

Aqua Utilities Florida, Inc.

100330-WS

**REDACTED**

Working Papers Vol 5 for AUF and All  
Florida Affiliates, for Audit Affiliated  
Transactions  
(Audit Control No. 10-181-4-1)

**REDACTED**

PUBLIC VERSION

EXHIBIT B

DOCUMENT NUMBER-DATE

09226 NOV-8 2

FPSC-COMMISSION CLERK

AUF  
CONFIDENTIAL INDEX  
TEST YEAR ENDED APRIL 30, 2010  
KATHY L. WELCH  
OCTOBER 13, 2010

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Aqua Utilities Florida, Inc.

Affiliate Audit

Docket 100330-WS

Audit Control No. 10-181-4-1

Test Year Ended April 30, 2010

Title: Fla Payroll TY to 2008  
payroll.

100  
101

EE ID	EE Last Name	EE First Name	Amount	2008	Increase	%
Total					11,278.54	8.62%
Total					8,958.94	14.18%
Total					(5,800.75)	-7.29%
Total					(12,782.42)	-21.72%
Total					(34,597.81)	-89.40%
Total					403.06	0.88%
Total					(88,412.16)	-98.34%
Total					(20,654.07)	-32.98%
Total					(6,842.60)	-8.49%
Total					(1,454.40)	-4.47%
Total					(74.05)	-0.21%
Total					32,347.32	154.29%
Total					(1,251.38)	-4.04%
Total					(15,359.42)	-56.69%
Total					(585.27)	-1.46%
Total					22.86	0.06%
Total					(7,063.73)	-7.81%
Total					6,599.59	11.18%
Total					(6,412.19)	-14.94%
Total					(4,012.96)	-10.39%
Total					(2,748.52)	-6.13%
Total					903.53	3.11%
Total					(2,931.72)	-6.66%
Total					(9,213.25)	-13.47%
Total					(8,356.49)	-17.39%
Total					(356.55)	-0.41%
Total					(1,006.17)	-1.46%
Total					(523.65)	-1.15%
Total					337.82	0.82%
Total					(23,744.30)	-62.79%
Total					(46,633.18)	-74.49%
Total					3,411.89	100.00%
Total					709.76	0.88%
Total					(401.53)	-1.20%
Total					736.34	1.47%
Total					12,465.93	29.82%
Total					2,757.70	3.11%
Total					7,224.89	14.00%
Total					723.49	1.09%
Total					456.82	0.78%
Total					(248.34)	-0.42%
Total					3,640.34	12.04%
Total					1,138.03	3.29%
Total					2,819.46	3.60%
Total					(5,359.88)	-11.61%
Total					1,715.15	7.06%
Total					7,856.44	8.00%
Total					35,264.44	45.84%
Total					5,111.47	10.38%
Total					19,636.33	31.24%
Total					12,816.90	80.33%
Total					24,946.45	85.47%
Total					13,634.44	72.08%
Total					(6,915.00)	-63.71%
Total					17,627.09	127.19%
Total					16,837.99	121.22%
Total					25,986.74	190.16%
Total					36,424.22	324.55%
Total					24,785.03	437.16%
Total					58,410.71	2548.13%
Total					34,831.72	100.00%
Total					43,659.09	100.00%
Total					40,296.43	100.00%
Total					29,588.31	100.00%
Total					14,840.54	100.00%
Total					18,247.59	100.00%
Total					21,826.70	100.00%
Total					16,291.26	100.00%
Total					38,046.86	100.00%
Total						
Total			3,194,977.32			
				9,934.03	(9,934.03)	100.00%
				3,253.46	(3,253.46)	100.00%
				45,992.78	(45,992.78)	100.00%
				31,171.93	(31,171.93)	100.00%
				29,038.14	(29,038.14)	100.00%
				24,805.52	(24,805.52)	100.00%
				11,246.96	(11,246.96)	100.00%
				30,139.97	(30,139.97)	100.00%
				90,966.10	(90,966.10)	100.00%

CONFIDENTIAL

Source: Reg 18 §1

test year salary by employee.xls

7-4 pl



AUF  
ANALYTICAL REVIEW OF ASI PAYROLL  
TEST YEAR ENDED APRIL 30, 2010  
KATHY L. WELCH  
OCTOBER 20, 2010  
SOURCE: REQ. 18 AND 1

(Total Payroll - Not Florida Payroll.)

Employee Number	First Name	Last Name	Business Card Title	TEST YEAR Grand Total	2008	Increase	%
			Vice President/Chief Environmental Officer	Active		7,670.74	4.02%
			Disability and Leave Specialist	Active		4,549.95	8.28%
			Rate Analyst/Planning	Active		8,827.72	16.59%
			Sr. Project Engineer	Active		6,262.59	6.13%
			Vice President of Human Resources	Active		11,515.42	7.29%
			AIX Administrator	Terminated		2,949.12	3.06%
			Leave Coordinator	Active		852.51	1.67%
			Corporate Accountant	Active		4,176.60	6.05%
			Executive Secretary/Finance	Active		4,207.02	8.17%
			Payroll Supervisor	Active		4,680.18	6.33%
			Pt Corporate Accountant	Active		6,236.57	17.00%
			Tax Accountant	Active		2,945.25	5.17%
			Director of Employee & Labor Relations	Active		12,462.07	16.93%
			Vice President, Chief Accounting Officer & Cor	Active		15,532.96	7.63%
			Internal Auditor	Active		2,033.34	2.79%
			Sr. Employment Representative	Active		2,295.79	3.62%
			Pt Corporate Accountant	Active		3,790.12	6.93%
			Executive Secretary	Active		2,790.10	4.61%
			Manager of Taxation	Active		8,556.86	6.80%
			Director of Purchasing	Active		10,049.17	11.91%
			Manager of Fleet & Materials Management	Active		10,446.75	9.19%
			Aqua Resources Director of Accounting	Active		4,182.27	6.09%
			Paralegal	Active		2,965.97	4.64%
			Assistant Director - Financial Systems	Active		4,214.05	5.10%
			Vice President, Engineering & Environmental	Active		194,082.87	100.00%
			Manager of Human Resources	Active		8,220.09	8.95%
			Senior Human Resources Generalist	Terminated		(4,528.21)	-6.92%
			Senior Benefits Representative	Active		37,810.87	181.38%
			Senior Engineer	Active		6,182.10	7.41%
			Senior Desktop Administrator	Active		4,626.62	6.27%
			AIX Administrator	Active		4,257.19	6.80%
			Customer Service Representative - IS	Active		1,145.25	2.47%
			Assistant Controller	Active		9,038.20	7.94%
			Manager of Planning & Property Accounting	Active		7,686.73	7.45%
			Exec. Sec. Executive Vice President	Active		3,872.14	6.25%
			Financial Accountant	Active		2,786.56	3.96%
			Vice President Corp. Development & Corp. Co	Active		22,658.17	11.85%
			Director of Financial Systems Development	Active		10,088.95	11.58%
			Financial Accountant	Active		3,439.48	5.09%

Title: ASI  
Audit Control No. 10-181-4-1  
Docket 100330-WS  
Test Year Ended April 30, 2010  
Aquafuel Review

Replace VP Corp Dev?

KW  
10/20/10

Source: Reg 18

7-5  
p1

Senior FIS/Procurement Information Systems / Active		6,732.61	7.77%
Treasurer	Terminated	(40,152.72)	-37.58%
Financial Analyst	Active	2,977.04	4.99%
CIS Project Manager	Active	8,675.97	7.24%
Assistant Rate Analyst	Active	4,468.07	8.75%
Environmental Compliance Specialist	Active	4,258.10	6.98%
Project Manager - Finance / Accounting / Proct	Active	6,990.36	5.68%
Director of Financial Planning and Analysis	Active	4,249.91	5.70%
Director of Investor Relations	Active	17,004.35	29.44%
Part Time Assistant General Counsel	Terminated	(7,600.00)	-98.96%
Senior Data Base Administrator	Active	8,286.69	7.91%
Sr. Project Engineer	Active	5,419.11	5.78%
Asst Sec & Exec Sec	Active	3,803.09	5.93%
Manager of Rates & Planning - Midwest & Sou	Active	4,069.50	3.10%
Director of Benefits	Active	3,440.91	4.42%
Project Manager	Active	10,341.85	7.73%
Director, CPR	Terminated	(22,349.47)	-27.75%
Regulatory Counsel	Active	9,057.49	7.84%
Executive Secretary	Active	1,150.39	2.92%
Manager - Regulatory Relations	Active	(3,823.88)	-2.72%
Sr. Rate Analyst	Active	2,242.34	3.09%
Financial Systems Analyst	Active	3,860.20	4.94%
Employment Representative II	Active	1,877.58	4.09%
Interim Manager of Internal Audit	Active	5,991.71	5.10%
Financial Planning and Analysis Analyst	Active	2,911.88	4.60%
Part-time Systems Analyst	Active	28,225.00	40.66%
Manager of Security - Information Systems	Active	6,463.63	7.45%
Corporate Accounting Manager	Active	9,381.61	13.33%
Payroll Coordinator	Active	7,124.21	16.64%
Manager of Strategic Communications	Active	24,782.28	39.43%
Assistant General Counsel	Active	50,200.82	74.05%
Benefits Representative	Active	20,459.43	79.87%
Associate of Investor Relations	Active	25,909.85	149.04%
Purchasing Agent	Active	37,463.33	141.78%
Senior Engineer - Environmental Compliance	Active	72,495.55	250.10%
Financial Information Systems Database Admii	Active	66,387.24	236.77%
Director, CPR	Active	55,754.51	100.00%
Senior AIX Administrator	Active	84,270.51	100.00%
Customer Systems Business Analyst	Active	74,717.47	100.00%
Corporate Accountant	Terminated	50,617.22	100.00%
Project Engineer	Active	62,809.68	100.00%
Sr. Financial Analyst - Cash	Active	58,071.93	100.00%
Sr. Communications Specialist	Active	52,095.81	100.00%
Field Operations Systems Analyst	Terminated	40,384.50	100.00%
Accountant/Rate Analyst	Terminated	596.54	100.00%
CIS Business Systems Analyst	Terminated	40,750.02	100.00%
Accountant/Rate Analyst	Active	21,994.34	100.00%
Treasurer	Active	37,911.52	100.00%
Employment Coordinator	Active	2,685.18	7.15%
Network Analyst	Active	2,975.49	4.90%

Assistant Treasurer	Active	2,921.78	3.88%
A/P Assistant - Aqua America	Active	(37.60)	-0.08%
Supervisor of Accounts Payable Group	Active	2,336.55	4.13%
Payroll Assistant A	Active	1,662.36	4.13%
Accounts Payable Assistant - Aqua America	Active	41,361.07	#DIV/0!
Senior Tax Accountant	Active	4,692.54	100.00%
Director, Capital Budget	Active	6,376.11	10.29%
Sr. Telecomm. Administrator	Active	6,298.74	9.23%
Administrative Assistant	Active	35,568.51	100.00%
Director of Corporate Employment	Active	4,982.28	9.93%
Rates Assistant	Terminated	18,809.63	376.29%
Seasonal HR Intern	Terminated	14.18	0.28%
Staff Accountant	Active	3,710.00	7.31%
Accounts Payable Assistant	Active	1,478.84	3.65%
Temporary Internal Audit Intern	Active	(2,165.37)	-15.42%
Pt. Admin Clerk	Terminated	(6,884.90)	-47.70%
Financial Planning and Analysis Analyst	Active	27,455.80	100.00%
Seasonal Acct. Clerk	Active	5,559.25	100.00%
Accounting/Finance Co-op	Active	10,966.00	100.00%
Payroll Assistant A	Active	18,166.80	99.69%
Benefits Coordinator	Active	23,072.97	207.13%
HR Assistant	Active	22,012.36	123.90%
PT Environmental Compliance Specialist	Active	12,983.12	169.11%
Administrative Coordinator - Purchasing	Active	27,829.06	260.27%
Temp. Human Resources Generalist	Terminated	5,650.00	100.00%
Temp. Exec. Asst.	Terminated	11,781.00	100.00%
Compliance Co-op	Terminated	1,200.00	100.00%
Temporary Employee	Active	18,100.00	100.00%
Network Control (Distribution) Engineer	Active	4,500.00	100.00%
Pt. Admin Clerk	Active	7,028.00	100.00%
Chairman/President Of Aqua America	Active	312,507.38	43.62%
Chief Administrative Officer, General Counsel	Active	71,865.94	23.39%
Vice President, Engineering & Environmental	Terminated	(165,024.99)	-100.00%
Sr. VP/CFO	Active	77,606.25	27.88%
Senior Manager of Rates - Aqua South	Terminated	(126,392.89)	-94.08%
Regional President, Southern & Midwest Ops	Active	(50,898.50)	-18.63%
VP Information Services	Active	16,108.54	9.22%
IS Project Manager	Active	6,409.90	6.09%
President - Aqua Ohio	Terminated	(97,545.27)	-43.05%
Manager - Planning & Intranet Development	Active	3,862.32	4.15%
Sr. Network Administrator	Active	6,363.69	7.06%
Network Analyst	Active	3,374.78	5.51%
Director of Compensation & Total Rewards	Active	4,967.07	7.41%
Sr. System Analyst/Programmer	Active	4,589.05	5.72%
Systems Analyst/Programmer	Terminated	(59,948.93)	-96.18%
Senior Network Engineer	Active	5,414.22	7.01%
Regional Support Analyst	Active	3,453.63	6.57%
Regional Support Analyst	Active	2,985.33	6.27%
Project Manager - Infrastructure	Active	8,832.04	7.93%
Project Mgr. Field & Environmental Systems	Active	4,822.44	4.42%

Grade Total

(blank)  
(blank)

Terminated  
Terminated  
Terminated

11,682,028.89

849.19 9.12%  
546.86 9.09%  
2,517.18 100.00%

Temporary PT Investor Relations  
Sr. Vice President Corp. Development & Corp. Counsel  
Benefits Representative  
Sr. Rate Analyst  
Director of Corporate Benefit Planning  
Senior Associate of Investor Relations  
Purchasing Agent  
Sr. Rate Analyst  
Mgr. Environmental Compliance  
A/P Assistant - Aqua America  
Project Engineer  
CIS Business Systems Analyst  
Temporary Accounting Clerk  
Regional Support Analyst  
Temporary Accounting Clerk  
(blank)

new VP Eng & Env

-100.00%  
-100.00%  
-100.00%  
-100.00%  
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-100.00%  
-100.00%  
-100.00%  
-100.00%  
-100.00%  
-100.00%  
-100.00%

11,682,028.89 10,655,510.73 1,026,518.16 9.63%

A

A 30% of this increase is due  
to the increase in the  
De Benedictus salary.  
He did not charge a large  
percentage of hours to Florida.

AUF  
ANALYTICAL REVIEW OF ACO PAYROLL  
TEST YEAR ENDED APRIL 30, 2010  
KATHY L. WELCH  
OCTOBER 20, 2010  
SOURCE: REQ. 18 AND 1

(Total Payroll X Not Florida portion)

Source: Reg 18 18

7-6001

Employee Number	First Name	Last Name	Business Card Title	TEST YEAR Grand Total	2008	Increase	%
			Senior Supervisor of National Collections			2,365.68	3.21%
			National Customer Billing Manager			3,708.63	3.22%
			National Customer Service Manager			6,044.76	5.32%
			Billing Supervisor, Contracts			(4,901.41)	-6.30%
			Customer Service Adm. Support Specialist			(34.91)	-0.09%
			Vice President-Customer Services			10,187.61	6.23%
			Business Process Director - Customer Services			1,642.26	1.98%
			Regulatory Compliance & Quality Control			2,169.48	3.45%
			Manager of National Collections			2,173.43	2.34%
			Supervisor of Customer Billing			3,285.62	5.54%
			Manager of Customer Services			3,271.26	4.02%
			Director of Quality Assurance and Training			3,227.17	4.79%
			Operations Analyst			(454.94)	-1.03%
			Supervisor Credit and Collections Call Center			2,626.90	4.49%
			Customer Call Center Supervisor			5,311.53	11.16%
			Supervisor of Customer Billing			3,546.20	6.63%
			Supervisor of Customer Service Call Center			18,873.69	43.52%
			Billing Supervisor - Revenue Reporting			72,682.94	100.00%
			Administrative Support Representative			(51,068.56)	-96.68%
			Team Lead-Credit and Collections Call Center			(840.82)	-1.78%
			Trainer/Service Order- Customer Billing			(528.25)	-1.05%
			Receipt Tel Commun Clerk			(277.85)	-0.80%
			Revenue Recovery Specialist II			(1,048.29)	-1.92%
			Customer Service Representative II			3,162.82	8.72%
			Customer Field Service Coordinator			749.69	1.84%
			Customer Field Service Coordinator			188.52	0.51%
			Consumer Solutions Specialist			(2,196.12)	-5.05%
			Team Lead (South)			3,819.97	6.85%
			Customer Billing Account Analyst			5,151.03	10.02%
			Administrative Assistant			1,591.17	3.81%
			Team Lead - Call Center			11,345.23	23.71%
			Revenue Recovery Specialist I			(1,390.58)	-3.06%
			Revenue Recovery Specialist I			1,929.91	5.88%
			Supervisor Consumer Solutions & Regulatory Compli			913.22	1.59%
			Service Order Specialist II			984.77	2.29%
			Consumer Solutions Specialist			512.71	1.14%
			Part-Time Collections Representative I			1,428.01	4.56%
			Customer Service Adm. Support Specialist			(1,900.17)	-4.95%
			National Regulatory Compliance and Control Analyst			(2,989.03)	-5.99%
			Customer Service Representative II			2,552.02	4.86%
			Customer Billing Coordinator			(3,628.73)	-5.75%
			Service Order Specialist			(56.43)	-0.14%
			Team Lead - Call Center			(3,192.24)	-6.90%
			PT Admin. Clerk			(8,258.52)	-26.55%
			Customer Service Representative I			(4,568.28)	-10.62%

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010  
Title: ACO Payroll Analytical Review

10/21/10

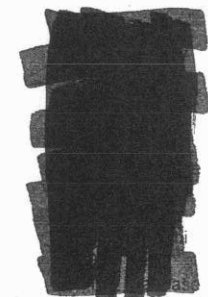
Service Order Specialist II	(7,240.49)	-12.69%
Customer Field Service Coordinator	(653.76)	-1.23%
Revenue Recovery Specialist II	1,322.73	2.73%
Supervisor Analytics and Logistics	3,656.70	4.43%
Service Order Specialist I	(3,228.87)	-8.32%
Service Order Specialist I	(3,531.34)	-9.26%
Customer Service Adm. Support Specialist	(6,075.73)	-10.13%
National Regulatory Compliance and Control Analyst	(4,247.84)	-6.71%
Customer Service Representative II	5,864.85	16.33%
Customer Service Representative I	(1,811.22)	-5.12%
Service Order Specialist I	(59.90)	-0.15%
Part-time Customer Service Representative I	530.48	2.44%
Customer Service Representative II	2,544.80	6.21%
Customer Service Representative I	(1,290.81)	-4.19%
National Regulatory Compliance and Control Analyst	3,267.29	6.97%
Customer Service Representative I	2,354.86	7.78%
Supervisor Credit and Collections Call Center	2,614.43	4.85%
Customer Field Service Coordinator	1,606.28	4.20%
Customer Service Representative II	3,042.70	9.38%
(blank)	(17,231.28)	-57.86%
Revenue Recovery Specialist III/Accounts Receivable	3,882.35	9.41%
Revenue Recovery Specialist I	(333.72)	-0.98%
Revenue Recovery Specialist I	1,809.23	5.20%
Service Order Specialist I	(1,257.86)	-3.46%
Assistant Supervisor of Customer Billing	8,107.44	16.66%
Customer Service Representative I	(645.85)	-2.13%
Customer Service Representative I	8.34	0.03%
Customer Service Representative II	2,462.40	7.62%
Service Order Specialist I	2,464.64	8.55%
Customer Service Representative I	1,206.01	5.15%
Administrative Support Representative	(7,632.62)	-26.18%
Customer Service Representative I	4,544.14	20.59%
Accounting Assistant	10,680.98	38.08%
Service Order Specialist I	8,889.37	36.78%
Accounts Receivable Assistant	12,379.06	44.48%
Service Order Specialist I	9,898.98	44.92%
Customer Service Representative I	11,445.17	60.87%
Customer Service Representative II	11,416.11	61.46%
Consumer Solutions Specialist	18,369.87	99.71%
Customer Service Representative I	13,058.90	92.50%
Customer Service Representative I	12,590.11	84.92%
Customer Service Representative I	5,521.09	37.55%
Customer Service Representative II	17,840.26	122.83%
Customer Service Representative II	16,986.57	111.01%
Customer Service Representative I	11,927.92	77.38%
Customer Service Representative I	(10,709.01)	-83.03%
Customer Service Representative I	15,167.42	100.00%
Customer Service Representative I	(10,218.92)	-78.32%
Customer Service Representative I	17,645.24	157.48%
Customer Service Representative I	18,613.35	144.64%
Customer Service Representative I	18,133.50	203.52%
Customer Service Representative I	20,574.68	194.31%
Customer Service Representative I	15,429.16	150.38%
Consumer Solutions Specialist	29,723.36	220.41%

7-1003

Part-time Customer Service Representative I	(4,002.67)	-51.98%
Customer Service Representative I	(4,568.06)	-57.68%
Customer Service Representative I	22,042.75	377.17%
Customer Service Representative I	21,748.46	298.48%
Customer Service Representative I	22,970.06	437.03%
Customer Service Representative I	22,550.23	329.45%
Customer Service Representative I	22,600.37	428.04%
Customer Service Representative I	(1,948.04)	-36.76%
Customer Service Representative I	20,091.27	411.00%
Customer Service Representative II	24,453.21	463.87%
Customer Service Representative I	25,188.31	573.97%
Revenue Exception Analyst	51,855.87	1797.65%
Consumer Solutions Specialist	33,413.33	2234.41%
Customer Service Representative I	25,736.42	2602.87%
Part-time Customer Service Representative I	8,556.61	604.92%
Customer Billing Coordinator	36,597.61	100.00%
Part-time Customer Service Representative I	17,748.53	100.00%
Customer Service Representative I	27,291.84	100.00%
Customer Service Representative I	33,202.84	100.00%
Service Order Specialist	21,232.26	100.00%
Customer Service Adm. Support Specialist	30,641.27	100.00%
Customer Billing Coordinator	42,881.62	100.00%
Customer Service Representative I	25,194.15	100.00%
Customer Service Representative I	25,393.21	100.00%
Service Order Specialist I	28,652.12	100.00%
Customer Service Representative I	24,024.99	100.00%
Customer Service Representative I	6,541.50	100.00%
Customer Service Representative I	19,978.51	100.00%
Customer Service Representative I	19,565.11	100.00%
Customer Service Representative I	19,072.55	100.00%
Part-time Customer Service Representative I	1,204.00	100.00%
Part-time Customer Service Representative I	14,665.95	100.00%
Customer Billing Account Analyst	24,498.19	100.00%
Part-time Customer Service Representative I	13,016.50	100.00%
Part-time Customer Service Representative I	12,783.47	100.00%
Customer Service Representative I	15,544.95	100.00%
Part-time Customer Service Representative I	10,321.50	100.00%
Customer Service Representative I	11,520.27	100.00%
Customer Service Representative I	11,485.09	100.00%
Customer Service Representative I	11,392.01	100.00%
Part-time Customer Service Representative I	6,160.00	100.00%
Customer Service Representative I	3,137.07	100.00%
Revenue Recovery Specialist I	2,757.82	100.00%
Customer Operations Analyst	2,076.93	100.00%
Customer Service Representative II	(31,589.35)	100.00%
Customer Service Representative II	2,731.35	100.00%
Customer Service Representative	(26,808.18)	100.00%
Customer Service Representative I	3,065.10	100.00%
Customer Service Representative I	(4,128.42)	100.00%
Customer Service Representative II	2,216.18	100.00%
Customer Service Representative II	1,413.63	100.00%
Customer Service Representative II	(29,591.40)	100.00%
Customer Service Representative I	(2,021.72)	100.00%
Customer Service Representative I	(2,714.19)	100.00%

+ (A) =  
59,124.48  
(B)

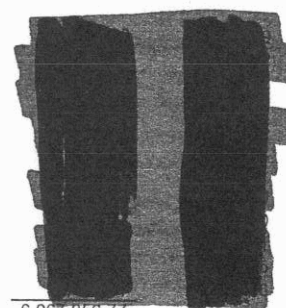
CONFIDENTIAL



Grand Total

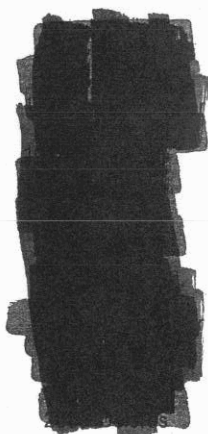


Customer Service Representative II  
 Customer Service Representative II  
 Customer Service Representative I  
 Customer Service Representative II  
 Customer Service Representative I  
 Customer Service Representative I  
 Customer Service Representative II  
 Customer Service Representative I  
 Manager of Customer Service  
 Customer Call Center Supervisor  
 Supervisor Credit and Collections Call Center  
 Customer Service Representative II



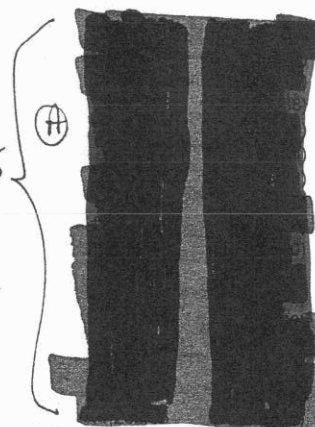
338.21 0.91%  
 (769.21) -2.14%  
 2,598.72 8.32%  
 2,990.78 9.65%  
 10,410.33 96.07%  
 (2,854.85) -9.37%  
 (3,800.70) -8.50%  
 (1,230.27) -4.00%  
 2,336.27 2.77%  
 2,633.11 4.57%  
 1,366.23 2.52%  
 6,986.75 23.26%

6,067,956.77



Service Order Specialist I  
 Customer Service Adm. Support Specialist  
 Revenue Recovery Specialist I  
 CSR - Credit and Collections  
 Sr. Supervisor of Customer Billing  
 Customer Service Representative II  
 Customer Service Representative  
 Service Order Specialist I  
 Customer Service Representative  
 Credit and Collections Service Representative II  
 Customer Service Representative  
 Customer Service Representative  
 Customer Service Representative  
 Service Order Specialist I  
 CSR - Credit and Collections

282,739.55



-100.00%  
 -100.00%  
 -100.00%  
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 -100.00%  
 -100.00%  
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 -100.00%  
 -100.00%  
 -100.00%

6,067,956.77 5,248,325.32 819,631.45 15.62%

6% of this increase is due to  
 an increase in employees.  
 $(308,525.25 (B-C) \div 5,248,325.32 = 6\%)$

CONFIDENTIAL

1007-2

KW  
7/18/10  
JWP

**AQUASOURCE UTILITIES**  
**2008 REVIEW OF BOARD OF DIRECTOR'S MINUTES**  
**TEST YEAR ENDED APRIL 30, 2010**  
**B MAITRE**  
**JULY 19, 2010**  
**WORKPAPER 8-3**

MEETING OF THE BOARD OF DIRECTORS, DEC 2, 2008- Reviewed and discussed recent events and development affecting the corporations in 2008, predicted 2009 challenges, stock prices, customer service performance, the 3<sup>rd</sup> qtr financials, pending rate cases, budgets, customer growth, and projections. Reviewed and approved the actions of the different Committees. The Executive Compensation Committee recommended an increase to the annual cash retainers for the all directors and chairmen between \$500 and \$5,000.

PENSION COMMITTEE, NOV 11, 2008 - Reviewed the audit and actuarial reports for the various benefit, plan recommendations, plan manager performance, plan changes, and the financing and obligation of the plans. Auditors gave an unqualified opinion. At December 2007, the combined pension assets totaled \$159 million.

AUDIT COMMITTEE, OCT 31, 2008 - Reviewed the 3<sup>rd</sup> qtr financial statements and departmental report. PwC found no material misstatements in 3<sup>rd</sup> qtr. The corporation disclosure controls and procedures were deemed effective. Discussed the FAS 71 accounting procedures and possible impact of the projected implementation of the International Financial Reporting Standards.

MEETING OF THE BOARD OF DIRECTORS, OCT 8, 2008 – Discussed the economic state and impact to the Corporation, the five year capital budget, earnings growth, pending rate cases and customer growth, organizational development and succession plans up to 2012, a corporate SWOT analysis and options. Board approved a creation and issuance of one or more series of unsecured notes to refinance a portion of the short term borrowing in an aggregated principle amount not to exceed 50 million at 8% interest. The promotion of Mr. Luning to VP of Corporate Development and Corporate Counsel and the renewal of the corporate liability insurance, which included an increase to the director and officers coverage from 30 million to 35 million was approved.

MEETING OF THE BOARD OF DIRECTORS, AUG 5, 2008 – Discussed reorganization due to employees' retirement and departure. Ross was promoted to VP of Engineering and Environmental Affairs, Stahl to Managing Senior Counsel, and Dingerdissen to Director of Investor Relations. Reviewed and discussed stock price changes, the five year financial plan, new rules under FAS 141 and possible impact, the finance report, the Forward Equity Agreement settlement reflected in the 2<sup>nd</sup> qtr filing, and acquisition strategy. Dividend was increased from 0.125 to 0.135 per share payable 12/1/08. Amended the Pension Plan, revised the 2008 capital budget (increased by 31 million to gain benefit from the Economic Revitalization Act of 2008).

Source: Reg 1

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EXECUTIVE COMPENSATION COMMITTEE, AUG 5, 2008 – Approved a special restricted stock award for 6 employees deemed critical to the company. Reward includes an immediate cash reward and the restricted stock which together equals three times the target annual cash incentive award. Includes a one year non-compete clause.

AUDIT COMMITTEE MEETING, AUG 4, 2008 – Discussed FAS 141 (R) and possible impact, the Meritage Key Control Project - billing process, pending rate cases, settlements, internal audit report and pending initial fraud risk assessment completed by a 3<sup>rd</sup> party. Reviewed financials for 2<sup>nd</sup> qtr and PwC found no significant issues.

UNANIMOUS CONSENT OF THE PENSION COMMITTEE, JULY 23, 2008 - Approved the 14<sup>th</sup> amendment to the Retirement Income Plan for Aqua America Inc. and subsidiaries.

MEETING WITH AUDIT COMMITTEE CHAIRMAN, JUNE 25, 2008 – Discussed the Benefit plan and report by Beard Miller on the 2007 financial statement for the corporate 401k plans that is filed with SEC. Rotated Beard Miller Audit Managers for 2008 discussed new audit standards and plans.

ANNUAL MEETING OF THE BOARD OF DIRECTORS, May 15, 2008 – Discussed the economic condition of the company, the Environmental Compliance programs and procedures to monitor and report to regulators. PwC did not find any material misstatements in their review. The shareholders re-elected 3 directors for a new 3 yr term ending 2011 and PwC as the 2008 independent accountants. Reorganizational proposals were reviewed and resolved.

ANNUAL MEETING OF SHAREHOLDERS, MAY 15, 2008 – The election of directors was held with Mr. Purcer as the Judge of Elections and 77% of the 133,624,655 shares of common stock were represented. The 2007 Annual Report was filed.

AUDIT COMMITTEE MEETING, MAY 2, 2008 – Reviewed pending rate cases and projects, the Mgmt CD&A report, internal audit report, employee complaints and litigation. PWC had not found any material misstatements. Reviewed new regulatory standards and related fee increases for benefits. Reviewed and approved 1<sup>st</sup> qtr filing to the SEC and Internal Audit Charter.

UNANIMOUS CONSENT, MAY 1, 2008 – \$0.125 per share for common stock payable 6/1/08.

PENSION COMMITTEE, MARCH 11, 2008 – The responsibility of oversight of the welfare plan was transferred from the Executive Compensation Committee and a chairman and secretary were elected. The committee discussed profit sharing plan and contribution to the 401k. The company reached 95% of to budgeted income for 2007, 1.6% of the annual salary for eligible employee. Discuss conversion of the 401k to T Rowe Price's retirement plan service and the proposed funding by T Rowe.

MEETING WITH AUDIT COMMITTEE CHAIRMAN, FEB 26, 2008 – Reviewed final matters prior to filing of the Annual Report for 12/31/2007. Reviewed and discussed the summary of unadjusted differences and the status of the deferred tax study (85% corporate operation) to be

completed in 2008. Internal controls were found to be effective with 30 deficiencies at the end of 2007 and the independent auditors didn't find any material misstatements.

REGULAR MEETING, FEB 26, 2008 – Reviewed and discussed expected challenges for 2008 and the challenges of 2007, including leadership transition for the southern companies. Discussed executive compensation with consultant's input. Approved 2008 long term financing and one or more series of unsecured notes in the aggregated principle sum not to exceed 15 million. The committee and department's reports were presented and discussed and charters were revised.

AUDIT COMMITTEE MEETING, FEB 20, 2008 – Reviewed all the unadjusted differences and found them to be not material, project statuses, and SFAS NO 71 (MOVEMENT TOWARDS IFRS). Reviewed draft Annual report, the report for the Proxy statement for 2007 annual meeting, and reappointment of PwC as the independent accountants.

CORPORATE GOVERNANCE COMMITTEE, FEB 20 – General Counsel deemed the committee was in accord with the guidelines, all participants were independent, and proposed changes to various charters. Corporate governance rating - Aqua outperformed 64% of the companies in the S&P 400 and 46% of utilities companies based on ISS corporate governance criteria.

EXECUTIVE COMPENSTATION AND EMPLOYEE BENEFITS COMMITTEE, FEB 20 and 26 – The committee approved the acceleration of the payment for the 05-07 dividends equivalent grants by one year pending the committee discussion with the Broad. Reviewed the compensation section of the Annual report and approved the CD&A. Transferred the responsibility of oversight of the welfare benefit plan to the pension committee and changes the name of the committee to EXECUTIVE COMPENSTATION COMMITTEE.

EXECUTIVE COMPENSTATION COMMITTEE AND EMPLOYEE BENEFITS COMMITTEE - All named officers in the corporation's proxy statement met the Corp's stock ownership guidelines except Kyriss and Kropilak. The members reviewed executive performance, salary increase, and target bonus percentage for 2008. Executive compensations of stock and annual cash rewards were reviewed and approved.

EXECUTIVE COMPENSTATION AND EMPLOYEE BENEFITS COMMITTEE, FEB 12 – The committee reviewed the executive compensation program report and methodology with the consultant from Towers Perrin and discussed organizational changes from planned retirements and executive departure. Reviewed the retention letter from Towers and CD&A draft, proposal for corporate owned life insurance to fund the ERISA excess benefits plan and supplemental executive retirement plan and enhancing the administration of the corporate executive deferral plan.

UNANIMOUS CONSENT, FEB 7, 2008 – \$0.125 per share for common stock payable 3/1/08.

**AQUASOURCE UTILITIES**  
**2009 REVIEW OF BOARD OF DIRECTOR'S MINUTES**  
**TEST YEAR ENDED APRIL 30, 2010**  
**B MAITRE**  
**JULY 19, 2010**  
**WORKPAPER 8-2**

MEETING OF THE BOARD, DEC 10 – The Board approved the reorganizational changes made with because of the retirement of Robert Liptak and the promotional increases of Mr. Franklin and Kyriss. The Executive Compensation committee report was reviewed and an increase in the annual cash retainers of the directors went from \$25,000 to \$28,000, the chairman of the Audit Committee from \$9,000 to \$10,000, and an increase to the chairmen of the Corporate Governance and Executive Compensation Committee from \$6,000 to \$7,500. They discussed the negative impact of the wet weather on the Corporation's revenue through November and projected impact on year end results, planned acquisitions throughout year end 2009 and possible opportunities for 2010, and a Private Placement financing in an amount exceeding \$50 million to pay down short term debt and for general corporate purposes. The Board approved the 2010 capital budget of \$338.1 million and the operating budget, and presented the updated 5 yr plan.

EXECUTIVE COMPENSATION COMMITTEE, DEC 7 – The committee reviewed and discussed Towers Perrin consultant's report on the trend in directors' and executive compensation and possibly adding performance shares as part of the package. Also, they discussed possible regulatory change impacts on corporate governance and executive compensation, reviewed organizational changes for 2010, which includes Mr. Franklin's assumption of responsibility for the Midwest operation in addition to his responsibilities for the Company's Southern operations and Corporate and Public Affairs function.

UNANIMOUS CONSENT, DEC 2 – Entered into a new revolving credit with PNC Bank in the sum of \$15,000,000. Interest is based on LIBOR plus 150 basis points. Term is 364 days, subject to annual renew.

AUDIT COMMITTEE MEETING, NOV 2 – The committee reviewed and discussed the Finance report and the progress of the planned Lawson software upgrade and the capital account process projects. The Corporate Treasure left the company. The committee also, discussed the continued efforts to renew various credit lines and Aqua's 75 million financing, the federal immigration investor program, and the possible issuance of \$50 million in unsecure notes by Aqua America. They reviewed and approved the 3<sup>rd</sup> qtr financials and PwC found no material modification to the interim 3<sup>rd</sup> Qtr financial statements. PwC rates are expected to increase by 2% in 2010.

MEETING OF THE BOARD, OCT 15 – The Board discussed pending acquisitions and future possible growth into California, Arizona, and east of the Mississippi River. The renewal of the liability insurance comes with an increase deductible and an improvement in the coverage

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provided. The report on the South showed a decline in consumption in Florida and North Carolina and the need for rate consolidation and further rate increase.

PENSION COMMITTEE, OCT 6 – Beard Miller Company, LLP, the Company's benefit plan independent auditors merged with Parente Randolph, LLC effective October 1, 2009 to form the new firm, ParenteBeard, LLC. The committee reviewed the finances and obligations of the eight plans. Combined pension assets at 12/31/2008 totaled \$125 Million and the administration fees for the pension plan increased from 60 basis points to 71 basis points during the year. 2008 profit sharing contribution of over \$600,000 reflects 1.6% of applicable salaries made to the Blue Star 401K plan in early 2009. The funding for the pension plan during 2008 was \$13,256,413.

MEETING OF THE BOARD, AUG 4 – The Board discussed proposed changes to the rules regarding corporate governance and executive compensation disclosures and other requirements and a restricted stock grant for Mr. Stahl who did not receive a equity incentive grant in February. They increased the age of retirement for Directors from 70 to 72 and dividends from \$0.135 per share to \$0.145 per share starting December 1, 2009. In addition, the committee elected Mr. Mele to the Board of Directors. They discussed the 2009 forecast and reviewed the Corporation's progress in meeting 2009 challenges presented in February and possible debt and equity financing needs and appointed a special Financing Committee to act on behalf of the board.

AUDIT COMMITTEE MEETING, AUG 3 – The 2<sup>nd</sup> Qtr financial statements was reviewed and approved and PwC did not find any material misstatements. PwC fees for the 2009 audit and non-audit services were approved. The fees proposed was \$1,215,196 (\$1,053,796 for audit and \$136,400 for non audit) and was slightly lower than 2008. An internal control audit was done, which included a fraud review of Aqua Florida and no instances of fraud were detected during review.

CORPORATE GOVERNANCE COMMITTEE, JUL 31 – The committee discussed the retirement and succession of directors retiring at age 72 and possible effects of proposed regulatory rule changes. The number of directors increased from eight to nine with Mr. Mele appointment to fill the open position.

UNANIMOUS CONSENT OF THE EXECUTIVE COMPENSATION COMMITTEE, JUL 24 – 10,500 shares of restricted stock was received by Stahl under the Omnibus Equity Compensation Plan, vesting one-third each year.

UNANIMOUS CONSENT OF THE BOARD, JUL 14 – Amended the Corporate Governance Guidelines to increase the retirement age to 72 from 70. Appointed Greenberg to the Audit Committee and increases the number of members from three to four.

UNANIMOUS CONSENT OF THE AUDIT COMMITTEE, JUL 8 – Greenberg was appointed to the Audit Committee.

UNANIMOUS CONSENT OF THE EXECUTIVE COMPENSATION COMMITTEE, JUL 28 – 2,000 shares of Company Common stock were issued to each of the company's non-employee directors under the Aqua America, Inc. 2009 Omnibus Equity Compensation Plan.

MEETING WITH AUDIT COMMITTEE CHAIRMAN, JUN 17 – The consultant's report from Beard Miller on the 2008 financial statement for the corporation's 401k Plan was reviewed and filed with the SEC. The Corporation's merger of several plans in June 2008 added some complications to the audit.

ANNUAL REORGANIZATION MEETING OF THE BOARD OF DIRECTORS, MAY 8 – The capital budget was revised from 283.7 million to 315.2 million. They discussed the IT projects planned to enhance and upgrade customer service and financial information systems and the decreasing number of compliments due to system improvements, the rate increase of over 50% in FL and ability to consolidate over 80 rate divisions to less than 10, the current bad Debt being less than 1% of revenues, and the Pension Committee approval of a 1.7% profit Sharing Contribution for 2008 performance to qualifying employees.

ANNUAL MEETING OF SHAREHOLDERS, MAY 8 – Mr. Purcer was appointed the Judge of Election and 106,515,135 shares or 78.52% of the 135,647,371 shares of common stock outstanding on the record to date were represented at the meeting. Three directors were reappointed (92% of votes). The 2009 Omibus Equity Compension plan was approved (82% of votes). PwC was reappointed as the 2009 independent registered public accountant (97% of votes). A shareholder's proposal of the Calvert proposal of preparation and publication of sustainable report was not approved (63% of votes). Provided a contribution to the Dr. Papadakis (a former member) Scholarship fund of Drexel University.

AUDIT COMMITTEE MEETING, MAY 4 – The 1<sup>st</sup> quarter reports were reviewed and approved. The committee discussed the impact of FAS 160 as of 1/1/09. PwC presented the 2009 audit plan and fees (total hours went down). Engagement letter was signed. They approved the benefit plan audit and fees which were the same as the year before. Discussed the internal audits planed for the year, pending litigations, and IA's Operational Audits, which included Aqua FL billing process and related controls review and management's request for billing and meter reading process.

UNANIMOUS CONSENT, MAY 1 – \$.0135 per share of common stock was made payable 3/1/09.

UNANIMOUS CONSENT OF THE BOARD, APR 15 – The Board reduced the number of Board of Directors members from nine to eight after Dr. Papadakis death and the Corporate Governance Committee Charter was amended to need to be comprised of two members instead of 3 because of the death.

PENSION COMMITTEE, MAR 19 – A Chair and secretary was elected. The committee reviewed the pension plan's performance (48 % of other balanced fund managers and union VEBA plan's performance was 47% of equity managers for the quarter). The Company achieved 96% of its net income target and profit sharing contribution was 1.7% of eligible

employees' salaries, prorated for the period eligible. They also reviewed the new Annual Funding Notice required to be provided to participants of pension. The company changed its investment managers from Ariel Capital Management and Neuberger Berman to Philadelphia Trust and Mellon Asset Mgmt in equal shares to Merrill Lynch and Goldman Sachs.

MEETING WITH AUDIT COMMITTEE CHAIRMAN, FEB 26 – A meeting was held to review any issues from management or the independent public accountants prior to the filing of the Annual Report for the period ending 12/31/08. No material change was noted. Corporate internal controls were deemed effective. Discuss change to Audit Committee report for the Proxy on the advice of SEC Counsel and PwC.

REGULAR MEETING OF THE BOARD, FEB 26 – The Board discussed the significant event of 2008 – the sale of two systems, nine acquisitions, and the strong financial standing despite economic downturn and organizational changes and reported that cost were down 5% in 2008. They also discussed the perceived challenges of 2009 and the capital budget being 4% over 2008 and the reaffirm of A+ corporate credit rating. Reported that project Meritage is resulting in lower turnover and a decrease of the number of bills over 180 days and opened service request. The annual report was approved and filing with the SEC.

EXECUTIVE COMPENSATION COMMITTEE, FEB 18-19 – The revised Management CD&A was presented and approved. The committee reviewed and discussed the planned organizational changes and impact on compensation along with the 2008 Sr. Officers' performances. They discussed and approved salary increases, the 2009 target bonus percentage for Sr. Officers, the Annual Cash Incentive Compensation Plan for 2008 for Sr. Officers, the 2009 stock options dividend equivalent and restricted stock option grant, and the same operating income performance criteria for 2009. All members met the corporate stock ownership guidelines except Kyriis and Franklin.

AUDIT COMMITTEE MEETING – Discussed the decline in pension plan assets during 2008 and increased funding requirements for 2009 and accounting rule SFAS 141R as of 1/1/09 corporate implications. The Summary of Unadjusted Differences as of 12/31/2008 was related to Florida's rate case, recognition of a 4<sup>th</sup> qtr revenue reserve, and a capital closing adjustment. It was deemed immaterial and not recorded. The draft copy of the Annual report, Report to Shareholders, and report for proxy statement for the 2009 annual meeting were reviewed. They discussed the tort litigations in Florida. Financial controls were deemed effective with 4 significant issues being handled.

CORPORATE GOVERNANCE COMMITTEE, FEB 18 – The committee reviewed the corporate governance guidelines, various charters, and relationships between the board and the company and deemed that the Board was operating within the guidelines. The guidelines were amended to incorporate regulatory changes and clarify rules. Three directors term would expire at the 2009 annual meeting of shareholders. Aqua America scores increased and outperformed 65% of companies in the S&P 400 and 50.5% of utility companies based on ISS corporate governance criteria.

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EXECUTIVE COMPENSATION COMMITTEE, FEB 10 – The committee talked of a new equity pension plan. A revised scale to determine the company factor under the Corporate Annual Cash Incentive compensation was presented for 2009 and a modification to the 2008 plan to allow for a minimum of 1/3 payment for a few of the state operations who had major restructuring due to rate cases since they would unlikely be able to meet the required financial performance to receive a bonus under the plan for 2008. Corporate executive bonus would not change.

**AQUASOURCE UTILITIES  
2010 REVIEW OF BOARD OF DIRECTOR'S MINUTES  
TEST YEAR ENDED APRIL 30, 2010  
B MAITRE  
JULY 19, 2010  
WORKPAPER 8-1**

UNANIMOUS CONSENT, MAY 3, 2010-Declared quarterly dividend on common stock of \$0.145/share payable 6/1/10.

UNANIMOUS CONSENT OF PENSION COMMITTEE, APR 19 - Appointed Emerald Fixed Income Advisors and Haverford Trust Company as the investment managers for the Union VERA plan (Retiree and Surviving Dependent Medical and Life Plan for Local 473 Employees of the Philly Suburban Division of Aqua PA, Inc.) and Non-Union VERA (Retiree Medical Plan for Non Rep Employees of the Philly Suburban Division of Aqua PA, Inc.) plan effective May 31, 2010.

