

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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In re: Application for increase in
water/wastewater rates in Alachua, Brevard,
DeSoto, Hardee, Highlands, Lake, Lee,
Marion, Orange, Palm Beach, Pasco, Polk,
Putnam, Seminole, Sumter, Volusia, and
Washington Counties by Aqua Utilities
Florida, Inc.

DOCKET NO. 100330-WS

DATED: October 6, 2011

COMMISSION
CLERK

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Direct Testimony of

Kathy L. Welch has been served by U.S. Mail this 6th day of October, 2011, to the following:

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DOCKET NO. 100330-WS
PAGE 2

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Docket No. 100330-WS: Application for increase in water/wastewater rates in Alachua, Brevard, DeSoto, Hardee, Highlands, Lake, Lee, Marion, Orange, Palm Beach, Pasco, Polk, Putnam, Seminole, Sumter, Volusia, and Washington Counties by **Aqua Utilities Florida, Inc.**

Witness: **Direct Testimony of KATHY L. WELCH**, Appearing on Behalf of the staff of the Florida Public Service Commission

Date Filed: October 6, 2011

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DIRECT TESTIMONY OF KATHY L. WELCH

Q. Please state your name and business address.

A. My name is Kathy L. Welch, and my business address is 3625 N.W. 82nd Ave., Suite 400, Miami, Florida, 33166.

Q. By whom are you presently employed and in what capacity?

A. I am employed by the Florida Public Service Commission as a Public Utilities Supervisor in the Office of Auditing and Performance Analysis.

Q. How long have you been employed by the Commission?

A. I have been employed by the Florida Public Service Commission since June, 1979.

Q. Briefly review your educational and professional background.

A. I have a Bachelor of Business Administration degree with a major in accounting from Florida Atlantic University and a Masters of Adult Education and Human Resource Development from Florida International University. I have a Certified Public Manager certificate from Florida State University. I am also a Certified Public Accountant licensed in the State of Florida, and I am a member of the American and Florida Institutes of Certified Public Accountants. I was hired as a Public Utilities Analyst I by the Florida Public Service Commission in June of 1979. I was promoted to Public Utilities Supervisor on June 1, 2001.

Q. Please describe your current responsibilities.

A. Currently, I am a Public Utilities Supervisor with the responsibilities of administering the District Office and reviewing work load and allocating resources to complete field work and issue audit reports when due. I also supervise, plan, and conduct utility audits of manual and automated accounting systems for historical and forecasted data.

Q. Have you presented testimony before this Commission or any other

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1 **regulatory agency?**

2 A. Yes. I have testified in several cases before the Florida Public Service
3 Commission. Exhibit KLW-1 lists these cases.

4 **Q. What is the purpose of your testimony today?**

5 A. The purpose of my testimony is to sponsor the staff audit report of Aqua Utilities
6 Florida, Inc. (AUF) which addresses the transactions between Aqua Utilities Florida, Inc.
7 and its affiliates for Docket No. 100330-WS. We issued an audit report in this docket on
8 October 15, 2010. This audit report is filed with my testimony and is identified as Exhibit
9 KLW-2.

10 **Q. Was this audit prepared by you or under your direction?**

11 A. Yes, it was prepared under my direction.

12 **Q. Please describe how Aqua America Inc. (Aqua Corporate) the parent**
13 **company of AUF is organized and how the costs of Aqua Corporate and its affiliates**
14 **are distributed to AUF.**

15 A. Aqua Corporate has two divisions that allocate costs to the individual states. The
16 first is Aqua Services Inc. (ASI). ASI accumulates and allocates common payroll from
17 the Aqua Corporate Pennsylvania office. It also accumulates invoices that are common to
18 all the states. These costs are allocated in two separate billings to the states. The payroll
19 is charged based on time sheet hours. The hours are multiplied by a rate that includes
20 estimated payroll costs, benefits, taxes, pension costs, and space costs. The invoices are
21 charged through a sundry allocation that allocates the costs based on meters.

22 The second division is the Aqua Customer Organization (ACO). The ACO does
23 customer billing and handles the call center. The ACO accumulates all of its costs
24 including payroll, space, and various invoices and allocates to the states that use the
25 billing system based on number of meters.

1 In addition to the two divisions, Aqua Corporate allocates certain costs directly to
2 the states. Insurance is separately allocated from Aqua Corporate. Each policy is
3 allocated based on information provided to the insurance companies. Aqua Corporate and
4 ASI also charge the states for some items paid on a consolidated basis but, are considered
5 direct charges because the bills can be specifically identified by state. These costs include
6 fleet charges, lock box charges, and health insurance.

7 All of the costs discussed above are charged to a headquarters cost center in
8 Florida which is part of Aqua Utilities Florida, Inc. (AUF). AUF has two counties that
9 are not regulated by the PSC and one system that is regulated by the PSC but not included
10 in the filing. In addition to the Aqua Corporate costs, AUF headquarters has its own
11 payroll and office costs. The AUF headquarters allocates all of the Aqua Corporate and
12 AUF headquarters costs based on two allocations. The payroll related costs are allocated
13 based on direct labor and the other costs are allocated based on number of customers.

14 **Q. Please describe the work you performed in the audit of the transactions**
15 **between AUF and its affiliates.**

16 **A.** We reviewed the external audit work papers to determine if we could rely on the
17 internal controls of Aqua Corporate and AUF. We reviewed the Board of Directors
18 minutes to determine if any changes to future operations would change the test year.

19 We reviewed the allocation methodology used for ASI, the ACO, Corporate, and
20 AUF headquarters by recalculating the allocation percents and verifying numbers of
21 customers to source documents. We also tested direct charges from Aqua Corporate to
22 AUF headquarters. We reviewed the information provided to the insurance companies
23 and recalculated the Florida portion.

24 AUF allocated the information technology assets to the individual AUF operating
25 divisions in its adjustments to rate base in the AUF MFRs for each rate band. The only

1 Aqua Corporate assets that are allocated to AUF are the information technology
2 improvements allocated by individual invoice to AUF. AUF allocated these costs using a
3 number of customer allocation method. We tested the additions to the total AUF amount
4 by selecting several work orders. From those work orders, we selected individual entries
5 and traced them to source documentation. We verified the allocation methodology by
6 recalculating the amounts using the number of customers for each division. No errors
7 were found.

8 We performed an analytical review of expenses for ASI and the ACO to determine
9 if there were unusual trends or amounts. We selected items based on these reviews and
10 obtained supporting documentation for them.

11 We audited ASI and the ACO payroll. We selected a sample of ASI sundry
12 expenses and ACO expenses and traced them to source documentation. We traced
13 insurance information to policies and invoices and reviewed the allocation methodology.

14 We audited the AUF payroll. We selected a sample of AUF headquarter expenses
15 and traced to supporting documentation. We reviewed payroll, benefits and taxes for all
16 of AUF. We reconciled the allocation schedules to the MFRs for the test year.

17 We obtained supporting documentation for all of the normalizing and proforma
18 adjustments to Net Operating Income that related to any allocated amount. We
19 recalculated and traced them to the test year amounts.

20 We obtained total payroll amounts for ASI, the ACO, and the entire AUF payroll.
21 We traced a sample to the W-2 forms.

22 The payroll for ASI is charged to AUF by individual employee. The employee
23 hours are based on the time sheets. We selected a sample of the time sheets and traced
24 them to the service bills. The amounts per hour were recalculated. The hourly rates
25 include benefits, pension, taxes, and office space. The rates are based on estimates

1 developed at the beginning of the year. We selected a sample of employees and verified
2 the rates used to the supporting documentation. For some of the employees, the estimates
3 were compared to actual costs. Total ASI payroll was 9.63% higher in the test year than
4 in 2008.

5 The ACO payroll was included in the allocation of the organization costs and was
6 allocated to AUF based on meter count. For the ACO, the payroll in the test year was
7 15.62% higher than in 2008. A portion of this increase (6%) is due to additional
8 employees.

9 For AUF, we selected time sheets for some employees and reconciled the hours to
10 the payroll documentation. We also traced a sample of entries from the payroll data sheet
11 to the ledger. We reconciled the payroll data to the MFRs. We also reviewed the
12 supporting documentation for the normalizing and proforma payroll adjustments to Net
13 Operating Income in the MFRs for AUF. The Florida payroll was approximately 11%
14 less in the test year than in 2008.

15 We selected samples from the ledgers of ASI and the ACO and traced them to
16 supporting documentation. We also reviewed invoices that are charged to AUF from
17 Aqua Corporate and ASI but are based on direct charges as opposed to an allocation
18 methodology, such as fleet services and bill processing.

19 We sampled the expenses charged to AUF operating companies from the AUF
20 Headquarters division. These expenses include items paid on a consolidated basis but, are
21 considered direct charges because the bills can be specifically identified by state. These
22 costs include fleet charges, lock box charges, and health insurance.

23 We reviewed the capital structure and traced the cost of capital information,
24 excluding deposits and deferred taxes from the MFRs to the source documents. We traced
25 the debt and equity components to the ledger. We obtained and traced the loan

documents to the debt schedules. We recalculated the cost rate for equity using the latest Commission order. We read the Aqua America, Inc. annual report.

Q. Please review the audit findings in this audit report, Exhibit K LW-2.

A. There were eight findings in this audit.

Audit Finding 1

Audit Finding 1 concerns the development of the percentages used in the allocation process to costs charged from the various affiliated companies to AUF. Aqua starts with a customer count but actually adjusts the customers to a meter count in determining the percentage of costs to allocate to AUF. As pointed out in Audit Finding 1 the Commission has used the Equivalent Residential Connection (ERC) allocation methodology in another rate case involving an operating utility and the costs allocated to it from its affiliated companies. We did not have ERCs in this case. However, if the allocation of expenses is based on customers in this rate case, expenses would be reduced by \$5,144.

Audit Finding 2

Audit Finding 2 relates to the Sundry Expense allocation from ASI. We selected a sample of invoices that were charged through the sundry allocation from ASI and determined certain expenses not related to AUF operations or non-recurring in nature should be removed. As discussed in more detail in Audit Finding 2, expenses should be reduced by \$5,586.01 for the total filed cases.

Audit Finding 3

Audit Finding 3 addresses investor relations, promotions, and sponsorship of events. We sampled the ASI expenses and found several promotional items. We found that expenses in this rate case should be reduced by \$681.24.

1 Audit Finding 4

2 Audit Finding 4 discusses the expenses charged to AUF from the AUF
3 Headquarters division that we sampled. We found that allocated expenses should be
4 reduced by \$53,695.19 for this rate case.

5 Audit Finding 5

6 Audit Finding 5 shows the amount of director and officer liability insurance
7 charged to AUF. This expense was disallowed in Commission Order PSC-09-0385-FOF-
8 WS. Expenses should be reduced by \$10,577.34 for this rate case if this expense is
9 disallowed.

10 Audit Finding 6

11 Audit Finding 6 relates to the allocation of AUF's salary adjustments for net
12 terminations, new hires and administrative salary increases. These adjustments were
13 allocated only to the utilities in this rate case and should have been be allocated to all
14 AUF utilities. The recalculation of the allocation of these adjustments results in a
15 decrease to operating expenses of \$100,087.

16 Audit Finding 7

17 Audit Finding 7 relates to AUF's health insurance allocation. AUF arrived at a
18 total increase in health insurance and allocated it based on number of customers.
19 However, actual health insurance is allocated based on labor in AUF's ledger. The
20 recalculation of the allocation of these adjustments results in a decrease to operating
21 expenses of \$11,196.

22 Audit Finding 8

23 Audit Finding 8 identified a correction to AUF's proforma adjustment for its
24 Market Based Salary Study. The Audit finding concluded that operating expenses should
25 be reduced by \$23,693. However, after reviewing AUF's response to the staff audit

1 report we have concluded that the Utility's calculation was correct and that Audit Finding
2 8 should be withdrawn.

3 Q. Are you sponsoring any other Exhibits?

4 A Yes, I prepared Exhibit K LW-3 which summarizes the Aqua Corporate allocations
5 to AUF. This exhibit summarizes the Aqua Corporate charges by rate band. I am also
6 sponsoring audit workpaper 48-4 from the Aqua Utilities Florida, Inc. Affiliate Audit No.
7 10-181-4-1 which shows the detail of the Aqua Corporate charges by rate band presented
8 in Exhibit K LW-3. Audit workpaper 48-4 is identified as K LW-4.

9 Finally, I am sponsoring Volume 5 of 5 of the Aqua Utilities Florida, Inc. Affiliate
10 Audit No. 10-181-4-1. The Commission granted AUF's request for confidential
11 classification for Volume 5 of the workpapers for Audit No. 10-181-4-1 by Order No.
12 PSC-11-0413-CFO-WS, issued September 26, 2011, in Docket No. 100330-WS.
13 Included with my testimony is a redacted version of Volume 5 identified as K LW-5. The
14 original un-redacted version is on file with the Commission Clerk

15 Q. Does that conclude your testimony?

16 A. Yes.

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**History of Testimony
Provided by Kathy L. Welch**

- In re: Application for approval of rate increase in Lee County by Tamiami Village Utility, Inc., Docket No. 910560-WS
- In re: Application for transfer of territory served by Tamiami Village Utility, Inc. in Lee County to North Fort Myers Utility, Inc., cancellation of Certificate No. 332-S and amendment of Certificate 247-S; and for a limited proceeding to impose current rates, charges, classifications, rules and regulations, and service availability policies, Docket No. 940963-SU
- In re: Application for a rate increase by General Development Utilities, Inc. (Port Malabar Division) in Brevard County, Docket No. 911030-WS
- In re: Dade County Circuit Court referral of certain issues in Case No. 92-11654 (Transcall America, Inc. d/b/a ATC Long Distance vs. Telecommunications Services, Inc., and Telecommunications Services, Inc. vs. Transcall America, Inc. d/b/a ATC Long Distance) that are within the Commission's jurisdiction, Docket No. 951232-TI
- In re: Application for transfer of Certificates Nos. 404-W and 341-S in Orange County from Econ Utilities Corporation to Wedgefield Utilities, Inc., Docket No. 960235-WS
- In re: Application for increase in rates and service availability charges in Lee County by Gulf Utility Company, Docket No. 960329-WS
- In re: Fuel and purchased power cost recovery clause and generating performance incentive factor, Docket No. 010001-EI
- In re: Application for staff-assisted rate case in Highlands County by The Woodlands of Lake Placid, L.P., Docket No. 020010-WS
- In re: Application for rate increase in Marion, Orange, Pasco, Pinellas, and Seminole Counties by Utilities, Inc. of Florida, Docket No. 020071-WS
- In re: Petition for rate increase by Florida Power & Light Company, Docket No. 050045-EI
- In re: Petition for issuance of a storm recovery financing order, by Florida Power & Light Company, Docket No. 060038-EI
- In re: Application for increase in wastewater rates in Monroe County by K W Resort Utilities Corp., Docket No. 070293-SU

- In re: Petition for rate increase by Florida Public Utilities Company, Docket No. 070304-EI
- In re: Natural gas conservation cost recovery, Docket No. 080004-GU
- In re: Nuclear cost recovery clause, Docket No. 080009-EI
- In re: Petition for rate increase by Florida Public Utilities Company, Docket No. 080366-GU
- In re: Petition for increase in rates by Florida Power & Light Company, Docket No. 080677-EI
- In re: Natural Gas Conservation Cost Recovery Clause for Florida City Gas, Docket No. 090004-GU
- In re: Nuclear cost recovery clause, Docket No. 090009-EI, Florida Power & Light Company, Nuclear Uprate
- In re: Fuel and purchased power cost recovery clause with generating performance incentive factor, Docket No. 100001-EI, Florida Power & Light Company, Hedging
- In re: In re: Fuel and purchased power cost recovery clause with generating performance incentive factor, Docket No. 100001-EI, Florida Public Utilities Company, Fuel



Public Service Commission

Office of Auditing and Performance Analysis
Bureau of Auditing
Miami District Office

Auditor's Report

Aqua Utilities Florida, Inc.
Review of Transactions between Aqua Utilities Florida, Inc. and All Affiliates

Twelve Months Ended April 30, 2010

Docket 100330-WS
Audit Control No. 10-181-4-1
October 15, 2010

A handwritten signature in cursive script, appearing to read "Kathy L. Welch".

Kathy L. Welch
Audit Manager

A handwritten signature in cursive script, appearing to read "Bety Maitre".

Bety Maitre
Audit Staff

A handwritten signature in cursive script, appearing to read "Iliana Piedra".

Iliana Piedra
Reviewer

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Purpose

To: Florida Public Service Commission

We have performed the procedures described later in this report to meet the agreed upon objectives set forth by the Division of Economic Regulation in its audit service request dated June 30, 2010. We have applied these procedures to the transactions between Aqua Utilities Florida, Inc. (AUF) and its affiliates for Docket No. 100330-WS.

This audit was performed following general standards and field work standards found in the AICPA Statements on Standards for Attestation Engagements. Our report is based on agreed upon procedures and the report is intended only for internal Commission use.

Objectives and Procedures

Definitions: Aqua America Inc. (Aqua Corporate) has two divisions that allocate costs to the individual states. The first is Aqua Services Inc. (ASI). ASI accumulates and allocates common payroll from the Aqua Corporate Pennsylvania office. It also accumulates invoices that are common to all the states. These costs are allocated in two separate billings to the states. The payroll is charged based on time sheet hours. The hours are multiplied by a rate that includes estimated payroll costs, benefits, taxes, pension costs, and space costs. The invoices are charged through a sundry allocation that allocates the costs based on meters.

The second division is the Aqua Customer Organization (ACO). The ACO does customer billing and handles the call center. The ACO accumulates all of its costs including payroll, space, and various invoices and allocates to the states that use the billing system based on meters.

In addition to the two divisions, Aqua Corporate allocates certain cost directly to the states. Insurance is separately allocated from Aqua Corporate. Each policy is allocated based on information provided to the insurance companies. Aqua Corporate and ASI also charge the states for some items paid on a consolidated basis but, are considered direct charges because the bills can be specifically identified by state. These costs include fleet charges, lock box charges, and health insurance.

All of the costs discussed above are charged to a headquarters cost center in Florida which is part of Aqua Utilities Florida, Inc. (AUF). AUF has two counties that are not regulated by the PSC and one system that is regulated by the PSC but not included in the filing. In addition to the Aqua Corporate costs, AUF headquarters has its own payroll and office costs. The AUF headquarters allocates all of the Aqua Corporate and AUF headquarters costs based on two allocations. The payroll related costs are allocated based on direct labor and the other costs are allocated based on number of customers.

Objective: The objective of the audit was to verify the allocation of any costs from Aqua Corporate to AUF headquarters and from AUF headquarters to the AUF operating companies.

Procedures: We reviewed the external audit workpapers to determine if we could rely on the internal controls of Aqua Corporate and AUF. We reviewed the Board of Directors minutes to determine if any changes to future operations would change the test year.

We reviewed the allocation methodology used for ASI, the ACO, Corporate, and AUF headquarters by recalculating the allocation percents and verifying customers to source documents. Audit Finding 1 discusses the allocation procedures. We also tested direct charges from Aqua Corporate to AUF headquarters. We reviewed the information provided to the insurance companies and recalculated the Florida portion. Audit Finding 5 discusses Executive Risk Insurance.

Objective: The objective was to audit allocated plant additions and test significant additions since December 31, 2007.

Procedures: AUF allocated the information technology assets to the individual AUF operating divisions in its adjustments to rate base in the AUF MFRs for each rate band. The only Aqua Corporate assets that are allocated to AUF are the information technology improvements allocated by individual invoice to AUF. AUF allocated these costs using a number of customer allocation method. We tested the additions to the total AUF amount by selecting several work orders. From those work orders, we selected individual entries and traced them to source documentation. We verified the allocation methodology by recalculating the amounts using the number of customers for each division. No errors were found.

Objective: The objective of the audit was to perform an analytical review of expenses for unusual trends or amounts.

Procedures: We performed an analytical review of ASI and the ACO. We selected items from these accounts and obtained supporting documentation for them.

Objective: The objective was to audit the gross costs at the parent level and examine costs for proper timing, amount, classification, and determine whether any costs were non-utility related, non-recurring, unreasonable or imprudent. We were also asked to determine whether related-party transactions appear reasonable and commensurate with arms-length transactions.

Procedures: We audited ASI and the ACO payroll as discussed in a separate objective. We selected a sample of ASI sundry expenses and ACO expenses and traced them to source documentation. We traced insurance information to policies and invoices and reviewed the allocation methodology.

We audited the AUF payroll as discussed in a separate objective. We selected a sample of AUF headquarter expenses and traced to supporting documentation. We reviewed payroll, benefits and taxes for all of AUF. We reconciled the allocation schedules to the MFRs for the test year.

We obtained supporting documentation for all of the normalizing and proforma adjustments to Net Operating Income that related to any allocated amount. We recalculated and traced them to the test year amounts. Audit Finding 6 discusses the allocation methodology for the payroll normalizing and proforma adjustments. Audit Finding 7 discusses an error in the calculation of the normalization and proforma adjustments for health insurance. Audit Finding 8 discusses an allocation problem with the payroll market study proforma.

Objective: The objective was to review the appropriateness of the allocation method used to allocate salaries and the reasonableness of gross salary amounts before allocation.

Procedure: We obtained total payroll amounts for ASI, the ACO, and the entire AUF payroll. We traced a sample to the W-2 forms.

The payroll for ASI is charged to AUF by individual employee. The employee hours are based on the time sheets. We selected a sample of the time sheets and traced them to the service

bills. The amounts per hour were recalculated. The hourly rates include benefits, pension, taxes, and office space. The rates are based on estimates developed at the beginning of the year. We selected a sample of employees and verified the rates used to the supporting documentation. For some of the employees, the estimates were compared to actual costs. Total ASI payroll was 9.63% higher in the test year than in 2008.

The ACO payroll was included in the allocation of the organization costs and was allocated to AUF based on meter count. For the ACO, the payroll in the test year was 15.62% higher than in 2008. A portion of this increase (6%) is due to additional employees.

For AUF, we selected time sheets for some employees and reconciled the hours to the payroll documentation. We also traced a sample of entries from the payroll data sheet to the ledger. We reconciled the payroll data to the MFRs. We also reviewed the supporting documentation for the normalizing and proforma payroll adjustments to Net Operating Income in the MFRs for AUF. The Florida payroll was approximately 11% less in the test year than in 2008.

Objective: The objective was to sample allocated expenses and trace to supporting documentation.

Procedure: We selected samples from the ledgers of ASI and the ACO and traced them to supporting documentation. Audit Findings 2 and 3 discuss the Service division sample of sundry items. We also reviewed invoices that are charged to AUF from Aqua Corporate and ASI but are based on direct charges as opposed to an allocation methodology, such as fleet services and bill processing.

We selected samples from the ledger of the AUF headquarters Division. Audit Finding 4 discusses the AUF headquarters sample.

Objective: The objective of the audit was to trace the cost of capital information, excluding deposits and deferred taxes from the MFRs to the source documents.

Procedure: We traced the debt and equity components to the ledger. We obtained and traced the loan documents to the debt schedules. We recalculated the cost rate for equity using the latest Commission order. We read the Aqua America, Inc. annual report.

Audit Findings

Audit Finding 1

Subject: Allocation Process

Audit Analysis: Aqua stated that it uses customers to allocate costs. However, Aqua starts with a customer count but actually adjusts the customers to a meter count. There are utilities in Pennsylvania and Illinois that have more than one customer connected to a meter. For the allocation process, Aqua removes the customers that are connected to one meter (8,268 customers in 2009 and 8,322 in 2010) and therefore generates a meter allocation instead of a customer allocation. Aqua also removes half of the wastewater customers if they have both water and wastewater service. Non-regulated customers are imputed based on assets.

Commission Order PSC-99-1912 for Utilities, Inc. approved of the meter methodology because the Commission decided that the additional customers did not require additional services. However, in a later case, Commission Order PSC-03-1440-FOF-WS required Utilities, Inc. to move to an ERC (Equivalent Residential Connection) allocation methodology. The ERC methodology allocates more costs to utilities that have multiple customers on a meter because they have more ERC's.

If the adjustment to get to meters instead of customers was not made, the AUF allocation rate for items that are allocated to all states used by Aqua would be 3.61% instead of 3.64% in 2009 and 3.57% instead of 3.61% in 2010. Some items are allocated only to the southern states, or various other combinations. Those allocation percents were also recomputed. The ACO rates are slightly different because not all customers use the Banner software (ACO billing software) and therefore do not get allocated any of the costs of the organization.

We have estimated the effect of using customers instead of meters as follows:

Division	Period	Amount
Services	May to December 2009	(\$2,045.84)
Services	January to April 2010	(1,580.27)
Sundry	May 2009 to April 2010	(1,027.02)
Aqua Customer Org.	May to June 2009	(661.73)
Aqua Customer Org.	July to December 2009	(1,906.15)
Aqua Customer Org.	January 2010	(315.52)
Aqua Customer Org.	February to April 2010	(1,012.38)
Total		(\$8,548.91)

This difference allocated to the AUF rate bands using the percent of total allocated Aqua costs for the test year is as follows:

Rate Band	Percent of Test Year Costs by Rate Band	Adjustments	Systems
1W	14.25%	(\$1,218.22)	Various systems
1WW	2.66%	(227.40)	Various systems
2W	6.48%	(553.97)	Various systems
2WW	11.11%	(949.78)	Various systems
3W	4.01%	(342.81)	Various systems
3WW	1.44%	(123.10)	Various systems
4W	17.44%	(1,490.93)	Various systems
4WW	0.23%	(19.66)	Various systems
5W	0.32%	(27.36)	Breeze Hill Water
5WW	0.32%	(27.36)	Breeze Hill Wastewater
7WW	0.61%	(52.15)	Fairways Wastewater
10W	0.81%	(69.25)	Fairways Water
10WW	0.24%	(20.52)	Peace River Wastewater
12W	0.25%	(21.37)	Peace River Water
	60.17%	(\$5,143.88)	Total Filings
6W	3.80%	(324.86)	Chuluota Water
6WW	1.74%	(148.75)	Chuluota Wastewater
7W	0.81%	(69.25)	Citrus Non-Regulated
8WW	2.15%	(183.80)	Fountain Lakes Wastewater
9WW	0.10%	(8.55)	Jumper Creek Wastewater
11W	0.11%	(9.40)	Jumper Creek Manor
11WW	18.29%	(1,563.60)	Sarasota non-regulated
13W	11.92%	(1,019.03)	Sarasota non-regulated
14W	0.91%	(77.80)	Fountain Lakes Irrigation
Total	100.00%	(\$8,548.91)	

Effect on the General Ledger: This finding is provided for informational purposes only but if made would not need to be booked to the general ledger since it does not affect a balance sheet account.

Effect on the Filing: This finding is for informational purposes only but, if made, would reduce expenses by the above amounts by rate band. The total for all of the filed cases is \$(5,143.88).

Audit Finding 2

Subject: Sundry Expense Sample

Audit Analysis: We selected a sample of invoices that were charged through the sundry allocation from ASI. As a result of our questions, Aqua representatives responded that some of the invoices did not relate to AUF operations and were not charged to the correct allocation code. For these vendors, we determined the total dollars charged. Some of the invoices showed that specific charges related to a specific state or an acquisition. For those, we also obtained all the invoices for the year and determined the amount that related to other states. ASI also paid a vendor, Lily Linton, for an employee engagement and culture project. We did not think this project would be re-occurring.

The summary of these items follows:

Type of Expense	Total	Florida Factor	Florida Allocation
Pennsylvania News Radio Sponsorship 2009	(\$21,500.00)	3.64%	(\$782.60)
Media Audit Not Including Florida 2009	(12,400.00)	3.64%	(451.36)
Saul Ewing Bill-Not Florida 2009	(78,822.66)	3.64%	(2,869.14)
Saul Ewing Bill-Not Florida 2010	(14,000.00)	3.61%	(505.40)
Mitek Bill-New York 2010	(8,750.00)	3.61%	(315.88)
North Highland-Ft. Wayne Acq. 2010	(30,000.00)	3.61%	(1,083.00)
Drinker Biddle-Some for New York 2009	(25,268.50)	3.64%	(919.77)
Drinker Biddle-Some for New York 2010	(1,089.00)	3.61%	(39.31)
Morgan Lewis-Some for Acq. 2009	(5,506.00)	3.64%	(200.42)
Lily Linton-May not re-occurring 2009	(23,100.00)	3.61%	(833.91)
Lily Linton-May not re-occurring 2010	(35,245.22)	3.64%	(1,282.93)
Total	(\$255,681.38)		(\$9,283.72)

The amounts allocated using the percent of total allocated ASI and ACO costs for the test year are as follows:

Rate Band	Percent of PA Test Year Costs by Rate Band	Adjustments	System
1W	14.25%	(\$1,322.93)	Various Systems
1WW	2.66%	(246.95)	Various Systems
2W	6.48%	(601.59)	Various Systems
2WW	11.11%	(1,031.42)	Various Systems
3W	4.01%	(372.28)	Various Systems
3WW	1.44%	(133.69)	Various Systems
4W	17.44%	(1,619.08)	Various Systems
4WW	0.23%	(21.35)	Various Systems
5W	0.32%	(29.71)	Breeze Hill Water
5WW	0.32%	(29.71)	Breeze Hill Wastewater
7WW	0.61%	(56.63)	Fairways Wastewater
10W	0.81%	(75.20)	Fairways Water
10WW	0.24%	(22.28)	Peace River Wastewater
12W	0.25%	(23.21)	Peace River Water
	60.17%	(\$5,586.01)	Total Filings
6W	3.80%	(352.78)	Chuluota Water
6WW	1.74%	(161.54)	Chuluota Wastewater
7W	0.81%	(75.20)	Citrus Non-Regulated
8WW	2.15%	(199.60)	Fountain Lakes Wastewater
9WW	0.10%	(9.28)	Jumper Creek Wastewater
11W	0.11%	(10.21)	Jumper Creek Manor
11WW	18.29%	(1,697.99)	Sarasota non-regulated
13W	11.92%	(1,106.62)	Sarasota non-regulated
14W	0.91%	(84.48)	Fountain Lakes Irrigation
Total	100.00%	(\$9,283.72)	

Effect on the General Ledger: The adjustment would not need to be booked to the general ledger since it does not affect a balance sheet account.

Effect on the Filing: Expenses should be reduced by the allocated amounts by the rate bands above. The total for the filed cases is \$(5,586.01).

