENS	WILLIAM H.	615000	FL							
(206)	STRAIGHT	JAMES L.	615000	FL							
(207)	SUDOL	COREY	615000	FL							
(208)	SZCZEPKOWSKI	STEPHEN A.	615000	FL							
(209)	THOMPSON	KRISTOPHER L.	615000	LA							
(210)	THORNTON	COREY W.	615000	SC							
(211)	USSERY	JONATHAN N.	615000	LA							
(212)	VAN METER	NATHAN Z.	615000	FL							
(213)	WATKINS	CEDRIC	615000	FL							
(214)	WELLS	DONALD R.	615000	SC							
(215)	WHITE	DAVID A.	615000	SC							
(216)	WIGGINS	KEVIN	615000	SC							
(217)	WILLIAMS	SUSAN L.	615000	LA							
(218)	WILSON	MICHAEL A.	615000	FL							
(219)	WORRELL	DAVID R.	615000	FL							
(220)	WRIGHT	THOMAS L.	615000	FL							
(221)	ZEISE	MICHAEL	615000	SC							
(222)	BAILEY	ANNETTE L.	615000	SC							
(223)	COLLIE	LINDA F.	615000	LA							
(224)	DE LA TORRIENTE	MARTHA N.	615000	SC							
(225)	DIPASQUALE	SUSAN M.	615000	FL							
(226)	FLYNN	PATRICK C.	615000	FL							
(227)	GRAHAM	VIVIAN E.	615000	LA							
(228)	HANKS	PEGGY J.	615000	FL							
(229)	THOMAS	NETTIE M.	615000	SC							
(230)	WILLIAMS	DELOS R.	615000	LA							
					865,712.73	95,600.00	151,882.65	1,114,195.38	(126,752.90)	988,442.48	16,829.37

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SOURCE

44-1.5

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11/18/13

Utilities, Inc.  
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Dkt 130212-WS: ACN 13-296-4-2

Description:

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

CONFIDENTIAL

TOTALS

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	HEALTH INSURANCE	OTHER BENEFITS	TOTAL BENEFITS	CAPTIME/BENEFITS	NET BENEFITS
(1)	ANDREKO	JAMES	611000	IL					
(2)	COLLADO	MADELIN	611000	NC					
(3)	DAFFER	AMBER	611000	NV					
(4)	DELMUNDO	ANCA	611000	IL					
(5)	FERREIRO	ANTONETTE	611000	IL					
(6)	FERGISON	CHRISTOPHER G	611000	IL					
(7)	FRIEDMAN	AVELINA	611000	IL					
(8)	GRANT	MICHAEL	611000	IL					
(9)	HALLORAN	BRIAN	611000	IL					
(10)	HWINSKI	CARMY ANDREA	611000	NV					
(11)	JONES	LINDA S.	611000	FL					
(12)	KERSEY	JUSTIN P.	611000	IL					
(13)	KIM	CHRISTINE	611000	IL					
(14)	LUPPINO	NANCY L.	611000	IL					
(15)	LUPPINO	PHYLLIS A.	611000	IL					
(16)	MIRANDA	MARGARITA	611000	IL					
(17)	PIETRAS	VICTORIA M.	611000	IL					
(18)	RAJENDRAN	SARAVASAN	611000	IL					
(19)	SHIMKUS	MATTHEW D.	611000	IL					
(20)	WAINICKA	PATRYCIA	611000	IL					
(21)	ZAVILLA	ANNETTE	611000	IL					
(22)	PAULE	NANCY P.	611500	IL					
(23)	PLUMB	DEBRA A.	611500	IL					
(24)	DEVINE	JAMES P.	612000	IL					
(25)	HOY	JOHN P.	612000	IL					
(26)	JAPCZYK	JAMES F.	612000	IL					
(27)	LUBERTOZZI	STEVEN M.	612000	IL					
(28)	OAKLEY	THOMAS G.	612000	IL					
(29)	RING	DEBORAH	612000	IL					
(30)	SPARROW	LISA A.	612000	IL					
(31)	STOVER	JOHN R.	612000	IL					
(32)	SUDDUTH	DONALD E.	612000	IL					
(33)	MALECKI	KRZYSZTOF	612500	IL					
(34)	MEYERS	NATHAN K.	612500	IL					
(35)	NOVAK	JORDON	612500	IL					
(36)	ORTEGA	JENNIFER	612500	IL					
(37)	DAVE	HARDYK	613000	IL					
(38)	OSTLER	TOM	613000	IL					
(39)	PANNOS	NICHOLAS JAMES	613000	IL					
(40)	SILLS	JOSEPH	613000	IL					
(41)	SMUTNY	THOMAS A.	613000	IL					
(42)	BONAGURA	JOHN F.	613500	FL					
(43)	DURIHAM	RICK J.	613500	FL					
(44)	HAWS	SCOTTY L.	613500	FL					
(45)	ROSE	KENDRA E.	613500	IL					
(46)	ARMON L.	DIANE L.	614000	IL					
(47)	BARRETT	JASON O.	614000	IL					
(48)	FEATHERGILL	ADAM K.	614000	IL					
(49)	MARKWELL	KIRSTEN E.	614000	IL					
(50)	NORWOODS	REGENCE	614000	IL					
(51)	PITTS	DARRIN	614000	IL					
(52)	VALRIE	LAWANDA N.	614000	IL					
(53)	WILLIAMS III	JOHN D.	614000	NV					
(54)	WINANS	NICOLE D.	614000	NV					
(55)	WOREK	SHARON	614000	IL					
(56)	ABBOTT	LORETTA E.	614500	FL					
(57)	ADAMS	DIANE	614500	NC					
(58)	BENNETT	KIMBERLY J.	614500	FL					
(59)	CERALLLOS	ISABEL	614500	FL					
(60)	CHANDLER	MATTHEW R.	614500	FL					
(61)	COATES	MARGARET	614500	NV					
(62)	DUNN	CONSTANCE	614500	FL					
(63)	HINCHCLIFFE	KARON	614500	FL					
(64)	JENKINS	INGRID E.	614500	NC					
(65)	JOHNSON	MICAH	614500	NC					
(66)	LEGERE	KAREN	614500	NV					
(67)	MAYESKI	LORIE L.	614500	FL					
(68)	MCVICKER	CAROLYN	614500	FL					
(69)	ORENGO	LINETTE C.	614500	FL					
(70)	RICHARDSON	DONA	614500	FL					
(71)	ROBINSON	SHONA N.	614500	NC					
(72)	ROBINSON	VANESSA F.	614500	NC					
(73)	SANTOS	ISRAEL	614500	FL					
(74)	SCHWARTZ	LINDA	614500	FL					
(75)	SIDES	JENNIFER	614500	NC					
(76)	STONEBREAKER	AMANDA	614500	FL					
(77)	STORM	BONNIE	614500	FL					
(78)	TACKETT	SAMANTHA R.	614500	NV					
(79)	THIMMES	KARYN L.	614500	FL					
(80)	THOMPSON	GLENDA	614500	NC					
(81)	TROVINGER	FERRELLYN L.	614500	FL					
(82)	VOLZ	DEBORAH E.	614500	FL					
(83)	WATLER	SYLVIA A.	614500	FL					
(84)	WOOLARD	CRYSTAL R.	614500	NC					
(85)	CHRISTIAN	ELISE S.	614600	FL					
(86)	JONES	LORI LYNN	614600	FL					
(87)	KRUGLER	ADRIENNE R.	614600	IL					
(88)	KAPONI	ANN M.	614600	FL					
(89)	SASIC	KAREN L.	614600	FL					
(90)	SELF	ROSE D.	614600	NC					
(91)	SILLITOE	JACQUELINE	614600	FL					
(92)	SILVA	LISA M.	614600	NC					
(93)	SVERIDA	AGNES	614600	LA					
(94)	SOWELL	GEORGE	614700	GA					
(95)	ALBERICI	DAVID J.	615000	FL					
(96)	ALDAY	JAMES R.	615000	FL					
(97)	ALDAY	CALEB	615000	FL					
(98)	AUSTIN	ARTHUR C.	615000	FL					
(99)	BAILEY	ALAN R.	615000	FL					

WSC ALLOCATED  
CAPTIME/BENEFITS

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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:

2013 Annualized Benefits

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

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TOTALS

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	401K	HEALTH INSURANCE	OTHER BENEFITS	TOTAL BENEFITS	CAPTIME/BENEFITS	NET BENEFITS
(100)	BANISTER	GERALD DAVID	615000	SC						
(101)	BELCASTRO	JOSEPH C.	615000	SC						
(102)	BODIESR	JOHN L.	615000	SC						
(103)	BOERSMA	DAVID A.	615000	FL						
(104)	BRANDT	MICHAEL J.	615000	LA						
(105)	BRAZELL	DEKIRK W.	615000	SC						
(106)	BROWN	DONNA R.	615000	FL						
(107)	BRUCE	GLENN R.	615000	FL						
(108)	BUONO	ROBERT A.	615000	FL						
(109)	BURKHALTER	VINCENT L.	615000	LA						
(110)	BYRD	LARRY L.	615000	FL						
(111)	CALLAHAN	ROBERT L.	615000	FL						
(112)	CARBERRY-BOWEN	RELLA	615000	SC						
(113)	CARDINAL	ANTHONY A.	615000	FL						
(114)	CARVER	NATHANIEL O.	615000	FL						
(115)	CHARD	RONALD	615000	FL						
(116)	CHITWOOD	LARRY A.	615000	SC						
(117)	COCHRAN	JEFFERY A.	615000	LA						
(118)	COOK	GREGORY	615000	LA						
(119)	COOK	RALPH H.	615000	SC						
(120)	COOKS	BARNER	615000	FL						
(121)	COOPER	ROBERT K.	615000	FL						
(122)	DAVIS	GENTRY E.	615000	LA						
(123)	DAVIS	MIGUEL B.	615000	SC						
(124)	DAVIS	EARL	615000	SC						
(125)	DAVIS	KENNETH ALLEN	615000	SC						
(126)	DE LA TORRIENTE	MAURICE A.	615000	SC						
(127)	DRIGGERS	MARVIN H.	615000	SC						
(128)	EBERT	HAROLD	615000	FL						
(129)	EBERT	SHAWN M.	615000	LA						
(130)	ELSWORTH	MICHAEL	615000	LA						
(131)	ELLINGER	BRIGHT A.	615000	SC						
(132)	FINCH	ALLAN	615000	FL						
(133)	FINIGAN	MICHAEL A.	615000	FL						
(134)	FORREST	DAVID L.	615000	SC						
(135)	POWLER	STEVEN	615000	SC						
(136)	FRANKLIN	PHILLIP	615000	SC						
(137)	FRIEL	STEVEN M.	615000	SC						
(138)	GESTLUCCI	DOMENIC V.	615000	FL						
(139)	GILROY	ROBERT H.	615000	SC						
(140)	GODWIN	PATRICK L.	615000	FL						
(141)	GONGRE	BRYAN K.	615000	FL						
(142)	GORDON	DEWIS W.	615000	SC						
(143)	GOSNELL	SCOTT G.	615000	FL						
(144)	GRAINGER	LEROY	615000	FL						
(145)	GRAY	ROBERT	615000	FL						
(146)	GRAY	PATRICK	615000	FL						
(147)	GREEN	HORACE	615000	LA						
(148)	GUNTER III	CHARLIE P.	615000	SC						
(149)	HABERY	STEPHEN J.	615000	FL						
(150)	HAMILTON	DON L.	615000	FL						
(151)	HASTY	DONALD L.	615000	FL						
(152)	HERMANS	RODEL R.	615000	FL						
(153)	HINSON	RICHARD F.	615000	SC						
(154)	HOGUE	RAYMOND H.	615000	FL						
(155)	HOLLISTER	JIMMIE H.	615000	FL						
(156)	HOWINGTON	TOD	615000	SC						
(157)	JOHNSON	MARC A.	615000	SC						
(158)	JUNE	STUART LEGRAND	615000	SC						
(159)	KENNEDY	ALVIN W.	615000	LA						
(160)	KEYS	THOMAS E.	615000	FL						
(161)	KILGORE	JAMES A.	615000	FL						
(162)	KILGORE JR	JAMES	615000	FL						
(163)	KNOFF	KENNETH W.	615000	SC						
(164)	KYZER	RAYS	615000	SC						
(165)	LINK	LUCAS	615000	FL						
(166)	LOCKLAIR	JOHNATHAN W	615000	SC						
(167)	LOONEY	JOHN	615000	FL						
(168)	MARINELLI	JOHN A.	615000	FL						
(169)	MATTESON	SEYD	615000	FL						
(170)	McKNIGHT	EDWIN RAMON	615000	SC						
(171)	MEARIDY	TARQUIN	615000	LA						
(172)	MEDFORD	JAMES SIDNEY	615000	SC						
(173)	MILFORD	STEVEN	615000	LA						
(174)	MITCHELL	MALCOLM A.	615000	SC						
(175)	MOLLOY	VINCENT P.	615000	SC						
(176)	MOORE	SHANE C	615000	SC						
(177)	MORAN	JOSHUA	615000	LA						
(178)	MORRELL	MATTHEW J.	615000	FL						
(179)	NEAL	WILLIAM L.	615000	FL						
(180)	OAKLEY	WILLIAM	615000	SC						
(181)	OVERTON	MICHAEL A.	615000	FL						
(182)	PARRISH	RAYMOND A.	615000	FL						
(183)	PHILLIPS	CHRISTOPHER	615000	FL						
(184)	PLUMMER	GEORGE R.	615000	SC						
(185)	POLK	RYAN	615000	LA						
(186)	POWELL	TREVOR B.	615000	FL						
(187)	RADCLIFF	MAX LEE	615000	FL						
(188)	RAINES	CRAIG A.	615000	FL						
(189)	REINCKE	SEAN	615000	FL						
(190)	REINERS	BARRY T.	615000	LA						
(191)	REMIGIO	ROBERTO V.	615000	FL						
(192)	RICHARDSON	JAMES P.	615000	FL						
(193)	RICHARDSON	MARLIN	615000	FL						
(194)	ROJAS-RODRIGUEZ	ISRAEL	615000	FL						
(195)	RUMFELT	DOROTHY M.	615000	SC						
(196)	SCHMIDT	MIKE	615000	SC						
(197)	SCHWADES	CHARLES G.	615000	FL						
(198)	SCHWADES	JENNIFER M	615000	FL						