PENSION COMMITTEE, MAR 4 – Elected chair and secretary. Reviewed plan's performance (61 % of other balanced fund managers and union VEBA plan's performance was 42% of equity managers for the quarter. Reviewed two new managers for VEBA assets. Since co. achieved 94% of its net income target, profit sharing contribution would be 1.5% of eligible employees' salaries, prorated for the period eligible. Reviewed new Annual Funding Notice required to be provided to participants of pension.

AUDIT COMMITTEE FEB 26 – Reviewed the 10K and confirmed that PWC completed their audit of the corp. financial statements and they have nothing to report.

BOARD MEETING FEB 26 – Discussed the decline in water consumption, rate case statuses, and reorganization due to Liptak's retirement, and the promotion of two managers. There was no significant Sarbanes Oxley deficiencies and the Corporate Governance Guidelines were approved. Resolution was to issue 100 million in unsecured debt.

EXECUTIVE COMPENSATION COMMITTEE, FEB 25 – Reviewed the Compensation Discussion and Analysis and recommend Board approval. Reviewed target bonus award. All named officers in the corporation's proxy statement met the Corp's stock ownership guidelines except Kyriss and Franklin. Recommended stock grants to four employees. Approved officers salaries.

EXECUTIVE COMMITTEE MEETING, FEB 23 – Reviewed the proposed transaction for the purchase of a portion of SouthWest Water Company.

CORPORATE GOVERNANCE COMMITTEE, FEB 23 – Now required to disclose board leadership structure. Reviewed corp. governance ratings and guidelines.

AUDIT COMMITTEE FEB 23 - The committee changed Quality Review Partners for the audit engagement from Winters to Mistahl for the 2010 audit. Ms. Diana Kelly replaced Mr. Anzaldo

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as the Corporate Treasurer. The committee discussed project and organizational change statuses and successes and the status of the Corporation's Pension Plan funding. They reviewed the draft Annual Report, and various pending litigation matters including Jasmine Lakes, FL, impact of the decline in water consumption on the Corporation in 2009. Corporate remediated two of the four internal controls over the financial reporting of the Sarbanes Oxley relating to revenues and receivables existing at the end of 2008 and the other two were reduced to merely control deficiencies. Internal audit tested 30 key process areas and 101 key controls and that there were no material weaknesses, no significant deficiencies, and only 23 control deficiencies at the end of 2009. Management determined internal controls over financial reporting were effective. The financial statements were approved and PwC had not found any material errors thus far. PwC was reappointed as the Independent Registered Public Accountant for 2010. The Board approved ParenteBeard LLC, formerly Beard Miller to perform the 2009 employee benefit plan audits and the \$10,000 initial fee to start it.

EXECUTIVE COMPENSATION COMMITTEE, FEB 23 – The committee reviewed consultant's analysis of the Corporation's executive compensation program compiled by Towers Watson and confirmed the Corp's planned 3% merit increase for salaries in 2010. In addition, they reviewed the guidelines for possible adjustment to the financial measures used in determining the annual stock and cash awards. Proposed for 2010, new terms for the Plan that would give rights to the Company to recover any incentives related to a significant misstatement resulted by fraud or willful misconduct. Terminated the Director Deferral Plan that was previously frozen at the end of 2004 and reviewed recommendation on salary increases and target bonus percentages for senior executives for 2010. Towers Watson was retained as the executive compensation consultants and actuarial and benefits consultants. The fee paid to Towers Watson for actuarial and other benefits consulting services exceeds \$120,000.

UNANIMOUS CONSENT OF THE BOARD, FEB 1 – Quarterly dividend for common stock of \$0.145/share was made payable 3/1/10.

UNANIMOUS CONSENT OF THE BOARD, JAN 31 – Mr. DeBenedictis entered into a 3 year contract to continue as the Corporation's CEO and the Supplemental Pension Benefits Plan and the Supplemental Executive Retirement Plan was revise to include an enhanced surviving spouse benefit.

KW  
7/19/10  
JHP

**AQUASOURCE**  
**NOTES ON EXTERNAL AUDIT WORKPAPERS**  
**TEST YEAR ENDED APRIL 30, 2010**  
**KATHY L. WELCH**  
**JULY 19, 2010**  
**WORKPAPER 9**

Unbilled revenue is a high risk element. Plant is material and could have a significant impact. Need to rollforward debt info. Income tax is significant. No going concern issue. Overall materiality \$8, planning materiality \$6, deMinimis for posting errors to sud \$800,000

Paid Lordi Consulting in 2009 to review Aqua's internal controls.

In 2008, there were four un-remediated control deficiencies over the revenue receivable process.

In 2008, CWIP was being closed to plant too early.

The SAS 70 Type II report of Bank of America Global Wealth and Investment Management was audited by Pricewaterhouse Coopers. Service auditors report had sufficient evidence to rely on controls.

4<sup>th</sup> Quarter dividends in Aqua New Jersey and Aqua Ohio were declared by the BOD but not paid or accrued at 12/31/09. Zero effect since equity will be eliminated in consolidation.

Summary of unadjusted differences showed a reduction to corporate operating activities of \$152,068, South assets had a reduction of \$(67,620) current and \$1,136,867 non-current and operating activities of (97,883).

**Detail Florida:**

141000 A/R Banner reports are out of balance increases assets in a/r by \$134,250, decreases income statement by \$134,250.

3000000 Contributed property for 5 systems \$488,526 and credit to 271304 contributed property of \$488,526.

Various expense accounts debit \$17122, credit Ap 231001 for same for invoices not accrued for closing period.

ARO Retirement obligation- debit asset \$34,604 and credit liability.

**Headquarters:**

231001 AP trade credit (248,316) debit CWIP 105030 for same

Source: Reg 1

9  
p1

Increase in capitalized labor due to increase in pension costs.

Aqua America interest payments were tested. 10 Corporate debt instruments were confirmed.  
None for FL.

Legal:

Aqua America case with TRMG over auditing phone bill. Paid \$85,000 plus \$7,865.57 in 2009.

Other cases were specific to divisions.

Florida cases:

Barlett -re stolen pickup truck. No liability estimated.

[REDACTED]  
Mad Hatter Utilities-stored property at Jasmine Lakes and says Aqua sold it. Agreed to settle for \$50,000

Stewart-Similar to DeMint for Jasmine Lakes. Cannot estimate yet.

Outside Consultants are:

Towers Perrin-pension determination

Gannett Fleming-obtains rates for calculation of FAS 143 amortization

Marsh-loss development factors for insurance reserve calculations.

Duff and Phelps-Goodwill impairment test

O & M expense debit \$281,250, credit other accrued liability for same. Has to do with additional reserve associated with Aboitte. In for legal settlement.

Dividend Payable \$850,000 debit and retained earnings credit to record 2009 dividend.

Deferred Comp changes from Current to non-current. No overall effect.

Reviewed stock options and dividend equivalents and restricted stock grants. Estimated grants and compared to Tower Perrin and had an expense increase of \$64,492. Didn't think this was material.

Stock price was tested. Used Black-Scholes/Closed form model.

Tested FAS 123 for stock based compensation

There is a weakness in consistency between departments regarding evidence for capital items.

Using Lawson 9 upgrade for AP. Wasn't doing the 3 way match correctly. Trying to work on a patch.

P-card activity for officers lacked evidence of approval and supporting documentation.

The payroll validation review could not be verified because no evidence of the control was being maintained.

No formal review or reconciliation for completeness and accuracy of the Meter Read Exception Process and the customer billing.

The operator id for the Banner Oracle database is a shared ID and the activity on it is not monitored. Access to the Banner program seems to be excessive.

Backup processing does not seem to be monitored even though backups were performed.

Tested current tax and accrual.

Need to request acquisition calendar from co.

Many insurance confirmations were done.

Did 55 bank confirmations, 2 in Florida

Only tested one retirement entry in Fl.. Transfer from CWIP to Plant problem was in PA

Source: Reg 16

40-12

40-12/1 April Rate x 1.5

40

40-12/1 April Rate x 1.5

PBX

Admin Allocations		Total Reg Hrs	Reg Total \$	Reg \$	Reg \$	Total O.T. Hrs	Total O.T. \$	O.T. \$	O.T. \$	Total
Labor		5/1/2009-4/30/2010	5/1/2009-4/30/2010	12 Months At New Rate	Impact Normalization Adjmt.	5/1/2009-4/30/2010	5/1/2009-4/30/2010	12 Months At New Rate	Impact Normalization Adj.	Normalize Adj.
Employee		Rate Band								
Direct										
1 W		525.50			281.78	31.50			26.61	308.38
1 W		429.00			571.65	29.50			69.75	641.40
1 W		176.50			192.39	49.25			64.89	257.28
1 W		42.00			56.40	19.50			39.60	96.00
1 W		568.00			1,145.00	6.00			20.61	1,165.61
1 W		690.00			232.20	22.00			11.88	244.08
1 W		480.00			763.76	2.00			5.31	769.07
1 W		5.00			3.35	41.00			37.19	40.54
1 W		367.00			229.50	27.00			26.01	255.51
1 W		1,134.00			701.49	193.00			187.94	889.43
1 W		548.00			1,351.84	31.50			89.76	1,441.60
1 W		664.50			0.00	152.00			0.00	0.00
1 W		207.50			170.63	1.50			2.05	172.67
1 W		4.00			4.08	14.50			22.19	26.27
Position to be replaced with Area Mgr										
1 W		131.50			0.00	0.00			0.00	0.00
1 W		250.50			156.63	16.00			15.53	172.16
1 W		4.50			2.35	15.00			17.63	19.98
1 W		0.50			0.52	2.00			3.09	3.61
1 W		297.00			237.60	68.00			81.60	319.20
1 W		14.75			11.26	0.00			0.00	11.26
1 W		642.00			430.70	93.00			86.50	517.20
Replaced Mark March										
1 W		16.00			0.00	22.00			0.00	0.00
1 W		270.25			506.52	55.50			156.80	663.32
1 W		7.25			7.69	31.25			45.20	52.89
		7,475.25	134,319.99	141,377.31	7,057.31	923.00	28,187.48	29,197.60	1,010.12	8,067.43 wp 40-1 p. 1
			48-3				48-3			0.00
2 W		70.00			37.51	0.00			0.00	37.51
2 W		136.00			213.27	3.25			7.82	221.08
2 W		394.00			415.04	2.00			3.67	418.71
2 W		90.00			98.01	16.50			19.97	117.98
2 W		500.00			1,185.60	35.00			97.20	1,282.80
2 W		24.00			50.38	0.00			0.00	50.38
2 W		87.00			146.03	0.00			0.00	146.03
2 W		237.00			156.57	39.75			39.02	195.59
2 W		739.00			547.80	31.00			36.10	583.90
2 W		172.00			446.08	0.00			0.00	446.08
2 W		1.00			0.00	6.00			9.18	9.18
Position to be replaced with Area Mgr										
2 W		5.25			0.00	0.00	0.00	0.00	0.00	0.00
2 W		732.75			0.00	23.50			0.00	0.00
2 W		430.00			273.59	9.50			9.83	283.42
2 W		3.00			1.88	3.50			4.94	6.82
2 W		149.50			116.91	35.00			50.99	167.89
2 W		345.00			260.00	97.50			114.60	374.60
2 W		58.00			40.15	35.00			36.14	76.29
2 W		678.00			1,284.72	79.75			234.07	1,518.79
2 W		17.50			8.61	47.50			79.80	88.41
		4,869.00	94,948.99	100,231.12	5,282.13	464.75	15,479.23	16,222.53	743.30	6,025.43 wp 40-3 p. 1
			48-3				48-3			0.00
3 W		32.00			18.61	0.00			0.00	18.61
3 W		43.00			26.05	6.00			5.79	31.84
3 W		1.00			1.47	0.00			0.00	1.47
3 W		88.50			141.91	0.00			0.00	141.91
3 W		248.00			269.56	3.00			5.50	275.06
3 W		36.00			39.93	7.00			10.89	50.82

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010  
Title: Normalization Backup

Aqua used less than the payroll shown & tested on 48-3 to compute the normalization amounts & the proforma amounts. Based on the rates used, the normalization adj. is understated.

wp 48 payroll normalization adj.xls

6/11/10 9/23/10 RW

Admin Allocations  
Labor  
Employee

Rate Band	Total Reg Hrs 5/1/2009- 4/30/2010	Reg Total \$ 5/1/2009- 4/30/2010	Reg \$ 12 Months At New Rate	Reg \$ Impact Normalization Adjmt.	Total O.T. Hrs 5/1/2009- 4/30/2010	Total O.T. \$ 5/1/2009- 4/30/2010	O.T. \$ 12 Months At New Rate	O.T. \$ Impact Normalization Adj.	Total Normalize Adj.
<b>Direct</b>									
3W	134.50			322.80	9.00			32.40	355.20
3W	145.00			297.70	2.00			6.87	304.57
3W	37.75			61.51	0.00			0.00	61.51
3W	6.00			13.48	6.50			16.54	30.01
3W	335.00			207.74	21.25			18.62	226.36
3W	89.50			240.72	0.50			2.04	242.76
3W	5.00			0.00	0.00			0.00	0.00
3W	134.25			114.62	13.25			17.44	132.06
3W	222.00			89.46	11.50			7.24	96.71
3W	3.50			3.57	4.00			6.12	9.69
3W	45.00			28.64	2.50			2.59	31.22
3W	79.50			68.15	17.50			21.15	89.30
3W	216.50			207.55	17.00			21.63	229.18
3W	5.50			2.40	3.00			3.60	6.00
3W	119.50			80.67	8.00			8.76	89.43
3W	34.50			63.63	13.00			39.39	103.02
3W	139.25			159.59	13.25			23.52	183.12
<b>Total Rate Band 3W</b>	<b>2,200.75</b>	<b>38,002.84</b>	<b>40,462.59</b>	<b>2,459.75</b>	<b>158.25</b>	<b>4,486.93</b>	<b>4,737.02</b>	<b>250.09</b>	<b>2,709.83</b>
4W	95.50			50.31	15.50			11.78	62.08
4W	68.25			40.20	3.50			3.38	43.58
4W	669.00			660.00	49.50			68.84	728.84
4W	171.50			235.94	29.50			51.82	287.75
4W	676.75			990.96	38.00			61.94	1,052.90
4W	304.00			350.86	10.50			16.50	367.36
4W	0.25			0.24	1.50			2.14	2.38
4W	91.00			101.04	29.75			48.55	149.59
4W	336.00			733.20	48.00			118.80	852.00
4W	10.00			12.90	7.00			12.09	24.99
4W	391.00			822.11	8.00			27.48	849.59
4W	891.00			297.00	34.00			18.36	315.36
4W	417.25			704.90	1.00			2.66	707.56
4W	763.75			1,688.05	364.25			1,274.31	2,962.36
4W	500.00			297.84	61.75			55.85	353.69
4W	0.00			0.00	3.00			3.02	3.02
4W	485.00			1,245.76	24.00			89.76	1,335.52
4W	245.50			0.00	73.00			0.00	0.00
4W	1,008.50			840.26	296.00			377.00	1,217.25
4W	243.50			71.34	20.50			8.92	80.26
4W	363.00			297.57	14.00			17.75	315.32
4W	1,127.00			446.88	44.00			25.20	472.08
4W	0.00			0.00	5.00			7.65	7.65
<b>Position to be replaced with Area Mgr</b>	<b>76.50</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
4W	10.00			0.00	7.50			0.00	0.00
4W	434.50			279.45	12.00			12.42	291.87
4W	169.50			143.35	49.50			69.79	213.15
4W	217.00			204.97	35.50			50.21	255.18
4W	249.00			173.28	8.00			9.12	182.40
4W	83.50			54.40	60.00			66.60	121.00
4W	109.25			87.55	6.00			7.65	95.20
4W	1.50			0.20	5.25			1.61	1.80
4W	197.00			131.40	35.50			26.83	158.23
<b>Replaced Mark March</b>	<b>22.50</b>			<b>0.00</b>	<b>3.00</b>			<b>0.00</b>	<b>0.00</b>
4W	314.25			605.50	86.25			256.79	862.29
4W	631.50			709.09	86.50			142.99	852.08

wp 40-5 p. 1

40-12 p 2

Admin Allocations  
Labor  
Employee

	Rate Band	Total Reg Hrs 5/1/2009- 4/30/2010	Reg Total \$ 5/1/2009- 4/30/2010	Reg \$ 12 Months At New Rate	Reg \$ Impact Normalization Adjmt.	Total O.T. Hrs 5/1/2009- 4/30/2010	Total O.T. \$ 5/1/2009- 4/30/2010	O.T. \$ 12 Months At New Rate	O.T. \$ Impact Normalization Adj.	Total Normalize Adj.	
Total Rate Band 4W	Direct	11,373.75	194,657.74	206,934.27	12,276.53	1,576.25	46,209.56	49,157.34	2,947.78	15,224.31	wp 40-7 p. 1
	5W	24.00	48-3		17.12	1.00	48-3		0.00	17.12	0.00
	5W	14.00			33.60	22.00			72.00	105.60	
	5W	17.00			14.10	0.00			0.00	14.10	
	5W	82.00			78.28	0.00			0.00	78.28	
Total Rate Band 5W		137.00	2,449.11	2,592.20	143.10	23.00	812.51	884.51	72.00	215.10	wp 40-9 p. 1
			48-3				48-3			0.00	0.00
	10W	48.50			52.64	6.50			11.80	64.43	
	10W	0.00			0.00	0.00			0.00	0.00	
	10W	182.00			396.17	3.00			10.31	406.48	
	10W	78.50			68.15	0.00			0.00	68.15	
	10W	0.00			0.00	1.00			1.02	1.02	
	10W	199.50			163.35	1.00			1.37	164.71	
	10W	7.00			4.48	0.00			0.00	4.48	
	10W	15.25			12.11	4.00			5.10	17.21	
	10W	62.00			44.53	6.50			4.93	49.46	
	10W	1.00			1.01	1.00			3.03	4.04	
	10W	4.50			5.54	3.75			6.92	12.45	
Total Rate Band 10W		598.25	10,649.09	11,397.05	747.97	26.75	855.24	899.71	44.46	792.43	wp 40-11 p 1
			48-3				48-3			0.00	0.00
	12W	21.75			13.03	4.00			3.86	16.89	
	12W	218.00			217.08	39.00			60.33	277.41	
	12W	69.00			19.68	10.50			4.00	23.68	
	12W	14.50			12.69	0.00			0.00	12.69	
Total Rate Band 12W		323.25	5,417.79	5,680.27	262.47	53.50	1,362.91	1,431.09	68.19	330.66	wp 40-10 p 1
			48-3				48-3			0.00	0.00
	1WW	203.50			109.92	5.00			4.36	114.28	
	1WW	43.25			13.35	0.00			0.00	13.35	
	1WW	105.50			86.63	34.00			10.83	97.45	
	1WW	14.00			9.68	9.50			16.34	26.02	
	1WW	2.00			3.54	0.00			0.00	3.54	
	1WW	7.50			4.42	25.25			24.23	28.65	
	1WW	66.00			12.30	41.00			3.08	15.38	
	1WW	1,230.00			1,135.26	7.00			10.71	1,145.97	
	1WW	0.00			0.00	25.00			0.00	0.00	
	1WW	2.00			0.00	0.00			0.00	0.00	
	1WW	44.50			25.88	0.00			0.00	25.88	
	1WW	5.00			1.46	5.00			5.48	6.94	
	1WW	26.50			43.43	19.00			55.30	98.73	
	1WW	3.00			3.69	12.00			18.91	22.60	
Total Rate Band 1WW		1,752.75	31,600.87	33,050.42	1,449.55	182.75	5,048.89	5,198.11	149.22	1,598.76	wp 40-2 p 1
			48-3				48-3			0.00	0.00
	2WW	245.50			127.66	17.00			13.09	140.74	
	2WW	1.00			0.00	3.00			3.36	3.36	
	2WW	210.50			99.22	82.25			43.90	143.12	
	2WW	221.50			200.06	70.50			109.05	309.12	
	2WW	281.00			353.53	138.00			261.84	615.38	
	2WW	24.75			20.85	20.50			44.50	65.34	
	2WW	9.00			3.33	5.50			3.05	6.38	
	2WW	14.00			17.12	0.00			0.00	17.12	
	2WW	1,144.75			937.41	105.50			141.43	1,078.84	
	2WW	559.00			0.00	284.50			0.00	0.00	
	2WW	7.50			9.08	9.25			10.44	19.51	
	2WW	225.50			289.20	72.50			90.00	379.20	

wp 48-1

Admin Allocations  
Labor  
Employee

Rate Band	Total Reg Hrs 5/1/2009- 4/30/2010	Reg Total \$ 5/1/2009- 4/30/2010	Reg \$ 12 Months At New Rate	Reg \$ Impact Normalization Adjmt.	Total O.T. Hrs 5/1/2009- 4/30/2010	Total O.T. \$ 5/1/2009- 4/30/2010	O.T. \$ 12 Months At New Rate	O.T. \$ Impact Normalization Adj.	Total Normalize Adj.
Direct									
2WW	2.00			4.58	0.00			0.00	4.58
2WW	384.00			879.55	125.25			435.49	1,315.04
2WW	10.00			6.70	89.50			81.91	88.61
2WW	62.50			21.25	17.00			15.81	37.06
2WW	689.50			515.84	8.00			6.23	522.07
2WW	162.50			354.96	24.50			32.64	387.60
2WW	265.50			0.00	32.50			0.00	0.00
2WW	273.75			230.64	91.00			116.13	346.77
2WW	10.00			6.60	0.00			0.00	6.60
2WW	9.00			3.78	0.00			0.00	3.78
2WW	275.50			254.49	3.50			5.35	259.85
Position to be replaced with Area Mgr									
2WW	720.00			0.00	0.00			0.00	0.00
2WW	0.00	0.00	0.00	0.00	17.00			32.13	32.13
2WW	344.25			0.00	100.75	3,119.22	3,119.22	0.00	0.00
2WW	598.50			0.00	14.00			0.00	0.00
2WW	36.00			20.70	4.50			4.66	25.36
2WW	40.50			30.55	12.00			16.22	46.77
2WW	3.50			3.61	16.00			24.72	28.33
2WW	105.00			72.00	41.00			42.00	114.00
2WW	236.00			58.69	109.25			33.20	91.89
2WW	34.00			4.38	8.50			4.93	9.31
Replaced Mark March	45.00			0.00	13.00			0.00	0.00
2WW	4.00			4.44	0.00			0.00	4.44
2WW	24.00			38.38	45.50			69.69	108.07
2WW	361.00			402.21	56.75			81.64	483.85
Total Rate Band 2WW	7,640.00	153,899.42	158,870.23	4,970.81	1,638.00	48,415.23	50,138.63	1,723.41	6,694.21
		48-3				48-3			wp 40-4 p 1
3WW	122.50			63.68	10.00			8.72	72.41
3WW	1.00			1.03	0.00			0.00	1.03
3WW	0.00			0.00	8.50			11.42	11.42
3WW	50.50			48.29	16.50			18.34	66.63
3WW	280.50			673.20	25.50			91.80	765.00
3WW	212.00			497.35	34.25			118.52	615.87
3WW	28.50			58.48	18.00			44.88	103.36
3WW	15.00			9.30	34.75			43.59	52.89
3WW	4.00			1.68	0.00			0.00	1.68
3WW	274.00			259.56	17.00			12.36	271.92
3WW	20.00			16.00	5.50			6.60	22.60
Replaced Mark March	32.50			0.00	0.00			0.00	0.00
Total Rate Band 3WW	1,040.50	21,080.75	22,709.32	1,628.57	170.00	4,964.99	5,321.23	356.24	1,984.81
		48-3				48-3			wp 40-6 p 1
4WW	1.50			1.55	0.00			0.00	1.55
4WW	7.00			8.56	0.00			0.00	8.56
4WW	26.00			31.46	9.00			3.63	35.09
4WW	34.00			81.60	39.00			126.00	207.60
4WW	1,179.50			1,353.86	292.25			492.94	1,846.80
4WW	46.00			70.80	0.00			0.00	70.80
4WW	2.00			5.44	0.00			0.00	5.44
4WW	2.00			0.00	0.00			0.00	0.00
4WW	2.00			0.00	0.00			0.00	0.00
4WW	276.50			253.38	32.50			45.58	298.96
4WW	65.00			48.64	6.00			6.84	55.48
4WW	419.75			348.50	256.75			319.71	668.21
4WW	2.50			3.08	0.00			0.00	3.08

Admin Allocations  
Labor  
Employee

Total Rate Band 4WW

[REDACTED]

Total Rate Band 5WW

[REDACTED]

Total Rate Band 7WW

[REDACTED]

Total Rate Band 10WW

[REDACTED]

Rate Band	Total Reg Hrs 5/1/2009- 4/30/2010	Reg Total \$ 5/1/2009- 4/30/2010	Reg \$ 12 Months At New Rate	Reg \$ Impact Normalization Adjmt.	Total O.T. Hrs 5/1/2009- 4/30/2010	Total O.T. \$ 5/1/2009- 4/30/2010	O.T. \$ 12 Months At New Rate	O.T. \$ Impact Normalization Adj.	Total Normalization Adj.	
Direct	2,063.75	39,783.11 48-3	41,989.97	2,206.85	635.50	19,955.61 48-3	20,950.30	994.70	3,201.55	wp 40-8 p 1
5WW				0.00	4.50	106.17	113.13	6.96	0.00	
5WW				0.00	0.50	13.00	13.91	0.92	0.92	
5WW				39.60	42.00	1,498.68	1,635.48	136.80	176.40	
5WW				276.04	53.50	1,465.81	1,539.20	73.39	349.43	
Total Rate Band 5WW	317.00	5,876.29 48-3	6,191.93	315.64	100.50	3,083.65 48-3	3,301.72	218.07	533.71	wp 40-9 p 1
7WW	11.00			6.40	0.00	0.00	0.00	0.00	6.40	
7WW	2.00			2.42	4.00	183.24	190.50	7.26	9.68	
7WW	198.50			256.07	15.25	398.71	428.22	29.51	285.57	
7WW	3.50			2.38	5.50	144.38	149.99	5.61	7.99	
7WW	5.00			5.10	2.00	53.37	56.43	3.06	8.16	
7WW	2.00			1.70	0.00	0.00	0.00	0.00	1.70	
7WW	0.00			0.00	4.00	90.72	95.10	4.38	4.38	
7WW	8.00			16.16	5.50	190.74	207.41	16.67	32.83	
7WW	2.00			2.46	7.50	205.54	219.38	13.84	16.30	
Total Rate Band 7WW	232.00	4,127.87 48-3	4,420.55	292.68	43.75	1,266.69 48-3	1,347.02	80.32	373.00	wp 40-11 p 1
10WW	11.25			5.95	0.00	0.00	0.00	0.00	5.95	
10WW	237.50			216.56	49.50	1,170.95	1,244.43	73.48	290.04	
10WW	3.00			0.00	0.00	0.00	0.00	0.00	0.00	
10WW	81.50			19.68	9.50	253.07	255.22	2.15	21.83	
Total Rate Band 10WW	333.25	5,560.81 48-3	5,803.00	242.19	61.00	1,485.94 48-3	1,561.57	75.63	317.82	wp 40-10 p 1
Allocated Admin										
32W	1,967.75			867.48	108.50	3,780.30	3,853.92	73.62	941.10	
32W	1,920.50			616.18	0.00	0.00	0.00	0.00	616.18	
32W	277.00			149.47	0.00	0.00	0.00	0.00	149.47	
32W	220.50			458.59	1.00	20.56	23.93	3.36	461.96	
32W	651.50			195.21	0.00	0.00	0.00	0.00	195.21	
32W	1,108.50			675.89	141.25	5,819.53	5,951.95	132.43	808.32	
32W	152.50			149.53	13.00	306.71	326.82	20.11	169.64	
32W	1,500.00			1,041.20	0.00	0.00	0.00	0.00	1,041.20	
32W	186.75			274.52	0.00	0.00	0.00	0.00	274.52	
32W	1,636.00			703.58	11.00	253.12	260.79	7.68	711.26	
32W	213.50			311.88	0.00	0.00	0.00	0.00	311.88	
32W	170.00			69.90	0.00	0.00	0.00	0.00	69.90	
32W	244.50			90.47	0.00	0.00	0.00	0.00	90.47	
32W	1,920.50			1,002.82	1.50	41.71	43.00	1.28	1,004.11	
32W	1,489.00			1,468.00	0.00	0.00	0.00	0.00	1,468.00	
32W	554.50			648.54	0.00	0.00	0.00	0.00	648.54	
32W	668.50			619.87	1.00	30.18	31.61	1.43	621.30	
32W	1,917.50			1,056.90	0.00	0.00	0.00	0.00	1,056.90	
32W	72.00			0.00	0.00	0.00	0.00	0.00	0.00	
32W	1,041.50			1,171.28	8.00	366.48	381.00	14.52	1,185.80	
32W	390.00			156.55	0.00	0.00	0.00	0.00	156.55	
32W	226.00			542.40	1.00	35.34	38.94	3.60	546.00	
32W	164.75			212.53	2.00	52.29	56.16	3.87	216.40	
32W	265.00			528.99	0.00	0.00	0.00	0.00	528.99	
32W	360.00			115.20	0.00	0.00	0.00	0.00	115.20	
32W	233.00			366.39	0.00	0.00	0.00	0.00	366.39	
32W	447.25			964.08	16.25	517.50	573.54	56.04	1,020.12	
32W	98.00			109.76	0.00	0.00	0.00	0.00	109.76	
32W	120.00			80.40	0.00	0.00	0.00	0.00	80.40	

Admin Allocations  
Labor  
Employee

	Rate Band	Total Reg Hrs 5/1/2009- 4/30/2010	Reg Total \$ 5/1/2009- 4/30/2010	Reg \$ 12 Months At New Rate	Reg \$ Impact Normalization Adjmt.	Total O.T. Hrs 5/1/2009- 4/30/2010	Total O.T. \$ 5/1/2009- 4/30/2010	O.T. \$ 12 Months At New Rate	O.T. \$ Impact Normalization Adj.	Total Normalize Adj.
	<b>Direct</b>									
	32W	116.00			78.88	0.00	0.00	0.00	0.00	78.88
	32W	1,607.00			2,272.05	0.00	0.00	0.00	0.00	2,272.05
	32W	184.00			96.48	0.00	0.00	0.00	0.00	96.48
	32W	255.00			205.01	0.00	0.00	0.00	0.00	205.01
	32W	1,580.00			3,016.00	0.00	0.00	0.00	0.00	3,016.00
Intern positions abolished not replaced	32W	304.25			0.00	0.00	0.00	0.00	0.00	0.00
	32W	186.50			442.00	0.00	0.00	0.00	0.00	442.00
	32W	407.98			0.00	0.00	0.00	0.00	0.00	0.00
	32W	399.00			358.75	11.50	331.03	347.07	16.04	374.79
	32W	27.00			11.07	0.00	0.00	0.00	0.00	11.07
	32W	202.50			184.28	0.00	0.00	0.00	0.00	184.28
Position to be replaced	32W	1,165.20			0.00	0.00	0.00	0.00	0.00	0.00
	32W	193.00			107.58	13.50	424.53	428.49	3.96	111.54
	32W	705.00			259.14	3.00	60.26	62.15	1.89	261.03
	32W	257.00			245.82	2.00	53.37	56.43	3.06	248.88
Position to be replaced with Area Mgr	32W	786.50			0.00	0.00	0.00	0.00	0.00	0.00
	32W	117.00			147.42	0.00	0.00	0.00	0.00	147.42
	32W	68.00			9.60	0.00	0.00	0.00	0.00	9.60
	32W	155.29			0.00	3.00	92.88	92.88	0.00	0.00
	32W	295.47			0.00	1.00	30.12	30.12	0.00	0.00
	32W	1,796.50			3,144.00	0.00	0.00	0.00	0.00	3,144.00
	32W	360.50			223.91	1.00	23.24	24.27	1.04	224.94
	32W	287.74			0.00	0.00	0.00	0.00	0.00	0.00
	32W	124.00			116.56	1.00	17.19	18.60	1.41	117.97
	32W	128.00			131.84	0.00	0.00	0.00	0.00	131.84
	32W	1,430.00			2,070.18	0.00	0.00	0.00	0.00	2,070.18
	32W	239.69			0.00	0.00	0.00	0.00	0.00	0.00
	32W	208.00			152.00	0.00	0.00	0.00	0.00	152.00
	32W	1,006.50			753.60	64.00	3,059.04	3,133.44	74.40	828.00
	32W	224.50			150.03	0.00	0.00	0.00	0.00	150.03
	32W	20.50			6.24	0.00	0.00	0.00	0.00	6.24
	32W	1,920.50			616.18	1.00	21.86	22.39	0.53	616.70
	32W	392.00			251.85	53.00	1,212.99	1,260.08	47.08	298.94
Replaced Mark March	32W	4.00			0.00	3.00	84.60	84.60	0.00	0.00
	32W	328.00			350.76	0.00	0.00	0.00	0.00	350.76
	32W	239.00			395.92	2.00	69.36	75.42	6.06	401.98
	32W	87.00			98.40	9.00	246.65	263.25	16.61	115.01
Total Rate Band 32W		38,024.62	995,840.49 48-3	1,026,383.62	30,543.13	472.50	16,950.82 48-3	17,440.83	490.01	31,033.14 wp 40-1 p 1-40-11 p 1
Totals		78,381.12	1,738,215.16	1,808,093.84	69,878.68	6,529.50	198,565.69	207,789.20	9,223.52	79,102.20

40-12p6

Admin Allocations  
Labor  
Employee

Rate Band	Total Reg Hrs 5/1/2009- 4/30/2010	Reg Total \$ 5/1/2009- 4/30/2010	Reg \$ 12 Months At New Rate	Reg \$ Impact Normalization Adjmt.	Total O.T. Hrs 5/1/2009- 4/30/2010	Total O.T. \$ 5/1/2009- 4/30/2010	O.T. \$ 12 Months At New Rate	O.T. \$ Impact Normalization Adj.	Total Normalize Adj.
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	Proforma Total Tax Adjustment	Reg \$ Impact Normalization Adj	O.T. \$ Impact Normalization Adj	Total Reg & O.T. \$ Impact Normalization Adj	Total O.T. Hrs 5/1/2009- 4/30/2010	Total O.T. \$ 5/1/2009- 4/30/2010	O.T. \$ 12 Months At New Rate	O.T. \$ Impact Normalization Adjmt
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Employee Terminations

Not to be replaced	Admin	-15.01	0.00	0.00	0.00	0.00	0.00	0.00
Terminated(Position to be replaced)	Admin	-59.22	0.00	0.00	0.00	0.00	0.00	0.00
Resigned(Position to be replaced)	Direct/Admin	-140.11			-248.88	-2.00		-3.06
Terminated(Replaced by Larry White)	Direct/Admin	-170.93	0.00	0.00	0.00	-257.50		0.00
Terminated(Replaced by Contract Operator)	Direct/Admin	-139.08	0.00	0.00	0.00	-38.50		0.00
Terminated(Replaced by Kenneth Martin)	Direct/Admin	-57.83	0.00	0.00	0.00	-113.25		0.00
Totals		-582.19	-245.82	-3.06	-248.88	-411.25	-12,849.77	-12,852.83

New Hires

2080 hours \$70,000 per year	Direct/Admin	5539.1	0	0	0			0.00
2080 hours \$44,990.40 per year	Direct/Admin	3625.8656	0	0	0			0.00
2080 hours \$25,708.80 per year	Admin	2150.8232	0	0	0			0.00
Customer Service Open Position 2080 hours \$39,104 per year	Direct/Admin	192.65	35,682.40	11,167.20	46,849.60	396.00	11,167.20	11,167.20
		11,508.43	35,682.40	11,167.20	46,849.60	396.00	11,167.20	11,167.20
		10,926.25	35,436.58	11,164.14	46,600.72	-15.25	-1,682.57	11,164.14

wp 40-1 to 40-11 p 1

40-12 p 1

PBC

40-12

Admin Allocations  
Labor  
Employee

Rate Band	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1, 2010 March 31, 2010	Salary Rate April 1 2010 April 30 2010	% Rate Increase
<u>Direct</u>	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	
1 W				1.03
1 W				1.15
1 W				1.04
1 W				1.10
1 W				1.14
1 W				1.03
1 W				1.13
1 W				1.03
1 W				1.04
1 W				1.03
1 W				1.20
1 W				0.00
1 W				1.05
1 W				1.06
Position to be replaced with Area Mgr				
1 W				1.00
1 W				1.04
1 W				1.08
1 W				1.06
1 W				1.03
1 W				1.04
1 W				1.05
1 W				0.00
1 W				1.09
1 W				1.07
Total Rate Band 1W				
2 W				1.03
2 W				1.15
2 W				1.07
2 W				1.04
2 W				1.10
2 W				1.14
2 W				1.13
2 W				1.04
2 W				1.06
2 W				1.20
2 W				1.06
Position to be replaced with Area Mgr				
2 W				0.00
2 W				0.00
2 W				1.04
2 W				1.08
2 W				1.06
2 W				1.03
2 W				1.05
2 W				1.09
2 W				1.07
Total Rate Band 2W				
3 W				1.03
3 W				1.02
3 W				1.10
3 W				1.15
3 W				1.07
3 W				1.04

Rates not tested

Carroll: Reg 16

40-12/1

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010  
Title: *Change in Rates for Employees*

KW  
9/23/10  
10/11/10

Admin Allocations  
Labor  
Employee

Rate Band	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1, 2010 March 31, 2010	Salary Rate April 1 2010 April 30 2010	% Rate Increase
<u>Direct</u>	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	
3W				1.10
3W				1.14
3W				1.13
3W				1.12
3W				1.04
3W				1.20
3W				0.00
3W				1.05
3W				1.03
3W				1.06
3W				1.04
3W				1.08
3W				1.06
3W				1.03
3W				1.05
3W				1.09
3W				1.07
Total Rate Band 3W				
4W				1.03
4W				1.02
4W				1.07
4W				1.10
4W				1.15
4W				1.07
4W				1.05
4W				1.04
4W				1.10
4W				1.07
4W				1.14
4W				1.03
4W				1.13
4W				1.12
4W				1.04
4W				1.03
4W				1.20
4W				0.00
4W				1.05
4W				1.02
4W				1.05
4W				1.03
4W				1.06
Position to be replaced with Area Mgr				0.00
4W				0.00
4W				1.04
4W				1.08
4W				1.06
4W				1.04
4W				1.03
4W				1.04
4W				1.02
4W				1.05
Replaced Mark March				0.00
4W				1.09
4W				1.07
4W		18.80		

2011/2/15

Admin Allocations  
Labor  
Employee

Rate Band	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1, 2010 March 31, 2010	Salary Rate April 1 2010 April 30 2010	% Rate Increase
Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	

Total Rate Band 4W

[REDACTED]

5W				1.07
5W				1.10
5W				1.08
5W				1.06

Total Rate Band 5W

[REDACTED]

10W				1.04
10W				1.07
10W				1.14
10W				1.13
10W				1.04
10W				1.05
10W				1.04
10W				1.04
10W				1.05
10W				1.09
10W				1.07

Total Rate Band 10W

[REDACTED]

12W				1.02
12W				1.07
12W				1.02
12W				1.08

Total Rate Band 12W

[REDACTED]

1WW				1.03
1WW				1.02
1WW				1.07
1WW				1.04
1WW				1.13
1WW				1.04
1WW				1.02
1WW				1.06
1WW				1.09

[REDACTED]

1WW				0.00
1WW				1.04
1WW				1.05
1WW				1.09
1WW				1.07

Total Rate Band 1WW

[REDACTED]

2WW				1.03
2WW				1.16
2WW				1.02
2WW				1.07
2WW				1.10
2WW				1.15
2WW				1.03
2WW				1.07
2WW				1.05
2WW				0.00
2WW				1.04
2WW				1.10

2010/11/17

Admin Allocations  
Labor  
Employee

Rate Band	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1,2010 March 31,2010	Salary Rate April 1 2010 April 30 2010	% Rate Increase
Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	
2WW				1.14
2WW				1.12
2WW				1.03
2WW				1.04
2WW				1.06
2WW				1.20
2WW				0.00
2WW				1.05
2WW				1.03
2WW				1.03
2WW				1.06
Position to be replaced with Area Mgr				0.00
2WW				1.09
2WW				0.00
2WW				0.00
2WW				1.04
2WW				1.08
2WW				1.06
2WW				1.03
2WW				1.02
2WW				1.05
Replaced Mark March				0.00
2WW				1.03
2WW				1.09
2WW				1.07
Total Rate Band 2WW				
3WW				1.03
3WW				1.07
3WW				1.15
3WW				1.07
3WW				1.10
3WW				1.12
3WW				1.20
3WW				1.05
3WW				1.03
3WW				1.06
Replaced Mark March				1.03
3WW				0.00
Total Rate Band 3WW				
4WW				1.07
4WW				1.07
4WW				1.04
4WW				1.10
4WW				1.07
4WW				1.13
4WW				1.20
4WW				1.05
4WW				1.06
4WW				1.06
4WW				1.04
4WW				1.04
4WW				1.07

6011/01 VII

Admin Allocations  
Labor  
Employee

Rate Band	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1, 2010 March 31, 2010	Salary Rate April 1 2010 April 30 2010	% Rate Increase
Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	

Total Rate Band 4WW

5WW				1.07
5WW				1.07
5WW				1.10
5WW				1.06

Total Rate Band 5WW

7WW				1.03
7WW				1.04
7WW				1.07
7WW				1.04
7WW				1.06
7WW				1.04
7WW				1.05
7WW				1.09
7WW				1.07

Total Rate Band 7WW

10WW				1.02
10WW				1.07
10WW				1.10
10WW				1.02

Total Rate Band 10WW

10WW				0.00
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Allocated  
Admin

32W				1.02
32W				1.02
32W				1.03
32W				1.16
32W				1.02
32W				1.02
32W				1.07
32W				1.02
32W				1.10
32W				1.03
32W				1.15
32W				1.04
32W				1.03
32W				1.03
32W				1.04
32W				1.07
32W				1.05
32W				1.02
32W				0.00
32W				1.04
32W				1.02
32W				1.10
32W				1.07
32W				1.14
32W				1.03
32W				1.13
32W				1.12
32W				1.08
32W				1.03

Admin Allocations  
Labor  
Employee

Rate Band	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1, 2010 March 31, 2010	Salary Rate April 1 2010 April 30 2010	% Rate Increase
Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	
32W				1.04
32W				1.03
32W				1.03
32W				1.06
32W				1.04
Intern positions abolished not replaced				0.00
32W				1.20
32W				0.00
32W				1.05
32W				1.02
32W				1.05
Position to be replaced				0.00
32W				1.03
32W				1.03
32W				1.06
Position to be replaced with Area Mgr				0.00
32W				1.09
32W				1.01
32W				0.00
32W				0.00
32W				1.04
32W				1.04
32W				0.00
32W				1.08
32W				1.06
32W				1.04
32W				0.00
32W				1.04
32W				1.03
32W				1.04
32W				1.02
32W				1.02
32W				1.05
Replaced Mark March				0.00
32W				1.03
32W				1.09
32W				1.07

Total Rate Band 32W

Totals

90 11-01-07

Admin Allocations  
Labor  
Employee

Rate Band	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1,2010 March 31,2010	Salary Rate April 1 2010 April 30 2010	% Rate Increase
Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	

			Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1,2010 March 31,2010	Salary Rate April 1 2010 April 30 2010	% Rate Increase
<b>Employee Terminations</b>						
[REDACTED]	Not to be replaced	Admin	[REDACTED]	0.00	[REDACTED]	
[REDACTED]	Terminated(Position to be replaced)	Admin	[REDACTED]	0.00	[REDACTED]	
[REDACTED]	Resigned(Position to be replaced)	Direct/Admin	[REDACTED]	0.00	[REDACTED]	
[REDACTED]	Terminated(Replaced by Larry White	Direct/Admin	[REDACTED]	0.00	[REDACTED]	
[REDACTED]	Terminated(Replaced by Contract Operator	Direct/Admin	[REDACTED]	0.00	[REDACTED]	
[REDACTED]	Terminated(Replaced by Kenneth Martin	Direct/Admin	[REDACTED]	0.00	[REDACTED]	
<b>Totals</b>						

**New Hires**

(Area Mgr Open Position) Dennis	2080 hours \$70,000 per year	Direct/Admin	[REDACTED]
[REDACTED]	2080 hours \$44,990.40 per year	Direct/Admin	[REDACTED]
Customer Service Open Position	2080 hours \$25,708.80 per year	Admin	[REDACTED]
New Hire	2080 hours \$39,104 per year	Direct/Admin	[REDACTED]
<b>Totals</b>			

PPC

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010  
Title: *Info on 8/10*

Admin Allocations	Salary Rate	Salary Rate	Salary Rate	Reg \$	O.T. \$	Reg \$	Proforma	O.T. \$	Proforma	Total
Labor	May 1 2009	Feb 1, 2010	April 1 2010	12 Months At	12 Months At	for Proforma	Reg \$	for Proforma	O.T. \$	Reg & O.T.
Employee	March 31 2010	March 31, 2010	April 30 2010	New Rate	New Rate	Year	Adjustment	Year	Adjustment	Adjustment
	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	A	B	A*1.04=C	B*1.04=D	C-A	D-B	
	Rate Band									
	Direct									
	1W								33.17	402.11
	1W								21.47	229.62
	1W								93.82	317.98
	1W								30.37	73.99
	1W								6.57	421.44
	1W								19.14	419.34
	1W								1.86	300.04
	1W								59.38	64.21
	1W								29.45	296.33
	1W								236.46	1,162.71
	1W								30.47	383.82
	1W								191.98	751.49
	1W								1.68	156.56
	1W								16.36	19.37
	Position to be replaced with Area Mgr								0.00	164.48
	1W								15.53	177.66
	1W								11.16	13.39
	1W								2.30	2.69
	1W								133.17	520.93
	1W								0.00	14.83
	1W								88.44	495.47
	1W								24.82	36.85
	1W								83.72	355.48
	1W								36.56	42.22
Total Rate Band 1W				141,377.31	29,197.60	147,032.40	5,655.09	30,365.50	1,167.90	6,823.00 wp 40-1 p 3
	2W									49.14
	2W									68.35
	2W									294.57
	2W									145.73
	2W									573.72
	2W									17.53
	2W									54.04
	2W									215.71
	2W									468.16
	2W									110.91
	2W									7.52
	Position to be replaced with Area Mgr									6.57
	2W									616.86
	2W									287.52
	2W									4.09
	2W									154.97
	2W									641.38
	2W									70.06
	2W									802.09
	2W									69.23
Total Rate Band 2W				100,231.12	16,222.53	104,240.36	4,009.24	16,871.43	648.90	4,658.15 wp 40-3 p 3
	3W									22.47
	3W									58.43
	3W									0.62
	3W									42.94
	3W									187.36
	3W									59.06

