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MARTIN S. FRIEDMAN, P.A.  
VALERIE L. LORD  
BRIAN J. STREET

October 3, 2006

HAND DELIVERY

RECEIVED-PPSC  
06 OCT - 3 PM 12: 18  
COMMISSION  
CLERK

Ms. Blanca Bayo  
Commission Clerk & Administrative Services Director  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RE: Lake Placid Utilities, Inc.; Application for Rate Increase in Highlands County, Florida  
Docket No. 060260-WS  
Our File No.: 30057.120

Dear Ms. Bayo:

Enclosed for filing in the above-referenced docket is the response of Lake Placid Utilities, Inc., (*Utility*) to Staff's fourth data request dated September 21, 2006:

(1) With regard to Account 601, Salaries and Wages - Employees, the utility reflected total water salaries of \$925 on MFR Schedule B-5. For wastewater salaries, the utility reflected total wastewater salaries of \$4,266 on Schedule B-6, for total salaries of \$5,191. According to MFR Schedule B-3, Lake Placid has proposed pro forma salary adjustments of \$747 and \$941 to existing salaries of \$925 and \$4,266 for water and wastewater, respectively, for total pro forma salaries of \$6,879. These adjustments represent salary increases of 80.76% and 22.06%, for water and wastewater, respectively.

(a) Please provide all of the utility's calculations, bases, work papers, and support documentation for the above salary increases.

RESPONSE: Please refer to composite Exhibit 1.

(b) Please explain, in detail, why the utility's salary adjustments are significantly greater than the Commission's 2006 Index of 2.74%.

DOCUMENT NUMBER-DATE

09118 OCT-3 06

FPSC-COMMISSION CLERK

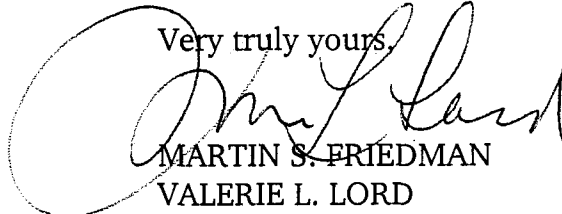
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Ms. Blanca Bayo  
Commission Clerk & Administrative Services Director  
Florida Public Service Commission  
October 3, 2006  
Page 2

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**RESPONSE:** The Utility's salary adjustments are significantly greater than the Commission's 2006 Index because the increases include all new employees' salaries, payroll taxes, and benefits for office employees and operators. These salaries have also been annualized to reflect a full year of costs. In addition, a cost of living increase has been applied across the board to all FL office employees and operators. This 4% increase reflects the company's typical yearly wage raises for employees. Please refer to the work sheets of composite Exhibit 1 for a list of employees and salaries.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,  
  
MARTIN S. FRIEDMAN  
VALERIE L. LORD  
For the Firm

VLL/tlc  
Enclosures

cc: Katherine Fleming, Esquire, Office of General Counsel (w/enc.- via hand delivery)  
Mr. Troy Rendell, Division of Economic Regulation (w/enc.- via hand delivery)  
Ms. Cheryl Bulecza-Banks, Division of Economic Regulation (w/enc.-via hand del)  
Ms. Tiffany Joyce, Division of Economic Regulation (w/enc.- via hand delivery)  
Mr. Stanley Rieger, Division of Economic Regulation (w/enc.- via hand delivery)  
Ms. Frances Lingo, Division of Economic Regulation (w/enc.- via hand delivery)  
Ms. Sonica Bruce, Division of Economic Regulation (w/enc.- via hand delivery)  
Mr. Steven M. Lubertozzi (w/enclosures - via U.S. Mail)  
Mr. John Hoy (w/o enclosures - via U.S. Mail)  
Mr. Patrick C. Flynn (w/enclosures - via U.S. Mail)  
Mr. Frank Seidman (w/enclosures - via U.S. Mail)  
Mr. Tom Unke (w/enclosures - via U.S. Mail)  
Steven Reilly, Esquire, Office of Public Counsel (w/enclosures - via U.S. Mail)

M:\1 ALTAMONTE\UTILITIES INC\LAKE PLACID\(.120) 2005 RATE CASE\PSC Clerk 08 (Data Request 4).ltr.wpd