WSC ALLOCATED  
CAPTIME/BENEFITS

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PBC

SOURCE

44-1.7

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

TOTALS

CONFIDENTIAL

Description:

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

CONFIDENTIAL

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	401K	HEALTH INSURANCE	OTHER BENEFITS	TOTAL BENEFITS	CAPTIME/BENEFITS	NET BENEFITS	WSC ALLOCATED CAPTIME/BENEFITS
(199)	SCOTT	ROBERT C.	615000	SC							
(200)	SHOFFSTALL	DAVID E.	615000	FL							
(201)	SHUE	MICKEY A.	615000	FL							
(202)	SILLITOE	TERRY W.	615000	FL							
(203)	SILLITOE	KATHY A.	615000	FL							
(204)	SOSSAMON	WILLIAM	615000	FL							
(205)	STEVENS	WILLIAM H.	615000	FL							
(206)	STRAIGHT	JAMES L.	615000	FL							
(207)	SUDOL	COREY	615000	FL							
(208)	SZCZEPKOWSKI	STEPHEN A.	615000	FL							
(209)	THOMPSON	KRISTOPHER L.	615000	LA							
(210)	THORNTON	COREY W.	615000	SC							
(211)	USSEY	JONATHAN N.	615000	LA							
(212)	VAN METER	NATHAN Z.	615000	FL							
(213)	WATKINS	CEDRIC	615000	FL							
(214)	WELLS	DONALD R.	615000	SC							
(215)	WHITE	DAVID A.	615000	SC							
(216)	WIGGINS	KEVIN	615000	SC							
(217)	WILLIAMS	SUSAN L.	615000	LA							
(218)	WILSON	MICHAEL A.	615000	FL							
(219)	WORRELL	DAVID R.	615000	FL							
(220)	WRIGHT	THOMAS L.	615000	FL							
(221)	ZEISE	MICHAEL	615000	SC							
(222)	BAILEY	ANNETTE L.	615000	SC							
(223)	COLLIE	LINDA F.	615000	LA							
(224)	DE LA TORRIENTE	MARTHA N.	615000	SC							
(225)	DIPASQUALE	SUSAN M.	615000	FL							
(226)	FLYNN	PATRICK C.	615000	FL							
(227)	GRAHAM	VIVIAN E.	615000	LA							
(228)	HANKS	PEGGY J.	615000	FL							
(229)	THOMAS	NETTIE M.	615000	SC							
(230)	WILLIAMS	DELOS R.	615000	LA							
					647,572.96	1,047,658.63	106,767.38	2,401,688.96	(287,857.74)	2,113,831.23	28,781.71

CONFIDENTIAL

SOURCE

44-1.8

10/18/13

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

Description: Lake Placid 2013 Salaries w/2012 ERC's

LAKE PLACID

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	TITLE	ANNUAL SALARY	OVERTIME	TOTAL SALARY	NET SALARY	WATER	WASTEWATER	W/SC	TOTAL LAKE PLACID	TOTAL LAKE PLACID
										CAPTIME/SALARY FOR LAKE PLACID	CAPTIME/SALARY FOR LAKE PLACID	ALLOCATED CAPTIME/SALARY	SALARY	CAPTIME/SALARY
(1)	ANDRE/KO	JAMES	611000	IL	CONTROLLER									
(2)	COLLADO	MADELIN	611000	NC	COLLECTIONS SPECIALIST									
(3)	DAFER	AMBER	611000	NV	COLLECTIONS SUPERVISOR									
(4)	DELMUNDO	ANCA	611000	IL	A/P CLERK									
(5)	FEDERICO	ANTOINETTE	611000	IL	A/P SUPERVISOR									
(6)	FERGUSON	CHRISTOPHER G	611000	IL	TAX REPORTING & COMPLIANCE MANAGER									
(7)	FRIEDMAN	AVELINA	611000	IL	TAX SPECIALIST									
(8)	GRANT	MICHAEL	611000	IL	CAPITAL ASSETS MANAGER									
(9)	HALLORAN	BRIAN	611000	IL	CAPITAL ASSETS ACCOUNTANT									
(10)	IWINSKI	CAMMY ANDREA	611000	NV	COLLECTIONS SPECIALIST									
(11)	JONES	LINDA S.	611000	FL	COLLECTIONS SPECIALIST									
(12)	KERSEY	JUSTIN P.	611000	IL	SENIOR FINANCIAL ANALYST									
(13)	KIM	CHRISTINE	611000	IL	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)	PIETRAS	VICTORIA M.	611000	IL	SENIOR CORPORATE ACCOUNTANT									
(18)	RAJENDRAN	SARAVASAN	611000	IL	SENIOR FINANCIAL ANALYST									
(19)	SHIMKUS	MATTHEW D.	611000	IL	FINANCIAL PLANNING & ANALYSIS MANAGER									
(20)	WOJNICKA	PATRYCIA	611000	IL	A/P CLERK									
(21)	ZAVILLA	ANNETTE	611000	IL	A/P CLERK									
(22)	PAULE	NANCY P.	611000	IL	RECEPTIONIST									
(23)	PLUMB	DEBRA A.	611000	IL	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)	LIBERTOZZI	STEVEN M.	612000	IL	CHIEF REGULATORY OFFICER									
(28)	OAKLEY	THOMAS G.	612000	IL	CHIEF OF STAFF, OFFICE OF CEO									
(29)	RING	DEBORAH	612000	IL	EXECUTIVE ASSISTANT									
(30)	SPARROW	LISA A.	612000	IL	PRESIDENT & CEO									
(31)	STOVER	JOHN R.	612000	IL	VICE PRESIDENT GENERAL									
(32)	STODUTH	DONALD E.	612000	IL	VICE PRESIDENT CORPORATE DEVELOPMENT									
(33)	MALECKI	KRZYSZTOF	612500	IL	HR GENERALIST									
(34)	MEYERS	NATHAN K.	612500	IL	HR GENERALIST									
(35)	NOVAK	JORDON	612500	IL	ADMINISTRATIVE SERVICES MANAGER									
(36)	ORTEGA	JENNIFER	612500	IL	HR ADMINISTRATOR									
(37)	DAVE	HARDEK	613000	IL	DESKTOP SUPPORT ANALYST									
(38)	OSTLER	TOM	613000	IL	IT MANAGER									
(39)	PANOS	NICHOLAS JAMES	613000	IL	SYSTEM ADMINISTRATOR									
(40)	SILLS	JOSEPH	613000	IL	DESKTOP SUPPORT ANALYST									
(41)	SMUTNY	THOMAS A.	613000	IL	NETWORK ADMINISTRATOR									
(42)	BONAGURA	JOHN F.	613500	FL	REGIONAL FINANCE MANAGER									
(43)	DURHAM	RICK J.	613500	FL	REGIONAL VICE PRESIDENT									
(44)	HAWES	SCOTTY L.	613500	FL	REGIONAL COMPLIANCE & SAFETY MANAGER									
(45)	ROSE	KENDRA E.	614000	IL	COMPLIANCE & SAFETY COORDINATOR									
(46)	ARNOUX	DIANE L.	614000	IL	REGULATORY ASSISTANT									
(47)	BARRETT	JASON O.	614000	IL	SENIOR REGULATORY ACCOUNTANT									
(48)	FEATHERGILL	ADAM K.	614000	IL	DOCKET CLERK									
(49)	MARKWELL	KIRSTEN E.	614000	IL	REGULATORY ACCOUNTING MANAGER									
(50)	NORWOODS	REGENE	614000	IL	REGULATORY STAFF ACCOUNTANT II									
(51)	PITTS	DARRIEN	614000	IL	REGULATORY STAFF ACCOUNTANT I									
(52)	VALRIE	LAWANDA N.	614000	IL	REGULATORY ASSISTANT									
(53)	WILLIAMS III	JOHN D.	614000	FL	DIRECTOR OF GOVERNMENTAL 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)	ADAMS	DIANE	614500	NC	CSR I									
(58)	BENNETT	KIMBERLY J.	614500	FL	CSR II									
(59)	CERALLIS	ISABEL	614500	FL	CSR II									
(60)	CHANDLER	MATTHEW R.	614500	FL	CONTACT CENTER SUPERVISOR									
(61)	COATES	MARGARET	614500	NV	CSR I									
(62)	DUNN	CONSTANCE	614500	FL	CSR II									
(63)	HINCHCLIFFE	KARON	614500	FL	CSR I									
(64)	JENKINS	INGRID E.	614500	NC	CSR II									
(65)	JOHNSON	MICAH	614500	NC	CSR I									
(66)	LEGERE	KAREN	614500	NV	CSR I									
(67)	MAYESKI	LORIE L.	614500	FL	CSR II									
(68)	MCVICKER	CAROLYN	614500	FL	CSR I									
(69)	ORENGO	LINETTE C.	614500	FL	CSR I									
(70)	RICHARDSON	DONA	614500	FL	CSR I									
(71)	ROBINSON	SHONA N.	614500	NC	CUSTOMER SERVICE SUPERVISOR									
(72)	ROBINSON	VANESSA F.	614500	NC	CSR II									
(73)	SANTOS	ISRAEL	614500	FL	CSR I									
(74)	SCHNAUFER	LINDA	614500	FL	CUSTOMER SERVICE MANAGER									
(75)	SIDES	JENNIFER	614500	NC	CSR I									
(76)	STONEBREAKER	AMANDA	614500	FL	CSR I									
(77)	STORM	BONNIE	614500	FL	CSR I									
(78)	TACKETT	SAMANTHA R.	614500	NV	CUSTOMER SERVICE SUPERVISOR									
(79)	THIMMES	KARYN L.	614500	FL	CSR I									
(80)	THOMPSON	GLENDA	614500	NC	CSR I									
(81)	TRONINGER	FERRELLYN L.	614500	FL	CUSTOMER SERVICE SUPERVISOR									
(82)	VOLZ	DEBORAH E.	614500	FL	CSR I									
(83)	WATLER	SYLVIA A.	614500	FL	CSR I									
(84)	WOOLARD	CRYSTAL R.	614500	NC	COLLECTIONS SPECIALIST									
(85)	CHRISTIAN	ELISE S.	614600	FL	CUSTOMER RELATIONS SPECIALIST									
(86)	JONES	LORI LYNN	614600	FL	CSR II									
(87)	KRUGLER	ADRIENNE R.	614600	IL	BILLING MANAGER									
(88)	RAPONI	ANN M.	614600	FL	ASSISTANT MANAGER, BILLING									
(89)	SASIC	KAREN L.	614600	FL	DIRECTOR OF BILLING									
(90)	SELF	ROSE D.	614600	NC	ASSISTANT MANAGER, BILLING									
(91)	SILLITOE	JACQUELINE	614600	FL	CUSTOMER CARE SPECIALIST									
(92)	SILVA	LISA M.	614600	NC	CSR II									
(93)	SVERIDA	AGNES	614600	LA	ASSISTANT MANAGER, BILLING									
(94)	SOWELL	GEORGE	614700	GA	CORPORATE SERVICES MANAGER									
(95)	ALBERICI	DAVID J.	615000	FL	FIELD TECH II									
(96)	ALDAY	JAMES R.	615000	FL	WATER-WASTEWATER OPERATOR									
(97)	ALDAY	CALEB	615000	FL	FIELD TECH I									
(98)	AUSTIN	ARTHUR C.	615000	FL	FIELD TECH II									
(99)	BAILEY	ALAN R.	615000	FL	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									

CONFIDENTIAL

SOURCE As Dependent

44-2

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

LAKE PLACID

Description:

Lake Placid Salaries w/ 2012 RCs

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	TITLE	ANNUAL SALARY	OVERTIME	TOTAL SALARY	NET SALARY	WATER	WASTEWATER	W/SC ALLOCATED	TOTAL LAKE PLACID	TOTAL LAKE PLACID
										CAPTIME/SALARY FOR LAKE PLACID	CAPTIME/SALARY FOR LAKE PLACID	CAPTIME/SALARY	SALARY	CAPTIME/SALARY
(101)	BOERSMA	DAVID A.	615000	FL	LEAD WATER-WASTEWATER OPERATOR									
(104)	BRANDT	MICHAEL J.	615000	LA	AREA MANAGER									
(105)	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									
(108)	BUGNO	ROBERT A.	615000	FL	LEAD WATER-WASTEWATER OPERATOR									
(109)	BURKHALTER	VINCENT L.	615000	LA	WATER-WASTEWATER OPERATOR									
(110)	BYRD	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	ANTHONY A.	615000	FL	WATER-WASTEWATER OPERATOR									
(114)	CARVER	NATHANIEL O.	615000	FL	AREA MANAGER									
(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)	COOK	GREGORY	615000	LA	WATER-WASTEWATER OPERATOR									
(119)	COOK	RALPH H.	615000	SC	LEAD WATER-WASTEWATER OPERATOR									
(120)	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)	DAVIS	MIGUEL B.	615000	SC	AREA MANAGER									
(124)	DAVIS	EARL	615000	SC	WATER-WASTEWATER OPERATOR									
(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	HAROLD	615000	FL	FIELD TECH II									
(129)	EBERT	SHAWN M.	615000	FL	FIELD TECH II									
(130)	ELSWORTH	MICHAEL	615000	LA	MAINTENANCE WORKER									
(131)	ELLINGER	BRIGHT A.	615000	SC	AREA MANAGER									
(132)	FINCH	ALLAN	615000	FL	WATER-WASTEWATER OPERATOR									
(133)	FINIGAN	MICHAEL A.	615000	FL	FIELD TECH I									
(134)	FOREST	DAVID L.	615000	SC	WATER-WASTEWATER OPERATOR									
(135)	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)	GENTILUCCI	DOMENIC V.	615000	FL	AREA MANAGER									
(139)	GILROY	ROBERT H.	615000	SC	REGIONAL MANAGER									
(140)	GODWIN	PATRICK L.	615000	FL	LEAD WATER-WASTEWATER OPERATOR									
(141)	GONGRE	BRYAN K.	615000	FL	REGIONAL MANAGER									
(142)	GORDON	DEWIS W.	615000	SC	LEAD WATER-WASTEWATER OPERATOR									
(143)	GOSNELL	SCOTTY G.	615000	FL	LEAD WATER-WASTEWATER OPERATOR									
(144)	GRAINGER	LEROY	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	LA	WATER-WASTEWATER OPERATOR									
(148)	GINTER III	CHARLIE P.	615000	SC	WATER-WASTEWATER OPERATOR									
(149)	HABERY	STEPHEN J.	615000	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	RODOLFO	615000	FL	FIELD TECH II									
(153)	HINSON	RICHARD F.	615000	SC	WATER-WASTEWATER OPERATOR									
(154)	HOGUE	RAYMOND H.	615000	FL	WATER-WASTEWATER OPERATOR									
(155)	HOLLISTER	JIMMIE H.	615000	FL	FIELD TECH II									
(156)	HOWINGTON	TUD	615000	SC	WATER-WASTEWATER OPERATOR									
(157)	JOHNSON	MARC A.	615000	SC	WATER-WASTEWATER OPERATOR									
(158)	JUNE	STUART LEGRAND	615000	SC	WATER-WASTEWATER OPERATOR									
(159)	KENNEDY	ALVIN W.	615000	LA	AREA MANAGER									
(160)	KEYS	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)	KNOFF	KENNETH W.	615000	SC	WATER-WASTEWATER OPERATOR									
(164)	KYZER	RAY S.	615000	SC	WATER-WASTEWATER OPERATOR									
(165)	LINK	LUCAS	615000	FL	WATER-WASTEWATER OPERATOR									
(166)	LOCKLAIR	JONATHAN W.	615000	SC	FIELD TECH I									
(167)	LOONEY	JOHN	615000	FL	WATER-WASTEWATER OPERATOR									
(168)	MARINELLI	JOHN A.	615000	FL	AREA MANAGER									
(169)	MATTESON	SEYD	615000	FL	WATER-WASTEWATER OPERATOR									
(170)	MCKNIGHT	EDWIN RAMON	615000	SC	WATER-WASTEWATER OPERATOR									
(171)	MEARIDY	TARQUIN	615000	LA	WATER-WASTEWATER OPERATOR									
(172)	MEDFORD	JAMES SIDNEY	615000	SC	WATER-WASTEWATER OPERATOR									
(173)	MILFORD	STEVEN	615000	LA	WATER-WASTEWATER OPERATOR									
(174)	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)	MORAN	JOSHUA	615000	LA	FIELD TECH I									
(178)	MORRELL	MATTHEW J.	615000	FL	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)	PARRISH	RAYMOND A.	615000	FL	LEAD WATER-WASTEWATER OPERATOR									
(183)	PHILLIPS	CHRISTOPHER	615000	FL	FIELD TECH I									
(184)	PLUMMER	GEORGE R.	615000	SC	AREA MANAGER									
(185)	POLK	RYAN	615000	LA	MAINTENANCE WORKER									
(186)	POWELL	TREVOR B.	615000	FL	LEAD WATER-WASTEWATER OPERATOR									
(187)	RADCLIFF	MAX LEE	615000	FL	LEAD WATER-WASTEWATER OPERATOR									
(188)	RAINES	CHRIS A.	615000	FL	WATER-WASTEWATER OPERATOR									
(189)	REINCKE	SEAN	615000	FL	FIELD TECH I									
(190)	REINERS	BARRY T.	615000	LA	WATER-WASTEWATER OPERATOR									
(191)	REMIGIO	ROBERTO V.	615000	FL	FIELD TECH I									
(192)	RICHARDSON	JAMES F.	615000	FL	FIELD TECH II									
(193)	RICHARDSON	MARLIN	615000	FL	LEAD WATER-WASTEWATER OPERATOR									
(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									

44-2.1  
CONFIDENTIAL  
SOURCE As Referenced

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

LAKE PLACID

Description:

Lake Placid Salaries 4/2012 44.1

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	TITLE	ANNUAL SALARY	OVERTIME	TOTAL SALARY	NET SALARY	WATER		WASTEWATER		WSC ALLOCATED	TOTAL LAKE PLACID	
										CAPTIME/SALARY FOR	LAKE PLACID	CAPTIME/SALARY FOR	LAKE PLACID		SALARY	CAPTIME/SALARY
(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											
(209)	THOMPSON	KRISTOPHER L	615000	LA	FIELD TECH I											
(210)	THORNTON	COREY W	615000	SC	WATER-WASTEWATER OPERATOR											
(211)	USSEY	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	ADMINISTRATIVE ASSISTANT											
(223)	COLLIE	LINDA F	615500	LA	ADMINISTRATIVE ASSISTANT											
(224)	DE LA TORRIENTE	MARTHA N	615500	SC	ADMINISTRATIVE ASSISTANT											
(225)	DIPASQUALE	SUSAN M	615500	FL	ADMINISTRATIVE ASSISTANT											
(226)	FLINN	PATRICK C	615500	FL	REGIONAL DIRECTOR											
(227)	GRAHAM	VIVIAN E	615500	LA	ADMINISTRATIVE ASSISTANT											
(228)	HANKS	PEGGY J	615500	FL	ADMINISTRATIVE ASSISTANT											
(229)	THOMAS	NETTIE M	615500	SC	ADMINISTRATIVE ASSISTANT											
(230)	WILLIAMS	DELLOS R	615500	LA	REGIONAL DIRECTOR											
						17,098.62	531.82	17,330.43	16,248.95	309.31	1,142.67	260.04	17,960.97		1,712.02	

44.1

44-2.2

CONFIDENTIAL

SOURCE As Referenced



Utilities, Inc.  
Audit of Affiliate Transactions  
Test Year Ended December 31, 2012

Dkt 130212-WS: ACN 13-296-4-2

Description:

Lake Placid 2012 RETAXES 4/2012 ERCS

LAKE PLACID

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	FICA	FUTA	SUTA	TOTAL PAYROLL TAXES	NET PAYROLL TAXES	WATER CAPTIME/PAYROLL TAXES FOR LAKE PLACID	WASTEWATER CAPTIME/PAYROLL TAXES FOR LAKE PLACID	WSC/ALLOCATED CAPTIME/PAYROLL TAXES	TOTAL LAKE PLACID PAYROLL TAXES	TOTAL LAKE PLACID CAPTIME/PAYROLL TAXES
(1)	ANDREJKO	JAMES	611000	IL										
(2)	COLLADO	MADELIN	611000	NC										
(3)	DAFFER	AMBER	611000	NV										
(4)	DELMUNDO	ANCA	611000	IL										
(5)	FEDERICO	ANTOINETTE	611000	IL										
(6)	FERGUSON	CHRISTOPHER G	611000	IL										
(7)	FRIEDMAN	AVELINA	611000	IL										
(8)	GRANT	MICHAEL	611000	IL										
(9)	HALL/JRAN	BRIAN	611000	IL										
(10)	IWINSKI	CAMMY ANDREA	611000	NV										
(11)	JONES	LINDA S.	611000	FL										
(12)	KERSEY	JUSTIN P.	611000	IL										
(13)	KIM	CHRISTINE	611000	IL										
(14)	LUPPINO	NANCY L.	611000	IL										
(15)	LUPPINO	PHYLLIS A.	611000	IL										
(16)	MIRANDA	MARGARITA	611000	IL										
(17)	PIETRAS	VICTORIA M.	611000	IL										
(18)	RAJENDRAN	SARAVANAN	611000	IL										
(19)	SHIMKUS	MATTHEW D	611000	IL										
(20)	WOJNICKA	PATRYCIA	611000	IL										
(21)	ZAVILLA	ANNETTE	611000	IL										
(22)	PAULE	NANCY P.	611500	IL										
(23)	PLUMB	DEBRA A	611500	IL										
(24)	DEVINE	JAMES P.	612000	IL										
(25)	HOY	JOHN P.	612000	IL										
(26)	JAPCZYK	JAMES F.	612000	IL										
(27)	LUBERTOZZI	STEVEN M.	612000	IL										
(28)	OAKLEY	THOMAS G	612000	IL										
(29)	RING	DEBORAH	612000	IL										
(30)	SPARROW	LISA A	612000	IL										
(31)	STOVER	JOHN R.	612000	IL										
(32)	SIDDOUTH	DONALD E.	612000	IL										
(33)	MALECKI	KRZYSZTOF	612500	IL										
(34)	MEYERS	NATHAN K	612500	IL										
(35)	NOVAK	JORDON	612500	IL										
(36)	ORTEGA	JENNIFER	612500	IL										
(37)	DAVE	HARDIK	613000	IL										
(38)	OSTLER	TOM	613000	IL										
(39)	PANNOS	NICHOLAS JAMES	613000	IL										
(40)	SILLS	JOSEPH	613000	IL										
(41)	SMUTNY	THOMAS A.	613000	IL										
(42)	BONAGURA	JOHN F.	613500	FL										
(43)	DURHAM	RICK J.	613500	FL										
(44)	HAWES	SCOTT L.	613500	FL										
(45)	ROSE	KENDRA E.	613500	IL										
(46)	ARNOUX	DIANE L.	614000	IL										
(47)	BARRETT	JASON O.	614000	IL										
(48)	FEATHERGILL	ADAM K	614000	IL										
(49)	MARWELL	KIRSTEN E.	614000	IL										
(50)	NORWOODS	REGENCE	614000	IL										
(51)	PITTS	DARRIEN	614000	IL										
(52)	VALRIE	LAWANDA N.	614000	IL										
(53)	WILLIAMS III	JOHN D.	614000	FL										
(54)	WINANS	NICOLE D.	614000	NV										
(55)	WIOREK	SHARON	614000	IL										
(56)	ABBOTT	LORETTA E.	614500	FL										
(57)	ADAMS	DIANE	614500	NC										
(58)	BENNETT	KIMBERLY J.	614500	FL										
(59)	CEBALLOS	ISABEL	614500	FL										
(60)	CHANDLER	MATTHEW R.	614500	FL										
(61)	COATES	MARGARET	614500	NV										
(62)	DUNN	CONSTANCE	614500	FL										
(63)	HINCHLIFFE	KARON	614500	FL										
(64)	JENKINS	INGRID E.	614500	NC										
(65)	JOHNSON	MICAH	614500	NC										
(66)	LEGERE	KAREN	614500	NV										
(67)	MAYESKI	LORIE L.	614500	FL										
(68)	MCTICKER	CAROLYN	614500	FL										
(69)	ORENGO	LINETTE C	614500	FL										
(70)	RICHARDSON	DONA	614500	FL										
(71)	ROBINSON	SHONAN	614500	NC										
(72)	ROBINSON	VANESSA F.	614500	NC										
(73)	SANTOS	ISRAEL	614500	FL										
(74)	SCHNAUFER	LINDA	614500	FL										
(75)	SIDES	JENNIFER	614500	NC										
(76)	STONEBREAKER	AMANDA	614500	FL										
(77)	STORM	BONNIE	614500	FL										
(78)	TACKETT	SAMANTHA R.	614500	NV										
(79)	THIMMES	KARYN L.	614500	FL										
(80)	THOMPSON	GLENDA	614500	NC										
(81)	TRIVINGER	FERRELLYN L.	614500	FL										
(82)	VOLZ	DEBORAH E.	614500	FL										
(83)	WATLER	SYLVIA A	614500	FL										
(84)	WOOLARD	CRYSTAL R	614500	NC										
(85)	CHRISTIAN	ELISE S.	614600	FL										
(86)	JONES	LORELYNN	614600	FL										
(87)	KRUGLER	ADRIENNE R.	614600	IL										
(88)	RAPONI	ANN M.	614600	FL										
(89)	SASIC	KAREN L.	614600	FL										
(90)	SELF	ROSE D.	614600	NC										
(91)	SILLITOE	JACQUELINE	614600	FL										
(92)	SILVA	LISA M.	614600	NC										
(93)	SVERIDA	AGNES	614600	LA										
(94)	SOWELL	GEORGE	614700	GA										
(95)	ALBERICI	DAVID J.	615000	FL										
(96)	ALDAY	JAMES R.	615000	FL										
(97)	ALDAY	CALEB	615000	FL										
(98)	AUSTIN	ARTHUR C.	615000	FL										
(99)	BAILEY	ALAN R.	615000	FL										
(100)	BANISTER	GERALD DAVID	615000	SC										
(101)	BELCASTRO	JOSEPH C.	615000	SC										
(102)	BODIE SR	JOHN L.	615000	SC										

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SOURCE As referenced

44-2.3

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

Description:

Lake Placid 2013 RCTaxp - 2012 ERCS

LAKE PLACID

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	FICA	FUTA	SUTA	TOTAL PAYROLL TAXES	NET PAYROLL TAXES	WATER	WASTEWATER	WSC ALLOCATED	TOTAL LAKE PLACID PAYROLL TAXES	TOTAL LAKE PLACID CAPTIME/PAYROLL TAXES
										CAPTIVE/PAYROLL TAXES FOR LAKE PLACID	CAPTIVE/PAYROLL TAXES FOR LAKE PLACID	CAPTIVE/PAYROLL TAXES		
(103)	BOERSMA	DAVID A.	615000	FL										
(104)	BRANDT	MICHAEL J.	615000	LA										
(105)	BRAZELL	DERRICK W.	615000	SC										
(106)	BROWN	DONNA R.	615000	FL										
(107)	BRUCE	GLENN R.	615000	FL										
(108)	BUONO	ROBERT A.	615000	FL										
(109)	BURKHALTER	VINCENT L.	615000	LA										
(110)	BYRD	LARRY L.	615000	FL										
(111)	CALLAHAN	ROBERT L.	615000	FL										
(112)	CARBERRY-BOWEN	RELLA	615000	SC										
(113)	CARDINAL	ANTHONY A.	615000	FL										
(114)	CARVER	NATHANIEL O.	615000	FL										
(115)	CHARD	RONALD	615000	FL										
(116)	CHITWOOD	LARRY A.	615000	SC										
(117)	COCKAN	JEFFERY A.	615000	LA										
(118)	COOK	GREGORY	615000	LA										
(119)	COOK	RALPH H.	615000	SC										
(120)	COOKS	BARNER	615000	FL										
(121)	COOPER	ROBERT K.	615000	FL										
(122)	DAVIS	GENTRY E.	615000	LA										
(123)	DAVIS	MIGUEL B.	615000	SC										
(124)	DAVIS	EARL	615000	SC										
(125)	DAVIS	KENNETH ALLEN	615000	SC										
(126)	DE LA TORRIENTE	MAURICIO A.	615000	SC										
(127)	DRUGGERS	MARVIN H.	615000	SC										
(128)	EBERT	HAROLD	615000	FL										
(129)	EBERT	SHAWN M.	615000	FL										
(130)	EISWIRTH	MICHAEL	615000	LA										
(131)	ELLINGER	BRUNHIL A.	615000	SC										
(132)	FINCH	ALLAN	615000	FL										
(133)	FINIGAN	MICHAEL A.	615000	FL										
(134)	FORREST	DAVID L.	615000	SC										
(135)	FOWLER	STEVEN	615000	SC										
(136)	FRANKLIN	PHILLIP	615000	SC										
(137)	FRIEL	STEVEN M.	615000	SC										
(138)	GENTILUCCI	DOMENIC V.	615000	FL										
(139)	GILROY	ROBERT H.	615000	SC										
(140)	GODWIN	PATRICK L.	615000	FL										
(141)	GONGRE	BRYAN K.	615000	FL										
(142)	GORDON	DEWIS W.	615000	SC										
(143)	GORNELL	SCOTTY G.	615000	FL										
(144)	GRAINGER	LEROY	615000	FL										
(145)	GRAY	ROBERT	615000	FL										
(146)	GRAY	PATRICK	615000	FL										
(147)	GREEN	HORACE	615000	LA										
(148)	GUNTER III	CHARLIE P.	615000	SC										
(149)	HABERY	STEPHEN J.	615000	FL										
(150)	HAMILTON	DON L.	615000	FL										
(151)	HASTY	DONALD L.	615000	FL										
(152)	HERMANO	RODEL R.	615000	FL										
(153)	HINSON	RICHARD F.	615000	SC										
(154)	HOGUE	RAYMOND H.	615000	FL										
(155)	HOLLISTER	JIMMIE H.	615000	FL										
(156)	HOWINGTON	TOD	615000	SC										
(157)	JOHNSON	MARCA	615000	SC										
(158)	JUNE	STUART LEGRAND	615000	SC										
(159)	KENNEDY	ALVIN W.	615000	LA										
(160)	KEYS	THOMAS E.	615000	FL										
(161)	KILGORE	JAMES A.	615000	FL										
(162)	KILGORE JR	JAMES	615000	FL										
(163)	KNOFF	KENNETH W.	615000	SC										
(164)	KYZER	RAY S.	615000	SC										
(165)	LINK	LUCAS	615000	FL										
(166)	LOCKLAIR	JONATHAN W.	615000	SC										
(167)	LOONEY	JOHN	615000	FL										
(168)	MARINELLI	JOHN A.	615000	FL										
(169)	MATTESON	SEYD	615000	FL										
(170)	MCKNIGHT	EDWIN RAMON	615000	SC										
(171)	MEARIDY	TARQUIN	615000	LA										
(172)	MEDFORD	JAMES SIDNEY	615000	SC										
(173)	MILFORD	STEVEN	615000	LA										
(174)	MITCHELL	MALCOLM A.	615000	SC										
(175)	MOLLOY	VINCENT P.	615000	SC										
(176)	MOORE	SHANE C.	615000	SC										
(177)	MORAN	JOSHUA	615000	LA										
(178)	MORRELL	MATTHEW J.	615000	FL										
(179)	NEAL	WILLIAM L.	615000	FL										
(180)	OAKLEY	WILLIAM	615000	SC										
(181)	OVERTON	MICHAEL A.	615000	FL										
(182)	PARRISH	RAYMOND A.	615000	FL										
(183)	PHILLIPS	CHRISTOPHER	615000	FL										
(184)	PLUMMER	GEORGE R.	615000	SC										
(185)	POLK	RYAN	615000	LA										
(186)	POWELL	TREVOR B.	615000	FL										
(187)	RADCLIFF	MAX LEE	615000	FL										
(188)	RAINES	CRAIG A.	615000	FL										
(189)	REINCKE	SEAN	615000	FL										
(190)	REINERS	BARRY T.	615000	LA										
(191)	REMIGIO	ROBERTO V.	615000	FL										
(192)	RICHARDSON	JAMES P.	615000	FL										
(193)	RICHARDSON	MARLIN	615000	FL										
(194)	ROJAS-RODRIGUEZ	ISRAEL	615000	FL										
(195)	RUMPELT	DOROTHY M.	615000	SC										
(196)	SCHMIDT	MIKE	615000	SC										
(197)	SCHWADES	CHARLES G.	615000	FL										
(198)	SCHWADES	JENNIFER M	615000	FL										
(199)	SCOTT	ROBERT C.	615000	SC										
(200)	SHOFFSTALL	DAVID E.	615000	FL										
(201)	SHUE	MICKEY A.	615000	FL										
(202)	SILLITOE	TERRY W.	615000	FL										
(203)	SILLITOE	KATHY A.	615000	FL										
(204)	SOSSAMON	WILLIAM	615000	FL										

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SOURCE As Referenced

44-2-4

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

LAKE PLACID

Description:

Lake Placid 2013 PR rates w/2012 PRCS

Description: Lake Placid Conservation Fund										NET PAYROLL TAXES	WATER CAPTIME/PAYROLL TAXES FOR LAKE PLACID	WASTEWATER CAPTIME/PAYROLL TAXES FOR LAKE PLACID	WSC ALLOCATED CAPTIME/PAYROLL TAXES	TOTAL LAKE PLACID PAYROLL TAXES	TOTAL LAKE PLACID CAPTIME/PAYROLL TAXES					
LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	FICA	FUTA	SUTA	TOTAL PAYROLL TAXES												
(205)	STEVENS	WILLIAM H	615000	FL																
(206)	STRAIGHT	JAMES L	615000	FL																
(207)	SUDOL	COREY	615000	FL																
(208)	SZCZEPKOWSKI	STEPHEN A	615000	FL																
(209)	THOMPSON	KRISTOPHER L	615000	LA																
(210)	THORNTON	COREY W	615000	SC																
(211)	USSERY	JONATHAN N	615000	LA																
(212)	VAN METER	NATHAN Z	615000	FL																
(213)	WATKINS	CEDRIC	615000	FL																
(214)	WELLS	DONALD R	615000	SC																
(215)	WHITE	DAVID A	615000	SC																
(216)	WIGGINS	KEVIN	615000	SC																
(217)	WILLIAMS	SUSAN L	615000	LA																
(218)	WILSON	MICHAEL A	615000	FL																
(219)	WORRELL	DAVID R	615000	FL																
(220)	WRIGHT	THOMAS L	615000	FL																
(221)	ZEISE	MICHAEL	615000	SC																
(222)	BAILEY	ANNETTE L	615000	SC																
(223)	COLLIE	LINDA F	615000	LA																
(224)	DE LA TORRIENTE	MARTHA N	615000	SC																
(225)	DIPASQUALE	SUSAN M	615000	FL																
(226)	FLYNN	PATRICK C	615000	FL																
(227)	GRAHAM	VIVIAN E	615000	LA																
(228)	HANKS	PEGGY J	615000	FL																
(229)	THOMAS	NETTIE M	615000	SC																
(230)	WILLIAMS	DELOS R	615000	LA																
										1,268.77	20.41	210.45	1,499.63	-	1,543.82	28.85	102.76	15.84	1,691.26	(147.45)

44.1

44-2.5

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SOURCE As Referenced

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

Description:

Lake Placid 2012 Benefits w/2012 IRCS

LAKE PLACID

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	NET BENEFITS	WATER CAPTIME/BENEFITS FOR CYRESS LAKES	WASTEWATER CAPTIME/BENEFITS FOR CYRESS LAKES	WSC ALLOCATED CAPTIME/BENEFITS	TOTAL CYRESS LAKES BENEFITS	TOTAL CYRESS LAKES CAPTIME/BENEFITS
(1)	ANDREJO	JAMES	611000	IL						
(2)	COLLADO	MADELIN	611000	NC						
(3)	DAFFER	AMBER	611000	NV						
(4)	DELMUNDO	ANCA	611000	IL						
(5)	FEDERICO	ANTOINETTE	611000	IL						
(6)	FERGUSON	CHRISTOPHER G	611000	IL						
(7)	FRIEDMAN	AVELINA	611000	IL						
(8)	GRANT	MICHAEL	611000	IL						
(9)	HALLORAN	BRIAN	611000	IL						
(10)	IVINSKI	CAMMY ANDREA	611000	NV						
(11)	JONES	LINDA S.	611000	FL						
(12)	KERSEY	JUSTIN P.	611000	IL						
(13)	KIM	CHRISTINE	611000	IL						
(14)	LUPPINO	NANCY L.	611000	IL						
(15)	LUPPINO	PHILLIS A.	611000	IL						
(16)	MIRANDA	MARGARITA	611000	IL						
(17)	PIETRAS	VICTORIA M.	611000	IL						
(18)	RAJENDRAN	SARAVANAN	611000	IL						
(19)	SHIMKUS	MATTHEW D.	611000	IL						
(20)	WOJNICKA	PATRYCJA	611000	IL						
(21)	ZAVILLA	ANNETTE	611000	IL						
(22)	PAULE	NANCY P.	611500	IL						
(23)	PLUMB	DEBRA A.	611500	IL						
(24)	DEVINE	JAMES P.	612000	IL						
(25)	HOY	JOHN P.	612000	IL						
(26)	JAPCZYK	JAMES F.	612000	IL						
(27)	LUBERTOZZI	STEVEN M.	612000	IL						
(28)	OAKLEY	THOMAS G	612000	IL						
(29)	RINO	DEBORAH	612000	IL						
(30)	SPARROW	LISA A.	612000	IL						
(31)	STOVER	JOHN R.	612000	IL						
(32)	SUDDUTH	DONALD E.	612000	IL						
(33)	MALECKI	KRZYSZTOF	612500	IL						
(34)	MEYERS	NATHAN K	612500	IL						
(35)	NOVAK	JORDON	612500	IL						
(36)	ORTEGA	JENNIFER	612500	IL						
(37)	DAVE	HARDIK	613000	IL						
(38)	OSTLER	TOM	613000	IL						
(39)	PANNOS	NICHOLAS JAMES	613000	IL						
(40)	SILLS	JOSEPH	613000	IL						
(41)	SMUTNY	THOMAS A.	613000	IL						
(42)	BONAGURA	JOHN P.	613500	FL						
(43)	DURHAM	RICK J.	613500	FL						
(44)	HAWS	SCOTTY L.	613500	FL						
(45)	ROSE	KENDRA E.	613500	IL						
(46)	ARNOUX	DIANE L.	614000	IL						
(47)	BARNETT	JASON O.	614000	IL						
(48)	FEATHERGILL	ADAM K	614000	IL						
(49)	MARKWELL	KIRSTEN E.	614000	IL						
(50)	NORWOODS	REGENCE	614000	IL						
(51)	PITTS	DARRIN	614000	IL						
(52)	VALRIE	LAWANDA N.	614000	IL						
(53)	WILLIAMS III	JOHN D.	614000	FL						
(54)	WINANS	NICOLE D.	614000	NV						
(55)	WIROEK	SHARON	614500	IL						
(56)	ABBOTT	LORETTA E.	614500	NC						
(57)	ADAMS	DIANE	614500	FL						
(58)	BENNETT	KIMBERLY J.	614500	FL						
(59)	CEBALLOS	ISABEL	614500	FL						
(60)	CHANDLER	MATTHEW R.	614500	FL						
(61)	COATES	MARGARET	614500	NV						
(62)	DUNN	CONSTANCE	614500	FL						
(63)	HINCHCLIFFE	KARON	614500	FL						
(64)	JENKINS	INGRID E.	614500	NC						
(65)	JOHNSON	MICAH	614500	NC						
(66)	LEGERE	KAREN	614500	NV						
(67)	MAYESKI	LORIE L.	614500	FL						
(68)	MCVICKER	CAROLYN	614500	FL						
(69)	OKENGO	LINETTE C	614500	FL						
(70)	RICHARDSON	DONA	614500	FL						
(71)	ROBINSON	SHONA N.	614500	NC						
(72)	ROBINSON	VANESSA F.	614500	NC						
(73)	SANTOS	ISRAEL	614500	FL						
(74)	SCHNAUFER	LINDA	614500	FL						
(75)	SIDES	JENNIFER	614500	NC						
(76)	STONEBREAKER	AMANDA	614500	FL						
(77)	STORM	BONNIE	614500	FL						
(78)	TACKETT	SAMANTHA R.	614500	NV						
(79)	THIMMES	KARIN L.	614500	FL						
(80)	THOMPSON	GLENDY	614500	NC						
(81)	TROVINGER	FERRELLYN L.	614500	FL						
(82)	VOLZ	DEBORAH E.	614500	FL						
(83)	WATLER	SYLVIA A.	614500	FL						
(84)	WOOLARD	CRYSTAL R.	614500	NC						
(85)	CHRISTIAN	ELISE S.	614600	FL						
(86)	JONES	LORI LYNN	614600	FL						
(87)	KRUGLER	ADRIENNE R.	614600	IL						
(88)	RAPONI	ANN M.	614600	FL						
(89)	SASIC	KAREN L.	614600	FL						
(90)	SELF	ROSE D.	614600	NC						
(91)	SILLITOE	JACQUELINE	614600	FL						
(92)	SILVA	LISA M.	614600	NC						
(93)	SYERDA	AGNES	614600	LA						
(94)	SOWELL	GEORGE	614700	GA						
(95)	ALBERIGI	DAVID J.	615000	FL						
(96)	ALDAY	JAMES R.	615000	FL						
(97)	ALDAY	CALDER	615000	FL						
(98)	AUSTIN	ARTHUR C.	615000	FL						
(99)	BAILEY	ALAN R.	615000	FL						
(100)	BANISTER	GERALD DAVID	615000	SC						
(101)	BELCASTRO	JOSEPH C.	615000	SC						
(102)	BODIE SR	JOHN L.	615000	SC						

CONFIDENTIAL

SOURCE AS REFERRED

44-26

LAKE PLACID

Description:

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

LAKE PLACID 2013 Benefits w/2012 Rcs

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	401K	HEALTH/INSURANCE	OTHER BENEFITS	TOTAL BENEFITS	NET BENEFITS	WATER CAPTIME/BENEFITS FOR CYPRESS LAKES	WASTEWATER CAPTIME/BENEFITS FOR CYPRESS LAKES	WSC ALLOCATED CAPTIME/BENEFITS	TOTAL CYPRESS LAKES BENEFITS	TOTAL CYPRESS LAKES CAPTIME/BENEFITS
(101)	BOERSMA	DAVID A.	615000	FL										
(104)	BRANDT	MICHAEL J.	615000	LA										
(105)	BRAZELL	DERRICK W.	615000	SC										
(106)	BROWN	DONNA R.	615000	FL										
(107)	BRUCE	GLENN R.	615000	FL										
(108)	BUONO	ROBERT A.	615000	FL										
(109)	BURKHALTER	VINCENT L.	615000	LA										
(110)	BYRD	LARRY L.	615000	FL										
(111)	CALLAHAN	ROBERT L.	615000	FL										
(112)	CARBERRY-BOWEN	RELLA	615000	SC										
(113)	CARDINAL	ANTHONY A.	615000	FL										
(114)	CARVER	NATHANIEL O.	615000	FL										
(115)	CHARD	RONALD	615000	FL										
(116)	CHITWOOD	LARRY A.	615000	SC										
(117)	COCKRAN	JEFFERY A.	615000	LA										
(118)	COOK	GREGORY	615000	LA										
(119)	COOK	RALPH H.	615000	SC										
(120)	COOKS	BARNER	615000	FL										
(121)	COOPER	ROBERT K.	615000	FL										
(122)	DAVIS	GENTRY E.	615000	LA										
(123)	DAVIS	MIGUEL B.	615000	SC										
(124)	DAVIS	EARL	615000	SC										
(125)	DAVIS	KENNETH ALLEN	615000	SC										
(126)	DE LA TORRIENTE	MAURICE A.	615000	SC										
(127)	DRIGGERS	MARVIN H.	615000	SC										
(128)	EBERT	HAROLD	615000	FL										
(129)	EBERT	SHAWN M.	615000	FL										
(130)	EISWIRTH	MICHAEL	615000	LA										
(131)	ELLINGER	ELLINGHT A.	615000	SC										
(132)	FINCH	ALLAN	615000	FL										
(133)	FINIGAN	MICHAEL A.	615000	FL										
(134)	FORREST	DAVID L.	615000	SC										
(135)	FOWLER	STEVEN	615000	SC										
(136)	FRANKLIN	PHILLIP	615000	SC										
(137)	FRIEL	STEVEN M.	615000	SC										
(138)	GENTILUCCI	DOMENIC V.	615000	FL										
(139)	GILROY	ROBERT H.	615000	SC										
(140)	GODWIN	PATRICK L.	615000	FL										
(141)	GONGRE	ERYAN K.	615000	FL										
(142)	GORDON	DEWIS W.	615000	SC										
(143)	GOSNELL	SCOTTY G.	615000	FL										
(144)	GRANGER	LEROY	615000	FL										
(145)	GRAY	ROBERT	615000	FL										
(146)	GRAY	PATRICK	615000	FL										
(147)	GREEN	HORACE	615000	LA										
(148)	GUNTER III	CHARLIE P.	615000	SC										
(149)	HABERY	STEPHEN J.	615000	FL										
(150)	HAMILTON	DON L.	615000	FL										
(151)	HASTY	DONALD L.	615000	FL										
(152)	HERMANO	RODEL R.	615000	FL										
(153)	HINSON	RICHARD F.	615000	SC										
(154)	HOGUE	RAYMOND H.	615000	FL										
(155)	HOLLISTER	JIMMIE H.	615000	FL										
(156)	HOWINGTON	TOD	615000	SC										
(157)	JOHNSON	MARCA	615000	SC										
(158)	JUNE	STUART LEGRAND	615000	SC										
(159)	KENNEDY	ALVIN W.	615000	LA										
(160)	KEYS	THOMAS E.	615000	FL										
(161)	KILGORE	JAMES A.	615000	FL										
(162)	KILGORE JR	JAMES	615000	FL										
(163)	KNOFF	KENNETH W.	615000	SC										
(164)	KYZER	RAY S.	615000	SC										
(165)	LINK	LUCAS	615000	FL										
(166)	LOCKLAIR	JONATHAN W.	615000	SC										
(167)	LOONEY	JOHN	615000	FL										
(168)	MARINELLI	JOHN A.	615000	FL										
(169)	MATTESON	SEYD	615000	FL										
(170)	MCKNIGHT	EDWIN RAMON	615000	SC										
(171)	MEARIDY	TARQUIN	615000	LA										
(172)	MEDFORD	JAMES SIDNEY	615000	SC										
(173)	MILFORD	STEVEN	615000	LA										
(174)	MITCHELL	MALCOLM A.	615000	SC										
(175)	MOLLOY	VINCENT F.	615000	SC										
(176)	MOORE	SHANE C.	615000	SC										
(177)	MORAN	JOSHUA	615000	LA										
(178)	MORRELL	MATTHEW J.	615000	FL										
(179)	NEAL	WILLIAM L.	615000	FL										
(180)	OAKLEY	WILLIAM	615000	SC										
(181)	OVERTON	MICHAEL A.	615000	FL										
(182)	PARRISH	RAYMOND A.	615000	FL										
(183)	PHILLIPS	CHRISTOPHER	615000	FL										
(184)	PLUMMER	GEORGE R.	615000	SC										
(185)	POLK	RYAN	615000	LA										
(186)	POWELL	TREVOR B.	615000	FL										
(187)	RADCLIFF	MAX LEE	615000	FL										
(188)	RAINES	CRAIG A.	615000	FL										
(189)	REINCKE	SEAN	615000	FL										
(190)	REINERS	BARRY T.	615000	LA										
(191)	REMIGIO	ROBERTO V.	615000	FL										
(192)	RICHARDSON	JAMES P.	615000	FL										
(193)	RICHARDSON	MARLIN	615000	FL										
(194)	ROAS-RODRIGUEZ	ISRAEL	615000	FL										
(195)	RUMFELT	DOROTHY M.	615000	SC										
(196)	SCHMIDT	MIKE	615000	SC										
(197)	SCHWADES	CHARLES G.	615000	FL										
(198)	SCHWADES	JENNIFER M.	615000	FL										
(199)	SCOTT	ROBERT C.	615000	SC										
(200)	SHOFFSTALL	DAVID E.	615000	FL										
(201)	SHUE	MICKEY A.	615000	FL										
(202)	SILLITOE	TERRY W.	615000	FL										
(203)	SILLITOE	KATHY A.	615000	FL										
(204)	SOSSAMON	WILLIAM	615000	FL										

CONFIDENTIAL

SOURCE AS Referenced

44-2.7

LAKE PLACID

Utilities, Inc.  
 Audit of Affiliate Transactions  
 Test Year Ended December 31, 2012  
 Dkt 130212-WS: ACN 13-296-4-2  
 Description: *Lake Placid 2013 Benefits v/20122 RCS*

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	401K	HEALTH INSURANCE	OTHER BENEFITS	TOTAL BENEFITS	NET BENEFITS	WATER CAPTIME/BENEFITS FOR CYPRESS LAKES	WASTEWATER CAPTIME/BENEFITS FOR CYPRESS LAKES	WSCALLOCATED CAPTIME/BENEFITS	TOTAL CYPRESS LAKES BENEFITS	TOTAL CYPRESS LAKES CAPTIME/BENEFITS
(205)	STEVENS	WILLIAM H	615000	FL										
(206)	STRAIGHT	JAMES L	615000	FL										
(207)	SUDOL	COREY	615000	FL										
(208)	SZCZEPKOWSKI	STEPHEN A.	615000	FL										
(209)	THOMPSON	KRISTOPHER L.	615000	LA										
(210)	THORNTON	COREY W.	615000	SC										
(211)	USSERY	JONATHAN N	615000	LA										
(212)	VAN METER	NATHAN Z.	615000	FL										
(213)	WATKINS	CEDRIC	615000	FL										
(214)	WELLS	DONALD R	615000	SC										
(215)	WHITE	DAVID A.	615000	SC										
(216)	WIGGINS	KEVIN	615000	SC										
(217)	WILLIAMS	SUSAN L.	615000	LA										
(218)	WILSON	MICHAEL A.	615000	FL										
(219)	WORRELL	DAVID R.	615000	FL										
(220)	WRIGHT	THOMAS L.	615000	FL										
(221)	ZEISE	MICHAEL	615000	SC										
(222)	BAILEY	ANNETTE L.	615500	SC										
(223)	COLLIE	LINDA F.	615500	LA										
(224)	DE LA TORRUENTE	MARTIAN N.	615500	SC										
(225)	DIPASOUALE	SUSAN M.	615500	FL										
(226)	FLYNN	PATRICK C.	615500	FL										
(227)	GRAHAM	VIVIAN E.	615500	LA										
(228)	HANKS	PEGGY J.	615500	FL										
(229)	THOMAS	NETTIE M.	615500	SC										
(230)	WILLIAMS	DELOS R.	615500	LA										
					851.49	2,710.54	175.53	3,737.66	-	3,671.54	64.94	205.73	27.51	3,870.03
														(228.48)

44.1

44-2.8

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SOURCE As Referenced

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

Description:

Cypress Lakes 2013 Salaries w/2012 ERC's

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

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	TITLE	ANNUAL SALARY	OVERTIME	TOTAL SALARY	CAPTIME/SALARY	NET SALARY	WATER CAPTIME/SALARY FOR CYPRESS LAKES	WASTEWATER CAPTIME/SALARY FOR CYPRESS LAKES	WSC ALLOCATED CAPTIME/SALARY	TOTAL CYPRESS LAKES SALARY	TOTAL CYPRESS LAKES CAPTIME/SALARY
(1)	ANDREKO	JAMES	611000	IL	CONTROLLER										
(2)	COLLADO	MADELIN	611000	NC	COLLECTIONS SPECIALIST										
(3)	DAFFER	AMBER	611000	NV	COLLECTIONS SUPERVISOR										
(4)	DELMUNDO	ANCA	611000	IL	A/P CLERK										
(5)	FEDERICO	ANTOINETTE	611000	IL	A/P SUPERVISOR										
(6)	FERGUSON	CHRISTOPHER G	611000	IL	TAX REPORTING & COMPLIANCE MANAGER										
(7)	FRIEDMAN	AVELINA	611000	IL	TAX SPECIALIST										
(8)	GRANT	MICHAEL	611000	IL	CAPITAL ASSETS MANAGER										
(9)	HALLORAN	BRIAN	611000	IL	CAPITAL ASSETS ACCOUNTANT										
(10)	HWINSKI	CAMMY ANDREA	611000	NV	COLLECTIONS SPECIALIST										
(11)	JONES	LINDA S.	611000	FL	COLLECTIONS SPECIALIST										
(12)	KERSEY	JUSTIN P.	611000	IL	SENIOR FINANCIAL ANALYST										
(13)	KIM	CHRISTINE	611000	IL	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)	PIETRAS	VICTORIA M.	611000	IL	SENIOR CORPORATE ACCOUNTANT										
(18)	RAJENDRAN	SARAVANAN	611000	IL	SENIOR FINANCIAL ANALYST										
(19)	SHIMKUS	MATTHEW D	611000	IL	FINANCIAL PLANNING & ANALYSIS MANAGER										
(20)	WOJNICKA	PATRYCIA	611000	IL	A/P CLERK										
(21)	ZAVILLA	ANNETTE	611000	IL	A/P CLERK										
(22)	PAULE	NANCY P.	611500	IL	RECEPTIONIST										
(23)	PLUMB	DEBRA A.	611500	IL	LEGAL ASSISTANT										
(24)	DEVINE	JAMES F.	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)	LUBERTOZZI	STEVEN M.	612000	IL	CHIEF REGULATORY OFFICER										
(28)	OAKLEY	THOMAS G	612000	IL	CHIEF OF STAFF, OFFICE OF CEO										
(29)	RING	DEBORAH	612000	IL	EXECUTIVE ASSISTANT										
(30)	SPARROW	LISA A	612000	IL	PRESIDENT & CEO										
(31)	STOVER	JOHN R.	612000	IL	VICE PRESIDENT GENERAL										
(32)	SUDDUTH	DONALD E.	612000	IL	VICE PRESIDENT CORPORATE DEVELOPMENT										
(33)	MALOCKI	KRZYSZTOF	612500	IL	HR GENERALIST										
(34)	MEYERS	NATHAN K	612500	IL	HR GENERALIST										
(35)	NOVAK	JORDON	612500	IL	ADMINISTRATIVE SERVICES MANAGER										
(36)	ORTEGA	JENNIFER	612500	IL	HR ADMINISTRATOR										
(37)	DAVE	HARDIK	613000	IL	DESKTOP SUPPORT ANALYST										
(38)	OSTLER	TOM	613000	IL	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)	BONAGURA	JOHN F.	613500	FL	REGIONAL FINANCE MANAGER										
(43)	DURHAM	RICK J.	613500	FL	REGIONAL VICE PRESIDENT										
(44)	HAWS	SCOTTY L.	613500	FL	REGIONAL COMPLIANCE & SAFETY MANAGER										
(45)	ROSE	KENDRA E.	613500	IL	COMPLIANCE & SAFETY COORDINATOR										
(46)	ARNOUX	DIANE L.	614000	IL	REGULATORY ASSISTANT										
(47)	BARRETT	JASON O.	614000	IL	SENIOR REGULATORY ACCOUNTANT										
(48)	FEATHERGILL	ADAM K	614000	IL	DOCKET CLERK										
(49)	MARKWELL	KIRSTEN E.	614000	IL	REGULATORY ACCOUNTING MANAGER										
(50)	NORWOODS	REGENCE	614000	IL	REGULATORY STAFF ACCOUNTANT II										
(51)	PITTS	DARRIN	614000	IL	REGULATORY STAFF ACCOUNTANT I										
(52)	VALRIE	LAWANDA N.	614000	IL	REGULATORY ASSISTANT										
(53)	WILLIAMS III	JOHN D.	614000	FL	DIRECTOR OF GOVERNMENTAL 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 III										
(57)	ADAMS	DIANE	614500	NC	CSR I										
(58)	BENNETT	KIMBERLY J.	614500	FL	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)	DUNN	CONSTANCE	614500	FL	CSR II										
(63)	HINCHCLIFFE	KARON	614500	FL	CSR I										
(64)	JENKINS	INGRID E.	614500	NC	CSR II										
(65)	JOHNSON	MICAH	614500	NC	CSR I										
(66)	LEGERE	KAREN	614500	NV	CSR I										
(67)	MAYESKI	LORIE L.	614500	FL	CSR II										
(68)	MCVICKER	CAROLYN	614500	FL	CSR I										
(69)	ORENGO	LINETTE C	614500	FL	CSR I										
(70)	RICHARDSON	DONA	614500	FL	CSR I										
(71)	ROBINSON	SHONA N.	614500	NC	CUSTOMER SERVICE SUPERVISOR										
(72)	ROBINSON	VANESSA F.	614500	NC	CSR II										
(73)	SANTOS	ISRAEL	614500	FL	CSR I										
(74)	SCHNAUFER	LINDA	614500	FL	CUSTOMER SERVICE MANAGER										
(75)	SIDES	JENNIFER	614500	NC	CSR I										
(76)	STONEBREAKER	AMANDA	614500	FL	CSR I										
(77)	STORM	BONNIE	614500	FL	CSR I										
(78)	TACKETT	SAMANTHA R.	614500	NV	CUSTOMER SERVICE SUPERVISOR										
(79)	THIMMES	KARIN L.	614500	FL	CSR I										
(80)	THOMPSON	GLENDA	614500	NC	CSR I										
(81)	TROVINGER	FERRELLYN L.	614500	FL	CUSTOMER SERVICE SUPERVISOR										
(82)	VOLZ	DEBORAH E.	614500	FL	CSR I										
(83)	WATLER	SYLVIA A	614500	FL	CSR I										
(84)	WOGLARD	CRYSTAL R	614500	NC	COLLECTIONS SPECIALIST										
(85)	CHRISTIAN	ELISE S.	614600	FL	CUSTOMER RELATIONS SPECIALIST										
(86)	JONES	LORI LYNN	614600	FL	CSR II										
(87)	KRUGLER	ADRIENNE R.	614600	IL	BILLING MANAGER										
(88)	RAJONI	ANN M.	614600	FL	ASSISTANT MANAGER, BILLING										
(89)	SASIC	KAREN L.	614600	FL	DIRECTOR OF BILLING										
(90)	SELF	ROSE D.	614600	NC	ASSISTANT MANAGER, BILLING										
(91)	SILLITOE	JACQUELINE	614600	FL	CUSTOMER CARE SPECIALIST										
(92)	SILVA	LISA M.	614600	NC	CSR II										
(93)	SVERIDA	AGNES	614600	LA	ASSISTANT MANAGER, BILLING										
(94)	SOWELL	GEORGE	614700	GA	CORPORATE SERVICES MANAGER										