Source: Reg 16

47-12

Co. added 1.04% to normalized payroll

10/11/10  
TAP  
9/15/11  
10/11/10

Admin Allocations  
Labor  
Employee

Rate Band	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1, 2010 March 31, 2010	Salary Rate April 1 2010 April 30 2010	Reg \$ 12 Months At New Rate	O.T. \$ 12 Months At New Rate	Reg \$ for Proforma Year A*1.04=C	Proforma Reg \$ Adjustment B * 1.04=D	O.T. \$ for Proforma Year C-A	Proforma O.T. \$ Adjustment D-B	Total Reg & O.T \$ Adjustment
Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	A	B	A*1.04=C	B * 1.04=D	C-A	D-B	
3W							139.66			153.68
3W							105.91			108.10
3W							23.45			23.45
3W							5.65			14.82
3W							243.61			266.79
3W							57.71			58.19
3W							4.21			4.21
3W							108.04			124.04
3W							122.63			132.16
3W							2.63			7.15
3W							29.12			31.55
3W							39.43			52.45
3W							166.10			185.66
3W							7.18			13.06
3W							75.76			83.37
3W							34.69			54.30
3W							108.62			124.12
Total Rate Band 3W				40,462.59	4,737.02	42,081.09	1,618.50	4,926.50	189.48	1,807.98 wp 40-5 p 3
4W							67.05		16.32	83.37
4W							76.69		5.90	82.59
4W							448.50		49.78	498.27
4W							107.02		27.61	134.63
4W							328.36		27.66	356.02
4W							225.57		11.69	237.25
4W							0.21		1.90	2.11
4W							115.57		56.67	172.24
4W							348.90		74.76	423.67
4W							7.49		7.86	15.35
4W							285.59		8.76	294.35
4W							516.78		29.58	546.36
4W							259.20		0.93	260.13
4W							718.84		514.25	1,233.09
4W							363.60		67.36	430.96
4W							0.00		3.68	3.68
4W							312.73		23.21	335.94
4W							206.71		92.20	298.91
4W							811.64		357.33	1,168.97
4W							174.44		22.03	196.47
4W							270.94		15.67	286.62
4W							622.55		36.46	659.01
4W							0.00		5.64	5.64
Position to be replaced with Area Mgr							95.69	0.00	0.00	95.69
4W							8.26		9.29	17.54
4W							281.21		11.65	292.86
4W							84.07		36.83	120.90
4W							166.48		40.85	207.34
4W							202.98		9.78	212.77
4W							109.02		117.50	226.52
4W							109.82		9.05	118.86
4W							1.07		5.64	6.71
4W							124.90		33.76	158.66
Replaced Mark March							16.92		3.38	20.30
4W							316.01		130.10	446.11
4W							492.57		101.21	593.78

40-13 p2

## Total Rate Band 4W

	Salary Rate May 1 2009	Salary Rate Feb 1,2010	Salary Rate April 1 2010	Reg \$ 12 Months At New Rate	O.T. \$ 12 Months At New Rate	Reg \$ for Proforma Year	Proforma Reg \$ Adjustment	O.T. \$ for Proforma Year	Proforma O.T. \$ Adjustment	Total Reg & O.T \$ Adjustment	
Rate Band	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	A	B	A*1.04=C	B * 1.04=D	C-A	D-B		
Direct				206,934.27	49,157.34	215,211.65	8,277.37	51,123.63	1,966.29	10,243.66	wp 40-7 p 3
5W							17.81		1.11	18.92	
5W							14.54		34.27	48.80	
5W							8.43		0.00	8.43	
5W							62.91	0.00	0.00	62.91	
				2,592.20	884.51	2,695.89	103.69	919.89	35.38	139.07	wp 40-9 p 3
10W							61.60		12.38	73.98	
10W							0.00		0.00	0.00	
10W							132.93		3.29	136.22	
10W							48.76		0.00	48.76	
10W							0.00		1.09	1.09	
10W							148.91		1.12	150.03	
10W							4.53		0.00	4.53	
10W							15.33		6.03	21.36	
10W							39.31		6.18	45.49	
10W							1.01		1.51	2.51	
10W							3.51		4.39	7.90	
				11,397.05	899.71	11,852.93	455.88	935.70	35.99	491.87	wp 40-11 p 3
12W							24.44		6.74	31.18	
12W							146.15		39.22	185.37	
12W							49.43		11.28	60.71	
12W							7.19		0.00	7.19	
				5,680.27	1,431.09	5,907.48	227.21	988.34	57.24	284.45	wp 40-10 p 3
1WW							142.87		5.27	148.14	
1WW							48.60		0.00	48.60	
1WW							70.73		34.19	104.92	
1WW							17.78		18.10	35.88	
1WW							1.24		0.00	1.24	
1WW							5.45		27.54	33.00	
1WW							47.28		44.06	91.34	
1WW							925.45		7.90	933.35	
1WW							0.00	608.79	23.42	23.42	
1WW							1.65		0.00	1.65	
1WW							28.80		0.00	28.80	
1WW							3.17		4.76	7.93	
1WW							26.65		28.66	55.31	
1WW							2.34		14.04	16.38	
				33,050.42	5,198.11	34,372.43	1,322.02	5,406.04	207.92	1,529.94	wp 40-2 p 3
2WW							172.36		17.90	190.26	
2WW							0.64		2.87	3.51	
2WW							236.53		138.63	375.17	
2WW							148.49		70.89	219.39	
2WW							175.34		129.17	304.51	
2WW							12.01		14.92	26.93	
2WW							5.09		4.66	9.75	
2WW							10.39		0.00	10.39	
2WW							964.80		133.37	1,098.17	
2WW							402.48		307.26	709.74	
2WW							9.53		17.62	27.15	
2WW							234.16		112.93	347.09	

Admin Allocations  
Labor  
Employee

Rate Band	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1, 2010 March 31, 2010	Salary Rate April 1 2010 April 30 2010	Reg \$ 12 Months At New Rate	O.T. \$ 12 Months At New Rate	Reg \$ for Proforma Year A*1.04=C	Proforma Reg \$ Adjustment B * 1.04=D	O.T. \$ for Proforma Year C-A	Proforma O.T. \$ Adjustment D-B	Total Reg & O.T. \$ Adjustment
Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	A	B	A*1.04=C	B * 1.04=D	C-A	D-B	
2WW							1.46		0.00	1.46
2WW							361.42		176.83	538.25
2WW							9.66		129.63	139.29
2WW							45.45		18.54	63.99
2WW							410.94		7.15	418.09
2WW							104.78		23.70	128.48
2WW							223.55		41.05	264.60
2WW							220.31		109.86	330.17
2WW							8.46		0.00	8.46
2WW							4.97		0.00	4.97
2WW							207.29		3.95	211.24
Position to be replaced with Area Mgr							900.58	0.00	0.00	900.58
2WW							0.00	413.98	15.92	15.92
2WW							284.21	3,243.99	124.77	408.98
2WW							480.72		16.87	497.58
2WW							23.30		4.37	27.67
2WW							20.09		8.93	29.02
2WW							2.69		18.41	21.10
2WW							137.09		80.29	217.38
2WW							168.88		117.27	286.15
2WW							21.56		8.08	29.64
Replaced Mark March							33.84		14.66	48.50
2WW							6.05		0.00	6.05
2WW							24.13		68.63	92.77
2WW							281.58		66.40	347.98
WYKER JOHN							6,354.81	52,144.18	2,005.55	8,360.35 wp 40-4 p 3
Total Rate Band 2WW				158,870.23	50,138.63	165,225.03	6,354.81	52,144.18	2,005.55	8,360.35 wp 40-4 p 3
3WW							86.00		10.53	96.53
3WW							0.67		0.00	0.67
3WW							0.00		6.19	6.19
3WW							37.47		18.36	55.84
3WW							291.27		39.72	330.99
3WW							199.53		48.35	247.89
3WW							18.38		17.41	35.79
3WW							12.07		41.95	54.02
3WW							2.21		0.00	2.21
3WW							210.21		19.56	229.78
3WW							26.11		10.77	36.88
Replaced Mark March							24.44		0.00	24.44
3WW							908.37	5,534.08	212.85	1,121.22 wp 40-6 p 3
Total Rate Band 3WW				22,709.32	5,321.23	23,617.70	908.37	5,534.08	212.85	1,121.22 wp 40-6 p 3
4WW							1.01		0.00	1.01
4WW							5.19		0.00	5.19
4WW							33.02		17.15	50.17
4WW							35.31		60.75	96.05
4WW							883.21		328.26	1,211.46
4WW							28.58		0.00	28.58
4WW							1.29		0.00	1.29
4WW							1.49		0.00	1.49
4WW							1.50		0.00	1.50
4WW							212.13		37.40	249.53
4WW							52.99		7.34	60.32
4WW							421.93		387.13	809.06
4WW							1.95		0.00	1.95

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Admin Allocations  
Labor  
Employee

	Rate Band	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1, 2010 March 31, 2010	Salary Rate April 1 2010 April 30 2010	Reg \$ 12 Months At New Rate	O.T. \$ 12 Months At New Rate	Reg \$ for Proforma Year A*1.04=C	Proforma Reg \$ Adjustment B * 1.04=D	O.T. \$ for Proforma Year C-A	Proforma O.T. \$ Adjustment D-B	Total Reg & O.T \$ Adjustment	
	Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	A	B	A*1.04=C	B * 1.04=D	C-A	D-B		
Total Rate Band 4WW					41,989.97	20,950.30	43,669.57	1,679.60	21,788.31	838.01	2,517.61	wp 40-8 p 3
	5WW							0.00		4.53	4.53	
	5WW							0.00		0.56	0.56	
	5WW							17.13		65.42	82.55	
	5WW							230.54		61.57	292.11	
Total Rate Band 5WW					6,191.93	3,301.72	6,439.61	247.68	3,433.79	132.07	379.75	wp 40-1 p 3
	7WW							7.72		0.00	7.72	
	7WW							2.54		7.62	10.16	
	7WW							148.64		17.13	165.77	
	7WW							2.55		6.00	8.54	
	7WW							3.76		2.26	6.02	
	7WW							2.01		0.00	2.01	
	7WW							0.00		3.80	3.80	
	7WW							8.04		8.30	16.34	
	7WW							1.56		8.78	10.34	
Total Rate Band 7WW					4,420.55	1,347.02	4,597.37	176.82	1,400.90	53.88	230.70	wp 40-11 p 3
	10WW							12.64		0.00	12.64	
	10WW							159.22		49.78	209.00	
	10WW							1.87		0.00	1.87	
	10WW							58.39		10.21	68.60	
Total Rate Band 10WW					0.00		0.00	0.00		2.48	2.48	
					5,803.00	1,561.57	6,035.12	232.12	1,624.03	62.46	294.58	wp 40-10 p 3
	Allocated Admin											
	32W							1,863.85		154.16	2,018.01	
	32W							1,146.54		0.00	1,146.54	
	32W							194.47		0.00	194.47	
	32W							140.68		0.96	141.64	
	32W							391.42		0.00	391.42	
	32W							1,245.59		238.08	1,483.67	
	32W							102.24		13.07	115.31	
	32W							2,325.60		0.00	2,325.60	
	32W							116.53		0.00	116.53	
	32W							1,034.32		10.43	1,044.75	
	32W							103.59	0.00	0.00	103.59	
	32W							91.53	0.00	0.00	91.53	
	32W							138.19	0.00	0.00	138.19	
	32W							1,467.95	1.72	1.72	1,469.67	
	32W							1,770.62	0.00	0.00	1,770.62	
	32W							411.44	0.00	0.00	411.44	
	32W							563.41	1.26	1.26	564.68	
	32W							2,392.27	0.00	0.00	2,392.27	
	32W							51.84	0.00	0.00	51.84	
	32W							1,322.71	15.24	15.24	1,337.95	
	32W							437.33	0.00	0.00	437.33	
	32W							234.68	1.56	1.56	236.24	
	32W							123.36	2.25	2.25	125.61	
	32W							193.56	0.00	0.00	193.56	
	32W							208.80	0.00	0.00	208.80	
	32W							144.74	0.00	0.00	144.74	
	32W							420.95	22.94	22.94	443.89	
	32W							61.86	0.00	0.00	61.86	
	32W							115.87	0.00	0.00	115.87	

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Admin Allocations  
Labor  
Employee

	Rate Band	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1, 2010 March 31, 2010	Salary Rate April 1 2010 April 30 2010	Reg \$ 12 Months At New Rate A	O.T. \$ 12 Months At New Rate B	Reg \$ for Proforma Year A*1.04=C	Proforma Reg \$ Adjustment B * 1.04=D	O.T. \$ for Proforma Year C-A	Proforma O.T. \$ Adjustment D-B	Total Reg & O.T \$ Adjustment
	Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc							
	32W							84.36	0.00	0.00	84.36
	32W							3,268.64	0.00	0.00	3,268.64
	32W							150.29	0.00	0.00	150.29
	32W							151.98	0.00	0.00	151.98
	32W							3,882.38	0.00	0.00	3,882.38
Intern positions abolished not replaced	32W							146.04	0.00	0.00	146.04
	32W							120.26	0.00	0.00	120.26
	32W							343.52	0.00	0.00	343.52
	32W							321.12		13.88	335.00
	32W							19.34		0.00	19.34
	32W							151.15	0.00	0.00	151.15
Position to be replaced	32W							576.07	0.00	0.00	576.07
	32W							163.36		17.14	180.49
	32W							389.44		2.49	391.93
	32W							193.37		2.26	195.62
Position to be replaced with Area Mgr	32W							983.75	0.00	0.00	983.75
	32W							73.05	0.00	0.00	73.05
	32W							57.96	0.00	0.00	57.96
Position to be replaced with Area Mgr	32W							128.21		3.72	131.92
	32W							237.32		1.20	238.53
	32W							3,594.44		0.00	3,594.44
	32W							233.32		0.97	234.29
	32W							198.20		0.00	198.20
	32W							61.50		0.74	62.25
	32W							98.20		0.00	98.20
	32W							2,461.89	0.00	0.00	2,461.89
	32W							224.06	0.00	0.00	224.06
	32W							169.56	0.00	0.00	169.56
	32W							1,314.09		125.34	1,439.42
	32W							225.67		0.00	225.67
	32W							14.67	0.00	0.00	14.67
	32W							1,146.54		0.90	1,147.43
	32W							248.53		50.40	298.93
Replaced Mark March	32W							3.01		3.38	6.39
	32W							495.94	0.00	0.00	495.94
	32W							240.34		3.02	243.36
	32W							67.86		10.53	78.39
Total Rate Band 32W					1,026,383.62	17,440.83	1,067,438.97	41,055.34	18,138.47	697.63	41,752.98 wp 40-1 to 40-11 p 3
Totals					1,808,093.84	207,789.20	1,880,417.59	72,323.75	216,100.77	8,311.57	80,635.32

			Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1, 2010 March 31, 2010	Salary Rate April 1 2010 April 30 2010	Reg \$ for Proforma Year	Proforma Reg \$ Adjustment	O.T. \$ for Proforma Year	Proforma O.T. \$ Adjustment	Total Reg & O.T \$ Adjustment
Employee Terminations			Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc					
LIHVARCIK, JULIE	Not to be replaced	Admin	12.00	0.00	12.00	-3,797.04	-146.04	0.00	0.00	-146.04
MCCLURE, CANDICE	Terminated (Position to be replaced)	Admin	12.36	0.00	12.36	-14,977.95	-576.07	0.00	0.00	-576.07
MULDOON, DENNIS	Resigned (Position to be replaced)	Direct/Admin	31.27	0.00	31.27	-35,377.57	-1,360.68	-58.69	-2.26	-1,362.93
MARCH, MARK	Terminated (Replaced by Larry White)	Direct/Admin	21.05	0.00	21.05	-34,775.00	-1,337.50	-8,455.79	-325.22	-1,662.72

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## Admin Allocations

Labor

Employee

	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1, 2010 March 31, 2010	Salary Rate April 1 2010 April 30 2010	Reg \$ 12 Months At New Rate	O.T. \$ 12 Months At New Rate	Reg \$ for Proforma Year	Proforma Reg \$ Adjustment	O.T. \$ for Proforma Year	Proforma O.T. \$ Adjustment	Total Reg & O.T. \$ Adjustment
Rate Band	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	A	B	A*1.04=C	B * 1.04=D	C-A	D-B	
Direct										
Terminated(Replaced by Contract Operator	Direct/Admin	0.00					-46.38	-1,352.97		
Terminated(Replaced by Kenneth Martin	Direct/Admin	0.00					-140.25	-562.58		
Totals				-133,879.20	-5,149.20	-13,566.55	-514.11	-5,663.31		

New Hires

2080 hours \$70,000 per year	Direct/Admin							70000		
2080 hours \$44,990.40 per year	Direct/Admin							44990.4		
2080 hours \$25,708.80 per year	Admin							25708.8		
2080 hours \$39,104 per year	Direct/Admin	18.60	0	18.60	37,109.70	1,427.30	11,613.69	446.69	1,873.98	
Totals					177,808.90	142,126.50	13,555.61	446.69	142,573.18	

136,909.87  
wp 40-1 to 40-11 p 3

40-13p7

PR

FICA test		Salary Rate	Salary Rate	Salary Rate	Reg \$	O.T. \$	Reg \$	Proforma	O.T. \$	Proforma	Total	
Employee	Rate Band	May 1 2009	Feb 1, 2010	April 1 2010	12 Months At	12 Months At	for Proforma	Reg \$	for Proforma	O.T. \$	Reg & O.T \$	total
	Direct	March 31 2010	March 31, 2010	April 30 2010	New Rate	New Rate	Year	Adjustment	Year	Adjustment	Adjustment	salary
		Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	A	B	A*1.04=C	B*1.04=D	C-A	D-B		

Proforma payroll was sorted by name and totalled to determine if it exceeded the \$106800 fica amount. Anything over is taxed at 1.45% instead of 7.65%. This amount does not include any bonus money.  
Only Jack Livarak and Troy Rendell come close. Any difference would be immaterial

Source: Reg 16

32W			0.00				1,863.85		154.16	2,018.01	
32W							1,146.54		0.00	1,146.54	
1 W							368.93		33.17	402.11	
2 W							49.14	0.00	0.00	49.14	
3W							22.47	0.00	0.00	22.47	
4W							67.05		16.32	83.37	
1WW							142.87		5.27	148.14	
2WW							172.36		17.90	190.26	
3WW							86.00		10.53	96.53	
7WW							7.72	0.00	0.00	7.72	
32W							194.47	0.00	0.00	194.47	
2WW							0.64		2.87	3.51	
32W							140.68		0.96	141.64	
32W							391.42	0.00	0.00	391.42	
3W							48.32		10.11	58.43	
4W							76.69		5.90	82.59	
12W							24.44		6.74	31.18	
1WW							48.60		0.00	48.60	
2WW							236.53		138.63	375.17	
10WW							12.64	0.00	0.00	12.64	
32W							1,245.59		238.08	1,483.67	
4W							448.50		49.78	498.27	
12W							146.15		39.22	185.37	
1WW							70.73		34.19	104.92	
2WW							148.49		70.89	219.39	
3WW							0.67		0.00	0.67	
4WW							1.01	0.00	0.00	1.01	
5WW							0.00		4.53	4.53	
10WW							159.22		49.78	209.00	
32W							102.24		13.07	115.31	
32W							2,325.60		0.00	2,325.60	
3W							0.62	0.00	0.00	0.62	
4W							107.02		27.61	134.63	
2WW							175.34		129.17	304.51	
10WW							1.87	0.00	0.00	1.87	
32W							116.53	0.00	0.00	116.53	
32W							1,034.32		10.43	1,044.75	
1 W							208.15		21.47	229.62	
2 W							65.99		2.37	68.35	
3W							42.94		0.00	42.94	
4W							328.36		27.66	356.02	
2WW							12.01		14.92	26.93	
3WW							0.00		6.19	6.19	
32W							103.59		0.00	103.59	
32W							91.53		0.00	91.53	
2WW							5.09		4.66	9.75	
32W							138.19		0.00	138.19	
32W							1,467.95		1.72	1,469.67	
32W							1,770.62		0.00	1,770.62	

Reviewed to determine if anyone is over the FICA max

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010  
Title: FICA Test

10/11/10  
9/23/10  
9/11/10

40-14

FICA test

Employee

Rate Band	Salary Rate May 1 2009	Salary Rate Feb 1, 2010	Salary Rate April 1 2010	Reg \$ 12 Months At New Rate	O.T. \$ 12 Months At New Rate	Reg \$ for Proforma Year	Proforma Reg \$ Adjustment	O.T. \$ for Proforma Year	Proforma O.T. \$ Adjustment	Total Reg & O.T \$ Adjustment	total salary
Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	A	B	A*1.04=C	B*1.04=D	C-A	D-B		

Proforma payroll was sorted by name and totalled to determine if it exceeded the \$106800 fica amount. Anything over is taxed at 1.45% instead of 7.65%. This amount does not include any bonus money.  
 come close. Any difference would be immaterial

3W						292.35		2.23		294.57	
4W						184.02		3.34		187.36	
5W						225.57		11.69		237.25	
2WW						17.81		1.11		18.92	
3WW						10.39		0.00		10.39	
4WW						37.47		18.36		55.84	
5WW						5.19		0.00		5.19	
32W						0.00		0.56		0.56	
4W						411.44		0.00		411.44	
2WW						0.21		1.90		2.11	
32W						964.80		133.37		1,098.17	
32W						563.41		1.26		564.68	
2WW						2,392.27		0.00		2,392.27	
32W						402.48		307.26		709.74	
1 W						51.84	0.00	0.00		51.84	
2 W						224.16		93.82		317.98	
3W						114.30		31.43		145.73	
4W						45.72		13.34		59.06	
10W						115.57		56.67		172.24	
1WW						61.60		12.38		73.98	
2WW						17.78		18.10		35.88	
4WW						9.53		17.62		27.15	
7WW						33.02		17.15		50.17	
32W						2.54		7.62		10.16	
32W						1,322.71		15.24		1,337.95	
1 W						437.33	0.00	0.00		437.33	
2 W						43.61		30.37		73.99	
3W						519.20		54.52		573.72	
4W						139.66		14.02		153.68	
5W						348.90		74.76		423.67	
2WW						14.54		34.27		48.80	
3WW						234.16		112.93		347.09	
4WW						291.27		39.72		330.99	
5WW						35.31		60.75		96.05	
32W						17.13		65.42		82.55	
4W						234.68		1.56		236.24	
10W						7.49		7.86		15.35	
4WW						0.00		0.00		0.00	
7WW						883.21		328.26		1,211.46	
32W						148.64		17.13		165.77	
1 W						123.36		2.25		125.61	
2 W						414.87		6.57		421.44	
3W						17.53	0.00	0.00		17.53	
4W						105.91		2.19		108.10	
10W						285.59		8.76		294.35	
2WW						132.93		3.29		136.22	
32W						1.46	0.00	0.00		1.46	
1 W						193.56	0.00	0.00		193.56	
4W						400.20		19.14		419.34	
32W						516.78		29.58		546.36	
						208.80	0.00	0.00		208.80	

FICA test

Employee

Rate Band

Direct

Salary Rate

May 1 2009

Salary Rate

Feb 1,2010

Salary Rate

April 1 2010

Reg \$

12 Months At

O.T. \$

12 Months At

Reg \$

for Proforma

Proforma

Reg \$

Adjustment

O.T. \$

for Proforma

Proforma

O.T. \$

Total

Reg &amp; O.T \$

total

salary

Proforma payroll was sorted by name and totalled to determine if it exceeded the \$106800 fica amount. Anything over is taxed at 1.45% instead of 7.65%. This amount does not include any bonus money.

Income close. Any difference would be immaterial

298.18		1.86	300.04
54.04		0.00	54.04
23.45		0.00	23.45
259.20		0.93	260.13
48.76		0.00	48.76
1.24		0.00	1.24
28.58		0.00	28.58
144.74		0.00	144.74
5.65		9.18	14.82
718.84		514.25	1,233.09
361.42		176.83	538.25
199.53		48.35	247.89
420.95		22.94	443.89
61.86		0.00	61.86
4.83		59.38	64.21
9.66		129.63	139.29
115.87		0.00	115.87
266.88		29.45	296.33
172.35		43.36	215.71
243.61		23.18	266.79
363.60		67.36	430.96
0.00		1.09	1.09
5.45		27.54	33.00
45.45		18.54	63.99
2.55		6.00	8.54
84.36		0.00	84.36
3,268.64		0.00	3,268.64
926.25		236.46	1,162.71
0.00		3.68	3.68
150.29		0.00	150.29
440.44		27.71	468.16
410.94		7.15	418.09
151.98		0.00	151.98
3,882.38		0.00	3,882.38
146.04		0.00	146.04
353.35		30.47	383.82
110.91		0.00	110.91
57.71		0.48	58.19
312.73		23.21	335.94
104.78		23.70	128.48
18.38		17.41	35.79
1.29		0.00	1.29
120.26		0.00	120.26
559.51		191.98	751.49
4.21		0.00	4.21
206.71		92.20	298.91
223.55		41.05	264.60
343.52		0.00	343.52
108.04		16.00	124.04
811.64		357.33	1,168.97

2WW

7WW

32W

32W

1 W

4W

32W

2 W

2WW

32W

32W

32W

1 W

2 W

3W

4W

2WW

3WW

4WW

32W

1 W

3W

4W

2WW

32W

3W

4W

FICA test

Employee

Rate Band

Direct

Salary Rate

May 1 2009

March 31 2010

Salary Rate

Feb 1,2010

March 31,2010

Salary Rate

April 1 2010

April 30 2010

Reg \$

12 Months At

New Rate

O.T. \$

12 Months At

New Rate

Reg \$

for Proforma

Year

Proforma

Reg \$

Adjustment

O.T. \$

for Proforma

Year

Proforma

O.T. \$

Adjustment

Total

Reg &amp; O.T \$

Adjustment

total

salary

Proforma payroll was sorted by name and totalled to determine if it exceeded the \$106800 fica amount. Anything over is taxed at 1.45% instead of 7.65%. This amount does not include any bonus money.  
 I come close. Any difference would be immaterial

1W

3WW

32W

4W

12W

1WW

10WW

32W

1 W

4W

10W

4WW

32W

32W

2WW

32W

3W

4W

2WW

3WW

32W

1 W

2 W

3W

4W

1WW

2WW

4WW

7WW

32W

1 W

2 W

4W

2WW

32W

1WW

2WW

32W

32W

4W

1WW

2WW

220.31

12.07

321.12

174.44

49.43

47.28

58.39

19.34

154.88

270.94

148.91

1.49

151.15

576.07

8.46

163.36

122.63

622.55

4.97

2.21

389.44

3.01

0.75

2.63

0.00

925.45

207.29

1.50

3.76

193.37

164.48

6.57

95.69

900.58

983.75

0.00

0.00

73.05

57.96

8.26

1.65

284.21

109.86

41.95

13.88

22.03

11.28

44.06

10.21

0.00

1.68

15.67

1.12

0.00

0.00

0.00

17.14

9.53

36.46

0.00

0.00

2.49

16.36

6.77

4.51

5.64

7.90

3.95

0.00

2.26

2.26

0.00

0.00

0.00

0.00

0.00

0.00

23.42

15.92

0.00

0.00

9.29

0.00

124.77

330.17

54.02

335.00

196.47

60.71

91.34

68.60

19.34

156.56

286.62

150.03

1.49

151.15

576.07

8.46

180.49

132.16

659.01

4.97

2.21

391.93

19.37

7.52

7.15

5.64

933.35

211.24

1.50

6.02

195.62

164.48

6.57

95.69

900.58

983.75

23.42

15.92

73.05

57.96

17.54

1.65

408.98

4-10-14

FICA test

Employee

Rate Band	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1, 2010 March 31, 2010	Salary Rate April 1 2010 April 30 2010	Reg \$ 12 Months At New Rate A	O.T. \$ 12 Months At New Rate B	Reg \$ for Proforma Year A*1.04=C	Proforma Reg \$ Adjustment B * 1.04=D	O.T. \$ for Proforma Year C-A	Proforma O.T. \$ Adjustment D-B	Total Reg & O.T \$ Adjustment	total salary
Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc								

Proforma payroll was sorted by name and totalled to determine if it exceeded the \$106800 fica amount. Anything over is taxed at 1.45% instead of 7.65%. This amount does not include any bonus money.  
 Some close. Any difference would be immaterial

10WW		0.00		0.00	61.92	0.00	0.00		2.48	2.48	
32W		0.00					128.21		3.72	131.92	
2 W		0.00					588.54		28.31	616.86	
2WW		0.00					480.72		16.87	497.58	
32W		0.00					237.32		1.20	238.53	
32W		0.00					3,594.44		0.00	3,594.44	
1 W		0.00					162.12		15.53	177.66	
2 W		0.00					278.30		9.22	287.52	
3W		0.00					29.12		2.43	31.55	
4W		0.00					281.21		11.65	292.86	
10W		0.00					4.53	0.00	0.00	4.53	
1WW		0.00					28.80	0.00	0.00	28.80	
2WW		0.00					23.30		4.37	27.67	
32W		0.00					233.32		0.97	234.29	
32W		0.00					198.20	0.00	0.00	198.20	
1 W							2.23		11.16	13.39	
2 W							1.49		2.60	4.09	
3W							39.43		13.02	52.45	
4W							84.07		36.83	120.90	
5W							8.43	0.00	0.00	8.43	
12W							7.19	0.00	0.00	7.19	
2WW							20.09		8.93	29.02	
32W							61.50		0.74	62.25	
1 W							0.38		2.30	2.69	
2 W							114.70		40.28	154.97	
3W							166.10		19.56	185.66	
4W							166.48		40.85	207.34	
5W							62.91	0.00	0.00	62.91	
2WW							2.69		18.41	21.10	
3WW							210.21		19.56	229.78	
4WW							212.13		37.40	249.53	
5WW							230.54		61.57	292.11	
32W							98.20	0.00	0.00	98.20	
32W		0.00					2,461.89	0.00	0.00	2,461.89	
32W		0.00					224.06	0.00	0.00	224.06	
4W							202.98		9.78	212.77	
4WW							52.99		7.34	60.32	
32W							169.56	0.00	0.00	169.56	
1 W		0.00					387.76		133.17	520.93	
2 W		0.00					450.43		190.94	641.38	
3W		0.00					7.18		5.88	13.06	
4W		0.00					109.02		117.50	226.52	
2WW		0.00					137.09		80.29	217.38	
3WW		0.00					26.11		10.77	36.88	
32W		0.00					1,314.09		125.34	1,439.42	
1 W		0.00					14.83	0.00	0.00	14.83	

40-14-05

FICA test

Employee

Rate Band	Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1,2010 March 31,2010	Salary Rate April 1 2010 April 30 2010	Reg \$ 12 Months At New Rate A	O.T. \$ 12 Months At New Rate B	Reg \$ for Proforma Year A*1.04=C	Proforma Reg \$ Adjustment B * 1.04=D	O.T. \$ for Proforma Year C-A	Proforma O.T. \$ Adjustment D-B	Total Reg & O.T \$ Adjustment salary	total
-----------	--------------------------------------------	--------------------------------------------	----------------------------------------------	-----------------------------------------	------------------------------------------	--------------------------------------------	------------------------------------------------	----------------------------------------	------------------------------------------	-----------------------------------------------	-------

Proforma payroll was sorted by name and totalled to determine if it exceeded the \$106800 fica amount. Anything over is taxed at 1.45% instead of 7.65%. This amount does not include any bonus money.

Indell come close. Any difference would be immaterial

4W		0.00					109.82		9.05	118.86	
10W		0.00					15.33		6.03	21.36	
4WW		0.00					421.93		387.13	809.06	
7WW		0.00					2.01	0.00	0.00	2.01	
32W		0.00					225.67	0.00	0.00	225.67	
4W							1.07		5.64	6.71	
2WW							168.88		117.27	286.15	
32W							14.67	0.00	0.00	14.67	
32W		0.00					1,146.54		0.90	1,147.43	
1 W		0.00					407.03		88.44	495.47	
2 W		0.00					36.77		33.29	70.06	
3W		0.00					75.76		7.61	83.37	
4W		0.00					124.90		33.76	158.66	
10W		0.00					39.31		6.18	45.49	
1WW		0.00					3.17		4.76	7.93	
2WW		0.00					21.56		8.08	29.64	
7WW		0.00					0.00		3.80	3.80	
32W		0.00					248.53		50.40	298.93	
4W		0.00					16.92		3.38	20.30	
2WW		0.00					33.84		14.66	48.50	
3WW		0.00					24.44	0.00	0.00	24.44	
32W		0.00					3.01		3.38	6.39	
1 W		0.00					12.03		24.82	36.85	
2WW		0.00					6.05	0.00	0.00	6.05	
32W		0.00					495.94	0.00	0.00	495.94	
1 W							271.76		83.72	355.48	
2 W							681.80		120.29	802.09	
3W							34.69		19.61	54.30	
4W							316.01		130.10	446.11	
10W							1.01		1.51	2.51	
1WW							26.65		28.66	55.31	
2WW							24.13		68.63	92.77	
7WW							8.04		8.30	16.34	
32W							240.34		3.02	243.36	
1 W							5.66		36.56	42.22	
2 W							13.65		55.58	69.23	
3W							108.62		15.50	124.12	
4W							492.57		101.21	593.78	
10W							3.51		4.39	7.90	
1WW							2.34		14.04	16.38	
2WW							281.58		66.40	347.98	
4WW							1.95	0.00	0.00	1.95	
7WW							1.56		8.78	10.34	
32W							67.86		10.53	78.39	

014 71- 114

FICA test

Employee

Rate Band

Direct

Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1,2010 March 31,2010	Salary Rate April 1 2010 April 30 2010	Reg \$ 12 Months At New Rate	O.T. \$ 12 Months At New Rate	Reg \$ for Proforma Year	Proforma Reg \$ Adjustment	O.T. \$ for Proforma Year	Proforma O.T. \$ Adjustment	Total Reg & O.T \$ Adjustment	total salary
Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	A	B	A*1.04=C	B * 1.04=D	C-A	D-B		

Proforma payroll was sorted by name and totalled to determine if it exceeded the \$106800 fica amount. Anything over is taxed at 1.45% instead of 7.65%. This amount does not include any bonus money.  
 [REDACTED] come close. Any difference would be immaterial

Allocated  
Admin

Total Rate Band 32W	1,026,383.62	17,440.83	1,067,438.97	41,055.34	18,138.47	697.63	41,752.98	wp 40-1 to 40-11 p 3
Totals	1,808,093.84	207,789.20	1,880,417.59	72,323.75	216,100.77	8,311.57	80,635.32	

		Salary Rate May 1 2009 March 31 2010	Salary Rate Feb 1,2010 March 31,2010	Salary Rate April 1 2010 April 30 2010	Reg \$ for Proforma Year	Proforma Reg \$ Adjustment	O.T. \$ for Proforma Year	Proforma O.T. \$ Adjustment	Total Reg & O.T \$ Adjustment
<u>Employee Terminations</u>									
[REDACTED]	Admin	[REDACTED]	0.00	[REDACTED]	[REDACTED]		0.00	0.00	-146.04
[REDACTED]	Admin	[REDACTED]	0.00	[REDACTED]	[REDACTED]		0.00	0.00	-576.07
[REDACTED]	Direct/Admin	[REDACTED]	0.00	[REDACTED]	[REDACTED]	68	-58.69	-2.26	-1,362.93
[REDACTED]	Direct/Admin	[REDACTED]	0.00	[REDACTED]	[REDACTED]		-8,455.79	-325.22	-1,662.72
[REDACTED]	Direct/Admin	[REDACTED]	0.00	[REDACTED]	[REDACTED]		-1,206.00	-46.38	-1,352.97
[REDACTED]	Direct/Admin	[REDACTED]	0.00	20.64	[REDACTED]		-3,646.47	-140.25	-562.58
Totals					-133,879.20	-5,149.20	-13,366.95	-514.11	-5,663.31

New Hires

(Area Mgr Open Position) Dennis	Direct/Admin				[REDACTED]				70000
[REDACTED] y Operator	Direct/Admin				[REDACTED]				44990.4
Customer Service Open Position	Admin				[REDACTED]				25708.6
[REDACTED]	Direct/Admin	18.80	0	18.80	37,109.70	1,427.30	11,813.89	446.69	1,873.98
Totals					177,808.90	142,126.50	13,555.61	446.69	142,573.18
									136,909.87
									wp 40-1 to 40-11 p 3

10/14/04

pbc

DED\_CODE  
DIST\_COMPA

11

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010

Title: Service Co Org for Normalization & Proforma

KW  
10/11/10

Sum of DIST\_AMT

EMPLOYEE	First Name	Last Name	Business Card Title	Status	Budgeted	Pay Type	Regular	Regular - Capital	Overtime	Bonus	Holiday	Personal	Sick/Disability	Dividend Equivalent	Opt Out	Restricted Shares Released
		Luitweiler	Vice President/Chief Environmental Officer	Active	Y											\$0.00
			Disability and Leave Specialist	Active	Y											
			Rate Analyst/Planning	Active	Y											
			Sr. Project Engineer	Active	Y											
			Vice President of Human Resources	Active	Y											
			AIX Administrator	Terminated	Y											
			Leave Coordinator	Active	Y											
			Corporate Accountant	Active	Y											
			Executive Secretary/Finance	Active	Y											
			Payroll Supervisor	Active	Y											
			Pt Corporate Accountant	Active	Y											
			Tax Accountant	Active	Y											
			Director of Employee & Labor Relations	Active	Y											
			Vice President, Chief Accounting Officer & Control	Active	Y											
			Internal Auditor	Active	Y											
			Sr. Employment Representative	Active	Y											
			Pt Corporate Accountant	Active	Y											
			Executive Secretary	Active	Y											
			Manager of Taxation	Active	Y											
			Director of Purchasing	Active	Y											
			Manager of Fleet & Materials Management	Active	Y											
			Aqua Resources Director of Accounting	Active	Y											
			Paralegal	Active	Y											
			Assistant Director - Financial Systems	Active	Y											
			Vice President, Engineering & Environmental Affairs	Active	Y											
			Manager of Human Resources	Active	Y											
			Senior Human Resources Generalist	Terminated	Y											
			Senior Benefits Representative	Active	Y											
			Senior Engineer	Active	Y											
			Senior Desktop Administrator	Active	Y											
			AIX Administrator	Active	Y											
			Customer Service Representative - IS	Active	Y											
			Assistant Controller	Active	Y											
			Manager of Planning & Property Accounting	Active	Y											
			Exec. Sec. Executive Vice President	Active	Y											
			Financial Accountant	Active	Y											
			Vice President Corp. Development & Corp. Counsel	Active	Y											
			Director of Financial Systems Development	Active	Y											
			Financial Accountant	Active	Y											
			Senior FIS/Procurement Information Systems Analyst	Active	Y											
			Treasurer	Terminated	Y											
			Financial Analyst	Active	Y											
			CIS Project Manager	Active	Y											
			Assistant Rate Analyst	Active	Y											
			Environmental Compliance Specialist	Active	Y											
			Project Manager - Finance / Accounting / Procurement	Active	Y											
			Director of Financial Planning and Analysis	Active	Y											
			Director of Investor Relations	Active	Y											
			Part Time Assistant General Counsel	Terminated	N											
			Senior Data Base Administrator	Active	Y											
			Sr. Project Engineer	Active	Y											
			Asst Sec & Exec Sec	Active	Y											
			Manager of Rates & Planning - Midwest & Southern	Active	Y											
			Director of Benefits	Active	Y											
			Project Manager	Active	Y											
			Director, CPR	Terminated	Y											
			Regulatory Counsel	Active	Y											
			Executive Secretary	Active	Y											
			Manager - Regulatory Relations	Active	Y											
			Sr. Rate Analyst	Active	Y											
			Financial Systems Analyst	Active	Y											
			Employment Representative II	Active	Y											
			Interim Manager of Internal Audit	Active	Y											
			Financial Planning and Analysis Analyst	Active	Y											
			Part-time Systems Analyst	Active	Y											
			Manager of Security - Information Systems	Active	Y											
			Corporate Accounting Manager	Active	Y											
			Payroll Coordinator	Active	Y											
			Manager of Strategic Communications	Active	Y											
			Assistant General Counsel	Active	Y											
			Benefits Representative	Active	Y											

Source: Reg 13

4019  
10/11/10

Some employees should have been request 13\_1 aco and service proforma.xlsx

6/11/10

Sum of DIST_AMT		EMPLOYEE		First Name		Last Name	Business Card Title		Status	Budgeted	Pay Type	Regular	Regular - Capital	Overtime	Bonus	Holiday	Personal	Sick/Disability	Vacation	Dividend Equivalent	Opt Out	Restricted Shares Release
							Associate of Investor Relations		Active	Y												
							Purchasing Agent		Active	Y												
							Senior Engineer - Environmental Compliance		Active	Y												
							Financial Information Systems Database Administ		Active	Y												
							Director, CPR		Active	Y												
							Senior AIX Administrator		Active	Y												
							Customer Systems Business Analyst		Active	Y												
							Corporate Accountant		Terminated	Y												
							Project Engineer		Active	Y												
							Sr. Financial Analyst - Cash		Active	Y												
							Sr. Communications Specialist		Active	Y												
							Field Operations Systems Analyst		Terminated	Y												
							Accountant/Rate Analyst		Terminated	Y												
							CIS Business Systems Analyst		Terminated	Y												
							Accountant/Rate Analyst		Active	N												
							Treasurer		Active	N												
							Employment Coordinator		Active	Y												
							Network Analyst		Active	Y												
							Assistant Treasurer		Active	Y												
							A/P Assistant - Aqua America		Active	Y												
							Supervisor of Accounts Payable Group		Active	Y												
							Payroll Assistant A		Active	Y												
							Accounts Payable Assistant - Aqua America		Active	Y												
							Senior Tax Accountant		Active	Y												
							Director, Capital Budget		Active	Y												
							Sr. Telecomm. Administrator		Active	Y												
							Administrative Assistant		Active	Y												
							Director of Corporate Employment		Active	Y												
							Rates Assistant		Terminated	Y												
							Seasonal HR Intern		Terminated	Y												
							Staff Accountant		Active	Y												
							Accounts Payable Assistant		Active	Y												
							Temporary Internal Audit Intern		Active	Y												
							Pt. Admin Clerk		Terminated	Y												
							Financial Planning and Analysis Analyst		Active	N												
							Seasonal Acct. Clerk		Active	Y												
							Accounting/Finance Co-op		Active	Y												
							Payroll Assistant A		Active	Y												
							Benefits Coordinator		Active	Y												
							HR Assistant		Active	Y												
							PT Environmental Compliance Specialist		Active	Y												
							Administrative Coordinator - Purchasing		Active	Y												
							Temp. Human Resources Generalist		Terminated	N												
							Temp. Exec. Asst.		Terminated	Y												
							Temporary Employee		Active	Y												
							Network Control (Distribution) Engineer		Active	N												
							Pt. Admin Clerk		Active	N												
							Chairman/President Of Aqua America		Active	Y												
							Chief Administrative Officer, General Counsel and		Active	Y												
							Sr. VP/CFO		Active	Y												
							Regional President, Southern & Midwest Ops and		Active	Y												
							VP Information Services		Active	Y												
							IS Project Manager		Active	Y												
							Manager - Planning & Intranet Development		Active	Y												
							Sr. Network Administrator		Active	Y												
							Network Analyst		Active	Y												
							Director of Compensation & Total Rewards		Active	Y												
							Sr. System Analyst/Programmer		Active	Y												
							Senior Network Engineer		Active	Y												
							Regional Support Analyst		Active	Y												
							Regional Support Analyst		Active	Y												
							Project Manager - Infrastructure		Active	Y												
							Project Mgr. Field & Environmental Systems		Active	Y												
							President - Aqua Ohio		Terminated	Y												
							Senior Manager of Rates - Aqua South		Terminated	N												
							Compliance Co-op		Terminated	N												
							Systems Analyst/Programmer		Terminated	N												
							(blank)		Terminated	N												
							(blank)		Terminated	N												

DED\_CODE  
DST\_COMPA 11

Sum of DIST_AMT																
EMPLOYEE	First Name	Last Name	Business Card Title	Status	Budgeted	Pay Type Regular	Regular - Capital	Overtime	Bonus	Holiday	Personal	Sick/Disability	Vacation	Dividend Equivalent	Opt Out	Restricted Shares Release
189440175	John	Isacke	(blank)	Terminated	N											
New Position		Requested By Bill Piszker			Y											
New Position		Requested By Bill Piszker			Y											
New Position		Requested By Bill Piszker			Y											
6042		Glenn James	Temporary Accounting Clerk		Y											
PA09049		PA09049	Financial Analyst		Y											
0731		Jain, H Tapan	Accountant/Rate Analyst		Y											
0624		Anzaldo Stephen	Treasurer		Y											
0673		Grant Patrick	Director, CPR		Y											
Per Roy Stahl		Stahl Roy	OF Counsel-Due to Start 7/1/10		Y											
Per Roy Stahl		Vacant	VP Gen'l Counsel & Secretary-Due to Start 7/1/10		Y											
Per Roy Stahl		Vacant	Assistant General Counsel-Due to Start 4/1/10		Y											
Per Roy Stahl		Vacant	VP Admin		Y											
9116	Richard	Riegler	Vice President, Engineering & Environmental Affai	Terminated	N											\$0.00

581  
183  
40-19  
61-04

DED\_CODE  
DIST\_COMPA

11

45-4  
1-1

Don't include  
gross stock pu.  
& equivalents  
(B)

(A)