Audit Finding 3

Subject: Investor Relations Promotions and Sponsorship of Events

Audit Analysis: We sampled the ASI expenses and found several promotional items such as water bottles and stress balls with logos printed on them charged to the investor relations division. The total charged to promotional items in the test year was \$8,581.07. We also found event sponsorships in the investor relations division for events such as The Money Show. The total paid for events was \$22,523.30. All of the costs for both promotion and events were in 2009 and therefore allocated to AUF at 3.64%. The total AUF costs related to these items was \$1,132.20 (\$31,104.37 x .0364). These costs appear to be related more to investors than rate payers. These costs are allocated to the AUF rate bands using the percent of total ASI and ACO allocated costs as follows:

Rate Band	Percent of PA Test Year Costs by Rate Band	Adjustments	System
1W	14.25%	(\$161.34)	Various systems
1WW	2.66%	(30.12)	Various systems
2W	6.48%	(73.37)	Various systems
2WW	11.11%	(125.79)	Various systems
3W	4.01%	(45.40)	Various systems
3WW	1.44%	(16.30)	Various systems
4W	17.44%	(197.46)	Various systems
4WW	0.23%	(2.60)	Various systems
5W	0.32%	(3.62)	Breeze Hill Water
5WW	0.32%	(3.62)	Breeze Hill Wastewater
7WW	0.61%	(6.91)	Fairways Wastewater
10W	0.81%	(9.17)	Fairways Water
10WW	0.24%	(2.72)	Peace River Wastewater
12W	0.25%	(2.83)	Peace River Water
	60.17%	(\$681.24)	Total Filings
6W	3.80%	(43.02)	Chuluota Water
6WW	1.74%	(19.70)	Chuluota Wastewater
7W	0.81%	(9.17)	Citrus Non-Regulated
8WW	2.15%	(24.34)	Fountain Lakes Wastewater
9WW	0.10%	(1.13)	Jumper Creek Wastewater
11W	0.11%	(1.25)	Jumper Creek Manor
11WW	18.29%	(207.08)	Sarasota non-regulated
13W	11.92%	(134.96)	Sarasota non-regulated
14W	0.91%	(10.30)	Fountain Lakes Irrigation
Total	100.00%	(\$1,132.20)	

Effect on the General Ledger: The adjustment would not need to be booked to the general ledger since it does not affect a balance sheet account.

Effect on the Filing: If the Commission determines that these expenses should be born by the investors and not the rate payers, expenses should be reduced by the allocated amounts by rate band. The total for the filed cases is \$(681.24).

Audit Finding 4

Subject: AUF Headquarters Charges

Audit Analysis: We sampled the expenses charged to AUF operating companies from the AUF Headquarters division. The following items were found in the sample:

1. Travel of \$333.50 recorded for the Sarasota rate case, which is not regulated by the Public Service Commission, was charged to AUF headquarters.
2. Travel of \$366.40 for Project D, which is not related to AUF operations, was charged to AUF headquarters.
3. A land abstract for Rosalie Oaks should have been directly expensed and not allocated. The total \$600 was charged to AUF headquarters.
4. AUF headquarters paid damages of \$1,072.98 for cancellation of a janitorial contract. This should not be re-occurring.
5. AUF headquarters paid for an operational audit of the billing system which was not finished because of a settlement with the Public Service Commission. These costs totaling \$6,249.10 are probably not re-occurring and we have amortized them over five years and removed \$4,999.28 from the test year.
6. An invoice charged to AUF headquarters for billing showed that 21.5% of the costs related directly to North Carolina or \$715.68.
7. AUF headquarters was charged for an operational analyst position. These costs were originally allocated over four states. She recently began working for four other states. We re-allocated the test year charges using the 2010 allocations. This reduces expenses by \$8,698.42.
8. AUF headquarters paid two companies for lobbying. Florida Partners was paid \$22,027.49 and Cynergy Consulting was paid \$34,798.80. Lobbying was removed in the last rate case.
9. AUF headquarters was charged for the relocation costs of two employees. They amortized these costs over five years. The amortization of one ends in August 2010 and \$14,024.56 was included in the test year for this employee. The amortization for the second ends in March 2011 and \$14,211.48 was included in the test year for this employee. Although these costs will be ending, the AUF headquarters has just relocated its office and the relocation costs will be amortized over five years. This will increase expenses by \$14,291.42 a year which will offset a portion of the amortizations which will be expiring.

A summary of the adjustments follow:

	Amount
Travel for the Sarasota Rate Case	(\$333.50)
Travel for Project D	(366.40)
Land abstract Rosalie Oaks	(600.00)
Damages on Janitorial Contract	(1,072.98)
One time operational audit amortized over five years	(4,999.28)
21.5% of imaging related to North Carolina	(715.68)
Change financial analyst charge to cover eight states instead of four	(8,698.42)
Lobbying	(22,027.49)
Lobbying	(34,798.80)
New office relocation costs amortized over five years	14,291.42
Amortization ends August 2010	(14,024.56)
Amortization ends March 2011	(14,211.48)
Total	(\$87,557.17)

These costs were allocated to the rate bands based on the percent of total AUF costs allocated to each rate band for the test year.

Rate Band	Percent of Florida Costs by Rate Band	Adjustments	System
1W	14.81%	(\$12,964.42)	Various Systems
1WW	2.76%	(2,417.43)	Various Systems
2W	6.70%	(5,867.98)	Various Systems
2WW	11.02%	(9,651.28)	Various Systems
3W	4.05%	(3,545.68)	Various Systems
3WW	1.43%	(1,254.11)	Various Systems
4W	17.74%	(15,532.82)	Various Systems
4WW	0.24%	(205.96)	Various Systems
5W	0.31%	(271.14)	Breeze Hill Water
5WW	0.31%	(269.01)	Breeze Hill Wastewater
7WW	0.65%	(569.57)	Fairways Wastewater
10W	0.84%	(732.10)	Fairways Water
10WW	0.23%	(201.40)	Peace River Wastewater
12W	0.24%	(212.31)	Peace River Water
	61.33%	(\$53,695.19)	Total Filings
6W	4.04%	(3,540.91)	Chuluota Water
6WW	1.84%	(1,614.60)	Chuluota Wastewater
7W	0.86%	(755.53)	Citrus Non-Regulated
8WW	2.09%	(1,826.16)	Fountain Lakes Wastewater
9WW	0.11%	(94.31)	Jumper Creek Wastewater
11W	0.12%	(104.41)	Jumper Creek Manor
11WW	17.76%	(15,548.86)	Sarasota non-regulated
13W	11.56%	(10,125.95)	Sarasota non-regulated
14W	0.29%	(251.25)	Fountain Lakes Irrigation
Total	100.00%	(\$87,557.17)	

Effect on the General Ledger: The adjustment would not need to be booked to the general ledger since it does not affect a balance sheet account.

Effect on the Filing: Expenses should be reduced by the allocated amounts by rate band. The total costs for the filed cases are \$(53,695.19).

Audit Finding 5

Subject: Executive Risk Insurance

Audit Analysis: Commission Order PSC-09-0385-FOF-WS removed director or officer liability insurance because it has no primary benefit to the ratepayers. The executive risk insurance allocated to the normalized AUF expenses from Aqua Corporate were \$16,742. These expenses were increased by 5% in the proforma adjustments for a total of \$17,579.10. We have allocated this amount to the rate bands using the percent of ASI and ACO allocated costs for the test year to total AUF costs allocated from ASI and ACO.

Rate Band	Percent of PA Test Year Costs by Rate Band	Adjustments	System
1W	14.25%	(\$2,505.02)	Various systems
1WW	2.66%	(467.60)	Various systems
2W	6.48%	(1,139.13)	Various systems
2WW	11.11%	(1,953.04)	Various systems
3W	4.01%	(704.92)	Various systems
3WW	1.44%	(253.14)	Various systems
4W	17.44%	(3,065.80)	Various systems
4WW	0.23%	(40.43)	Various systems
5W	0.32%	(56.25)	Breeze Hill Water
5WW	0.32%	(56.25)	Breeze Hill Wastewater
7WW	0.61%	(107.23)	Fairways Wastewater
10W	0.81%	(142.39)	Fairways Water
10WW	0.24%	(42.19)	Peace River Wastewater
12W	0.25%	(43.95)	Peace River Water
	60.17%	(\$10,577.34)	Total Filings
6W	3.80%	(668.01)	Chuluota Water
6WW	1.74%	(305.88)	Chuluota Wastewater
7W	0.81%	(142.39)	Citrus Non-Regulated
8WW	2.15%	(377.95)	Fountain Lakes Wastewater
9WW	0.10%	(17.58)	Jumper Creek Wastewater
11W	0.11%	(19.34)	Jumper Creek Manor
11WW	18.29%	(3,215.22)	Sarasota non-regulated
13W	11.92%	(2,095.43)	Sarasota non-regulated
14W	0.91%	(159.97)	Fountain Lakes Irrigation
Total	100.00%	(\$17,579.10)	

Effect on the General Ledger: The adjustment would not need to be booked to the general ledger since it does not affect a balance sheet account.

Effect on the Filing: Expenses should be reduced by the allocated amounts by rate band as shown above. The total for the filed cases is \$(10,577.34).

Audit Finding 6

Subject: Administrative and Termination/New Hire Salary Normalization and Proforma

Audit Analysis: AUF made normalization and proforma adjustments to Schedule of Adjustments to Operating Income for account 601/701 for the net terminations and new hires and the administrative salary increases. To generate the amounts, AUF allocated the following amounts to the utilities included in the rate case.

	Normalized	Proforma	Total
Net Termination and New Hires	\$46,601	\$136,910	\$183,511
Wage Increase Administrative	31,033	41,753	72,786
Total	\$77,634	\$178,663	\$256,297

However, these adjustments relate to employees that have some administrative component and therefore, should be allocated to all AUF utilities, not just the ones in the rate case. AUF used 2010 customers to allocate the adjustments to the MFRs. The difference, for the normalization and the proforma for each rate band and for the net termination and new hires, follow.

Rate Band	2010 Customer% All Florida	Net Termination and New Hire Normalization	Net Termination and New Hire Proforma	Net Termination and New Hire Normalization Filing	Termination and New Hire Proforma Filing	Difference Normalization	Difference Proforma
1W	14.14%	\$6,589	\$19,359	\$10,955	\$32,184	(\$4,366)	(\$12,825)
1WW	2.65%	\$1,235	\$3,628	2,055	6,036	(820)	(2,408)
2W	6.45%	\$3,006	\$8,831	4,997	14,681	(1,991)	(5,850)
2WW	11.03%	\$5,140	\$15,101	8,547	25,112	(3,407)	(10,011)
3W	3.98%	\$1,855	\$5,449	3,081	9,052	(1,226)	(3,603)
3WW	1.43%	\$666	\$1,958	1,108	3,254	(442)	(1,296)
4W	17.32%	\$8,071	\$23,713	13,416	39,414	(5,345)	(15,701)
4WW	0.24%	\$112	\$329	186	547	(74)	(218)
Breeze Hill W	0.32%	\$149	\$438	248	728	(99)	(290)
Breeze Hill WW	0.31%	\$144	\$424	242	710	(98)	(286)
Peace River W	0.25%	\$117	\$342	190	559	(73)	(217)
Peace River WW	0.23%	\$107	\$315	180	530	(73)	(215)
Fairways W	1.99%	\$927	\$2,725	925	2,718	2	7
Fairways WW	0.61%	\$284	\$835	472	1,385	(188)	(550)
Total Filings	60.95%	\$28,403	\$83,447	\$46,602	\$136,910	(\$18,199)	(\$53,463)
Not Filed & Non-Reg.	39.05%	18,198	53,463				
Total Increase	100.00%	\$46,601	\$136,910				

The difference for the normalization and the proforma for each rate band for the administrative salary increases follow on the next page.

We did not review the proforma adjustment for the reasonableness of the increase. We only verified the calculation.

Rate Band	2010 Customer% All Florida	Net Termination and New Hire Normalization	Net Termination and New Hire Proforma	Net Termination and New Hire Normalization Filing	Net Termination and New Hire Proforma Filing	Difference Normalization	Difference Proforma
1W	14.14%	\$4,388	\$5,904	\$7,295	\$9,815	(\$2,907)	(\$3,911)
1WW	2.65%	\$822	\$1,106	1,368	1,841	(546)	(735)
2W	6.45%	\$2,002	\$2,693	3,328	4,477	(1,326)	(1,784)
2WW	11.03%	\$3,423	\$4,605	5,692	7,658	(2,269)	(3,053)
3W	3.98%	\$1,235	\$1,662	2,052	2,760	(817)	(1,098)
3WW	1.43%	\$444	\$597	738	992	(294)	(395)
4W	17.32%	\$5,375	\$7,232	8,934	12,020	(3,559)	(4,788)
4WW	0.24%	\$74	\$100	124	167	(50)	(67)
Breeze Hill W	0.32%	\$99	\$134	165	222	(66)	(88)
Breeze Hill WW	0.31%	\$96	\$129	161	217	(65)	(88)
Peace River W	0.25%	\$78	\$104	127	170	(49)	(66)
Peace River WW	0.23%	\$71	\$96	120	162	(49)	(66)
Fairways W	1.99%	\$618	\$831	616	829	2	2
Fairways WW	0.61%	\$189	\$255	314	423	(125)	(168)
Total Increase	60.95%	\$18,914	\$25,448	\$31,034	\$41,753	(\$12,120)	(\$16,305)
Not Filed and Non-Reg.	39.05%	12,118	16,305				
	100.00%	\$31,033	\$41,753				

Effect on the General Ledger: The adjustment would not need to be booked to the general ledger since it does not affect a balance sheet account.

Effect on the Filing: Expenses should be reduced by the allocated amounts by rate band as shown on the two schedules for both the normalization and proforma adjustments. The total adjustments to all of the MFRs is a decrease to operating expenses of \$100,087 (\$18,199+\$53,463+\$12,120+\$16,305).

Audit Finding 7

Subject: Health Insurance Accrual

Audit Analysis: AUF arrived at a total increase in health insurance and allocated it based on customers. However, actual health insurance was allocated based on labor in the ledger. If the increases are determined by rate band using booked amounts, the health insurance in the normalization and proforma adjustments to net operating income for the rate case utilities is less. AUF normalized 2009 health insurance expense to 2010 amounts. Staff determined a monthly amount for 2009 and 2010 for each rate band and increased 2009 to the same level as 2010. We then allocated the increase in the administrative health insurance using a number of customer allocation which is how AUF allocated these costs during the test year. The amounts were compared to the normalization adjustments to net operating income in the MFRs. See the following page for the detail by rate band.

AUF increased the normalization adjustment by 10% for the proforma adjustment. This amounted to an increase in the actual insurance of approximately 2.01%. AUF did not have supporting documentation for the increase, at this time, and the proforma increase will be reviewed by the Tallahassee analyst. However, because the normalized amounts changed, the proforma amounts also changed. See the following pages for the computation.

Effect on the General Ledger: The adjustment would not need to be booked to the general ledger since it does not affect a balance sheet account.

Effect on the Filing: Expenses should be reduced by the allocated amounts by rate band as shown on the two schedules for both the normalization and proforma adjustments. The total adjustments to all of the MFRs is a decrease to operating expenses of \$11,196 (\$10,179+\$1,017).

Region	2009 By Rate Band	2010	Total	2009 By Month	2010 By Month	Increase	Increase For 8 Months	Customer Allocation	Allocation of Increase In Admin. Med.	Total Increase With Admin	Per Filing	Difference
1W	\$28,260.30	\$16,986.97	\$45,247.27	\$3,532.54	\$4,246.74	\$714.21	\$5,713.64	14.14%	\$1,826.32	\$7,539.96	\$15,533.00	(\$7,993.04)
1WW	5,670.22	5,003.95	10,674.17	708.78	1,250.99	542.21	4,337.68	2.65%	342.27	4,679.95	2,913.00	1,766.95
2W	23,456.02	11,030.63	34,486.65	2,932.00	2,757.66	(174.35)	(1,394.76)	6.45%	833.08	(561.68)	7,085.00	(7,646.68)
2WW	37,190.98	28,217.96	65,408.94	4,648.87	7,054.49	2,405.62	19,244.94	11.03%	1,424.63	20,669.57	12,120.00	8,549.57
3W	8,019.74	4,726.11	12,745.85	1,002.47	1,181.53	179.06	1,432.48	3.98%	514.06	1,946.54	4,369.00	(2,422.46)
3WW	5,331.43	2,900.66	8,232.09	666.43	725.17	58.74	469.89	1.43%	184.70	654.59	1,570.00	(915.41)
4W	43,571.62	27,200.50	70,772.12	5,446.45	6,800.13	1,353.67	10,829.38	17.32%	2,237.05	13,066.43	19,022.00	(5,955.57)
4WW	11,381.05	6,546.40	17,927.45	1,422.63	1,636.60	213.97	1,711.75	0.24%	31.00	1,742.75	264.00	1,478.75
5W	645.94	435.11	1,081.05	80.74	108.78	28.04	224.28	0.32%	41.33	265.61	351.00	(85.39)
5WW	1,765.42	1,280.75	3,046.17	220.68	320.19	99.51	796.08	0.31%	40.04	836.12	343.00	493.12
7WW	1,372.66	1,200.43	2,573.09	171.58	300.11	128.53	1,028.20	0.61%	78.79	1,106.99	669.00	437.99
10W	1,967.46	1,472.40	3,439.86	245.93	368.10	122.17	977.34	1.19%	153.70	1,131.04	1,312.00	(180.96)
10WW	1,138.06	1,266.02	2,404.08	142.26	316.51	174.25	1,393.98	0.23%	29.71	1,423.69	256.00	1,167.69
12W	1,094.81	1,229.03	2,323.84	136.85	307.26	170.41	1,363.25	0.25%	32.29	1,395.54	270.00	1,125.54
Total Filings	\$170,865.71	\$109,496.92	\$280,362.63	\$21,358.21	\$27,374.23	\$6,016.02	\$48,128.13	60.15%	\$7,768.97	\$55,897.10	\$66,077.00	(\$10,179.90)
6W	11,197.73	6,337.48	17,535.21	1,399.72	1,584.37	184.65	1,477.23	3.84%	495.97	1,973.20		
6WW	2,858.15	2,209.96	5,068.11	357.27	552.49	195.22	1,561.77	1.79%	231.20	1,792.97		
7W	4,272.63	2,135.66	6,408.29	534.08	533.92	(0.16)	(1.31)	0.81%	104.62	103.31		
8WW	279.23	903.41	1,182.64	34.90	225.85	190.95	1,527.59	2.14%	276.40	1,803.99		
9WW	1,300.76	577.93	1,878.69	162.60	144.48	(18.11)	(144.90)	0.10%	12.92	(131.98)		
11W	1,301.89	632.21	1,934.10	162.74	158.05	(4.68)	(37.47)	0.10%	12.92	(24.55)		
11WW	35,808.05	17,713.87	53,521.92	4,476.01	4,428.47	(47.54)	(380.31)	18.24%	2,355.88	1,975.57		
13W	17,933.38	10,063.79	27,997.17	2,241.67	2,515.95	274.28	2,194.20	11.93%	1,540.88	3,735.08		
14W	2,802.28	1,665.20	4,467.48	350.29	416.30	66.02	528.12	0.90%	116.24	644.36		
Total w/o Admin	\$248,619.81	\$151,736.43	\$400,356.24	\$31,077.48	\$37,934.11	\$6,856.63	\$54,853.05		\$12,915.99	\$67,769.04		
32W Acquisitions	5,586.00		5,586.00									
32W Admin	175,142.25	94,029.12	269,171.37	21,892.78	23,507.28	1,614.50	12,915.99					
	429,348.06	245,765.55	675,113.61	52,970.26	61,441.39	8,471.13	67,769.04					

Region	2010 By Month	Year At 2010 Rates	Proforma Adjustment	Total Normalized Increase With Admin	Increase The Normalization Adj. by 10%	Per Filing	Difference
1W	\$4,246.74	\$50,960.91		\$7,539.96	\$754.00	\$1,553.00	(\$799.00)
1WW	1,250.99	15,011.85		4,679.95	468.00	291.00	177.00
2W	2,757.66	33,091.89		(561.68)	(56.17)	709.00	(765.17)
2WW	7,054.49	84,653.88		20,669.57	2,066.96	1,212.00	854.96
3W	1,181.53	14,178.33		1,946.54	194.65	437.00	(242.35)
3WW	725.17	8,701.98		654.59	65.46	157.00	(91.54)
4W	6,800.13	81,601.50		13,066.43	1,306.64	1,902.00	(595.36)
4WW	1,636.60	19,639.20		1,742.75	174.27	26.00	148.27
5W	108.78	1,305.33		265.61	26.56	35.00	(8.44)
5WW	320.19	3,842.25		836.12	83.61	34.00	49.61
7WW	300.11	3,601.29		1,106.99	110.70	27.00	83.70
10W	368.10	4,417.20		1,131.04	113.10	26.00	87.10
10WW	316.51	3,798.06		1,423.69	142.37	131.00	11.37
12W	307.26	3,687.09		1,395.54	139.55	67.00	72.55
Total Filings	\$27,374.23	\$328,490.76	\$6,608.00	\$55,897.10	\$5,589.71	\$6,607.00	(\$1,017.29)
			2.01%				
6W	1,584.37	19,012.44		1,973.20			
6WW	552.49	6,629.88		1,792.97			
7W	533.92	6,406.98		103.31			
8WW	225.85	2,710.23		1,803.99			
9WW	144.48	1,733.79		(131.98)			
11W	158.05	1,896.63		(24.55)			
11WW	4,428.47	53,141.61		1,975.57			
13W	2,515.95	30,191.37		3,735.08			
14W	416.30	4,995.60		644.36			
Total Florida	\$37,934.11	\$455,209.29		\$67,769.04			

Audit Finding 8

Subject: Payroll Market Study

Audit Analysis: AUF made proforma adjustments to the Schedule of Adjustments to Operating Income for account 601/701 for a market-based study increase, phase 2. The amount was arrived at using a 2007 study which was increased by inflation of 2.75% for 2008 and 2009 and 1.83% for 2010. To determine the filing amounts, AUF allocated \$60,670 to the utilities included in the rate case.

However, the increases relate to all AUF field employees and, therefore, should be allocated to all AUF utilities, not just the ones in the rate case. AUF used 2010 customers to allocate the adjustments to the MFRs. The difference, for the proforma for each rate band and for the market based study, follow.

Rate Band	2010 Customer% All Florida	Corrected Proforma Market Study	Filing Proforma for Market Study	Difference Proforma
1W	14.14%	\$8,579	\$14,262	(\$5,683)
1WW	2.65%	1,608	2,675	(1,067)
2W	6.45%	3,913	6,506	(2,593)
2WW	11.03%	6,692	11,128	(4,436)
3W	3.98%	2,415	4,011	(1,596)
3WW	1.43%	868	1,442	(574)
4W	17.32%	10,508	17,466	(6,958)
4WW	0.24%	146	242	(96)
Breeze Hill W	0.32%	194	322	(128)
Breeze Hill WW	0.31%	188	315	(127)
Peace River W	0.25%	152	248	(96)
Peace River WW	0.23%	140	235	(95)
Fairways W	1.99%	1,207	1,205	2
Fairways WW	0.61%	370	614	(244)
Total Increase	60.95%	\$36,978	\$60,671	(\$23,693)
Not Filed and Not Reg.		23,692		
	100.00%	\$60,670		

Effect on the General Ledger: The adjustment would not need to be booked to the general ledger since it does not affect a balance sheet account.

Effect on the Filing: Expenses should be reduced by the allocated amounts by rate band as shown on the schedule above. The total adjustment to all of the MFRs is a decrease to operating expenses of \$23,693.

SYSTEM	TYPE	NAME	OLD NO	NEW NO.	RATE BAND	:G/NONRI	EXPENSES ALLOCATED ALLOCATED	
					Total		0	
Fairways @ Mt. Plymouth-Water	Water	Fairways-Wtr-B	6970	1019	10W	AUF	19,576.08	
					10W Total		19,576.08	0.81%
					10W Total		19,576.08	
Peace River Sewer Sys	Sewer	Peace River-WW-D	6397	2015	10WW	AUF	5,732.72	
					10WW Total		5,732.72	0.24%
					10WW Total		5,732.72	
Jumper Creek Manor - Water	Water	Jumper Creek-Wtr-B	6974	1020	11W	AUF	2,688.54	
					11W Total		2,688.54	0.11%
					11W Total		2,688.54	
Sarasota Sewer	Sewer	Sarasota-WW-D	6965	2016	11WW	Dolomite	442,699.82	
					11WW Total		442,699.82	18.30%
					11WW Total		442,699.82	
Peace River Water Sys	Water	Peace River-Wtr-D	6600	1021	12W	AUF	6,043.13	
					12W Total		6,043.13	0.25%
					12W Total		6,043.13	
Sarasota - All Other O Water	Water	Sarasota-Wtr-D	6964	1022	13W	Dolomite	288,324.96	
					13W Total		288,324.96	11.92%
					13W Total		288,324.96	
Fountain Lakes - Irrigation	Non-Reg	Fountain Lakes-Wtr-D	6978	1023	14W	AUF	21,898.95	
					14W Total		21,898.95	0.91%
					14W Total		21,898.95	
Jasmine Lakes Uty Water Sys	Water	AUF 1W-South-C	6574	1001	1W	AUF	94,562.09	
Kings Cove Water Sys	Water	AUF 1W-North-B	6595	1000	1W	AUF	12,707.89	
Ocala Oaks Water Sys	Water	AUF 1W-North-A	6577	1002	1W	AUF	111,575.32	
Picciola Island Water Sys	Water	AUF 1W-North-B	6417	1000	1W	AUF	9,045.28	
Silver Lake	Water	AUF 1W-North-B	6420	1000	1W	AUF	99,781.62	
Tangerine Water Sys	Water	AUF 1W-North-B	6428	1000	1W	AUF	17,034.91	
					1W Total		344,707.11	14.25%
					1W Total		344,707.11	
Kings Cove Sewer Sys	Sewer	AUF 1WW-North-B	6395	2001	1WW	AUF	12,190.32	
Leisure Lakes Sewer Sys	Sewer	AUF 1WW-South-D	6404	2000	1WW	AUF	17,407.54	
Summit Chase Sewer Sys	Sewer	AUF 1WW-North-B	6396	2001	1WW	AUF	13,225.63	
Valencia Terrace Sewer Sys	Sewer	AUF 1WW-North-B	6424	2001	1WW	AUF	21,442.79	
					1WW Total		64,266.28	2.66%
					1WW Total		64,266.28	
Carlton Village Water Sys	Water	AUF 2W-North-B	6405	1003	2W	AUF	15,833.58	
Fern Terrace Water Sys	Water	AUF 2W-North-B	6407	1003	2W	AUF	7,678.57	
Grand Terrace Water Sys	Water	AUF 2W-North-B	6409	1003	2W	AUF	6,892.32	
Lake Gibson Estates Water Sys	Water	AUF 2W-South-C	6434	1004	2W	AUF	51,411.65	
Piney Woods Water Sys	Water	AUF 2W-North-B	6418	1003	2W	AUF	10,804.08	
St. Johns's Highlands Water Sys	Water	AUF 2W-North-A	6450	1005	2W	AUF	6,044.04	
Sunny Hills Water Sys	Water	AUF 2W-North-A	6471	1005	2W	AUF	36,344.23	
Valencia Terrace Water Sys	Water	AUF 2W-North-B	6423	1003	2W	AUF	21,794.43	
					2W Total		156,802.90	6.48%
					2W Total		156,802.90	
Arredondo Farms Sewer Sys	Sewer	AUF 2WW-North-A	6389	2005	2WW	AUF	21,483.24	
Holiday Haven Sewer Sys	Sewer	AUF 2WW-North-A	6412	2005	2WW	AUF	6,375.31	
Jasmine Lakes Uty Sewer Sys Sys	Sewer	AUF 2WW-South-C	6391	2004	2WW	AUF	93,983.05	
Lake Suzy Sewer Sys Sys	Sewer	AUF 2WW-South-D	6392	2002	2WW	AUF	16,268.87	
Morningview Sewer Sys	Sewer	AUF 2WW-North-B	6415	2003	2WW	AUF	2,111.15	
Palm Port Sewer Sys	Sewer	AUF 2WW-North-A	6445	2005	2WW	AUF	6,560.77	
Palm Terrace Sewer Sys	Sewer	AUF 2WW-South-C	6430	2004	2WW	AUF	61,822.32	
Park Manor Sewer Sys	Sewer	AUF 2WW-North-A	6443	2005	2WW	AUF	1,779.80	
Silver Lake Oaks Sewer Sys	Sewer	AUF 2WW-North-A	6449	2005	2WW	AUF	2,420.81	
South Seas Sewer Sys Sys	Sewer	AUF 2WW-South-D	6831	2002	2WW	AUF	4,225.97	
Sunny Hills Sewer Sys	Sewer	AUF 2WW-North-A	6472	2005	2WW	AUF	10,595.35	
The Woods Sewer Sys System	Sewer	AUF 2WW-North-B	6388	2003	2WW	AUF	3,993.37	
Venetian Village Sewer Sys	Sewer	AUF 2WW-North-B	6426	2003	2WW	AUF	5,877.86	
Zephyr Shores Sewer Sys	Sewer	AUF 2WW-South-C	6432	2004	2WW	AUF	31,273.69	
					2WW Total		268,771.56	11.11%
					2WW Total		268,771.56	
48 Est Water Sys	Water	AUF 3W-North-B	6597	1007	3W	AUF	5,339.17	
Gibsonia Estates Water Sys	Water	AUF 3W-South-C	6433	1008	3W	AUF	12,191.12	
Interlachen Lake/Park Manor W	Water	AUF 3W-North-A	6441	1009	3W	AUF	17,242.15	
Lake Osborne Est Water Sys	Water	AUF 3W-South-D	6558	1006	3W	AUF	28,789.15	