CONFIDENTIAL



SOURCE

44-3



Utilities, Inc.  
Audit of Affiliate Transactions  
Test Year Ended December 31, 2012  
Dkt 130212-WS: ACN 13-296-4-2  
Description: *Cypress Lakes 2013 Salaries u/2012 g lcs*

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

TOTALS

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	TITLE
(95)	ALBERICI	DAVID J.	615000	FL	FIELD TECH II
(96)	ALDAY	JAMES R.	615000	FL	WATER-WASTEWATER OPERATOR
(97)	ALDAY	CALEB	615000	FL	FIELD TECH I
(98)	AUSTIN	ARTHUR C.	615000	FL	FIELD TECH II
(99)	BAILEY	ALAN R.	615000	FL	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	DAVID A.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(104)	BRANDT	MICHAEL J.	615000	LA	AREA MANAGER
(105)	BRAZELL	DERICK W.	615000	SC	WATER-WASTEWATER OPERATOR
(106)	BROWN	DONNA R.	615000	FL	FIELD TECH II
(107)	BRUCE	GLENN R.	615000	FL	WATER-WASTEWATER OPERATOR
(108)	BUONO	ROBERT A.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(109)	BURKHALTER	VINCENT L.	615000	LA	WATER-WASTEWATER OPERATOR
(110)	BYRD	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	ANTHONY A.	615000	FL	WATER-WASTEWATER OPERATOR
(114)	CARVER	NATHANIEL O.	615000	FL	AREA MANAGER
(115)	CHARD	RONALD	615000	FL	CROSS CONNECTION TECHNICIAN
(116)	CHITWOOD	LARRY A.	615000	SC	AREA MANAGER
(117)	COCHRAN	JEFFERY A.	615000	LA	REGIONAL MANAGER
(118)	COOK	GREGORY	615000	LA	WATER-WASTEWATER OPERATOR
(119)	COOK	RALPH H.	615000	SC	LEAD WATER-WASTEWATER OPERATOR
(120)	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)	DAVIS	MIGUEL B.	615000	SC	AREA MANAGER
(124)	DAVIS	EARL	615000	SC	WATER-WASTEWATER OPERATOR
(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	ROLD	615000	FL	FIELD TECH II
(129)	EBERT	SHAWN M.	615000	FL	FIELD TECH II
(130)	EISWIRTH	MICHAEL	615000	LA	MAINTENANCE WORKER
(131)	ELLINGER	BRIGHT A.	615000	SC	AREA MANAGER
(132)	PINCH	ALLAN	615000	FL	WATER-WASTEWATER OPERATOR
(133)	FINIGAN	MICHAEL A.	615000	FL	FIELD TECH I
(134)	FORREST	DAVID L.	615000	SC	WATER-WASTEWATER OPERATOR
(135)	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)	GENTILUCCI	DOMENIC V.	615000	FL	AREA MANAGER
(139)	GILROY	ROBERT H.	615000	SC	REGIONAL MANAGER
(140)	GODWIN	PATRICK L.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(141)	GONGRE	BRYAN K.	615000	FL	REGIONAL MANAGER
(142)	GORDON	DEREK W.	615000	SC	LEAD WATER-WASTEWATER OPERATOR
(143)	GOSNELL	SCOTTY G.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(144)	GRAINGER	LEROY	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	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)	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
(153)	HINSON	RICHARD F.	615000	SC	WATER-WASTEWATER OPERATOR
(154)	HOGUE	RAYMOND H.	615000	FL	WATER-WASTEWATER OPERATOR
(155)	HOLLISTER	JIMMIE H.	615000	FL	FIELD TECH II
(156)	HOWINGTON	TOD	615000	SC	WATER-WASTEWATER OPERATOR
(157)	JOHNSON	MARCA	615000	SC	WATER-WASTEWATER OPERATOR
(158)	JUNE	STUART LEGRAND	615000	SC	WATER-WASTEWATER OPERATOR
(159)	KENNEDY	ALVIN W.	615000	LA	AREA MANAGER
(160)	KEYS	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)	KNOFF	KENNETH W.	615000	SC	WATER-WASTEWATER OPERATOR
(164)	KYZER	RAY S.	615000	SC	WATER-WASTEWATER OPERATOR
(165)	LINK	LUCAS	615000	FL	WATER-WASTEWATER OPERATOR
(166)	LOCKLAIR	JONATHAN W.	615000	SC	FIELD TECH I
(167)	LOONEY	JOHN	615000	FL	WATER-WASTEWATER OPERATOR
(168)	MARINELLI	JOHN A.	615000	FL	AREA MANAGER
(169)	MATTESON	SEYD	615000	FL	WATER-WASTEWATER OPERATOR
(170)	MCKNIGHT	EDWIN RAMON	615000	SC	WATER-WASTEWATER OPERATOR
(171)	MEARIDY	TAROUN	615000	LA	WATER-WASTEWATER OPERATOR
(172)	MEDFORD	JAMES SIDNEY	615000	SC	WATER-WASTEWATER OPERATOR
(173)	MILFORD	STEVEN	615000	LA	WATER-WASTEWATER OPERATOR
(174)	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)	MORAN	JOSHUA	615000	LA	FIELD TECH I
(178)	MORRELL	MATTHEW J.	615000	FL	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)	PARRISH	RAYMOND A.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(183)	PHILLIPS	CHRISTOPHER	615000	FL	FIELD TECH I
(184)	PLUMMER	GEORGE R.	615000	SC	AREA MANAGER
(185)	POLK	RYAN	615000	LA	MAINTENANCE WORKER
(186)	POWELL	TREVOR B.	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(187)	RADCLIFF	MAX LEE	615000	FL	LEAD WATER-WASTEWATER OPERATOR
(188)	RAINES	CRAIG A.	615000	FL	WATER-WASTEWATER OPERATOR
(189)	REINCKE	SEAN	615000	FL	FIELD TECH I
(190)	REINERS	BARRY T.	615000	LA	WATER-WASTEWATER OPERATOR
(191)	REMIGIO	ROBERTO V.	615000	FL	FIELD TECH I
(192)	RICHARDSON	JAMES P.	615000	FL	FIELD TECH II
(193)	RICHARDSON	MARLIN	615000	FL	LEAD WATER-WASTEWATER OPERATOR

WSC ALLOCATED  
CAPTIME/SALARY

CONFIDENTIAL

SOURCE

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

Description: Cypress Lakes 2013 Salaries w/2012 GRCS

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

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TOTALS

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	TITLE	ANNUAL SALARY	OVERTIME	TOTAL SALARY	CAPTIME/SALARY	NET SALARY	WSC ALLOCATED CAPTIME/SALARY
(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)	STRAUGHT	JAMES L.	615000	FL	WATER-WASTEWATER OPERATOR						
(207)	SUDOL	COREY	615000	FL	WATER-WASTEWATER OPERATOR						
(208)	SZZEPKOWSKI	STEPHEN A.	615000	FL	LEAD WATER-WASTEWATER OPERATOR						
(209)	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.	615000	SC	ADMINISTRATIVE ASSISTANT						
(223)	COLLIE	LINDA F.	615000	LA	ADMINISTRATIVE ASSISTANT						
(224)	DE LA TORRIENTE	MARTHA N.	615000	SC	ADMINISTRATIVE ASSISTANT						
(225)	DIPASQUALE	SUSAN M.	615000	FL	ADMINISTRATIVE ASSISTANT						
(226)	FLYNN	PATRICK C.	615000	FL	REGIONAL DIRECTOR						
(227)	GRAHAM	VIVIAN E.	615000	LA	ADMINISTRATIVE ASSISTANT						
(228)	HANKS	PEGGY J.	615000	FL	ADMINISTRATIVE ASSISTANT						
(229)	THOMAS	NETTIE M.	615000	SC	ADMINISTRATIVE ASSISTANT						
(230)	WILLIAMS	DELOS R.	615000	LA	REGIONAL DIRECTOR						

192,521.71 3,177.57 195,699.38 180,715.25 1,012.54 3,681.99 2,530.57 187,940.36 (7,225.11)