Shouldn't be  
FICA use. if sum  
is over 180,000 but  
amt is immaterial

Sum of DIST_AMT		SERP	Grand Total	Notes	Hours	2010	2010	% Increase	Actual \$	Adjustment	Normalized	3.19%	FICA	FICA	FUTA	SUTA
EMPLOYEE	First Name					Period 3	Period 4					Norm. Adj.	Adjustment	Florida Allocation	Adjustment	Florida Allocation
					2080.01			0.030					\$78.89	\$2.52	\$0.00	\$0.00
					2080.01			0.060					\$249.19	\$7.95	\$0.00	\$0.00
					2080.01			0.031					\$133.00	\$4.24	\$0.00	\$0.00
					2080.01			0.038					\$54.33	\$1.73	\$0.00	\$0.00
					2080.01			0.030					\$67.56	\$2.16	\$0.00	\$0.00
					2080.01			0.018					\$127.51	\$4.07	\$0.00	\$0.00
					2080.01			0.022					\$80.34	\$2.56	\$0.00	\$0.00
					2080.01			0.030					\$154.36	\$4.92	\$0.00	\$0.00
					2080.01			0.030					\$116.27	\$3.71	\$0.00	\$0.00
					1419.51			0.035					\$165.63	\$5.28	\$0.00	\$0.00
					2080.01			0.030					\$105.72	\$3.37	\$0.00	\$0.00
					2080.01			0.092					\$125.91	\$4.02	\$0.00	\$0.00
					2080.01			0.040					\$555.50	\$17.72	\$0.00	\$0.00
					2080.01			0.025					\$116.50	\$3.72	\$0.00	\$0.00
					2080.01			0.028					\$131.19	\$4.18	\$0.00	\$0.00
					2080.01			0.028					\$128.99	\$4.11	\$0.00	\$0.00
					1610.01			0.030					\$122.96	\$3.92	\$0.00	\$0.00
					2080.01			0.035					\$132.81	\$4.24	\$0.00	\$0.00
					2080.01			0.025					\$62.41	\$1.99	\$0.00	\$0.00
					2080.01			0.040					\$165.68	\$5.29	\$0.00	\$0.00
					2080.01			0.036					\$65.68	\$2.10	\$0.00	\$0.00
					2080.01			0.031					\$182.98	\$5.84	\$0.00	\$0.00
					2080.01			0.031					\$145.72	\$4.65	\$0.00	\$0.00
					2080.01			0.031					\$189.64	\$6.05	\$0.00	\$0.00
					1720.01			0.030					\$77.56	\$2.47	\$0.00	\$0.00
					2080.01			0.041					\$286.65	\$9.14	\$0.00	\$0.00
				terminated in March 2010	1984.01			0.000					\$0.00	\$0.00	\$0.00	\$0.00
					2080.01			0.030					\$122.32	\$3.90	\$0.00	\$0.00
					2080.01			0.000					\$0.00	\$0.00	\$0.00	\$0.00
					2080.01			0.033					\$183.00	\$5.86	\$0.00	\$0.00
					2080.01			0.077					\$359.86	\$11.48	\$0.00	\$0.00
					2091.51			0.018					\$60.03	\$1.91	\$0.00	\$0.00
					2080.01			0.031					\$50.58	\$1.61	\$0.00	\$0.00
					2080.01			0.058					\$84.82	\$2.71	\$0.00	\$0.00
				not get an increase	2080.01			0.000					\$0.00	\$0.00	\$0.00	\$0.00
					2080.01			0.025					\$129.58	\$4.13	\$0.00	\$0.00
					2080.01			0.050					\$142.09	\$4.53	\$0.00	\$0.00
					2080.01			0.030					\$204.76	\$6.53	\$0.00	\$0.00
					2080.01			0.029					\$149.53	\$4.77	\$0.00	\$0.00
				placed by Diana Moy Ke	1240.00			0.000					\$189.25	\$6.04	\$0.00	\$0.00
					2080.01			0.025					\$0.00	\$0.00	\$0.00	\$0.00
					2080.01			0.037					\$109.26	\$3.49	\$0.00	\$0.00
					2080.01			0.030					\$63.43	\$2.02	\$0.00	\$0.00
					2080.01			0.030					\$116.75	\$3.72	\$0.00	\$0.00
					2080.01			0.037					\$167.44	\$5.34	\$0.00	\$0.00
					2080.01			0.028					\$49.12	\$1.57	\$0.00	\$0.00
					2080.01			0.030					\$166.54	\$5.31	\$0.00	\$0.00
					2080.01			0.102					\$533.16	\$17.01	\$0.00	\$0.00
					1.00			0.000					\$0.00	\$0.00	\$0.00	\$0.00
					2080.01			0.042					\$62.48	\$1.99	\$0.00	\$0.00
					2080.01			0.030					\$211.39	\$6.74	\$0.00	\$0.00
					2080.01			0.030					\$143.72	\$4.58	\$0.00	\$0.00
					2080.01			0.048					\$85.60	\$2.73	\$0.00	\$0.00
					2080.01			0.033					\$185.33	\$5.91	\$0.00	\$0.00
					2080.01			0.050					\$95.70	\$3.05	\$0.00	\$0.00
				placed by Chad Nardelli	1440.01			0.000					\$0.00	\$0.00	\$0.00	\$0.00
					2080.01			0.030					\$49.67	\$1.58	\$0.00	\$0.00
					2105.51			0.023					\$63.97	\$2.04	\$0.00	\$0.00
					2080.01			0.050					\$90.91	\$2.90	\$0.00	\$0.00
					2080.01			0.015					\$78.84	\$2.52	\$0.00	\$0.00
					2080.01			0.030					\$172.05	\$5.49	\$0.00	\$0.00
					2080.01			0.025					\$84.19	\$2.69	\$0.00	\$0.00
					2080.01			0.046					\$75.05	\$2.39	\$0.00	\$0.00
					2080.01			0.025					\$115.30	\$3.68	\$0.00	\$0.00
					1725.01			0.027					\$181.77	\$5.80	\$0.00	\$0.00
					2080.01			0.029					\$188.90	\$6.03	\$0.00	\$0.00
					2080.01			0.040					\$223.60	\$7.13	\$0.00	\$0.00
					2080.01			0.030					\$105.55	\$3.37	\$0.00	\$0.00
					2080.01			0.040					\$245.97	\$7.85	\$0.00	\$0.00
					2080.01			0.030					\$47.52	\$1.52	\$0.00	\$0.00
					2080.01			0.025					\$80.77	\$2.58	\$0.00	\$0.00

709 12  
61-07

Can't verify this (X) 40-19/1-1

request 13\_1 aco and service proforma.xlsx

Actual T/Y done by hours which change monthly

Sum of DIST\_AMT  
EMPLOYEE

DED\_CODE  
DIST\_COMPA

11

Sum of DIST_AMT																											
EMPLOYEE	First Name	Last Name	SERP	Grand Total	Notes	Hours	2010 Period 3	2010 Period 4	% Increase	Actual \$	Adjustment	Normalized Total	Norm. Adj. Florida Allocation	FICA Adjustment	FICA Florida Allocation	FUTA Adjustment	FUTA Florida Allocation	SUTA Adjustment	SUTA Florida Allocation								
189440175	John	Isacke	\$5,034.36	\$5,034.36		0.00	#N/A	#N/A	#N/A	\$5,034.36	\$0.00	\$5,034.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
New Position		Requested By Bill Piszker			2011 Budgeted number		0	0	0.000	\$77,743.30	\$0.00	\$77,743.30	\$0.00	\$5,947.36	\$189.72	\$56.00	\$1.79	\$128.10	\$128.10								
New Position		Requested By Bill Piszker			2011 Budgeted number		0	0	0.000	\$77,743.30	\$0.00	\$77,743.30	\$0.00	\$5,947.36	\$189.72	\$56.00	\$1.79	\$128.10	\$128.10								
New Position		Requested By Bill Piszker			2011 Budgeted number		0	0	0.000	\$77,743.30	\$0.00	\$77,743.30	\$0.00	\$5,947.36	\$189.72	\$56.00	\$1.79	\$128.10	\$128.10								
													\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								
PA05043																											
0731		Jain, H Tapan			Replaced by Nameer Bhatti																						
0624		Anzaldo Stephen			Replaced by Diana Moy Kelly																						
		Grant Patricia			Replaced by Chad Nardelli																						
														\$795.99	\$25.39	\$56.00	\$1.79	\$128.10	\$128.10								
					2010 Budgeted number																						
Per Roy Stahl		Vacant			2010 Budgeted number																						
Per Roy Stahl		Vacant			2010 Budgeted number																						
9116	Richard	Riegler		\$0.00	Replaced by Bill Ross		#N/A	#N/A	#N/A	\$0.00	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A								

\$6,311.67

\$775.73

4019

4019

901  
61-0h

DED\_CODE  
DIST\_COMPA

11

Florida  
Avg. 2010 Sal Inc.

3.19%  
2.90%

Co increased the  
normalized salary  
by 2.9% for 2011  
increases

Sum of DIST\_AMT  
EMPLOYEE

First Name

Last Name

SUTA	Normalized	Total Tax	Florida	Pro-forma	Pro-forma Adj.	FICA - PF	FICA	FUTA - PF	FUTA	SUTA - PF	SUTA	Pro-forma	PF Total Tax
Florida	Total Tax	Florida	Pro-forma	Pro-forma	Pro-forma	Adjustment	Adjustment	Adjustment	Adjustment	Adjustment	Adjustment	Total Tax	Florida
Allocation	Adjustment	Allocation	\$	\$	\$							Adjustment	Allocation
\$0.00	\$78.89	\$2.52	\$5,909.72	\$188.52	\$188.52	\$85.69	\$2.73	\$0.00	\$0.00	\$0.00	\$0.00	\$85.69	\$2.73
\$0.00	\$249.19	\$7.95	\$1,819.11	\$58.03	\$58.03	\$139.16	\$4.44	\$0.00	\$0.00	\$0.00	\$0.00	\$139.16	\$4.44
\$0.00	\$133.00	\$4.24	\$1,849.37	\$59.00	\$59.00	\$141.48	\$4.51	\$0.00	\$0.00	\$0.00	\$0.00	\$141.48	\$4.51
\$0.00	\$54.33	\$1.73	\$3,254.51	\$103.82	\$103.82	\$47.19	\$1.51	\$0.00	\$0.00	\$0.00	\$0.00	\$47.19	\$1.51
\$0.00	\$67.56	\$2.16	\$5,050.33	\$161.11	\$161.11	\$73.23	\$2.34	\$0.00	\$0.00	\$0.00	\$0.00	\$73.23	\$2.34
\$0.00	\$127.51	\$4.07	\$2,931.94	\$93.53	\$93.53	\$224.29	\$7.15	\$0.00	\$0.00	\$0.00	\$0.00	\$224.29	\$7.15
\$0.00	\$80.34	\$2.56	\$1,536.38	\$49.01	\$49.01	\$117.53	\$3.75	\$0.00	\$0.00	\$0.00	\$0.00	\$117.53	\$3.75
\$0.00	\$154.36	\$4.92	\$2,180.16	\$69.55	\$69.55	\$166.78	\$5.32	\$0.00	\$0.00	\$0.00	\$0.00	\$166.78	\$5.32
\$0.00	\$116.27	\$3.71	\$1,658.72	\$52.91	\$52.91	\$126.89	\$4.05	\$0.00	\$0.00	\$0.00	\$0.00	\$126.89	\$4.05
\$0.00	\$165.63	\$5.28	\$2,343.32	\$74.75	\$74.75	\$179.26	\$5.72	\$0.00	\$0.00	\$0.00	\$0.00	\$179.26	\$5.72
\$0.00	\$105.72	\$3.37	\$1,284.53	\$40.98	\$40.98	\$98.27	\$3.13	\$0.00	\$0.00	\$0.00	\$0.00	\$98.27	\$3.13
\$0.00	\$125.91	\$4.02	\$1,785.19	\$56.95	\$56.95	\$136.57	\$4.36	\$0.00	\$0.00	\$0.00	\$0.00	\$136.57	\$4.36
\$0.00	\$555.50	\$17.72	\$2,706.72	\$86.34	\$86.34	\$207.06	\$6.61	\$0.00	\$0.00	\$0.00	\$0.00	\$207.06	\$6.61
\$0.00	\$116.50	\$3.72	\$6,586.02	\$210.09	\$210.09	\$95.50	\$3.05	\$0.00	\$0.00	\$0.00	\$0.00	\$95.50	\$3.05
\$0.00	\$131.19	\$4.18	\$2,219.79	\$70.81	\$70.81	\$169.81	\$5.42	\$0.00	\$0.00	\$0.00	\$0.00	\$169.81	\$5.42
\$0.00	\$128.99	\$4.11	\$1,952.13	\$62.27	\$62.27	\$149.34	\$4.76	\$0.00	\$0.00	\$0.00	\$0.00	\$149.34	\$4.76
\$0.00	\$122.96	\$3.92	\$1,742.07	\$55.57	\$55.57	\$133.27	\$4.25	\$0.00	\$0.00	\$0.00	\$0.00	\$133.27	\$4.25
\$0.00	\$132.81	\$4.24	\$1,885.86	\$60.16	\$60.16	\$144.27	\$4.60	\$0.00	\$0.00	\$0.00	\$0.00	\$144.27	\$4.60
\$0.00	\$62.41	\$1.99	\$4,023.91	\$128.36	\$128.36	\$58.35	\$1.86	\$0.00	\$0.00	\$0.00	\$0.00	\$58.35	\$1.86
\$0.00	\$165.68	\$5.29	\$2,801.66	\$89.37	\$89.37	\$214.33	\$6.84	\$0.00	\$0.00	\$0.00	\$0.00	\$214.33	\$6.84
\$0.00	\$65.68	\$2.10	\$3,732.24	\$119.06	\$119.06	\$54.12	\$1.73	\$0.00	\$0.00	\$0.00	\$0.00	\$54.12	\$1.73
\$0.00	\$182.98	\$5.84	\$2,181.27	\$69.58	\$69.58	\$166.87	\$5.32	\$0.00	\$0.00	\$0.00	\$0.00	\$166.87	\$5.32
\$0.00	\$145.72	\$4.65	\$1,995.23	\$63.65	\$63.65	\$152.63	\$4.87	\$0.00	\$0.00	\$0.00	\$0.00	\$152.63	\$4.87
\$0.00	\$189.64	\$6.05	\$2,589.03	\$82.59	\$82.59	\$198.06	\$6.32	\$0.00	\$0.00	\$0.00	\$0.00	\$198.06	\$6.32
\$0.00	\$77.58	\$2.47	\$5,783.56	\$184.50	\$184.50	\$83.86	\$2.68	\$0.00	\$0.00	\$0.00	\$0.00	\$83.86	\$2.68
\$0.00	\$286.65	\$9.14	\$3,011.69	\$96.07	\$96.07	\$43.67	\$1.39	\$0.00	\$0.00	\$0.00	\$0.00	\$43.67	\$1.39
\$0.00	\$0.00	\$0.00	\$1,767.04	\$56.37	\$56.37	\$135.18	\$4.31	\$0.00	\$0.00	\$0.00	\$0.00	\$135.18	\$4.31
\$0.00	\$122.32	\$3.90	\$1,747.42	\$55.74	\$55.74	\$133.68	\$4.26	\$0.00	\$0.00	\$0.00	\$0.00	\$133.68	\$4.26
\$0.00	\$0.00	\$0.00	\$2,597.28	\$82.85	\$82.85	\$198.69	\$6.34	\$0.00	\$0.00	\$0.00	\$0.00	\$198.69	\$6.34
\$0.00	\$183.60	\$5.86	\$2,344.88	\$74.80	\$74.80	\$179.38	\$5.72	\$0.00	\$0.00	\$0.00	\$0.00	\$179.38	\$5.72
\$0.00	\$359.86	\$11.48	\$2,074.16	\$66.17	\$66.17	\$158.67	\$5.06	\$0.00	\$0.00	\$0.00	\$0.00	\$158.67	\$5.06
\$0.00	\$60.03	\$1.91	\$1,400.48	\$44.68	\$44.68	\$107.14	\$3.42	\$0.00	\$0.00	\$0.00	\$0.00	\$107.14	\$3.42
\$0.00	\$50.58	\$1.61	\$3,666.36	\$116.96	\$116.96	\$53.16	\$1.70	\$0.00	\$0.00	\$0.00	\$0.00	\$53.16	\$1.70
\$0.00	\$84.82	\$2.71	\$3,383.88	\$107.95	\$107.95	\$49.07	\$1.57	\$0.00	\$0.00	\$0.00	\$0.00	\$49.07	\$1.57
\$0.00	\$0.00	\$0.00	\$1,908.89	\$60.89	\$60.89	\$146.03	\$4.66	\$0.00	\$0.00	\$0.00	\$0.00	\$146.03	\$4.66
\$0.00	\$129.58	\$4.13	\$2,168.95	\$69.19	\$69.19	\$165.92	\$5.29	\$0.00	\$0.00	\$0.00	\$0.00	\$165.92	\$5.29
\$0.00	\$142.09	\$4.53	\$6,484.62	\$206.86	\$206.86	\$94.03	\$3.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94.03	\$3.00
\$0.00	\$204.76	\$6.53	\$2,897.15	\$92.42	\$92.42	\$221.63	\$7.07	\$0.00	\$0.00	\$0.00	\$0.00	\$221.63	\$7.07
\$0.00	\$149.53	\$4.77	\$2,114.41	\$67.45	\$67.45	\$161.75	\$5.16	\$0.00	\$0.00	\$0.00	\$0.00	\$161.75	\$5.16
\$0.00	\$189.25	\$6.04	\$2,780.89	\$88.71	\$88.71	\$212.74	\$6.79	\$0.00	\$0.00	\$0.00	\$0.00	\$212.74	\$6.79
\$0.00	\$0.00	\$0.00	\$1,934.12	\$61.70	\$61.70	\$147.96	\$4.72	\$0.00	\$0.00	\$0.00	\$0.00	\$147.96	\$4.72
\$0.00	\$109.26	\$3.49	\$1,858.02	\$59.27	\$59.27	\$142.14	\$4.53	\$0.00	\$0.00	\$0.00	\$0.00	\$142.14	\$4.53
\$0.00	\$63.43	\$2.02	\$3,854.78	\$122.97	\$122.97	\$55.89	\$1.78	\$0.00	\$0.00	\$0.00	\$0.00	\$55.89	\$1.78
\$0.00	\$116.75	\$3.72	\$1,654.54	\$52.78	\$52.78	\$126.57	\$4.04	\$0.00	\$0.00	\$0.00	\$0.00	\$126.57	\$4.04
\$0.00	\$167.44	\$5.34	\$1,956.78	\$62.42	\$62.42	\$149.69	\$4.78	\$0.00	\$0.00	\$0.00	\$0.00	\$149.69	\$4.78
\$0.00	\$49.12	\$1.57	\$3,868.66	\$123.41	\$123.41	\$56.10	\$1.79	\$0.00	\$0.00	\$0.00	\$0.00	\$56.10	\$1.79
\$0.00	\$166.54	\$5.31	\$2,348.14	\$74.91	\$74.91	\$179.63	\$5.73	\$0.00	\$0.00	\$0.00	\$0.00	\$179.63	\$5.73
\$0.00	\$533.16	\$17.01	\$2,370.32	\$75.61	\$75.61	\$181.33	\$5.78	\$0.00	\$0.00	\$0.00	\$0.00	\$181.33	\$5.78
\$0.00	\$0.00	\$0.00	\$2.32	\$0.07	\$0.07	\$0.18	\$0.01	\$0.02	\$0.00	\$0.04	\$0.00	\$0.24	\$0.01
\$0.00	\$62.48	\$1.99	\$3,403.84	\$108.58	\$108.58	\$49.36	\$1.57	\$0.00	\$0.00	\$0.00	\$0.00	\$49.36	\$1.57
\$0.00	\$211.39	\$6.74	\$2,956.33	\$94.31	\$94.31	\$226.16	\$7.21	\$0.00	\$0.00	\$0.00	\$0.00	\$226.16	\$7.21
\$0.00	\$143.72	\$4.58	\$2,024.72	\$64.59	\$64.59	\$154.89	\$4.94	\$0.00	\$0.00	\$0.00	\$0.00	\$154.89	\$4.94
\$0.00	\$85.60	\$2.73	\$4,098.49	\$130.74	\$130.74	\$59.43	\$1.90	\$0.00	\$0.00	\$0.00	\$0.00	\$59.43	\$1.90
\$0.00	\$185.33	\$5.91	\$2,426.84	\$77.42	\$77.42	\$185.65	\$5.92	\$0.00	\$0.00	\$0.00	\$0.00	\$185.65	\$5.92
\$0.00	\$95.70	\$3.05	\$4,371.72	\$139.46	\$139.46	\$63.39	\$2.02	\$0.00	\$0.00	\$0.00	\$0.00	\$63.39	\$2.02
\$0.00	\$0.00	\$0.00	\$1,687.27	\$53.82	\$53.82	\$129.08	\$4.12	\$0.00	\$0.00	\$0.00	\$0.00	\$129.08	\$4.12
\$0.00	\$49.67	\$1.58	\$3,711.45	\$118.40	\$118.40	\$53.82	\$1.72	\$0.00	\$0.00	\$0.00	\$0.00	\$53.82	\$1.72
\$0.00	\$63.97	\$2.04	\$1,198.73	\$38.24	\$38.24	\$91.70	\$2.93	\$0.00	\$0.00	\$0.00	\$0.00	\$91.70	\$2.93
\$0.00	\$90.91	\$2.90	\$4,141.58	\$132.12	\$132.12	\$60.05	\$1.92	\$0.00	\$0.00	\$0.00	\$0.00	\$60.05	\$1.92
\$0.00	\$78.84	\$2.52	\$2,198.18	\$70.12	\$70.12	\$168.16	\$5.36	\$0.00	\$0.00	\$0.00	\$0.00	\$168.16	\$5.36
\$0.00	\$172.05	\$5.49	\$2,445.33	\$78.01	\$78.01	\$187.07	\$5.97	\$0.00	\$0.00	\$0.00	\$0.00	\$187.07	\$5.97
\$0.00	\$84.19	\$2.69	\$1,416.61	\$45.19	\$45.19	\$108.37	\$3.46	\$0.00	\$0.00	\$0.00	\$0.00	\$108.37	\$3.46
\$0.00	\$75.05	\$2.39	\$3,728.41	\$118.94	\$118.94	\$54.06	\$1.72	\$0.00	\$0.00	\$0.00	\$0.00	\$54.06	\$1.72
\$0.00	\$115.30	\$3.68	\$1,965.05	\$62.69	\$62.69	\$150.33	\$4.80	\$0.00	\$0.00	\$0.00	\$0.00	\$150.33	\$4.80
\$0.00	\$181.77	\$5.80	\$2,900.32	\$92.52	\$92.52	\$221.87	\$7.08	\$0.00	\$0.00	\$0.00	\$0.00	\$221.87	\$7.08
\$0.00	\$188.90	\$6.03	\$2,775.80	\$88.55	\$88.55	\$212.35	\$6.77	\$0.00	\$0.00	\$0.00	\$0.00	\$212.35	\$6.77
\$0.00	\$223.60	\$7.13	\$2,398.42	\$76.51	\$76.51	\$183.48	\$5.85	\$0.00	\$0.00	\$0.00	\$0.00	\$183.48	\$5.85
\$0.00	\$105.55	\$3.37	\$1,488.04	\$47.47	\$47.47	\$113.83	\$3.63	\$0.00	\$0.00	\$0.00	\$0.00	\$113.83	\$3.63
\$0.00	\$245.97	\$7.85	\$2,634.47	\$84.04	\$84.04	\$201.54	\$6.43	\$0.00	\$0.00	\$0.00	\$0.00	\$201.54	\$6.43
\$0.00	\$47.52	\$1.52	\$3,516.88	\$112.19	\$112.19	\$50.99	\$1.63	\$0.00	\$0.00	\$0.00	\$0.00	\$50.99	\$1.63
\$0.00	\$80.77	\$2.58	\$1,366.79	\$43.60	\$43.60	\$104.56	\$3.34	\$0.00	\$0.00	\$0.00	\$0.00	\$104.56	\$3.34

DED\_CODE  
DIST\_COMPA

11

Florida  
Avg. 2010 Sal Inc. 3.19%  
2.90%

Sum of DIST\_AMT  
EMPLOYEE

First Name

Last Name

Florida Allocation	Normalized Total Tax Adjustment	Total Tax Florida Allocation	Norm. Total1.029 Pro-forma	Pro-forma Adjustment	Pro-Forma Adj. Florida Allocation	FICA - PF Adjustment	FICA Florida Allocation	FUTA - PF Adjustment	FUTA Florida Allocation	SUTA - PF Adjustment	SUTA Florida Allocation	Pro-forma Total Tax Adjustment	PF Total Tax Florida Allocation
\$0.00	\$121.56	\$3.88		\$1,301.62	\$41.52	\$99.57	\$3.18	\$0.00	\$0.00	\$0.00	\$0.00	\$99.57	\$3.18
\$0.00	\$179.38	\$5.72		\$1,920.71	\$61.27	\$146.93	\$4.69	\$0.00	\$0.00	\$0.00	\$0.00	\$146.93	\$4.69
\$0.00	\$226.04	\$7.21		\$3,028.68	\$96.61	\$43.92	\$1.40	\$0.00	\$0.00	\$0.00	\$0.00	\$43.92	\$1.40
\$0.00	\$166.67	\$5.32		\$2,801.53	\$89.37	\$214.32	\$6.84	\$0.00	\$0.00	\$0.00	\$0.00	\$214.32	\$6.84
\$0.00	\$0.00	\$0.00		\$1,975.59	\$63.02	\$151.13	\$4.82	\$0.00	\$0.00	\$0.00	\$0.00	\$151.13	\$4.82
\$0.00	\$209.40	\$6.68		\$2,947.29	\$94.02	\$225.47	\$7.19	\$0.00	\$0.00	\$0.00	\$0.00	\$225.47	\$7.19
\$0.00	\$165.26	\$5.27		\$2,354.94	\$75.12	\$180.15	\$5.75	\$0.00	\$0.00	\$0.00	\$0.00	\$180.15	\$5.75
\$0.00	\$0.00	\$0.00		\$1,500.25	\$47.86	\$114.77	\$3.66	\$0.00	\$0.00	\$0.00	\$0.00	\$114.77	\$3.66
\$0.00	\$219.16	\$6.99		\$1,904.56	\$60.76	\$145.70	\$4.65	\$0.00	\$0.00	\$0.00	\$0.00	\$145.70	\$4.65
\$0.00	\$77.41	\$2.47		\$1,713.43	\$54.66	\$131.08	\$4.18	\$0.00	\$0.00	\$0.00	\$0.00	\$131.08	\$4.18
\$0.00	\$146.43	\$4.67		\$1,566.29	\$49.96	\$119.82	\$3.82	\$0.00	\$0.00	\$0.00	\$0.00	\$119.82	\$3.82
\$0.00	\$0.00	\$0.00		\$1,171.15	\$37.36	\$89.59	\$2.86	\$0.00	\$0.00	\$0.00	\$0.00	\$89.59	\$2.86
\$0.00	\$0.00	\$0.00		\$17.30	\$0.55	\$1.32	\$0.04	\$0.14	\$0.00	\$0.32	\$0.01	\$1.78	\$0.06
\$0.00	\$12.58	\$0.40		\$1,181.75	\$37.70	\$90.40	\$2.88	\$0.00	\$0.00	\$0.00	\$0.00	\$90.40	\$2.88
\$0.00	\$22.12	\$0.71		\$642.60	\$20.50	\$49.16	\$1.57	\$0.00	\$0.00	\$0.00	\$0.00	\$49.16	\$1.57
\$0.00	\$77.36	\$2.47		\$1,107.82	\$35.34	\$84.75	\$2.70	\$0.00	\$0.00	\$0.00	\$0.00	\$84.75	\$2.70
\$0.00	\$161.72	\$5.16		\$1,196.99	\$38.18	\$91.57	\$2.92	\$0.00	\$0.00	\$0.00	\$0.00	\$91.57	\$2.92
\$0.00	\$164.56	\$5.25		\$1,909.17	\$60.90	\$146.05	\$4.66	\$0.00	\$0.00	\$0.00	\$0.00	\$146.05	\$4.66
\$0.00	\$110.39	\$3.52		\$2,331.78	\$74.38	\$178.38	\$5.69	\$0.00	\$0.00	\$0.00	\$0.00	\$178.38	\$5.69
\$0.00	\$164.55	\$5.25		\$1,346.56	\$42.96	\$103.01	\$3.29	\$0.00	\$0.00	\$0.00	\$0.00	\$103.01	\$3.29
\$0.00	\$74.37	\$2.37		\$1,772.51	\$56.54	\$135.60	\$4.33	\$0.00	\$0.00	\$0.00	\$0.00	\$135.60	\$4.33
\$0.00	\$99.55	\$3.18		\$1,243.68	\$39.67	\$95.14	\$3.04	\$0.00	\$0.00	\$0.00	\$0.00	\$95.14	\$3.04
\$0.00	\$161.18	\$5.14		\$1,237.21	\$39.47	\$94.65	\$3.02	\$0.00	\$0.00	\$0.00	\$0.00	\$94.65	\$3.02
\$0.00	\$239.84	\$7.65		\$2,294.13	\$73.18	\$175.50	\$5.60	\$0.00	\$0.00	\$0.00	\$0.00	\$175.50	\$5.60
\$0.00	\$355.11	\$11.33		\$2,072.14	\$66.10	\$158.52	\$5.06	\$0.00	\$0.00	\$0.00	\$0.00	\$158.52	\$5.06
\$0.00	\$0.00	\$0.00		\$2,296.10	\$73.25	\$175.65	\$5.60	\$0.00	\$0.00	\$0.00	\$0.00	\$175.65	\$5.60
\$0.00	\$630.60	\$20.12		\$1,352.50	\$43.14	\$103.47	\$3.30	\$0.00	\$0.00	\$0.00	\$0.00	\$103.47	\$3.30
\$0.00	\$45.63	\$1.46		\$1,839.11	\$58.67	\$140.69	\$4.49	\$0.00	\$0.00	\$0.00	\$0.00	\$140.69	\$4.49
\$0.00	\$0.00	\$0.00		\$707.74	\$22.58	\$54.14	\$1.73	\$0.00	\$0.00	\$0.00	\$0.00	\$54.14	\$1.73
\$0.00	\$123.73	\$3.95		\$147.82	\$4.72	\$11.31	\$0.36	\$1.18	\$0.04	\$2.71	\$0.09	\$15.20	\$0.48
\$0.00	\$73.88	\$2.36		\$1,626.82	\$51.90	\$124.45	\$3.97	\$0.00	\$0.00	\$0.00	\$0.00	\$124.45	\$3.97
\$0.00	\$18.93	\$0.60		\$1,247.02	\$39.78	\$95.40	\$3.04	\$0.00	\$0.00	\$0.00	\$0.00	\$95.40	\$3.04
\$0.00	\$0.00	\$0.00		\$351.58	\$11.22	\$26.90	\$0.86	\$0.00	\$0.00	\$0.00	\$0.00	\$26.90	\$0.86
\$0.00	\$48.16	\$1.54		\$218.89	\$6.98	\$16.75	\$0.53	\$0.00	\$0.00	\$4.01	\$0.13	\$20.75	\$0.66
\$0.00	\$0.00	\$0.00		\$814.47	\$25.98	\$62.31	\$1.99	\$0.00	\$0.00	\$0.00	\$0.00	\$62.31	\$1.99
\$0.00	\$0.00	\$0.00		\$161.22	\$5.14	\$12.33	\$0.39	\$1.29	\$0.04	\$2.95	\$0.09	\$16.57	\$0.53
\$0.00	\$63.54	\$2.03		\$318.01	\$10.14	\$24.33	\$0.78	\$0.00	\$0.00	\$0.00	\$0.00	\$24.33	\$0.78
\$0.00	\$106.47	\$3.40		\$1,079.41	\$34.43	\$82.57	\$2.63	\$0.00	\$0.00	\$0.00	\$0.00	\$82.57	\$2.63
\$0.00	\$227.24	\$7.25		\$1,032.52	\$32.94	\$78.99	\$2.52	\$0.00	\$0.00	\$0.00	\$0.00	\$78.99	\$2.52
\$0.00	\$44.96	\$1.43		\$1,239.71	\$39.55	\$94.84	\$3.03	\$0.00	\$0.00	\$0.00	\$0.00	\$94.84	\$3.03
\$0.00	\$88.99	\$2.84		\$616.19	\$19.66	\$47.14	\$1.50	\$0.00	\$0.00	\$0.00	\$0.00	\$47.14	\$1.50
\$0.00	\$0.00	\$0.00		\$1,150.85	\$36.71	\$88.04	\$2.81	\$0.00	\$0.00	\$0.00	\$0.00	\$88.04	\$2.81
\$0.00	\$0.00	\$0.00		\$163.85	\$5.23	\$12.53	\$0.40	\$1.31	\$0.04	\$3.00	\$0.10	\$16.84	\$0.54
\$0.00	\$0.00	\$0.00		\$341.65	\$10.90	\$26.14	\$0.83	\$0.00	\$0.00	\$0.00	\$0.00	\$26.14	\$0.83
\$0.00	\$0.00	\$0.00		\$524.90	\$16.74	\$40.15	\$1.28	\$0.00	\$0.00	\$0.00	\$0.00	\$40.15	\$1.28
\$0.00	\$0.00	\$0.00		\$130.50	\$4.16	\$9.98	\$0.32	\$1.04	\$0.03	\$2.39	\$0.08	\$13.42	\$0.43
\$0.00	\$0.00	\$0.00		\$203.81	\$6.50	\$15.59	\$0.50	\$0.00	\$0.00	\$3.73	\$0.12	\$19.32	\$0.62
\$0.00	\$150.87	\$4.81		\$29,841.09	\$951.93	\$432.70	\$13.80	\$0.00	\$0.00	\$0.00	\$0.00	\$432.70	\$13.80
\$0.00	\$236.55	\$7.55		\$11,297.85	\$360.40	\$163.82	\$5.23	\$0.00	\$0.00	\$0.00	\$0.00	\$163.82	\$5.23
\$0.00	\$0.00	\$0.00		\$10,795.90	\$344.39	\$156.54	\$4.99	\$0.00	\$0.00	\$0.00	\$0.00	\$156.54	\$4.99
\$0.00	\$75.84	\$2.42		\$6,446.95	\$205.66	\$93.48	\$2.98	\$0.00	\$0.00	\$0.00	\$0.00	\$93.48	\$2.98
\$0.00	\$43.57	\$1.39		\$5,686.68	\$181.41	\$82.46	\$2.63	\$0.00	\$0.00	\$0.00	\$0.00	\$82.46	\$2.63
\$0.00	\$183.76	\$5.86		\$3,324.15	\$106.04	\$48.20	\$1.54	\$0.00	\$0.00	\$0.00	\$0.00	\$48.20	\$1.54
\$0.00	\$185.31	\$5.91		\$2,878.23	\$91.82	\$220.18	\$7.02	\$0.00	\$0.00	\$0.00	\$0.00	\$220.18	\$7.02
\$0.00	\$151.15	\$4.82		\$2,869.96	\$91.55	\$219.55	\$7.00	\$0.00	\$0.00	\$0.00	\$0.00	\$219.55	\$7.00
\$0.00	\$151.94	\$4.85		\$1,931.95	\$61.63	\$147.79	\$4.71	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79	\$4.71
\$0.00	\$187.79	\$5.99		\$2,146.84	\$68.48	\$164.23	\$5.24	\$0.00	\$0.00	\$0.00	\$0.00	\$164.23	\$5.24
\$0.00	\$173.64	\$5.54		\$2,532.49	\$80.79	\$193.74	\$6.18	\$0.00	\$0.00	\$0.00	\$0.00	\$193.74	\$6.18
\$0.00	\$144.19	\$4.60		\$2,462.34	\$78.55	\$188.37	\$6.01	\$0.00	\$0.00	\$0.00	\$0.00	\$188.37	\$6.01
\$0.00	\$122.92	\$3.92		\$1,678.92	\$53.56	\$128.44	\$4.10	\$0.00	\$0.00	\$0.00	\$0.00	\$128.44	\$4.10
\$0.00	\$57.48	\$1.83		\$1,514.60	\$48.32	\$115.87	\$3.70	\$0.00	\$0.00	\$0.00	\$0.00	\$115.87	\$3.70
\$0.00	\$41.23	\$1.32		\$3,600.86	\$114.87	\$52.21	\$1.67	\$0.00	\$0.00	\$0.00	\$0.00	\$52.21	\$1.67
(\$75.34)	(\$13,266.79)	(\$423.23)		\$3,386.43	\$108.03	\$49.10	\$1.57	\$0.00	\$0.00	\$0.00	\$0.00	\$49.10	\$1.57
\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
(\$0.70)	(\$123.36)	(\$3.94)		\$230.66	\$7.36	\$17.65	\$0.56	\$0.00	\$0.00	\$0.00	\$0.00	\$17.65	\$0.56
(\$1.39)	(\$245.08)	(\$7.82)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00		\$294.56	\$9.40	\$22.53	\$0.72	\$0.00	\$0.00	\$0.00	\$0.00	\$22.53	\$0.72
\$0.00	\$0.00	\$0.00		\$190.31	\$6.07	\$14.56	\$0.46	\$1.52	\$0.05	\$3.48	\$0.11	\$19.56	\$0.62

DED\_CODE  
DIST\_COMPA 11

ED_CODE	DIST_COMPA		11	Florida		3.19%		2.90%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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Doesn't include bonus or stock

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3.96%

→ used Feb to April 2010 Rates other Rates were higher so the is conserved

Sum of DIST_AMT		Audit Control No. 10-181-4-1		Test Year Ended April 30, 2010		PERIOD 3		PERIOD 4		Actual		% Increase		Adjusted		Normalized		Florida Allocation	
EMPLOYEE	First Name	Last Name	Business Ca	Title:	Hours	3	4	5	6	7	8	9	10	11	12	13	14	15	16
			Senior Supervisor of Natior		2080.00	34.90	36.26						0.039						
			National Customer Billing A		2080.00	52.71	54.47						0.033						
			National Customer Service Manager		2080.00	52.57	54.66						0.040						
			Billing Supervisor, Contracts	Terminated	2080.00	35.54	35.54						0.000						
			Customer Service Adm. Support Specialist	Active	2080.00	18.96	19.38						0.022						
			Vice President-Customer Services	Active	2080.00	67.38	69.40						0.030						
			Business Process Director - Customer Services	Active	2080.00	39.32	40.73						0.036						
			Regulatory Compliance & Quality Control	Active	2428.25	24.20	25.01						0.033						
			Manager of National Collections	Active	2080.00	43.78	45.68						0.043						
			Supervisor of Customer Billing	Active	2080.00	28.42	29.81						0.049						
			Manager of Customer Services	Active	2080.00	39.42	41.34						0.049						
			Director of Quality Assurance and Training	Active	2080.00	32.10	33.82						0.054						
			Operations Analyst	Active	2080.00	20.95	21.65						0.033						
			Supervisor Credit and Collections Call Center	Active	2080.00	27.97	29.33						0.049						
			Customer Call Center Supervisor	Active	2080.00	24.79	25.79						0.040						
			Supervisor of Customer Billing	Active	2080.00	26.01	27.03						0.039						
			Supervisor of Customer Service Call Center	Active	2080.00	28.27	29.66						0.049						
			Billing Supervisor - Revenue Reporting	Active	2080.00	33.65	35.00						0.040						
			Administrative Support Representative	Active	80.00	21.93	21.93						0.000						
			Team Lead-Credit and Collections Call Center	Active	2107.00	21.90	22.26						0.016						
			Trainer/Service Order-Customer Billing	Active	2199.75	21.10	22.06						0.045						
			Receipt Tel Commun Clerk	Active	2080.00	16.74	16.99						0.015						
			Revenue Recovery Specialist II	Active	2430.50	19.99	21.68						0.085						
			Customer Service Representative II	Active	2089.00	18.08	18.59						0.028						
			Customer Field Service Coordinator	Active	2087.00	19.36	20.07						0.037						
			Customer Field Service Coordinator	Active	2080.00	17.88	18.39						0.029						
			Consumer Solutions Specialist	Active	2130.50	19.11	19.52						0.021						
			Team Lead (South)	Active	2153.00	26.04	26.98						0.036						
			Customer Billing Account Analyst	Active	2358.00	21.62	22.59						0.045						
			Administrative Assistant	Active	2093.50	19.84	20.54						0.035						
			Team Lead - Call Center	Active	2575.00	19.95	21.40						0.073						
			Revenue Recovery Specialist I	Active	2098.00	21.04	21.52						0.023						
			Revenue Recovery Specialist I	Active	2156.00	15.76	16.34						0.037						
			Supervisor Consumer Solutions & Regulatory Cor	Active	2080.00	26.82	28.00						0.044						
			Service Order Specialist II	Active	2189.50	18.89	19.60						0.038						
			Consumer Solutions Specialist	Active	2180.00	20.04	20.64						0.030						
			Part-Time Collections Representative I	Active	1660.50	19.55	20.03						0.025						
			Customer Service Adm. Support Specialist	Active	2228.50	16.20	16.20						0.000						
			National Regulatory Compliance and Control Anz	Active	2205.75	20.11	20.94						0.041						
			Customer Service Representative II	Active	2116.25	25.00	25.69						0.028						
			Customer Billing Coordinator	Active	2080.00	27.40	27.40						0.000						
			Service Order Specialist	Active	2080.00	19.25	19.82						0.030						
			Team Lead - Call Center	Active	2270.00	21.02	21.38						0.017						
			PT Admin. Clerk	Active	1300.00	17.57	17.90						0.019						
			Customer Service Representative I	Active	2089.50	17.95	18.28						0.018						
			Service Order Specialist II	Active	2095.00	23.26	23.95						0.030						
			Customer Field Service Coordinator	Active	2082.00	25.27	25.85						0.023						
			Revenue Recovery Specialist II	Active	2090.00	22.80	23.60						0.035						
			Supervisor Analytics and Logistics	Active	2080.00	39.29	40.97						0.043						
			Service Order Specialist I	Active	2110.00	16.70	17.28						0.035						
			Service Order Specialist I	Active	2104.50	17.00	17.34						0.020						
			Customer Service Adm. Support Specialist	Active	2633.00	18.24	18.82						0.032						
			National Regulatory Compliance and Control Anz	Active	2397.00	22.60	23.19						0.026						
			Customer Service Representative II	Active	2262.25	17.19	18.18						0.058						
			Customer Service Representative I	Active	2078.50	16.41	16.90						0.030						
			Service Order Specialist I	Active	2249.00	16.78	17.45						0.040						
			Part-time Customer Service Representative I	Active	1494.25	14.86	15.20						0.023						
			Customer Service Representative II	Active	2345.00	16.90	17.62						0.043						
			Customer Service Representative I	Active	2081.00	14.93	15.19						0.017						
			National Regulatory Compliance and Control Anz	Active	2276.50	20.56	21.15						0.029						
			Customer Service Representative I	Active	2236.25	13.94	14.36						0.030						
			Supervisor Credit and Collections Call Center	Active	2080.00	25.77	26.79						0.040						
			Customer Field Service Coordinator	Active	2096.50	18.41	19.01						0.033						
			Customer Service Representative II	Active	2085.00	16.39	17.00						0.037						
			(blank)	Terminated	999.50	14.40	14.40						0.000						
			Revenue Recovery Specialist II/Accounts Receiv	Active	2106.50	20.59	21.40						0.039						
			Revenue Recovery Specialist I	Active	2080.00	16.22	16.56						0.021						
			Revenue Recovery Specialist I	Active	2238.75	15.44	16.02						0.038						
			Service Order Specialist I	Terminated	2077.00	16.94	17.52						0.034						
			Assistant Supervisor of Customer Billing	Active	2306.50	22.10	23.76						0.075						
			Customer Service Representative I	Active	2090.75	14.00	14.43						0.031						
			Customer Service Representative I	Active	2089.00	12.88	12.88						0.000						
			Customer Service Representative II	Active	2176.75	15.38	16.13						0.049						
			Service Order Specialist I	Active	2096.00	14.85	15.19						0.023						
			Customer Service Representative I	Active	2082.50	13.40	13.99						0.044						
			Administrative Support Representative	Active	1401.25	14.31	14.31						0.000						
			Customer Service Representative I	Active	2080.00	14.26	14.86						0.042						
			Accounting Assistant	Active	2119.75	17.41	17.99						0.033						
			Service Order Specialist I	Active	2082.00	15.49	16.17						0.044						
			Accounts Receivable Assistant	Active	2230.00	17.29	17.70						0.024						
			Service Order Specialist I	Active	2083.50	15.30	15.63						0.022						
			Customer Service Representative I	Active	2080.00	14.40	14.40						0.018						

to April 2010 Rates were higher so the is con

61-07

EMPLOYEE First Name

request 13 1 aco and service problema.xlsx

Sum of DIST\_AMT

EMPLOYEE	First Name	Last Name	Business Card Title	Status	Budgeted	Notes	Replaced	Hours	2010 PERIOD 3	2010 PERIOD 4	Actual \$	% Increase	Adjustment	Normalized Total
102134	Tiahease	Williams	Customer Service Representative II	Active	Y			2184.25	15.77	16.41	\$37,022.71	0.041	\$1,377.30	\$38,400.01

3.96%
Norm. Adj.
Florida
Allocation
\$54.54
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im Budget File

				Y	Y	geted for 2010								
				Y	Y	Budgeted for 2010								
				Y	Y	geted for 2010								
				Y	Y	Budgeted for 2010								
				Y	Y	Budgeted for 2010								
				Y	Y	Budgeted for 2010								
Vacancy			Customer Service Representative I	Y	Y	geted for 2010					\$ 29,349.84			
Vacancy			Customer Service Representative I	Y	Y	geted for 2010					\$ 22,425.00			
Vacancy			Service Order Specialist I	Y	Y	geted for 2010					\$ 22,425.00			
				Y	Y	Budgeted for 2010								
				Y	Y	Budgeted for 2010								

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Part Time Accounting Assistant  
PT Customer Billing Account Analyst  
National Regulatory Compliance and Control Ans  
Service Order Specialist I  
Customer Field Service Coordinator  
Customer Service Representative I  
Customer Service Representative I  
Customer Service Representative I  
Revenue Recovery Specialist I  
Service Order Specialist I  
Customer Service Representative I

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2010 Salary

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\$28,125.00  
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\$20,287.50  
\$13,525.00  
\$14,950.00  
\$7,475.00  
\$6,825.00

Terminated employees do not seem to be removed.  
Are they replaced?