EXHIBIT  
*Complete*  
1

LAKE PLACID UTILITIES, INC.  
DOCKET NO. 060260-WS  
DATA REQUEST NO.4, RESPONSE TO ITEM (1A)

**COMPARISON OF PER BOOKS TO PRO FORMA SALARIES  
FOR 2006 FLORIDA RATE FILINGS**

Lake  
Placid

Per Books Operator Salaries	4,187 ✓	
Pro Forma Operator Salaries	① 5,669	proforma salaries w/p page 4
Adjustment	<u>1,482</u>	

Per Books Office Salaries	4,719 ✓
Pro Forma Office Salaries	① <u>4,925</u>
	<u>206</u>

$\Sigma \textcircled{1} = 10,594$  Total Proforma Salaries  
 $\langle 3,924 \rangle$  Operators' Salaries - CapTME  
 6,670 Net proforma Salaries &  
 $\langle 6,849 \rangle$  Salaries per revised MFR  
209 Difference (see B5 Corrected and Original)  
 Acc # 601: 716 - 925 = 209

WATER SERVICE CORPORATION  
 SS 50 - Operator Salary  
 Distribution of Direct  
 Salaries and Benefits  
 Year Ended 12/31/05

62-0641

Employees	Total	Lake Placid
<u>Customer Equivalents</u>		<u>265</u>
Abendroth, Thomas W	17,718	
Adkins, Jack	8,205	
Alday, Christopher Thomas	16,606	
Alday, James Roger	17,678	
Allen IV, James J.	521	
Anderson, Daniel S	2,673	
Armstrong, Scott D	3,352	
Becker, Jeffrey S	2,939	
Bishop, Alvin Michael	623	
Blasco, Christopher J	11,867	
Bosque, Ralph Alvarez	9,783	
Buono, Robert A	2,245	
Callahan, Robert L	9,783	
Casalina, Nicholas	1,201	
Cavallo, Ralph Joseph	7,291	
Coates, Bill	12,456	
Cook, James H	623	
Coolbaugh, James Allen	2,183	
Cooper, Robert K	17,678	
Replacement Employee	8,205	
Dunn, Michael T	20,308	265
Ebart, Harold B	16,606	
Ellis, Michael Scott	1,662	
Finch, Allan	8,205	
Finch, Jeffrey S	3,352	
Flynn, Patrick C	67,885	265
Garcia Jr, Ismael	2,538	
Gentilucci, Domenic Vincent	2,384	
Godwin, Patrick Lynsey	510	
Golembleski, Ed P.	2,538	
Gongre, Bryan Keith	12,456	
Goodwin, Douglas L	23,897	
Gray, Roger	9,783	
Gurber, Mathew Joseph	3,352	
Habery, Stephen J	8,205	
Hahn, Jerry Lawrence	3,352	
Hardan, Tyler	2,939	
Haws, Scotty Lee	31,035	
Hogue, Raymond Harry	23,897	
Hollister, Jimmie H	17,363	
Holsapple, Roger E	2,384	
Hoy, John	67,885	265
Iaggi, Scott T	7,291	
Keys, Thomas Eugene	16,606	
Learned, Scott C	9,675	
Ledwell, Leonard E	12,456	
Lisle Jr., John Dayton	2,183	
Lorenzo, Alexander	19,505	
Marinelli, John Allen	31,035	
McPecks, Jeffrey	2,939	
McPhee, Allison Stevenson	6,366	
Mericle, Roy J	19,505	
Monat, Michael Paul	510	
Morrell, Matthew J	18,433	
Neal, William Lee	2,145	
Overton, Michael A	9,675	
Replacement Employee	19,505	
Pendarvis, James Howard	19,505	
Pfouts, Steve L.	6,366	
Phillips, Christopher R	12,574	
Pinder, Jeffrey	18,433	
Replacement Employee	9,783	
Quinlan II, Frederick E	17,678	
Radcliff, Max Lee	2,538	

WATER SERVICE CORPORATION  
 SE 50 - Operator Salary  
 Distribution of Direct  
 Salaries and Benefits  
 Year Ended 12/31/05