SYSTEM	TYPE	NAME	OLD NO	NEW NO.	RATE BAND	3G/NONR	EXPENSES ALLOCATED ALLOCATED	
					Total		0	
Orange Hill	Water	AUF 3W-South-C	6436	1008	3W	AUF	14,694.26	
Quail Ridge Water Sys	Water	AUF 3W-North-B	6419	1007	3W	AUF	5,919.01	
Ravenswood (Lake) Water Sys	Water	AUF 3W-North-B	6561	1007	3W	AUF	2,815.16	
Venetian Village Water Sys	Water	AUF 3W-North-B	6425	1007	3W	AUF	9,933.96	
					3W Total		96,923.98	4.01%
					3W Total		96,923.98	
Beecher's Point Sewer Sys	Sewer	AUF 3WW-North-A	6439	2007	3WW	AUF	952.27	
Jungle Den Sewer Sys	Sewer	AUF 3WW-North-A	6468	2007	3WW	AUF	8,423.57	
Lake Gibson Estates Sewer Sys	Sewer	AUF 3WW-South-C	6435	2006	3WW	AUF	19,662.29	
Rosalie Oaks Sewer Sys Sys	Sewer	AUF 3WW-South-C	6386	2006	3WW	AUF	5,753.68	
					3WW Total		34,791.81	1.44%
					3WW Total		34,791.81	
Arredondo Est Water Sys	Water	AUF 4W-North-A	6567	1013	4W	AUF	13,268.43	
Arredondo Farms Water Sys	Water	AUF 4W-North-A	6568	1013	4W	AUF	22,062.13	
Beecher's Point Water Sys	Water	AUF 4W-North-A	6438	1013	4W	AUF	2,794.87	
East Lake Harris Estates Water	Water	AUF 4W-North-B	6406	1011	4W	AUF	10,866.19	
Friendly Center Water Sys	Water	AUF 4W-North-B	6408	1011	4W	AUF	1,883.66	
Haines Creek (Lake) Water Sys	Water	AUF 4W-North-B	6556	1011	4W	AUF	6,664.83	
Harmony Homes Water Sys	Water	AUF 4W-North-B	6462	1011	4W	AUF	3,807.69	
Hermits Cove Water Sys	Water	AUF 4W-North-A	6440	1013	4W	AUF	11,031.52	
Hobby Hills Water Sys	Water	AUF 4W-North-B	6410	1011	4W	AUF	6,207.70	
Holiday Haven Water Sys	Water	AUF 4W-North-A	6411	1013	4W	AUF	7,409.19	
Imperial Mobile Terrace Water	Water	AUF 4W-North-B	6413	1011	4W	AUF	15,295.68	
Jungle Den Water Sys	Water	AUF 4W-North-A	6467	1013	4W	AUF	7,037.43	
Kingswood Water Sys	Water	AUF 4W-North-B	6401	1011	4W	AUF	3,724.70	
Lake Josephine Water Sys	Water	AUF 4W-South-D	6589	1010	4W	AUF	34,810.59	
Lake Suzy Water Sys	Water	AUF 4W-South-D	6582	1010	4W	AUF	34,732.90	
Leisure Lakes Water Sys	Water	AUF 4W-South-D	6403	1010	4W	AUF	17,696.29	
Morningview Water Sys	Water	AUF 4W-North-B	6414	1011	4W	AUF	2,132.06	
Oakwood Water Sys	Water	AUF 4W-North-B	6402	1011	4W	AUF	12,957.20	
Palm Port Water Sys	Water	AUF 4W-North-A	6444	1013	4W	AUF	6,643.83	
Palm Terrace Water Sys	Water	AUF 4W-South-C	6429	1012	4W	AUF	71,632.89	
Palms Mobile Home Park Water	Water	AUF 4W-North-B	6416	1011	4W	AUF	3,683.58	
Pomona Park Water Sys	Water	AUF 4W-North-A	6446	1013	4W	AUF	9,954.92	
River Grove Water Sys	Water	AUF 4W-North-A	6447	1013	4W	AUF	6,643.83	
Rosalie Oaks Water Sys	Water	AUF 4W-South-C	6562	1012	4W	AUF	5,815.68	
Sebring Lakes Water	Water	AUF 4W-South-D	6933	1010	4W	AUF	4,863.38	
Silver Lake Oaks Water Sys	Water	AUF 4W-North-A	6448	1013	4W	AUF	2,420.81	
Skycrest Water Sys	Water	AUF 4W-North-B	6421	1011	4W	AUF	7,409.19	
Stone Mountain Water Sys	Water	AUF 4W-North-B	6422	1011	4W	AUF	620.85	
Summit Chase Water Sys	Water	AUF 4W-North-B	6596	1011	4W	AUF	13,349.83	
The Woods Water Sys	Water	AUF 4W-North-B	6564	1011	4W	AUF	4,407.10	
Tomoka/Twin Rivers water Sys	Water	AUF 4W-North-A	6469	1013	4W	AUF	16,495.57	
Village Water Water Sys	Water	AUF 4W-South-C	6571	1012	4W	AUF	10,885.58	
Welaka	Water	AUF 4W-North-A	6451	1013	4W	AUF	9,375.98	
Wooten Water Sys	Water	AUF 4W-North-A	6453	1013	4W	AUF	1,738.56	
Zephyr Shores Water Sys	Water	AUF 4W-South-C	6431	1012	4W	AUF	31,418.70	
					4W Total		421,743.34	17.44%
					4W Total		421,743.34	
FL Central Commerce Park Sewer Sys	Sewer	AUF 4WW-North-B	6461	2008	4WW	AUF	3,437.50	
Village Water Sewer Sys Sys	Sewer	AUF 4WW-South-C	6390	2009	4WW	AUF	2,111.15	
					4WW Total		5,548.65	0.23%
					4WW Total		5,548.65	
Breeze Hill - Water	Water	Breeze Hill - Wtr-C	6972	1014	5W	AUF	7,720.52	
					5W Total		7,720.52	0.32%
					5W Total		7,720.52	
Breeze Hill - Sewer	Sewer	Breeze Hill - WW-C	6973	2010	5WW	AUF	7,657.65	
					5WW Total		7,657.65	0.32%
					5WW Total		7,657.65	
Chuluota Water Sys	Water	Chuluota-Wtr-B	6456	1015	6W	AUF	91,945.43	
					6W Total		91,945.43	3.80%
					6W Total		91,945.43	
Chuluota Sewer Sys	Sewer	Chuluota-WW-B	6457	2011	6WW	AUF	41,983.58	
					6WW Total		41,983.58	1.74%
					6WW Total		41,983.58	

SYSTEM	TYPE	NAME	OLD NO	NEW NO.	RATE BAND	IG/NONRI	EXPENSES ALLOCATED ALLOCATED	
					Total		0	
Castle Lake (Citrus) Water Sys	Water	Citrus W-Castle Lk-A	6555	1016	7W	Crystal Ri	6,643.83	
Kenwood North Water Sys	Water	Citrus Water-A	6557	1016	7W	Crystal Ri	3,042.60	
Pine Valley (Citrus) Water Sys	Water	Citrus W-Pine Valley-A	6560	1016	7W	Crystal Ri	2,856.10	
The Meadows (Citrus) Water Sys	Water	Citrus Water-A	6559	1016	7W	Crystal Ri	3,186.83	
West Citrus (Citrus) Water Sys	Water	Citrus Water-A	6563	1016	7W	Crystal Ri	3,870.61	
					7W Total		19,599.97	0.81%
					7W Total		19,599.97	
Fairways @ Mt. Plymouth-Sewer Sys	Sewer	Fairways-WW-B	6971	2012	7WW	AUF	14,778.06	
					7WW Total		14,778.06	0.61%
					7WW Total		14,778.06	
Fountain Lakes - Sewer Sys	Sewer	Fountain Lks-WW-D	6977	2013	8WW	AUF	51,991.55	
					8WW Total		51,991.55	2.15%
					8WW Total		51,991.55	
Jumper Creek Manor - Sewer Sys	Sewer	Jumper Creek-WW-B	6975	2014	9WW	AUF	2,441.73	
					9WW Total		2,441.73	0.10%
					9WW Total		2,441.73	
					Grand Total		2,418,638.32	100.00%
					Grand Total			
Total Allocated Expenses							2,418,638.32	

Aqua Utilities Florida, Inc.
Customer Count Expense Allocations
Test Year May 2009-April 2010

Account						Allocated from						
Account						9001-632800	9001-656800	9001-650531	9001-650532	9001-650515	9001-657800	
System	W / WW	Region	Old AU #	New AU #	Rate Band	Legal Entity	Accounting	Auto Insurance	GE Fleet Diesel	GE Fleet Fuel	GE Fleet Leases	GL Insurance
48 Est Water Sys	Water	AUF 3W-North-B	6597	1007	3W	AUF	91.27	110.12	58.64	458.73	552.15	537.04
Arredondo Est Water Sys	Water	AUF 4W-North-A	6567	1013	4W	AUF	226.60	272.52	145.56	1,140.31	1,371.71	1,338.92
Arredondo Farms Sewer Sys	Sewer	AUF 2WW-North-A	6389	2005	2WW	AUF	367.10	442.28	235.85	1,845.97	2,221.35	2,164.00
Arredondo Farms Water Sys	Water	AUF 4W-North-A	6568	1013	4W	AUF	377.07	454.36	242.22	1,895.65	2,281.27	2,221.61
Beecher's Point Sewer Sys	Sewer	AUF 3WW-North-A	6439	2007	3WW	AUF	16.24	19.48	10.44	81.86	98.44	96.32
Beecher's Point Water Sys	Water	AUF 4W-North-A	6438	1013	4W	AUF	47.65	57.24	30.63	240.25	288.87	282.68
Breeze Hill - Sewer	Sewer	Breeze Hill - WW-C	6973	2010	5WW	AUF	130.90	157.76	84.09	657.96	791.81	771.04
Breeze Hill - Water	Water	Breeze Hill - Wtr-C	6972	1014	5W	AUF	131.90	158.76	84.75	663.44	798.21	778.44
Carlton Village Water Sys	Water	AUF 2W-North-B	6405	1003	2W	AUF	270.55	325.76	173.81	1,360.58	1,637.11	1,595.65
Castle Lake (Citrus) Water Sys	Water	Citrus W-Castle Lk-A	6555	1016	7W	Crystal River	113.51	136.68	72.96	570.91	686.95	669.52
Chuluota Sewer Sys	Sewer	Chuluota-WW-B	6457	2011	6WW	AUF	716.47	860.36	460.37	3,608.67	4,339.72	4,243.52
Chuluota Water Sys	Water	Chuluota-Wtr-B	6456	1015	6W	AUF	1,570.29	1,888.84	1,008.86	7,901.69	9,505.76	9,276.16
East Lake Harris Estates Water	Water	AUF 4W-North-B	6406	1011	4W	AUF	185.66	223.56	119.27	933.72	1,123.50	1,095.04
Fairways @ Mt. Plymouth-Sewer Sys	Sewer	Fairways-WW-B	6971	2012	7WW	AUF	252.51	304.00	162.22	1,269.88	1,527.97	1,489.28
Fairways @ Mt. Plymouth-Water	Water	Fairways-Wtr-B	6970	1019	10W	AUF	328.99	381.32	211.99	1,688.58	2,016.65	2,052.40
Fern Terrace Water Sys	Water	AUF 2W-North-B	6407	1003	2W	AUF	131.22	158.08	84.31	659.80	793.95	773.52
FL Central Commerce Park Sewer Sys	Sewer	AUF 4WW-North-B	6461	2008	4WW	AUF	58.58	70.08	37.64	295.58	355.20	348.84
Fountain Lakes - Irrigation	Non-Reg	Fountain Lakes-Wtr-D	6978	1023	14W	AUF	374.25	450.37	240.33	1,881.71	2,264.04	2,207.58
Fountain Lakes - Sewer Sys	Sewer	Fountain Lks-WW-D	6977	2013	8WW	AUF	888.39	1,069.80	570.73	4,467.59	5,375.73	5,238.92
Friendly Center Water Sys	Water	AUF 4W-North-B	6408	1011	4W	AUF	32.20	38.64	20.65	161.90	194.73	190.16
Gibsonia Estates Water Sys	Water	AUF 3W-South-C	6433	1008	3W	AUF	208.27	250.72	133.80	1,047.60	1,228.92	1,228.92
Grand Terrace Water Sys	Water	AUF 2W-North-B	6409	1003	2W	AUF	117.78	141.80	75.65	592.25	712.63	694.56
Haines Creek (Lake) Water Sys	Water	AUF 4W-North-B	6556	1011	4W	AUF	113.87	137.00	73.17	572.74	689.08	672.00
Harmony Homes Water Sys	Water	AUF 4W-North-B	6462	1011	4W	AUF	65.11	78.48	41.82	327.13	393.79	383.08
Hermits Cove Water Sys	Water	AUF 4W-North-A	6440	1013	4W	AUF	188.49	227.04	121.10	947.92	1,140.65	1,111.40
Hobby Hills Water Sys	Water	AUF 4W-North-B	6410	1011	4W	AUF	106.25	128.24	68.22	533.25	642.04	623.52
Holiday Haven Sewer Sys	Sewer	AUF 2WW-North-A	6412	2005	2WW	AUF	108.89	130.96	69.96	547.89	659.11	643.20
Holiday Haven Water Sys	Water	AUF 4W-North-A	6411	1013	4W	AUF	126.62	152.64	81.35	636.60	766.12	746.00
Imperial Mobile Terrace Water	Water	AUF 4W-North-B	6413	1011	4W	AUF	261.30	314.56	167.90	1,314.37	1,581.46	1,541.80
Interlachen Lake/Park Manor W	Water	AUF 3W-North-A	6441	1009	3W	AUF	294.47	354.20	189.19	1,481.76	1,782.60	1,739.40
Jasmine Lakes Uty Sewer Sys Sys	Sewer	AUF 2WW-South-C	6391	2004	2WW	AUF	1,606.17	1,934.96	1,031.82	8,075.51	9,717.91	9,465.84
Jasmine Lakes Uty Water Sys	Water	AUF 1W-South-C	6574	1001	1W	AUF	1,616.12	1,947.08	1,038.19	8,125.21	9,777.82	9,523.51
Jumper Creek Manor - Sewer Sys	Sewer	Jumper Creek-WW-B	6975	2014	9WW	AUF	41.74	50.44	26.82	209.77	252.52	245.36
Jumper Creek Manor - Water	Water	Jumper Creek-Wtr-B	6974	1020	11W	AUF	46.10	56.04	29.61	230.82	278.24	268.16
Jungle Den Sewer Sys	Sewer	AUF 3WW-North-A	6468	2007	3WW	AUF	143.94	173.40	92.48	723.81	871.00	848.52
Jungle Den Water Sys	Water	AUF 4W-North-A	6467	1013	4W	AUF	120.24	144.72	77.23	604.75	727.58	709.52
Kenwood North Water Sys	Water	Citrus Water-A	6557	1016	7W	Crystal River	51.99	62.64	33.40	261.45	314.58	306.64
Kings Cove Sewer Sys	Sewer	AUF 1WW-North-B	6395	2001	1WW	AUF	208.34	250.96	133.83	1,047.47	1,260.48	1,227.84
Kings Cove Water Sys	Water	AUF 1W-North-B	6595	1000	1W	AUF	217.11	261.52	139.50	1,091.95	1,313.97	1,280.28
Kingswood Water Sys	Water	AUF 4W-North-B	6401	1011	4W	AUF	63.73	76.92	40.90	319.98	385.21	374.32
Lake Gibson Estates Sewer Sys	Sewer	AUF 3WW-South-C	6435	2006	3WW	AUF	335.97	404.60	215.86	1,689.55	2,033.00	1,981.16
Lake Gibson Estates Water Sys	Water	AUF 2W-South-C	6434	1004	2W	AUF	878.50	1,057.96	564.36	4,417.72	5,315.81	5,180.08
Lake Josephine Water Sys	Water	AUF 4W-South-D	6589	1010	4W	AUF	595.04	717.08	382.21	2,991.00	3,599.57	3,504.64
Lake Osborne Est Water Sys	Water	AUF 3W-South-D	6558	1006	3W	AUF	492.00	592.64	316.05	2,473.75	2,976.80	2,899.88
Lake Suzy Sewer Sys Sys	Sewer	AUF 2WW-South-D	6392	2002	2WW	AUF	277.91	334.40	178.54	1,398.08	1,682.02	1,640.56
Lake Suzy Water Sys	Water	AUF 4W-South-D	6582	1010	4W	AUF	593.23	713.60	381.11	2,984.88	3,590.89	3,503.76
Leisure Lakes Sewer Sys	Sewer	AUF 1WW-South-D	6404	2000	1WW	AUF	297.32	357.76	191.02	1,495.95	1,799.72	1,755.68
Leisure Lakes Water Sys	Water	AUF 4W-South-D	6403	1010	4W	AUF	302.36	364.04	194.24	1,520.65	1,829.71	1,783.40
Morningview Sewer Sys	Sewer	AUF 2WW-North-B	6415	2003	2WW	AUF	36.10	43.40	23.18	181.41	218.29	212.72
Morningview Water Sys	Water	AUF 4W-North-B	6414	1011	4W	AUF	36.42	43.72	23.39	183.24	220.41	215.20
Oakwood Water Sys	Water	AUF 4W-North-B	6402	1011	4W	AUF	221.33	266.40	142.19	1,113.45	1,339.64	1,306.48
Ocala Oaks Water Sys	Water	AUF 1W-North-A	6577	1002	1W	AUF	1,906.83	2,297.04	1,224.95	9,587.17	11,536.93	11,238.04
Orange Hill	Water	AUF 3W-South-C	6436	1008	3W	AUF	251.19	302.68	161.35	1,262.55	1,519.43	1,479.44
Palm Port Sewer Sys	Sewer	AUF 2WW-North-A	6445	2005	2WW	AUF	112.12	135.04	72.03	563.74	678.40	660.84
Palm Port Water Sys	Water	AUF 4W-North-A	6444	1013	4W	AUF	113.51	136.68	72.96	570.91	686.95	669.52
Palm Terrace Sewer Sys	Sewer	AUF 2WW-South-C	6430	2004	2WW	AUF	1,056.40	1,272.24	678.65	5,312.29	6,392.24	6,228.92
Palm Terrace Water Sys	Water	AUF 4W-South-C	6429	1012	4W	AUF	1,224.03	1,474.04	786.35	6,155.31	7,406.60	7,217.60
Palms Mobile Home Park Water	Water	AUF 4W-North-B	6416	1011	4W	AUF	62.97	75.96	40.45	316.48	380.92	370.56
Park Manor Sewer Sys	Sewer	AUF 2WW-North-A	6443	2005	2WW	AUF	30.44	36.72	19.54	152.92	184.04	179.00
Peace River Sewer Sys	Sewer	Peace River-WW-D	6397	2015	10WW	AUF	98.00	118.16	62.95	492.57	592.80	577.04
Peace River Water Sys	Water	Peace River-Wtr-D	6600	1021	12W	AUF	103.34	124.48	66.36	519.22	624.89	608.32
Picciola Island Water Sys	Water	AUF 1W-North-B	6417	1000	1W	AUF	154.47	185.88	99.26	777.31	935.19	912.28
Pine Valley (Citrus) Water Sys	Water	Citrus W-Pine Valley-A	6560	1016	7W	Crystal River	48.78	58.72	31.34	245.44	295.32	287.84
Piney Woods Water Sys	Water	AUF 2W-North-B	6418	1003	2W	AUF	184.59	222.24	118.59	928.39	1,117.09	1,088.84
Pomona Park Water Sys	Water	AUF 4W-North-A	6446	1013	4W	AUF	170.15	204.96	109.31	855.38	1,029.36	1,002.52
Quail Ridge Water Sys	Water	AUF 3W-North-B	6419	1007	3W	AUF	101.21	121.96	65.01	508.57	612.06	595.80
Ravenswood (Lake) Water Sys	Water	AUF 3W-North-B	6561	1007	3W	AUF	48.08	57.84	30.89	241.92	291.04	284.08
River Grove Water Sys	Water	AUF 4W-North-A	6447	1013	4W	AUF	113.51	136.68	72.96	570.91	686.95	669.52
Rosalie Oaks Sewer Sys Sys	Sewer	AUF 3WW-South-C	6386	2006	3WW	AUF	98.32	118.48	63.16	494.40	594.93	579.52

These are the costs from Pennsylvania that are then allocated to
the Fla Utilities based on customers

05-09_04-10 Customer count allocations.xlsx

Rosalie Oaks Water Sys	Water	AUF 4W-South-C	6562	1012	4W	AUF	99.43	119.72	63.84	499.72	601.35	585.72
Sarasota - All Other O Water	Water	Sarasota-Wtr-D	6964	1022	13W	AUF	4,925.51	5,928.12	3,164.36	24,776.81	29,810.15	29,069.56
Sarasota Sewer	Sewer	Sarasota-WW-D	6965	2016	11WW	Dolomite	7,563.85	9,106.68	4,859.22	38,041.45	45,772.70	44,617.00
Sebring Lakes Water	Water	AUF 4W-South-D	6933	1010	4W	AUF	83.14	100.24	53.40	417.86	502.89	489.44
Silver Lake	Water	AUF 1W-North-B	6420	1000	1W	AUF	1,704.94	2,053.08	1,095.30	8,574.15	10,317.03	10,054.69
Silver Lake Oaks Sewer Sys	Sewer	AUF 2WW-North-A	6449	2005	2WW	AUF	41.42	50.08	26.59	207.94	250.39	242.92
Silver Lake Oaks Water Sys	Water	AUF 4W-North-A	6448	1013	4W	AUF	41.42	50.08	26.59	207.94	250.39	242.92
Skycrest Water Sys	Water	AUF 4W-North-B	6421	1011	4W	AUF	126.62	152.64	81.35	636.60	766.12	746.00
South Seas Sewer Sys Sys	Sewer	AUF 2WW-South-D	6831	2002	2WW	AUF	71.86	85.52	46.18	363.57	436.46	431.08
St. Johns's Highlands Water Sys	Water	AUF 2W-North-A	6450	1005	2W	AUF	103.24	124.28	66.34	519.39	624.87	609.48
Stone Mountain Water Sys	Water	AUF 4W-North-B	6422	1011	4W	AUF	10.59	12.72	6.82	53.34	64.20	62.60
Summit Chase Sewer Sys	Sewer	AUF 1WW-North-B	6396	2001	1WW	AUF	225.94	272.08	145.17	1,136.50	1,367.47	1,332.84
Summit Chase Water Sys	Water	AUF 4W-North-B	6596	1011	4W	AUF	228.08	274.64	146.54	1,147.14	1,380.31	1,345.36
Sunny Hills Sewer Sys	Sewer	AUF 2WW-North-A	6472	2005	2WW	AUF	181.20	218.60	116.42	910.26	1,095.74	1,065.32
Sunny Hills Water Sys	Water	AUF 2W-North-A	6471	1005	2W	AUF	621.00	747.84	398.97	3,123.00	3,757.88	3,662.03
Tangerine Water Sys	Water	AUF 1W-North-B	6428	1000	1W	AUF	290.96	350.08	186.93	1,463.94	1,761.20	1,718.12
The Meadows (Citrus) Water Sys	Water	Citrus Water-A	6559	1016	7W	Crystal River	54.48	65.76	35.01	273.80	329.57	320.48
The Woods Sewer Sys System	Sewer	AUF 2WW-North-B	6388	2003	2WW	AUF	68.34	82.60	43.90	343.01	413.05	400.72
The Woods Water Sys	Water	AUF 4W-North-B	6564	1011	4W	AUF	75.40	91.24	48.45	378.52	455.87	442.04
Tomoka/Twin Rivers water Sys	Water	AUF 4W-North-A	6489	1013	4W	AUF	281.88	339.44	181.07	1,417.44	1,705.59	1,662.04
Valencia Terrace Sewer Sys	Sewer	AUF 1WW-North-B	6424	2001	1WW	AUF	366.34	441.04	235.35	1,842.60	2,217.05	2,161.32
Valencia Terrace Water Sys	Water	AUF 2W-North-B	6423	1003	2W	AUF	372.38	448.40	239.22	1,872.79	2,253.42	2,196.40
Venetian Village Sewer Sys	Sewer	AUF 2WW-North-B	6426	2003	2WW	AUF	100.45	121.00	64.54	505.04	607.78	592.04
Venetian Village Water Sys	Water	AUF 3W-North-B	6425	1007	3W	AUF	169.79	204.60	109.08	853.56	1,027.23	1,000.04
Village Water Sewer Sys Sys	Sewer	AUF 4WW-South-C	6390	2009	4WW	AUF	36.10	43.40	23.18	181.41	218.29	212.72
Village Water Water Sys	Water	AUF 4W-South-C	6571	1012	4W	AUF	186.11	224.40	119.56	935.26	1,125.70	1,095.28
Welaka	Water	AUF 4W-North-A	6451	1013	4W	AUF	160.19	192.88	102.92	805.68	969.43	944.92
West Citrus (Citrus) Water Sys	Water	Citrus Water-A	6563	1016	7W	Crystal River	66.11	79.52	42.48	332.63	400.19	390.44
Wooten Water Sys	Water	AUF 4W-North-A	6453	1013	4W	AUF	29.73	35.76	19.08	149.40	179.76	175.16
Zephyr Shores Sewer Sys	Sewer	AUF 2WW-South-C	6432	2004	2WW	AUF	534.40	643.48	343.28	2,687.33	3,233.57	3,151.32
Zephyr Shores Water Sys	Water	AUF 4W-South-C	6431	1012	4W	AUF	536.85	646.32	344.86	2,699.81	3,248.54	3,166.28
Total Allocated Expenses							41,319.75	49,735.97	26,545.52	207,840.06	250,067.57	243,824.03

48-4/3 Tested in 48-4
 48-4/3
 54800/3x2= 36533.33
 29603/8x2= 3700.375
 13,261
 49,734.33
 X agrees to 6/L Detail
 See 49 for ins. Diff. Since annualized - no effect
 48-4/3
 54800/3x2= 36533.33
 29603/8x2= 3700.375
 13,261
 49,734.33
 26,545.52
 207,840.06
 250,067.57
 243,824.03
 221,503.382
 147,668.66
 288,480.3
 96,160
 243,828.6
 243,824.03
 4.64
 Diff

48-4p2

Aqua Utilities Florida, Inc.
Customer Count Expense Allocations
Test Year May 2009-April 2010

System	W / WW	Region	Old AU #	New AU #	Rate Band	Legal Entity	Allocated from					ACO Allocation
							Account	9001-659800	9001-634900	9001-636710	9001-636720	
							Other Insurance	Service & Sundry	Workflow Processing	Workflow Postage		
48 Est Water Sys	Water	AUF 3W-North-B	6597	1007	3W	AUF	122.80	1,725.18	98.84	261.39	861.76	
Arredondo Est Water Sys	Water	AUF 4W-North-A	6567	1013	4W	AUF	304.92	4,290.18	245.32	649.37	2,141.32	
Arredondo Farms Sewer Sys	Sewer	AUF 2WW-North-A	6389	2005	2WW	AUF	493.92	6,943.75	397.50	1,051.61	3,467.27	
Arredondo Farms Water Sys	Water	AUF 4W-North-A	6568	1013	4W	AUF	507.24	7,130.41	408.27	1,079.99	3,560.77	
Beecher's Point Sewer Sys	Sewer	AUF 3WW-North-A	6439	2007	3WW	AUF	21.84	308.09	17.60	46.59	153.68	
Beecher's Point Water Sys	Water	AUF 4W-North-A	6438	1013	4W	AUF	64.20	904.17	51.64	136.78	451.02	
Breeze Hill - Sewer	Sewer	Breeze Hill - WW-C	6973	2010	5WW	AUF	176.08	2,474.84	141.69	374.87	1,235.89	
Breeze Hill - Water	Water	Breeze Hill - Wtr-C	6972	1014	5W	AUF	177.48	2,495.86	142.78	377.89	1,246.00	
Carlton Village Water Sys	Water	AUF 2W-North-B	6405	1003	2W	AUF	364.00	5,118.18	292.92	775.03	2,555.40	
Castle Lake (Citrus) Water Sys	Water	Citrus W-Castle Lk-A	6555	1016	7W	Crystal River	152.68	2,147.64	122.88	325.23	1,072.27	
Chuluota Sewer Sys	Sewer	Chuluota-WW-B	6457	2011	6WW	AUF	964.52	13,579.71	775.69	2,054.46	6,775.11	
Chuluota Water Sys	Water	Chuluota-Wtr-B	6456	1015	6W	AUF	2,113.16	29,728.23	1,700.14	4,500.12	14,838.70	
East Lake Harris Estates Water	Water	AUF 4W-North-B	6406	1011	4W	AUF	249.80	3,512.48	201.01	531.89	1,753.72	
Fairways @ Mt. Plymouth-Sewer Sys	Sewer	Fairways-WW-B	6971	2012	7WW	AUF	339.76	4,777.00	273.38	723.36	2,385.05	
Fairways @ Mt. Plymouth-Water	Water	Fairways-Wtr-B	6970	1019	10W	AUF	446.36	6,382.04	356.09	954.53	3,154.94	
Fern Terrace Water Sys	Water	AUF 2W-North-B	6407	1003	2W	AUF	78.88	1,112.85	405.11	1,071.72	3,534.02	
FL Central Commerce Park Sewer Sys	Sewer	AUF 4WW-North-B	6461	2008	4WW	AUF	503.60	7,079.48	961.85	2,544.91	8,391.05	
Fountain Lakes - Irrigation	Non-Reg	Fountain Lakes-Wtr-D	6978	1023	14W	AUF	1,195.20	16,805.78	34.81	92.20	304.00	
Fountain Lakes - Sewer Sys	Sewer	Fountain Lks-WW-D	6977	2013	8WW	AUF	43.32	609.16	225.49	596.71	1,967.52	
Friendly Center Water Sys	Water	AUF 4W-North-B	6408	1011	4W	AUF	280.28	3,941.02	127.50	337.36	1,112.36	
Gibsonia Estates Water Sys	Water	AUF 3W-South-C	6433	1008	3W	AUF	158.48	2,227.92	123.26	326.23	1,075.64	
Grand Terrace Water Sys	Water	AUF 2W-North-B	6409	1003	2W	AUF	153.16	2,154.65	70.47	186.43	614.59	
Haines Creek (Lake) Water Sys	Water	AUF 4W-North-B	6556	1011	4W	AUF	87.52	1,230.40	204.11	540.00	1,780.42	
Harmony Homes Water Sys	Water	AUF 4W-North-B	6462	1011	4W	AUF	253.60	3,565.71	114.98	303.96	1,002.00	
Hermits Cove Water Sys	Water	AUF 4W-North-A	6440	1013	4W	AUF	142.76	2,005.22	117.87	312.04	1,028.89	
Hobby Hills Water Sys	Water	AUF 4W-North-B	6410	1011	4W	AUF	146.48	2,061.29	137.11	362.69	1,195.84	
Holiday Haven Sewer Sys	Sewer	AUF 2WW-North-A	6412	2005	2WW	AUF	170.36	2,394.55	282.94	748.69	2,468.57	
Holiday Haven Water Sys	Water	AUF 4W-North-A	6411	1013	4W	AUF	351.64	4,944.56	318.83	843.90	2,782.65	
Imperial Mobile Terrace Water	Water	AUF 4W-North-B	6413	1011	4W	AUF	396.24	5,574.74	1,739.01	4,600.57	15,168.43	
Interlachen Lake/Park Manor W	Water	AUF 3W-North-A	6441	1009	3W	AUF	2,160.72	30,376.27	4,628.93	15,261.90	394.12	
Jasmine Lakes Uty Sewer Sys	Sewer	AUF 2WW-South-C	6391	2004	2WW	AUF	2,174.06	30,562.95	1,749.79	119.56	434.09	
Jasmine Lakes Uty Water Sys	Water	AUF 1W-South-C	6574	1001	1W	AUF	56.16	788.82	45.23	131.74	1,359.53	
Jumper Creek Manor - Sewer Sys	Sewer	Jumper Creek-WW-B	6975	2014	9WW	AUF	61.92	867.20	155.87	412.34	1,359.53	
Jumper Creek Manor - Water	Water	Jumper Creek-Wtr-B	6974	1020	11W	AUF	193.64	2,722.69	130.17	344.45	1,135.74	
Jungle Den Sewer Sys	Sewer	AUF 3WW-North-A	6468	2007	3WW	AUF	161.80	2,275.08	56.28	148.92	491.04	
Jungle Den Water Sys	Water	AUF 4W-North-A	6467	1013	4W	Crystal River	69.92	983.49	225.55	596.72	1,967.45	
Kenwood North Water Sys	Water	Citrus Water-A	6557	1016	7W	AUF	280.28	3,940.05	235.11	622.06	2,050.99	
Kings Cove Sewer Sys	Sewer	AUF 1WW-North-B	6395	2001	1WW	AUF	292.16	4,107.62	68.98	182.36	601.22	
Kings Cove Water Sys	Water	AUF 1W-North-B	6595	1000	1W	AUF	85.64	1,203.33	962.46	3,173.36	8,297.51	
Kingswood Water Sys	Water	AUF 4W-North-B	6401	1011	4W	AUF	452.00	6,355.61	363.75	2,516.56	5,618.33	
Lake Gibson Estates Sewer Sys	Sewer	AUF 3WW-South-C	6435	2006	3WW	AUF	1,181.88	16,618.12	951.14	1,704.08	4,646.41	
Lake Gibson Estates Water Sys	Water	AUF 2W-South-C	6434	1004	2W	AUF	800.40	11,250.16	644.23	1,409.24	2,625.63	
Lake Josephine Water Sys	Water	AUF 4W-South-D	6589	1010	4W	AUF	661.88	9,305.15	300.86	796.29	5,605.41	
Lake Osborne Est Water Sys	Water	AUF 3W-South-D	6558	1006	3W	AUF	373.92	5,259.65	642.26	1,699.95	2,809.38	
Lake Suzy Sewer Sys	Sewer	AUF 2WW-South-D	6392	2002	2WW	AUF	798.28	11,229.78	321.92	851.99	2,856.04	
Lake Suzy Water Sys	Water	AUF 4W-South-D	6582	1010	4W	AUF	400.08	5,627.95	327.36	866.20	340.72	
Leisure Lakes Sewer Sys	Sewer	AUF 1WW-South-D	6404	2000	1WW	AUF	406.84	5,720.34	39.03	103.35	344.09	
Leisure Lakes Water Sys	Water	AUF 4W-South-D	6403	1010	4W	AUF	48.56	682.43	39.41	104.36	2,091.13	
Morningview Sewer Sys	Sewer	AUF 2WW-North-B	6415	2003	2WW	AUF	49.00	689.43	239.64	634.22	18,007.72	
Morningview Water Sys	Water	AUF 4W-North-B	6414	1011	4W	AUF	297.84	4,188.87	2,064.51	5,461.72	2,371.61	
Oakwood Water Sys	Water	AUF 4W-North-B	6402	1011	4W	AUF	2,565.20	36,062.49	2,71.95	719.31	1,058.89	
Ocala Oaks Water Sys	Water	AUF 1W-North-A	6577	1002	1W	AUF	337.88	4,748.96	121.39	321.23	1,072.27	
Orange Hill	Water	AUF 3W-South-C	6436	1008	3W	AUF	150.80	2,120.56	122.88	302.66	9,977.69	
Palm Port Sewer Sys	Sewer	AUF 2WW-North-A	6445	2005	2WW	AUF	152.68	2,147.64	1,143.77	3,026.16	11,561.04	
Palm Port Water Sys	Water	AUF 4W-North-A	6444	1013	4W	AUF	1,421.24	19,983.12	1,325.25	3,506.38	594.55	
Palm Terrace Sewer Sys	Sewer	AUF 2WW-South-C	6430	2004	2WW	AUF	1,646.80	23,154.39	68.19	180.34	287.25	
Palm Terrace Water Sys	Water	AUF 4W-South-C	6429	1012	4W	AUF	84.68	1,190.25	32.94	87.13	925.23	
Palms Mobile Home Park Water	Water	AUF 4W-North-B	6416	1011	4W	AUF	40.96	575.07	106.10	280.63	975.36	
Park Manor Sewer Sys	Sewer	AUF 2WW-North-A	6443	2005	2WW	AUF	131.80	1,852.62	111.85	295.84	1,459.81	
Peace River Sewer Sys	Sewer	Peace River-WW-D	6397	2015	10WW	AUF	138.92	1,952.97	167.27	442.72	460.99	
Peace River Water Sys	Water	Peace River-Wtr-D	6600	1021	12W	AUF	207.88	2,924.38	52.84	139.80	1,743.69	
Piccola Island Water Sys	Water	AUF 1W-North-B	6417	1000	1W	AUF	65.64	923.27	199.87	528.83	1,606.69	
Pine Valley (Citrus) Water Sys	Water	Citrus W-Pine Valley-A	6560	1016	7W	Crystal River	248.36	3,492.42	184.18	487.31	955.32	
Piney Woods Water Sys	Water	AUF 2W-North-B	6418	1003	2W	AUF	228.88	3,217.47	109.56	289.76	454.32	
Pomona Park Water Sys	Water	AUF 4W-North-A	6446	1013	4W	AUF	136.08	1,912.83	52.06	137.78	1,072.27	
Quail Ridge Water Sys	Water	AUF 3W-North-B	6419	1007	3W	AUF	64.68	910.23	122.88	325.23	928.59	
Ravenswood (Lake) Water Sys	Water	AUF 3W-North-B	6561	1007	3W	AUF	152.68	2,147.64	106.46	281.64		
River Grove Water Sys	Water	AUF 4W-North-A	6447	1013	4W	AUF	132.28	1,859.63				
Rosalie Oaks Sewer Sys	Sewer	AUF 3WW-South-C	6386	2006	3WW	AUF						