Sum of DIST_AMT			FICA		FUTA		SUTA		Normalized	Florida Allocation
EMPLOYEE	First Name	Last Name	Adjustment	Florida Allocation	Adjustment	Florida Allocation	Adjustment	Florida Allocation	Total Tax Adjustment	
224	Derrick	McBride	\$207.91	\$8.23	\$0.00	\$0.00	\$0.00	\$0.00	\$207.91	\$8.23
250	Susan	Chambers	\$52.72	\$2.09	\$0.00	\$0.00	\$0.00	\$0.00	\$52.72	\$2.09
279	William	Kephart	\$63.29	\$2.51	\$0.00	\$0.00	\$0.00	\$0.00	\$63.29	\$2.51
375	Daniel	Adams	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401	Bernita	Helton	\$61.98	\$2.45	\$0.00	\$0.00	\$0.00	\$0.00	\$61.98	\$2.45
454	Richard	Fox	\$69.27	\$2.74	\$0.00	\$0.00	\$0.00	\$0.00	\$69.27	\$2.74
455	Margaret	Erdlen	\$213.17	\$8.44	\$0.00	\$0.00	\$0.00	\$0.00	\$213.17	\$8.44
655	Alice	Greene	\$152.77	\$6.05	\$0.00	\$0.00	\$0.00	\$0.00	\$152.77	\$6.05
658	Thomas	Geddis	\$289.29	\$11.46	\$0.00	\$0.00	\$0.00	\$0.00	\$289.29	\$11.46
659	John	Patterson	\$214.56	\$8.50	\$0.00	\$0.00	\$0.00	\$0.00	\$214.56	\$8.50
664	Amy	Ryan	\$289.40	\$11.46	\$0.00	\$0.00	\$0.00	\$0.00	\$289.40	\$11.46
665	Suzanne	Gildea	\$265.47	\$10.51	\$0.00	\$0.00	\$0.00	\$0.00	\$265.47	\$10.51
668	Matthew	Czapla	\$102.37	\$4.05	\$0.00	\$0.00	\$0.00	\$0.00	\$102.37	\$4.05
669	Minam	Odeneal	\$208.56	\$8.26	\$0.00	\$0.00	\$0.00	\$0.00	\$208.56	\$8.26
671	Pamela	Sykes	\$149.62	\$5.92	\$0.00	\$0.00	\$0.00	\$0.00	\$149.62	\$5.92
698	Ann	Stairiker	\$156.84	\$6.21	\$0.00	\$0.00	\$0.00	\$0.00	\$156.84	\$6.21
704	Gregoray	Keyes	\$214.60	\$8.50	\$0.00	\$0.00	\$0.00	\$0.00	\$214.60	\$8.50
726	John	Scarduzio	\$204.48	\$8.10	\$0.00	\$0.00	\$0.00	\$0.00	\$204.48	\$8.10
1777	M. Jeanne	McCandless	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2002	Michelle	Davis	\$53.58	\$2.12	\$0.00	\$0.00	\$0.00	\$0.00	\$53.58	\$2.12
2005	Olivia	Hawkins	\$158.26	\$6.27	\$0.00	\$0.00	\$0.00	\$0.00	\$158.26	\$6.27
2043	Mary Ellen	Maida	\$36.22	\$1.43	\$0.00	\$0.00	\$0.00	\$0.00	\$36.22	\$1.43
2063	Jacquelyn	Powers	\$317.81	\$12.59	\$0.00	\$0.00	\$0.00	\$0.00	\$317.81	\$12.59
2070	Janice	Bohlin	\$78.00	\$3.09	\$0.00	\$0.00	\$0.00	\$0.00	\$78.00	\$3.09
2073	Dorothy	McBride	\$106.65	\$4.22	\$0.00	\$0.00	\$0.00	\$0.00	\$106.65	\$4.22
2078	Teia	Watkins	\$74.52	\$2.95	\$0.00	\$0.00	\$0.00	\$0.00	\$74.52	\$2.95
2090	Tamika	Bellamy	\$62.06	\$2.46	\$0.00	\$0.00	\$0.00	\$0.00	\$62.06	\$2.46
2170	Christine	Russell	\$150.73	\$5.97	\$0.00	\$0.00	\$0.00	\$0.00	\$150.73	\$5.97
2184	James	Capista	\$177.90	\$7.04	\$0.00	\$0.00	\$0.00	\$0.00	\$177.90	\$7.04
2210	Victoria	Carrillo	\$107.31	\$4.25	\$0.00	\$0.00	\$0.00	\$0.00	\$107.31	\$4.25
2240	Danika	Owens	\$301.66	\$11.95	\$0.00	\$0.00	\$0.00	\$0.00	\$301.66	\$11.95
2242	Marianne	Bohus	\$70.50	\$2.79	\$0.00	\$0.00	\$0.00	\$0.00	\$70.50	\$2.79
2253	Rashidah	Black	\$89.65	\$3.55	\$0.00	\$0.00	\$0.00	\$0.00	\$89.65	\$3.55
2357	Lesley	Dix	\$179.82	\$7.12	\$0.00	\$0.00	\$0.00	\$0.00	\$179.82	\$7.12
2367	Shuante	Page	\$115.71	\$4.58	\$0.00	\$0.00	\$0.00	\$0.00	\$115.71	\$4.58
2397	Deborah	Parker	\$95.89	\$3.80	\$0.00	\$0.00	\$0.00	\$0.00	\$95.89	\$3.80
2415	Barbara	Monroe	\$56.35	\$2.23	\$0.00	\$0.00	\$0.00	\$0.00	\$56.35	\$2.23
2429	Ossietta	Pinkney	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2445	Carazona	Johnson	\$135.87	\$5.38	\$0.00	\$0.00	\$0.00	\$0.00	\$135.87	\$5.38
2543	Teresa	Chase	\$106.53	\$4.22	\$0.00	\$0.00	\$0.00	\$0.00	\$106.53	\$4.22
2549	Denise	Abrams	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2581	Mary Jo	Wineberg	\$84.75	\$3.36	\$0.00	\$0.00	\$0.00	\$0.00	\$84.75	\$3.36
2688	Rochelle	Abney-Raven	\$51.72	\$2.05	\$0.00	\$0.00	\$0.00	\$0.00	\$51.72	\$2.05
2834	Inez	Clarke	\$30.09	\$1.19	\$0.00	\$0.00	\$0.00	\$0.00	\$30.09	\$1.19
2856	Kathleen	Kuhluss	\$49.59	\$1.96	\$0.00	\$0.00	\$0.00	\$0.00	\$49.59	\$1.96
2857	Linda	Dean	\$103.59	\$4.10	\$0.00	\$0.00	\$0.00	\$0.00	\$103.59	\$4.10
2862	Evelyn	Bruce	\$84.84	\$3.36	\$0.00	\$0.00	\$0.00	\$0.00	\$84.84	\$3.36
2901	Victoria	Evans	\$122.45	\$4.85	\$0.00	\$0.00	\$0.00	\$0.00	\$122.45	\$4.85
2958	Larry	Finnicum	\$258.60	\$10.24	\$0.00	\$0.00	\$0.00	\$0.00	\$258.60	\$10.24
2966	Beverly	Taylor	\$86.64	\$3.43	\$0.00	\$0.00	\$0.00	\$0.00	\$86.64	\$3.43
2990	Donna	Mstanecky	\$48.53	\$1.92	\$0.00	\$0.00	\$0.00	\$0.00	\$48.53	\$1.92
2994	Yolanda	Brown	\$120.19	\$4.76	\$0.00	\$0.00	\$0.00	\$0.00	\$120.19	\$4.76
3303	Richard	Johnson	\$108.11	\$4.28	\$0.00	\$0.00	\$0.00	\$0.00	\$108.11	\$4.28
3401	Maria	Rodriguez	\$168.75	\$6.68	\$0.00	\$0.00	\$0.00	\$0.00	\$168.75	\$6.68
4093	Maureen	Davis	\$70.28	\$2.78	\$0.00	\$0.00	\$0.00	\$0.00	\$70.28	\$2.78
5000	S.	Thomas	\$112.24	\$4.44	\$0.00	\$0.00	\$0.00	\$0.00	\$112.24	\$4.44
5005	Clare	Gormley	\$35.76	\$1.42	\$0.00	\$0.00	\$0.00	\$0.00	\$35.76	\$1.42
5020	Carolyn	Frank	\$129.97	\$5.15	\$0.00	\$0.00	\$0.00	\$0.00	\$129.97	\$5.15
5032	Rosezina	Doughty	\$36.03	\$1.43	\$0.00	\$0.00	\$0.00	\$0.00	\$36.03	\$1.43
5033	Michael	Spino	\$100.84	\$3.99	\$0.00	\$0.00	\$0.00	\$0.00	\$100.84	\$3.99
5043	Renee	Sermans-Dowe	\$68.93	\$2.73	\$0.00	\$0.00	\$0.00	\$0.00	\$68.93	\$2.73
5050	John	Kennedy	\$156.94	\$6.21	\$0.00	\$0.00	\$0.00	\$0.00	\$156.94	\$6.21
5052	Mark	King	\$91.01	\$3.60	\$0.00	\$0.00	\$0.00	\$0.00	\$91.01	\$3.60
5054	George	Carmack	\$92.56	\$3.67	\$0.00	\$0.00	\$0.00	\$0.00	\$92.56	\$3.67
5058	Christine	Lewis	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5059	Ernest	Worley	\$124.54	\$4.93	\$0.00	\$0.00	\$0.00	\$0.00	\$124.54	\$4.93
5060	Emilio	Colon	\$49.66	\$1.97	\$0.00	\$0.00	\$0.00	\$0.00	\$49.66	\$1.97
5082	Edward	Simpson	\$96.33	\$3.81	\$0.00	\$0.00	\$0.00	\$0.00	\$96.33	\$3.81
5083	Lumiere	Whitehead	\$84.15	\$3.33	\$0.00	\$0.00	\$0.00	\$0.00	\$84.15	\$3.33
5085	Daniel	Callahan	\$299.00	\$11.84	\$0.00	\$0.00	\$0.00	\$0.00	\$299.00	\$11.84
5097	Kimberly	Frederick	\$63.97	\$2.53	\$0.00	\$0.00	\$0.00	\$0.00	\$63.97	\$2.53
6006	Erika	Balli	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6007	Tamara	Autman	\$118.97	\$4.71	\$0.00	\$0.00	\$0.00	\$0.00	\$118.97	\$4.71
6014	Felicia	Pinkney	\$50.24	\$1.99	\$0.00	\$0.00	\$0.00	\$0.00	\$50.24	\$1.99
6016	Gloria	Maduako	\$75.99	\$3.01	\$0.00	\$0.00	\$0.00	\$0.00	\$75.99	\$3.01
6017	Tracey	McCoy Nichols	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6021	Dawn	Suters	\$78.52	\$3.11	\$0.00	\$0.00	\$0.00	\$0.00	\$78.52	\$3.11
6022	Gnata	Kolassiba	\$90.48	\$3.58	\$0.00	\$0.00	\$0.00	\$0.00	\$90.48	\$3.58
6025	Thomas	Mathew	\$101.76	\$4.03	\$0.00	\$0.00	\$0.00	\$0.00	\$101.76	\$4.03
6026	Christina	Coulson	\$66.86	\$2.65	\$0.00	\$0.00	\$0.00	\$0.00	\$66.86	\$2.65
6028	Catherine	Magolon	\$48.31	\$1.91	\$0.00	\$0.00	\$0.00	\$0.00	\$48.31	\$1.91
6031	Nicole	Nelson	\$38.76	\$1.53	\$0.00	\$0.00	\$0.00	\$0.00	\$38.76	\$1.53

Sum of DIST_AMT		FICA		FUTA		SUTA		SUTA		Normalized	Florida	
EMPLOYEE	First Name	Last Name	Adjustment	Florida Allocation	Adjustment	Florida Allocation	Adjustment	Florida Allocation	Adjustment	Total Tax Adjustment	Florida Allocation	Florida Allocation
6039	Jorgina	Washington	\$100.66	\$3.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100.66	\$3.99	\$3.99
6040	Anita	Simms	\$96.85	\$3.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$96.85	\$3.84	\$3.84
6049	Dinese	Jackson	\$32.47	\$1.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32.47	\$1.29	\$1.29
6057	Katherine	Brewton	\$56.28	\$2.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56.28	\$2.23	\$2.23
6062	Sidney	Brice	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6063	Ravonda	Grant	\$109.13	\$4.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$109.13	\$4.32	\$4.32
6064	Cynthia	Rosa	\$127.72	\$5.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$127.72	\$5.06	\$5.06
6065	Wakeelah	Caldwell	\$45.15	\$1.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45.15	\$1.79	\$1.79
6066	Tanika	Cathay	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6070	Evelyn	Ortiz	\$102.45	\$4.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$102.45	\$4.06	\$4.06
6073	Geivonnne	Bailey	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6076	Nikita	Hackett	\$73.11	\$2.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73.11	\$2.90	\$2.90
6078	Shakia	Workman	\$74.76	\$2.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$74.76	\$2.96	\$2.96
6081	Callie	Graham	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6081	Shantia	Spears	\$113.23	\$4.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113.23	\$4.48	\$4.48
6084	Hollie	Kuber	\$64.11	\$2.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64.11	\$2.54	\$2.54
6085	Effie	Tagkalidis	\$89.56	\$3.55	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$89.56	\$3.55	\$3.55
6087	Shawna	Robinson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6089	Karen	Harris	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
6093	Rasheda	Harmon	\$6.98	\$0.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6.98	\$0.28	\$0.28
7002	Alfred	Chapman	\$51.01	\$2.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$51.01	\$2.02	\$2.02
7003	Corey	Graham	\$32.86	\$1.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32.86	\$1.30	\$1.30
7007	Malik	Robinson	\$83.63	\$3.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83.63	\$3.31	\$3.31
7008	Kenneth	Chambers	\$63.45	\$2.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63.45	\$2.51	\$2.51
7009	Antra	Gipson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7010	Bert	Young	\$50.37	\$1.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.37	\$1.99	\$1.99
7011	Trina	Oglesby	\$86.46	\$3.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86.46	\$3.42	\$3.42
7013	Bridgette	Waites	\$38.57	\$1.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38.57	\$1.53	\$1.53
7015	Ann	Russo	\$125.58	\$4.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125.58	\$4.97	\$4.97
7016	Alicia	Lebron	\$113.46	\$4.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$113.46	\$4.49	\$4.49
7017	Sherry	Hammerley	\$78.85	\$3.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$78.85	\$3.12	\$3.12
7018	Melida	O'Neill	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7019	Alessio	Mazzoni	\$106.75	\$4.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106.75	\$4.23	\$4.23
7020	Cash	Lancaster	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7021	Sharanda	Anderson	\$44.38	\$1.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44.38	\$1.76	\$1.76
7022	William	Stevenson	\$62.43	\$2.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62.43	\$2.47	\$2.47
7023	Yvette	Simpson	\$39.35	\$1.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39.35	\$1.56	\$1.56
7025	Kareem	Ferguson	\$50.66	\$2.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.66	\$2.01	\$2.01
7026	Shari	Gist	\$133.21	\$5.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$133.21	\$5.28	\$5.28
7029	Andrea	Drakeford	\$46.93	\$1.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46.93	\$1.86	\$1.86
7030	Jacinta	McAlister	\$47.30	\$1.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47.30	\$1.87	\$1.87
7031	Teresa	Baptiste	(\$566.36)	(\$22.43)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$566.36)	(\$22.43)	(\$22.43)
7034	LaTasha	Harris	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7039	Antoneia	Watson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7040	Torin	McMickle	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7041	Marisela	Villagomez	\$26.80	\$1.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$26.80	\$1.06	\$1.06
7042	Ebony	Hunt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7043	Lakeeta	Watters	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7044	Nafeesah	Graham	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7046	Diane	Buccieri	\$23.83	\$0.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$23.83	\$0.94	\$0.94
7047	David	Grieco	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7049	Christopher	Scott	\$13.45	\$0.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13.45	\$0.53	\$0.53
7050	Victoria	Raines	\$20.99	\$0.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$20.99	\$0.83	\$0.83
7052	Jeanine	Cole	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7055	Tammie	Lincoln	\$8.38	\$0.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.38	\$0.33	\$0.33
7056	Keli	Hodges	\$8.35	\$0.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.35	\$0.33	\$0.33
7057	Dennis	Dotson	\$8.28	\$0.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8.28	\$0.33	\$0.33
7062	Ashley	Reed-Torres	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7063	Melissa	Dyer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7064	Anthony	Miles	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
7067	Kevin	Lauman	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
52351	Roxanna	Kruse	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
52423	Sarah	Camargo	\$139.54	\$5.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$139.54	\$5.53	\$5.53
52425	Sonya	Riley	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
52427	Melissa	Post	\$64.68	\$2.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$64.68	\$2.56	\$2.56
52428	Maria	Villagomez	\$29.38	\$1.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$29.38	\$1.16	\$1.16
52429	Barbara	Elder	\$88.47	\$3.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$88.47	\$3.50	\$3.50
52434	Demesha	Fisher	\$123.19	\$4.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$123.19	\$4.88	\$4.88
52437	Ishiha	Chambers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
52446	Pamela	Martinez	\$40.87	\$1.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40.87	\$1.62	\$1.62
52450	Maria	Jimenez	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
101891	Tonka	Wilkins	\$104.97	\$4.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$104.97	\$4.16	\$4.16
101893	Tammy	Jones	\$114.34	\$4.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114.34	\$4.53	\$4.53
101982	John	Chambers	\$46.19	\$1.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$46.19	\$1.83	\$1.83
101985	John	Cannady	\$82.11	\$3.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$82.11	\$3.25	\$3.25
101992	Brian	Lawson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
102021	Maria	Alvarez	\$68.84	\$2.73	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.84	\$2.73	\$2.73
102027	Jermaine	Whitaker	\$144.10	\$5.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$144.10	\$5.71	\$5.71
102035	Corinne	Mathis	\$73.09	\$2.89	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$73.09	\$2.89	\$2.89
102039	Jane	Mullins	\$212.99	\$8.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$212.99	\$8.43	\$8.43
102053	Miyoshi	Harris	\$176.41	\$6.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$176.41	\$6.99	\$6.99
102081	Kevin	Brown	\$151.95	\$6.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$151.95	\$6.02	\$6.02

DED\_CODE  
DST\_COM

18

Sum of DIST_AMT		FICA	FICA	FUTA	FUTA	SUTA	SUTA	Normalized	
EMPLOYEE	First Name	Adjustment	Florida Allocation	Adjustment	Florida Allocation	Adjustment	Florida Allocation	Total Tax Adjustment	Florida Allocation
102134	Tiahease	\$105.36	\$4.17	\$0.00	\$0.00	\$0.00	\$0.00	\$105.36	\$4.17
		\$500.91							

nm Budget File

TTP1	Julio	Alvarez
TTP2	Nafeesah	Graham
TTP4	Ashley	Bentley
TTP5	Dennis	Dotson
TTP6	Keli	Hodges
TTP7	Tammy	Lincoln
TTP8	Anthony	Miles
Vacancy		L09210
Vacancy		
Vacancy		
New Hire	Diane	Buccieri
New Hire	Lakeeta	Watters

40-19

N, NY, &G)	New1
N, NY, &G)	New2
N, NY, &G)	Bew3
N, NY, &G)	New4
N, NY, &G)	New5
N, NY, &G)	New6
N, NY, &G)	New7
N, NY, &G)	New8
N, NY, &G)	New9
N, NY, &G)	New10
N, NY, &G)	New11
N, NY, &G)	New12

40-19  
204

Sum of DIST\_AMT  
EMPLOYEE

First Name

Last Name

Normalized  
Total X 1.029  
Pro-forma  
\$Pro-forma  
AdjustmentPF Adj.  
Florida  
AllocationFICA  
AdjustmentFICA  
Florida  
AllocationFUTA  
AdjustmentFUTA  
Florida  
AllocationSUTA  
AdjustmentSUTA  
Florida  
AllocationPro-forma  
Total Tax  
AdjustmentPF Total Tax  
Florida  
Allocation

\$174.82	\$6.92	\$0.00	\$0.00	\$0.00	\$0.00	\$174.82	\$6.92
\$51.48	\$2.04	\$0.00	\$0.00	\$0.00	\$0.00	\$51.48	\$2.04
\$52.20	\$2.07	\$0.00	\$0.00	\$0.00	\$0.00	\$52.20	\$2.07
\$161.73	\$6.40	\$0.00	\$0.00	\$0.00	\$0.00	\$161.73	\$6.40
\$90.32	\$3.58	\$0.00	\$0.00	\$0.00	\$0.00	\$90.32	\$3.58
\$75.10	\$2.97	\$0.00	\$0.00	\$0.00	\$0.00	\$75.10	\$2.97
\$194.25	\$7.69	\$0.00	\$0.00	\$0.00	\$0.00	\$194.25	\$7.69
\$148.82	\$5.89	\$0.00	\$0.00	\$0.00	\$0.00	\$148.82	\$5.89
\$219.27	\$8.68	\$0.00	\$0.00	\$0.00	\$0.00	\$219.27	\$8.68
\$145.01	\$5.74	\$0.00	\$0.00	\$0.00	\$0.00	\$145.01	\$5.74
\$196.37	\$7.78	\$0.00	\$0.00	\$0.00	\$0.00	\$196.37	\$7.78
\$164.44	\$6.51	\$0.00	\$0.00	\$0.00	\$0.00	\$164.44	\$6.51
\$99.90	\$3.96	\$0.00	\$0.00	\$0.00	\$0.00	\$99.90	\$3.96
\$141.75	\$5.61	\$0.00	\$0.00	\$0.00	\$0.00	\$141.75	\$5.61
\$121.68	\$4.82	\$0.00	\$0.00	\$0.00	\$0.00	\$121.68	\$4.82
\$131.07	\$5.19	\$0.00	\$0.00	\$0.00	\$0.00	\$131.07	\$5.19
\$144.30	\$5.71	\$0.00	\$0.00	\$0.00	\$0.00	\$144.30	\$5.71
\$167.18	\$6.62	\$0.00	\$0.00	\$0.00	\$0.00	\$167.18	\$6.62
\$3.89	\$0.15	\$0.41	\$0.02	\$0.93	\$0.04	\$5.23	\$0.21
\$104.68	\$4.15	\$0.00	\$0.00	\$0.00	\$0.00	\$104.68	\$4.15
\$114.63	\$4.54	\$0.00	\$0.00	\$0.00	\$0.00	\$114.63	\$4.54
\$77.77	\$3.08	\$0.00	\$0.00	\$0.00	\$0.00	\$77.77	\$3.08
\$128.14	\$5.07	\$0.00	\$0.00	\$0.00	\$0.00	\$128.14	\$5.07
\$89.75	\$3.55	\$0.00	\$0.00	\$0.00	\$0.00	\$89.75	\$3.55
\$95.09	\$3.77	\$0.00	\$0.00	\$0.00	\$0.00	\$95.09	\$3.77
\$84.82	\$3.36	\$0.00	\$0.00	\$0.00	\$0.00	\$84.82	\$3.36
\$93.31	\$3.70	\$0.00	\$0.00	\$0.00	\$0.00	\$93.31	\$3.70
\$136.47	\$5.40	\$0.00	\$0.00	\$0.00	\$0.00	\$136.47	\$5.40
\$130.60	\$5.17	\$0.00	\$0.00	\$0.00	\$0.00	\$130.60	\$5.17
\$99.33	\$3.93	\$0.00	\$0.00	\$0.00	\$0.00	\$99.33	\$3.93
\$140.05	\$5.55	\$0.00	\$0.00	\$0.00	\$0.00	\$140.05	\$5.55
\$99.81	\$3.95	\$0.00	\$0.00	\$0.00	\$0.00	\$99.81	\$3.95
\$79.66	\$3.15	\$0.00	\$0.00	\$0.00	\$0.00	\$79.66	\$3.15
\$134.52	\$5.33	\$0.00	\$0.00	\$0.00	\$0.00	\$134.52	\$5.33
\$100.75	\$3.99	\$0.00	\$0.00	\$0.00	\$0.00	\$100.75	\$3.99
\$104.10	\$4.12	\$0.00	\$0.00	\$0.00	\$0.00	\$104.10	\$4.12
\$74.25	\$2.94	\$0.00	\$0.00	\$0.00	\$0.00	\$74.25	\$2.94
\$80.97	\$3.21	\$0.00	\$0.00	\$0.00	\$0.00	\$80.97	\$3.21
\$108.09	\$4.28	\$0.00	\$0.00	\$0.00	\$0.00	\$108.09	\$4.28
\$125.20	\$4.96	\$0.00	\$0.00	\$0.00	\$0.00	\$125.20	\$4.96
\$131.94	\$5.22	\$0.00	\$0.00	\$0.00	\$0.00	\$131.94	\$5.22
\$93.01	\$3.68	\$0.00	\$0.00	\$0.00	\$0.00	\$93.01	\$3.68
\$97.04	\$3.84	\$0.00	\$0.00	\$0.00	\$0.00	\$97.04	\$3.84
\$51.55	\$2.04	\$0.00	\$0.00	\$0.00	\$0.00	\$51.55	\$2.04
\$86.77	\$3.44	\$0.00	\$0.00	\$0.00	\$0.00	\$86.77	\$3.44
\$113.48	\$4.49	\$0.00	\$0.00	\$0.00	\$0.00	\$113.48	\$4.49
\$119.40	\$4.73	\$0.00	\$0.00	\$0.00	\$0.00	\$119.40	\$4.73
\$113.96	\$4.51	\$0.00	\$0.00	\$0.00	\$0.00	\$113.96	\$4.51
\$198.83	\$7.87	\$0.00	\$0.00	\$0.00	\$0.00	\$198.83	\$7.87
\$81.43	\$3.22	\$0.00	\$0.00	\$0.00	\$0.00	\$81.43	\$3.22
\$78.18	\$3.10	\$0.00	\$0.00	\$0.00	\$0.00	\$78.18	\$3.10
\$123.06	\$4.87	\$0.00	\$0.00	\$0.00	\$0.00	\$123.06	\$4.87
\$134.15	\$5.31	\$0.00	\$0.00	\$0.00	\$0.00	\$134.15	\$5.31
\$97.59	\$3.86	\$0.00	\$0.00	\$0.00	\$0.00	\$97.59	\$3.86
\$76.50	\$3.03	\$0.00	\$0.00	\$0.00	\$0.00	\$76.50	\$3.03
\$92.18	\$3.65	\$0.00	\$0.00	\$0.00	\$0.00	\$92.18	\$3.65
\$50.48	\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50.48	\$2.00
\$100.28	\$3.97	\$0.00	\$0.00	\$0.00	\$0.00	\$100.28	\$3.97
\$66.50	\$2.63	\$0.00	\$0.00	\$0.00	\$0.00	\$66.50	\$2.63
\$114.10	\$4.52	\$0.00	\$0.00	\$0.00	\$0.00	\$114.10	\$4.52
\$74.38	\$2.95	\$0.00	\$0.00	\$0.00	\$0.00	\$74.38	\$2.95
\$129.99	\$5.15	\$0.00	\$0.00	\$0.00	\$0.00	\$129.99	\$5.15
\$90.99	\$3.60	\$0.00	\$0.00	\$0.00	\$0.00	\$90.99	\$3.60
\$81.36	\$3.22	\$0.00	\$0.00	\$0.00	\$0.00	\$81.36	\$3.22
\$27.84	\$1.10	\$0.00	\$0.00	\$0.00	\$0.00	\$27.84	\$1.10
\$103.77	\$4.11	\$0.00	\$0.00	\$0.00	\$0.00	\$103.77	\$4.11
\$76.38	\$3.02	\$0.00	\$0.00	\$0.00	\$0.00	\$76.38	\$3.02
\$83.92	\$3.32	\$0.00	\$0.00	\$0.00	\$0.00	\$83.92	\$3.32
\$80.20	\$3.18	\$0.00	\$0.00	\$0.00	\$0.00	\$80.20	\$3.18
\$134.61	\$5.33	\$0.00	\$0.00	\$0.00	\$0.00	\$134.61	\$5.33
\$67.74	\$2.68	\$0.00	\$0.00	\$0.00	\$0.00	\$67.74	\$2.68
\$58.41	\$2.31	\$0.00	\$0.00	\$0.00	\$0.00	\$58.41	\$2.31
\$80.63	\$3.19	\$0.00	\$0.00	\$0.00	\$0.00	\$80.63	\$3.19
\$70.87	\$2.81	\$0.00	\$0.00	\$0.00	\$0.00	\$70.87	\$2.81
\$56.80	\$2.25	\$0.00	\$0.00	\$0.00	\$0.00	\$56.80	\$2.25
\$47.76	\$1.89	\$0.00	\$0.00	\$0.00	\$0.00	\$47.76	\$1.89
\$61.32	\$2.43	\$0.00	\$0.00	\$0.00	\$0.00	\$61.32	\$2.43
\$88.55	\$3.51	\$0.00	\$0.00	\$0.00	\$0.00	\$88.55	\$3.51
\$76.29	\$3.02	\$0.00	\$0.00	\$0.00	\$0.00	\$76.29	\$3.02
\$91.14	\$3.61	\$0.00	\$0.00	\$0.00	\$0.00	\$91.14	\$3.61
\$72.26	\$2.86	\$0.00	\$0.00	\$0.00	\$0.00	\$72.26	\$2.86
\$68.23	\$2.70	\$0.00	\$0.00	\$0.00	\$0.00	\$68.23	\$2.70

Sum of DIST\_AMT  
EMPLOYEE First Name Last NameNormalized  
Total X 1.029  
Pro-forma  
SPro-forma  
AdjustmentPF Adj.  
Florida  
AllocationFICA  
AdjustmentFICA  
Florida  
AllocationFUTA  
AdjustmentFUTA  
Florida  
AllocationSUTA  
AdjustmentSUTA  
Florida  
AllocationPro-forma  
Total Tax  
AdjustmentPF Total Tax  
Florida  
Allocation

\$69.45	\$2.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69.45	\$2.75
\$84.43	\$3.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$84.43	\$3.34
\$61.23	\$2.42	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61.23	\$2.42
\$62.45	\$2.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62.45	\$2.47
\$44.87	\$1.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44.87	\$1.78
\$74.97	\$2.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$74.97	\$2.97
\$75.34	\$2.98	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.34	\$2.98
\$61.97	\$2.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61.97	\$2.45
\$4.85	\$0.19	\$0.51	\$0.02	\$1.16	\$0.05	\$0.05	\$0.05	\$6.52	\$0.26
\$70.27	\$2.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70.27	\$2.78
\$6.28	\$0.25	\$0.66	\$0.03	\$1.50	\$0.06	\$0.06	\$0.06	\$8.43	\$0.33
\$66.12	\$2.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66.12	\$2.62
\$72.01	\$2.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72.01	\$2.85
\$60.00	\$2.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60.00	\$2.38
\$72.42	\$2.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72.42	\$2.87
\$58.85	\$2.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$58.85	\$2.33
\$98.46	\$3.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$98.46	\$3.90
\$8.20	\$0.32	\$0.86	\$0.03	\$1.96	\$0.08	\$0.08	\$0.08	\$11.02	\$0.44
\$7.44	\$0.29	\$0.78	\$0.03	\$1.78	\$0.07	\$0.07	\$0.07	\$9.99	\$0.40
\$62.07	\$2.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$62.07	\$2.46
\$65.89	\$2.61	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.89	\$2.61
\$63.57	\$2.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63.57	\$2.52
\$67.64	\$2.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67.64	\$2.68
\$63.69	\$2.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63.69	\$2.52
\$7.43	\$0.29	\$0.78	\$0.03	\$1.78	\$0.07	\$0.07	\$0.07	\$9.99	\$0.40
\$56.88	\$2.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$56.88	\$2.25
\$68.45	\$2.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$68.45	\$2.71
\$66.73	\$2.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66.73	\$2.64
\$125.08	\$4.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$125.08	\$4.95
\$80.74	\$3.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$80.74	\$3.20
\$61.58	\$2.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61.58	\$2.44
\$22.12	\$0.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.12	\$0.88
\$84.29	\$3.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$84.29	\$3.34
\$39.38	\$1.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39.38	\$1.56
\$61.83	\$2.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61.83	\$2.45
\$75.47	\$2.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.47	\$2.99
\$48.24	\$1.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$48.24	\$1.91
\$69.45	\$2.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69.45	\$2.75
\$99.00	\$3.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$99.00	\$3.92
\$57.25	\$2.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57.25	\$2.27
\$57.71	\$2.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$57.71	\$2.29
\$47.14	\$1.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47.14	\$1.87
\$53.30	\$2.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53.30	\$2.11
\$14.51	\$0.57	\$1.52	\$0.06	\$3.47	\$0.14	\$0.14	\$0.14	\$19.50	\$0.77
\$44.32	\$1.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44.32	\$1.76
\$44.18	\$1.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$44.18	\$1.75
\$42.31	\$1.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42.31	\$1.68
\$2.67	\$0.11	\$0.28	\$0.01	\$0.64	\$0.03	\$0.03	\$0.03	\$3.59	\$0.14
\$32.54	\$1.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32.54	\$1.29
\$55.04	\$2.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$55.04	\$2.18
\$28.88	\$1.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28.88	\$1.14
\$28.75	\$1.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$28.75	\$1.14
\$35.10	\$1.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35.10	\$1.39
\$22.90	\$0.91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22.90	\$0.91
\$25.80	\$1.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.80	\$1.02
\$25.72	\$1.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.72	\$1.02
\$25.51	\$1.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.51	\$1.01
\$13.67	\$0.54	\$1.43	\$0.06	\$3.27	\$0.13	\$0.13	\$0.13	\$18.36	\$0.73
\$6.96	\$0.28	\$0.73	\$0.03	\$1.66	\$0.07	\$0.07	\$0.07	\$9.35	\$0.37
\$6.12	\$0.24	\$0.64	\$0.03	\$1.46	\$0.06	\$0.06	\$0.06	\$8.22	\$0.33
\$4.61	\$0.18	\$0.48	\$0.02	\$1.10	\$0.04	\$0.04	\$0.04	\$6.19	\$0.25
\$8.75	\$0.35	\$0.91	\$0.04	\$2.09	\$0.08	\$0.08	\$0.08	\$11.75	\$0.47
\$84.36	\$3.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$84.36	\$3.34
\$1.71	\$0.07	\$0.18	\$0.01	\$0.41	\$0.02	\$0.02	\$0.02	\$2.30	\$0.09
\$63.93	\$2.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63.93	\$2.53
\$53.34	\$2.11	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53.34	\$2.11
\$70.04	\$2.77	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$70.04	\$2.77
\$87.70	\$3.47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$87.70	\$3.47
\$10.27	\$0.41	\$1.07	\$0.04	\$2.46	\$0.10	\$0.10	\$0.10	\$13.80	\$0.55
\$54.20	\$2.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54.20	\$2.15
\$53.89	\$2.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53.89	\$2.13
\$86.64	\$3.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$86.64	\$3.43
\$81.19	\$3.21	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81.19	\$3.21
\$76.43	\$3.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76.43	\$3.03
\$77.81	\$3.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$77.81	\$3.08
\$47.13	\$1.87	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47.13	\$1.87
\$63.27	\$2.51	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$63.27	\$2.51
\$94.89	\$3.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94.89	\$3.76
\$67.70	\$2.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$67.70	\$2.68
\$198.61	\$7.86	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$198.61	\$7.86
\$138.76	\$5.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$138.76	\$5.50
\$127.71	\$5.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$127.71	\$5.06

EMPLOYEE	First Name	Last Name
102134	Tiahease	Williams

0.00 forms

Adjustment  
\$1,113.60

PF Adj.	
Florida	
Allocation	\$44.10

Adjustment  
\$85.10

FICA  
Florida  
Allocation  
\$3.3

Adjustment \$0.00

FUTA	
Florida	
Allocation	\$0

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53 37

### im Budget File

Vacancy  
Vacancy  
Vacancy

\$		\$	44.60	\$	1.77	\$	-	\$	-	\$	-	\$	44.60	\$	1.77
\$		\$	44.60	\$	1.77	\$	-	\$	-	\$	-	\$	44.60	\$	1.77
\$		\$	44.60	\$	1.77	\$	-	\$	-	\$	-	\$	44.60	\$	1.77
\$		\$	53.80	\$	2.13	\$	-	\$	-	\$	-	\$	53.80	\$	2.13
\$		\$	53.80	\$	2.13	\$	-	\$	-	\$	-	\$	53.80	\$	2.13
\$		\$	53.80	\$	2.13	\$	-	\$	-	\$	-	\$	53.80	\$	2.13
\$		\$	44.60	\$	1.77	\$	-	\$	-	\$	-	\$	44.60	\$	1.77
\$		\$	58.38	\$	2.31	\$	-	\$	-	\$	-	\$	58.38	\$	2.31
\$		\$	44.60	\$	1.77	\$	-	\$	-	\$	-	\$	44.60	\$	1.77
\$		\$	44.60	\$	1.77	\$	-	\$	-	\$	-	\$	44.60	\$	1.77
\$		\$	78.70	\$	3.12	\$	-	\$	-	\$	-	\$	78.70	\$	3.12
\$		\$	44.60	\$	1.77	\$	-	\$	-	\$	-	\$	44.60	\$	1.77

N. NY. & G.)	New1	\$	27,753.30	\$703.30	\$27.85	\$53.80	\$2.13	\$5.63	\$0.22	\$12.87	\$0.51	\$72.30	\$2.86
N. NY. & G.)	New2	\$	30,677.40	\$777.40	\$30.79	\$59.47	\$2.36	\$6.22	\$0.25	\$14.23	\$0.56	\$79.92	\$3.16
N. NY. & G.)	Bew3	\$	28,856.25	\$731.25	\$28.96	\$55.94	\$2.22	\$5.85	\$0.23	\$13.38	\$0.53	\$75.17	\$2.98
N. NY. & G.)	New4	\$	43,092.00	\$1,092.00	\$43.24	\$83.54	\$3.31	\$8.74	\$0.35	\$19.98	\$0.79	\$112.26	\$4.45
N. NY. & G.)	New5	\$	30,677.40	\$777.40	\$30.79	\$59.47	\$2.36	\$6.22	\$0.25	\$14.23	\$0.56	\$79.92	\$3.16
N. NY. & G.)	New6	\$	38,475.00	\$975.00	\$38.61	\$74.59	\$2.95	\$7.80	\$0.31	\$17.84	\$0.71	\$100.23	\$3.97
N. NY. & G.)	New7	\$	27,753.30	\$703.30	\$27.85	\$53.80	\$2.13	\$5.63	\$0.22	\$12.87	\$0.51	\$72.30	\$2.86
N. NY. & G.)	New8	\$	27,753.30	\$703.30	\$27.85	\$53.80	\$2.13	\$5.63	\$0.22	\$12.87	\$0.51	\$72.30	\$2.86
N. NY. & G.)	New9	\$	27,753.30	\$703.30	\$27.85	\$53.80	\$2.13	\$5.63	\$0.22	\$12.87	\$0.51	\$72.30	\$2.86
N. NY. & G.)	New10	\$	30,677.40	\$777.40	\$30.79	\$59.47	\$2.36	\$6.22	\$0.25	\$14.23	\$0.56	\$79.92	\$3.16
N. NY. & G.)	New11	\$	30,677.40	\$777.40	\$30.79	\$59.47	\$2.36	\$6.22	\$0.25	\$14.23	\$0.56	\$79.92	\$3.16
N. NY. & G.)	New12	\$	28,009.80	\$709.80	\$28.11	\$54.30	\$2.15	\$5.68	\$0.22	\$12.99	\$0.51	\$72.97	\$2.89

$$\frac{40-19}{2} = 10.5$$

IS CATEGORY	CAPITAL/EXPENSE	ACCT CAT	ACCOUNT	ACCOUNT_DESC
		Employee Benefits	604813	WT-A&G Emp-DENTAL PLAN
			604820	WT-A&G Emp-KEYSTONE HMO
			604840	WT-A&G Empl-GROUP LIFE INS
			604842	WT-A&G Empl-LTD INSURANCE
		Employee Benefits Total		
		Taxes other		

Sum of TRAN AMOUNT	Sum of Florida Inc.	Normalized Adj.	2011 Pro-Forma Adj.
\$ 64,399	\$ 2,022	\$ -	\$ -
\$ 618,313	\$ 20,236	\$ 2,381	\$ 3,922
\$ 53,800	\$ 1,672	\$ 32	\$ 49
\$ 39,802	\$ 1,291	\$ 25	\$ 38
\$ 776,314	\$ 25,221	\$ 2,438	\$ 4,009
\$ 706,215	\$ 21,322		

Notes:

Labor - Calculated 2.90% average % increase effective 4/1/2010 and applied the same rate to 2011 pro-forma.  
Benefits - 2010 Benefits budget versus 2009 benefits budget increased 17.34%, assumed same rate increase for 2011.

Source: Reg 13

Only provided budget - Not actual  
Tall. Analyst is doing proformas.

(A) Can't reconcile to actual test year  
because actual year has the insurances  
embedded in the payroll rates  
Analyst should get more detail at how  
this was arrived at.

40-19  
w/13

10/11/10  
Kw  
10/11/10

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010  
Title: *me in recall me.*

PBC

15.8%  
me.

40-19 40-19

IS CATEGORY	CAPITAL/EXP	ACCT CAT	ACCOUNT	ACCOUNT_DESC	Sum of TRAN AMOUNT	Sum of Florida Inc.	Normalized Adj.	2011 Pro-Forma Adj.
		Employee Benefits	604813	WT-A&G Emp-DENTAL PLAN	\$ 89,515.32	\$ 3,587.43	\$ -	\$ -
			604820	WT-A&G Emp-KEYSTONE HMO	\$ 471,686.02	\$ 18,908.15	\$ 2,185.78	\$ 3,657.69
			604840	WT-A&G Empl-GROUP LIFE INS	\$ 27,017.34	\$ 1,084.01	\$ 20.96	\$ 32.04
			604842	WT-A&G Empl-LTD INSURANCE	\$ 23,903.71	\$ 959.44	\$ 18.55	\$ 28.36
					\$ 612,122.39	\$ 24,539.03	\$ 2,225.29	\$ 3,718.09
		Employee Benefits Total						
		Taxes Other			\$ 496,664.55	\$ 19,887.22		

Normalized by Staff after employee cost \$ 29,111.13 after allocation

(A) 3718.09 Proforma

Co. Estimate 12.7% increase

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010  
Title: ACO Benefit Line

Based on staff calc. Co is overstated on Normalization by \$ 831.33. This may be slightly off because staff doesn't have detail for Nov. 09. Diff is still immaterial

Tall. Analyst is testing proformas

40-19  
4

10/11/10  
JLP

Per 40-14

Source: Reg ID

PRC

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010  
Title: Market Study Performance

10/10/10  
10/11/10  
10/11/10

ID	Name	Current Job Title	Water Lic	WW Lic	Current Base Pay	Location	2010 Grade	Zone
		Operator-In-Training		D	3868.51	SAR	104	3
		Facility Operator I		C	36119.71	LEES	105	3
		Facility Operator I	C		1670.16	SAR	105	3
		Facility Operator I	C		19638.90	SEM	105	3
		Facility Operator II	C	A	34132.33	LAKE	105	3
		Facility Operator II	C	A	26440.83	LEES	105	3
		Facility Operator II	C	C	31974.67	LEES	105	3
		Facility Operator II	C	C	11402.84	PALA	105	4
		Facility Operator II	C		29066.64	PALA	105	4
		Facility Operator II	C	B	4884-	SAR	105	3
		Facility Operator II		C	29018-	SEB	105	3
		Facility Operator II		C	31392-	SEM	105	3
		Facility Operator II	C	C	2436-	PALA	105	4
		Facility Operator III	C	B	3519-	JASM	106	4
		Facility Operator III	B	B	62526	LAKE	106	3
		Facility Operator III	C	A	21318	LEES	106	3
		Facility Operator III	B	A	46072	PALA	106	4
		Facility Operator III	C	B	43319	LEES	106	3
		Facility Operator III	B	B		SAR	106	3
		Utility Tech I			20547	JASM	104	4
		Utility Tech I			30828	LEES	104	3
		Utility Tech I			30396	OCAL	104	4
		Utility Tech I				SAR	104	3
		Utility Tech I			11411	SAR	104	3
		Utility Tech I			27090	SUN	104	4
		Utility Tech II	III		29143	JASM	105	4
		Utility Tech II			29997	LEES	105	3
		Utility Tech II			23171	LEES	105	3
		Utility Technician II	III		28098	LEES	105	3
		Utility Tech II			26839	LEES	105	3
		Utility Tech II			1972	SAR	105	3
		Utility Tech II			3815	SAR	105	3
		Utility Tech II			15888	SAR	105	3
		Utility Tech III	III	C	31974	LAKE	105	3
		Utility Tech III	III		11484-	LEES	105	3
		Utility Tech III	II		31099	SEM	105	3

(A)

\$1,350,447.15

Obtained supporting documentation but not making opinion on increase

(A) Most lower-replaced old employees

40-20

40-2011

(B)