62-0641  
 Lake  
 Placid

Employee	Total	
Rainsy, Shantavicus Simone	1,676	
Ramos, Isabelo	1,662	
Remigio, Roberto Villamin	12,574	
Retz, Richard Wayne	23,660	265
Roberts Jr., Eddie Eugene	7,291	
Rodriguez, David Ray	11,242	
Schwades, Charles Grayling	589	
Shoffstall, David Eugene	1,676	
Shue, Mickey A	18,945	
Sillitoe, Kathy Ann	31,035	
Smith, Donald Dale	9,783	
Steger, Elisa Matarlo	16,606	
Stewart, Malcolm S	8,244	265
Sudol, Corey F	23,897	
Swegheimer, James A	16,606	
Szczepkowski, Stephen A	2,245	
Taylor, Donald Edward	9,675	
Vanneter Jr, Nathan Z	1,855	
White, Ronald D	17,678	
White, William Dusten	16,606	
Wierzbicki, Anthony	23,660	265
Winkler, David C	3,352	
Zubek, Carl Andrew	7,291	
PT Boardway, Preston S	19,096	
PT Carroll, James Edward	12,456	
PT Hiscock, Todd David	2,877	
PT Johns, Ralph	3,352	
PT Sillitoe, Terry Wayne	19,505	
PT Replacement Employee	8,205	
PT Replacement Employee	2,183	
PT Yingling, James Dennis	2,673	

WATER SERVICE CORPORATION  
 SE 50 - Operator Salary  
 Distribution of Direct  
 Salaries and Benefits  
 Year Ended 12/31/05

62-0641  
 Lake  
 Placid

Employee	Total	
Abendroth, Thomas W	33,133	0
Adkins, Jack	35,043	0
Alday, Christopher Thomas	21,271	0
Alday, James Roger	27,039	0
Allen IV, James J.	38,274	0
Anderson, Daniel S	45,943	0
Armstrong, Scott D	34,994	0
Becker, Jeffrey S	41,428	0
Bishop, Alvin Michael	32,911	0
Biasco, Christopher J	27,400	0
Bosque, Ralph Alvarez	28,378	0
Buono, Robert A	35,580	0
Callahan, Robert L	31,098	0
Casalina, Nicholas	33,530	0
Cavallo, Ralph Joseph	35,298	0
Coates, Bill	57,588	0
Cook, James H	47,833	0
Coolbaugh, James Allen	33,632	0
Cooper, Robert K	29,999	391
Replacement Employee	36,926	0
Dunn, Michael T	83,152	1,085
Ebert, Harold B	29,839	0
Ellis, Michael Scott	48,504	0
Finch, Allan	33,087	0
Finchirsh, Jeffrey S	30,783	0
Flynn, Patrick C	109,200	426
Garcia Jr, Ismael	46,477	0
Gentilucci, Domanic Vincent	50,035	0
Godwin, Patrick Lynsey	47,823	0
Colembleski, Ed P.	37,758	0
Gongre, Bryan Keith	62,217	0
Goodwin, Douglas L	40,269	0
Gray, Roger	30,285	0
Gunther, Mathew Joseph	39,120	0
Habery, Stephen J	54,345	0
Hahn, Jerry Lawrence	36,855	0
Harden, Tyler	22,714	0
Haws, Scotty Lee	66,861	0
Hogue, Raymond Harry	36,052	0
Hollister, Jimmie H	28,051	0
Holsapple, Roger E	46,329	0
Hoy, John	161,200	629
Iaggi, Scott T	38,430	0
Keys, Thomas Eugene	50,629	0
Learned, Scott C	28,625	0
Ledwell, Leonard E	29,835	0
Lisle Jr., John Dayton	53,130	0
Lorenzo, Alexander	46,198	0
Marinelli, John Allen	56,784	0
McPeeks, Jeffrey	28,535	0
McPhee, Allison Stevenson	36,885	0
Maxicle, Roy J	48,199	0
Monat, Michael Paul	42,188	0
Morrell, Matthew J	24,612	0
Neal, William Lee	43,795	0
Overton, Michael A	32,327	0
Replacement Employee	36,357	0
Pendarvis, James Howard	26,979	0
Pfouts, Steve L.	43,354	0
Phillips, Christopher R	32,079	0
Pinder, Jeffrey	44,699	0
Replacement Employee	29,264	0
Quinlan II, Frederick E	22,950	0
Radcliff, Max Lee	38,615	0



WATER SERVICE CORPORATION  
 SE 50 - Operator Salary  
 Distribution of Direct  
 Salaries and Benefits  
 Year Ended 12/31/05