Summary All Florida

Rosalie Oaks Water Sys	Water	AUF 4W-South-C	6562	1012	4W	AUF	133.68	1,879.70	107.61	284.69	938.64
Sarasota - All Other O Water	Water	Sarasota-Wtr-D	6964	1022	13W	Dolomite	6,627.42	93,209.85	5,332.75	14,112.43	46,532.60
Sarasota Sewer	Sewer	Sarasota-WW-D	6965	2016	11WW	Dolomite	10,176.70	143,104.72	8,189.28	21,669.30	71,448.06
Sebring Lakes Water	Water	AUF 4W-South-D	6933	1010	4W	AUF	111.84	1,571.63	90.03	238.08	784.95
Silver Lake	Water	AUF 1W-North-B	6420	1000	1W	AUF	2,293.80	32,253.73	1,845.95	4,884.19	16,104.03
Silver Lake Oaks Sewer Sys	Sewer	AUF 2WW-North-A	6449	2005	2WW	AUF	55.72	781.81	44.87	118.53	390.77
Silver Lake Oaks Water Sys	Water	AUF 4W-North-A	6448	1013	4W	AUF	55.72	781.81	44.87	118.53	390.77
Skycrest Water Sys	Water	AUF 4W-North-B	6421	1011	4W	AUF	170.36	2,394.55	137.11	362.69	1,195.84
South Seas Sewer Sys Sys	Sewer	AUF 2WW-South-D	6831	2002	2WW	AUF	96.88	1,369.64	77.77	206.61	681.78
St. Johns's Highlands Water Sys	Water	AUF 2W-North-A	6450	1005	2W	AUF	138.92	1,953.95	111.78	295.83	975.41
Stone Mountain Water Sys	Water	AUF 4W-North-B	6422	1011	4W	AUF	14.24	200.73	11.49	30.41	100.22
Summit Chase Sewer Sys	Sewer	AUF 1WW-North-B	6396	2001	1WW	AUF	304.04	4,275.20	244.66	647.38	2,134.53
Summit Chase Water Sys	Water	AUF 4W-North-B	6596	1011	4W	AUF	306.88	4,315.35	246.96	653.46	2,154.57
Sunny Hills Sewer Sys	Sewer	AUF 2WW-North-A	6472	2005	2WW	AUF	243.68	3,423.30	196.19	518.73	1,710.13
Sunny Hills Water Sys	Water	AUF 2W-North-A	6471	1005	2W	AUF	835.56	11,747.82	672.37	1,779.01	5,865.70
Tangerine Water Sys	Water	AUF 1W-North-B	6428	1000	1W	AUF	391.52	5,507.53	315.01	833.76	2,749.23
The Meadows (Citrus) Water Sys	Water	Citrus Water-A	6559	1016	7W	Crystal River	73.28	1,029.68	59.03	156.02	514.38
The Woods Sewer Sys System	Sewer	AUF 2WW-North-B	6388	2003	2WW	AUF	91.92	1,289.67	74.01	195.56	644.59
The Woods Water Sys	Water	AUF 4W-North-B	6564	1011	4W	AUF	101.44	1,423.16	81.68	215.83	711.38
Tomoka/Twin Rivers water Sys	Water	AUF 4W-North-A	6469	1013	4W	AUF	379.20	5,331.98	305.17	807.44	2,662.28
Valencia Terrace Sewer Sys	Sewer	AUF 1WW-North-B	6424	2001	1WW	AUF	492.92	6,931.61	396.65	1,049.57	3,460.66
Valencia Terrace Water Sys	Water	AUF 2W-North-B	6423	1003	2W	AUF	501.00	7,045.04	403.17	1,066.80	3,517.44
Venetian Village Sewer Sys	Sewer	AUF 2WW-North-B	6426	2003	2WW	AUF	135.12	1,899.77	108.77	287.72	948.66
Venetian Village Water Sys	Water	AUF 3W-North-B	6425	1007	3W	AUF	228.44	3,210.48	183.84	486.31	1,603.33
Village Water Sewer Sys Sys	Sewer	AUF 4WW-South-C	6390	2009	4WW	AUF	48.56	682.43	39.03	103.35	340.72
Village Water Water Sys	Water	AUF 4W-South-C	6571	1012	4W	AUF	250.32	3,517.59	201.50	532.92	1,756.94
Welaka	Water	AUF 4W-North-A	6451	1013	4W	AUF	215.51	3,030.77	173.46	458.93	1,513.20
West Citrus (Citrus) Water Sys	Water	Citrus Water-A	6563	1016	7W	Crystal River	88.92	1,251.42	71.56	189.44	624.69
Wooten Water Sys	Water	AUF 4W-North-A	6453	1013	4W	AUF	40.00	561.99	32.15	85.10	280.59
Zephyr Shores Sewer Sys	Sewer	AUF 2WW-South-C	6432	2004	2WW	AUF	718.96	10,108.96	578.55	1,530.82	5,047.32
Zephyr Shores Water Sys	Water	AUF 4W-South-C	6431	1012	4W	AUF	722.28	10,156.11	581.21	1,537.90	5,070.74
Total Allocated Expenses							55,596.05	781,879.84	44,736.19	118,384.65	390,344.34

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WP46 Sunday \$295,357.35
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Aqua Utilities Florida, Inc.
Customer Count Expense Allocations
Test Year May 2009-April 2010

Fest Year May 2009-April 2010						Allocated from									
						Account		9001-636740		9001-675856		9001-634801		9001-636810	
						Legal Entity		Lockbox allocation		Uniforms Allocation		Financial Analyst		OS Hardware Maint	
System	W / WW	Region	Old AU #	New AU #	Rate Band										
48 Est Water Sys	Water	AUF 3W-North-B	6597	1007	3W	AUF			72.85	100.59		64.10			24.28
Arredondo Est Water Sys	Water	AUF 4W-North-A	6567	1013	4W	AUF			181.17	249.39		159.81			60.09
Arredondo Farms Sewer Sys	Sewer	AUF 2WW-North-A	6389	2005	2WW	AUF			293.23	404.33		258.31			97.51
Arredondo Farms Water Sys	Water	AUF 4W-North-A	6568	1013	4W	AUF			301.11	415.32		265.19			100.17
Beecher's Point Sewer Sys	Sewer	AUF 3WW-North-A	6439	2007	3WW	AUF			13.00	17.87		11.50			4.27
Beecher's Point Water Sys	Water	AUF 4W-North-A	6438	1013	4W	AUF			38.16	52.44		33.73			12.62
Breeze Hill - Sewer	Sewer	Breeze Hill - WW-C	6973	2010	5WW	AUF			104.50	144.18		92.03			34.79
Breeze Hill - Water	Water	Breeze Hill - Wtr-C	6972	1014	5W	AUF			105.39	145.21		92.90			35.01
Carlton Village Water Sys	Water	AUF 2W-North-B	6405	1003	2W	AUF			216.13	297.88		190.46			71.82
Castle Lake (Citrus) Water Sys	Water	Citrus W-Castle Lk-A	6555	1016	7W	Crystal River			90.70	124.98		79.91			30.14
Chuluota Sewer Sys	Sewer	Chuluota-WW-B	6457	2011	6WW	AUF			573.41	788.02		506.47			189.80
Chuluota Water Sys	Water	Chuluota-Wtr-B	6456	1015	6W	AUF			1,255.30	1,728.33		1,107.19			416.56
East Lake Harris Estates Water	Water	AUF 4W-North-B	6406	1011	4W	AUF			148.33	204.46		130.71			49.29
Fairways @ Mt. Plymouth-Sewer Sys	Sewer	Fairways-WW-B	6971	2012	7WW	AUF			201.72	278.03		177.76			67.05
Fairways @ Mt. Plymouth-Water	Water	Fairways-Wtr-B	6970	1019	10W	AUF			269.34	356.68		244.62			84.57
Fern Terrace Water Sys	Water	AUF 2W-North-B	6407	1003	2W	AUF			104.79	144.52		92.32			34.85
FL Central Commerce Park Sewer Sys	Sewer	AUF 4WW-North-B	6461	2008	4WW	AUF			46.98	64.31		41.62			15.46
Fountain Lakes - Irrigation	Non-Reg	Fountain Lakes-Wtr-D	6978	1023	14W	AUF			298.96	411.70		263.59			99.39
Fountain Lakes - Sewer Sys	Sewer	Fountain Lks-WW-D	6977	2013	8WW	AUF			709.66	978.25		625.33			235.90
Friendly Center Water Sys	Water	AUF 4W-North-B	6408	1011	4W	AUF			25.70	35.37		22.70			8.51
Gibsonia Estates Water Sys	Water	AUF 3W-South-C	6433	1008	3W	AUF			166.43	229.30		146.70			55.28
Grand Terrace Water Sys	Water	AUF 2W-North-B	6409	1003	2W	AUF			94.08	129.68		82.91			31.28
Haines Creek (Lake) Water Sys	Water	AUF 4W-North-B	6556	1011	4W	AUF			90.99	125.34		80.21			30.20
Harmony Homes Water Sys	Water	AUF 4W-North-B	6462	1011	4W	AUF			51.94	71.73		45.73			17.31
Hermits Cove Water Sys	Water	AUF 4W-North-A	6440	1013	4W	AUF			150.56	207.59		132.65			50.06
Hobby Hills Water Sys	Water	AUF 4W-North-B	6410	1011	4W	AUF			84.69	117.08		74.45			28.27
Holiday Haven Sewer Sys	Sewer	AUF 2WW-North-A	6412	2005	2WW	AUF			87.06	119.84		76.77			28.87
Holiday Haven Water Sys	Water	AUF 4W-North-A	6411	1013	4W	AUF			101.12	139.51		89.05			33.64
Imperial Mobile Terrace Water	Water	AUF 4W-North-B	6413	1011	4W	AUF			208.80	287.72		184.04			69.36
Interlachen Lake/Park Manor W	Water	AUF 3W-North-A	6441	1009	3W	AUF			235.40	324.13		207.63			78.11
Jasmine Lakes Uty Sewer Sys Sys	Sewer	AUF 2WW-South-C	6391	2004	2WW	AUF			1,282.74	1,768.95		1,129.89			426.63
Jasmine Lakes Uty Water Sys	Water	AUF 1W-South-C	6574	1001	1W	AUF			1,290.61	1,779.97		1,136.80			429.33
Jumper Creek Manor - Sewer Sys	Sewer	Jumper Creek-WW-B	6975	2014	9WW	AUF			33.31	46.05		29.30			11.10
Jumper Creek Manor - Water	Water	Jumper Creek-Wtr-B	6974	1020	11W	AUF			36.62	50.99		32.02			12.34
Jungle Den Sewer Sys	Sewer	AUF 3WW-North-A	6468	2007	3WW	AUF			114.99	158.52		101.29			38.22
Jungle Den Water Sys	Water	AUF 4W-North-A	6467	1013	4W	AUF			96.07	132.36		84.71			31.90
Kenwood North Water Sys	Water	Citrus Water-A	6557	1016	7W	Crystal River			41.52	57.24		36.61			13.82
Kings Cove Sewer Sys	Sewer	AUF 1WW-North-B	6395	2001	1WW	AUF			166.38	229.43		146.55			55.34
Kings Cove Water Sys	Water	AUF 1W-North-B	6595	1000	1W	AUF			173.46	239.13		152.83			57.66
Kingswood Water Sys	Water	AUF 4W-North-B	6401	1011	4W	AUF			50.82	70.21		44.69			16.94
Lake Gibson Estates Sewer Sys	Sewer	AUF 3WW-South-C	6435	2006	3WW	AUF			268.38	369.96		236.49			89.23
Lake Gibson Estates Water Sys	Water	AUF 2W-South-C	6434	1004	2W	AUF			701.74	967.40		618.31			233.29
Lake Josephine Water Sys	Water	AUF 4W-South-D	6589	1010	4W	AUF			475.08	655.43		418.34			158.09
Lake Osborne Est Water Sys	Water	AUF 3W-South-D	6558	1006	3W	AUF			392.93	541.83		346.15			130.67
Lake Suzy Sewer Sys Sys	Sewer	AUF 2WW-South-D	6392	2002	2WW	AUF			222.10	305.92		195.82			73.74
Lake Suzy Water Sys	Water	AUF 4W-South-D	6582	1010	4W	AUF			474.20	652.95		418.21			157.38
Leisure Lakes Sewer Sys	Sewer	AUF 1WW-South-D	6404	2000	1WW	AUF			237.66	327.30		209.53			78.91
Leisure Lakes Water Sys	Water	AUF 4W-South-D	6403	1010	4W	AUF			241.55	332.92		212.87			80.27
Morningview Sewer Sys	Sewer	AUF 2WW-North-B	6415	2003	2WW	AUF			28.82	39.73		25.41			9.58
Morningview Water Sys	Water	AUF 4W-North-B	6414	1011	4W	AUF			29.11	40.07		25.70			9.65
Oakwood Water Sys	Water	AUF 4W-North-B	6402	1011	4W	AUF			176.90	243.69		155.95			58.74
Ocala Oaks Water Sys	Water	AUF 1W-North-A	6577	1002	1W	AUF			1,522.83	2,100.03		1,341.44			506.47
Orange Hill	Water	AUF 3W-South-C	6436	1008	3W	AUF			200.54	276.65		176.60			66.74
Palm Port Sewer Sys	Sewer	AUF 2WW-North-A	6445	2005	2WW	AUF			89.53	123.48		78.89			29.78
Palm Port Water Sys	Water	AUF 4W-North-A	6444	1013	4W	AUF			90.70	124.98		79.91			30.14
Palm Terrace Sewer Sys	Sewer	AUF 2WW-South-C	6430	2004	2WW	AUF			843.82	1,163.30		743.51			280.53
Palm Terrace Water Sys	Water	AUF 4W-South-C	6429	1012	4W	AUF			977.76	1,347.88		861.52			325.03
Palms Mobile Home Park Water	Water	AUF 4W-North-B	6416	1011	4W	AUF			50.27	69.39		44.23			16.75
Park Manor Sewer Sys	Sewer	AUF 2WW-North-A	6443	2005	2WW	AUF			24.30	33.55		21.37			8.09
Peace River Sewer Sys	Sewer	Peace River-WW-D	6397	2015	10WW	AUF			78.24	107.96		68.86			26.05
Peace River Water Sys	Water	Peace River-Wtr-D	6800	1021	12W	AUF			82.46	113.76		72.63			27.47
Picciola Island Water Sys	Water	AUF 1W-North-B	6417	1000	1W	AUF			123.49	170.07		108.88			41.00
Pine Valley (Citrus) Water Sys	Water	Citrus W-Pine Valley-A	6560	1016	7W	Crystal River			38.98	53.73		34.34			12.95
Piney Woods Water Sys	Water	AUF 2W-North-B	6418	1003	2W	AUF			147.47	203.27		129.97			49.01
Pomona Park Water Sys	Water	AUF 4W-North-A	6446	1013	4W	AUF			135.88	187.40		119.66			45.20
Quail Ridge Water Sys	Water	AUF 3W-North-B	6419	1007	3W	AUF			80.76	111.46		71.11			26.89
Ravenswood (Lake) Water Sys	Water	AUF 3W-North-B	6561	1007	3W	AUF			38.44	52.92		33.90			12.74
River Grove Water Sys	Water	AUF 4W-North-A	6447	1013	4W	AUF			90.70	124.98		79.91			30.14
Rosalie Oaks Sewer Sys Sys	Sewer	AUF 3WW-South-C	6386	2006	3WW	AUF			78.54	108.31		69.16			26.12

Rosalie Oaks Water Sys	Water	AUF 4W-South-C	6562	1012	4W	AUF	79.36	109.45	69.93	26.39
Sarasota - All Other O Water	Water	Sarasota-Wtr-D	6964	1022	13W	Dolomite	3,935.98	5,422.47	3,469.80	1,307.27
Sarasota Sewer	Sewer	Sarasota-WW-D	6965	2016	11WW	Dolomite	6,042.92	8,328.27	5,325.66	2,008.10
Sebring Lakes Water	Water	AUF 4W-South-D	6933	1010	4W	AUF	66.38	91.59	58.41	22.09
Silver Lake	Water	AUF 1W-North-B	6420	1000	1W	AUF	1,361.99	1,877.40	1,200.17	452.69
Silver Lake Oaks Sewer Sys	Sewer	AUF 2WW-North-A	6449	2005	2WW	AUF	33.02	45.70	29.00	11.04
Silver Lake Oaks Water Sys	Water	AUF 4W-North-A	6448	1013	4W	AUF	33.02	45.70	29.00	11.04
Skycrest Water Sys	Water	AUF 4W-North-B	6421	1011	4W	AUF	101.12	139.51	89.05	33.64
South Seas Sewer Sys Sys	Sewer	AUF 2WW-South-D	6831	2002	2WW	AUF	57.83	78.73	51.43	18.89
St. Johns's Highlands Water Sys	Water	AUF 2W-North-A	6450	1005	2W	AUF	82.52	113.68	72.75	27.39
Stone Mountain Water Sys	Water	AUF 4W-North-B	6422	1011	4W	AUF	8.47	11.66	7.47	2.82
Summit Chase Sewer Sys	Sewer	AUF 1WW-North-B	6396	2001	1WW	AUF	180.54	248.81	159.08	59.97
Summit Chase Water Sys	Water	AUF 4W-North-B	6596	1011	4W	AUF	182.23	251.16	160.59	60.55
Sunny Hills Sewer Sys	Sewer	AUF 2WW-North-A	6472	2005	2WW	AUF	144.57	199.69	127.16	48.20
Sunny Hills Water Sys	Water	AUF 2W-North-A	6471	1005	2W	AUF	496.08	683.86	437.11	164.90
Tangerine Water Sys	Water	AUF 1W-North-B	6428	1000	1W	AUF	232.57	320.28	205.07	77.19
The Meadows (Citrus) Water Sys	Water	Citrus Water-A	6559	1016	7W	Crystal River	43.47	60.04	38.24	14.50
The Woods Sewer Sys System	Sewer	AUF 2WW-North-B	6388	2003	2WW	AUF	54.45	75.40	47.84	18.20
The Woods Water Sys	Water	AUF 4W-North-B	6564	1011	4W	AUF	60.11	83.22	52.79	20.11
Tomoka/Twin Rivers water Sys	Water	AUF 4W-North-A	6469	1013	4W	AUF	225.18	310.38	198.39	74.84
Valencia Terrace Sewer Sys	Sewer	AUF 1WW-North-B	6424	2001	1WW	AUF	292.71	403.36	257.98	97.26
Valencia Terrace Water Sys	Water	AUF 2W-North-B	6423	1003	2W	AUF	297.49	410.04	262.16	98.88
Venetian Village Sewer Sys	Sewer	AUF 2WW-North-B	6426	2003	2WW	AUF	80.22	110.64	70.67	26.70
Venetian Village Water Sys	Water	AUF 3W-North-B	6425	1007	3W	AUF	135.58	187.05	119.38	45.11
Village Water Sewer Sys Sys	Sewer	AUF 4WW-South-C	6390	2009	4WW	AUF	28.82	39.73	25.41	9.58
Village Water Water Sys	Water	AUF 4W-South-C	6571	1012	4W	AUF	148.55	205.02	130.74	49.46
Welaka	Water	AUF 4W-North-A	6451	1013	4W	AUF	127.99	176.38	112.81	42.55
West Citrus (Citrus) Water Sys	Water	Citrus Water-A	6563	1016	7W	Crystal River	52.83	72.77	46.61	17.54
Wooten Water Sys	Water	AUF 4W-North-A	6453	1013	4W	AUF	23.74	32.72	20.90	7.88
Zephyr Shores Sewer Sys	Sewer	AUF 2WW-South-C	6432	2004	2WW	AUF	426.89	588.42	376.16	141.90
Zephyr Shores Water Sys	Water	AUF 4W-South-C	6431	1012	4W	AUF	428.88	591.09	377.94	142.51
Total Allocated Expenses							33,016.71	45,491.17	29,103.45	10,967.58

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Aqua Utilities Florida, Inc.
Customer Count Expense Allocations
Test Year May 2009-April 2010

Allocated from						Account		9001-636820		9001-636830	
System	W/WW	Region	Old AU #	New AU #	Rate Band	Legal Entity	OS Software Maint	OS Disaster Recovery	Total Allocated Expenses		
48 Est Water Sys	Water	AUF 3W-North-B	6597	1007	3W	AUF	186.24	13.19	5,339.17		
Arredondo Est Water Sys	Water	AUF 4W-North-A	6567	1013	4W	AUF	458.22	33.02	13,268.43		
Arredondo Farms Sewer Sys	Sewer	AUF 2WW-North-A	6389	2005	2WW	AUF	746.04	53.22	21,483.24		
Arredondo Farms Water Sys	Water	AUF 4W-North-A	6568	1013	4W	AUF	766.86	54.62	22,062.13		
Beecher's Point Sewer Sys	Sewer	AUF 3WW-North-A	6439	2007	3WW	AUF	32.65	2.40	952.27		
Beecher's Point Water Sys	Water	AUF 4W-North-A	6438	1013	4W	AUF	95.79	7.00	2,794.87		
Breeze Hill - Sewer	Sewer	Breeze Hill - WW-C	6973	2010	5WW	AUF	266.26	18.96	7,657.65		
Breeze Hill - Water	Water	Breeze Hill - Wtr-C	6972	1014	5W	AUF	267.33	19.17	7,720.52		
Carlton Village Water Sys	Water	AUF 2W-North-B	6405	1003	2W	AUF	549.02	39.28	15,833.58		
Castle Lake (Citrus) Water Sys	Water	Citrus W-Castle Lk-A	6555	1016	7W	Crystal River	230.38	16.49	6,643.83		
Chuluota Sewer Sys	Sewer	Chuluota-WW-B	6457	2011	6WW	AUF	1,442.38	104.90	41,983.58		
Chuluota Water Sys	Water	Chuluota-Wtr-B	6456	1015	6W	AUF	3,177.41	228.69	91,945.43		
East Lake Harris Estates Water	Water	AUF 4W-North-B	6406	1011	4W	AUF	376.80	26.95	10,866.19		
Fairways @ Mt. Plymouth-Sewer Sys	Sewer	Fairways-WW-B	6971	2012	7WW	AUF	512.43	36.66	14,778.06		
Fairways @ Mt. Plymouth-Water	Water	Fairways-Wtr-B	6970	1019	10W	AUF	593.68	53.30	19,576.08		
Fern Terrace Water Sys	Water	AUF 2W-North-B	6407	1003	2W	AUF	266.61	19.03	7,678.57		
FL Central Commerce Park Sewer Sys	Sewer	AUF 4WW-North-B	6461	2008	4WW	AUF	116.58	8.67	3,437.50		
Fountain Lakes - Irrigation	Non-Reg	Fountain Lakes-Wtr-D	6978	1023	14W	AUF	758.69	54.41	21,898.95		
Fountain Lakes - Sewer Sys	Sewer	Fountain Lks-WW-D	6977	2013	8WW	AUF	1,803.54	128.92	51,991.55		
Friendly Center Water Sys	Water	AUF 4W-North-B	6408	1011	4W	AUF	64.93	4.68	1,883.66		
Gibsonia Estates Water Sys	Water	AUF 3W-South-C	6433	1008	3W	AUF	422.34	30.27	12,191.12		
Grand Terrace Water Sys	Water	AUF 2W-North-B	6409	1003	2W	AUF	238.98	17.10	6,892.32		
Haines Creek (Lake) Water Sys	Water	AUF 4W-North-B	6556	1011	4W	AUF	230.73	16.56	6,664.83		
Harmony Homes Water Sys	Water	AUF 4W-North-B	6462	1011	4W	AUF	132.76	9.40	3,807.69		
Hermits Cove Water Sys	Water	AUF 4W-North-A	6440	1013	4W	AUF	382.89	27.33	11,031.52		
Hobby Hills Water Sys	Water	AUF 4W-North-B	6410	1011	4W	AUF	217.49	15.28	6,207.70		
Holiday Haven Sewer Sys	Sewer	AUF 2WW-North-A	6412	2005	2WW	AUF	220.33	15.86	6,375.31		
Holiday Haven Water Sys	Water	AUF 4W-North-A	6411	1013	4W	AUF	257.65	18.34	7,409.19		
Imperial Mobile Terrace Water	Water	AUF 4W-North-B	6413	1011	4W	AUF	530.00	37.97	15,295.68		
Interlachen Lake/Park Manor W	Water	AUF 3W-North-A	6441	1009	3W	AUF	596.03	42.87	17,242.15		
Jasmine Lakes Uty Sewer Sys Sys	Sewer	AUF 2WW-South-C	6391	2004	2WW	AUF	3,264.81	232.82	93,983.05		
Jasmine Lakes Uty Water Sys	Water	AUF 1W-South-C	6574	1001	1W	AUF	3,285.62	234.20	94,562.09		
Jumper Creek Manor - Sewer Sys	Sewer	Jumper Creek-WW-B	6975	2014	9WW	AUF	85.41	6.02	2,441.73		
Jumper Creek Manor - Water	Water	Jumper Creek-Wtr-B	6974	1020	11W	AUF	96.20	6.51	2,688.54		
Jungle Den Sewer Sys	Sewer	AUF 3WW-North-A	6468	2007	3WW	AUF	292.45	20.88	8,423.57		
Jungle Den Water Sys	Water	AUF 4W-North-A	6467	1013	4W	AUF	243.65	17.46	7,037.43		
Kenwood North Water Sys	Water	Citrus Water-A	6557	1016	7W	Crystal River	105.51	7.55	3,042.60		
Kings Cove Sewer Sys	Sewer	AUF 1WW-North-B	6395	2001	1WW	AUF	423.45	30.20	12,190.32		
Kings Cove Water Sys	Water	AUF 1W-North-B	6595	1000	1W	AUF	441.03	31.51	12,707.89		
Kingswood Water Sys	Water	AUF 4W-North-B	6401	1011	4W	AUF	130.27	9.18	3,724.70		
Lake Gibson Estates Sewer Sys	Sewer	AUF 3WW-South-C	6435	2006	3WW	AUF	682.16	48.75	19,662.29		
Lake Gibson Estates Water Sys	Water	AUF 2W-South-C	6434	1004	2W	AUF	1,783.81	127.46	51,411.65		
Lake Josephine Water Sys	Water	AUF 4W-South-D	6589	1010	4W	AUF	1,210.77	86.14	34,810.59		
Lake Osborne Est Water Sys	Water	AUF 3W-South-D	6558	1006	3W	AUF	999.75	71.33	28,789.15		
Lake Suzy Sewer Sys Sys	Sewer	AUF 2WW-South-D	6392	2002	2WW	AUF	563.01	40.42	16,268.87		
Lake Suzy Water Sys	Water	AUF 4W-South-D	6582	1010	4W	AUF	1,200.63	86.38	34,732.90		
Leisure Lakes Sewer Sys	Sewer	AUF 1WW-South-D	6404	2000	1WW	AUF	602.11	43.26	17,407.54		
Leisure Lakes Water Sys	Water	AUF 4W-South-D	6403	1010	4W	AUF	613.61	43.89	17,696.29		
Morningview Sewer Sys	Sewer	AUF 2WW-North-B	6415	2003	2WW	AUF	73.20	5.22	2,111.15		
Morningview Water Sys	Water	AUF 4W-North-B	6414	1011	4W	AUF	73.57	5.29	2,132.06		
Oakwood Water Sys	Water	AUF 4W-North-B	6402	1011	4W	AUF	448.54	32.19	12,957.20		
Ocala Oaks Water Sys	Water	AUF 1W-North-A	6577	1002	1W	AUF	3,875.55	276.40	111,575.32		
Orange Hill	Water	AUF 3W-South-C	6436	1008	3W	AUF	511.01	36.37	14,694.26		
Palm Port Sewer Sys	Sewer	AUF 2WW-North-A	6445	2005	2WW	AUF	227.87	16.26	6,560.77		
Palm Port Water Sys	Water	AUF 4W-North-A	6444	1013	4W	AUF	230.38	16.49	6,643.83		
Palm Terrace Sewer Sys	Sewer	AUF 2WW-South-C	6430	2004	2WW	AUF	2,145.17	153.27	61,822.32		
Palm Terrace Water Sys	Water	AUF 4W-South-C	6429	1012	4W	AUF	2,485.31	177.60	71,632.89		
Palms Mobile Home Park Water	Water	AUF 4W-North-B	6416	1011	4W	AUF	128.48	9.11	3,683.58		
Park Manor Sewer Sys	Sewer	AUF 2WW-North-A	6443	2005	2WW	AUF	62.08	4.40	1,779.80		
Peace River Sewer Sys	Sewer	Peace River-WW-D	6397	2015	10WW	AUF	199.54	14.17	5,732.72		
Peace River Water Sys	Water	Peace River-Wtr-D	6600	1021	12W	AUF	210.30	14.96	6,043.13		
Picciola Island Water Sys	Water	AUF 1W-North-B	6417	1000	1W	AUF	312.91	22.48	9,045.28		
Pine Valley (Citrus) Water Sys	Water	Citrus W-Pine Valley-A	6560	1016	7W	Crystal River	99.03	7.09	2,856.10		
Piney Woods Water Sys	Water	AUF 2W-North-B	6418	1003	2W	AUF	374.64	26.81	10,804.08		
Pomona Park Water Sys	Water	AUF 4W-North-A	6446	1013	4W	AUF	345.92	24.65	9,954.92		
Quail Ridge Water Sys	Water	AUF 3W-North-B	6419	1007	3W	AUF	205.99	14.64	5,919.01		
Ravenswood (Lake) Water Sys	Water	AUF 3W-North-B	6561	1007	3W	AUF	97.23	7.01	2,815.16		
River Grove Water Sys	Water	AUF 4W-North-A	6447	1013	4W	AUF	230.38	16.49	6,643.83		
Rosalie Oaks Sewer Sys Sys	Sewer	AUF 3WW-South-C	6386	2006	3WW	AUF	199.89	14.25	5,753.68		