P4

P3

Min	2007 Market	2010 Market	Hire Date		Yrs Exp	Experience	License	Total Pts	Ideal Compar atio	Ideal Salary	2010 Salary	Ideal Increase	New Salary	Capital	Expense	Overtime	Grand Total
\$ 24,600	-	-	7/7/2008	6/7/2010	1.92	1	1	2	83.3%	-							
\$ 31,400	\$ 40,985.00	\$ 44,062.01	11/6/2000	6/7/2010	9.59	2	1	3	93.3%	\$ 41,120.65		\$ 1,999.39		\$ 39.99	\$ 1,959.41	\$ 47.03	\$ 2,006.43
\$ 31,400	\$ 40,985.00	\$ 44,062.01	3/9/2009	6/7/2010	1.25	1	1	2	83.3%	\$ 36,714.45		\$ 3,892.11					
\$ 31,400	\$ 40,985.00	\$ 44,062.01	4/19/2004	6/7/2010	6.14	2	1	3	93.3%	\$ 41,120.65		\$ 2,311.72		\$ 0.23	\$ 1,262.20	\$ 29.03	\$ 1,291.23
\$ 31,400	\$ 42,705.00	\$ 45,911.15	10/27/2008	6/7/2010	1.61	1	2	3	93.3%	\$ 42,846.35		\$ 2,952.26		\$ 0.30	\$ 2,792.84	\$ 321.18	\$ 3,114.01
\$ 31,400	\$ 42,705.00	\$ 45,911.15	6/23/2008	6/7/2010	1.96	1	2	3	93.3%	\$ 42,846.35		\$ 2,276.39			\$ 1,661.76	\$ 299.12	\$ 1,960.88
\$ 31,400	\$ 42,705.00	\$ 45,911.15	3/23/2009	6/7/2010	1.21	1	2	3	93.3%	\$ 42,846.35		\$ 5,043.01			\$ 4,750.51	\$ 522.56	\$ 5,273.07
\$ 31,400	\$ 42,705.00	\$ 45,911.15	4/24/2006	6/7/2010	4.12	1	2	3	93.3%	\$ 42,846.35		\$ 1,005.96		\$ 10.06	\$ 995.90	\$ 252.96	\$ 1,248.86
\$ 31,400	\$ 42,705.00	\$ 45,911.15	7/18/2005	6/7/2010	4.89	1	1	2	83.3%	\$ 38,255.23							\$ -
\$ 31,400	\$ 42,705.00	\$ 45,911.15	11/30/2009	6/7/2010	0.52	0	2	2	83.3%	\$ 38,255.23		\$ 1,042.40			\$ 413.83	\$ 133.43	\$ 547.26
\$ 31,400	\$ 42,705.00	\$ 45,911.15	9/26/2005	6/7/2010	4.70	1	1	2	83.3%	\$ 38,255.23		\$ 3,375.80			\$ 2,974.08	\$ 401.50	\$ 3,375.58
\$ 31,400	\$ 42,705.00	\$ 45,911.15	8/1/2003	6/7/2010	6.85	2	1	3	93.3%	\$ 42,846.35		\$ 3,909.98		\$ 0.39	\$ 3,648.01	\$ 667.59	\$ 4,315.59
\$ 31,400	\$ 42,705.00	\$ 45,911.15	3/29/2010	6/7/2010	0.19	0	2	2	83.3%	\$ 38,255.23							\$ -
\$ 38,100	\$ 51,148.00	\$ 54,988.02	10/9/2006	6/7/2010	3.66	1	1	2	83.3%	\$ 45,818.49							\$ -
\$ 38,100	\$ 51,148.00	\$ 54,988.02	4/11/1996	6/7/2010	14.16	3	2	5	113.3%	\$ 62,314.90		\$ 8,312.35		\$ 0.83	\$ 8,312.35	\$ 1,595.97	\$ 9,908.32
\$ 38,100	\$ 51,148.00	\$ 54,988.02	7/2/2001	6/7/2010	8.94	2	1	3	93.3%	\$ 51,317.29							\$ -
\$ 38,100	\$ 51,148.00	\$ 54,988.02	9/13/2004	6/7/2010	5.73	2	2	4	103.3%	\$ 56,816.09		\$ 7,869.67		\$ 464.31	\$ 6,579.05	\$ 2,111.87	\$ 8,690.92
\$ 38,100	\$ 51,148.00	\$ 54,988.02	12/20/1996	6/7/2010	13.47	3	1	4	103.3%	\$ 56,816.09		\$ 4,534.48		\$ 353.69	\$ 4,180.79	\$ 723.28	\$ 4,904.07
\$ 38,100	\$ 51,148.00	\$ 54,988.02	5/3/2010	6/7/2010	0.10	0	2	2	83.3%	\$ 45,818.49		\$ 828.09					\$ -
\$ 24,400	\$ 30,472.00	\$ 32,759.73	11/26/2007	6/7/2010	2.53	1	0	1	73.3%	\$ 24,020.91							\$ -
\$ 24,600	\$ 30,472.00	\$ 32,759.73	6/21/2002	6/7/2010	7.97	2	0	2	83.3%	\$ 27,296.88							\$ -
\$ 24,400	\$ 30,472.00	\$ 32,759.73	8/1/2003	6/7/2010	6.85	2	0	2	83.3%	\$ 27,296.88							\$ -
\$ 24,600	\$ 30,472.00	\$ 32,759.73	12/2/2003	6/7/2010	6.52	2	0	2	83.3%	\$ 27,296.88							\$ -
\$ 24,600	\$ 30,472.00	\$ 32,759.73	5/5/2008	6/7/2010	2.09	1	0	1	73.3%	\$ 24,020.91							\$ -
\$ 24,400	\$ 30,472.00	\$ 32,759.73	6/24/1985	6/7/2010	24.97	3	0	3	93.3%	\$ 30,572.86							\$ -
\$ 31,400	\$ 36,185.00	\$ 38,901.65	12/18/2006	6/7/2010	3.47	2	1	3	93.3%	\$ 36,304.77		\$ 2,785.03		\$ 172.67	\$ 2,612.36	\$ 219.44	\$ 2,831.79
\$ 31,400	\$ 36,185.00	\$ 38,901.65	8/7/2000	6/7/2010	9.84	2	0	2	83.3%	\$ 32,414.60							\$ -
\$ 31,400	\$ 36,185.00	\$ 38,901.65	4/27/2009	6/7/2010	1.11	1	0	1	73.3%	\$ 28,524.44							\$ -
\$ 31,400	\$ 36,185.00	\$ 38,901.65	2/5/2007	6/7/2010	3.34	1	1	2	83.3%	\$ 32,414.60							\$ -
\$ 31,400	\$ 36,185.00	\$ 38,901.65	10/8/2007	6/7/2010	2.67	1	0	1	73.3%	\$ 28,524.44							\$ -
\$ 31,400	\$ 36,185.00	\$ 38,901.65	12/1/2008	6/7/2010	1.52	1	0	1	73.3%	\$ 28,524.44							\$ -
\$ 31,400	\$ 36,185.00	\$ 38,901.65	8/1/2003	6/7/2010	6.85	2	0	2	83.3%	\$ 32,414.60							\$ -
\$ 31,400	\$ 36,185.00	\$ 38,901.65	8/2/2004	6/7/2010	5.85	2	0	2	83.3%	\$ 32,414.60							\$ -
\$ 31,400	\$ 41,476.00	\$ 44,589.88	3/1/1990	6/7/2010	20.28	3	0	3	93.3%	\$ 41,613.28		\$ 3,023.59		\$ 0.91	\$ 2,996.38	\$ 50.94	\$ 3,047.32
\$ 31,400	\$ 41,476.00	\$ 44,589.88	6/25/1979	6/7/2010	30.97	3	0	3	93.3%	\$ 41,613.28							\$ -
\$ 31,400	\$ 41,476.00	\$ 44,589.88	6/15/1999	6/7/2010	10.99	3	1	4	103.3%	\$ 46,072.27		\$ 8,091.56			\$ 8,018.73	\$ 136.32	\$ 8,155.05

\$ 63,253.79	\$1,413,700.94	\$ 1,043.38	\$ 53,158.19	\$ 7,512.20	\$ 60,670.39
	\$63,253.79				

(B) took (2007 market x 1.0275) x 1.0275 x 1.0183 to  
get 2010 Market. Then, based on points used rank  
on P3 to reduce or increase 2010 amount

40-1 to 40-11 P-

40-2011

Ideal  
Compa-  
ratio

Pts

0	63.3%
1	73.3%
2	83.3%
3	93.3%
4	103.3%
5	113.3%
6	123.3%

40-20p3

Position  
FO-TRAINEE  
FO 1  
FO 2  
FO 3

Min Lic Level			<u>Max Pts</u>
<u>WTR</u>	<u>SWR</u>		
n/a	n/a		0
Wtr C (OR)	WW C license		2
Wtr C	WW C license		2
Wtr B	WW B license		2

UT Trainee  
UT 1  
UT 2  
UT 3

Min Lic Level			<u>Max Pts</u>
<u>WTR</u>	<u>SWR</u>		
n/a	n/a		0
Distribution III (OR)	Collection C		2
Distribution II	Collection B		2
Distribution I	Collection A		2

Experience  
Less than 1 year  
At least 1 yr, less than 5  
At least 5 yr, less than 10  
10 years or more

Pts  
0  
1  
2  
3

40-20p4

# nerica Florida Salary Revised Evaluations

-Summary Analysis-

40-20P2

40-20P1  
10/11/10

Aqua America Position	Aqua America Incumbent	Current 2007 Grade	Current 2007 Midpoint	Summary Position Comparison	General Industry Cons	Utility Industry Cons	Summary Cons	Recom. 2007 Grade	Recom. 2007 Midpoint	Recom. Grade or Grade Change
Senior Facilities Operator	Haring, March, Trendel, Hostettler, Fuller, Chamberlain, Worrell, Farrington	106	\$47,500.00	Senior /Lead Water Treatment Plt Op. # 42 (Employee Wtd. All)	#DIV/0!	\$51,148	\$51,148	106	\$47,500	0
Facility Operator II	Christmas, Aldrich, Kissick, Marriott, Hahn, Paver, Pitzer	105	\$37,900.00	Water Treatment Plt Op. # 41 (Employee Wtd. All)	#DIV/0!	\$42,705	\$42,705	105	\$37,900	0
Facility Operator I	Stanfield, Hennessy, Michaelson, McCarthy	104	\$30,300.00	Water Treatment Plt Op. # 41 (Employee Wtd. All)	#DIV/0!	\$40,985	\$40,985	105	\$37,900	1
Utility Tech Coordinator	Jay McKee	106	\$47,500.00	General Maint. Rep. Worker #5960 Lev 3	\$43,638	\$47,609	\$45,623	106	\$47,500	0
Utility Tech III	Hens, Girau-Ortiz, Evans, Sweat	105	\$37,900.00	General Maint. Rep. Worker #5960 Lev 3	\$39,671	\$43,281	\$41,476	105	\$37,900	0
Utility Tech II	Weaver, Link, Boyce, Brown, Davis, Westrick	104	\$30,300.00	General Maint. Rep. Worker #5960 Lev 2	\$35,107	\$37,262	\$36,185	105	\$37,900	1
Utility Tech I	DeMarco, Bergers, Bursey, Desmarais, McNair, Grisham, Furlow, Ledbetter	103	\$24,200.00	General Maint. Rep. Worker #5960 Lev 1	\$29,545	\$30,472	\$30,008	104	\$30,300	1

Source: Reg 16

40-20 p1  
1

## General Industry Survey Data - Florida

Aqua America Position	Position Incumbent	Survey Position	Current 2007 Grade	Current 2007 Midpoint	General Industry Consensus
Senior Facilities Operator	Haring, March, Trendel, Hostetler, Fuller, Chamberlain, Worrell, Farrington	No Match	106	\$47,500.00	#DIV/0!
Facility Operator II	Christmas, Aldrich, Kissick, Marriott, Hahn, Paver, Pitzer	No Match	105	\$37,900.00	#DIV/0!
Facility Operator I	Stanfield, Hennessy, Michaelson, McCarthy	No Match	104	\$30,300.00	#DIV/0!
Utility Tech Coordinator	Jay McKee	General Maint. Rep. Worker #5960 Lev 3	106	\$47,500.00	\$43,637.6
Utility Tech III	Hens, Girau-Ortiz, Evans, Sweat	General Maint. Rep. Worker #5960 Lev 3	105	\$37,900.00	\$39,670.5
Utility Tech II	Weaver, Link, Boyce, Brown, Davis, Westrick	General Maint. Rep. Worker #5960 Lev 2	104	\$30,300.00	\$35,107.0
Utility Tech I	DeMarco, Bergers, Bursey, Desmarais, McNair, Grisham, Furlow, Ledbetter	General Maint. Rep. Worker #5960 Lev 1	103	\$24,200.00	\$29,544.5

## Utility Industry Survey Data - Florida

Aqua America Position	Position Incumbent	Survey Position	Current 2007 Grade	Current 2007 Midpoint	Utility Consensus
Senior Facilities Operator	Haring, March, Trendel, Hostetler, Fuller, Chamberlain, Worrell, Farrington	Senior /Lead Water Treatment Plt Op. # 42 (Employee Wtd. All)	106	\$47,500.00	\$51,148.2
Facility Operator II	Christmas, Aldrich, Kissick, Marriott, Hahn, Paver, Pitzer	Water Treatment Plt Op. # 41 (Employee Wtd. All)	105	\$37,900.00	\$42,705.2
Facility Operator I	Stanfield, Hennessy, Michaelsen, McCarthy	Water Treatment Plt Op. # 41 (Employee Wtd. All)	104	\$30,300.00	\$40,985.1
Utility Tech Coordinator	Jay McKee	General Maint. Rep. Worker #5960 Lev 3	106	\$47,500.00	\$47,609.1
Utility Tech III	Hens, Girau-Ortiz, Evans, Sweat	General Maint. Rep. Worker #5960 Lev 3	105	\$37,900.00	\$43,281.0
Utility Tech II	Weaver, Link, Boyce, Brown, Davis, Westrick	General Maint. Rep. Worker #5960 Lev 2	104	\$30,300.00	\$37,262.0
Utility Tech I	DeMarco, Bergers, Bursey, Desmarais, McNair, Grisham, Furlow, Ledbetter	General Maint. Rep. Worker #5960 Lev 1	103	\$24,200.00	\$30,471.5

40-20  
1 P3

KW  
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JHP

It was evident Aqua Utilities Florida has issues attracting and retaining qualified Facility Operators and Utility Technical personnel. Aqua's main competition is municipally owned systems which typically offer salaries at a higher pay grade; their operators are not required to operate satellite system mainly working at a Water Treatment or Wastewater Treatment Plant.

As demonstrated on the attached exhibits "Average Time to Fill Vacancy's from 2006 to 2008. The time in 2006 to fill vacancies was 141.83 days to 68.14 days in 2008. The numbers do not reflect the time to fill the Facility Operators positions which require a Florida Department of Environmental Protection License to operate water and wastewater facilities. The time to fill these positions range from 34 days to 363 days, with the geographical challenges of systems being located in areas which make finding an operator which lives within the area, or an operator which is willing to relocate to the area of operation.

It was decided to have Human Resources contract to have a Market Base Study conducted to evaluate our salary structure, benchmark our company against other Utilities, and General Industry. In preparation for the study we reviewed all the job descriptions to evaluate whether they truly reflect the work performance of the Facility Operators or Utility Technicians, the appropriate license are required and educational and job experience is correct.

Human Resources contracted with Saje Consulting Group Inc. to conduct the market base research, in their report they were to benchmark our company against the industry standards, evaluate our current salary's and make recommendations in areas where salary's are to be increased. See attached reports.

It is Aqua intention to continue to attract, retain and maintain a stable workforce to implement the recommendations of Saje Consulting Group.

Study was based on 2007

Source: Reg 16

40-20  
2 p1

# *Saje Consulting Group Inc.*

July 14, 2008

Larissa S. Berkowitz, PHR  
Senior Human Resources Generalist  
Aqua America  
762 W. Lancaster Avenue  
Bryn Mawr, PA 19010

Dear Larissa:

As a follow-up to our conference call earlier today, I have attached the North Carolina and Florida salary market evaluations and grade recommendations for the Facility Operators and Utility Techs.

Following is a brief description of the attached documents for both Florida and North Carolina:

1<sup>st</sup> Tab: "Exhibit 1 Summary Grade Assign" – This shows the current and recommended salary grade assignments for the positions.

2<sup>nd</sup> Tab: "Exhibit 2 Summary Data Analysis" – This Exhibit presents the summary utility and general industry data from the 3<sup>rd</sup> and 4<sup>th</sup> tabs

3<sup>rd</sup> Tab: "Exhibit 3 General Industry Data" – This Exhibit presents the detailed general industry survey data for facility operators and utility techs.

4<sup>th</sup> Tab: "Exhibit 4 Utility Industry Data" – This Exhibit presents the detailed utility industry survey data for facility operators and utility techs.

Larissa, please e-mail or call if you would like to discuss.

Sincerely,



Gerry Stoffel  
Managing Principal

Attachment

## Exhibit 1

## Salary Grade Assignments- Florida

Grade	National 2007 Midpoint	Current	Recommended
106	\$47.5	Senior Facilities Operator; Utility Tech Coord.	Senior Facilities Operator; Utility Tech Coord.
105	\$37.9	Facility Operator II; Utility Tech III	Facility Operator II; Facility Operator I (+1); Utility Tech III; Utility Tech II (+1); Administrative Assistant (+1)
104	\$30.3	Facility Operator I; Utility Tech II; Administrative Assistant	Utility Tech I (+1)
103	\$24.2	Utility Tech I	

## Exhibit 2

## Aqua America Florida Salary Revised Evaluations

## -Summary Analysis-

Aqua America Position	Aqua America Incumbent	Current 2007 Grade	Current 2007 Midpoint	Summary Position Comparison	General Industry Cons	Utility Industry Cons	Summary Cons	Recom. 2007 Grade	Recom. 2007 Midpoint	Recom. Grade or Grade Change
Senior Facilities Operator	Haring, March, Trendel, Hostettler, Fuller, Chamberlain, Worrell, Farrington	106	\$47,500.00	Senior /Lead Water Treatment Plt Op. # 42 (Employee Wtd. All)	#DIV/0!	\$51,148	\$51,148	106	\$47,500	0
Facility Operator II	Christmas, Aldrich, Kissick, Marriott, Hahn, Paver, Pitzer	105	\$37,900.00	Water Treatment Plt Op. # 41 (Employee Wtd. All)	#DIV/0!	\$42,705	\$42,705	105	\$37,900	0
Facility Operator I	Stanfield, Hennessy, Michaelsen, McCarthy	104	\$30,300.00	Water Treatment Plt Op. # 41 (Employee Wtd. All)	#DIV/0!	\$40,985	\$40,985	105	\$37,900	1
Utility Tech Coordinator	Jay McKee	106	\$47,500.00	General Maint. Rep. Worker #5960 Lev 3	\$43,638	\$47,809	\$45,823	106	\$47,500	0
Utility Tech III	Hens, Girau-Ortiz, Evans, Sweat	105	\$37,900.00	General Maint. Rep. Worker #5960 Lev 3	\$39,671	\$43,281	\$41,478	105	\$37,900	0
Utility Tech II	Weaver, Link, Boyce, Brown, Davis, Westrick	104	\$30,300.00	General Maint. Rep. Worker #5960 Lev 2	\$35,107	\$37,262	\$36,185	105	\$37,900	1
Utility Tech I	DeMarco, Bergers, Bursey, Desmarais, McNair, Grisham, Furlow, Ledbetter	103	\$24,200.00	General Maint. Rep. Worker #5960 Lev 1	\$29,545	\$30,472	\$30,008	104	\$30,300	1

## Exhibit 3

## General Industry Survey Data - Florida

Aqua America Position	Position Incumbent	Survey Position	Current 2007 Grade	Current 2007 Midpoint	General Industry Consensus
Senior Facilities Operator	Haring, March, Trendel, Hostetler, Fuller, Chamberlain, Worrell, Farrington	No Match	106	\$47,500.00	#DIV/0!
Facility Operator II	Christmas, Aldrich, Kissick, Marriott, Hahn, Paver, Pitzer	No Match	105	\$37,900.00	#DIV/0!
Facility Operator I	Stanfield, Hennessy, Michaelson, McCarthy	No Match	104	\$30,300.00	#DIV/0!
Utility Tech Coordinator	Jay McKee	General Maint. Rep. Worker #5960 Lev 3	106	\$47,500.00	\$43,637.6
Utility Tech III	Hens, Girau-Ortiz, Evans, Sweat	General Maint. Rep. Worker #5960 Lev 3	105	\$37,900.00	\$39,670.5
Utility Tech II	Weaver, Link, Boyce, Brown, Davis, Westrick	General Maint. Rep. Worker #5960 Lev 2	104	\$30,300.00	\$35,107.0
Utility Tech I	DeMarco, Bergers, Bursey, Desmarais, McNair, Grisham, Furlow, Ledbetter	General Maint. Rep. Worker #5960 Lev 1	103	\$24,200.00	\$29,544.5

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7.25

## Exhibit 4

## Utility Industry Survey Data - Florida

Aqua America Position	Position Incumbent	Survey Position	Current 2007 Grade	Current 2007 Midpoint	Utility Consensus
Senior Facilities Operator	Haring, March, Trendel, Hostetler, Fuller, Chamberlain, Worrell, Farrington	Senior /Lead Water Treatment Plt Op. # 42 (Employee Wtd. All)	106	\$47,500.00	\$51,148.2
Facility Operator II	Christmas, Aldrich, Kissick, Marriott, Hahn, Paver, Pitzer	Water Treatment Plt Op. # 41 (Employee Wtd. All)	105	\$37,900.00	\$42,705.2
Facility Operator I	Stanfield, Hennessy, Michaelsen, McCarthy	Water Treatment Plt Op. # 41 (Employee Wtd. All)	104	\$30,300.00	\$40,985.1
Utility Tech Coordinator	Jay McKee	General Maint. Rep. Worker #5960 Lev 3	106	\$47,500.00	\$47,609.1
Utility Tech III	Hens, Girau-Ortiz, Evans, Sweat	General Maint. Rep. Worker #5960 Lev 3	105	\$37,900.00	\$43,281.0
Utility Tech II	Weaver, Link, Boyce, Brown, Davis, Westrick	General Maint. Rep. Worker #5960 Lev 2	104	\$30,300.00	\$37,262.0
Utility Tech I	DeMarco, Bergers, Bursey, Desmarais, McNair, Grisham, Furlow, Ledbetter	General Maint. Rep. Worker #5960 Lev 1	103	\$24,200.00	\$30,471.5

Rate Case Structure for FO UT

40-20  
7 p7

T-385 P.006/007 F-938

Final Summary Consensus for NC and FL - per Saje Consulting*						
Position	NC	FL				
Sr. Facility Operator	\$ 23.41	\$ 24.59				
Facility Operator II	\$ 20.53	\$ 20.53				
Facility Operator I	\$ 18.22	\$ 19.70				
Utility Tech III	\$ 19.94	\$ 19.94				
Utility Tech II	\$ 17.40	\$ 17.40				
Utility Tech I	\$ 14.43	\$ 14.43				
*fully competent employee at approx 5 years						
Position	Grade	Requirements	Licenses*	experience (years)	Recommended Hiring Range - FL	Recommended Hiring Range - NC
Sr. Facility Operator	106	FL - minimum of 3 years; NC - minimum of 5 years	FL - minimum of dual C licenses; NC - Minimum Water B Well Cert AND/OR WW Grade III Cert	5+ 3-5	\$22.00 - \$24.00 \$18.00 - \$21.00	\$22.00 - \$23.00 \$18.00-\$21.00
Facility Operator II	105	minimum of 3 years of experience at a utility or related industry which provided mechanical experience or training	minimum of a C license	5+ 3-5	\$19.00 - \$20.00 \$17.00 - \$19.00	\$19.00 - \$20.00 \$17.00 - \$19.00
Facility Operator I	105	minimum of 2 years of experience at a utility or related industry which provided mechanical experience or training	NC- minimum of a C license (Wtr or WW) ; (NC - if WW - within 12 months must obtain a Coll. I	3-5+ 0-2	\$17.00 - \$20.00 \$15.00 - \$17.00	\$17.00 - \$19.00 \$15.00 - \$17.00

Jun-19-2008 03:19pm From-

40-20  
7 p7

Rate Case Structure for FO UT

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T-385 P.007/007 F-938

Facility Operator Trainee	104	Minimum 2 years of experience at a utility or related industry which provided mechanical experience or training.	Within 18 months must obtain: Water C-Well License and/or within 18 months must obtain Coll I	3-5+	N/A	\$13.00 - \$15.00
				0-2	N/A	\$12.00 - \$14.00
Utility Tech III	105	minimum of 3 years of experience at a utility or related industry which provided mechanical experience or training	FL - Must have a Class C Water Distribution or Wastewater Collection certificate.	5+	\$19.00 - \$20.00	\$19.00 - \$20.00
				3-5	\$18.00 - \$19.00	\$18.00 - \$19.00
Utility Tech II	105	Minimum 2 years of experience at a utility or related industry which provided mechanical experience or training.	Within 18 months (FL - Wtr Dist Cert - Class C or WW Collections Cert - Class D) (NC - Water Dist C - WW I)	5+	\$17.00 - \$18.00	\$17.00 - \$18.00
				3-5	\$16.00 - \$17.00	\$16.00 - \$17.00
				0-2	\$15.00 - \$16.00	\$15.00 - \$16.00
Utility Tech I	104	Minimum - no previous experience necessary; valid drivers license; NC - CDL 60 days within date of hire	N/A	5+	\$14.00 - \$15.00	\$14.00 - \$15.00
			N/A	3-5	\$13.00 - \$14.00	\$13.00 - \$14.00
			N/A	0-2	\$12.00 - \$13.00	\$12.00 - \$13.00

Jun-13-2008 03:19pm From-

882  
02-04

Source: Reg 3

pb

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010  
Title: 2009 Acquisitions

#	Closed to Date in 2009	Closing Date	Township/City	County	State	# Water Customers	# Sewer Customers	Other	Purchase Price	Asset/Stock Purchase
	Jan-09									
1	Gouldsboro Water Company	1/5/09	Lehigh	Wayne	PA	140			\$ 65,000.00	Asset
	Feb-09									
	Mar-09									
2	W.P. Water Company	03/31/09	Washington	Wyoming	PA	131				Asset
3	W.P. Sewer Company	03/31/09	Washington	Wyoming	PA		160			Asset
4	Sleepy Hollow Water Company	03/31/09	Kingston	Luzerne	PA	26			\$ 185,000.00	Asset
	Apr-09									
5	Clarendon Water Company	04/30/09	Clarendon	Warren	PA	320			\$ 415,000.00	Asset
	May-09									
6	Kratzerville Municipal Authority	05/29/09	Jackson & Penn	Snyder	PA	150			\$ 300,000.00	Asset
	June-09									
7	Holiday Estates Water Company	06/12/09	Greenville	Hunt	TX	71			\$ 10.00	Asset
8	Spring Hill Water Company	06/16/09	Southlake	Denton	TX	158			\$ 125,000.00	Asset
9	Heir Industries, Inc.	06/30/09	New Albany	Clark	IN		99		\$ 135,000.00	Stock
	July-09									
10	LCRA - London Water System	07/30/09		Gillespie	TX	42				Asset
11	LCRA - Harper Water System	07/30/09		Kimble	TX	115			\$ 330,000.00	Asset
	Aug. 09									
12	Cove Village Water System	08/05/09	North Union	Schuylkill	PA	148				Asset
13	Cove Village Wastewater System	08/05/09	North Union	Schuylkill	PA		148		\$ 25,000.00	Asset
14	Lawrenceville Water Company	08/11/09	Lawrence	Mercer	NJ	2655			\$ 2,880,000.00	Stock
	Sept. 09									
15	Five Lakes No. 1 Public Water System (Brandi Wine)	09/01/09		New Kent	VA	91			\$ 75,000.00	Asset
	Oct. 09									
	Nov-09									
16	Harkers Hollow Heights Water Association	11/30/09		Phillipsburg	NJ	18			\$ 18,000.00	Asset
	Dec-09									
17	WRF, Inc.	12/18/09		Lumpkin	GE		1		\$ 1,650,358.74	Membership Interest
18	Athens Township Authority	12/23/09	Athens	Bradford	PA	11			\$ 70,000.00	Asset
	TOTAL					4,076	408	-	\$ 6,273,368.74	

These new acquisitions in 2009 reduced the 2010 allocations by .03%. The new allocation was used for Jan-April.

The 2010 acquisitions have not increased as quickly & the Co. is slowing down because of the economy.

44-7p1

kw  
8/17/10  
JLF  
10/11/10

#	Closed to Date in 2010	Closing Date	Township/City	County	State	# Water Customers	# Sewer Customers	Other	Purchase Price	Asset/Stock Purchase
	Jan-10									
1	San Gabriel River Ranch	1/7/10		Williamson	TX	244				
2	Indian Springs Water System	1/7/10		Travis	TX	43			\$13,224.94	Asset
	Feb-10									
	Mar-10									
3	Borough of Bloomsbury	03/03/10	Bloomsbury	Hunterdon	NJ	366			\$160,000.00	Asset
	Apr-10									
4	Ellwood Green Utility Company	04/15/10	Genoa	DeKalb	IL		238		\$115,000.00	Asset
5	Skyline Water Company	04/22/10		Culpeper; Orange;		459				Asset
6	Rebel Water Works	04/22/10		Fauquier	VA	28			\$569,531.51	Asset
7	Stony Creek Wastewater System	04/30/10	Worcester	Montgomery	PA		34		\$60,000.00	Asset
	May-10									
8	Canyon Springs Water Company	05/03/10	Canyon Lake	Comal	TX	408			\$ 657,731.08	Asset
9	VLS, Inc.	05/20/10	Waco	McLennan	TX	20				
10	T&A Water	05/20/10	Waco	McLennan	TX	15			\$500.00	Asset
	Jun-10									
11	Doolie Meadows	06/11/10		Iredell	NC	23			\$1,625.00	Asset
12	Fairhaven Estates	06/22/10	Barrington	Lake	IL	88			\$5,000.00	Asset
	Jul-10									
	Aug-10									
	Sep-10									
	Oct-10									
	Nov-10									
	Dec-10									
	TOTAL					1,694	272		\$ 1,582,612.53	

44-7p2

# Deduction Code Setup For 2009

Budgeted Salary  
Base Rate  
Holidays  
Personal  
Sick  
Vacation  
Billable Hours  
Burden Rate

7  
6  
1.5  
20

2,088  
1,812  
1,152

Hours in year 45-41r  
Actual Rate / hour  
Hours worked w/o leave  
2088 hrs / 1812 billable  
Imputed for billable hrs  
actual

Employee ID

Last Name

First Name

Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source
4KSV	13.14	1.152	11.40	Budget
DENR	15.82	1.152	13.73	HR File
LTDR	17.07	1.152	14.81	HR File
SICR	19.05	1.152	16.53	Budget
LIFR	26.80	1.152	23.26	HR File
TXSV	39.85	1.152	34.58	Budget
PERR	76.19	1.152	66.12	Budget
BNSR	82.85	1.152	71.90	Budget
HOLR	88.89	1.152	77.14	Budget
106R	114.10	1.152	99.02	Budget
HLTR	138.92	1.152	120.56	HR File
OPTR	194.48	1.152	168.77	Budget
RENR	225.50	1.152	195.69	Budget
VHPR	253.96	1.152	220.39	Budget
087R	681.91	1.152	591.77	Budget

Amounts Annualized

296.48  
356.95  
385.15  
429.83  
604.69  
899.14  
1,719.09  
1,869.36  
2,005.64  
2,574.46  
3,134.48  
4,388.09  
5,088.01  
5,730.15  
15,386.08

45-4/1-2p3

45-4/1-2p1

## Actual Expense To GL September 2009

Year: 2009  
Employee 292  
Super, Mary

90.00% For September use 90% of Deduction code setup 72 hours/80 hours

Deduction code	Dollars	Based September 09	Source
Salary		Hours	Actual
087R	613.72	72.00	Budget
106R	102.69	72.00	Budget
4KSV	11.83	72.00	Budget
BNSR	74.56	72.00	Budget
COM2	78.39	72.00	Actual
DENR	14.24	72.00	HR File
HLTR	125.03	72.00	HR File
HOLR	80.00	72.00	Budget
LIFR	24.12	72.00	HR File
LTDR	15.36	72.00	HR File
MEDR	36.82	72.00	Actual
OPTR	175.03	72.00	Budget
PERR	68.57	72.00	Budget
RENR	202.95	72.00	Budget
SICR	17.14	72.00	Budget
SOCR	157.40	72.00	Actual
TXSV	35.86	72.00	Budget
VHPR	228.56	72.00	Budget
Total	4,675.41	72.00	

T

EB = 230.08

Salary used

X.0765

+ 2088

2.74

X 1.152 Burden Rate

63.16

X 72

227.52

256.28 understated

\$/hrs = 64.92 per 45-4p1 \$64.94 rounded

EA = 3,007.41

Base Rate

X 1.152

X 72

Difference 31.16 understated

Different because co. uses actual for salary line & budget for vacation, sick, personal, etc

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010  
Title: Rate Computations

10/12/10  
11/11/10  
11/11/10

# Deduction Code Setup For 2009

Budgeted Salary		2,088	actual	[redacted]	per 45-4/17
Base Rate					
Holidays	7	56			
Personal	6	48			
Sick	1.5	12			
Vacation	20	160			
Billable Hours		1,812			
Burden Rate		1.152			

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
[redacted]	[redacted]	[redacted]	LTDR	28.66	1.152	24.87	HR File	646.66
[redacted]	[redacted]	[redacted]	SICR	31.98	1.152	27.75	Budget	721.57
[redacted]	[redacted]	[redacted]	DENR	41.81	1.152	36.28	HR File	943.37
[redacted]	[redacted]	[redacted]	LIFR	44.85	1.152	38.92	HR File	1,011.96
[redacted]	[redacted]	[redacted]	106R	114.10	1.152	99.02	Budget	2,574.46
[redacted]	[redacted]	[redacted]	PERR	127.92	1.152	111.01	Budget	2,886.29
[redacted]	[redacted]	[redacted]	HOLR	149.24	1.152	129.51	Budget	3,367.33
[redacted]	[redacted]	[redacted]	RENH	378.62	1.152	328.57	Budget	8,542.89
[redacted]	[redacted]	[redacted]	BNSR	417.35	1.152	362.18	Budget	9,416.76
[redacted]	[redacted]	[redacted]	VHPR	426.41	1.152	370.05	Budget	9,621.18
[redacted]	[redacted]	[redacted]	HLTR	443.73	1.152	385.08	HR File	10,011.98
[redacted]	[redacted]	[redacted]	OPTR	486.19	1.152	421.92	Budget	10,970.01
[redacted]	[redacted]	[redacted]	087R	1,144.95	1.152	993.61	Budget	25,833.76
[redacted]	[redacted]	[redacted]	4KSV	22.07	1.152	19.15	Budget	497.97
[redacted]	[redacted]	[redacted]	TXSV	88.20	1.152	76.54	Budget	1,990.08

[redacted] = [redacted] <sup>(C)</sup> over total

## Actual Expense To GL September 2009

Year: 2009  
Employee 360 95.00% For September use 95% of Deduction code setup 152 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary	[redacted]	(A) 152.00	Actual
087R	2,175.41	(A) 152.00	Budget
106R	216.79	152.00	Budget
4KSV	41.93	152.00	Budget
BNSR	792.97	152.00	Budget
COM2	276.81	152.00	Actual
DENR	79.44	152.00	HR File
HLTR	843.09	152.00	HR File
HOLR	283.56	(A) 152.00	Budget
LIFR	85.22	152.00	HR File
LTDR	54.45	152.00	HR File
MEDR	130.89	152.00	Actual
OPTR	923.76	152.00	Budget
PERR	243.05	(A) 152.00	Budget
RENH	719.38	(A) 152.00	Budget
SICR	60.76	(A) 152.00	Budget
SOCR	559.67	152.00	Actual
TXSV	167.58	152.00	Budget
VHPR	810.18	(A) 152.00	Budget
Total	17,692.12	/ 152.00	

P 116.39 45-4/17

actual of [redacted]  
÷ 1812 hrs  
[redacted] per billable hrs  
x 152

E(A) =

8.59 Difference due to projected salary for leave & actual for salary  
(B)

45-4/17  
2011/1/27

# Deduction Code Setup For 2009

Budgeted Salary	2,088	actual	45-4/1
Base Rate			
Holidays	7	56	
Personal	6	48	
Sick	1.5	12	
Vacation	15	120	
Billable Hours		1,852	
Burden Rate		1.127	

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	25.42	1.127	22.55	HR File	586.22
			SICR	28.37	1.127	25.16	Budget	654.25
			LIFR	39.86	1.127	35.35	HR File	919.22
			DENR	40.91	1.127	36.29	HR File	943.44
			106R	111.64	1.127	99.02	Budget	2,574.56
			PERR	113.48	1.127	100.65	Budget	2,617.00
			HOLR	132.40	1.127	117.44	Budget	3,053.32
			VHPR	283.71	1.127	251.64	Budget	6,542.72
			RENr	335.88	1.127	297.92	Budget	7,745.83
			BNSR	370.24	1.127	328.39	Budget	8,538.22
			HLTR	434.15	1.127	385.08	HR File	10,012.06
			OPTR	570.83	1.127	506.31	Budget	13,164.08
			087R	1015.72	1.127	900.92	Budget	23,423.83
			4KSV	16.74	1.127	14.85	Budget	386.05
			TXSV	71.01	1.127	62.98	Budget	1,637.58

57175.62 - Diff. 1422.60 overstated

## Actual Expense To GL September 2009

Year: 2009

Employee 601

70.00% For September use 70% of Deduction code setup 112 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		112.00	Actual
087R	1,422.01	112.00	Budget
106R	156.30	112.00	Budget
4KSV	23.44	112.00	Budget
BNSR	518.34	112.00	Budget
COM2	186.72	112.00	Actual
DENR	57.27	112.00	HR File
HLTR	607.81	112.00	HR File
HOLR	185.36	112.00	Budget
LIFR	55.80	112.00	HR File
LTDR	35.59	112.00	HR File
MEDR	88.61	112.00	Actual
OPTR	799.16	112.00	Budget
PERR	158.87	112.00	Budget
RENr	470.23	112.00	Budget
SICR	39.72	112.00	Budget
SOCR	378.87	112.00	Actual
TXSV	99.41	112.00	Budget
VHPR	397.19	112.00	Budget
Total	11,904.68	112.00	

= 106.29

Total Salary

1,852

Salary per Bill Hr.

x 112 hrs

EA  
Difference

.74

45-4/1

# Deduction Code Setup For 2009

Budgeted Salary	2,088
Base Rate	
Holidays	7
Personal	6
Sick	15
Vacation	15
Billable Hours	1,852
Burden Rate	1.127

Actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	15.13	1.127	13.42	HR File	348.92
			SICR	16.89	1.127	14.98	Budget	389.51
			LIFR	17.83	1.127	15.81	HR File	411.18
			DENR	27.01	1.127	23.96	HR File	622.89
			PSHR	58.77	1.127	52.13	Budget	1,355.31
			PERR	67.55	1.127	59.92	Budget	1,557.79
			BNSR	73.46	1.127	65.16	Budget	1,694.08
			HOLR	78.81	1.127	69.90	Budget	1,817.46
			VHPR	168.88	1.127	149.79	Budget	3,894.59
			OPTR	190.28	1.127	168.77	Budget	4,388.10
			RENR	199.94	1.127	177.34	Budget	4,610.88
			HLTR	337.72	1.127	299.55	HR File	7,788.26
			4KSV	9.96	1.127	8.83	Budget	229.69
			TXSV	31.03	1.127	27.52	Budget	715.59

30.00 - Diff 1305.92 (C) understated

## Actual Expense To GL September 2009

Year: 2009

Employee 610

88.44% For September use 88.44% of Deduction code setup 141.50 hours/160 hours

Deduction code	Dollars	Based September 09	Source
Salary		141.50	Actual
4KM2	138.42	141.50	Actual
4KSV	17.61	141.50	Budget
BNSR	129.93	141.50	Budget
DENR	47.77	141.50	HR File
HLTR	597.34	141.50	HR File
HOLR	139.40 (A)	141.50	Budget
LIFR	31.54	141.50	HR File
LTDR	26.76	141.50	HR File
MEDR	64.82	141.50	Actual
OPTR	336.56	141.50	Budget
PERR	119.47 (A)	141.50	Budget
PSHR	103.95	141.50	Budget
RENR	353.65	141.50	Budget
SICR	29.87 (B)	141.50	Budget
SOCR	277.20	141.50	Actual
TXSV	54.89	141.50	Budget
VHPR	298.70 (A)	141.50	Budget
Total	7,381.78	141.50	

= 52.17 45-491

Actual Salary

÷ 1852

× 141.50

EA

9.25 (B) over

# Deduction Code Setup For 2009

Budgeted Salary 2,088  
Base Rate  
Holidays 7 56  
Personal 6 48  
Sick 1.5 12  
Vacation 10 80  
Billable Hours 1,892  
Burden Rate 1.104

Actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	26.63	1.104	24.13	HR File	627.39
			SICR	29.72	1.104	26.93	Budget	700.18
			LIFR	31.32	1.104	28.38	HR File	737.88
			DENR	40.05	1.104	36.29	HR File	943.55
			PSHR	103.43	1.104	93.72	Budget	2,436.75
			PERR	118.89	1.104	107.73	Budget	2,800.98
			HOLR	138.71	1.104	125.69	Budget	3,267.92
			VHPR	198.15	1.104	179.55	Budget	4,668.29
			HLTR	335.07	1.104	303.62	HR File	7,894.04
			RENr	351.88	1.104	318.85	Budget	8,290.08
			BNSR	387.88	1.104	351.47	Budget	9,138.22
			OPTR	503.84	1.104	456.54	Budget	11,870.16
			4KSV	14.56	1.104	13.19	Budget	343.02
			TXSV	66.81	1.104	60.54	Budget	1,574.00

8862.56 - 275.66 overstated (C)

## Actual Expense To GL September 2009

Year: 2009

662

77.50% For September use 77.50% of Deduction code setup 124 hours/160 hours

Deduction code	Dollars	Based September 09	Source
Salary		124.00	Actual
4KM1	220.53	124.00	Actual
4KSV	22.49	124.00	Budget
BNSR	599.29	124.00	Budget
DENR	61.88	124.00	HR File
HLTR	517.68	124.00	HR File
HOLR	214.29	124.00	Budget
LIFR	48.40	124.00	HR File
LTDR	41.15	124.00	HR File
MEDR	104.36	124.00	Actual
OPTR	778.45	124.00	Budget
PERR	183.69	124.00	Budget
PSHR	159.81	124.00	Budget
RENr	543.68	124.00	Budget
SICR	45.92	124.00	Budget
SOCR	446.20	124.00	Actual
TXSV	103.21	124.00	Budget
VHPR	306.14	124.00	Budget
Total	11,772.16		

11,772.16 / 124 = 94.94 45-491

Total

÷ 1892

x 124

Σ (A)

169.67 understated

(B)

# Deduction Code Setup For 2009

Budgeted Salary	2,088	Actual
Base Rate		
Holidays	7	56
Personal	6	48
Sick	1.5	12
Vacation	10	80
Billable Hours		1,892
Burden Rate		1.104

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	28.96	1.104	26.24	HR File	682.28
			SICR	32.32	1.104	29.29	Budget	761.44
			LIFR	34.06	1.104	30.86	HR File	802.43
			DENR	40.05	1.104	36.29	HR File	943.55
			PSHR	112.46	1.104	101.90	Budget	2,649.49
			PERR	129.27	1.104	117.14	Budget	3,045.52
			HOLR	150.81	1.104	136.65	Budget	3,552.99
			VHPR	215.45	1.104	195.23	Budget	5,075.87
			RENK	382.60	1.104	346.69	Budget	9,013.82
			HLTR	395.16	1.104	358.07	HR File	9,309.73
			OPTR	419.86	1.104	380.45	Budget	9,891.64
			BNSR	421.74	1.104	382.15	Budget	9,935.94
			4KSV	15.84	1.104	14.35	Budget	373.18
			TXSV	72.64	1.104	65.82	Budget	1,711.35

9200.43 Diff 735.51 understated

## Actual Expense To GL September 2009

Year: 2009 667 95.00% For September use 95% of Deduction code setup 152 hours/160 hours

Deduction code	Dollars	Based September 09	Source
Salary		152.00	Actual
4KSV		152.00	Budget
BNSR	801.31	152.00	Budget
DENR	76.10	152.00	HR File
HLTR	750.80	152.00	HR File
HOLR	286.54 (A)	152.00	Budget
LIFR	64.71	152.00	HR File
LTDR	55.02	152.00	HR File
MEDR	139.81	152.00	Actual
OPTR	797.73	152.00	Budget
PERR	245.61 (A)	152.00	Budget
PSHR	213.67	152.00	Budget
RENK	726.94	152.00	Budget
SICR	61.41 (A)	152.00	Budget
SOGR	286.82	152.00	Actual
TXSV	138.02	152.00	Budget
VHPR	409.36 (A)	152.00	Budget
Total	14,913.47	152.00	

98.14 45-4PI

Actual

÷ 1892

x 152

EA =

9.72

(B)

# Deduction Code Setup For 2009

Budgeted Salary	2,088	Actual	45-4/1-1
Base Rate			
Holidays	7	56	
Personal	6	48	
Sick	1.5	12	
Vacation	10	80	
Billable Hours		1,892	
Burden Rate		1.104	

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			DENR	15.15	1.104	13.73	HR File	356.92
			LTDR	27.36	1.104	24.79	HR File	644.58
			SICR	30.53	1.104	27.66	Budget	719.27
			LIFR	32.17	1.104	29.15	HR File	757.91
			PSHR	106.25	1.104	96.28	Budget	2,503.18
			PERR	122.12	1.104	110.66	Budget	2,877.07
			HLTR	133.04	1.104	120.55	HR File	3,134.34
			HOLR	142.48	1.104	129.11	Budget	3,356.74
			OPTR	190.76	1.104	172.85	Budget	4,494.19
			VHPR	203.54	1.104	184.43	Budget	4,795.28
			RENH	361.45	1.104	327.52	Budget	8,515.54
			BNSR	398.43	1.104	361.03	Budget	9,386.77
			4KSV	14.96	1.104	13.56	Budget	352.45
			TXSV	68.63	1.104	62.19	Budget	1,616.88

9054.03 Diff 332.74 overstated (C)

## Actual Expense To GL September 2009

Year: 2009  
Employee 680 95.00% For September use 95% of Deduction code setup 152 hours/160 hours

Deduction code	Based September 09	Source
Salary	152.00	Actual
4KM2	152.00	Actual
4KSV	28.42	152.00 Budget
BNSR	757.02	152.00 Budget
DENR	28.78	152.00 HR File
HLTR	252.78	152.00 HR File
HOLR	270.71	152.00 Budget
LIFR	61.12	152.00 HR File
LTDR	51.98	152.00 HR File
MEDR	133.72	152.00 Actual
PERR	232.03	152.00 Budget
PSHR	201.87	152.00 Budget
RENH	686.75	152.00 Budget
SICR	58.01	152.00 Budget
SOGR	571.79	152.00 Actual
TXSV	130.40	152.00 Budget
VHPR	386.73	152.00 Budget
VHPR	298.70	152.00 Budget
Total	13,715.59	152.00

= 90.234 per 45-4/1-1 \$88.27

1892 billable hrs  
x 152  
96.11 understated (B)

45-4/1-1

# Deduction Code Setup For 2009

Budgeted Salary 2,088  
Base Rate  
Holidays 7 56  
Personal 6 48  
Sick 1.5 12  
Vacation 15 120  
Billable Hours 1,852  
Burden Rate 1.127

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	14.06	1.127	12.47	HR File	324.24
			SICR	15.69	1.127	13.92	Budget	361.83
			LIFR	22.03	1.127	19.54	HR File	508.04
			DENR	40.91	1.127	36.29	HR File	943.44
			PERR	62.77	1.127	55.68	Budget	1,447.56
			BNSR	68.27	1.127	60.55	Budget	1,574.40
			HOLR	73.24	1.127	64.96	Budget	1,689.01
			106R	111.64	1.127	99.02	Budget	2,574.56
			VHPR	156.93	1.127	139.19	Budget	3,619.01
			RENR	185.79	1.127	164.79	Budget	4,284.56
			HLTR	434.15	1.127	385.08	HR File	10,012.06
			087R	561.84	1.127	498.34	Budget	12,956.76
			4KSV	9.26	1.127	8.21	Budget	213.55
			TXSV	28.83	1.127	25.57	Budget	664.86
			OPTR	48.72	1.127	43.21	Budget	1,123.55

2200 Diff 625.60 understated

## Actual Expense To GL September 2009

Year: 2009  
Employee 603 93.13% For September use 93.13% of Deduction code setup 149 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		149.00	Actual
087R	1,046.43	149.00	Budget
106R	207.93	149.00	Budget
4KSV	17.24	149.00	Budget
BNSR	127.15	149.00	Budget
COM1	136.09	149.00	Actual
DENR	76.20	149.00	HR File
HLTR	808.60	149.00	HR File
HOLR	136.41	149.00	Budget
LIFR	41.03	149.00	HR File
LTDR	26.18	149.00	HR File
MEDR	62.93	149.00	Actual
OPTR	90.74	149.00	Budget
PERR	116.91	149.00	Budget
RENR	346.03	149.00	Budget
SICR	29.22	149.00	Budget
SOCR	269.09	149.00	Actual
TXSV	53.70	149.00	Budget
VHPR	292.28	149.00	Budget
Total	8,420.61		

149 = 56.51 45-4P2

actual  
÷ 1852  
× 149  
7.5 understated

# Deduction Code Setup For 2009

Budgeted Salary		2,088
Base Rate		
Holidays	7	56
Personal	6	48
Sick	1.5	12
Vacation	10	80
Billable Hours		1,892
Burden Rate		1.104

actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	26.41	1.104	23.93	HR File	622.20
			SICR	29.58	1.104	26.80	Budget	696.89
			LIFR	30.98	1.104	28.07	HR File	729.87
			DENR	40.05	1.104	36.29	HR File	943.55
			PSHR	102.55	1.104	92.92	Budget	2,416.02
			PERR	118.33	1.104	107.22	Budget	2,787.78
			HOLR	138.05	1.104	125.09	Budget	3,252.37
			VHPR	197.21	1.104	178.70	Budget	4,646.15
			RENr	348.88	1.104	316.13	Budget	8,219.40
			OPTR	383.58	1.104	347.57	Budget	9,036.91
			BNSR	384.57	1.104	348.47	Budget	9,060.23
			HLTR	424.97	1.104	385.08	HR File	10,012.03
			4KSV	14.50	1.104	13.14	Budget	341.61
			TXSV	66.38	1.104	60.15	Budget	1,563.87