62-0641  
 Lake  
 Placid

Employee	Total	Lake Placid
Rainey, Shantavious Simone	47,451	0
Ramos, Isabelo	40,850	0
Remigio, Roberto Villamin	21,353	0
Retz, Richard Wayne	61,204	686
Roberts Jr., Eddia Eugene	45,353	0
Rodriguez, David Ray	54,080	0
Schwades, Charles Grayling	42,923	0
Shoffstall, David Eugene	46,098	0
Shue, Mickey A	34,473	0
Sillitoe, Kathy Ann	50,414	0
Smith, Donald Dale	33,282	0
Steger, Elisa Matarlo	29,963	0
Stewart, Malcolm S	54,617	1,756
Sudol, Corey F	38,627	0
Sweghelmer, James A	48,706	0
Saczepkowski, Stephen A	43,082	0
Taylor, Donald Edward	45,660	0
Vanmeter Jr, Nathan Z	41,167	0
White, Ronald D	45,066	0
White, William Dusten	22,862	0
Wierzbicki, Anthony	62,122	696
Winkler, David C	44,425	0
Zubek, Carl Andrew	38,238	0
PT Boardway, Preston S	10,059	0
PT Carroll, James Edward	14,775	0
PT Hiscock, Todd David	18,126	0
PT Johns, Ralph	15,563	0
PT Sillitoe, Terry Wayne	16,908	0
PT Replacement Employee	15,305	0
PT Replacement Employee	19,692	0
PT Yingling, James Dennis	14,133	0
<b>Total Florida</b>	<b>3,799,301</b>	<b>5,669</b>
739,212	3,060,089	3,787
2,269,257	1,530,045	1,894
	2,269,261	3,776

FOR THE 14 PERIODS ENDING 12/31/05

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
062	0641	6019020	--SALARIES-CHGD TO PLT-WSC--					BEG 0.00
			CAPTIVE		458.00	05/08/06	062-PAJE.A-03-03	
			WO.CAPTIVE		266.00	05/08/06	062-PAJE.A-03-03	
			CAP TIME		1,383.00	06/30/05	062-CAPTIVE-06-02	
			CAPTIVE	458.00		05/09/06	062-PAJE.A-06-04	
			WO.CAPTIVE	266.00		05/08/06	062-PAJE.A-06-04	
			CAP TIME		2,395.50	12/31/05	062-CAPTIVE-13-13	
			CAP TIME		88.50	12/31/05	062-CAPTIVE-13-14	
			REV CAPTIME 1205	2,395.50		01/05/06	062-CAPTIVE-13-15	
			REV CAPTIME 1205	88.50		01/05/06	062-CAPTIVE-13-15	
			REV CAPTIME 0605	1,383.00		01/05/06	062-CAPTIVE-13-16	
			CAP TIME		2,845.75	12/31/05	062-CAPTIVE-13-17	
			CAP TIME		1,078.25	12/31/05	062-CAPTIVE-13-18	
				4,591.00	8,515.00			NET 3,924.00-
								END 3,924.00-
062	8000	6019040	--SALARIES-OPERATIONS--					BEG 0.00
			FL.OPER.0305	884.50		05/04/06	062-SE50.A-03-01	
			FL.OPER.0605	1,769.00		07/26/05	062-SE50.CYA-06-02	
			FL.OPER.0305		884.50	05/04/06	062-SE50.A-06-03	
			FL.OPER.0905	1,236.00		11/07/05	062-SE50.CYA-09-01	
			FL.OPER.1205	1,182.00		01/27/06	062-SE50.A-14-20	
				5,071.50	884.50			NET 4,187.00 ✓
								END 4,187.00
062	8000	6019045	--SALARIES-WTR SERV-COMPUTERS--					BEG 0.00
			SE51.COMPUTER	90.00		05/02/06	062-SE51.A-03-02	
			SE51.COMPUTER	180.00		07/27/05	062-SE51.CYA-06-01	
			SE51.COMPUTER		90.00	05/02/06	062-SE51.A-06-02	
			SE51.COMPUTER	92.00		11/08/05	062-SE51.CYA-09-01	
			SE51.COMPUTER	13.00		01/27/06	062-SE51.A-14-16	
				375.00	90.00			NET 285.00 ①
								END 285.00
062	8000	6019050	--SALARIES-OFFICE--					BEG 0.00
			SE.60.WSC.DIST	553.50		05/03/06	062-SE60.A-03-01	
			OFFICE.DISTRIB.0305	429.50		05/04/06	062-SE50.A-03-02	
			OFFICE.DISTRIB.0605	859.00		07/26/05	062-SE50.CYA-06-01	
			SE.60.WSC.DIST	1,107.00		07/27/05	062-SE60.CYA-06-01	
			SE.60.WSC.DIST		553.50	05/03/06	062-SE60.A-06-02	
			OFFICE.DISTRIB.0305		429.50	05/04/06	062-SE50.A-06-04	
			OFFICE.DISTRIB.0905	506.00		11/07/05	062-SE50.CYA-09-01	
			SE.60.WSC.DIST	631.00		11/09/05	062-SE60.CYA-09-01	
			OFFICE.DISTRIB.1205	489.00		01/27/06	062-SE50.A-14-20	
			SE.60.WSC.DIST	842.00		01/27/06	062-SE60.A-14-17	
				5,417.00	983.00			NET 4,434.00 ①
								END 4,434.00