48-407

Rosalie Oaks Water Sys	Water	AUF 4W-South-C	6562	1012	4W	AUF	202.03	14.42	5,815.68
Sarasota - All Other O Water	Water	Sarasota-Wtr-D	6964	1022	13W	Dolomite	9,983.88	716.00	288,324.96
Sarasota Sewer	Sewer	Sarasota-WW-D	6965	2016	11WW	Dolomite	15,347.56	1,098.35	442,699.82
Sebring Lakes Water	Water	AUF 4W-South-D	6933	1010	4W	AUF	169.39	12.02	4,863.38
Silver Lake	Water	AUF 1W-North-B	6420	1000	1W	AUF	3,461.02	247.46	99,781.62
Silver Lake Oaks Sewer Sys	Sewer	AUF 2WW-North-A	6449	2005	2WW	AUF	85.06	5.95	2,420.81
Silver Lake Oaks Water Sys	Water	AUF 4W-North-A	6448	1013	4W	AUF	85.06	5.95	2,420.81
Skycrest Water Sys	Water	AUF 4W-North-B	6421	1011	4W	AUF	257.65	18.34	7,409.19
South Seas Sewer Sys Sys	Sewer	AUF 2WW-South-D	6831	2002	2WW	AUF	140.96	10.78	4,225.97
St. Johns's Highlands Water Sys	Water	AUF 2W-North-A	6450	1005	2W	AUF	209.19	15.02	6,044.04
Stone Mountain Water Sys	Water	AUF 4W-North-B	6422	1011	4W	AUF	21.54	1.53	620.85
Summit Chase Sewer Sys	Sewer	AUF 1WW-North-B	6396	2001	1WW	AUF	458.60	32.82	13,225.63
Summit Chase Water Sys	Water	AUF 4W-North-B	6596	1011	4W	AUF	462.89	33.12	13,349.83
Sunny Hills Sewer Sys	Sewer	AUF 2WW-North-A	6472	2005	2WW	AUF	370.02	26.14	10,595.35
Sunny Hills Water Sys	Water	AUF 2W-North-A	6471	1005	2W	AUF	1,260.99	90.11	36,344.23
Tangerine Water Sys	Water	AUF 1W-North-B	6428	1000	1W	AUF	589.18	42.34	17,034.91
The Meadows (Citrus) Water Sys	Water	Citrus Water-A	6559	1016	7W	Crystal River	111.23	7.86	3,186.83
The Woods Sewer Sys System	Sewer	AUF 2WW-North-B	6388	2003	2WW	AUF	140.31	9.80	3,993.37
The Woods Water Sys	Water	AUF 4W-North-B	6564	1011	4W	AUF	155.05	10.81	4,407.10
Tomoka/Twin Rivers water Sys	Water	AUF 4W-North-A	6469	1013	4W	AUF	572.34	40.91	16,495.57
Valencia Terrace Sewer Sys	Sewer	AUF 1WW-North-B	6424	2001	1WW	AUF	743.15	53.22	21,442.79
Valencia Terrace Water Sys	Water	AUF 2W-North-B	6423	1003	2W	AUF	755.73	54.07	21,794.43
Venetian Village Sewer Sys	Sewer	AUF 2WW-North-B	6426	2003	2WW	AUF	204.18	14.56	5,877.86
Venetian Village Water Sys	Water	AUF 3W-North-B	6425	1007	3W	AUF	345.57	24.57	9,933.96
Village Water Sewer Sys Sys	Sewer	AUF 4WW-South-C	6390	2009	4WW	AUF	73.20	5.22	2,111.15
Village Water Water Sys	Water	AUF 4W-South-C	6571	1012	4W	AUF	379.33	26.90	10,885.58
Welaka	Water	AUF 4W-North-A	6451	1013	4W	AUF	325.11	23.25	9,375.98
West Citrus (Citrus) Water Sys	Water	Citrus Water-A	6563	1016	7W	Crystal River	133.84	9.62	3,870.61
Wooten Water Sys	Water	AUF 4W-North-A	6453	1013	4W	AUF	60.28	4.32	1,738.56
Zephyr Shores Sewer Sys	Sewer	AUF 2WW-South-C	6432	2004	2WW	AUF	1,084.78	77.55	31,273.69
Zephyr Shores Water Sys	Water	AUF 4W-South-C	6431	1012	4W	AUF	1,089.44	77.94	31,418.70
Total Allocated Expenses							83,780.84	6,004.60	2,418,638.32

4
Treated
in 484

3162.54
Immaterial -
not
treated

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

RECEIVED NUMBER DATE
9226 NOV-8 2
FPSC-COMMISSION CLERK

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

WORKPAPER NUMBER	TITLE	PAGES
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7-5	Analytical Review ASI Payroll	4
7-6	Analytical Review ACO Payroll	4
8	BOARD OF DIRECTORS MINUTES	10
9	EXTERNAL AUDIT WORKPAPER NOTES	3
40-12	NORMALIZATION SALARY BACKUP	7
40-12/1	CHANGE IN RATES EMPLOYEES	7
40-13	SALARY PROFORMA BACKUP	7
40-14	FICA TEST	7
40-19/1	SERVICE CO. NORMALIZATION AND PROFORMA BACKUP	9
40-19/2	ACO NORMALIZATION AND PROFORMA BACKUP	9
40-19/3	SERVICE BENEFIT PROFORMA	1
40-19/4	ACO BENEFIT PROFORMA	1
40-20	MARKET STUDY PROFORMA	4
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45-4/1-1	TOTAL SERVICE SALARIES THAT HAD SOME TIME TO FL	2
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47-4/1	TOTAL ACO PAYROLL	3
48-3	FLORIDA PAYROLL	16
48-3/3	REVISED FLORIDA PAYROLL	8

Title: Fla Payroll TV to 2008
Payroll.

CONFIDENTIAL

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)	-58.69%
Total					(585.27)	-1.48%
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					458.82	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					7,858.44	8.90%
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					18,837.99	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					38,048.56	100.00%
Total			3,194,977.32	9,934.03	(9,934.03)	100.00%
Total				3,253.46	(3,253.46)	100.00%
Total				45,992.78	(45,992.78)	100.00%
Total				31,171.93	(31,171.93)	100.00%
Total				29,038.14	(29,038.14)	100.00%
Total				24,805.52	(24,805.52)	100.00%
Total				11,246.96	(11,246.96)	100.00%
Total				30,139.97	(30,139.97)	100.00%
Total				90,966.10	(90,966.10)	100.00%

Source: Reg 18 §1

test year salary by employee.xls

7-4 f

3,194,977.32	3,606,853.58	(411,876.24)	-11.42%
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④ Doesn't agree to filing due to this including capital wages. However, the payroll decreased in the TY.

CONFIDENTIAL

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		7,886.73	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%

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

Replace Vt Cons Lic?

10/12/10

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 / Proc	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	2,911.86	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	9,361.61	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%

analytical review of asi payroll xls

CONFIDENTIAL

Assistant Treasurer	Active	2,921.78	3.86%
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	1,662.35	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%

analytical review of asi payroll.xls

CONFIDENTIAL

[REDACTED]
Grand Total

[REDACTED]
(blank)
(blank)

Terminated	[REDACTED]	849.19	9.12%
Terminated	[REDACTED]	546.86	9.09%
Terminated	[REDACTED]	2,517.18	100.00%
<u>11,682,028.89</u>			

[REDACTED]

[REDACTED]

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

[REDACTED]

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

7-504

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 Not Florida portion)

Source: Req 18 & 18

7-6881

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		(3,182.24)		-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-W/S
Audit Control No. 10-181-4-1
Test Year Ended April 30, 2010
Title: ACO Payroll Analytical Review

10/21/10

analytical review of aco employees.xls

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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	18,369.67	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%

analytical review of aco employees.xls

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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%

analytical review of aco employees.xls

7-1603

[REDACTED]

Grand Total

[REDACTED]

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

[REDACTED]

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

[REDACTED]

[REDACTED]

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

[REDACTED]

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

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

282,739.55

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

CONFIDENTIAL

7-604

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

KW
4/18/10
JMP

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 3rd 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 3rd qtr financial statements and departmental report. PwC found no material misstatements in 3rd 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 2nd 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: Page 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 3rd party. Reviewed financials for 2nd qtr and PwC found no significant issues.

UNANIMOUS CONSENT OF THE PENSION COMMITTEE, JULY 23, 2008 - Approved the 14th 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 1st 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

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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.

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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 unsecured notes by Aqua America. They reviewed and approved the 3rd qtr financials and PwC found no material modification to the interim 3rd 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

8 p 4

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 2nd 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.

8/5

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 1st 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

8 p 6

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 Neuburger 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 Kyriss 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 4th 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.

Xp8

**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 Kyriess 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

8/29

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.

8 p 10

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

KW
7/19/10
JWP

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.

4th 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

Secured Reg 1

9/1

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.

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

9/3

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.

[REDACTED]

Did 55 bank confirmations, 2 in Florida

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

9/2

Source: Reg 16

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									
	1 W	525.50			281.78	31.50			26.61	308.36
	1 W	429.00			571.65	29.50			69.75	641.40
	1 W	176.50			192.39	49.25			64.89	257.26
	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
	1 W	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
	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	117.96
	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			446.06	0.00			0.00	446.06
	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
	2 W	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
	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

40-12/1
April Rate x 1.20

40-12/1 April Rate
x 1.5

PBX

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

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.

10/1/10
9/23/10
10/1/10

40-12

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										
	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	218.50			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	
Total Rate Band 3W		2,200.75	38,002.84	40,462.59	2,459.75	158.25	4,486.93	4,737.02	250.09	2,709.83	wp 40-5 p. 1
	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			350.66	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	691.00			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	
Position to be replaced with Area Mgr	4W	76.50			0.00	0.00	0.00	0.00	0.00	0.00	
	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	
Replaced Mark March	4W	22.50			0.00	3.00			0.00	0.00	
	4W	314.25			605.50	86.25			256.79	862.29	
	4W	631.50			709.09	86.50			142.99	852.08	

wp 48 payroll normalization adj.xls

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	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
Total Rate Band 4W										
5W	24.00			17.12	1.00			0.00	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
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
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
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
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			269.20	72.50			90.00	379.20	

wp 48 payroll normalization adj.xls

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	2WW	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 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			46.29	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	3WW	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 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

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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 Normalization Adj.	
Direct	2,063.75	39,783.11	41,989.97	2,206.85	635.50	19,955.61	20,950.30	994.70	3,201.55	wp 40-8 p 1
Total Rate Band 4WW										
5WW				0.00	4.50	106.17	113.13	6.96	6.96	
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	6,191.93	315.64	100.50	3,083.65	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	426.22	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	4,420.55	292.68	43.75	1,266.69	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	5,803.00	242.19	61.00	1,485.94	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	1,635.00			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	

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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									
	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			107.56	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	1,026,383.62	30,543.13	472.50	16,950.82	17,440.83	490.01	31,033.14
Totals		78,381.12	1,738,215.16	1,808,093.84	69,878.68	5,529.50	198,565.69	207,789.20	9,223.52	79,102.20

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Admin Allocations
Labor
Employee

Rate Band
Direct

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. \$ 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
Employee Terminations										
[REDACTED]	Not to be replaced	Admin	-15.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00
[REDACTED]	Terminated(Position to be replaced)	Admin	-59.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
[REDACTED]	Resigned(Position to be replaced)	Direct/Admin	-140.11			-248.88	-2.00			-3.06
[REDACTED]	Terminated(Replaced by Larry White	Direct/Admin	-170.93	0.00	0.00	0.00	-257.50			0.00
[REDACTED]	Terminated(Replaced by Contract Operator	Direct/Admin	-139.08	0.00	0.00	0.00	-38.50			0.00
[REDACTED]	Terminated(Replaced by Kenneth Martin	Direct/Admin	-57.83	0.00	0.00	0.00	-113.25			0.00
Totals			-562.19	-245.82	-3.06	-248.88	-411.25	-12,849.77	-12,852.83	-3.06

New Hires

[REDACTED]	2080 hours \$70,000 per year	Direct/Admin	5539.1	0	0	0				0.00
[REDACTED]	2080 hours \$44,990.40 per year	Direct/Admin	3625.8656	0	0	0				0.00
[REDACTED]	2080 hours \$25,708.80 per year	Admin	2150.6232	0	0	0				0.00
Customer Service Open Position										
[REDACTED]	2080 hours \$39,104 per year	Direct/Admin	182.55	35,682.40	11,167.20	46,849.60	396.00	11,167.20	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	11,167.20
			10,926.25	35,436.58	11,164.14	46,600.72	-15.25	-1,682.57	-1,685.63	11,164.14

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PBC

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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	% 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
Replaced Mark March				
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

wp 48-payroll normalization adj.xls

Summary: Reg 16

40-13/1

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 Payroll for Employee

9/23/10
JAP
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
Direct	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				1.06
4W				1.03
4W				1.06
Position to be replaced with Area Mgr				
4W				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
4W				0.00
Replaced Mark March				
4W				0.00
4W				1.09
4W				1.07

18.60

wp 48 payroll normalization adj.xls

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				1.06
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
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

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
3WW				1.03
Replaced Mark March				0.00
3WW				
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

wp 48 payroll normalization adj.xls

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

[REDACTED]

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

Total Rate Band 5WW

[REDACTED]

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

[REDACTED]

10WW				1.02
10WW				1.07
10WW				1.10
10WW				1.02
10WW				0.00

Total Rate Band 10WW

Allocated
Admin

[REDACTED]

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	32W			0.00
		32W			1.20
		32W			0.00
		32W			1.05
		32W			1.02
		32W			1.05
	Position to be replaced	32W			0.00
		32W			1.03
		32W			1.03
		32W			1.06
	Position to be replaced with Area Mgr	32W			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	32W			0.00
		32W			1.03
		32W			1.09
		32W			1.07

Total Rate Band 32W

Totals

UN-124-06

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
Employee Terminations			Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	
[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]	
Totals						

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]
[REDACTED]	2080 hours \$25,708.80 per year	Admin	[REDACTED]
Customer Service Open Position	2080 hours \$39,104 per year	Direct/Admin	[REDACTED]
Totals			

PBC

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

Admin Allocations	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
Labor	Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	A	B	A*1.04=C	B*1.04=D	C-A	D-B	
Employee	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	298.33
	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
	1W									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
	2W										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
 JAR
 9/12/11
 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	Proforma Reg \$ Adjustment	O.T. \$ for Proforma Year	Proforma O.T. \$ Adjustment	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

Admin. Allocations
Labor
Employee

Total Rate Band 4W

[REDACTED]

Total Rate Band 5W

[REDACTED]

Total Rate Band 10W

[REDACTED]

Total Rate Band 12W

[REDACTED]

Total Rate Band 1WW

[REDACTED]

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	OT \$ 12 Months At New Rate B	Reg \$ for Proforma Year A*1.04=C	Proforma Reg \$ Adjustment B*1.04=D	OT \$ for Proforma Year C-A	Proforma OT \$ Adjustment D-B	Total Reg & OT \$ Adjustment	
Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	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	62.91	
5W				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	
10W				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	
12W				5,680.27	1,431.09	5,907.48	227.21	788.34	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	
1WW				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 Non Mkt Inc	Salary Rate Feb 1 2010 March 31 2010 Mkt Inc Only	Salary Rate April 1 2010 April 30 2010 Annual/Mkt Inc	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										
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	408.58
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							166.88		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		66.63	92.77
2WW							281.58		66.40	347.96
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
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

40-13 p 4

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	
	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							151.58	0.00	0.00	151.58
	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
Position to be replaced	32W							151.15	0.00	0.00	151.15
	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
	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			-3,797.04	-146.04	0.00	0.00	-146.04
MCCLURE, CANDICE	Terminated (Position to be replaced)	Admin			-14,977.95	-576.07	0.00	0.00	-576.07
MULDOON, DENNIS	Resigned (Position to be replaced)	Direct/Admin			-35,377.57	-1,360.68	-58.69	-2.26	-1,362.93
MARCH, MARK	Terminated (Replaced by Larry White)	Direct/Admin			-34,775.00	-1,337.50	-8,455.79	-325.22	-1,662.72

40-13p6

Admin Allocations
Labor
Employee

		Salary Rate May 1 2008 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
	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	-3,149.28	-13,368.93	-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	18.80	0	18.80	37,109.70	1,427.30	11,513.69	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

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. Only Jack Livarak and Troy Rendell come close. Any difference would be immaterial

Source: Reg 16

40-14

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	49.14	
3W					22.47		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	7.72	
32W					194.47		0.00	194.47	
2WW					0.64		2.87	3.51	
32W					140.68		0.96	141.64	
32W					391.42		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	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		70.69	219.39	
3WW					0.67		0.00	0.67	
4WW					1.01		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	0.62	
4W					107.02		27.61	134.63	
2WW					175.34		129.17	304.51	
10WW					1.87		0.00	1.87	
32W					116.53		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		27.56	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

wp 48 fca tax review.xls

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

10/23/10
9/12/10
10/11/10

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. \$
	Direct	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	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.
 Some close. Any difference would be immaterial

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

40-14p2

FICA test	Salary Rate	Salary Rate	Salary Rate	Reg \$	O.T. \$	Reg \$	Proforma	O.T. \$	Proforma	Total	
Employee	Rate Band	March 31 2010	March 31, 2010	April 1 2010	12 Months At	12 Months At	for Proforma	for Proforma	O.T. \$	Reg & O.T \$	total
	Direct	Non Mkt Inc	Mkt Inc Only	Annual/Mkt Inc	New Rate	New Rate	Year	Adjustment	Year	Adjustment	salary
					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.

							298.18		1.86	300.04	
							54.04	0.00	0.00	54.04	
							23.45	0.00	0.00	23.45	
							259.20	0.00	0.93	260.13	
							48.76	0.00	0.00	48.76	
							1.24	0.00	0.00	1.24	
							28.58	0.00	0.00	28.58	
							144.74	0.00	0.00	144.74	
							5.65		9.18	14.82	
							718.84		614.25	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	0.00	61.86	
							4.83		59.38	64.21	
							9.66		129.63	139.29	
							115.87	0.00	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	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	0.00	150.29	
							440.44		27.71	468.16	
							410.94		7.15	418.09	
							151.98	0.00	0.00	151.98	
							3,882.38	0.00	0.00	3,882.38	
							146.04	0.00	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	
							104.76		23.70	128.48	
							18.38		17.41	35.79	
							1.29	0.00	0.00	1.29	
							120.26	0.00	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	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
32W
1 W
3W
2 W
3W
4W
2WW
3WW
4WW
32W
1 W
3W
4W
2WW
32W
3W
4W

2101

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

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		26.31	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	

40-1405

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	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 flica amount. Anything over is taxed at 1.45% instead of 7.65%. This amount does not include any bonus money.

ndell 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	
1W	0.00						407.03		88.44	495.47	
2W	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	
1W	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	
1W							271.76		83.72	355.48	
2W							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	
1W							5.66		36.56	42.22	
2W							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	

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 flica 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	Salary Rate Feb 1, 2010	Salary Rate April 1 2010	Reg \$ for Proforma Year	Proforma Reg \$ Adjustment	O.T. \$ for Proforma Year	Proforma O.T. \$ Adjustment	Total Reg & O.T. \$ Adjustment
Employee Terminations		March 31 2010 Non Mkt Inc	March 31, 2010 Mkt Inc Only	April 30 2010 Annual/Mkt Inc					
[REDACTED]	Admin		0.00				0.00	0.00	-146.04
[REDACTED]	Admin		0.00				0.00	0.00	-576.07
[REDACTED]	Direct/Admin		0.00				-58.69	-2.26	-1,362.93
[REDACTED]	Direct/Admin		0.00				-8,455.79	-325.22	-1,662.72
[REDACTED]	Direct/Admin		0.00				-1,206.00	-46.38	-1,352.97
[REDACTED]	Direct/Admin		0.00	20.54			-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								70000
[REDACTED] Operator	Direct/Admin								44990.4
Customer Service Open Position	Admin								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

10/14/11

PBL

OFFICE CODE
DIST. COMPANY

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 Adj for Normalization & Proforma

KW
10/11/10

Source - Reg. 13

4019
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	Trusted Shares Reles
			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. Counsl	Active	Y										
			Director of Financial Systems Development	Active	Y										
			Financial Accountant	Active	Y										
			Senior F/S/Procurement Information Systems Ana	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 / Procure	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 & South	Active	Y										
			Director of Benefits	Active	Y										
			Project Manager	Active	Y										
			Director, CPE	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										

Some employees should be request 13_1 acc and service proforma.xlsx

(Sum of DIST_AM)

EMPLOYEE	First Name	Last Name	Business Card Title	Status	Budgeted	Pay Type	Regular - Capital	Overtime	Bonus	Holiday	Personal	Sick/Disability	Vacation	Dividend Equivalent	Opt Out	Restricted Shares Release
			Associate of Investor Relations	Active	Y	Regular										
			Purchasing Agent	Active	Y											
			Senior Engineer - Environmental Compliance	Active	Y											
			Financial Information Systems Database Administrator	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 & Internet 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											

D40_C000
D51_C000A

11

Sum of DIST Amt		EMPLOYEE		First Name		Last Name	Business Card Title	Status	Budgeted	Pay Type		Regular - Capital	Overtime	Bonus	Holiday	Personal	Sick/Disability	Vacation	Dividend Equivalent	Opt Out	Trusted Shares Relia
1894401 PS (bony)		Truckee		(blank)				Terminated	N	Regular											
New Position		Requested By Bill Puzker							Y												
New Position		Requested By Bill Puzker							Y												
New Position		Requested By Bill Puzker							Y												
6942		Glenn James		Temporary Accounting Clerk					Y												
PA09049		PA09049		Financial Analyst					Y												
0751		Iain, H Tapan		Accountant/Rate Analyst					Y												
0674		Anaisio Stephen		Treasurer					Y												
0674		Grant Patrick		Director, CPR					Y												
Per Roy Stahl		Stahl Roy		DF Counsel-Due to Start 2/1/10					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												
9115 Richard		Rugger		Vice President, Engineering & Environmental Affai		Terminated		N													\$0.00

40-19
1 p 3

Don't include
bonus stock Div
equivalent
(B)

Shouldn't be
FICA inc. if son
is over 18, CO but
some is imaterial

40-19

40-19151

request 13_1 acc and service proforma.xlsx

constant T/Y done by hours which change monthly

DFR CODE
JRS - COMPA

11

Sum of DIST_AMT																						
EMPLOYEE	First Name	Last Name	SERP	Grand Total	Notes	Hours	2010 Period 1	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			
[REDACTED]		[REDACTED]											\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			
0731		Jan, H Tapan			Replaced by Nameer Bhutti																	
0624		Anzaldo Stephen			Replaced by Diana Moy Kelly																	
[REDACTED]		[REDACTED]			Replaced by Chad Nardelli																	
[REDACTED]		[REDACTED]			2010 Budgeted number									\$795.99	\$25.35	\$56.00	\$1.79	\$128.10	\$128.10			
Per Roy Stahl		Vacant			2010 Budgeted number																	
Per Roy Stahl		Vacant			2010 Budgeted number																	
5116 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			