7242.57 - Difference 1817.66 over

## Actual Expense To GL September 2009

Year: 2009  
Employee 631 92.50% For September use 92.50% of Deduction code setup 148 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		148.00	Actual
4KM1	258.32	148.00	Actual
4KSV	26.82	148.00	Budget
BNSR	711.45	148.00	Budget
DENR	74.09	148.00	HR File
HLTR	786.19	148.00	HR File
HOLR	255.39	148.00	Budget
LIFR	57.31	148.00	HR File
LTDR	48.86	148.00	HR File
MEDR	111.25	148.00	Actual
OPTR	709.62	148.00	Budget
PERR	218.91	148.00	Budget
PSHR	189.72	148.00	Budget
RENr	645.43	148.00	Budget
SICR	54.72	148.00	Budget
SOCR	475.65	148.00	Actual
TXSV	122.80	148.00	Budget
VHPR	364.84	148.00	Budget
Total	13,721.83		

13,721.83 / 148 = 92.72 (45-4p2)

Actual

1892

x 148

EA

14.56 over

(B)

60 1/17-27

# Deduction Code Setup For 2009

Budgeted Salary  
Base Rate  
Holidays  
Personal  
Sick  
Vacation  
Billable Hours  
Burden Rate

0  
0  
0  
0  
0  
0  
0

0.00  
0  
0  
0  
0  
0  
0

Actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code
			TXSV	26.41
			PSHR	29.58
			BNSR	30.98
			RENR	40.05

Source	Amounts Annualized
Budget	686.66
Budget	769.08
Budget	805.48
Budget	1,041.30

- 805.48 over

## Actual Expense To GL September 2009

Year: 2009

Employee 6080

80.79% For September use 80.26% of Deduction code setup 61 hours/75.5 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		61.00	Actual
4KM1		61.00	Actual
BNSR	50.02	61.00	Budget
MEDR	21.94	61.00	Actual
PSHR	40.00	61.00	Budget
RENR	136.10	61.00	Budget
SOCR	93.83	61.00	Actual
TXSV	3.82	61.00	Budget
Total	1,881.82		

41 = 30.85

This employee is a part time employee-no paid time off

# Deduction Code Setup For 2009

Budgeted Salary	2,088	Actual \$	
Base Rate			
Holidays	7	56	
Personal	6	48	
Sick	1.5	12	
Vacation	25	200	
Billable Hours		1,772	
Burden Rate		1.178	

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	26.09	1.178	22.14	HR File	575.68
			SICR	29.23	1.178	24.81	Budget	644.96
			LIFR	40.93	1.178	34.74	HR File	903.13
			DENR	42.76	1.178	36.29	HR File	943.51
			106R	116.68	1.178	99.02	Budget	2,574.56
			PERR	116.92	1.178	99.23	Budget	2,579.86
			HOLR	136.41	1.178	115.77	Budget	3,009.90
			RENr	344.74	1.178	292.57	Budget	7,606.73
			HLTR	421.92	1.178	358.07	HR File	9,309.72
			VHPR	487.18	1.178	413.45	Budget	10,749.69
			BNSR	506.67	1.178	429.99	Budget	11,179.74
			OPTR	537.96	1.178	456.54	Budget	11,870.16
			087R	1042.49	1.178	884.72	Budget	23,002.68
			4KSV	23.09	1.178	19.60	Budget	509.48
			TXSV	97.65	1.178	82.87	Budget	2,154.66

9926.08 Diff. 1253.66 overstated

## Actual Expense To GL September 2009

Year: 2009  
Employee 362  
85.00% For September use 85.00% of Deduction code setup 136 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		136.00	Actual
087R	1,772.23	136.00	Budget
106R	198.36	136.00	Budget
4KSV	39.25	136.00	Budget
BNSR	861.34	136.00	Budget
COM2	223.52	136.00	Actual
DENR	72.69	136.00	HR File
HLTR	717.26	136.00	HR File
HOLR	231.90	136.00	Budget
LIFR	69.58	136.00	HR File
LTDR	44.35	136.00	HR File
MEDR	103.22	136.00	Actual
OPTR	914.53	136.00	Budget
PERR	198.76	136.00	Budget
RENr	586.06	136.00	Budget
SICR	49.69	136.00	Budget
SOCR	441.40	136.00	Actual
TXSV	166.01	136.00	Budget
VHPR	828.21	136.00	Budget
Total	14,968.64		

136 = 110.063 (45-4p2)

÷ 1772

x 136

9.08 understated

# Deduction Code Setup For 2009

Budgeted Salary		2,088	actual
Base Rate			
Holidays	7	56	
Personal	6	48	
Sick	1.5	12	
Vacation	15	120	
Billable Hours		1,852	
Burden Rate		1.127	

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	20.55	1.127	18.23	HR File	473.91
			SICR	23.02	1.127	20.42	Budget	530.87
			DENR	27.01	1.127	23.96	HR File	622.89
			LIFR	32.17	1.127	28.53	HR File	741.88
			PERR	92.07	1.127	81.66	Budget	2,123.25
			HOLR	107.41	1.127	95.27	Budget	2,477.01
			106R	111.64	1.127	99.02	Budget	2,574.56
			VHPR	230.17	1.127	204.15	Budget	5,308.02
			RENr	271.45	1.127	240.77	Budget	6,259.99
			BNSR	299.22	1.127	265.40	Budget	6,900.40
			HLTR	337.72	1.127	299.55	HR File	7,788.26
			OPTR	471.01	1.127	417.77	Budget	10,862.10
			087R	820.88	1.127	728.10	Budget	18,930.56
			4KSV	13.58	1.127	12.05	Budget	313.17
			TXSV	57.52	1.127	51.02	Budget	1,326.49

5876.07 - Diff 1024.33 overstated

## Actual Expense To GL September 2009

Year: 2009

Employee 411

90.00% For September use 90.00% of Deduction code setup 144 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		(A)	144.00 Actual
087R	1,477.58	(A)	144.00 Budget
106R	200.96	(A)	144.00 Budget
4KSV	24.44	(A)	144.00 Budget
BNSR	538.60	(A)	144.00 Budget
COM2	194.66	(A)	144.00 Actual
DENR	48.62	(A)	144.00 HR File
HLTR	607.90	(A)	144.00 HR File
HOLR	193.34	(A)	144.00 Budget
LIFR	57.90	(A)	144.00 HR File
LTDR	37.00	(A)	144.00 HR File
MEDR	91.77	(A)	144.00 Actual
OPTR	847.82	(A)	144.00 Budget
PERR	165.72	(A)	144.00 Budget
RENr	488.62	(A)	144.00 Budget
SICR	41.44	(A)	144.00 Budget
SOGR	392.38	(A)	144.00 Actual
TXSV	103.54	(A)	144.00 Budget
VHPR	414.30	(A)	144.00 Budget
Total	12,414.71		

144 = 86.21 45-4p2

÷ 1852

x 144

23.80 understated



2,088 actual

3  
6  
8  
0 2250- Diff 957.30 under

Year: 2009  
Employee 5002

90.00% For September use 90.00% of Deduction code setup 144 hours/160 hours

[REDACTED]  
 ÷ 1892  
 [REDACTED]  
 x 144  
 [REDACTED]  
 6.98 under  
 (B)

45-4101

# Deduction Code Setup For 2009

Budgeted Salary  
Base Rate  
Holidays  
Personal  
Sick  
Vacation  
Billable Hours  
Burden Rate

2,088  
7  
6  
1.5  
15  
1,852  
1.127

actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	16.73	1.127	14.84	HR File	385.82
			SICR	18.74	1.127	16.62	Budget	432.17
			LIFR	26.23	1.127	23.27	HR File	604.90
			DENR	27.01	1.127	23.96	HR File	622.89
			PERR	74.95	1.127	66.48	Budget	1,728.44
			HOLR	87.44	1.127	77.56	Budget	2,016.48
			106R	111.64	1.127	99.02	Budget	2,574.56
			BNSR	162.40	1.127	144.04	Budget	3,745.16
			VHPR	187.38	1.127	166.20	Budget	4,321.23
			RENr	220.99	1.127	196.01	Budget	5,096.32
			HLTR	337.72	1.127	299.55	HR File	7,788.26
			087R	668.27	1.127	592.74	Budget	15,411.18
			4KSV	11.06	1.127	9.81	Budget	255.06
			TXSV	40.61	1.127	36.02	Budget	936.52
			OPTR	97.44	1.127	86.43	Budget	2,247.09

2866.24 - Diff \$878.90 overrotated

Year: 2009  
Employee 451

70.00% For September use 90.00% of Deduction code setup 112 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		112.00	Actual
087R	935.57	112.00	Budget
106R	156.30	112.00	Budget
4KSV	15.48	112.00	Budget
BNSR	227.36	112.00	Budget
COM2	121.84	112.00	Actual
DENR	37.81	112.00	HR File
HLTR	472.81	112.00	HR File
HOLR	122.42	112.00	Budget
LIFR	36.72	112.00	HR File
LTDR	23.42	112.00	HR File
MEDR	54.91	112.00	Actual
OPTR	136.42	112.00	Budget
PERR	104.97	112.00	Budget
RENr	309.38	112.00	Budget
SICR	26.24	112.00	Budget
SOCR	234.78	112.00	Actual
TXSV	56.85	112.00	Budget
VHPR	262.33	112.00	Budget
Total	7,397.07		

112 =

66.05

45-4 p2

÷ 1852

X 112

5.58 overrotated

(B)

# Deduction Code Setup For 2009

Budgeted Salary 2,088  
Base Rate  
Holidays 7 56  
Personal 6 48  
Sick 1.5 12  
Vacation 10 80  
Billable Hours 1,892  
Burden Rate 1,104

Actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	26.87	1.104	24.35	HR File	633.04
			SICR	30.10	1.104	27.27	Budget	709.14
			LIFR	31.49	1.104	28.53	HR File	741.89
			DENR	40.05	1.104	36.29	HR File	943.55
			PSHR	104.34	1.104	94.55	Budget	2,458.19
			PERR	120.39	1.104	109.09	Budget	2,836.31
			HOLR	140.46	1.104	127.28	Budget	3,309.15
			VHPR	200.66	1.104	181.82	Budget	4,727.43
			OPTR	335.89	1.104	304.36	Budget	7,913.36
			RENK	354.97	1.104	321.65	Budget	8,362.88
			BNSR	391.28	1.104	354.55	Budget	9,218.32
			HLTR	424.97	1.104	385.08	HR File	10,012.03
			4KSV	14.75	1.104	13.37	Budget	347.50
			TXSV	67.54	1.104	61.20	Budget	1,591.20

Year 2009

Employee 635

95.00% For September use 95.00% of Deduction code setup 152 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		152.00	Actual
4KM2	269.48	152.00	Actual
4KSV	28.02	152.00	Budget
BNSR	743.43	152.00	Budget
DENR	76.09	152.00	HR File
HLTR	807.44	152.00	HR File
HOLR	266.87	152.00	Budget
LIFR	59.83	152.00	HR File
LTDR	51.05	152.00	HR File
MEDR	127.34	152.00	Actual
OPTR	638.19	152.00	Budget
PERR	228.74	152.00	Budget
PSHR	198.25	152.00	Budget
RENK	674.44	152.00	Budget
SICR	57.19	152.00	Budget
SOCR	544.50	152.00	Actual
TXSV	128.33	152.00	Budget
VHPR	381.25	152.00	Budget
Total	14,262.98		

152 = 93.83 454 P3

\$6866.25 Diff 2352.07 overstated

1892  
x 152  
22.91 over

# Deduction Code Setup For 2009

Budgeted Salary		2,088
Base Rate		
Holidays	7	56
Personal	6	48
Sick	1.5	12
Vacation	25	200
Billable Hours		1,772
Burden Rate		1.178

2,088

actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	23.34	1.178	19.81	HR File	515.00
			SICR	26.54	1.178	22.52	Budget	585.61
			LIFR	27.78	1.178	23.58	HR File	612.97
			DENR	42.76	1.178	36.29	HR File	943.51
			PERR	106.16	1.178	90.09	Budget	2,342.43
			106R	116.68	1.178	99.02	Budget	2,574.56
			HOLR	123.85	1.178	105.11	Budget	2,732.77
			VHPR	442.34	1.178	375.40	Budget	9,760.29
			BNSR	460.03	1.178	390.41	Budget	10,150.62
			OPTR	494.76	1.178	419.88	Budget	10,916.95
			087R	946.53	1.178	803.28	Budget	20,885.31
			4KSV	20.97	1.178	17.80	Budget	462.71
			TXSV	88.66	1.178	75.24	Budget	1,956.29
			RNOR	554.15	1.178	470.28	Budget	12,227.39

Year: 2009

50093

95.00% For September use 95.00% of Deduction code setup 152 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		152.00	Actual
087R	1,772.34	152.00	Budget
106R	218.48	152.00	Budget
4KSV	39.27	152.00	Budget
BNSR	861.38	152.00	Budget
DENR	80.07	152.00	HR File
HOLR	231.91	152.00	Budget
LIFR	52.02	152.00	HR File
LTDR	43.70	152.00	HR File
MEDR	106.74	152.00	Actual
OPTR	926.42	152.00	Budget
PERR	198.78	152.00	Budget
RNOR	1,037.63	152.00	Budget
SICR	49.70	152.00	Budget
SOCR	456.45	152.00	Actual
TXSV	166.02	152.00	Budget
VHPR	828.27	152.00	Budget
Total	14,523.03		

14,523.03 + 152 = 95.55 45-4p3

7752- Diff \$2,398.62 overstated

EA  

+ 1772

x 152

147.73 understated

B

7/10/11/11-57

# Deduction Code Setup For 2009

Budgeted Salary  
Base Rate  
Holidays  
Personal  
Sick  
Vacation  
Billable Hours  
Burden Rate

2088  
7  
6  
1.5  
20  
1,812  
1.152

Actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	13.95	1.152	12.11	HR File	314.76
			SICR	15.57	1.152	13.51	Budget	351.31
			LIFR	21.80	1.152	18.92	HR File	491.88
			PERR	62.29	1.152	54.06	Budget	1,405.46
			BNSR	67.74	1.152	58.79	Budget	1,528.43
			HOLR	72.67	1.152	63.06	Budget	1,639.67
			106R	114.10	1.152	99.02	Budget	2,574.46
			RENr	184.35	1.152	159.98	Budget	4,159.53
			VHPR	207.62	1.152	180.18	Budget	4,684.58
			087R	557.47	1.152	483.78	Budget	12,578.32
			4KSV	10.74	1.152	9.32	Budget	242.33
			TXSV	32.58	1.152	28.27	Budget	735.11
			HLTR	397.42	1.152	344.89	HR File	8,967.07

Year 2009

356

95.00% For September use 95.00% of Deduction code setup 152 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary			152.00 Actual
087R	1,059.19		152.00 Budget
106R	216.79		152.00 Budget
4KSV	20.41		152.00 Budget
BNSR	128.71		152.00 Budget
COM1	134.12		152.00 Actual
HLTR	755.10		152.00 HR File
HOLR	138.07	(P)	152.00 Budget
LIFR	41.42		152.00 HR File
LTDR	26.51		152.00 HR File
MEDR	64.82		152.00 Actual
PERR	118.35	(P)	152.00 Budget
RENr	350.27		152.00 Budget
SICR	29.58	(P)	152.00 Budget
SOCR	277.16		152.00 Actual
TXSV	61.90		152.00 Budget
VHPR	394.48	(P)	152.00 Budget
Total	8,287.24		

152 = 54.52 (45-4 p3)

1812

152

EA

4.12 over

(3)

2000 - Puff 471.57 understated

45-4 p3

# Deduction Code Setup For 2009

Budgeted Salary 2,088  
 Base Rate 56  
 Holidays 7  
 Personal 6  
 Sick 1.5  
 Vacation 20  
 Billable Hours 1,812  
 Burden Rate 1.152

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	19.07	1.152	16.55	HR File	430.28
			SICR	21.28	1.152	18.47	Budget	480.15
			DENR	27.60	1.152	23.95	HR File	622.74
			LIFR	29.84	1.152	25.90	HR File	673.29
			PERR	85.13	1.152	73.88	Budget	1,920.81
			HOLR	99.31	1.152	86.18	Budget	2,240.75
			106R	114.10	1.152	99.02	Budget	2,574.46
			BNSR	185.15	1.152	160.68	Budget	4,177.58
			OPTR	243.10	1.152	210.97	Budget	5,485.12
			RENr	251.95	1.152	218.65	Budget	5,684.80
			VHPR	283.75	1.152	246.24	Budget	6,402.31
			HLTR	320.96	1.152	278.53	HR File	7,241.89
			087R	761.90	1.152	661.19	Budget	17,190.92
			4KSV	14.68	1.152	12.74	Budget	331.23
			TXSV	51.61	1.152	44.79	Budget	1,164.49

Year: 2009

382

90.00% For September use 90.00% of Deduction code setup 144 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		144.00	Actual
087R	1,371.42	144.00	Budget
106R	205.38	144.00	Budget
4KSV	26.43	144.00	Budget
BNSR	333.27	144.00	Budget
COM2	173.34	144.00	Actual
DENR	49.68	144.00	HR File
HLTR	577.73	144.00	HR File
HOLR	178.76	144.00	Budget
LIFR	53.71	144.00	HR File
LTDR	34.32	144.00	HR File
MEDR	81.80	144.00	Actual
OPTR	437.58	144.00	Budget
PERR	153.24	144.00	Budget
RENr	453.51	144.00	Budget
SICR	38.31	144.00	Budget
SOCR	349.78	144.00	Actual
TXSV	92.90	144.00	Budget
VHPR	510.75	144.00	Budget
	10,899.74		

10,899.74

144 =

75.69

(45-4 p3)

1812

X144

13.07 over

(B)

# Deduction Code Setup For 2009

Budgeted Salary 2,088  
Base Rate  
Holidays 7 56  
Personal 6 48  
Sick 1.5 12  
Vacation 25 200  
Billable Hours 1,772  
Burden Rate 1.178

actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			VEHL	2.72	1.178	2.31	Budget	60.02
			LTDR	35.00	1.178	29.70	HR File	772.28
			SICR	39.21	1.178	33.28	Budget	865.17
			DENR	40.08	1.178	34.01	HR File	884.37
			LIFR	54.82	1.178	46.52	HR File	1,209.61
			106R	116.68	1.178	99.02	Budget	2,574.56
			PERR	156.83	1.178	133.10	Budget	3,460.47
			HOLR	182.97	1.178	155.28	Budget	4,037.26
			HLTR	425.40	1.178	361.02	HR File	9,386.51
			RENK	462.39	1.178	392.41	Budget	10,202.70
			VHPR	653.45	1.178	554.56	Budget	14,418.46
			DEQR	850.21	1.178	721.54	Budget	18,760.00
			OPTR	1272.74	1.178	1,080.12	Budget	28,083.18
			BNSR	1359.18	1.178	1,153.48	Budget	29,990.49
			4KSV	30.97	1.178	26.28	Budget	683.36
			TXSV	182.96	1.178	155.27	Budget	4,037.04
			087R	1398.28	1.178	1,186.66	Budget	30,853.24

28,600.34

Diff 1390.15 over

Year: 2009

193

90.00% For September use 90.00% of Deduction code setup 144 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		144.00	Actual
087R	2,516.90	144.00	Budget
106R	210.02	144.00	Budget
4KSV	55.74	144.00	Budget
BNSR	2,446.52	144.00	Budget
COM2	314.72	144.00	Actual
DENR	72.14	144.00	HR File
DEQR	1,530.38	144.00	Budget
HLTR	765.72	144.00	HR File
HOLR	329.34	144.00	Budget
LIFR	98.68	144.00	HR File
LTDR	63.00	144.00	HR File
MEDR	148.67	144.00	Actual
OPTR	2,290.94	144.00	Budget
PERR	282.30	144.00	Budget
RENK	832.30	144.00	Budget
SICR	70.58	144.00	Budget
TXSV	329.32	144.00	Budget
VEHL	4.90	144.00	Budget
VHPR	1,176.20	144.00	Budget
Total	24,028.57	144 =	166.87

45-4 p3

1772

x 144

1445.14 under

# Deduction Code Setup For 2009

Budgeted Salary  
Base Rate  
Holidays  
Personal  
Sick  
Vacation  
Billable Hours  
Burden Rate

2,088  
7 56  
6 48  
1.5 12  
25 200  
1,772  
1.178

actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	38.62	1.178	32.78	HR File	852.16
			DENR	40.08	1.178	34.01	HR File	884.37
			SICR	43.10	1.178	36.58	Budget	951.01
			LIFR	60.48	1.178	51.33	HR File	1,334.50
			106R	116.68	1.178	99.02	Budget	2,574.56
			PERR	172.39	1.178	146.30	Budget	3,803.81
			HOLR	201.12	1.178	170.68	Budget	4,437.74
			HLTR	395.55	1.178	335.69	HR File	8,727.86
			RENR	510.22	1.178	433.00	Budget	11,258.07
			VHPR	718.29	1.178	609.58	Budget	15,849.17
			DEQR	1015.86	1.178	862.12	Budget	22,415.09
			BNSR	1499.78	1.178	1,272.80	Budget	33,092.85
			087R	1542.93	1.178	1,309.42	Budget	34,044.96
			OPTR	1637.13	1.178	1,389.37	Budget	36,123.49
			4KSV	34.05	1.178	28.90	Budget	751.32
			TXSV	201.55	1.178	171.05	Budget	4,447.23

37939.75 Diff 4846.90 under

Year: 2009

311

95.00% For September use 95.00% of Deduction code setup 152 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		152.00	Actual
087R	2,931.57	152.00	Budget
106R	221.69	152.00	Budget
4KSV	64.69	152.00	Budget
BNSR	2,849.58	152.00	Budget
COM2	372.68	152.00	Actual
DENR	76.15	152.00	HR File
DEQR	1,930.13	152.00	Budget
HLTR	751.54	152.00	HR File
HOLR	382.13	152.00	Budget
LIFR	114.91	152.00	HR File
LTDR	73.38	152.00	HR File
MEDR	172.66	152.00	Actual
OPTR	3,110.55	152.00	Budget
PERR	327.54	152.00	Budget
RENR	969.42	152.00	Budget
RSKR	1,374.73	152.00	Budget
SICR	81.89	152.00	Budget
SOCR	0.00	152.00	Actual
TXSV	382.94	152.00	Budget
VHPR	1,364.75	152.00	Budget
Total	29,976.01	152.00	

197.21

45-4 p3

÷ 1772  
X 152  
E (A)

958.05 under because co had actually changed the budgeted salary from \$511,906.15 to \$165,464.02 which is less than actual

45-4/1 p30

# Deduction Code Setup For 2009

Budgeted Salary  
Base Rate  
Holidays  
Personal  
Sick  
Vacation  
Billable Hours  
Burden Rate

7 56  
6 48  
1.5 12  
20 160  
1,812  
1.152

Actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			DENR	25.88	1.152	45-4/1-2p4	HR File	583.94
			LTDR	71.21	1.152	45-4/1-2p4	HR File	1,606.73
			106R	114.10	1.152	45-4/1-2p2	Budget	2,574.46
			SICR	130.39	1.152		Budget	2,942.02 <i>In pay</i>
			LIFR	134.02	1.152	45-4/1-2p4	HR File	3,023.92
			HLTR	300.90	1.152	45-4/1-2p5	HR File	6,789.27
			VEHL	337.72	1.152	45-4/1-2p4	Budget	7,620.05
			PERR	521.55	1.152		Budget	11,767.85 <i>In Pay</i>
			HOLR	608.48	1.152		Budget	13,729.27 <i>In Pay</i>
			RENR	1543.66	1.152	45-4/1-2p3	Budget	34,829.94
			VHPR	1738.52	1.152		Budget	39,226.61 <i>In pay</i>
			087R	4668.06	1.152		Budget	105,326.46 <i>45-4/1-2p1</i>
			DEQR	5716.16	1.152	45-4/1-2p4	Budget	128,974.97
			OPTR	8556.95	1.152	45-4/1-2p3	Budget	193,072.33
			XSSR	9174.62	1.152	45-4/1-2p3	Budget	207,008.95
			BNSR	15881.35	1.152		Budget	358,334.37 <i>382476.23</i>
			RSKR	16578.31	1.152	45-4/1-2p4	Budget	374,060.03 <i>Diff 824141.86 under</i>
			4KSV	89.97	1.152		Budget	2,030.01 <i>45-4/1-2p3</i>
			TXSV	1444.34	1.152		Budget	32,588.96 <i>PR Tax</i>

Year: 2009

9104

85.00% For September use 85.00% of Deduction code setup 136 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		136.00	Actual
087R	7,935.70	136.00	Budget
106R	193.97	136.00	Budget
4KSV	152.95	136.00	Budget
BNSR	26,998.30	136.00	Budget
DENR	44.00	136.00	HR File
DEQR	9,717.47	136.00	Budget
HLTR	511.53	136.00	HR File
HOLR	1,034.42	136.00	Budget
LIFR	227.83	136.00	HR File
LTDR	121.06	136.00	HR File
MEDR	483.40	136.00	Actual
OPTR	14,546.82	136.00	Budget
PERR	886.64	136.00	Budget
RENR	2,624.22	136.00	Budget
RSKR	28,183.13	136.00	Budget
SICR	221.66	136.00	Budget
TXSV	2,455.38	136.00	Budget
VEHL	574.12	136.00	Budget
VHPR	2,955.48	136.00	Budget
XSSR	15,596.85	136.00	Budget
Total	148,963.11		

136 = 1095.32 45-4 p4

1812  
X136  
9928.82 under  
B

# Deduction Code Setup For 2009

Budgeted Salary	2,088	Actual	
Base Rate			
Holidays	7	56	
Personal	6	48	
Sick	1.5	12	
Vacation	25	200	
Billable Hours		1,772	
Burden Rate		1.178	

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LIFR	25.86	1.178	21.95	HR File	570.60
			LTDR	33.08	1.178	28.07	HR File	729.91
			DENR	40.08	1.178	34.01	HR File	884.37
			SICR	74.69	1.178	63.39	Budget	1,648.04
			106R	116.68	1.178	99.02	Budget	2,574.56
			PERR	298.74	1.178	253.53	Budget	6,591.74
			HOLR	348.53	1.178	295.78	Budget	7,690.36
			HLTR	395.55	1.178	335.69	HR File	8,727.86
			RENR	437.01	1.178	370.87	Budget	9,642.68
			VHPR	1244.76	1.178	1,056.38	Budget	27,465.80
			087R	1321.54	1.178	1,121.54	Budget	29,159.96
			XSSR	1534.78	1.178	1,302.50	Budget	33,865.13
			DEQR	1806.70	1.178	1,533.27	Budget	39,865.08
			BNSR	2569.18	1.178	2,180.36	Budget	56,689.30
			OPTR	3314.26	1.178	2,812.68	Budget	73,129.59
			RSKR	4489.03	1.178	3,809.66	Budget	99,051.05
			4KSV	59.00	1.178	50.07	Budget	1,301.84
			TXSV	347.00	1.178	294.48	Budget	7,656.60

99097.60 Diff 46760.48 under

Year: 2009  
9109

50.00% For September use 50.00% of Deduction code setup 80 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		80.00	Actual
087R	1,321.54	80.00	Budget
106R	116.68	80.00	Budget
4KSV	59.00	80.00	Budget
BNSR	2,569.18	80.00	Budget
COM2	323.08	80.00	Actual
DENR	40.08	80.00	HR File
DEQR	1,806.70	80.00	Budget
HLTR	395.56	80.00	HR File
HOLR	348.54	80.00	Budget
LIFR	25.86	80.00	HR File
LTDR	33.08	80.00	HR File
MEDR	154.38	80.00	Actual
OPTR	3,314.26	80.00	Budget
PERR	298.74	80.00	Budget
RENR	437.02	80.00	Budget
RSKR	4,489.04	80.00	Budget
SICR	74.70	80.00	Budget
TXSV	347.00	80.00	Budget
VHPR	1,244.76	80.00	Budget
XSSR	1,534.78	80.00	Budget
Total	29,703.22		

80 = 371.29 (45-4 p4)

1772  
X 80  
91.36 Over  
(B)

45-4/1 p2

# Deduction Code Setup For 2009

Budgeted Salary	2,088
Base Rate	
Holidays	7 56
Personal	6 48
Sick	1.5 12
Vacation	25 200
Billable Hours	1,772
Burden Rate	1.178

actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			DENR	40.08	1.178	34.01	HR File	884.37
			SICR	70.03	1.178	59.43	Budget	1,545.22
			LTDR	72.82	1.178	61.80	HR File	1,606.78
			LIFR	98.31	1.178	83.43	HR File	2,169.22
			106R	116.68	1.178	99.02	Budget	2,574.56
			PERR	280.13	1.178	237.73	Budget	6,181.11
			HOLR	326.82	1.178	277.36	Budget	7,211.33
			HLTR	395.55	1.178	335.69	HR File	8,727.86
			RENr	829.11	1.178	703.63	Budget	18,294.42
			VHPR	1167.22	1.178	990.57	Budget	25,754.87
			XSSR	1309.89	1.178	1,111.65	Budget	28,902.90
			DEQR	1594.14	1.178	1,352.88	Budget	35,174.91
			087R	2507.26	1.178	2,127.81	Budget	55,323.03
			OPTR	2618.84	1.178	2,222.50	Budget	57,785.06
			RSKR	4489.03	1.178	3,809.66	Budget	99,051.05
			BNSR	4874.30	1.178	4,136.62	Budget	107,552.08
			4KSV	55.33	1.178	46.96	Budget	1,220.86
			TXSV	513.97	1.178	436.19	Budget	11,340.82

104,280 Diff \$ 3272.08 over

Year: 2009

9119

75.00% For September use 75.00% of Deduction code setup 120 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		120.00	Actual
087R	3,760.89	120.00	Budget
106R	175.02	120.00	Budget
4KSV	83.00	120.00	Budget
BNSR	7,311.45	120.00	Budget
COM2	475.97	120.00	Actual
DENR	60.12	120.00	HR File
DEQR	2,391.21	120.00	Budget
HLTR	593.33	120.00	HR File
HOLR	490.23	120.00	Budget
LIFR	147.47	120.00	HR File
LTDR	109.23	120.00	HR File
MEDR	227.37	120.00	Actual
OPTR	3,928.26	120.00	Budget
PERR	420.20	120.00	Budget
RENr	1,243.67	120.00	Budget
RSKR	6,733.55	120.00	Budget
SICR	105.05	120.00	Budget
TXSV	770.96	120.00	Budget
VHPR	1,750.83	120.00	Budget
XSSR	1,964.84	120.00	Budget
Total	48,608.03		

/ 120 = 405.07

45-4p4

$$\frac{1772}{120} = 1587.96 \text{ over}$$

ad 1/b-sh

# Deduction Code Setup For 2009

Budgeted Salary  
Base Rate  
Holidays  
Personal  
Sick  
Vacation  
Billable Hours  
Burden Rate

2.088  
7 56  
6 48  
1.5 12  
20 160  
1,812  
1.152

actual [redacted] maybe different because of restricted shares released  
Co actual \$100.96 which is more than 99.06 here

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
[redacted]	[redacted]	[redacted]	DENR	39.20	1.152	34.02	HR File	884.48
[redacted]	[redacted]	[redacted]	SICR	52.68	1.152	45.72	Budget	1,188.63
[redacted]	[redacted]	[redacted]	LTDR	71.21	1.152	61.80	HR File	1,606.73
[redacted]	[redacted]	[redacted]	LIFR	73.98	1.152	64.20	HR File	1,669.23
[redacted]	[redacted]	[redacted]	106R	114.10	1.152	99.02	Budget	2,574.46
[redacted]	[redacted]	[redacted]	PERR	210.73	1.152	182.87	Budget	4,754.75
[redacted]	[redacted]	[redacted]	HOLR	245.85	1.152	213.35	Budget	5,547.17
[redacted]	[redacted]	[redacted]	VEHL	364.31	1.152	316.15	Budget	8,220.01
[redacted]	[redacted]	[redacted]	HLTR	416.00	1.152	361.01	HR File	9,386.30
[redacted]	[redacted]	[redacted]	RENr	623.70	1.152	541.26	Budget	14,072.68
[redacted]	[redacted]	[redacted]	VHPR	702.43	1.152	609.58	Budget	15,849.08
[redacted]	[redacted]	[redacted]	XSSR	928.69	1.152	805.93	Budget	20,954.24
[redacted]	[redacted]	[redacted]	RSKR	1726.62	1.152	1,498.39	Budget	38,958.10
[redacted]	[redacted]	[redacted]	OPTR	1753.60	1.152	1,521.80	Budget	39,566.86
[redacted]	[redacted]	[redacted]	087R	1886.09	1.152	1,636.78	Budget	42,556.26
[redacted]	[redacted]	[redacted]	BNSR	2750.02	1.152	2,386.51	Budget	62,049.30
[redacted]	[redacted]	[redacted]	4KSV	36.35	1.152	31.55	Budget	820.17
[redacted]	[redacted]	[redacted]	TXSV	303.07	1.152	263.01	Budget	6,838.23
[redacted]	[redacted]	[redacted]	DEQR	833.79	1.152	723.58	Budget	18,812.99

61123 diff 92630 over

Year: 2009  
9130

95.00% For September use 95.00% of Deduction code setup 152 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary	[redacted]	152.00	Actual
087R	3,583.57	152.00	Budget
106R	216.79	152.00	Budget
4KSV	69.07	152.00	Budget
BNSR	5,225.04	152.00	Budget
COM2	460.39	152.00	Actual
DENR	74.48	152.00	HR File
DEQR	1,584.20	152.00	Budget
HLTR	790.40	152.00	HR File
HOLR	467.12	152.00	Budget
LIFR	140.56	152.00	HR File
LTDR	135.30	152.00	HR File
MEDR	218.90	152.00	Actual
OPTR	3,331.84	152.00	Budget
PERR	400.39	152.00	Budget
RENr	1,185.03	152.00	Budget
RSKR	3,280.58	152.00	Budget
SICR	100.09	152.00	Budget
TXSV	575.83	152.00	Budget
VEHL	692.19	152.00	Budget
VHPR	1,334.62	152.00	Budget
XSSR	1,764.51	152.00	Budget
Total	40,977.05		

152 = 269.54 (45-4p4)

[redacted]  
4 1812  
[redacted]  
x 152  
EA [redacted]  
4196.340001  
(B)

# Deduction Code Setup For 2009

Budgeted Salary 2,088  
Base Rate  
Holidays 7 56  
Personal 6 48  
Sick 1.5 12  
Vacation 10 80  
Billable Hours 1,892  
Burden Rate 1.104

actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	13.34	1.104	12.09	HR File	314.28
			SICR	14.89	1.104	13.49	Budget	350.80
			LIFR	15.75	1.104	14.27	HR File	371.06
			DENR	40.05	1.104	36.29	HR File	943.55
			PSHR	51.83	1.104	46.96	Budget	1,221.08
			PERR	59.57	1.104	53.98	Budget	1,403.43
			BNSR	64.78	1.104	58.70	Budget	1,526.18
			HOLR	69.50	1.104	62.98	Budget	1,637.38
			VHPR	99.29	1.104	89.97	Budget	2,339.21
			OPTR	111.27	1.104	100.83	Budget	2,621.45
			RENR	176.31	1.104	159.76	Budget	4,153.76
			HLTR	424.97	1.104	385.08	HR File	10,012.03
			4KSV	7.30	1.104	6.61	Budget	171.98
			TXSV	23.56	1.104	21.35	Budget	555.06

1500 - Diff 26.18 over

Year: 2009

629

95.00% For September use 95.00% of Deduction code setup 152 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		152.00	Actual
4KM2	133.82	152.00	Actual
4KSV	13.87	152.00	Budget
BNSR	123.08	152.00	Budget
DENR	76.09	152.00	HR File
HLTR	807.44	152.00	HR File
HOLR	132.05	152.00	Budget
LIFR	29.92	152.00	HR File
LTDR	25.35	152.00	HR File
MEDR	60.93	152.00	Actual
OPTR	211.41	152.00	Budget
PERR	113.18	152.00	Budget
PSHR	98.48	152.00	Budget
RENR	334.99	152.00	Budget
SICR	28.29	152.00	Budget
SOCR	260.54	152.00	Actual
TXSV	44.76	152.00	Budget
VHPR	188.65	152.00	Budget
Total	7,143.59		

÷ 152 = 47.00

45-4p4

1892

x 152

EA

59.73 under

B

45-4/1/02

# Deduction Code Setup For 2009

Budgeted Salary  
Base Rate  
Holidays  
Personal  
Sick  
Vacation  
Billable Hours  
Burden Rate

2.088  
7 56  
6 48  
1.5 12  
20 160  
1,812  
1.152

actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	19.33	1.152	16.77	HR File	436.15
			SICR	21.65	1.152	18.79	Budget	488.49
			DENR	27.60	1.152	23.95	HR File	622.74
			LIFR	30.20	1.152	26.21	HR File	681.41
			PERR	86.61	1.152	75.16	Budget	1,954.20
			BNSR	93.83	1.152	81.43	Budget	2,117.11
			HOLR	101.05	1.152	87.69	Budget	2,280.01
			106R	114.10	1.152	99.02	Budget	2,574.46
			OPTR	145.86	1.152	126.58	Budget	3,291.07
			RENR	255.37	1.152	221.61	Budget	5,761.97
			VHPR	288.71	1.152	250.55	Budget	6,514.23
			HLTR	345.17	1.152	299.54	HR File	7,788.15
			087R	772.25	1.152	670.17	Budget	17,424.45
			4KSV	14.94	1.152	12.97	Budget	337.09
			TXSV	45.28	1.152	39.29	Budget	1,021.66

3675 diff 1557.89 under

Year: 2009

361

90.00% For September use 90.00% of Deduction code setup 144 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		144.00	Actual
087R	1,390.04	144.00	Budget
106R	205.38	144.00	Budget
4KSV	26.90	144.00	Budget
BNSR	168.90	144.00	Budget
COM2	188.20	144.00	Actual
DENR	49.68	144.00	HR File
HLTR	621.30	144.00	HR File
HOLR	181.88	144.00	Budget
LIFR	54.36	144.00	HR File
LTDR	34.80	144.00	HR File
MEDR	88.85	144.00	Actual
OPTR	262.54	144.00	Budget
PERR	155.90	144.00	Budget
RENR	459.66	144.00	Budget
SICR	38.96	144.00	Budget
SOCR	379.94	144.00	Actual
TXSV	81.50	144.00	Budget
VHPR	519.68	144.00	Budget
Total	11,182.15		

144 = 77.65

45-4 p4

1812  
X 144  
42.86 under  
B

45-4/1 p2

# Deduction Code Setup For 2009

Budgeted Salary  
Base Rate  
Holidays  
Personal  
Sick  
Vacation  
Billable Hours  
Burden Rate

2.088  
7 56  
6 48  
1.5 12  
10 80  
1,892  
1.104

actual

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	13.25	1.104	12.01	HR File	312.16
			SICR	14.79	1.104	13.40	Budget	348.44
			DENR	15.15	1.104	13.73	HR File	356.92
			LIFR	15.57	1.104	14.11	HR File	366.82
			PSHR	51.46	1.104	46.63	Budget	1,212.37
			PERR	59.15	1.104	53.60	Budget	1,393.54
			BNSR	64.32	1.104	58.28	Budget	1,515.34
			HOLR	69.01	1.104	62.53	Budget	1,625.83
			VHPR	98.58	1.104	89.33	Budget	2,322.48
			HLTR	133.04	1.104	120.55	HR File	3,134.34
			RENK	175.06	1.104	158.63	Budget	4,124.31
			OPTR	224.79	1.104	203.69	Budget	5,295.91
			4KSV	7.25	1.104	6.57	Budget	170.81
			TXSV	23.40	1.104	21.20	Budget	551.29

4966.41 diff 3451.07 under

Year 2009

643

95.00% For September use 95.00% of Deduction code setup 152 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		152.00	Actual
4KM2	151.58	152.00	Actual
4KSV	13.77	152.00	Budget
BNSR	122.21	152.00	Budget
DENR	28.78	152.00	HR File
HLTR	252.78	152.00	HR File
HOLR	131.12	152.00	Budget
LIFR	29.58	152.00	HR File
LTDR	25.17	152.00	HR File
MEDR	72.34	152.00	Actual
OPTR	427.10	152.00	Budget
PERR	112.38	152.00	Budget
PSHR	97.77	152.00	Budget
RENK	332.61	152.00	Budget
SICR	28.10	152.00	Budget
SOCR	309.33	152.00	Actual
TXSV	44.46	152.00	Budget
VHPR	187.30	152.00	Budget
Total	7,419.41		

152 = 48.81 45-4p4

1,1892  
X 152  
EA 95.64 under  
B

2011/11-5h

## DIST\_COI 11

PBC

40-19

Source: Reg 1

45-41-1 p1

DED\_COE  
DIST\_COE 11

2. For Mary Super and Nicolas DeBenedictis provide the calculation and supporting documentation used to arrive at the following categories:

a. Pension

Basis of calculation: Final Towers Perrin e-mail dated 11.13.08 for Pension Expense

Budgeted amounts received from our pension consultant, Towers Perrin, based on current and projected employee information.

Support for calculated budgeted amounts are located in Tower Perrin's actuarial database

2009 Total Pension Expense Aqua Services

984,000

2009 Total Salary for Employees Eligible for Pension Expense

4,782,420 (B)

per 2009 bill \$1,011,742 - 48-1/8  
CO understated

087R code

Employee	2009 Budgeted Salary	Percentage Of Salary Pool	Amount Allocated Based on % of Salary Pool	Amount Per Pay	Paid Time Off Factor	Amount Per Pay With Paid Time Off
(A) [REDACTED]	(A) [REDACTED]	(A) 10.70%	45-4/18 [REDACTED]	[REDACTED]	1.152	[REDACTED]
[REDACTED]	[REDACTED]	1.56%	45-4/18 [REDACTED]	[REDACTED]	1.152	[REDACTED]

recalculated

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010  
Title: Backlog PR contracts

10/12/10

9/17/10

45-41-2A

Carina Page 13

2. For Mary Super and Nicolas DeBenedictis provide the calculation and supporting documentation used to arrive at the following categories:

b. Pension Medical

Basis of calculation: Final Towers Perrin e-mail dated 11.13.08 for Pension Medical Expense

Budgeted amounts received from our pension consultant, Towers Perrin, based on current and projected employee information.

Support for calculated budgeted amounts are located in Tower Perrin's actuarial database

2009 Total Pension Medical Expense Aqua Services

121,000

2009 Number of Employees Eligible for Pension Expense

47

Amount of Pension Medical Per Employee

2,574

*actual per 48-1/10 p2 = 122,850  
co understated*

Employee	Amount Per Pay	Paid Time Off Factor	Amountt Per Pay With Paid Time Off
Nick DeBenedictis	99.02	<i>45-4/1021</i> 1.152	114.07
Mary Super	99.02	<i>45-4/1022</i> 1.152	114.07

*45-4/1-202*

2. For Mary Super and Nicolas DeBenedictis provide the calculation and supporting documentation used to arrive at the following categories:

c. 401K Match

d. Company match 401K

Basis of calculation: 3% of employee's salary calculated for Paid Time Off

4 KSV

A calculation is done for 401K company match expense for an employee's paid time off since no expense hits the general ledger expense accounts for the employee when they are not working. This budgeted amount is posted to the general ledger when the employee is working to compensate for when the employee is not.

Employee	2009 Budgeted Salary	2009 Budgeted Hourly Rate	Number of Budgeted Paid Time Off Hours	Amount of 401K Expense Budgeted For Paid Time Off	Amount of 401K Expense Budgeted Per Pay	Paid Time Off Factor	Amount Per Pay With Paid Time Off
[REDACTED]	[REDACTED]	[REDACTED]	276	[REDACTED] 45-4/18 <sup>21</sup>	[REDACTED]	1.152	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	276	[REDACTED] 45-4/18 <sup>1</sup>	[REDACTED]	1.152	[REDACTED]

d. The company match for 401K is based on actual expense for the employee's 401K plan. The Company matches 50% of the amount an employee selects to be withheld up to 6%. The amount calculated for both Nick DeBenedictis and Mary Super is based on the actual expenditures incurred.