Σ① = 4719  
 per Books  
 Office Salaries

FOR THE 14 PERIODS ENDING 12/31/05

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	BFF DATE	JOURNAL	BALANCE
GRAND TOTALS:				15,454.50	10,472.50			BEG 0.00 NET 4,982.00 END 4,982.00

Adjustments [ Office Sal. + 206  
Operators Sal + 1482  
# 6670

DETAIL GENERAL LEDGER - GL  
REPORT SPECIFICATIONS ARE:

REPORT DESCRIPTION - DETAIL GENERAL LEDGER - GL  
LEDGER ID - GL  
PERIOD - 01-14

---> COMPANY  
STRUCTURE - 2  
SELECTION - 062  
SUBTOTAL -

---> SUBDIV  
STRUCTURE - 6  
SELECTION - ALL  
SUBTOTAL -

---> ACCOUNT  
STRUCTURE - 5  
SELECTION - 401.1H  
SUBTOTAL -

SEGMENT - PRIOR YR ACT  
ZERO SUPPRESS - Y  
SUM AUTO JOURNALS - N  
SUM ALL JOURNALS - N  
PAGE BREAK - N  
SORT BREAK - N  
PERIOD BREAK - N  
EFFECTIVE RATE - N  
DATE - EFFECTIVE  
SORT SEQUENCE  
- 1-COMPANY  
- 2-SUBDIV  
- 3-ACCOUNT

Water O&M Expenses by Month

Florida Public Service Commission

**NOT FILED!**

Company: Lake Placid Utilities Inc  
 Docket No.: 060257-WS  
 Test Year End: December 31, 2005  
 Schedule Year End: December 31, 2005  
 Interim [ ] or Final [x]  
 Historic [x] or Projected [ ]

Refer to response to Audit Request LP-062-20.  
 Line 1, Column 2 was filed as \$60 and should have been (\$149)  
 Correction affected totals in Line 1, Column 14 and  
 Line 27, Columns 2 and 14.