4019

4019

40-19
106

DFO, COBY
D-ST, COMPA

11

Florida
Avg. 2010 Salary 3.19%
2.90%

Sum of DIST_AMT EMPLOYEES	First Name	Last Name	SUTA Florida Allocation	Normalized Total Tax Adjustment	Total Tax Florida Allocation	Norm. Total Tax 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	\$22.34	\$3.88		\$1,207.67	\$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	\$4.65	\$0.00	\$0.00	\$0.00	\$0.00	\$146.93	\$4.65
			\$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	\$5.12		\$2,801.53	\$89.37	\$214.37	\$6.84	\$0.00	\$0.00	\$0.00	\$0.00	\$214.37	\$6.84
			\$0.00	\$0.00	\$0.00		\$1,975.59	\$61.02	\$151.13	\$4.81	\$0.00	\$0.00	\$0.00	\$0.00	\$151.13	\$4.81
			\$0.00	\$209.40	\$6.66		\$2,947.28	\$94.02	\$225.47	\$7.19	\$0.00	\$0.00	\$0.00	\$0.00	\$225.47	\$7.19
			\$0.00	\$165.26	\$5.27		\$2,454.94	\$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	\$77.43	\$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	\$1.37	\$0.04	\$0.14	\$0.00	\$0.32	\$0.01	\$1.78	\$0.06
			\$0.00	\$0.00	\$0.00		\$1,181.75	\$37.70	\$90.40	\$2.88	\$0.00	\$0.00	\$0.00	\$0.00	\$90.40	\$2.88
			\$0.00	\$12.58	\$0.40		\$642.60	\$20.50	\$49.16	\$1.57	\$0.00	\$0.00	\$0.00	\$0.00	\$49.16	\$1.57
			\$0.00	\$22.12	\$0.71		\$1,107.82	\$35.34	\$84.75	\$2.70	\$0.00	\$0.00	\$0.00	\$0.00	\$84.75	\$2.70
			\$0.00	\$77.36	\$2.47		\$1,196.99	\$38.18	\$91.57	\$2.92	\$0.00	\$0.00	\$0.00	\$0.00	\$91.57	\$2.92
			\$0.00	\$161.72	\$5.16		\$1,909.17	\$60.80	\$146.05	\$4.66	\$0.00	\$0.00	\$0.00	\$0.00	\$146.05	\$4.66
			\$0.00	\$164.56	\$5.25		\$2,731.78	\$74.38	\$178.38	\$5.69	\$0.00	\$0.00	\$0.00	\$0.00	\$178.38	\$5.69
			\$0.00	\$110.39	\$3.52		\$1,346.56	\$42.56	\$103.05	\$3.25	\$0.00	\$0.00	\$0.00	\$0.00	\$103.05	\$3.25
			\$0.00	\$164.55	\$5.25		\$1,772.51	\$56.54	\$115.60	\$4.33	\$0.00	\$0.00	\$0.00	\$0.00	\$115.60	\$4.33
			\$0.00	\$74.37	\$2.37		\$1,243.66	\$39.67	\$95.14	\$3.04	\$0.00	\$0.00	\$0.00	\$0.00	\$95.14	\$3.04
			\$0.00	\$99.55	\$3.18		\$1,237.21	\$39.47	\$94.65	\$3.02	\$0.00	\$0.00	\$0.00	\$0.00	\$94.65	\$3.02
			\$0.00	\$161.18	\$5.14		\$2,194.13	\$71.18	\$175.50	\$5.60	\$0.00	\$0.00	\$0.00	\$0.00	\$175.50	\$5.60
			\$0.00	\$279.84	\$7.65		\$2,072.14	\$66.10	\$158.52	\$5.06	\$0.00	\$0.00	\$0.00	\$0.00	\$158.52	\$5.06
			\$0.00	\$355.11	\$11.33		\$2,296.10	\$73.25	\$175.65	\$5.60	\$0.00	\$0.00	\$0.00	\$0.00	\$175.65	\$5.60
			\$0.00	\$0.00	\$0.00		\$1,352.50	\$43.14	\$103.47	\$3.30	\$0.00	\$0.00	\$0.00	\$0.00	\$103.47	\$3.30
			\$0.00	\$630.60	\$20.12		\$1,839.11	\$58.67	\$140.69	\$4.49	\$0.00	\$0.00	\$0.00	\$0.00	\$140.69	\$4.49
			\$0.00	\$45.63	\$1.46		\$707.74	\$22.58	\$54.14	\$1.73	\$0.00	\$0.00	\$0.00	\$0.00	\$54.14	\$1.73
			\$0.00	\$0.00	\$0.00		\$147.82	\$4.72	\$11.31	\$0.36	\$1.18	\$0.04	\$2.71	\$0.09	\$15.20	\$0.48
			\$0.00	\$124.73	\$3.95		\$1,626.81	\$51.90	\$144.45	\$3.97	\$0.00	\$0.00	\$0.00	\$0.00	\$144.45	\$3.97
			\$0.00	\$73.88	\$2.36		\$1,247.02	\$39.78	\$95.40	\$3.04	\$0.00	\$0.00	\$0.00	\$0.00	\$95.40	\$3.04
			\$0.00	\$18.93	\$0.60		\$351.54	\$11.22	\$26.90	\$0.84	\$0.00	\$0.00	\$0.00	\$0.00	\$26.90	\$0.84
			\$0.00	\$0.00	\$0.00		\$218.89	\$6.98	\$16.75	\$0.53	\$0.00	\$0.00	\$4.01	\$0.13	\$20.75	\$0.66
			\$0.00	\$48.16	\$1.54		\$814.47	\$25.98	\$62.33	\$2.09	\$1.29	\$0.04	\$2.95	\$0.09	\$64.31	\$2.99
			\$0.00	\$0.00	\$0.00		\$161.22	\$5.14	\$12.33	\$0.39	\$0.00	\$0.00	\$0.00	\$0.00	\$16.57	\$0.53
			\$0.00	\$0.00	\$0.00		\$318.01	\$10.14	\$24.33	\$0.78	\$0.00	\$0.00	\$0.00	\$0.00	\$24.31	\$0.78
			\$0.00	\$68.54	\$2.03		\$1,079.41	\$34.43	\$82.57	\$2.63	\$0.00	\$0.00	\$0.00	\$0.00	\$82.57	\$2.63
			\$0.00	\$106.47	\$3.40		\$1,032.52	\$32.94	\$78.99	\$2.57	\$0.00	\$0.00	\$0.00	\$0.00	\$78.99	\$2.52
			\$0.00	\$227.24	\$7.25		\$1,239.71	\$39.55	\$94.84	\$3.03	\$0.00	\$0.00	\$0.00	\$0.00	\$94.84	\$3.03
			\$0.00	\$44.96	\$1.43		\$616.19	\$19.66	\$47.14	\$1.50	\$0.00	\$0.00	\$0.00	\$0.00	\$47.14	\$1.50
			\$0.00	\$88.95	\$2.84		\$1,150.65	\$36.73	\$88.04	\$2.85	\$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	\$1.21	\$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	\$13.47	\$0.43
			\$0.00	\$0.00	\$0.00		\$203.81	\$6.50	\$15.59	\$0.50	\$0.00	\$0.00	\$3.71	\$0.12	\$19.32	\$0.62
			\$0.00	\$0.00	\$0.00		\$79,841.09	\$951.53	\$432.70	\$13.80	\$0.00	\$0.00	\$0.00	\$0.00	\$432.70	\$13.80
			\$0.00	\$150.87	\$4.81		\$11,297.85	\$360.40	\$163.82	\$5.23	\$0.00	\$0.00	\$0.00	\$0.00	\$163.82	\$5.23
			\$0.00	\$236.55	\$7.55		\$10,795.90	\$344.39	\$156.54	\$4.99	\$0.00	\$0.00	\$0.00	\$0.00	\$156.54	\$4.99
			\$0.00	\$0.00	\$0.00		\$6,446.95	\$205.46	\$91.48	\$2.98	\$0.00	\$0.00	\$0.00	\$0.00	\$91.48	\$2.98
			\$0.00	\$75.84	\$2.42		\$5,686.68	\$181.41	\$82.46	\$2.63	\$0.00	\$0.00	\$0.00	\$0.00	\$82.46	\$2.63
			\$0.00	\$43.57	\$1.39		\$3,324.15	\$106.04	\$48.70	\$1.54	\$0.00	\$0.00	\$0.00	\$0.00	\$48.20	\$1.54
			\$0.00	\$143.76	\$5.86		\$2,878.23	\$91.82	\$220.18	\$7.02	\$0.00	\$0.00	\$0.00	\$0.00	\$220.18	\$7.02
			\$0.00	\$185.31	\$5.91		\$2,869.96	\$91.55	\$219.55	\$7.00	\$0.00	\$0.00	\$0.00	\$0.00	\$219.55	\$7.00
			\$0.00	\$151.25	\$4.82		\$1,931.95	\$61.63	\$147.79	\$4.71	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79	\$4.71
			\$0.00	\$252.94	\$7.85		\$2,146.84	\$68.48	\$164.23	\$5.24	\$0.00	\$0.00	\$0.00	\$0.00	\$164.23	\$5.24
			\$0.00	\$187.79	\$5.99		\$2,532.49	\$80.79	\$193.74	\$6.18	\$0.00	\$0.00	\$0.00	\$0.00	\$193.74	\$6.18
			\$0.00	\$173.64	\$5.54		\$2,462.34	\$78.55	\$188.37	\$6.01	\$0.00	\$0.00	\$0.00	\$0.00	\$188.37	\$6.01
			\$0.00	\$144.19	\$4.60		\$1,678.92	\$53.56	\$128.44	\$4.10	\$0.00	\$0.00	\$0.00	\$0.00	\$128.44	\$4.10
			\$0.00	\$122.92	\$3.92		\$1,514.60	\$48.32	\$115.87	\$3.70	\$0.00	\$0.00	\$0.00	\$0.00	\$115.87	\$3.70
			\$0.00	\$57.48	\$1.83		\$1,600.86	\$114.87	\$52.21	\$1.67	\$0.00	\$0.00	\$0.00	\$0.00	\$52.21	\$1.67
			\$0.00	\$41.23	\$1.32		\$3,386.43	\$108.03	\$49.10	\$1.57	\$0.00	\$0.00	\$0.00	\$0.00	\$49.10	\$1.57
			(\$75.34)	(\$23,266.79)	(\$472.22)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			(\$0.76)	(\$123.36)	(\$3.94)		\$230.64	\$7.36	\$17.65	\$0.56	\$0.00	\$0.00	\$0.00	\$0.00	\$17.65	\$0.56
			(\$1.19)	(\$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		\$294.54	\$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

request 13_1 acc and service proforma.xlsx

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\$11,586.14

\$583.98

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ST. CO. 18
ST. CO. 18

Sum of DIST. ANT
EMPLOYEE

First Name Last Name

Business Co.

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

4/11/10

Doesn't include
leave or
sick

4/11/10

KW
10/11/10

Norm. Adj.
Florida
Allocation

used
Feb
to April
2010
Rates
other
Rates
were
higher
se the
to come

Hours	2010 PERIOD 3	2010 PERIOD 4	Actual	% Increase	Adjusted	Normalized	Norm. Adj. Florida Allocation
1080.00	14.90	36.26		0.039			
1080.00	52.71	54.47		0.033			
2080.00	52.37	54.66		0.040			
2080.00	35.54	35.54		0.000			
2080.00	18.96	19.38		0.022			
2080.00	67.38	69.40		0.030			
2080.00	19.32	40.73		0.076			
2428.25	24.20	25.02		0.033			
2080.00	43.78	45.68		0.043			
2080.00	28.42	29.81		0.049			
2080.00	19.42	41.34		0.049			
2080.00	32.10	33.82		0.054			
2080.00	20.95	21.65		0.033			
2080.00	27.97	29.33		0.049			
2080.00	24.79	25.79		0.040			
2080.00	26.01	27.03		0.039			
2080.00	28.27	29.66		0.049			
2080.00	33.65	35.00		0.040			
80.00	21.93	21.93		0.000			
2107.00	21.90	22.26		0.016			
2199.75	21.10	22.06		0.045			
2080.00	16.74	16.99		0.015			
2430.50	19.99	21.68		0.085			
2089.00	18.08	18.59		0.028			
2087.00	19.36	20.07		0.037			
2080.00	17.88	18.39		0.029			
2130.50	19.11	19.52		0.021			
2153.00	26.04	26.98		0.036			
2358.00	21.62	22.39		0.045			
2093.50	19.84	20.54		0.035			
2575.00	19.95	21.40		0.073			
2096.00	21.04	21.52		0.023			
2156.00	15.76	16.34		0.037			
2080.00	26.82	28.00		0.044			
2199.50	18.99	19.90		0.038			
2180.00	20.04	20.64		0.030			
1660.50	19.55	20.03		0.025			
2228.50	16.20	16.20		0.000			
2205.75	20.11	20.94		0.041			
2116.25	25.00	25.69		0.028			
2080.00	27.40	27.40		0.000			
2080.00	19.25	19.82		0.030			
2220.00	21.02	21.38		0.017			
1900.00	17.57	17.90		0.019			
2089.50	17.95	18.28		0.018			
2095.00	23.26	23.95		0.030			
2082.00	25.27	25.85		0.023			
2090.00	22.60	23.60		0.035			
2080.00	39.29	40.97		0.043			
2110.00	16.70	17.28		0.035			
2104.50	17.00	17.94		0.020			
2633.00	18.24	18.82		0.032			
2397.00	22.60	23.19		0.026			
2262.25	17.19	18.18		0.058			
2078.50	16.41	16.90		0.030			
2249.00	16.78	17.45		0.040			
1494.25	14.86	15.70		0.023			
2345.00	16.90	17.62		0.043			
2081.00	14.93	15.19		0.017			
2276.50	20.56	21.15		0.029			
2236.25	13.94	14.36		0.030			
2080.00	25.77	26.79		0.040			
2096.50	18.41	19.01		0.033			
2085.00	16.39	17.00		0.037			
999.50	14.40	14.40		0.000			
2106.50	20.59	21.40		0.039			
2080.00	16.22	16.56		0.021			
2238.75	15.44	16.02		0.038			
2077.00	16.94	17.52		0.034			
2306.50	22.10	23.76		0.075			
2090.75	14.00	14.43		0.031			
2089.00	22.88	22.88		0.000			
2176.75	15.38	16.13		0.049			
2094.00	14.85	15.19		0.023			
2082.50	13.40	13.99		0.044			
1401.25	14.31	14.31		0.000			
2080.00	14.26	14.86		0.042			
2119.75	17.41	17.99		0.033			
2082.00	15.49	16.17		0.044			
2230.00	17.19	17.70		0.024			
2083.50	15.30	15.63		0.022			
2080.00	14.40	14.40		0.018			

Source: Page 13

40-19
P1

Docket No. 100330-WS
Exhibit KLW-5
Page 62 of 161

Sum of DIST_AMT		Last Name		Business Card Title	Status	Budgeted	Notes	Replaced	Hours	2010 PERIOD	2010 PERIOD	Actual	% Increase	Adjustment	Normalized Total
EMPLOYEE	FIRST NAME	Williams		Customer Service Representative II	Active	Y			2184.25	3	4	\$			\$38,400.01
202134	Tullease									15.77	16.41	\$37,022.71	0.041	\$1,177.30	\$36,957.91
m Budget File															
						Y	geted for 2010								
						Y	Budgeted for 2010								
						Y	geted for 2010								
						Y	Budgeted for 2010								
						Y	Budgeted for 2010								
						Y	Budgeted for 2010								
Vacancy				Customer Service Representative I		Y	geted for 2010					\$	29,349.84		
Vacancy				Customer Service Representative I		Y	geted for 2010					\$	22,425.00		
Vacancy				Service Order Specialist I		Y	geted for 2010					\$	22,425.00		
						Y	Budgeted for 2010								
						Y	Budgeted for 2010								
N. NY & GI	New1			Customer Service Representative I		Y	9/1/2009	H. Wayne				\$27,050.00			\$27,050.00
N. NY & GI	New2			Part Time Accounting Assistant		Y	1/1/2010	Ft. Wayne				\$29,900.00			\$29,900.00
N. NY & GI	New3			PT Customer Billing Account Analyst		Y	1/1/2010	Ft. Wayne				\$28,125.00			\$28,125.00
N. NY & GI	New4			National Regulatory Compliance and Control Anz		Y	1/1/2010	Ft. Wayne				\$42,000.00			\$42,000.00
N. NY & GI	New5			Service Order Specialist I		Y	1/1/2010	Ft. Wayne				\$29,900.00			\$29,900.00
N. NY & GI	New6			Customer Field Service Coordinator		Y	4/1/2010	Merrick				\$37,500.00			\$28,125.00
N. NY & GI	New7			Customer Service Representative I		Y	4/1/2010	Merrick				\$27,050.00			\$20,287.50
N. NY & GI	New8			Customer Service Representative I		Y	4/1/2010	Merrick				\$27,050.00			\$20,287.50
N. NY & GI	New9			Customer Service Representative I		Y	7/1/2010	at being filled				\$27,050.00			\$13,525.00
N. NY & GI	New10			Revenue Recovery Specialist I		Y	7/1/2010	Merrick				\$29,900.00			\$18,950.00
N. NY & GI	New11			Service Order Specialist I		Y	10/1/2010	Merrick				\$29,900.00			\$7,475.00
N. NY & GI	New12			Customer Service Representative I		Y	10/1/2010	at being filled				\$27,300.00			\$6,825.00

Norm. Adj.
Florida
Allocation
\$54.54

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

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200-

Sum of Dist AMT		FICA		FUTA		SUTA		Normalized	Florida	
EMPLOYEE	First Name Last Name	FICA Adjustment	Florida Allocation	FUTA Adjustment	Florida Allocation	SUTA Adjustment	Florida Allocation	Total Tax Adjustment	Florida Allocation	Florida Allocation
274 Dennis	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	Apphart	\$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 Bernia	Hellon	\$61.98	\$2.45	\$0.00	\$0.00	\$0.00	\$0.00	\$61.98	\$2.45	
454 Richard	Fox	\$68.27	\$2.74	\$0.00	\$0.00	\$0.00	\$0.00	\$68.27	\$2.74	
455 Margaret	Edlen	\$213.17	\$8.44	\$0.00	\$0.00	\$0.00	\$0.00	\$213.17	\$8.44	
455 Alice	Greene	\$152.77	\$6.05	\$0.00	\$0.00	\$0.00	\$0.00	\$152.77	\$6.05	
458 Thomas	Grealia	\$289.29	\$11.46	\$0.00	\$0.00	\$0.00	\$0.00	\$289.29	\$11.46	
459 John	Patterson	\$214.56	\$8.50	\$0.00	\$0.00	\$0.00	\$0.00	\$214.56	\$8.50	
464 Amy	Ryan	\$289.40	\$11.46	\$0.00	\$0.00	\$0.00	\$0.00	\$289.40	\$11.46	
465 Suzanne	Gildea	\$265.47	\$10.51	\$0.00	\$0.00	\$0.00	\$0.00	\$265.47	\$10.51	
468 Matthew	Crayla	\$102.37	\$4.05	\$0.00	\$0.00	\$0.00	\$0.00	\$102.37	\$4.05	
469 Miriam	Queneal	\$208.56	\$8.26	\$0.00	\$0.00	\$0.00	\$0.00	\$208.56	\$8.26	
471 Pamela	Sykes	\$149.62	\$5.92	\$0.00	\$0.00	\$0.00	\$0.00	\$149.62	\$5.92	
478 Ann	Starkes	\$156.84	\$6.21	\$0.00	\$0.00	\$0.00	\$0.00	\$156.84	\$6.21	
704 Gregory	Keyes	\$214.60	\$8.50	\$0.00	\$0.00	\$0.00	\$0.00	\$214.60	\$8.50	
726 John	Scandizzo	\$204.48	\$8.10	\$0.00	\$0.00	\$0.00	\$0.00	\$204.48	\$8.10	
1777 Mc 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	
2071 Dorothy	McBride	\$106.65	\$4.22	\$0.00	\$0.00	\$0.00	\$0.00	\$106.65	\$4.22	
2078 Tina	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	Larrilo	\$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	Du	\$179.82	\$7.12	\$0.00	\$0.00	\$0.00	\$0.00	\$179.82	\$7.12	
2367 Shuanne	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	
2425 Oscesta	Ponney	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2445 Carazone	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	
2548 Deanne	Abrams	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
2581 Mary Jo	Witteberg	\$84.75	\$3.36	\$0.00	\$0.00	\$0.00	\$0.00	\$84.75	\$3.36	
2588 Rochelle	Alney-Raven	\$51.72	\$2.05	\$0.00	\$0.00	\$0.00	\$0.00	\$51.72	\$2.05	
2634 Ines	Clarke	\$30.09	\$1.19	\$0.00	\$0.00	\$0.00	\$0.00	\$30.09	\$1.19	
2656 Kathleen	Kuhloss	\$49.59	\$1.96	\$0.00	\$0.00	\$0.00	\$0.00	\$49.59	\$1.96	
2857 Linda	Levan	\$103.59	\$4.10	\$0.00	\$0.00	\$0.00	\$0.00	\$103.59	\$4.10	
2862 Evelyn	Ruon	\$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	
2956 Larry	Vincicum	\$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	McCartney	\$48.53	\$1.92	\$0.00	\$0.00	\$0.00	\$0.00	\$48.53	\$1.92	
2998 Yolande	Brown	\$120.19	\$4.76	\$0.00	\$0.00	\$0.00	\$0.00	\$120.19	\$4.76	
1303 Richard	Johnson	\$108.11	\$4.28	\$0.00	\$0.00	\$0.00	\$0.00	\$108.11	\$4.28	
1401 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 Roseanna	Doughty	\$36.03	\$1.43	\$0.00	\$0.00	\$0.00	\$0.00	\$36.03	\$1.43	
5033 Michael	Sonne	\$100.84	\$3.99	\$0.00	\$0.00	\$0.00	\$0.00	\$100.84	\$3.99	
5041 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	\$91.03	\$3.60	\$0.00	\$0.00	\$0.00	\$0.00	\$91.03	\$3.60	
5054 George	Carmack	\$92.56	\$3.67	\$0.00	\$0.00	\$0.00	\$0.00	\$92.56	\$3.67	
5058 Christine	Levan	\$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	Whithead	\$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 Erica	Bali	\$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	Kolassuba	\$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 Christine	Coulton	\$66.86	\$2.65	\$0.00	\$0.00	\$0.00	\$0.00	\$66.86	\$2.65	
6028 Catherine	Magalon	\$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		Normalized	Florida	
EMPLOYEE	Last Name	Adjustment	Allocation	Adjustment	Allocation	Adjustment	Allocation	Total Tax Adjustment	Allocation	Allocation
6039	Argona	\$100.66	\$3.99	\$0.00	\$0.00	\$0.00	\$0.00	\$100.66	\$3.99	
6040	Amira	\$96.85	\$3.84	\$0.00	\$0.00	\$0.00	\$0.00	\$96.85	\$3.84	
6049	Donise	\$32.47	\$1.29	\$0.00	\$0.00	\$0.00	\$0.00	\$32.47	\$1.29	
6052	Katherine	\$56.28	\$2.23	\$0.00	\$0.00	\$0.00	\$0.00	\$56.28	\$2.23	
6062	Sidney	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6063	Razonia	\$109.13	\$4.32	\$0.00	\$0.00	\$0.00	\$0.00	\$109.13	\$4.32	
6064	Concha	\$127.72	\$5.06	\$0.00	\$0.00	\$0.00	\$0.00	\$127.72	\$5.06	
6065	Wakelan	\$45.15	\$1.79	\$0.00	\$0.00	\$0.00	\$0.00	\$45.15	\$1.79	
6066	Tanica	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6070	Evelyn	\$102.45	\$4.06	\$0.00	\$0.00	\$0.00	\$0.00	\$102.45	\$4.06	
6071	Genevieve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6076	Nakia	\$73.11	\$2.90	\$0.00	\$0.00	\$0.00	\$0.00	\$73.11	\$2.90	
6078	Shakia	\$74.76	\$2.96	\$0.00	\$0.00	\$0.00	\$0.00	\$74.76	\$2.96	
6081	Calvin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6081	Shantia	\$113.23	\$4.48	\$0.00	\$0.00	\$0.00	\$0.00	\$113.23	\$4.48	
6084	Holly	\$64.11	\$2.54	\$0.00	\$0.00	\$0.00	\$0.00	\$64.11	\$2.54	
6085	Elise	\$89.56	\$3.55	\$0.00	\$0.00	\$0.00	\$0.00	\$89.56	\$3.55	
6087	Shawna	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6089	Karen	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
6093	Rasheda	\$6.98	\$0.28	\$0.00	\$0.00	\$0.00	\$0.00	\$6.98	\$0.28	
7002	Alfred	\$51.01	\$2.02	\$0.00	\$0.00	\$0.00	\$0.00	\$51.01	\$2.02	
7003	Corey	\$32.86	\$1.30	\$0.00	\$0.00	\$0.00	\$0.00	\$32.86	\$1.30	
7007	Mark	\$83.63	\$3.31	\$0.00	\$0.00	\$0.00	\$0.00	\$83.63	\$3.31	
7008	Kenneth	\$63.45	\$2.51	\$0.00	\$0.00	\$0.00	\$0.00	\$63.45	\$2.51	
7009	Amira	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7010	Ben	\$50.37	\$1.99	\$0.00	\$0.00	\$0.00	\$0.00	\$50.37	\$1.99	
7011	Trang	\$86.46	\$3.42	\$0.00	\$0.00	\$0.00	\$0.00	\$86.46	\$3.42	
7013	Brigitte	\$38.57	\$1.53	\$0.00	\$0.00	\$0.00	\$0.00	\$38.57	\$1.53	
7015	Ann	\$125.58	\$4.97	\$0.00	\$0.00	\$0.00	\$0.00	\$125.58	\$4.97	
7016	Alana	\$113.46	\$4.49	\$0.00	\$0.00	\$0.00	\$0.00	\$113.46	\$4.49	
7017	Sherry	\$78.85	\$3.12	\$0.00	\$0.00	\$0.00	\$0.00	\$78.85	\$3.12	
7018	Melida	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7019	Alejo	\$106.75	\$4.23	\$0.00	\$0.00	\$0.00	\$0.00	\$106.75	\$4.23	
7020	Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7021	Sharanda	\$44.18	\$1.76	\$0.00	\$0.00	\$0.00	\$0.00	\$44.18	\$1.76	
7022	William	\$67.43	\$2.47	\$0.00	\$0.00	\$0.00	\$0.00	\$67.43	\$2.47	
7023	Ruette	\$39.35	\$1.56	\$0.00	\$0.00	\$0.00	\$0.00	\$39.35	\$1.56	
7025	Kareem	\$50.66	\$2.01	\$0.00	\$0.00	\$0.00	\$0.00	\$50.66	\$2.01	
7026	Shari	\$131.21	\$5.28	\$0.00	\$0.00	\$0.00	\$0.00	\$131.21	\$5.28	
7029	Andrea	\$46.93	\$1.86	\$0.00	\$0.00	\$0.00	\$0.00	\$46.93	\$1.86	
7030	Jaquita	\$47.30	\$1.87	\$0.00	\$0.00	\$0.00	\$0.00	\$47.30	\$1.87	
7031	Teresa	(\$566.36)	(\$22.43)	\$0.00	\$0.00	\$0.00	\$0.00	(\$566.36)	(\$22.43)	
7034	Tatasha	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7039	Antoinette	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7040	Torin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7041	Marissa	\$26.80	\$1.06	\$0.00	\$0.00	\$0.00	\$0.00	\$26.80	\$1.06	
7042	Hilary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7043	Laveria	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7044	Tracieah	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7046	Daniel	\$23.83	\$0.94	\$0.00	\$0.00	\$0.00	\$0.00	\$23.83	\$0.94	
7047	David	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7049	Christopher	\$13.45	\$0.53	\$0.00	\$0.00	\$0.00	\$0.00	\$13.45	\$0.53	
7050	Victoria	\$20.99	\$0.83	\$0.00	\$0.00	\$0.00	\$0.00	\$20.99	\$0.83	
7051	Leanne	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7055	Lamelle	\$8.38	\$0.33	\$0.00	\$0.00	\$0.00	\$0.00	\$8.38	\$0.33	
7056	Kelli	\$8.35	\$0.33	\$0.00	\$0.00	\$0.00	\$0.00	\$8.35	\$0.33	
7057	Devin	\$8.28	\$0.33	\$0.00	\$0.00	\$0.00	\$0.00	\$8.28	\$0.33	
7062	Ashley	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7063	Melissa	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7064	Anthony	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
7067	Kevin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
82351	Roxanne	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
82423	Sarah	\$139.54	\$5.53	\$0.00	\$0.00	\$0.00	\$0.00	\$139.54	\$5.53	
82425	Sonyia	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
82427	Melissa	\$64.68	\$2.56	\$0.00	\$0.00	\$0.00	\$0.00	\$64.68	\$2.56	
82428	Maria	\$29.38	\$1.16	\$0.00	\$0.00	\$0.00	\$0.00	\$29.38	\$1.16	
82429	Barbara	\$88.47	\$3.50	\$0.00	\$0.00	\$0.00	\$0.00	\$88.47	\$3.50	
82434	Demesha	\$123.19	\$4.88	\$0.00	\$0.00	\$0.00	\$0.00	\$123.19	\$4.88	
82437	Isha	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
82446	Pamela	\$40.87	\$1.62	\$0.00	\$0.00	\$0.00	\$0.00	\$40.87	\$1.62	
82450	Maria	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
101893	Tonka	\$104.97	\$4.16	\$0.00	\$0.00	\$0.00	\$0.00	\$104.97	\$4.16	
101897	Tammy	\$114.34	\$4.53	\$0.00	\$0.00	\$0.00	\$0.00	\$114.34	\$4.53	
101982	John	\$46.19	\$1.83	\$0.00	\$0.00	\$0.00	\$0.00	\$46.19	\$1.83	
101985	John	\$82.11	\$3.25	\$0.00	\$0.00	\$0.00	\$0.00	\$82.11	\$3.25	
101997	Brian	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
102021	Maria	\$68.84	\$2.73	\$0.00	\$0.00	\$0.00	\$0.00	\$68.84	\$2.73	
102027	Jermaine	\$144.10	\$5.71	\$0.00	\$0.00	\$0.00	\$0.00	\$144.10	\$5.71	
102035	Corinne	\$73.09	\$2.89	\$0.00	\$0.00	\$0.00	\$0.00	\$73.09	\$2.89	
102039	Jane	\$212.99	\$8.43	\$0.00	\$0.00	\$0.00	\$0.00	\$212.99	\$8.43	
102054	Miyoshi	\$176.41	\$6.99	\$0.00	\$0.00	\$0.00	\$0.00	\$176.41	\$6.99	
102081	Kevin	\$151.95	\$6.02	\$0.00	\$0.00	\$0.00	\$0.00	\$151.95	\$6.02	

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in Budget File

N: NY, SG	New1
N: NY, SG	New2
N: NY, SG	New3
N: NY, SG	New4
N: NY, SG	New5
N: NY, SG	New6
N: NY, SG	New7
N: NY, SG	New8
N: NY, SG	New9
N: NY, SG	New10
N: NY, SG	New11
N: NY, SG	New12

FICA	FUTA	SUTA	Normalized	
FICA Adjustment	FUTA Adjustment	SUTA Adjustment	Total Tax Adjustment	Florida Allocation
\$105.36	\$0.00	\$0.00	\$105.36	\$4.17
Florida Allocation	Florida Allocation	Florida Allocation		
\$4.17	\$0.00	\$0.00		

\$500.95

40-19

40-19
206

002_0001
DIST_COM

18

Normalized
Total x 1.029

Sum of DIST_AMT EMPLOYEE	First Name	Last Name	Pro-forma Adjustment	Pro-forma Adjustment	PF Adj. Florida Allocation	FICA Adjustment	FICA Florida Allocation	FUTA Adjustment	FUTA Florida Allocation	SUTA Adjustment	SUTA Florida Allocation	Pro-forma Total Tax Adjustment	PF 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
						\$8.89	\$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

revised 13 Jan 2000 Service Proforma.xlsx

PBC

Aqua Services, Inc.
Services Allocations - 5/1/2009 - 4/30/2010

IS CATEGORY	CAPITAL/EXPENSE	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	\$ 64,399	\$ 2,022	\$ -	\$ -	
			604820	WT-A&G Emp-KEYSTONE HMO	\$ 618,313	\$ 20,236	\$ 2,381	\$ 3,922	
			604840	WT-A&G Empl-GROUP LIFE INS	\$ 53,800	\$ 1,672	\$ 32	\$ 49	
			604842	WT-A&G Empl-LTD INSURANCE	\$ 39,802	\$ 1,291	\$ 25	\$ 38	
		Employee Benefits Total			\$ 776,314	\$ 25,221	\$ 2,438	\$ 4,009	15.8%
		Taxes other			\$ 706,215	\$ 21,322	40-19	40-19	me

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.