① 180,715 44  
40-3 178,955  
1760

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SOURCE

PRC

44-3.2

11/18/13

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

Description: Cypress Lakes 2013 PRTaxes w/2012 ERCs

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

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TOTALS

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	FICA	FUTA	SUTA	TOTAL PAYROLL TAXES	CAPTIME/PAYROLL TAXES	NET PAYROLL TAXES	WSC/ALLOCATED CAPTIME/PAYROLL TAXES	TOTAL CYPRESS LAKES PAYROLL TAXES	TOTAL CYPRESS LAKES CAPTIME/PAYROLL TAXES
(1)	ANDREJKO	JAMES	611000	IL									
(2)	COLLADO	MADELIN	611000	NC									
(3)	DAFFER	AMBER	611000	NV									
(4)	DELMUNDO	ANCA	611000	IL									
(5)	FEDERICO	ANTOINETTE	611000	IL									
(6)	FERGUSON	CHRISTOPHER G	611000	IL									
(7)	FRIEDMAN	AVELINA	611000	IL									
(8)	GRANT	MICHAEL	611000	IL									
(9)	HALLORAN	BRIAN	611000	IL									
(10)	HWINSKI	CAMMY ANDREA	611000	NV									
(11)	JONES	LINDA S.	611000	FL									
(12)	KERSEY	JUSTIN P.	611000	IL									
(13)	KIM	CHRISTINE	611000	IL									
(14)	LUPPINO	NANCY L.	611000	IL									
(15)	LUPPINO	PHYLLIS A.	611000	IL									
(16)	MIRANDA	MARGARITA	611000	IL									
(17)	PIETRAS	VICTORIA M.	611000	IL									
(18)	RAJENDRAN	SARAVANAN	611000	IL									
(19)	SHIMKUS	MATTHEW D.	611000	IL									
(20)	WONNICKA	PATRYCJA	611000	IL									
(21)	ZAVILLA	ANNETTE	611000	IL									
(22)	PAUL	NANCY P.	611500	IL									
(23)	PLUMB	DEBRA A.	611500	IL									
(24)	DEVINE	JAMES P.	612000	IL									
(25)	HOY	JOHN P.	612000	IL									
(26)	JAPCZYK	JAMES F.	612000	IL									
(27)	LU'BERTOZZI	STEVEN M.	612000	IL									
(28)	OAKLEY	THOMAS G.	612000	IL									
(29)	RING	DEBORAH	612000	IL									
(30)	SPARROW	LISA A.	612000	IL									
(31)	STOVER	JOHN R.	612000	IL									
(32)	SUDDUTH	DONALD E.	612000	IL									
(33)	MALECKI	KRZYSZTOF	612500	IL									
(34)	MEYERS	NATHAN K.	612500	IL									
(35)	NOVAK	JORDON	612500	IL									
(36)	ORTEGA	JENNIFER	612500	IL									
(37)	DAVE	HARDIK	613000	IL									
(38)	OSTLER	TOM	613000	IL									
(39)	PANOS	NICHOLAS JAMES	613000	IL									
(40)	SILLS	JOSEPH	613000	IL									
(41)	SMUTNY	THOMAS A.	613000	IL									
(42)	BONAGURA	JOHN F.	613500	FL									
(43)	DURIHAM	RICK J.	613500	FL									
(44)	HAWS	SCOTTY L.	613500	FL									
(45)	ROSE	KENDRA E.	613500	IL									
(46)	ARNOUX	DIANE L.	614000	IL									
(47)	BARRETT	JASON O.	614000	IL									
(48)	FEATHERGILL	ADAM K.	614000	IL									
(49)	MARKWELL	KIRSTEN E.	614000	IL									
(50)	NORWOODS	REGENCE	614000	IL									
(51)	PITTS	DARRIN	614000	IL									
(52)	VALRIE	LAWANDA N.	614000	IL									
(53)	WILLIAMS III	JOHN D.	614000	FL									
(54)	WINANS	NICOLE D.	614000	NV									
(55)	WIOREK	SHARON	614000	IL									
(56)	ABBOTT	LORETTA E.	614500	FL									
(57)	ADAMS	DIANE	614500	NC									
(58)	BENNETT	KIMBERLY J.	614500	FL									
(59)	CEBALLOS	ISABEL	614500	FL									
(60)	CHANDLER	MATTHEW R.	614500	FL									
(61)	COATES	MARGARET	614500	NV									
(62)	DUNN	CONSTANCE	614500	FL									
(63)	HINCHCLIFFE	KARON	614500	FL									
(64)	JENKINS	INGRID E.	614500	NC									
(65)	JOHNSON	MICAH	614500	NC									
(66)	LEGERE	KAREN	614500	NV									
(67)	MAYESKI	LORIE L.	614500	FL									
(68)	MCVICKER	CAROLYN	614500	FL									
(69)	ORENGO	LINETTE C.	614500	FL									
(70)	RICHARDSON	DONA	614500	FL									
(71)	ROBINSON	SHONAN	614500	NC									
(72)	ROBINSON	VANESSA F.	614500	NC									
(73)	SANTOS	ISRAEL	614500	FL									
(74)	SCHNAUFER	LINDA	614500	FL									
(75)	SIDES	JENNIFER	614500	NC									
(76)	STONEBREAKER	AMANDA	614500	FL									
(77)	STORM	BONNIE	614500	FL									
(78)	TACKETT	SAMANTHA R.	614500	NV									
(79)	THIMMES	KARYN L.	614500	FL									
(80)	THOMPSON	GLENDA	614500	NC									
(81)	TROVINGER	FERRELLYN L.	614500	FL									
(82)	VOIZ	DEBORAH E.	614500	FL									
(83)	WATLER	SYLVIA A.	614500	FL									
(84)	WOOLARD	CRYSTAL R.	614500	NC									
(85)	CHRISTIAN	ELISE S.	614500	FL									
(86)	JONES	LORI LYNN	614500	FL									
(87)	KRUGLER	ADRIENNE R.	614500	IL									
(88)	RAPONI	ANN M.	614500	FL									
(89)	SASIC	KAREN L.	614500	FL									
(90)	SELF	ROSE D.	614500	NC									
(91)	SILLITOE	JACQUELINE	614500	FL									
(92)	SILVA	LISA M.	614500	NC									
(93)	SVERIDA	AGNES	614500	LA									
(94)	SOWELL	GEORGE	614700	GA									

CONFIDENTIAL



SOURCE

44-3.3

Utilities, Inc.  
Audit of Affiliate Transactions  
Test Year Ended December 31, 2012

Description: *Cypress Lakes 2013 PR Taxes 6/2012 ERCs*  
Dkt 130212-WS; ACN 13-296-4-2

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

CONFIDENTIAL

CONFIDENTIAL

TOTALS

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	TOTAL PAYROLL TAXES	CAPTIME/PAYROLL TAXES	NET PAYROLL TAXES	W/S ALLOCATED CAPTIME/PAYROLL TAXES
(95)	ALBERGI	DAVID J.	615000	FL				
(96)	ALDAY	JAMES R.	615000	FL				
(97)	ALDAY	CALEB	615000	FL				
(98)	AUSTIN	ARTHUR C.	615000	FL				
(99)	BAILEY	ALAN R.	615000	FL				
(100)	BANISTER	GERALD DAVID	615000	SC				
(101)	BELCASTRO	JOSEPH C.	615000	SC				
(102)	BODIE SR	JOHN L.	615000	SC				
(103)	BOESMA	DAVID A.	615000	FL				
(104)	BRANDT	MICHAEL J.	615000	LA				
(105)	BRAZELL	DERRICK W.	615000	SC				
(106)	BROWN	DONNA R.	615000	FL				
(107)	BRUCE	GLENN R.	615000	FL				
(108)	BUCNO	ROBERT A.	615000	FL				
(109)	BURKHALTER	VINCENT L.	615000	LA				
(110)	BYRD	LARRY L.	615000	FL				
(111)	CALLAHAN	ROBERT L.	615000	FL				
(112)	CARBERRY-BOWEN	RELLA	615000	SC				
(113)	CARDINAL	ANTHONY A.	615000	FL				
(114)	CARVER	NATHANIEL O.	615000	FL				
(115)	CHARD	RONALD	615000	FL				
(116)	CHITWOOD	LARRY A.	615000	SC				
(117)	COCRAN	JEFFERY A.	615000	LA				
(118)	COOK	GREGORY	615000	LA				
(119)	COOK	RALPH H.	615000	SC				
(120)	COOKS	BARNER	615000	FL				
(121)	COOPER	ROBERT K.	615000	FL				
(122)	DAVIS	GENTRY E.	615000	LA				
(123)	DAVIS	MIGUEL B.	615000	SC				
(124)	DAVIS	EARL	615000	SC				
(125)	DAVIS	KENNETH ALLEN	615000	SC				
(126)	DE LA TORRIENTE	MAURICE A.	615000	SC				
(127)	DRIGGERS	MARVIN H.	615000	SC				
(128)	EBERT	HAROLD	615000	FL				
(129)	EBERT	SHAWN M.	615000	FL				
(130)	ELSWORTH	MICHAEL	615000	LA				
(131)	ELLINGER	BRIGHT A.	615000	SC				
(132)	FINCH	ALLAN	615000	FL				
(133)	FINIGAN	MICHAEL A.	615000	FL				
(134)	FORREST	DAVID L.	615000	SC				
(135)	POWLER	STEVEN	615000	SC				
(136)	FRANKLIN	PHILLIP	615000	SC				
(137)	FRIEL	STEVEN M.	615000	SC				
(138)	GENTILUCCI	DOMENIC V.	615000	FL				
(139)	GILROY	ROBERT H.	615000	SC				
(140)	GODWIN	PATRICK L.	615000	FL				
(141)	GONGRE	BRYAN K.	615000	FL				
(142)	GORDON	DEWIS W.	615000	SC				
(143)	GOSNELL	SCOTT G.	615000	FL				
(144)	GRAINGER	LEROY	615000	FL				
(145)	GRAY	ROBERT	615000	FL				
(146)	GRAY	PATRICK	615000	FL				
(147)	GREEN	HORACE	615000	LA				
(148)	GUNTER III	CHARLIE F.	615000	SC				
(149)	HABERY	STEPHEN J.	615000	FL				
(150)	HAMILTON	DON L.	615000	FL				
(151)	HASTY	DONALD L.	615000	FL				
(152)	HERMANO	RODEL R.	615000	FL				
(153)	HINSON	RICHARD F.	615000	SC				
(154)	HOGUE	RAYMOND H.	615000	FL				
(155)	HOLLISTER	JIMMIE H.	615000	FL				
(156)	HOWINGTON	TOD	615000	SC				
(157)	JOHNSON	MARC A.	615000	SC				
(158)	JUNE	STUART LEGRAND	615000	SC				
(159)	KENNEDY	ALVIN W.	615000	LA				
(160)	KEYS	THOMAS E.	615000	FL				
(161)	KILGORE	JAMES A.	615000	FL				
(162)	KILGORE JR	JAMES	615000	FL				
(163)	KNOPF	KENNETH W.	615000	SC				
(164)	KYZER	RAYS	615000	SC				
(165)	LINK	LUCAS	615000	FL				
(166)	LOCKLAIR	JONATHAN W.	615000	SC				
(167)	LOONEY	JOHN	615000	FL				
(168)	MARINELLI	JOHN A.	615000	FL				
(169)	MATTESON	SEVD	615000	FL				
(170)	MCKNIGHT	EDWIN RAMON	615000	SC				
(171)	MEARIDY	TARQUIN	615000	LA				
(172)	MEDFORD	JAMES SIDNEY	615000	SC				
(173)	MILFORD	STEVEN	615000	LA				
(174)	MITCHELL	MALCOLM A.	615000	SC				
(175)	MOLLOY	VINCENT P.	615000	SC				
(176)	MOORE	SHANE C.	615000	SC				
(177)	MORAN	JOSHUA	615000	LA				
(178)	MORRELL	MATTHEW J.	615000	FL				
(179)	NEAL	WILLIAM L.	615000	FL				
(180)	OAKLEY	WILLIAM	615000	SC				
(181)	OVERTON	MICHAEL A.	615000	FL				
(182)	PARRISH	RAYMOND A.	615000	FL				
(183)	PHILLIPS	CHRISTOPHER	615000	FL				
(184)	PLUMMER	GEORGE R.	615000	SC				
(185)	POLK	RYAN	615000	LA				
(186)	POWELL	TREVOR B.	615000	FL				
(187)	RADCLIFF	MAX LEE	615000	FL				
(188)	RAINES	CRAIG A.	615000	FL				
(189)	REINCKE	SEAN	615000	FL				
(190)	REINERS	BARRY T.	615000	LA				
(191)	REMIGIO	ROBERTO V.	615000	FL				
(192)	RICHARDSON	JAMES P.	615000	FL				
(193)	RICHARDSON	MARLIN	615000	FL				

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SOURCE

44-3.4

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

11/16/13

44-3.5

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

Description:

*Cypress Lakes 2013 PR Taxes w/ 2012 ERCs*

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TOTALS

											WSC ALLOCATED		
											CAPTIME/PAYROLL		
LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	FICA	FUTA	SUTA	TOTAL PAYROLL TAXES	CAPTIME/PAYROLL TAXES	NET PAYROLL TAXES			
(194)	ROJAS-RODRIGUEZ	ISRAEL	615000	FL				615000					
(195)	RUMFELT	DOROTHY M.	615000	SC				615000					
(196)	SCHMIDT	MIKE	615000	SC				615000					
(197)	SCHWADES	CHARLES G.	615000	FL				615000					
(198)	SCHWADES	JENNIFER M.	615000	FL				615000					
(199)	SCOTT	ROBERT C.	615000	SC				615000					
(200)	SHOFFSTALL	DAVID E.	615000	FL				615000					
(201)	SHUE	MICKEY A.	615000	FL				615000					
(202)	SILLITOE	TERRY W.	615000	FL				615000					
(203)	SILLITOE	KATHY A.	615000	FL				615000					
(204)	SOSSAMON	WILLIAM	615000	FL				615000					
(205)	STEVENS	WILLIAM H.	615000	FL				615000					
(206)	STRAIGHT	JAMES L.	615000	FL				615000					
(207)	SUDOL	COREY	615000	FL				615000					
(208)	SZCZEPKOWSKI	STEPHEN A.	615000	FL				615000					
(209)	THOMPSON	KRISTOPHER L.	615000	LA				615000					
(210)	THORNTON	COREY W.	615000	SC				615000					
(211)	USSEY	JONATHAN N.	615000	LA				615000					
(212)	VAN METER	NATHAN Z.	615000	FL				615000					
(213)	WATKINS	CEDRIC	615000	FL				615000					
(214)	WELLS	DONALD R.	615000	SC				615000					
(215)	WHITE	DAVID A.	615000	SC				615000					
(216)	WIGGINS	KEVIN	615000	SC				615000					
(217)	WILLIAMS	SUSAN L.	615000	LA				615000					
(218)	WILSON	MICHAEL A.	615000	FL				615000					
(219)	WORRELL	DAVID R.	615000	FL				615000					
(220)	WRIGHT	THOMAS L.	615000	FL				615000					
(221)	ZKISE	MICHAEL	615000	SC				615000					
(222)	BAILEY	ANNETTE L.	615500	SC				615500					
(223)	COLLIE	LINDA F.	615500	LA				615500					
(224)	DE LA TORRIENTE	MARTHA N.	615500	SC				615500					
(225)	DIPASQUALE	SUSAN M.	615500	FL				615500					
(226)	FLYNN	PATRICK C.	615500	FL				615500					
(227)	GRAHAM	VIVIAN E.	615500	LA				615500					
(228)	HANKS	PEGGY J.	615500	FL				615500					
(229)	THOMAS	NETTIE M.	615500	SC				615500					
(230)	WILLIAMS	DELOS R.	615500	LA				615500					
					14,416.25	175.19	2,354.13	17,960.11	101.12	337.14	154.15	17,852.53	(592.41)

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URS

Utilities, Inc.  
Audit of Affiliate Transactions  
Test Year Ended December 31, 2012  
Dkt 130212-WS; ACN 13-296-4-2  
Description: Cypress Lakes 2013 Benefits w/2012 ERCs