45-4/18-283

2. For Mary Super and Nicolas DeBenedictis provide the calculation and supporting documentation used to arrive at the following categories:  
e. Dental

Basis of calculation: Human Resources provided a file of actual expense for Delta Dental by employee for 2009

Employee	Provider	Employer Expense	Employee Expense	(A) Total Bill	Calculation			
					For Deduction Code Per Pay	Paid Time Off Factor	Amount Per Pay With Paid Time Off	
Nick DeBenedictis	Delta Dental	48.66	16.22	64.88	45-4/1-2p4 22.46	1.152	25.87	
Mary Super	Delta Dental	29.74	7.43	37.17	45-4/1-2p4 13.73	1.152	15.81	

(A) Rates traced to bill

45-4/1-2p4

2. For Mary Super and Nicolas DeBenedictis provide the calculation and supporting documentation used to arrive at the following categories:  
f. Health

Basis of calculation: Human Resources provided a file of actual expense for Keystone by employee for 2009

IT LTR

Employee	Provider	Employer Expense	Employee Expense	Total Bill	Calculation			
					For Deduction Code Per Pay	Paid Time Off Factor	Amount Per Pay With Paid Time Off	
Nick DeBenedictis	Keystone	565.78	188.59	(A) 754.37	45-4/10 <sup>th</sup> 261.13	1.152	300.82	
Mary Super	Keystone	261.20	65.30	(B) 326.50	45-4/10 <sup>th</sup> 120.55	1.152	138.88	

(A) Traced to premium

45-4/10<sup>th</sup> 205

2. For Mary Super and Nicolas DeBenedictis provide the calculation and supporting documentation used to arrive at the following categories:  
g. Life Insurance

Basis of calculation: Actual rate for Life per 1,000 of salary applied to budgeted salary

Employee	Employee Eligibility	Eligible Salary	Rounded	Rate	Monthly Amount	Amount Per Pay	Paid Time Off Factor	Amount Per Pay With Paid Time Off
[REDACTED]	2x's Budgeted Salary-Maximum allowed \$750,000	[REDACTED]	[REDACTED]	0.336	(A) [REDACTED] 154112	116.31	[REDACTED]	[REDACTED]
	2x's Budgeted Salary	[REDACTED]	[REDACTED]	0.336	[REDACTED] 4541	23.26	[REDACTED]	[REDACTED]

(A) Traced to premium on  
Ins. bill

45-411-2P6

2. For Mary Super and Nicolas DeBenedictis provide the calculation and supporting documentation used to arrive at the following categories:  
h. Long Term Disability

Basis of calculation: Actual rate for Life per 1,000 of salary applied to budgeted salary

Employee	Employee Eligibility	Eligible Salary	Rate	Yearly Amount	Amount Per Pay	Paid Time Off Factor	Amount Per Pay With Paid Time Off
[REDACTED]	60% Salary-Max \$15,600 Per Month	[REDACTED]	0.008583	[REDACTED]	541.82	(A) 1.152	[REDACTED]
	60% Salary-Max \$15,600 Per Month	[REDACTED]	0.008583	[REDACTED]	541.1	(A) 1.152	[REDACTED]

(A) Traced to premium

45-411-207

2. For Mary Super and Nicolas DeBenedictis provide the calculation and supporting documentation used to arrive at the following categories:  
i. Stock Options

Basis of calculation: 2009 Budget by employee

Employee	2009 Budgeted Expense	Amount Per Pay	Paid Time Off Factor	Amount Per Pay With Paid Time Off
[REDACTED]	(A) [REDACTED]	[REDACTED]	54/100 1.152	[REDACTED]
[REDACTED]	(B) [REDACTED]	[REDACTED]	64/100 1.152	[REDACTED]

Aqua Services  
2009 Option Expense Budget

						Account 603840
FirstName	LastName	Location	GrantDate	GrantType	FV	QtrOptExp
[REDACTED]	[REDACTED]	Aqua Services	07-Mar-06 ISO		7.82	3/31/2009 Active
[REDACTED]	[REDACTED]	Aqua Services	07-Mar-06 NQ		7.82	3/31/2009 Active
[REDACTED]	[REDACTED]	Aqua Services	22-Feb-07 ISO		5.52	3/31/2009 Active
[REDACTED]	[REDACTED]	Aqua Services	22-Feb-07 NQ		5.52	3/31/2009 Active
[REDACTED]	[REDACTED]	Aqua Services	26-Feb-08 ISO		4.12	3/31/2009 Active
[REDACTED]	[REDACTED]	Aqua Services	26-Feb-08 NQ		4.12	3/31/2009 Active
[REDACTED]	[REDACTED]	Aqua Services	26-Feb-09 ISO		3.70	3/31/2009 Active
[REDACTED]	[REDACTED]	Aqua Services	26-Feb-09 NQ		3.70	3/31/2009 Active
[REDACTED]	[REDACTED]	Aqua Services	07-Mar-06 ISO		7.82	3/31/2009 Active
[REDACTED]	[REDACTED]	Aqua Services	22-Feb-07 ISO		5.52	3/31/2009 Active
[REDACTED]	[REDACTED]	Aqua Services	26-Feb-08 ISO		4.12	3/31/2009 Active
[REDACTED]	[REDACTED]	Aqua Services	26-Feb-09 ISO		3.70	3/31/2009 Active

193,072.37 (A)

4388 (B)

45-4/1-2 ps

2. For Mary Super and Nicolas DeBenedictis provide the calculation and supporting documentation used to arrive at the following categories:  
j. Rent

Basis of Calculation: 2009 Budget

2009 Total Budgeted Pension Expense Aqua Services 631,925  
2009 Total Salary for Employees Located in Bryn Mawr 9,287,611

RENR

Employee	2009 Budgeted Salary	Percentage Of Salary Pool	Amount Allocated Based on % of Salary Pool	Amount Per Pay	Paid Time Off Factor	Amount Per Pay With Paid Time Off
[REDACTED]	[REDACTED]	5.51%	(P) [REDACTED]	[REDACTED]	1.152	[REDACTED]
[REDACTED]	[REDACTED]	0.81%	[REDACTED]	[REDACTED]	1.152	[REDACTED]

2009  
Rent Calculation  
For the Service Company Budget

Rent \$24 a square foot \* 18,925 =

Note: \$24 budget includes common space and parking area.

454,200

Rent expense for year  
454,200

Phone expense \$216,475 Year/415 phones

Average Office Furniture Cost 6,000 office or 4,000 cube+800 for filing cabinets - 20 years

Notebook Computer Average Price 1,500 - 5 years (estimate)

Printer Average Price Network \$1,900 serves approx 6 people - 5 years (estimate)

Gas/Oil Heat/Sewer \$41,000 year

Electric \$218,001

Cost per person	# of Service Employees in BM	Yearly Rent Per Employee
522	110	57,379
290	110	31,900
300	110	33,000
63	110	6,966

Ser Co sq ft %

16%	6,499
16%	41,981

2009 Rent Exp 631,925

Per month 52,660.41

34880.16 Diff 7100.84 Diff. Immaterial since small % to Fla  
X .0551 = 34819.07

Total square footage	119,400
Service Co sq ft	18,925
Service Co sq ft %	16%

recalculated

used Rate for Service Co but allocated Based on salary all employees so co. understated. Should have been based on service co. salary

50 (-1/1/11)

2. For Mary Super and Nicolas DeBenedictis provide the calculation and supporting documentation used to arrive at the following categories:

k. Dividend Equivalents

Basis of Calculation: 2009 Budget

Employee	Budgeted Expense	Amount Per Pay	Paid Time Off Factor	Amount Per Pay With Paid Time Off
Nick DeBenedictis	128,975	4,961	1.152	5,714.58
Mary Super	N/A	N/A	N/A	N/A

Nick DeBenedictis Dividend Equivalent  
2009 Budget

	Div Rate	2006 Grant	2007 Grant	2008 Grant	2009 Grant	Total
Shares		55,000	60,000	60,000	60,000	
January	0.135	2,475	2,700	2,700	2,700	10,575
February	0.135	2,475	2,700	2,700	2,700	10,575
March	0.135	2,475	2,700	2,700	2,700	10,575
						<u>31,725</u>
April	0.135	2,475	2,700	2,700	2,700	10,575
May	0.135	2,475	2,700	2,700	2,700	10,575
June	0.135	2,475	2,700	2,700	2,700	10,575
						<u>31,725</u>
July	0.135	2,475	2,700	2,700	2,700	10,575
August	0.135	2,475	2,700	2,700	2,700	10,575
September	0.135	2,475	2,700	2,700	2,700	10,575
						<u>31,725</u>
October	0.145	2,658	2,900	2,900	2,900	11,358
November	0.145	2,658	2,900	2,900	2,900	11,358
December	0.145	2,658	2,900	2,900	2,900	11,358
						<u>34,075</u>
<b>Total 2009 Budget</b>						<u><u>129,250</u></u>

(\$275.00 difference due to rounding)

010 C-11/1-1-11

2. For Mary Super and Nicolas DeBenedictis provide the calculation and supporting documentation used to arrive at the following categories:  
I. Restricted Stock Employer Paid

Basis of Calculation: 2009 Budget

RSKR

Employee	Budgeted Expense	Amount Per Pay	Paid Time Off Factor	Amount Per Pay With Paid Time Off
Mary Super	N/A	N/A	1.152 N/A	N/A

Aqua America, Inc.  
Nick DeBenedictis Restricted Stock Amortization  
2009 Budget

3 Year Amortization Period

Grant	Shares Granted	Price		2009 Budgeted Amortization
3-2006			36 months X 2 months =	
2-2007			36 months X 12 months =	
2-2008			36 months X 12 months =	
2-2009			36 months X 10 months =	
Total 2009 Restricted Stock Amortization - Nick DeBenedictis				

1102-11/1-57

2. For Mary Super and Nicolas DeBenedictis provide the calculation and supporting documentation used to arrive at the following categories:  
m. Vehicle Lease

Basis of Calculation: 2009 Budget

VEHL

Employee	Budgeted Expense	Amount Per Pay	Paid Time Off Factor	Amount Per Pay With Paid Time Off
Nick DeBenedictis	7,620	293	434/18 <sup>21</sup> 1.152	337.62
Mary Super	N/A	N/A	N/A	N/A

2009 Vehicle Lease Budget From PA		001-Nick DeBenedictis
Monthly Budget		
15 1240 650520	PAYROLL	\$ 155.00
15 1240 650532	FUEL	\$ 177.12
15 1240 650515	LEASE	\$ 635.00
15 1240 650540	PARTS	\$ -
	<b>TOTAL</b>	<b>\$ 967.12</b>

45-411-a-612

2. For Mary Super and Nicolas DeBenedictis provide the calculation and supporting documentation used to arrive at the following categories:  
 n. SERP Employer Paid

Basis of Calculation: 2009 Budget

Budgeted amounts received from our pension consultant, Towers Perrin, based on current and projected employee information.  
 Support for calculated budgeted amounts are located in Tower Perrin's actuarial database

Employee	Budgeted Expense	Amount Per Pay	Paid Time Off Factor	Amount Per Pay With Paid Time Off
Nick DeBenedictis	207,009	7,962	1.152	9,172.09
Mary Super	N/A	N/A	N/A	N/A

*Handwritten notes:*  
 45-4/1/12  
 Actual 420,921  
 Total 420,921  
 \$3,740.38 Service  
 45-4/1-2/1  
 \$45-4/1-2/2

45-4/1-2012

1. Why is the actual for Robert Rubin and Christopher Franklin so much less than budget?

Please see the revised deduction code setup for Bob Rubin. The original file had an incorrect budgeted salary number on it.

I did not show a major variance for Christopher Franklin on the file. The budgeted billing rate was \$99.06 and the actual in September 2009 was \$100.96

### Deduction Code Setup For 2009

Budgeted Salary	2,088
Base Rate	
Holidays	7 56
Personal	6 48
Sick	15 12
Vacation	25 200
Billable Hours	1,772
Burden Rate	1.178

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			LTDR	38.62	1.178	32.78	HR File	852.16
			DENR	40.08	1.178	34.01	HR File	884.37
			SICR	43.10	1.178	36.58	Budget	951.01
			LIFR	60.48	1.178	51.33	HR File	1,334.50
			106R	116.68	1.178	99.02	Budget	2,574.56
			PERR	172.39	1.178	146.30	Budget	3,803.81
			HOLR	201.12	1.178	170.68	Budget	4,437.74
			HLTR	395.55	1.178	335.69	HR File	8,727.86
			RENK	510.22	1.178	433.00	Budget	11,258.07
			VHPR	718.29	1.178	609.58	Budget	15,849.17
			DEQR	1015.86	1.178	862.12	Budget	22,415.09
			BNSR	1499.78	1.178	1,272.80	Budget	33,092.85
			087R	1542.93	1.178	1,309.42	Budget	34,044.96
			OPTR	1637.13	1.178	1,389.37	Budget	36,123.49
			4KSV	34.05	1.178	28.90	Budget	751.32
			TXSV	201.55	1.178	171.05	Budget	4,447.23

Year: 2009

311

95.00% For September use 95.00% of Deduction code setup 152 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		152.00	Actual
087R	2,931.57	152.00	Budget
106R	221.69	152.00	Budget
4KSV	64.89	152.00	Budget
BNSR	2,849.58	152.00	Budget
COM2	372.68	152.00	Actual
DENR	76.15	152.00	HR File
DEQR	1,930.13	152.00	Budget
HLTR	751.54	152.00	HR File
HOLR	382.13	152.00	Budget
LIFR	114.91	152.00	HR File
LTDR	73.38	152.00	HR File
MEDR	172.66	152.00	Actual
OPTR	3,110.55	152.00	Budget
PERR	327.54	152.00	Budget
RENK	969.42	152.00	Budget
RSKR	1,374.73	152.00	Budget
SICR	81.89	152.00	Budget
SOCR	0.00	152.00	Actual
TXSV	382.94	152.00	Budget
VHPR	1,364.75	152.00	Budget
Total	29,976.01		

45-4/1-2014

# Deduction Code Setup For 2009

Budgeted Salary		2,088
Base Rate		
Holidays	7	56
Personal	6	48
Sick	1.5	12
Vacation	20	160
Billable Hours		1,812
Burden Rate		1.152

Employee ID	Last Name	First Name	Deduction Code	Amount Per Pay By Ded Code	Burden Rate	Base Amount Per Pay (80 hours)	Source	Amounts Annualized
			DENR	39.20	1.152	34.02	HR File	884.48
			SICR	52.68	1.152	45.72	Budget	1,188.63
			LTDR	71.21	1.152	61.80	HR File	1,606.73
			LIFR	73.98	1.152	64.20	HR File	1,669.23
			106R	114.10	1.152	99.02	Budget	2,574.46
			PERR	210.73	1.152	182.87	Budget	4,754.75
			HOLR	245.85	1.152	213.35	Budget	5,547.17
			VEHL	364.31	1.152	316.15	Budget	8,220.01
			HLTR	416.00	1.152	361.01	HR File	9,386.30
			RENr	623.70	1.152	541.26	Budget	14,072.68
			VHPR	702.43	1.152	609.58	Budget	15,849.08
			XSSR	928.69	1.152	805.93	Budget	20,954.24
			RSKR	1726.62	1.152	1,498.39	Budget	38,958.10
			OPTR	1753.60	1.152	1,521.80	Budget	39,566.86
			087R	1886.09	1.152	1,636.78	Budget	42,556.26
			BNSR	2750.02	1.152	2,386.51	Budget	62,049.30
			4KSV	36.35	1.152	31.55	Budget	820.17
			TXSV	303.07	1.152	263.01	Budget	6,838.23
			DEQR	833.79	1.152	723.58	Budget	18,812.99

Year: 2009

9130

95.00% For September use 95.00% of Deduction code setup 152 hours/160 hours

Deduction code	Dollars	Based September 09 Hours	Source
Salary		152.00	Actual
087R	3,583.57	152.00	Budget
106R	216.79	152.00	Budget
4KSV	69.07	152.00	Budget
BNSR	5,225.04	152.00	Budget
COM2	460.39	152.00	Actual
DENR	74.48	152.00	HR File
DEQR	1,584.20	152.00	Budget
HLTR	790.40	152.00	HR File
HOLR	467.12	152.00	Budget
LIFR	140.56	152.00	HR File
LTDR	135.30	152.00	HR File
MEDR	218.90	152.00	Actual
OPTR	3,331.84	152.00	Budget
PERR	400.39	152.00	Budget
RENr	1,185.03	152.00	Budget
RSKR	3,280.58	152.00	Budget
SICR	100.09	152.00	Budget
TXSV	575.83	152.00	Budget
VEHL	692.19	152.00	Budget
VHPR	1,334.62	152.00	Budget
XSSR	1,764.51	152.00	Budget
Total	40,977.05		

100.96

615-411-7 n15

DED\_CODE  
DIST\_COMPANY 18Sum of DIST\_AMT  
EMPLOYEE

First Name Last Name

Business Card Title

Pay Type

Regular

Overtime

Bonus

Dividend Equivalent

Restricted Shares Released

\$0.00

Grand Total

Senior Supervisor of National Collections  
National Customer Billing Manager  
National Customer Service Manager  
Billing Supervisor, Contracts  
Customer Service Adm. Support Specialist  
Vice President-Customer Services  
Business Process Director - Customer Services  
Regulatory Compliance & Quality Control  
Manager of National Collections  
Supervisor of Customer Billing  
Manager of Customer Services  
Director of Quality Assurance and Training  
Operations Analyst  
Supervisor Credit and Collections Call Center  
Customer Call Center Supervisor  
Supervisor of Customer Billing  
Supervisor of Customer Service Call Center  
Billing Supervisor - Revenue Reporting  
Administrative Support Representative  
Team Lead-Credit and Collections Call Center  
Trainer/Service Order- Customer Billing  
Receipt Tel Commun Clerk  
Revenue Recovery Specialist II  
Customer Service Representative II  
Customer Field Service Coordinator  
Customer Field Service Coordinator  
Consumer Solutions Specialist  
Team Lead (South)  
Customer Billing Account Analyst  
Administrative Assistant  
Team Lead - Call Center  
Revenue Recovery Specialist I  
Revenue Recovery Specialist I  
Supervisor Consumer Solutions & Regulatory Compliance  
Service Order Specialist II  
Consumer Solutions Specialist  
Part-Time Collections Representative I  
Customer Service Adm. Support Specialist  
National Regulatory Compliance and Control Analyst  
Customer Service Representative II  
Customer Billing Coordinator  
Service Order Specialist  
Team Lead - Call Center  
PT Admin. Clerk  
Customer Service Representative I  
Service Order Specialist II  
Customer Field Service Coordinator  
Revenue Recovery Specialist II  
Supervisor Analytics and Logistics  
Service Order Specialist I  
Service Order Specialist I  
Customer Service Adm. Support Specialist  
National Regulatory Compliance and Control Analyst  
Customer Service Representative II  
Customer Service Representative I  
Service Order Specialist I  
Part-time Customer Service Representative I

\$14,560.00

40-19  
2

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010  
Title: Payroll Detail Col 18

DED\_CODE  
DIST\_COMPANY 18

Sum of DIST\_AMT  
EMPLOYEE

First Name	Last Name	Business Card Title	Pay Type	Regular	Overtime	Bonus	Dividend Equivalent	Restricted Shares Released	Grand Total
		Customer Service Representative II							
		Customer Service Representative I							
		National Regulatory Compliance and Control Analyst							
		Customer Service Representative I							
		Supervisor Credit and Collections Call Center							
		Customer Field Service Coordinator							
		Customer Service Representative II							
		(blank)							
		Revenue Recovery Specialist II/Accounts Receivable Analyst							
		Revenue Recovery Specialist I							
		Revenue Recovery Specialist I							
		Service Order Specialist I							
		Assistant Supervisor of Customer Billing							
		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative II							
		Service Order Specialist I							
		Customer Service Representative I							
		Administrative Support Representative							
		Customer Service Representative I							
		Accounting Assistant							
		Service Order Specialist I							
		Accounts Receivable Assistant							
		Service Order Specialist I							
		Customer Service Representative I							
		Customer Service Representative II							
		Consumer Solutions Specialist							
		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative II							
		Customer Service Representative II							
		Customer Service Representative I							
		Customer Service Representative I							
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		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative I							
		Consumer Solutions Specialist							
		Part-time Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative I							
		Customer Service Representative II							
		Customer Service Representative I							
		Revenue Exception Analyst							
		Consumer Solutions Specialist							
		Customer Service Representative I							
		Part-time Customer Service Representative I							

47-4/1/82

EMPLOYEE

A portion of the increase is attributed to bonuses. However, the \$50,000 increase in bonus after allocation is not as material as the pay increase.

Capital Removed	Bonus wd 48-5	Accruals wd 48-3/2	Net	Filing	Difference
855.24 per 40-12					
10649.09 per 40-12					
	485.15	95.50	13 967.81	14 297.00	(329.19)
1485.94 per 40-12					
560.81 per 40-12					
	316.30	13.19	9 110.70	9 343.00	(232.30)

Because we found differences here it was determined that the co. left off pay periods. Schedule was redone. See WP 48-3/3.

10/6/15  
Ker  
JLP

48-301

6 traced to Detail  
 traced to the Oak Smith Charles Bond, Steve Graham, Rollins Marriott Ann Pittson traced to Tim Sheets

Sum of Amount	Year												2009 Total	2010				2010 Total	Grand Total
	Rate Band	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec					Jan	Feb	Mar	Apr		
ASI shift differential Total		320.00	16.00	496.00	459.66	232.00	216.50	336.00	206.00				2,782.16	240.00	224.00	224.00	224.00	922.00	3,704.16
Overtime																			
Overtime Total		3,748.35	1,586.68	1,741.91	3,472.04	2,837.34	1,784.43	2,876.76	1,090.68				19,140.19	1,157.54	1,433.53	1,647.67	1,310.82	5,549.56	24,689.75
Personal day													19.47						19.47
Personal day Total													19.47						19.47
Regular																			
Regular Total		25,058.60	7,461.80	15,333.53	13,560.28	14,968.68	15,494.49	18,735.61	13,322.72				124,542.11	12,140.70	11,858.74	13,416.02	13,134.38	50,549.96	175,092.07
LABOR Total		29,126.95	9,066.48	17,571.44	17,491.98	18,038.02	17,495.42	21,948.37	15,245.77				145,983.53	13,538.24	13,516.27	15,287.69	14,679.32	57,021.52	203,005.45
11WV Total		29,168.07	9,066.48	17,695.16	18,332.26	18,161.55	17,495.42	22,796.16	15,347.90				148,063.00	14,969.46	14,436.90	15,592.13	14,773.77	59,772.26	207,835.26
LABOR																			
Overtime																			
Overtime Total		232.33	70.77	294.90	106.15	211.86	47.16	58.95	148.19				1,150.31	105.00	159.00	197.08	107.11	568.21	1,718.57
Regular																			
Regular Total		502.63	125.83	447.57	392.54	577.20	243.12	436.10	855.30				3,889.29	927.17	817.07	958.55	552.97	3,253.78	6,946.05
LABOR Total		714.96	196.60	742.47	498.69	889.06	290.28	495.05	1,003.49				4,830.60	1,032.17	976.07	1,195.63	660.10	3,863.97	8,694.57
12W Total		714.96	196.60	742.47	498.69	889.06	290.28	495.05	1,003.49				4,830.60	1,032.17	976.07	1,195.63	660.10	3,863.97	8,694.57
13W																			
CAPITAL																			
Overtime																			
Overtime Total		304.42		415.80	400.92		1,331.71	37.75	43.06				2,533.66	435.63	188.14	376.45	46.83	1,047.05	3,580.71
Regular																			
Regular Total		1,991.96	182.43	522.44	551.37	519.17	971.16	1,311.20	810.57				6,860.30	2,056.85	2,110.11	2,345.41	1,573.01	8,085.40	14,946.70
CAPITAL Total		2,296.38	182.43	938.24	952.29	519.17	2,302.87	1,348.95	853.63				9,393.96	2,492.48	2,298.25	2,721.86	1,619.86	9,132.45	18,526.41
LABOR																			
Overtime																			
Overtime Total		1,092.86	170.33	639.14	387.26	234.27	519.08	531.44	154.81				3,729.19	410.20	65.17	667.60	509.67	1,647.64	5,376.81
Regular																			

1362.91 per 40-12

5417.79 per 40-12

309.02 104.22 9,107.81 9,276.00 (168.19)

Sum of Amount	Year												2009 Total	2010				2010 Total	Grand Total
Rate Band	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec						Jan	Feb	Mar	Apr		
Regular																			
Regular Total	12,238.67	1,017.99	7,831.55	6,790.71	8,099.54	8,552.11	11,937.26	8,120.06					66,587.90	8,886.61	8,284.65	6,365.98	7,778.47	30,815.72	97,403.62
LABOR Total	13,331.53	1,188.32	8,470.69	9,177.98	8,333.81	9,071.19	12,468.70	8,274.87					70,317.09	9,296.81	8,349.83	7,028.58	7,788.14	32,463.36	102,780.45
13W Total	15,627.91	1,370.75	9,408.93	10,130.27	8,852.98	11,374.06	13,817.65	9,128.50					79,711.05	11,789.25	10,648.08	9,750.44	9,408.00	41,595.81	121,306.86
14W																			
CAPITAL																			
Overtime																			
Overtime Total	321.32												1,920.46						2,115.10
Regular																		915.25	
Regular Total	405.55	395.64	1,196.04	543.90	1,274.74	107.30	355.73						3,125.59	127.17	134.71	501.81	152.06	915.25	4,041.34
CAPITAL Total	726.87	395.64	303.80	572.27	2,273.19	167.50	681.78						5,116.05	127.17	179.52	558.83	174.87	1,040.39	6,156.44
LABOR																			
Overtime																			
Overtime Total	523.92	148.37		556.37	30.97	296.75	89.47						1,645.85	100.68	57.02	57.02	91.53	306.25	1,952.10
Regular																			
Regular Total	1,108.97	432.36	561.77	1,125.16	1,464.04	1,771.23	2,039.03	1,233.23					9,726.79	890.90	1,623.06	1,286.23	1,031.52	4,831.71	14,558.50
LABOR Total	1,632.89	580.73	562.77	1,681.53	1,495.01	2,067.98	2,039.03	1,312.70					11,372.54	991.58	1,680.08	1,343.25	1,123.05	5,137.96	16,510.60
14W Total	2,359.76	976.37	866.57	2,253.80	3,768.20	2,230.48	2,720.81	1,312.70					16,488.69	1,118.75	1,859.60	1,902.08	1,297.92	6,178.35	22,667.04
1W																			
CAPITAL																			
Overtime																			
Overtime Total																			
Regular																			
Regular Total	90.75	54.21	101.83	98.05	298.95	1,179.32	714.59	259.82					2,797.52	1,406.41	244.99	178.67	365.82	2,195.62	4,993.41
CAPITAL Total	90.75	255.12	101.83	166.11	482.19	1,716.10	800.58	443.05					4,055.73	1,406.41	244.99	178.67	514.77	2,344.84	6,400.57
LABOR																			
Overtime																			
Overtime Total	4,047.70	1,209.21	1,460.88	2,351.65	1,676.73	2,921.32	2,499.88	3,744.96					20,294.73	2,463.85	1,877.68	1,774.68	3,533.15	9,603.68	29,898.41
Regular																			
Regular Total																			

Capital  
Removed

Bonus  
wo 48-5

Accruals  
wo 48-3/2

Net

Filing

Difference

40-12

-2818748 used in normalization

[illegible]

65-204



Sum of Amount		Year												2009 Total	2010				2010 Total	Grand Total	Capital Removed	Bonus wd 48-5	Accruals wd 48-3/2	Net	Filing	Difference
Rate Band		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Jan	Feb	Mar	Apr								
Overtime Total		7,131.21	2,011.70	4,781.05	5,037.55	3,133.87	2,849.75	5,720.15	2,388.27					32,751.55	5,247.45	8,039.57	5,736.18	8,943.90	27,967.10	60,720.65						
Regular																										
Regular Total																										
LABOR Total																										
21W Total																										
32W																										
CAPITAL																										
Regular																										
Regular Total																										
CAPITAL Total																										
LABOR																										
ASI shift differential Total																										
Death/Military Total																										
Exc																										

48415.23 per 40-12

153899.42 per 40-12

3,535.59 8,877.41 3,203.43 252,413.09 261,206.00 (8,792.91)

12/11





Sum of Amount	Year												2009 Total	2010	2010 Total	Grand Total	Capital Removed	Bonus wd 48-5	Accruals wd 48-3/2	Net	Filing	Difference
Rate Band	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Jan	Feb	Mar										
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	
Reserve	105,905.69	24,842.40	57,809.38	66,411.22	60,357.80	64,094.36	89,534.25	56,953.95		60,589.38	64,518.04	58,561.71	60,930.16		244,599.29		770,508.34					
Retire	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sep	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick % Total	160.96	1,087.08	924.68	2,772.20	1,386.10																	
Sick % Total	1,014.03	2,461.06	3,568.58	1,074.45	1,869.55	1,384.40											13,372.47					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
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Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
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Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
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Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]		[REDACTED]					
Sick	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]		[REDACTED]												

Sum of Amount	YEAR												2009 Total	2010				2010 Total	Grand Total
Rate Band	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec						Jan	Feb	Mar	Apr		
Vacation	3,259.66																		
Vacation Total	8,968.87	3,234.08	13,839.10	7,480.92	6,921.22	6,924.72	15,203.42	8,755.36	71,327.69	8,965.03	4,908.35	8,796.51	10,224.31	32,894.20	104,221.89				
Adjustment							0.00	0.00	0.00										0.00
Adjustment Total							0.00	0.00	0.00										0.00
Labor																			
Labor Total	143,099.86	35,018.93	92,768.89	85,209.78	85,192.61	75,359.82	133,407.36	84,589.80	735,247.05	87,238.97	76,033.49	76,276.01	79,647.91	319,196.38	1,054,441.43				
OTHER B5																			
Bonus							0.00												
Bonus Total							0.00							49,953.62	49,953.62	50,453.62			
CHAIRMAN'S AWARD																			

Capital  
Removed

Bonus  
wo 48-5

Accruals  
wo 48-3/2

Net

Filing

Difference

[illegible]



Sum of Amount	Year								2009 Total	2010				2010 Total	Grand Total
Rate Band	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Jan	Feb	Mar	Apr		
Regular	635.70	229.65	67.89		203.68	59.41	560.12			84.87	424.33	203.68			
Regular Total	2,435.70	1,368.00	1,918.77	2,368.46	1,784.56	1,926.39	2,947.09	2,375.20	17,124.17	1,384.52	2,221.94	1,348.63	1,865.66	6,820.75	23,944.92
LABOR Total	3,071.40	1,597.65	2,147.09	2,666.25	2,275.56	2,321.48	3,474.39	3,092.73	20,646.55	1,849.28	2,506.26	2,213.83	2,717.77	9,287.14	29,933.69
WVW Total	3,134.63	1,597.65	2,214.98	2,666.25	2,338.79	2,337.79	3,665.75	3,287.45	21,242.79	1,849.28	2,556.10	2,213.83	2,787.28	9,406.49	30,649.28
4w CAPITAL															
Overtime															
Overtime Total	602.53	126.46	1,440.17	624.37	91.62	585.39	424.42	921.98	4,816.94	172.16	31.62	147.28	208.50	559.56	5,376.50
Regular															
Regular Total	924.75	263.46	649.10	115.52	62.22	135.22	3,009.96	994.77	6,156.01	639.45	781.59	258.21	313.88	1,993.13	8,149.14
CAPITAL Total	1,527.28	389.92	2,089.27	739.89	154.85	720.61	3,434.38	1,916.75	10,972.95	811.61	813.21	405.49	522.38	2,552.69	13,575.64
LABOR															
Overtime															
Overtime Total	6,313.89	3,649.65	4,194.21	4,376.72	5,035.75	5,154.10	4,976.44	3,289.89	36,950.65	4,053.04	4,109.58	3,928.59	4,244.34	16,335.55	53,326.20
Regular															
Regular Total															

21080.15 per 4-12

Capital Removed	Bonus wo 48-5	Accruals wo 48-3/2	Net	Filing	Difference
94.85	1,279.97	229.09	32,063.49	26,766.00	5,297.49

46209.56 per 4-12

10'8-85



Sum of Amount	Year								2009 Total	2010				2010 Total	Grand Total
Rate Band	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Jan	Feb	Mar	Apr		
6W															
CAPITAL															
Overtime															
Overtime Total	297.19	35.42	274.84	183.24	366.46	384.12	54.63	412.26	2,009.16	91.62	1,131.85	988.41	566.06	2,777.94	4,787.10
Regular															
Regular Total	1,437.69	80.32	1,675.39	1,442.95	1,818.01	1,033.22	1,660.85	1,495.63	10,644.06	747.76	2,636.69	4,989.10	3,133.50	11,507.05	22,151.11
CAPITAL Total	1,734.88	116.74	1,950.23	1,626.19	2,184.47	1,417.34	1,715.48	1,907.89	12,653.22	839.38	3,768.54	5,977.51	3,699.56	14,284.99	26,938.21
LABOR															
Overtime															
Overtime Total	1,593.59	561.10	1,071.23	985.38	665.46	934.27	1,188.06	890.10	7,889.19	950.36	521.18	735.12	1,018.09	3,224.75	11,113.94
Regular															
Regular Total	7,211.84	4,319.96	3,040.49	4,505.30	4,172.43	4,720.16	6,140.38	4,151.20	38,261.76	4,381.64	4,315.52	4,578.18	3,918.46	17,193.80	55,455.56
LABOR Total	8,805.43	4,881.06	4,111.72	5,490.68	4,837.89	5,654.43	7,328.44	5,041.30	46,150.95	5,332.00	4,836.70	5,313.30	4,936.55	20,418.55	66,569.50
6W Total	10,540.31	4,997.80	6,061.95	7,116.87	7,022.36	7,071.77	9,043.92	6,949.19	58,804.17	6,171.38	8,605.24	11,290.81	8,636.11	34,703.54	93,507.71
6WW															
LABOR															
Overtime															
Overtime Total	466.95	54.63	586.05	271.30	542.63	302.59	671.02	319.88	3,215.05	605.55	249.69	504.21	1,297.65	2,657.10	5,872.15
Regular															
Regular Total	1,978.87	922.65	822.38	1,078.40	1,260.23	1,271.96	1,263.68	915.29	9,513.46	1,242.98	1,212.33	631.28	1,836.11	4,922.70	14,438.16
LABOR Total	2,445.82	977.28	1,408.43	1,349.70	1,802.86	1,574.55	1,934.70	1,235.17	12,728.51	1,848.53	1,462.02	1,135.49	3,133.76	7,579.80	20,308.31
6WW Total	2,445.82	977.28	1,408.43	1,349.70	1,802.86	1,574.55	1,934.70	1,235.17	12,728.51	1,848.53	1,462.02	1,135.49	3,133.76	7,579.80	20,308.31
7W															
CAPITAL															
Regular															
Regular Total									649.20				356.26	356.26	1,005.46
CAPITAL Total									649.20				356.26	356.26	1,005.46
LABOR															
Overtime															
Overtime Total	510.53	127.23	44.43		84.81	471.04	230.97	302.44	1,771.45	308.43	143.35	321.98	668.48	1,442.24	3,213.69
Regular															
Regular Total	2,753.92	1,609.57	2,573.34	1,654.10	1,665.16	2,854.37	2,414.56	1,421.72	16,446.74	1,631.95	1,251.37	1,544.51	1,130.94	5,558.77	22,005.51
LABOR Total	3,264.45	1,736.80	2,617.77	1,654.10	1,749.97	3,325.41	2,645.53	1,724.16	18,218.19	1,940.38	1,394.72	1,866.49	1,799.42	7,001.01	25,219.20
7W Total	3,264.45	1,736.80	2,617.77	1,654.10	1,749.97	3,325.41	2,645.53	1,724.16	18,218.19	1,940.38	1,394.72	1,866.49	1,799.42	7,001.01	25,219.20
7WW															
CAPITAL															
Regular															
Regular Total									157.02						157.02
LABOR															
Overtime															
Overtime Total															
LABOR Total															
7WW Total															

Capital  
Removed

Bonus  
wa 48-5

Accruals  
wa 48-3/2

Net

Filing

Difference

10/2/11



43-2

Filing	Difference
14,297.00	(18.87)

43-2013

43-2812

Aqua Utilities Florida, Inc.  
Affiliate Audit  
Docket 100330-WS  
Audit Control No. 10-181-4-1  
Test Year Ended April 30, 2010  
Title: Revised Payroll

Corrected file.  
Remaining differences  
are immaterial

10/10  
10/10  
10/10

8-3/39

43-2811

43-281

48-3/3p2

12V  
OT  
  
13W  
OT  
  
14W  
OT  
  
1W  
OT  
  
1000  
Reg

714.96	348.6	742.42	438.68	889.06	290.28	455.05	1003.49	4983.6	1032.17	978.07	1195.63	669.1	385.197	8.847.57
12331.63	8238.06	8470.69	8177.98	8333.81	8071.19	12468.7	8274.87	77385.82	8286.81	8349.83	7028.58	7788.14	32463.38	109.830.18
20867.2	13958.13	11805.54	13966.84	12364.38	16270.03	18502.94	16533.8	124309.96	14132.37	13382.46	12461.1	15233.72	56206.18	179.510.11
16819.5	11995.39	10345.66	11591.82	10687.65	13348.71	15599.86	12786.37	103174.76	11669.02	11550.46	10678.42	11700.57	45598.42	

309.02 104.22 9.260.81 9.276.00 (15.19)

1.415.37 187.828.87 188.077.00 (248.33)

1WW  
OT

Req

2W  
OT

Req

2WW  
OT

1,479.59 563.93 44,622.38 44,695.00 (72.62)

43-282

3943.14 2548.28 2563.16 2535.03 3344.06 2389.42 3279.73 2694.65 23307.47 2919.8 3295.58 2780.34 4528.98 13524.7 36,832.17

14575.07 10500.35 13383.76 17797.04 9707.26 11580.7 13776.29 916.26 92235.73 116.00 10477.00 268.00 7329.21 24781.21 121,878.00

4,210.81 1,308.43 137,544.34 125,183.00 7,361.34 reclass to capital

43-283

27270.4 18979.37 18830.61 18698.01 16895.61 15891.99 25081.68 17195.26 168842.83 20437.89 23234.91 21260.84 26103.04 81016.39 249,376.41  
7331.21 4730.5 4781.05 5084.49 3133.67 2849.75 5220.15 2435.21 35566.23 5247.45 8039.57 5736.18 8943.9 27967.1 63,533.33

8,877.41 3,203.43 261,960.25 261,206.00 754.25

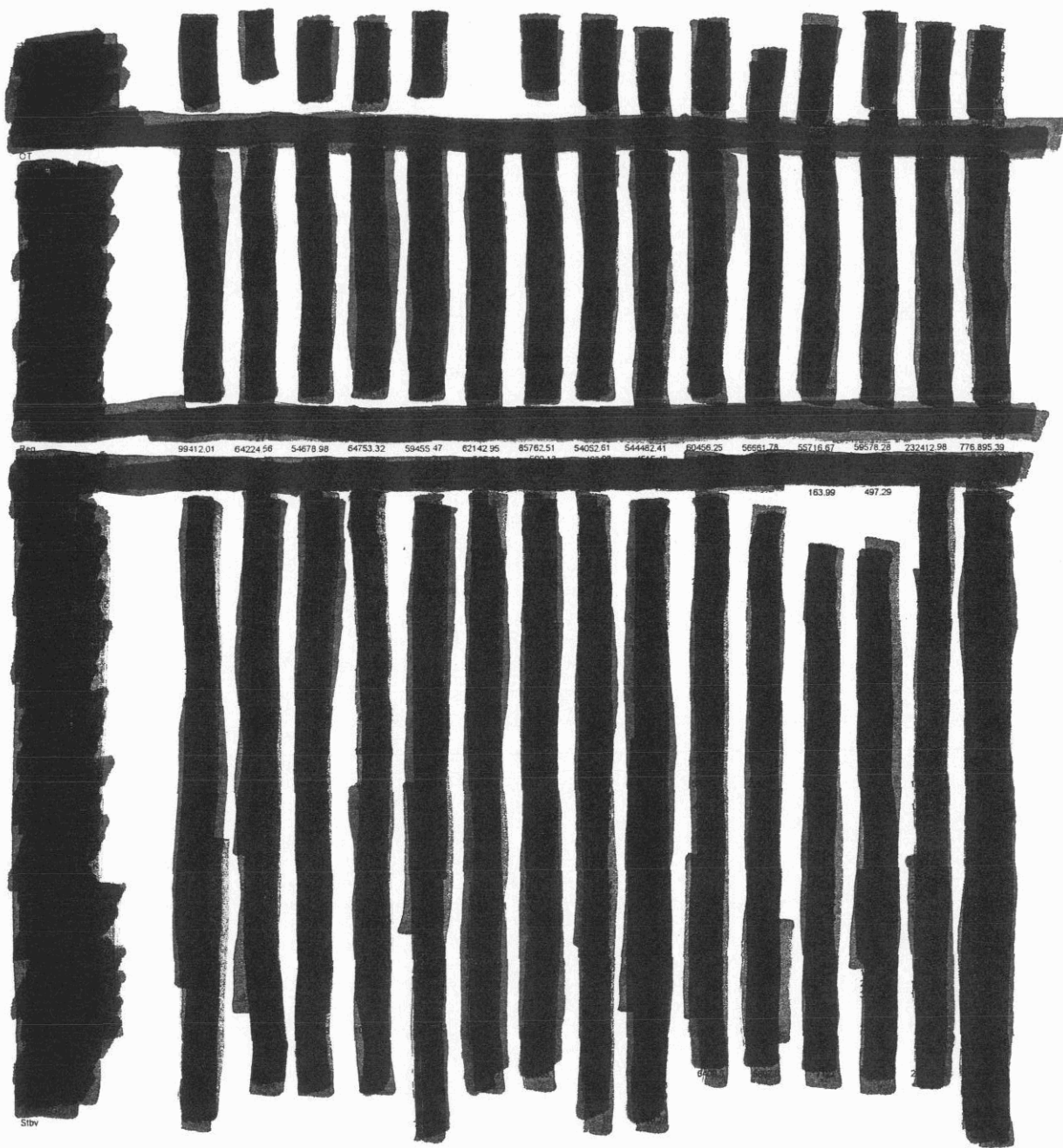
43-284

48-3/38

Res

136606.18	82787.84	89638.48	83651.88	84298.28	74008.41	131169.19	81688.46	763740.43	87073.18	68177.23	73430.97	78286.03	308977.41	1,970,717.84
28879.32	15399.91	33506.84	16581.47	23190.8	10692.1	44648.47	27200.43	200009.34	25615.45	10421.47	15978.31	17591.54	69504.77	269,604.11

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43-285

3W 5636.76 4334.8 5063.69 3399.18 4065.47 4158.44 8303.7 3728.32 3889.46 3699.5 4074.24 3984.73 3156.28 14914.78 50.608.22 1.795.28 152.76 52.554.26 52.837.00 182.741  
OT 579.62 393.91 1353.15 109.85 483.12 301.94 213.4 351.29 3786.28 434.87 343.67 414.32 366.85 1561.71 5.347.99

[REDACTED]

Ren 5037.14 3540.99 3710.54 3289.33 3582.35 3856.5 5090.3 3378.03 31905.18 3264.63 3730.57 3570.41 2787.44 13353.05 45.258.23

[REDACTED]

3W 3071.4 2237.94 2147.09 2666.25 2275.56 2321.48 3474.39 3052.73 21286.84 1849.28 2506.26 2213.63 2717.77 9287.14 30.573.98  
OT 635.7 399.1 228.32 287.38 491 395.09 527.3 717.53 3651.83 454.78 284.32 865.2 857.11 2466.39 6.118.22

[REDACTED]

4W 30847.68 21063.42 20478.7 21052.16 23863.16 24212.18 31881.59 21946.8 194872.89 22861.28 21378.78 21940.78 21396.84 87569.78 282.142.46 10.150.09 1.818.36 294.110.90 294.146.00 135.101  
OT 6313.89 4642.26 4184.21 4376.72 5035.75 5154.1 4976.44 3289.89 37983.26 4053.04 4109.58 3928.59 4244.34 16335.55 54.318.81

[REDACTED]

43-287

48-3/3 96

[REDACTED]

Reo 23733.8 16361.16 16281.49 16675.44 18617.4 19058.08 27005.15 18656.91 156589.43 18808.24 17261.2 18012.17 17132.8 71234.21 227.823.64

[REDACTED]

4WW 8935.34 5775.49 5220.83 5973.74 6549.41 6493.71 7547.1 6031.37 60526.99 6468.01 6052.22 5283.19 6250.22 21113.64 71.640.83  
OT 2401.61 1771.24 1311.37 2142.13 2110.91 2024.53 2905.24 1612.94 16279.97 1430.43 1402.98 1690.88 1842.5 6356.79 22.636.75

[REDACTED]

SW 682.75 544.38 271.47 338.84 283.26 216.99 256.97 611.69 2801.33 296.01 396.82 281.13 416.11 1398.07 4.188.49  
OT 107.54 107.54 107.54 107.54 107.54 107.54 107.54 107.54 107.54 107.54 107.54 107.54 107.54 107.54 107.54

[REDACTED]

SWW 1185.07 867.52 809.39 794.9 821.93 803.24 1420.25 948.97 7758.27 984.46 1066.1 1068.28 866.91 4066.73 11.325.00  
OT 397.3 304.74 304.74 304.74 304.74 304.74 468.12 258.36 2647.5 258.36 315.02 320.32 339.94 1233.66 3.881.18

[REDACTED]

Reo 787.77 562.78 504.65 490.16 517.19 604.5 652.13 691.59 5110.77 706.06 771.06 736.94 616.97 2833.07 7.943.84

[REDACTED]

OT 1583.59 835.96 1071.23 965.38 665.46 934.27 1188.06 890.1 6164.05 850.36 521.18 735.12 1018.09 3224.75 11.388.80

Reo 7211.84 4935.99 3040.49 4505.3 4172.43 4720.16 6140.38 4151.2 36877.79 4381.64 4315.52 4578.18 3918.46 17693.8 56.071.59

43-288

43-289

43-2810

48-3/3A

[REDACTED]  
BWW 2445.82 1291.1 1408.43 1348.7 1802.86 1674.55 1924.7 1235.17 19042.35 1848.83 1462.02 1135.48 3133.78 7679.8 20.622.13  
OT 466.95 359.37 586.05 271.3 542.63 302.59 671.02 319.88 3515.79 605.55 249.69 504.21 1297.65 2657.1 6.172.89

[REDACTED]  
JWW 2764.45 2015.69 2617.77 1664.1 1749.97 3325.41 2645.53 1724.16 18487.08 1940.38 1384.72 1866.49 1788.42 7081.01 25.498.09  
OT 510.53 127.23 64.43 84.81 471.04 230.97 302.44 1771.45 308.43 143.35 321.98 668.48 1442.24 3.213.69

[REDACTED]  
Res 2253.92 1868.46 2573.34 1654.1 1665.16 2854.37 2414.56 1421.72 1674.63 1631.95 1251.37 1544.51 1130.54 5558.77 22.284.40

[REDACTED]  
JWW 938.55 704.09 460.54 676.84 818.47 672.24 810.22 1018.67 6099.82 848.79 1019.52 1082.22 823.61 2711.74 9.881.34  
OT 256.83 176.57 91.81 78.51 190.13 71 173.6 402.83 1443.38 238.81 74.51 288.93 88.17 690.42 2.133.80

[REDACTED]  
Res 681.72 527.52 306.63 568.33 631.37 601.24 726.62 615.84 4656.24 629.98 945.01 760.89 735.88 3091.32 1.747.58

[REDACTED]  
BWW 444.65 98.92 35.33 155.43 401.66 54.89 221.33 148.37 1660.58 636.74 1031.52 633.42 674.65 2775.33 4.335.91  
OT 114.45 21.2 21.2 51.77 21.2 229.82 74.10 553.93 166.19 340.97 1157.28 1.387.10

[REDACTED]  
Res 131.22 77.72 14.13 155.43 401.66 54.89 169.56 127.17 1330.76 561.55 477.59 345.23 233.68 1618.05 2.949.61

[REDACTED]  
BWW 1078.88 819.56 742.7 689.8 687.71 649.82 730.66 441.44 6731.57 486.44 619.13 309.54 666.27 1850.38 7.611.86  
OT 13.15 20.8 12.23 12.23 12.23 12.23 12.23 12.23 12.23 12.23 12.23 12.23 12.23 12.23 12.23

[REDACTED]  
Res 836.44 619.05 623.07 670.35 636.63 492.52 653.52 393.34 4816.93 415.02 473.28 187.96 506.88 1583.14 6.400.07

Grand Total 317473.99 206781.26 208965.63 211886.13 206199.99 200510.93 295970.8 192986.19 1840774.92 207700.34 190496.53 190695.41 207204.81 796099.05 2.636.874.01 38.036.68 9.495.06 1.106.376.62 1.100.870.00 7.506.62

43-2814

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