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

KW
10/11/10
10/11/10

40-19
3

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					40-19	A 40-19
		Taxes Other			\$ 496,664.55	\$ 19,887.22		

Normalized by Staff after employee cost \$ 29111.13 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
 4-1

10/11/10
 JLL

40-19
 4

per 40-14

Source: Reg 1B

ID	Name	Current Job Title	Water Lic	WW Lic	Current Base Pay	Location	2010 Grade	Zone
		Operator-In-Training		D	3868.5	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	24137.33	LAKE	105	3
		Facility Operator II	C	A	26400.23	LEES	105	3
		Facility Operator II	C	C	31974.62	LEES	105	3
		Facility Operator II	C	C	1402.89	PALA	105	4
		Facility Operator II	C		29066.64	PALA	105	4
		Facility Operator II	C	B	4884.4	SAR	105	3
		Facility Operator II		C	29018.4	SEB	105	3
		Facility Operator II		C	31392.4	SEM	105	3
		Facility Operator II	C	C	2436.4	PALA	105	4
		Facility Operator III	C	B	3519.4	JASM	106	4
		Facility Operator III	B	B	6252.6	LAKE	106	3
		Facility Operator III	C	A	21318	LEES	106	3
		Facility Operator III	B	A	4607.2	PALA	106	4
		Facility Operator III	C	B	43119	LEES	106	3
		Facility Operator III	B	B		SAR	106	3
		Utility Tech I			20547	JASM	104	4
		Utility Tech I			30728	LEES	104	3
		Utility Tech I			30796	OCAL	104	4
		Utility Tech I				SAR	104	3
		Utility Tech I			11411	SAR	104	3
		Utility Tech I			2709.0	SUN	104	4
		Utility Tech II	III		29143	JASM	105	4
		Utility Tech II			2999.7	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		11489.4	LEES	105	3
		Utility Tech III	II		31099	SEM	105	3

(A)

\$1,350,447.15

per

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

Obtained supporting documentation
but not making opinion on increase

(A) Most lower-replaced old employees

40-20

10/6/10
10/11/10

40-2011 (B) p4 p3

Min	2007 Market	2010 Market	Hire Date		Yrs Exp	Experience	License	Total Pts	Ideal Compar	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		\$ 0.00	\$ 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
for P3 to reduce or increase 2010 amount

40-1 to 40-118

40-2011

Pts

Ideal
Compa-
ratio

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

40-20p3

<u>Position</u>	<u>Min Lic Level</u>	<u>SWR</u>	<u>Max Pts</u>
FO-TRAINEE	n/a	n/a	0
FO 1	Wtr C (OR)	WW C license	2
FO 2	Wtr C	WW C license	2
FO 3	Wtr B	WW B license	2

	<u>Min Lic Level</u>	<u>SWR</u>	<u>Max Pts</u>
UT Trainee	n/a	n/a	0
UT 1	Distribution III (OR)	Collection C	2
UT 2	Distribution II	Collection B	2
UT 3	Distribution I	Collection A	2

<u>Experience</u>	<u>Pts</u>
Less than 1 year	0
At least 1 yr, less than 5	1
At least 5 yr, less than 10	2
10 years or more	3

40-20p4

nerica Florida Salary Revised Evaluations

-Summary Analysis-

JH
10/11/10

40-20P2

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 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

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, Hostettler, 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

40-20
1 p2

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, Hosteller, 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, Michaelson, 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

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

KW
10/6/10
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:

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

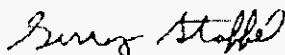
2nd Tab: "Exhibit 2 Summary Data Analysis" – This Exhibit presents the summary utility and general industry data from the 3rd and 4th tabs

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

4th 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

Jun-19-2008 03:19pm From-

T-385 P 002/007 F-938

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	

40-20
2 p 3

Jun-19-2008 03:19pm From-

T-365 P 003/007 F-938

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 Change
Senior Facilities Operator	Haring, March, Trendel, Hostetter, Fuller, Chamberlain, Wornell, 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, Klassick, Marnott, 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, Michalsen, 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	\$45,823	106	\$47,500	0
Utility Tech III	Hens, Girau-Ortiz, Evans, Sweat	105	\$37,900.00	General Maint. Rep. Worker #5980 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, Bursay, Desmarais, McNair, Grisham, Furlow, Leobetter	103	\$24,200.00	General Maint. Rep. Worker #5980 Lev 1	\$29,545	\$30,472	\$30,008	104	\$30,300	1

46-20
204

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

40-20
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, Hostetter, 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, Michaelson, 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 47

T-385 P 006/007 F-338

Final Summary Consensus for NC and FL - per Safe 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

From- Jun-16-2008 03:19pm

40-20
287

Rate Case Structure for FO UT

T-385 P 007/007 F-936

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 80 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

From: Jun-19-2008 03:18am

46-20
288

46-20
2A

Source Ref 3

#	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	

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

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

8/17/10
JLF
10/1/10

[illegible]

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 45-41
actual Rate / hour
2088 hrs / 1812 billable
Hours worked w/o leave
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
10DR	114.10	1.152	99.02	Budget
HLTR	138.92	1.152	120.56	HR File
OPTR	194.48	1.152	168.77	Budget
RENRR	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 45-41-2P3
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 45-41-2P1

Actual Expense To GL September 2009

Year 2009
Employee 252
Super Mary

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

Deduction code	Dollars	Based September 09	Source
Salary		72.00	Actual
087R	613.72	72.00	Budget
10DR	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
RENRR	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	

off Bonus \$3,000 ÷ 1812 billable = 1.655/hr x 72 = 119.16 understated Co changed less
Some may be pd by CO

\$/hrs = 64.92 per 45-41 \$64.94 rounded

EB = 230.08

Salary used
x .0765
+ 2088

2.74
x 1.152 Burden Rate
63.16
x 72
227.52
2.56 diff. understated

EA = 3,007.41

Base Rate
x 1.152
x 72

Difference 34.16 understated

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

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

Deduction Code Setup For 2009

Budgeted Salary	2,088	Actual	per 45-4/17
Base Rate			
Holidays	7	56	
Personal	6	48	
Sick	15	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
			LTDR	28.66	1.152	24.87	HR File	646.66
			SICR	31.98	1.152	27.75	Budget	721.57
			DENR	41.81	1.152	36.28	HR File	943.37
			LIFR	44.85	1.152	38.92	HR File	1,011.96
			106R	114.10	1.152	99.02	Budget	2,574.46
			PERR	127.92	1.152	111.01	Budget	2,886.29
			HOLR	149.24	1.152	129.51	Budget	3,367.33
			RENH	378.62	1.152	328.57	Budget	8,542.89
			BNSR	417.35	1.152	362.18	Budget	9,416.76
			VHPR	426.41	1.152	370.05	Budget	9,621.18
			HLTR	443.73	1.152	385.08	HR File	10,011.98
			OPTR	486.19	1.152	421.92	Budget	10,970.01
			087R	1,144.95	1.152	993.61	Budget	25,833.76
			4KSV	22.07	1.152	19.15	Budget	497.97
			TXSV	88.20	1.152	76.54	Budget	1,990.08

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		152.00	Actual
087R	2,175.41	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	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	152.00	Budget
RENH	719.38	152.00	Budget
SICR	60.76	152.00	Budget
SOCR	559.67	152.00	Actual
TXSV	167.58	152.00	Budget
VHPR	810.18	152.00	Budget
Total	17,692.12	152.00	

actual of $\frac{1812 \text{ hrs}}{1.152}$ per billable hrs

E(A) =

8.59 Difference due to projected salary for leave & actual for salary

45-4/102

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	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
			RENH	335.88	1.127	297.92	Budget	7,745.83
			BNSR	370.24	1.127	329.39	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	14.65	Budget	386.05
			TXSV	71.01	1.127	62.98	Budget	1,637.58

57115.62 - Diff. 1422.60 overstated

Actual Expense To GL September 2009

Year 2009

Employee 501

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
RENH	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	11,904.66	112.00	

= 106.29

Total Salary

÷ 1852

Salary Per Bill Hr.

× 112 hrs

EA
Difference

.74 (B)

45-4/1-1

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	15.13	1.127	13.42	HR File	348.92
			SICR	16.89	1.127	14.98	Budget	389.51
			LIFR	17.63	1.127	15.81	HR File	411.18
			DENR	27.01	1.127	23.96	HR File	622.69
			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	190.26	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	9.95	1.127	8.83	Budget	229.69
			TXSV	31.03	1.127	27.52	Budget	715.59

30.00 - Diff 1305.92 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	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	141.50	Budget
PSHR	103.55	141.50	Budget
RENR	353.65	141.50	Budget
SICR	29.87	141.50	Budget
SOCR	277.20	141.50	Actual
TXSV	54.89	141.50	Budget
VHPR	298.70	141.50	Budget
Total	7,381.78	141.50	

= 52.17 45-491

Actual Salary

1852

141.50

816

9.25 8 over

45-411-04

Deduction Code Setup For 2009

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

2,088
7
6
1.5
10
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	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	196.15	1.104	179.55	Budget	4,666.29
			HLTR	335.07	1.104	303.62	HR File	7,894.04
			RENK	351.88	1.104	318.65	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 (A)	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 (A)	124.00	Budget
PSHR	159.81	124.00	Budget
RENK	543.68	124.00	Budget
SICR	45.92 (A)	124.00	Budget
SOCR	446.20	124.00	Actual
TXSV	103.21	124.00	Budget
VHPR	306.14 (A)	124.00	Budget
Total	11,772.16	124 = 94.94	45-4P1

Total

1892

X 124

(A)

169.67 understated

(B)

45-4P1

Deduction Code Setup For 2009

Budgeted Salary	2,088	Actual
Base Rate		
Holidays	7	56
Personal	6	48
Sick	15	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	5,075.67
			RENK	362.60	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	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	152.00	Budget
PSHR	213.67	152.00	Budget
RENK	726.94	152.00	Budget
SICR	81.41	152.00	Budget
SOGR	286.82	152.00	Actual
TXSV	138.02	152.00	Budget
VHPR	409.36	152.00	Budget
Total	14,913.47	152.00	

98.14 45-401

Actual

$$\frac{\div 1892}{\times 152}$$

EA =

9.72 (B)

Deduction Code Setup For 2009

Budgeted Salary	2,088	Actual	
Base Rate			
Holidays	7	56	
Personal	6	48	
Sick	15	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
			RENK	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	664.66
			OPTR	48.72	1.127	43.21	Budget	1,123.55

2200 left 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	608.60		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
RENK	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
x 149
7.5 understated

Deduction Code Setup For 2009

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

2,086
7
6
1.5
10
1,892
1,104

Actual 45-4/1-1

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

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
4KSV	278.58	152.00 Actual
4KSV	28.42	152.00 Budget
BNSR	757.02	152.00 Budget
DENR	28.78	152.00 HR File
HLTR	252.76	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

189.2 billable hrs
x 152
96.11 understated

45-4/1-1

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	
Biweekly 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	26.41	1.104	23.93	HR File	622.20
			SICR	29.58	1.104	26.80	Budget	696.89
			LIFR	30.96	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	158.05	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	265.39	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		

148 = 92.72 (45-4p2)

Actual

÷ 1892

x 148

Est

14.56 over

(B)

Deduction Code Setup For 2009

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

0
0
0
0
0
0

0.00
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
SOGR	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	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	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
			RENH	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	1,042.49	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	196.36	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
RENH	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	14,568.64		

136 = 110.063 (45-4p2)

8(A)

9.08 understated

(B)

Deduction Code Setup For 2009

Budgeted Salary	2,088	actual
Base Rate		
Holidays	7	56
Personal	5	48
Sick	15	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	2,574.58
			VHPR	230.17	1.127	204.15	Budget	5,308.02
			RENK	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		144.00	Actual
087R	1,477.58	144.00	Budget
106R	200.95	144.00	Budget
4KSV	24.44	144.00	Budget
BNSR	538.60	144.00	Budget
COM2	194.66	144.00	Actual
DENR	48.62	144.00	HR File
HLTR	607.90	144.00	HR File
HOLR	193.34	144.00	Budget
LIFR	57.90	144.00	HR File
LTDR	37.00	144.00	HR File
MEDR	91.77	144.00	Actual
OPTR	847.82	144.00	Budget
PERR	165.72	144.00	Budget
RENK	488.62	144.00	Budget
SICR	41.44	144.00	Budget
SOCR	392.38	144.00	Actual
TXSV	103.54	144.00	Budget
VHPR	414.30	144.00	Budget
Total	12,414.71		

144 = 86.21 45-4p2

1852
x 144
23.80 understated
B

Deduction Code Setup For 2009

Budgeted Salary		2,088	Actual
Base Rate			
Holidays	7	56	
Personal	6	46	
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	11.30	1,104	10.24	HR File	266.22
			SICR	12.66	1,104	11.47	Budget	298.26
			LIFR	13.35	1,104	12.10	HR File	314.52
			DENR	15.15	1,104	13.73	HR File	356.92
			OPTR	36.28	1,104	32.87	Budget	854.73
			PSHR	43.90	1,104	39.78	Budget	1,034.26
			PERR	50.65	1,104	45.90	Budget	1,193.28
			BNSR	54.87	1,104	49.72	Budget	1,292.70
			HOLR	59.09	1,104	53.54	Budget	1,392.12
			VHPR	84.41	1,104	76.49	Budget	1,988.65
			HLTR	199.82	1,104	181.06	HR File	4,707.64
			4KSV	6.20	1,104	5.62	Budget	146.07
			TXSV	20.02	1,104	18.14	Budget	471.66

2250- Diff 957.30 under

Actual Expense To GL September 2009

Year 2009
Employee 5002 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
4KM1	109.46	144.00	Actual
4KSV	11.16	144.00	Budget
BNSR	98.77	144.00	Budget
DENR	27.27	144.00	HR File
HLTR	359.68	144.00	HR File
HOLR	106.36	144.00	Budget
LIFR	24.03	144.00	HR File
LTDR	20.34	144.00	HR File
MEDR	0.00	144.00	Actual
OPTR	65.30	144.00	Budget
PERR	91.17	144.00	Budget
PSHR	79.02	144.00	Budget
SICR	22.79	144.00	Budget
SOGR	0.00	144.00	Actual
TXSV	36.04	144.00	Budget
VHPR	151.94	144.00	Budget
Total	4,851.79		

33.69 45-4 P2

1892

x144

6.98 under

(B)

Deduction Code Setup For 2009

Budgeted Salary		2,068
Base Rate		
Holidays	7	56
Personal	6	48
Sick	15	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	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

Year 2009
Employee 451

70.00% For September use 90.00% of Deduction code setup 1.12 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

2866.26 - Diff \$878.90 overstated

÷ 1852

X 112

5.58 overstated

(B)

Deduction Code Setup For 2009

Budgeted Salary	2,088	
Base Rate		
Holidays	7	56
Personal	6	48
Sick	15	12
Vacation	10	80
Available 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 (60 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
			RENR	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

\$6866.25 Diff 2352.07 overrotated

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	269.46	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	265.87	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
RENR	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 = 13.83 45-4 P3

1892
x 152
22.91 over
B

Deduction Code Setup For 2009

Budgeted Salary	2,085	
Base Rate		
Holidays	7	56
Personal	6	48
Sick	15	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
			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	419.68	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

7752- Diff \$2,398.62 overstated

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	1,772.54	152.00	Budget
106R	216.48	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	156.02	152.00	Budget
VHPR	828.27	152.00	Budget
Total	14,623.03	152-	

95.55 45-4p3

[Redacted]
 + 1772
 [Redacted]
 x 152
 [Redacted]
 147.73 understated
 B

Deduction Code Setup For 2009

Budgeted Salary: 2,088
 Base Rate: 7
 Holidays: 56
 Personal: 6
 Sick: 48
 Vacation: 12
 1.5
 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
			LTDR	13.95	1.152	12.11	HR File	314.75
			SICR	15.57	1.152	13.51	Budget	351.31
			LIFR	21.60	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	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	152.00	Budget
RENR	350.27	152.00	Budget
SICR	29.58	152.00	Budget
SOCR	277.16	152.00	Actual
TXSV	61.90	152.00	Budget
VHPR	394.48	152.00	Budget
Total	8,287.24		

152 =

54.52

45-4 p3

1812
 x 152
 4.12 over
 3

2000- Diff 471.57 understated

Deduction Code Setup For 2009

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

2.088
 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	19.07	1.152	18.55	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	86.16	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
			RENK	251.95	1.152	218.65	Budget	5,684.80
			VHPR	263.75	1.152	246.24	Budget	6,402.31
			HLTR	320.96	1.152	276.53	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

3171.38 over 1006.20

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
RENK	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

144-

75.69

(45-4 p3)

1812

x144

13.07 over

(B)

Deduction Code Setup For 2009

Budgeted Salary	2,088	Actual	
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
			VEHL	2.72	1.178	2.31	Budget	60.02
			LTDH	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	864.37
			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
			RENH	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	1,060.12	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	(A)	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	(B)	144.00 Budget
LIFR	96.68		144.00 HR File
LTDH	63.00		144.00 HR File
MEDR	148.67		144.00 Actual
OPTR	2,290.94		144.00 Budget
PERR	282.30	(C)	144.00 Budget
RENH	832.30		144.00 Budget
SICR	70.58	(A)	144.00 Budget
TXSV	329.32		144.00 Budget
VEHL	4.90		144.00 Budget
VHPR	1,176.20	(A)	144.00 Budget
Total	24,028.57		

144 = 166.87

45-4 p3

1,177.2

x 144

EA

1445.14 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
			LTDR	38.62	1.178	32.78	HR File	852.16
			DENR	40.06	1.178	34.01	HR File	864.37
			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
			DEOR	1015.86	1.178	862.12	Budget	22,415.09
			BNSR	1499.78	1.178	1,272.60	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

37439.75 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
DEOR	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

Σ (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 p20

Deduction Code Setup For 2009

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

7 56
6 48
15 12
20 160
1,612
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	45-4/1-2p1	HR File	583.94
			LTDR	71.21	1.152	45-4/1-2p1	HR File	1,606.73
			106R	114.10	1.152	45-4/1-2p2	Budget	2,574.46
			SICR	130.39	1.152	113.15	Budget	2,942.02
			LIFR	134.02	1.152	45-4/1-2p1	HR File	3,023.92
			HLTR	300.90	1.152	45-4/1-2p5	HR File	6,789.27
			VEHL	337.72	1.152	45-4/1-2p2	Budget	7,620.05
			PERR	521.55	1.152	452.61	Budget	11,767.85
			HOLR	608.48	1.152	528.05	Budget	13,729.27
			RENK	1543.66	1.152	45-4/1-2p3	Budget	34,829.94
			VHPR	1738.52	1.152	1,508.72	Budget	39,226.61
			087R	4668.06	1.152	4,051.02	Budget	105,326.46
			DEQR	5716.16	1.152	4,960.56	Budget	128,974.97
			OPTR	8556.95	1.152	454/1-2p3	Budget	193,072.33
			XSSR	9174.62	1.152	45-4/1-2p3	Budget	207,008.95
			BNSR	15881.35	1.152	13,782.09	Budget	358,334.37
			RSKR	16578.31	1.152	45-4/1-2p2	Budget	374,060.03
			4KSV	89.97	1.152	78.08	Budget	2,030.01
			TXSV	1444.34	1.152	1,253.42	Budget	32,588.96

In pay

In Pay

In Pay

In Pay

45-4/1-2p1

382476.23

45-4/1-2p2

PR Tax

Diff \$ 24141.86 under

Year 2005

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	25,998.30	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
RENK	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	

136 = 1095.32 45-4 p4

E(A)

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	
Beable 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	370.67	Budget	9,642.68
			VHPR	1,244.76	1.178	1,056.38	Budget	27,465.80
			087R	1,321.54	1.178	1,121.54	Budget	29,159.96
			XSSR	1,534.78	1.178	1,302.50	Budget	33,865.13
			DEQR	1,806.70	1.178	1,533.27	Budget	39,865.08
			BNSR	2,569.18	1.178	2,180.36	Budget	56,689.30
			OPTR	3,314.26	1.178	2,812.68	Budget	73,129.59
			RSKR	4,489.03	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

[Redacted]
 = 1772
 [Redacted]
 x 80
 [Redacted]
 91.36 Over
 B

45-4/1 p2

Deduction Code Setup For 2009

Budgeted Salary	2088
Base Rate	
Holidays	7
Personal	6
Sick	15
Vacation	25
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

5119

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

1172
120
1587.96 over

45-4p4

Deduction Code Setup For 2009

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

2.068
7 56
6 48
1.5 12
20 160
1,812
1.152

actual

maybe different because of restricted shares released
Co actual \$100.96 which is more than 99.66 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
			DENR	39.20	1.152	34.02	HR File	664.48
			SICR	52.68	1.152	45.72	Budget	1,188.63
			LTDR	71.21	1.152	61.60	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	245.65	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
			RENH	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	42,556.25
			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

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		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
RENH	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

41812
x 152
EA
4196.34 over
B

45-4p4

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
SOGR	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)

45-4/102

Deduction Code Setup For 2009

Budgeted Salary	2.088	actual	
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
			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 (9) 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 (A)		144.00 Budget
LIFR	54.38		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 (A)		144.00 Budget
RENR	459.66		144.00 Budget
SICR	38.96 (B)		144.00 Budget
SOCR	379.94		144.00 Actual
TXSV	81.50		144.00 Budget
VHPR	519.68 (A)		144.00 Budget
Total	11,182.15	144 = 77.65	(45-4 p4)

÷ 1812

x 144

(A)

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
[REDACTED]	[REDACTED]	[REDACTED]	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	96.58	1.104	89.33	Budget	2,322.48
			HLTR	133.04	1.104	120.55	HR File	3,134.34
			RENH	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	262.78		152.00	HR File
HOLR	131.12	(R)	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	(R)	152.00	Budget
PSHR	97.77		152.00	Budget
RENH	332.61		152.00	Budget
SICR	28.10	(R)	152.00	Budget
SOCR	309.33		152.00	Actual
TXSV	44.46		152.00	Budget
VHPR	187.30	(R)	152.00	Budget
Total	7,419.41			

152 = 48.81 45-4p4

1,1892
X 152
95.64 under
(B)

45-4p4

Docket 100330-WS
Audit Control No. 10-181-4-1
Test Year Ended April 30, 2010
Title Total Salaries for Employees who changed time to Fk

Co 11 Test Year

DIST_C01
DIST_C01 11

Sum of DIST_AMT	EMPLOYEE First Name	Last Name	Business Card Title	Status	Pay Type	Regular	Capital	Overtime	Holiday	Personal	Sick/Disability	Vacation	Dividend Equivalent	Opt Out	Restricted Shares Released	STAP	Grand Total	Total w/o Bonus
			Vice President/Chief Environmental Officer	Active									\$17,920.00	\$923.47	\$0.00			45-4/1
			Disability and Leave Specialist	Active														
			Rate Analyst/Planning	Active														
			Sr. Project Engineer	Active				\$79,691.84										
			Vice President of Human Resources	Active									\$11,200.00					
			HR Administrator	Terminated														
			Leave Coordinator	Active														
			Corporate Accountant	Active														
			Executive Secretary/Finance	Active														45-4/1
			Payroll Supervisor	Active														
			Pt Corporate Accountant	Active														
			Tax Accountant	Active														
			Director of Employee & Labor Relations	Active														
			Vice President, Chief Accounting Officer & Controller	Active									\$19,820.00		\$58,635.00			45-4/1
			Internal Auditor	Active														
			Sr. Employment Representative	Active														
			Pt Corporate Accountant	Active														
			Executive Secretary	Active														45-4/1
			Manager of Taxation	Active														45-4/1
			Director of Purchasing	Active														45-4/1
			Manager of Fleet & Materials Management	Active														45-4/1
			Area Resources Director of Accounting	Active														
			Paralegal	Active										\$1,999.92				
			Assistant Director - Financial Systems	Active				\$2,447.55										45-4/1
			Vice President, Engineering & Environmental Affairs	Active									\$19,760.00		\$58,635.00			45-4/1
			Manager of Human Resources	Active										\$259.85				
			Senior Human Resources Generalist	Terminated										\$615.26				
			Senior Benefits Representative	Active										\$1,999.92				
			Senior Engineer	Active				\$74,143.67										45-4/1
			Senior Desktop Administrator	Active														
			HR Administrator	Active														
			Customer Service Representative - IS	Active				\$367.89										45-4/1
			Assistant Controller	Active														45-4/1
			Manager of Planning & Property Accounting	Active														45-4/1
			Exec. Sec. Executive Vice President	Active														
			Financial Accountant	Active										\$733.52				
			Vice President Corp. Development & Corp. Counsel	Active									\$14,000.00					45-4/1
			Director of Financial Systems Development	Active				\$10,381.94										
			Financial Accountant	Active														
			Senior RIS/Procurement Information Systems Analyst	Active														
			Treasurer	Terminated										\$1,076.58				45-4/1
			Financial Analyst	Active														45-4/1
			GIS Project Manager	Active														
			Assistant Rate Analyst	Active														
			Environmental Compliance Specialist	Active														45-4/1
			Project Manager - Finance / Accounting / Procurement Informa	Active														45-4/1
			Director of Financial Planning and Analysis	Active										\$1,999.92				
			Director of Investor Relations	Active														
			Part Time Assistant General Counsel	Terminated														
			Senior Data Base Administrator	Active														
			Sr. Project Engineer	Active				\$102,239.87										
			Asst Sec & Exec Sec	Active														
			Manager of Rates & Planning - Midwest & Southern Division	Active										\$521.11				45-4/1
			Director of Benefits	Active										\$1,999.92				45-4/1
			Project Manager	Active				\$9,862.73										
			Director, CPR	Terminated														
			Regulatory Counsel	Active														
			Executive Secretary	Active				\$730.88										45-4/1
			Manager - Regulatory Relations	Active														
			Sr. Rate Analyst	Active														
			Financial Systems Analyst	Active														
			Employment Representative II	Active										\$521.11				
			Interim Manager of Internal Audit	Active														
			Financial Planning and Analysis Analyst	Active										\$1,999.92				
			Part Time Systems Analyst	Active														
			Manager of Security - Information Systems	Active														
			Corporate Accounting Manager	Active														
			Payroll Coordinator	Active										\$1,999.92				
			Manager of Strategic Communications	Active														
			Assistant General Counsel	Active										\$1,659.78				
			Benefits Representative	Active														
			Associate of Investor Relations	Active														
			Purchasing Agent	Active														
			Senior Engineer - Environmental Compliance	Active														
			Financial Information Systems Database Administrator / Power BI	Active										\$892.25				
			Director, CPR	Active				\$2,695.41										
			Senior HR Administrator	Active										\$1,999.92				

Source: Reg 1

45-4/1-181

40-19
PBC

10/12
JPL
11/11

OED: CDR
DIS: CDR 11

Sum of DIST AMT	First Name	Last Name	Business Card Title	Status	Pay Type	Regular	Regular - Capital	Overtime	Bonus	Holiday	Personal	Sick/Disability	Vacation	Dividend Equivalent	Opt Out	Shares Released	SEIP	Grand Total	Total w/o Bonus	
			Customer Systems Business Analyst	Active																
			Corporate Accountant	Terminated																
			Project Engineer	Active			\$65,344.07								\$913.47					
			Sr. Financial Analyst - Cash	Active																
			Sr. Communications Specialist	Active																
			Field Operations Systems Analyst	Terminated																
			Accountant/Rate Analyst	Terminated																
			CIS Business Systems Analyst	Terminated																
			Accountant/Rate Analyst	Active																
			Treasurer	Active																
			Employment Coordinator	Active				\$132.71							\$1,999.32					
			Network Analyst	Active																
			Assistant Treasurer	Active																
			A/P Assistant - Aqua America	Active				\$377.15							\$1,999.32					
			Supervisor of Accounts Payable Group	Active				\$8,262.27												
			Payroll Assistant A	Active				\$920.82							\$1,651.78					
			Accounts Payable Assistant - Aqua America	Active				\$64.92												
			Senior Tax Accountant	Active																
			Director, Capital Budget	Active			\$4,012.00													
			Sr. Telecomm. Administrator	Active																
			Administrative Assistant	Active																
			Director of Corporate Employment	Active																
			Rates Assistant	Terminated				\$147.50												
			Seasonal HR Intern	Terminated																
			Staff Accountant	Active																
			Accounts Payable Assistant	Active				\$8,023.65												
			Temporary Internal Audit Intern	Active																
			PL Admin Clerk	Terminated																
			Financial Planning and Analysis Analyst	Active				\$62.54												
			Seasonal Acct. Clerk	Active																
			Accounting/Finance Co-op	Active																
			Payroll Assistant A	Active				\$12.95												
			Benefits Coordinator	Active				\$141.88												
			HR Assistant	Active				\$823.20												
			FT Environmental Compliance Specialist	Active																
			Administrative Coordinator - Purchasing	Active				\$214.89												
			Temp. Human Resources Generalist	Terminated																
			Temp. Exec. Asst.	Terminated																
			Compliance Co-op	Terminated			\$1,200.00													
			Temporary Employee	Active																
			Network Control (Distribution) Engineer	Active																
			PL Admin Clerk	Active				\$84.00												
			Chairman/President Of Aqua America	Active										\$123,200.00	\$0.00					
			Chief Administrative Officer, General Counsel and Secretary	Active										\$28,560.00	\$0.00					
			Vice President, Engineering & Environmental Affairs	Terminated																
			Sr. VP/CEO	Active										\$13,600.00	\$57,819.90					
			Senior Manager of Rates - Aqua South	Terminated																
			Regional President, Southern & Midwest Ops and SVP Corp & Pu	Active										\$25,200.00	\$87,075.00	\$7,853.72				
			VP Information Services	Active										\$14,000.00						
			IS Project Manager	Active											\$1,673.01					
			President - Aqua Ohio	Terminated																
			Manager - Planning & Infrastructure Development	Active																
			Sr. Network Administrator	Active											\$519.21					
			Network Analyst	Active																
			Director of Compensation & Total Rewards	Active																
			Sr. System Analyst/Programmer	Active																
			Systems Analyst/Programmer	Terminated																
			Senior Network Engineer	Active											\$261.46					
			Regional Support Analyst	Active																
			Regional Support Analyst	Active											\$258.65					
			Project Manager - Infrastructure	Active																
			Project Mgr. Field & Environmental Systems	Active																
			(blank)	Terminated																
			(blank)	Terminated																
			(blank)	Terminated																
			Total																	
			Test Year Expense and Capital				\$8,915,475.62	\$442,095.77	\$23,330.00	\$1,121,009.41	\$371,823.37	\$162,583.03	\$116,627.28	\$554,573.42	\$305,760.00	\$30,245.02	\$191,195.71	\$29,707.68	\$11,622,078.69	\$10,561,025.49
			2008 Expense and Capital				8,418,420.79	165,386.00	26,033.98	1,060,471.95	251,937.59	154,355.87	108,131.00	\$44,610.09	433,568.54	30,121.34	\$61,670.03	23,143.21	10,885,510.73	9,844,444.44
			Increase				496,054.83	176,709.77	(2,703.98)	60,531.46	19,885.78	8,227.16	8,496.28	5,963.33	(127,808.91)	123.68	\$129,525.68	6,564.47	1,026,567.96	1,716,633.25
			%				5.89%	106.85%	-10.39%	5.71%	7.89%	5.33%	7.86%	1.83%	-29.48%	0.41%	65.96%	28.36%	9.84%	17.84%
			Test Year Expense and Capital				\$9,257,571.39													
			2008 Expense and Capital				8,584,806.79													
			Increase				\$672,764.60													
			%				7.84%													

45-4/
45-4/
45-4/
45-4/
45-4/
45-1/

45-4/1-1/

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
2009 Total Salary for Employees Eligible for Pension Expense

984,000
4,782,420 (B)

per 2009 bill \$1,011,742

48-1/8 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]	(B) [REDACTED]	(B) 10.70%	45-4/10 [REDACTED]	[REDACTED]	1.152	[REDACTED]
		1.56%	45-4/10 [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 Corporate

Docket No. 100330-WS
Exhibit KLV-5
Page 119 of 161

10/12/10
9/17/10

45-4/1-2A

change per 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	Amount Per Pay With Paid Time Off
Nick DeBenedictis	99.02	<i>45-4/10 p2</i> 1.152	114.07
Mary Super	99.02	<i>45-4/10 p2</i> 1.152	114.07

45-4/1-2 p2

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 ²	[REDACTED]	1.152	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	276	[REDACTED] 45-4/18 ¹	[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	45-4/1/09 22.46	1.152	25.87	
Mary Super	Delta Dental	29.74	7.43	37.17	45-4/1/09 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

H LTR

Employee	Provider	Employer Expense	Employee Expense	Total Bill	Calculation		Paid Time Off Factor	Amount Per Pay With Paid Time Off
					For Deduction Code Per Pay			
Nick DeBenedictis	Keystone	565.78	188.59 (A)	754.37	45-4/1/10	261.13	1.152	300.82
Mary Super	Keystone	261.20	65.30 (B)	326.50	45-4/1/10	120.55	1.152	138.88

(A) Traced to premium

45-4/1-205

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 \$750,0000	[REDACTED]	[REDACTED]	0.336	(A) [REDACTED] 154/162	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

45-41-2pg

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]	1541/22	(A) 1.152	[REDACTED]
[REDACTED]	60% Salary-Max \$15,600 Per Month	[REDACTED]	0.008583	[REDACTED]	1541/1	(A) 1.152	[REDACTED]

(A) Inured to pension

45-41-207

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]	54/11/2008 1.152	[REDACTED]
[REDACTED]	(B) [REDACTED]	[REDACTED]	64/11/2008 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 08

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

	Cost per person	# of Service Employees in BM	Yearly Rent Per Employee
Phone expense \$216,475 Year/415 phones	522	110	57,379
Average Office Furniture Cost 6,000 office or 4,000 cube + 800 for filing cabinets - 20 years	290	110	31,900
Notebook Computer Average Price 1,500 - 5 years (estimate)	300	110	33,000
Printer Average Price Network \$1,900 serves approx 6 people - 5 years (estimate)	63	110	6,965
Gas/Oil Heat/Sewer \$41,000 year		Service Co sq ft %	
Electric \$218,001		16%	6,499
		16%	41,581

2009 Rent Exp 631,925
Per month 52,660.41

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

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

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

	Shares	Div Rate	2006 Grant	2007 Grant	2008 Grant	2009 Grant	Total
			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>
Total 2009 Budget							<u>129,250</u>

(\$275.00 difference due to rounding)

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				

45-4/10-2011

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	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	\$ -
	TOTAL	\$ 967.12

45-411-2-612

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	^{45-4/1-2/1} 1.152	9,172.09
Mary Super	N/A	N/A	N/A	N/A

Actual
420,921
Total
\$3,740,388
Service
45-4/1-2/1
\$45-4/1-2/12

45-4/1-2012

1. Why is the actual for Robert Rubin and Christopher Frank 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	9	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
			IOBR	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	170.58	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
			DETR	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	Hours	Source
Salary		152.00	Actual
DETR	2,951.57	152.00	Budget
IOBR	2,211.69	152.00	Budget
4KSV	84.55	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		

45-4/1-2014

Deduction Code Setup For 2009

Budgeted Salary		2.088
Base Rate		
Holidays	7	56
Personal	6	48
Sick	15	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
			RENK	623.70	1.152	541.25	Budget	14,072.68
			VHPR	702.43	1.152	609.58	Budget	15,849.08
			XSSK	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	39,556.86
			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	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	450.39	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	216.90	152.00	Actual
OPTR	3,331.64	152.00	Budget
PERR	400.39	152.00	Budget
RENK	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
XSSK	1,754.51	152.00	Budget
Total	40,977.05		

100.96

415-41-7 n15

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

\$0.00

\$14,560.00

40-19
2

Source: Reg 1

47-4/1

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 Co 18

Docket No. 100330-WS
Exhibit KLW-5
Page 134 of 161

166
8/6/11

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	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							
		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							
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		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							

Sum of DIST_AMT
EMPLOYEE

[illegible]

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.