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

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TOTALS

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	401K	HEALTH INSURANCE	OTHER BENEFITS	TOTAL BENEFITS	CAPTIVE/BENEFITS	NET BENEFITS	WSC ALLOCATED CAPTIME/BENEFITS	TOTAL CYPRESS LAKES BENEFITS	TOTAL CYPRESS LAKES CAPTIME/BENEFITS
LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION									
(1)	ANDREJKO	JAMES	610000	IL									
(2)	COLLADO	MADELIN	610000	NC									
(3)	DAFFER	AMBER	610000	NV									
(4)	DELMUNDO	ANCA	610000	IL									
(5)	FEDERICO	ANTOINETTE	610000	IL									
(6)	FERGUSON	CHRISTOPHER G	610000	IL									
(7)	FRIEDMAN	AVELINA	610000	IL									
(8)	GRANT	MICHAEL	610000	IL									
(9)	HALLORAN	BRIAN	610000	IL									
(10)	IWINSKI	CAMMY ANDREA	610000	NV									
(11)	JONES	LINDA S.	610000	FL									
(12)	KERSEY	JUSTIN P.	610000	IL									
(13)	KIM	CHRISTINE	610000	IL									
(14)	LUPPINO	NANCYL	610000	IL									
(15)	LUPPINO	PHYLLIS A.	610000	IL									
(16)	MIRANDA	MARGARITA	610000	IL									
(17)	PIETRAS	VICTORIA M.	610000	IL									
(18)	RAJENDRAN	SARAVANAN	610000	IL									
(19)	SHIMKUS	MATTHEW D	610000	IL									
(20)	WOJNICKA	PATRYCIA	610000	IL									
(21)	ZAVILLA	ANNETTE	610000	IL									
(22)	PAULE	NANCY P.	610000	IL									
(23)	PLUMB	DEBRA A	610000	IL									
(24)	DEVINE	JAMES P.	612000	IL									
(25)	HOY	JOHN P.	612000	IL									
(26)	JAPCZYK	JAMES P	612000	IL									
(27)	LUBERTOZZI	STEVEN M.	612000	IL									
(28)	OAKLEY	THOMAS G	612000	IL									
(29)	RING	DEBORAH	612000	IL									
(30)	SPARROW	LISA A	612000	IL									
(31)	STOVER	JOHN R.	612000	IL									
(32)	SUDDUTH	DONALD E.	612000	IL									
(33)	MALECKI	KRZYSZTOF	612000	IL									
(34)	MEYERS	NATHAN K	612000	IL									
(35)	NOVAK	JORDON	612000	IL									
(36)	ORTIGA	JENNIFER	612000	IL									
(37)	DAVE	HARDIK	613000	IL									
(38)	OSTLER	TOM	613000	IL									
(39)	PANNOS	NICHOLAS JAMES	613000	IL									
(40)	SILLS	JOSEPH	613000	IL									
(41)	SMUTNY	THOMAS A.	613000	IL									
(42)	BONAGURA	JOHN F.	613000	FL									
(43)	DURHAM	RICK J.	613000	FL									
(44)	HAWS	SCOTTY L.	613000	FL									
(45)	ROSE	KENDRA E.	613000	IL									
(46)	ARNOUX	DIANE L.	614000	IL									
(47)	BARRETT	JASON O.	614000	IL									
(48)	FEATHERGILL	ADAM K	614000	IL									
(49)	MARKWELL	KIRSTEN E.	614000	IL									
(50)	NORWODES	REGENCE	614000	IL									
(51)	PITTS	DARRIN	614000	IL									
(52)	VALKIE	LAWANDAN.	614000	IL									
(53)	WILLIAMS III	JOHN D.	614000	FL									
(54)	WINANS	NICOLE D.	614000	NV									
(55)	WIOREK	SHARON	614000	IL									
(56)	ABBOTT	LORETTA E.	614500	FL									
(57)	ADAMS	DIANE	614500	NC									
(58)	BENNETT	KIMBERLY J.	614500	FL									
(59)	CEBALLOS	ISABEL	614500	FL									
(60)	CHANDLER	MATTHEW R.	614500	FL									
(61)	COATES	MARGARET	614500	NV									
(62)	DUNN	CONSTANCE	614500	FL									
(63)	HINCHLIFFE	KARON	614500	FL									
(64)	JENKINS	INGRID E.	614500	NC									
(65)	JOHNSON	MICAH	614500	NC									
(66)	LEGERE	KAREN	614500	NV									
(67)	MAYESKI	LORIE L.	614500	FL									
(68)	MCVICKER	CAROLYN	614500	FL									
(69)	ORENGO	LINETTE C	614500	FL									
(70)	RICHARDSON	DONA	614500	FL									
(71)	ROBINSON	SHONA N.	614500	NC									
(72)	ROBINSON	VANESSA F.	614500	NC									
(73)	SANTOS	ISRAEL	614500	FL									
(74)	SCHNAUFER	LINDA	614500	FL									
(75)	SIDES	JENNIFER	614500	NC									
(76)	STONEBREAKER	AMANDA	614500	FL									
(77)	STORM	BONNIE	614500	FL									
(78)	TACKETT	SAMANTHA R.	614500	NV									
(79)	THIMMES	KARYN L.	614500	FL									
(80)	THOMPSON	GLENDA	614500	NC									
(81)	TRYNGER	FRANKLYN L.	614500	FL									
(82)	VOLZ	DEBORAH E.	614500	FL									
(83)	WATLER	SYLVIA A	614500	FL									
(84)	WOOLARD	CRYSTAL R.	614500	NC									
(85)	CHRISTIAN	ELISE S.	614600	FL									
(86)	JONES	LORI LYNN	614600	FL									
(87)	KRUGLER	ADRIENNE R.	614600	IL									
(88)	RAPONI	ANN M.	614600	FL									
(89)	SASIC	KAREN L.	614600	FL									
(90)	SELF	ROSE D.	614600	NC									
(91)	SILLITOE	JACQUELINE	614600	FL									
(92)	SILVA	LISA M.	614600	NC									
(93)	SVERIDA	AGNES	614600	LA									
(94)	SOWELL	GEORGE	614700	GA									

CONFIDENTIAL



SOURCE

44-3.6

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

Description: *Cyberstake 2013 Benefits u/2012 ERCS*

*WV  
11/18/13*

*44-3.7*

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

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CONFIDENTIAL

TOTALS

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	AGE	HEALTH INSURANCE	OTHER BENEFITS	TOTAL BENEFITS	CAPTIVE/BENEFITS	NET BENEFITS	WSC ALLOCATED CAPTIME/BENEFITS
(95)	ALBERICI	DAVID J.	615000	FL							
(96)	ALDAY	JAMES R.	615000	FL							
(97)	ALDAY	CALEB	615000	FL							
(98)	AUSTIN	ARTHUR C.	615000	FL							
(99)	BAILEY	ALAN R.	615000	FL							
(100)	BANISTER	GERALD DAVID	615000	SC							
(101)	BELCASTRO	JOSEPH C.	615000	SC							
(102)	BODIE SR	JOHN L.	615000	SC							
(103)	BOERSMA	DAVID A.	615000	FL							
(104)	BRANDT	MICHAEL J.	615000	LA							
(105)	BRAZELL	DERRICK W.	615000	SC							
(106)	BROWN	DONNA R.	615000	FL							
(107)	BRUCE	GLENN R.	615000	FL							
(108)	BUCONO	ROBERT A.	615000	FL							
(109)	BURKHALTER	VINCENT L.	615000	LA							
(110)	BYRD	LARRY L.	615000	FL							
(111)	CALLAHAN	ROBERT L.	615000	FL							
(112)	CARBERRY-BOWEN	RELLA	615000	SC							
(113)	CARDINAL	ANTHONY A.	615000	FL							
(114)	CARVER	NATHANIEL O.	615000	FL							
(115)	CHARD	RONALD	615000	FL							
(116)	CHITWOOD	LARRY A.	615000	SC							
(117)	COCRAN	JEFFERY A.	615000	LA							
(118)	COOK	GREGORY	615000	LA							
(119)	COOK	RALPH H.	615000	SC							
(120)	COOKS	BARNER	615000	FL							
(121)	COOPER	ROBERT K.	615000	FL							
(122)	DAVIS	GENTRY E.	615000	LA							
(123)	DAVIS	MIGUEL B.	615000	SC							
(124)	DAVIS	EARL	615000	SC							
(125)	DAVIS	KENNETH ALLEN	615000	SC							
(126)	DE LA TORRIENTE	MAURICE A.	615000	SC							
(127)	DRUGGERS	MARVIN H.	615000	SC							
(128)	EBERT	HAROLD	615000	FL							
(129)	EBERT	SHAWN M.	615000	FL							
(130)	ELSWORTH	MICHAEL	615000	LA							
(131)	ELLINGER	BRIGHT A.	615000	SC							
(132)	FINCH	ALAN	615000	FL							
(133)	FINIGAN	MICHAELA	615000	FL							
(134)	FORREST	DAVID L.	615000	SC							
(135)	FOWLER	STEVEN	615000	SC							
(136)	FRANKLIN	PHILLIP	615000	SC							
(137)	FRIEL	STEVEN M.	615000	SC							
(138)	GENTILUCCI	DOMENIC V.	615000	FL							
(139)	GILROY	ROBERT H.	615000	SC							
(140)	GODWIN	PATRICK L.	615000	FL							
(141)	GONGRE	BRYAN K.	615000	FL							
(142)	GORDON	DEWIS W.	615000	SC							
(143)	GOSNELL	SCOTTY G.	615000	FL							
(144)	GRAINGER	LEROY	615000	FL							
(145)	GRAY	ROBERT	615000	FL							
(146)	GRAY	PATRICK	615000	FL							
(147)	GREEN	HORACE	615000	LA							
(148)	GUNTER III	CHARLIE P.	615000	SC							
(149)	HABERY	STEPHEN J.	615000	FL							
(150)	HAMILTON	DON L.	615000	FL							
(151)	HASTY	DONALD L.	615000	FL							
(152)	HERMANO	RODEL R.	615000	FL							
(153)	HINSON	RICHARD F.	615000	SC							
(154)	HOGLE	RAYMOND H.	615000	FL							
(155)	HOLLISTER	JIMMIE H.	615000	FL							
(156)	HOWINGTON	TOD	615000	SC							
(157)	JOHNSON	MARCA	615000	SC							
(158)	JUNE	STUART LEGRAND	615000	SC							
(159)	KENNEDY	ALVIN W.	615000	LA							
(160)	KEYS	THOMAS E.	615000	FL							
(161)	KILGORE	JAMES A.	615000	FL							
(162)	KILGORE JR	JAMES	615000	FL							
(163)	KNOPP	KENNETH W.	615000	SC							
(164)	KYZER	RAYS	615000	SC							
(165)	LINK	LUCAS	615000	FL							
(166)	LOCKLAIR	JONATHAN W	615000	SC							
(167)	LOONEY	JOHN	615000	FL							
(168)	MARINELLI	JOHN A.	615000	FL							
(169)	MATTESON	SEYD	615000	FL							
(170)	MCKNIGHT	EDWIN RAMON	615000	SC							
(171)	MEARIDY	TARQUIN	615000	LA							
(172)	MEDFORD	JAMES SIDNEY	615000	SC							
(173)	MILFORD	STEVEN	615000	LA							
(174)	MITCHELL	MALCOLM A.	615000	SC							
(175)	MOLLOY	VINCENT P.	615000	SC							
(176)	MOORE	SHANE C	615000	SC							
(177)	MORAN	JOSHUA	615000	LA							
(178)	MORRELL	MATTHEW J.	615000	FL							
(179)	NEAL	WILLIAM L.	615000	FL							
(180)	OAKLEY	WILLIAM	615000	SC							
(181)	OVERTON	MICHAELA	615000	FL							
(182)	PARRISH	RAYMOND A.	615000	FL							
(183)	PHILLIPS	CHRISTOPHER	615000	FL							
(184)	PLUMMER	GEORGE R.	615000	SC							
(185)	POLK	RYAN	615000	LA							
(186)	POWELL	TREVOR B.	615000	FL							
(187)	RADCLIFF	MAX LEE	615000	FL							
(188)	RAINES	CRAIG A.	615000	FL							
(189)	REINCKE	SEAN	615000	FL							
(190)	REINERS	BARRY T.	615000	LA							
(191)	REMIGIO	ROBERTO V.	615000	FL							
(192)	RICHARDSON	JAMES P.	615000	FL							
(193)	RICHARDSON	MARLIN	615000	FL							

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URGENT

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

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11/19/13

44-3.8

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

Description:

*express labor 2013 Benefits u/2012 ERCS*

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TOTALS

LINE NO.	LAST NAME	FIRST NAME	HOME DEPT	LOCATION	401K	HEALTH INSURANCE	OTHER BENEFITS	TOTAL BENEFITS	CAPTIVE/BENEFITS	NET BENEFITS	WSC ALLOCATED CAPTIME/BENEFITS
(194)	ROJAS-RODRIGUEZ	ISRAEL	615000	FL							
(195)	RUMFELT	DOROTHY M.	615000	SC							
(196)	SCHMIDT	MIKE	615000	SC							
(197)	SCHWADES	CHARLES G.	615000	FL							
(198)	SCHWADES	JENNIFER M.	615000	FL							
(199)	SCOTT	ROBERT C.	615000	SC							
(200)	SHOFFSTALL	DAVID E.	615000	FL							
(201)	SHUE	MICKEY A.	615000	FL							
(202)	SILLITOE	TERRY W.	615000	FL							
(203)	SILLITOE	KATHY A.	615000	FL							
(204)	SOSSAMON	WILLIAM	615000	FL							
(205)	STEVENS	WILLIAM H.	615000	FL							
(206)	STRAIGHT	JAMES L.	615000	FL							
(207)	SUDAL	COREY	615000	FL							
(208)	SZCZEPKOWSKI	STEPHEN A.	615000	FL							
(209)	THOMPSON	KRISTOPHER L.	615000	LA							
(210)	THORNTON	COREY W.	615000	SC							
(211)	USSERY	JONATHAN N.	615000	LA							
(212)	VAN METER	NATHAN Z.	615000	FL							
(213)	WATKINS	CEDRIC	615000	FL							
(214)	WELLS	DONALD R.	615000	SC							
(215)	WHITE	DAVID A.	615000	SC							
(216)	WIGGINS	KEVIN	615000	SC							
(217)	WILLIAMS	SUSAN L.	615000	LA							
(218)	WILSON	MICHAEL A.	615000	FL							
(219)	WORRELL	DAVID R.	615000	FL							
(220)	WRIGHT	THOMAS L.	615000	FL							
(221)	ZEISE	MICHAEL	615000	SC							
(222)	BAILEY	ANNETTE L.	615500	SC							
(223)	COLLIE	LINDA F.	615500	LA							
(224)	DE LA TORRUENTE	MARTHA N.	615500	SC							
(225)	DIPASQUALE	SUSAN M.	615500	FL							
(226)	FLYNN	PATRICK C.	615500	FL							
(227)	GRAHAM	VIVIAN E.	615500	LA							
(228)	HANKS	PEGGY J.	615500	FL							
(229)	THOMAS	NETTIE M.	615500	SC							
(230)	WILLIAMS	DELOS R.	615500	LA							
					9,462.53	27,040.67	1,752.06				
								35,750.58	179.64	717.30	270.68
										36,918.19	441
											(1,107.61)

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