Local Entities (AU)

Local Entities AUF CIVILIAN RPT POLICE/MI

43

Sum of Amount	2009												2009 Total	2010				2010 Total	Grand Total
Rate Band	Mar	Jun	Jul	Aug	Sep	Oct	Nov	Dec						Jan	Feb	Mar	Apr		
10W																			
LABOR																			
Overtime																			
Overtime Total																			
Regular																			
Regular Total																			
LABOR Total																			
10W Total																			
10WV																			
LABOR																			
Overtime																			
Overtime Total																			
Regular																			
Regular Total																			
LABOR Total																			
10WV Total																			
11W																			
CAPITAL																			
Rec																			
Regular Total																			
CAPITAL Total																			
LABOR																			
Overtime																			
Overtime Total																			
Regular																			
Regular Total																			
LABOR Total																			
11W Total																			
11WV																			
CAPITAL																			
Overtime																			
Overtime Total																			
Regular																			
Regular Total																			
CAPITAL Total																			
LABOR																			
ASL shift differential																			

Exhibit Removed Bonus wo 48-3 Accruals wo 48-3/2 Net Filing Difference

855,24 per 40-12

10649.09 per 40P2

1485.94 per 40-12

560.81 per 40-12

Traced to PR detail

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

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

10/6/15
JHP

Traced to Detail
Traced to the Payroll Detail (Charles Brul, Steve Gusham, R. Line Mar, Att Ann Pittson + traced to Tim Sheets)

Year of Amount		2009												2009 Total	2010				2010 Total	Grand Total
Type Being		May	Jun	Jul	Aug	Sep	Oct	Nov	Dec						Jan	Feb	Mar	Apr		
Regular																				
Regular Total		12,214.67	1,017.99	7,431.50	6,799.72	6,099.54	6,557.11	11,937.26	6,329.06					86,587.90	8,885.61	8,284.69	6,300.98	7,778.47	10,815.77	97,403.64
LABOR Total		12,311.51	1,188.37	8,420.43	5,177.38	6,331.81	9,071.19	12,468.70	8,274.87					70,317.09	8,756.91	8,255.83	7,018.98	7,788.14	10,815.77	97,403.64
12/31/09		15,627.91	1,370.75	9,408.53	10,120.27	8,852.06	11,374.06	13,817.65	9,128.50					79,731.00	11,785.79	10,648.68	9,750.44	9,408.00	41,599.81	171,306.86
CAPITAL																				
Overnight																				
Overnight Total		343.32																		
Regular																				
Regular Total		400.50	276.84	1,279.90	1,050.36	1,020.49	1,050.36	1,050.36	1,050.36					3,425.50	1,071.77	1,181.71	1,011.81	1,020.96	915.75	1,020.96
CAPITAL Total		743.82	276.84	1,279.90	1,050.36	1,020.49	1,050.36	1,050.36	1,050.36					5,116.00	1,271.77	1,293.52	1,023.83	1,041.92	1,931.75	4,041.92
LABOR																				
Overnight																				
Overnight Total		523.52	148.37		516.37	30.87	276.75		89.47					1,655.89	100.08	57.02	57.02	51.53	106.25	1,952.10
Regular																				
Regular Total		1,328.91	531.86	562.71	1,312.16	1,465.04	1,771.73	2,255.03	3,223.23					9,726.79	890.90	1,623.09	1,286.23	1,031.52	4,831.72	14,208.50
LABOR Total		1,342.82	580.23	762.77	1,681.53	1,495.01	2,067.98	2,019.01	3,312.70					11,372.64	991.58	1,680.08	1,351.23	1,121.07	5,137.96	16,510.60
12/31/09		2,359.76	276.37	768.37	2,231.80	1,198.20	2,230.48	2,770.81	2,312.70					16,488.69	1,118.75	1,852.80	1,902.08	1,287.92	6,178.35	72,667.04
CAPITAL																				
Overnight																				
Overnight Total																				
Regular																				
Regular Total		200.91			68.06		161.74	526.78	85.99	183.23				1,238.71						
CAPITAL Total		200.91			68.06		161.74	526.78	85.99	183.23				1,238.71						
LABOR																				
Overnight																				
Overnight Total																				
Regular																				
Regular Total		90.75	54.21	101.87	58.05	792.55	1,129.37	715.87	232.82					2,797.51	1,406.21	244.99	178.67	360.82	1,175.99	4,703.43
CAPITAL Total		90.75	455.32	101.81	156.11	462.19	1,716.10	820.58	453.05					4,505.73	1,406.21	244.99	178.67	360.82	1,175.99	4,703.43
LABOR																				
Overnight																				
Overnight Total																				
Regular																				
Regular Total		4,037.70	1,209.21	1,460.88	2,351.85	1,678.73	2,971.92	2,599.82	3,717.26					20,798.73	2,453.15	1,577.00	1,774.68	3,531.15	9,603.68	29,858.41
CAPITAL Total		4,037.70	1,209.21	1,460.88	2,351.85	1,678.73	2,971.92	2,599.82	3,717.26					20,798.73	2,453.15	1,577.00	1,774.68	3,531.15	9,603.68	29,858.41
LABOR																				
Overnight																				
Overnight Total																				
Regular																				
Regular Total																				

Capital Removed Bonus wo 48-5 Accruals wo 48-3/2 Net Filing Difference

40-12

-2818245 used in normalizer

2009										2010				2009 Total	2010 Total	Grand Total	Capital Removed	Bonus w/ 48-5	Accruals w/ 48-3/2	Net	Fline	Difference
May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			Jan	Feb	Mar	Apr									
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41,377.31 used in mmm

5048.89 per 40-12

57600.87 per 40-12

Sum of Amount															
Rate Band	2009	2010												2009 Total	2010 Total
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
Vacation	1,159.66														
Vacation Total	6,968.87	1,734.08	1,815.10	7,480.72	8,211.23	6,524.72	15,203.42	8,755.36	71,327.69	751.85	6,968.87	4,908.25	8,796.51	10,225.11	32,804.20
Adjustment														0.00	0.00
Adjustment Total														0.00	0.00
Other														0.00	0.00
Other Total														0.00	0.00
LABOR TOTAL	143,092.86	35,018.92	34,768.87	85,209.78	85,192.61	75,259.62	133,607.36	84,789.60	735,247.05	87,238.97	76,033.59	78,278.92	79,647.91	332,156.38	1,004,953.43
BONUS														0.00	0.00
Bonus Total														0.00	0.00
CHAIRMAN'S AWARD														0.00	0.00
CHAIRMAN'S AWARD Total														0.00	0.00

Capital
Removed

Bonus
w/o 48-5

Accruals
w/o 48-3/2

Net

Filing

Difference

Sum of Amount	2009										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	Apr								
CHADMAN's 2009 Total	300.00										300.00	52,250.00				52,950.00	53,250.00						
Death/Bury/Military																							
Death/Bury/Military Total																							
Holiday																							
Holiday Total																							
Out-Of-Medical Insurance For																							
Out-Of-Medical Insurance Pay Total	884.56	146.22	526.90	411.52	411.52	411.52	617.28	411.52			3,720.87	442.24	413.49	384.64	384.64	1,625.11	5,346.08						
Personal day																							
Personal day Total											1,184.72						1,184.72						
Regular											1,184.72						1,184.72						
Regular Total	7,844.28	5,943.53	7,502.46	5,611.51	5,331.19	5,035.01	6,852.58	6,729.86			50,851.46	5,627.16	6,115.94	7,462.72	5,819.54	25,075.39	75,876.98						
Sick																							
Sick Total																							
Vacation																							
Vacation Total																							
Adjustment																							
CHARLES											0.00						0.00						
											0.00						0.00						
											0.00						0.00						
											0.00						0.00						
											0.00						0.00						
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Sum of Amount	2009												2009 Total	2010				2010 Total	Grand Total
	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec						Jan	Feb	Mar	Apr		
Wage Band													61,423.92	6,395.88	6,529.43	110,250.98	6,500.36	185,146.62	157,452.64
Adjustment Total	2,215.16	6,780.68	8,372.60	6,952.43	8,312.67	6,325.07	9,872.29	7,585.55					940,808.88	110,256.35	101,201.97	205,874.97	104,025.04	527,358.34	1,463,167.14
2009 Total	177,454.72	21,074.28	118,418.22	109,529.18	106,912.72	800,034.80	167,754.92	109,404.88											
W																			
CAPITAL																			
Overtime																			
Overtime Total								683.75					921.60						1,605.35
Regular																			
Regular Total																			
2009 Total	69.82	101.06					181.49	242.85	504.22				1,119.16	51.98	87.63			114.61	1,251.37
CAPITAL Total	69.82	101.06					181.49	242.85	504.22				1,119.16	51.98	87.63			114.61	1,251.37
LABOR																			
Overtime																			
Overtime Total	579.62	118.00	1,353.15	1,098.85	482.12	201.94	111.40	351.29	3,310.27				434.87	343.67	414.32			1,569.71	5,077.08
Regular	16.97																		
Regular Total	5,051.34	2,174.36	1,710.54	2,289.33	3,582.35	1,856.50	5,090.10	7,378.03	30,137.85				1,264.63	3,730.57	1,570.41	1,787.64		11,353.05	43,490.40
LABOR Total	5,630.96	2,292.36	3,063.69	3,388.18	4,064.47	4,158.44	5,303.20	7,729.32	33,647.72				3,914.86	4,156.27	3,984.73			15,212.82	58,502.48
2009 Total	5,721.39	2,393.42	5,281.54	3,392.18	4,066.47	4,360.01	5,546.56	4,917.29	35,688.36										58,900.74
W																			
CAPITAL																			
Overtime																			
Overtime Total																			
Regular																			
Regular Total																			
2009 Total	61.23																		
CAPITAL Total	61.23																		
LABOR																			
Overtime																			
Overtime Total	47.75																		
Regular	228.55																		
Regular Total	228.55																		
2009 Total	276.30																		

95840.49 + 16950.82 per 40-12
per 48

4486.93 per 40-12

3800 2.84 per 40-12

2,338.21 1,795.28 152.76 50,510.52 52,637.00 12,126.481

4964.49 per 40-12

Sum of Amount	2009												2009 Total	2010				2010 Total	Grand Total
Basic Salary	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec						Jan	Feb	Mar	Apr		
Regular	635.70	728.45	67.85		303.68	59.41	560.12						2,124.39	84.87	424.33	203.68		3,452.25	23,544.97
Regular Total	2,435.20	1,368.00	1,913.77	2,368.46	1,784.56	1,328.39	2,947.08	2,375.20					17,124.17	1,384.52	2,721.96	1,348.62	1,863.86	6,620.75	23,544.97
USPQM Total	3,071.40	1,557.65	2,141.62	2,686.25	2,275.56	2,321.48	3,474.39	1,092.73					20,846.55	1,849.28	2,506.26	2,113.81	2,712.77	9,287.14	25,933.69
2009 Total	3,134.62	1,227.65	2,214.58	2,665.25	2,318.79	2,337.23	3,665.75	1,287.45					21,242.39	1,849.28	2,506.10	2,113.81	2,712.78	9,406.49	30,649.28
4W CAPITAL																			
Overtime																			
Overtime Total	602.53	126.96	1,440.17	624.37	91.62	355.33	424.42	921.98					4,816.34	172.16	31.62	147.28	268.50	558.56	5,376.50
Regular																			
Regular Total	924.75	261.86	849.10	113.57	62.23	135.22	1,009.86	975.27					4,158.01	632.45	781.59	258.21	211.88	1,892.12	8,148.14
CAPITAL Total	1,527.28	289.82	2,087.27	738.89	156.85	720.61	1,434.38	1,916.75					10,972.95	811.61	813.21	405.49	522.38	2,550.69	13,525.64
LABOR																			
Overtime																			
Overtime Total	6,713.89	3,849.60	4,194.21	4,376.72	5,035.75	5,154.10	4,976.44	3,289.89					36,920.55	4,053.04	4,109.58	3,928.58	4,744.35	16,335.55	53,326.20
Regular																			
Regular Total																			

21080.15 per 40-12

94.85 1,779.97 225.09 32,063.49 26,766.00 5,297.49

46209.56 per 40-12

48-3.01

Sum of Amount	2009												2009 Total	2010				2010 Total	Grand
Rate Band	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Jan	Feb	Mar	Apr		
Regular Total	22,732.80	10,984.80	16,261.49	16,625.44	18,817.40	18,078.08	27,005.15	18,856.31	151,211.07	18,808.24	17,261.20	18,012.17	17,152.90	71,235.21	22,447.28				
LABOR Total	30,047.59	14,634.45	20,475.72	21,052.16	23,853.15	24,212.18	31,981.59	21,946.80	288,203.72	22,861.28	21,370.78	21,950.76	21,386.24	87,560.78	225,773.46				
OTHER WS																			
Regular Total														229.67				229.67	229.67
OTHER WS Total														229.67				229.67	229.67
SWW Total	31,374.97	15,024.47	22,304.97	21,732.09	24,038.00	24,932.10	32,415.97	23,863.52	195,176.67	23,902.56	22,183.99	22,346.25	21,919.32	90,352.12	289,538.79				
LABOR																			
Overnight																			
Regular Total	2,401.63	743.68	1,311.37	2,142.13	2,110.31	2,024.53	2,505.24	1,612.94	15,457.41	1,430.43	1,402.98	1,680.83	1,532.70	6,356.75	21,809.20				
LABOR Total	6,531.73	1,075.24	3,709.46	3,831.61	4,418.50	3,469.18	4,641.36	3,418.43	31,318.53	8,027.58	3,649.24	3,672.31	3,402.71	14,756.85	46,075.36				
SWW Total	8,933.36	2,019.42	5,220.83	5,973.74	6,549.41	5,493.71	7,547.10	5,031.37	46,770.92	5,458.01	5,052.22	5,353.19	5,250.72	21,113.64	67,884.56				
LABOR																			
Overnight																			
Regular Total	547.41	51.98	100.79	120.23	211.58	156.24	100.29	105.00	1,859.59	224.33	313.42	207.15	321.18	1,075.45	2,572.84				
LABOR Total	582.75	122.66	271.47	190.91	282.25	216.29	256.97	511.89	2,535.70	259.01	396.82	281.13	425.11	1,398.07	3,233.77				
SWW Total	582.75	122.66	271.47	190.91	282.25	216.29	256.97	511.89	2,535.70	259.01	396.82	281.13	425.11	1,398.07	3,233.77				
CAPITAL																			
Regular Total																			
LABOR Total																			
Overnight																			
Regular Total	787.77		304.60	490.16	917.19	804.30	572.83	861.71	4,177.22	706.28	771.08	718.24	616.27	2,604.97	5,844.56				
LABOR Total	1,185.07	141.36	809.39	794.90	821.93	909.24	1,420.25	949.97	7,031.11	964.46	1,086.10	1,059.26	956.91	4,066.73	11,028.84				
SWW Total	1,185.07	141.36	809.39	794.90	821.93	909.24	1,420.25	949.97	7,031.11	964.46	1,086.10	1,059.26	956.91	4,066.73	11,028.84				

199657.74

19955.61 per 40-12

39783.11 per 40-12

812.51 per 40-12

2449.11 per 40-12

5083.65 per 40-12

5876.29 per 40-12

Sum of Amount		2009										2009 Total	2010				2010 Total	Grand Total
		May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				Jan	Feb	Mar	Apr		
KWW																		
CAPITAL																		
Overtime																		
Overtime Total		297.18	35.42	274.84	183.24	356.45	284.12	54.63	412.26	2,009.15			91.62	1,131.85	988.41	586.06	2,777.94	4,787.10
Regular																		
Regular Total		1,437.69	80.32	1,675.35	1,442.55	1,818.03	1,031.22	1,660.85	1,495.63	10,844.08			747.76	2,636.63	4,489.10	1,133.50	11,507.05	22,151.11
CAPITAL Total		1,734.88	115.75	1,950.22	1,625.79	2,184.47	1,417.34	1,715.48	1,907.89	12,853.22			839.38	3,768.54	5,477.51	1,699.56	14,284.99	26,938.21
LABOR																		
Overtime																		
Overtime Total		1,593.59	561.10	1,071.22	985.38	865.46	914.27	1,188.06	890.10	7,859.19			950.36	521.18	735.22	1,018.09	3,224.75	11,113.94
Regular																		
Regular Total		7,211.94	4,310.96	1,086.42	4,305.20	4,172.43	4,720.16	6,140.38	4,151.20	28,261.26			4,381.64	4,315.52	4,578.18	1,918.45	12,193.80	55,855.56
LABOR Total		8,805.44	4,871.06	4,111.72	5,490.58	4,937.89	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	66,549.50
KWW Total		10,540.31	4,952.80	6,061.95	7,116.87	7,022.36	7,071.77	8,043.92	6,349.19	58,804.17			6,121.28	8,605.24	11,290.81	6,636.11	34,703.54	93,507.71
KWW																		
LABOR																		
Overtime																		
Overtime Total		466.95	54.63	586.05	271.30	542.63	302.59	671.92	319.88	3,215.95			605.55	249.69	504.21	1,287.65	2,657.10	5,872.15
Regular																		
Regular Total		1,378.87	922.85	822.88	1,078.40	1,260.23	1,271.96	1,263.68	915.29	9,513.46			1,242.58	1,212.33	631.28	1,836.11	4,922.70	19,438.10
LABOR Total		2,445.81	977.28	1,408.43	1,349.79	1,802.86	1,574.55	1,934.70	1,235.17	12,728.51			1,848.53	1,461.02	1,135.49	1,333.76	7,579.80	20,359.11
KWW Total		2,445.81	977.28	1,408.43	1,349.79	1,802.86	1,574.55	1,934.70	1,235.17	12,728.51			1,848.53	1,461.02	1,135.49	1,333.76	7,579.80	20,359.11
TW																		
CAPITAL																		
Regular																		
Regular Total										849.20							163.19	163.19
CAPITAL Total										849.20							356.25	356.25
LABOR										849.20							356.25	356.25
Overtime																		
Overtime Total		510.51	127.22	44.42		84.81	471.04	230.87	302.44	1,771.45			308.40	142.35	321.98	668.44	1,442.14	3,213.62
Regular																		
Regular Total		2,251.92	1,609.57	2,573.34	1,654.10	1,605.16	2,854.37	2,414.56	1,411.72	16,446.74			1,631.95	1,251.37	1,544.51	1,130.94	5,558.77	22,005.51
LABOR Total		2,764.45	1,736.80	2,617.77	1,654.10	1,749.97	3,325.41	2,645.53	1,724.16	18,218.13			1,940.38	1,394.72	1,866.49	1,709.42	7,001.01	25,219.20
TW Total		2,764.45	1,736.80	2,617.77	1,654.10	1,749.97	3,325.41	2,645.53	1,724.16	18,218.13			1,940.38	1,394.72	1,866.49	1,709.42	7,357.27	26,224.66
TW																		
CAPITAL																		
Regular																		
Regular Total										157.02								157.02
LABOR																		
Overtime																		
Overtime Total																		
LABOR Total																		
TW Total																		

Capital
Removed

Bonus
w/ 48-5

Accruals
w/ 48-3/2

Net

Filing

Difference

Sum of Amount		Year												2009 Total		2010				2010 Total	Grand Total	Capital Removed	Bonus w/o 48.5	Accruals w/o 48.5/2	Net	Filing	Difference
Rate Band	Regular Total	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2009 Total	2010	Jan	Feb	Mar	Apr	2010 Total	Grand Total										
LABOR	Overtime									712.75	712.75						712.75										

Docket 100330-WS

Title: Personal Payroll

1425/10
10/10

43-2413

43-2812

Corrected file.
Remaining differences
are immaterial

Sever. Regs

88-3/3p1

43-2011

13V DT	714.90	248.6	743.45	488.63	659.06	250.28	638.06	1055.49	4893.6	1032.17	378.67	1192.62	669.1	2847.97	6.647.87	305.40	104.22	9.270.81	9.274.00	115.291
13W DT	12231.82	8228.06	8470.69	9177.88	8333.81	8071.19	52468.7	9216.82	27355.87	8286.97	8349.83	7028.58	7789.16	22483.58	109.638.18					
14W DT																				
1W DT	20867.2	13988.12	11829.64	12966.84	12264.38	16270.83	18602.84	16633.8	124309.96	14122.87	12282.46	12461.1	15233.72	86200.18	178.818.11	6747.58	1.415.17	147.818.47	128637.00	1248.331
Reo	10819.5	11646.30	10245.66	11591.82	10067.65	13346.71	15589.80	12786.37	103174.26	11969.02	11550.48	10676.42	11700.57	4506.43						

43-201

48-3/302

1WW
01

Rec

2W
01

Rec

2WV
01

1,479.58 349.91 44,672.58 44,695.00 772.821

43-282

3943.14 2546.28 2561.16 2535.03 3344.06 2389.42 3278.73 2684.85 23307.47 2919.8 3295.98 2780.34 4526.88 13524.7 36,832.17

4,210.81 1,308.43 337,944.34 125,181.00 7,361.54 Incidence for carnal

43-283

37278.4 18879.37 18830.81 18896.81 18894.81 18891.98 2508.148 17184.24 156842.83 20437.98 22294.91 11261.84 25103.84 91028.28 249,379.94 8,477.41 3,203.48 241,380.25 261,206.00 754.25

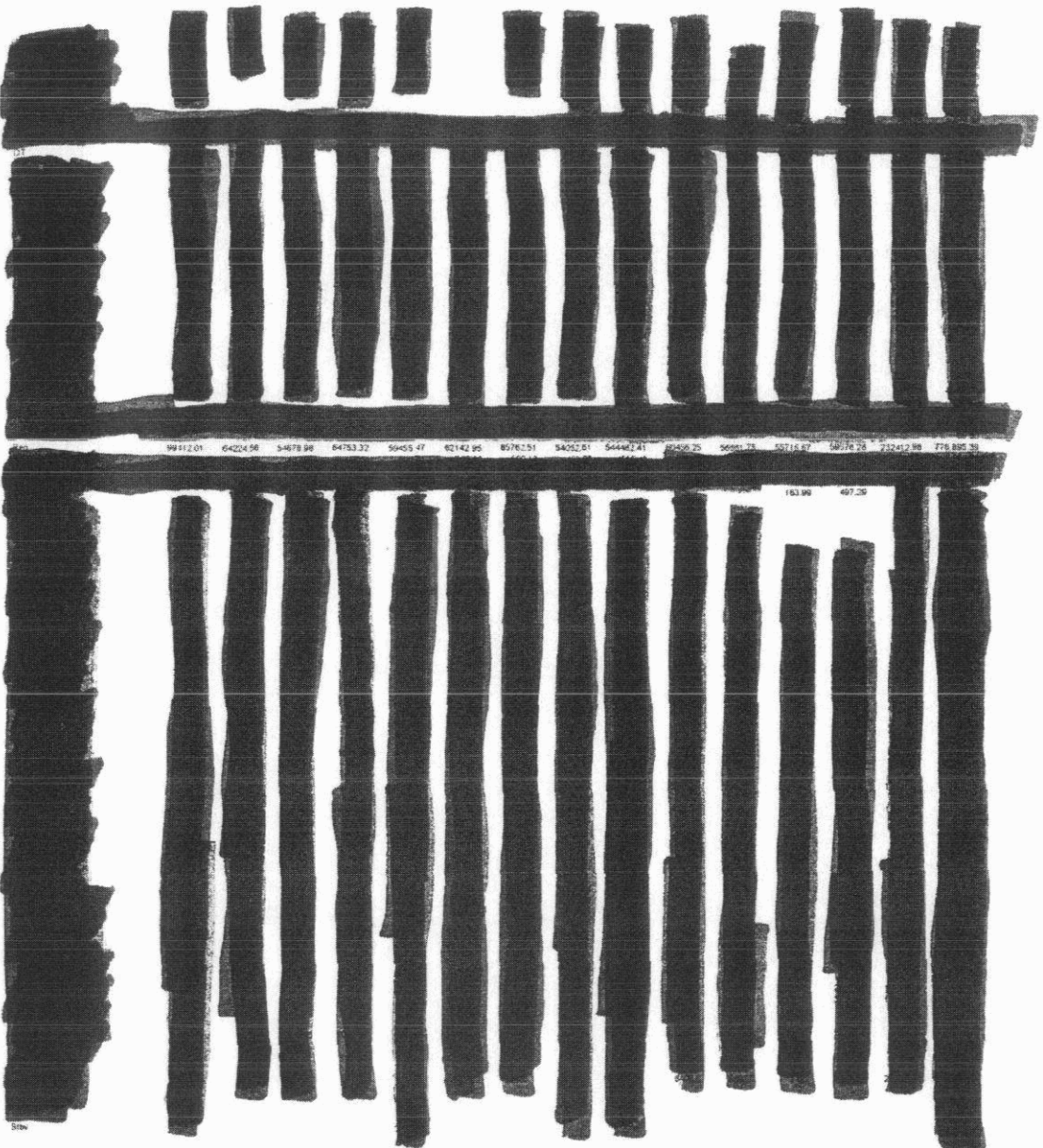
43-284

[Vertical bars]

48-3/3

[REDACTED]														
18938.15	14048.47	14049.46	13613.32	13761.74	13047.24	14961.53	14760.05	123276.6	15190.54	15195.34	15524.46	17159.14	10009.45	185346.06
[REDACTED]														
175404.16	82787.84	89638.49	83651.88	84280.28	74008.41	131168.19	81688.46	763740.45	87873.18	68177.25	73430.87	78296.63	306877.41	1.878717.84
28670.32	15359.81	33506.84	16581.47	23190.8	10602.1	44648.67	27200.43	200099.34	73613.45	15421.47	15878.31	17581.54	88504.77	758504.11
[REDACTED]														

48-3/3 p4



48-3/3 P.

[illegible]

5257.14 3540.90 3710.54 3289.33 3562.36 2856.5 5090.3 3378.03 31905.18 3264.83 3730.57 3570.41 2787.43 13353.05 45254.23

A black and white photograph of a film strip. The strip is dark, with a series of vertical white lines representing the frames of the film. The strip is slightly curved and has a rough, textured edge on the left side.

3000	87.25	2237.84	2147.09	1666.25	2273.56	2321.46	3474.38	3032.73	21286.84	1846.26	2506.26	2213.63	2717.77	8287.14	30 573.99
01	835.7	359.1	278.32	287.34	491	395.28	527.3	717.53	9251.83	464.78	284.32	865.2	852.11	2466.32	6 118.22

4W	30047.69	21001.62	20478.7	21052.16	22863.15	24212.18	3180.159	21846.8	16437.269	22861.28	21376.78	21846.76	21386.84	87659.76	282142.46	10150.00	1.818.36	294110.90	294140.00	195.101
CT	6313.60	4643.26	4184.21	4376.72	5035.75	5154.1	4076.44	3289.89	37983.20	4053.54	4709.56	3628.59	4244.34	16335.55	54318.81					

Docket No. 100330-W/S
Exhibit KLW-5
Page 158 of 161

[REDACTED]																
Ref	23733.8	18381.16	18281.43	18675.44	18217.4	19058.08	27005.15	18656.81	156282.43	18658.24	17251.2	18312.17	17188.9	17234.25	227.633.64	
[REDACTED]																
49W	8935.34	5775.49	5220.83	5873.74	6549.43	5483.71	7647.1	6071.37	60526.89	6458.01	5051.23	5387.13	6394.22	21113.64	71,640.63	2,343.00
OT	1401.61	1771.24	1311.37	2142.13	2110.91	2024.53	2905.74	1813.86	18278.97	1430.43	1407.88	1600.88	1847.5	8356.79	22,536.78	646.54
[REDACTED]																
EW	582.78	718.52	771.47	735.84	733.28	718.99	254.87	611.69	2881.33	295.61	386.52	281.13	435.17	4398.07	6,588.46	178.55
OT	[REDACTED]															
[REDACTED]																
49W	547.41	317.61	300.79	205.73	211.58	146.31	189.29	332	1,137.22	262.33	323.46	235.15	321.28	1074.75	1,729.47	422.41
OT	[REDACTED]															
[REDACTED]																
49W	188.67	194.77	151.54	734.4	821.93	808.24	1423.23	949.97	2798.27	384.16	1086.1	1088.38	946.81	4054.73	11,878.36	112.733
OT	367.3	204.74	304.74	304.74	304.74	304.74	408.12	258.36	254.7	258.38	315.02	320.32	338.84	1233.66	3,881.18	12,180.00
[REDACTED]																
Ref	787.77	562.78	504.65	491.16	517.19	604.5	852.13	681.58	5110.77	306.04	771.06	739.84	616.87	2833.07	7,843.64	112.733
[REDACTED]																
OT	1593.59	835.96	1071.23	940.38	605.46	834.27	1108.06	690.1	6184.06	900.36	821.18	735.12	1018.09	3224.75	11,386.80	112.733
[REDACTED]																
Ref	7211.84	4935.99	3040.49	4505.3	4172.43	4720.16	6140.38	4151.2	38877.79	4381.64	4315.52	4878.18	3616.46	17483.8	56,071.59	112.733

43-288

43-289

43-2810

48-3/3P.

Grand Total	317473.99	206781.26	208905.53	211886.13	206199.39	200510.93	295970.8	192306.19	1840774.92	207700.34	190498.53	190095.41	207204.81	206199.39	1840774.92
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361.45	140.571	10.202.24	10.719.00	116.264
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43-2814

48-3/3 ps