Schedule: B-5 Corrected  
 Page 1 of 1  
 Preparer: Vinchow, Krause

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	(1) Account No. And Name	(2) Jan 2005	(3) Feb 2005	(4) Mar 2005	(5) Apr 2005	(6) May 2005	(7) Jun 2005	(8) Jul 2005	(9) Aug 2005	(10) Sep 2005	(11) Oct 2005	(12) Nov 2005	(13) Dec 2005	(14) Total Annual
1	601 Salaries & Wages - Employees	\$ (149)	\$ (149)	\$ (149)	\$ (149)	\$ (149)	\$ 1,385	\$ (149)	\$ (149)	\$ 817	\$ (149)	\$ (149)	\$ (149)	\$ 718
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-
3	604 Employee Pensions & Benefits	21	21	21	21	21	306	21	21	163	21	21	21	682
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	232	218	256	259	185	301	172	156	141	175	197	201	2,492
6	616 Fuel for Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	90	119	162	106	153	136	108	101	113	76	36	338	1,535
8	620 Materials & Supplies	731	731	731	731	731	731	731	731	731	731	731	731	8,772
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-
10	632 Contractual Services - Acct.	4	4	4	4	4	52	4	4	28	4	4	4	126
11	633 Contractual Services - Legal	-	-	-	-	-	6	-	-	-	-	-	-	6
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-
14	636 Contractual Services - Other	(0)	(0)	(0)	(0)	(0)	56	(0)	(0)	71	(0)	(0)	(0)	123
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
17	650 Transportation Expenses	33	33	33	33	33	741	33	33	259	33	33	33	1,334
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	11	11	11	11	11	291	11	11	107	11	11	11	507
22	680 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	686 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
25	670 Bad Debt Expense	18	0	0	30	0	2	0	0	1	0	0	0	53
26	675 Miscellaneous Expense	111	111	111	111	111	111	111	111	111	111	111	111	1,333
27	<b>TOTAL</b>	<b>\$ 1,103</b>	<b>\$ 1,099</b>	<b>\$ 1,182</b>	<b>\$ 1,158</b>	<b>\$ 1,101</b>	<b>\$ 4,118</b>	<b>\$ 1,042</b>	<b>\$ 1,021</b>	<b>\$ 2,542</b>	<b>\$ 1,014</b>	<b>\$ 996</b>	<b>\$ 1,302</b>	<b>\$ 17,678</b>

Recap Schedules: B-1

Note: Highlighted areas indicate corrected values

Water O&M Expenses by Month

Florida Public Service Commission

Company: Lake Placid Utilities Inc  
 Docket No.: 080257-WS  
 Test Year End: December 31, 2005  
 Schedule Year End: December 31, 2005  
 Interim  or Final   
 Historic  or Projected

Schedule: B-5  
 Page 1 of 1  
 Preparer: Virchow, Krause

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No	(1) Account No. And Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Jan 2005	Feb 2005	Mar 2005	Apr 2005	May 2005	Jun 2005	Jul 2005	Aug 2005	Sep 2005	Oct 2005	Nov 2005	Dec 2005	Total Annual
1	601 Salaries & Wages - Employees	\$ 80	\$ (149)	\$ (149)	\$ (149)	\$ (148)	\$ 1,385	\$ (149)	\$ (149)	\$ 817	\$ (149)	\$ (149)	\$ (149)	\$ 925
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-
3	604 Employee Pensions & Benefits	21	21	21	21	21	306	21	21	163	21	21	21	682
4	810 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
5	815 Purchased Power	232	216	256	259	185	301	172	156	141	175	197	201	2,492
6	816 Fuel for Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	90	119	182	106	153	136	106	101	113	76	36	338	1,535
8	820 Materials & Supplies	731	731	731	731	731	731	731	731	731	731	731	731	8,772
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-
10	632 Contractual Services - Acct.	4	4	4	4	4	52	4	4	28	4	4	4	126
11	633 Contractual Services - Legal	-	-	-	-	-	6	-	-	-	-	-	-	6
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
13	635 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-
14	636 Contractual Services - Other	(0)	(0)	(0)	(0)	(0)	56	(0)	(0)	71	(0)	(0)	(0)	123
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
17	650 Transportation Expenses	33	33	33	33	33	741	33	33	259	33	33	33	1,334
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	11	11	11	11	11	291	11	11	107	11	11	11	507
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
25	670 Bad Debt Expense	18	0	0	30	0	2	0	0	1	0	0	0	53
26	675 Miscellaneous Expense	111	111	111	111	111	111	111	111	111	111	111	111	1,333
27	TOTAL	\$ 1,311	\$ 1,099	\$ 1,182	\$ 1,158	\$ 1,101	\$ 4,118	\$ 1,042	\$ 1,021	\$ 2,542	\$ 1,014	\$ 998	\$ 1,302	\$ 17,886

Recap Schedules: B-1

WATER SERVICE CORPORATION  
 SE 50 - Office Salary  
 Distribution of Direct  
 Salaries and Benefits  
 Year Ended 12/31/05

62-0641  
 Lake  
 Placid

	Total	Lake Placid
<b>Customer Equivalent</b>	<b>12,874</b>	
Florida Office	68,395 ✓	265
North Carolina Offi	42,877	
South Carolina Offi	25,470	
Georgia Office	9,510	
Nevada Office	17,859	
Mississippi Office	2,081	
Maryland Office	14,487	
Louisiana Office	14,785	
Arizona Office	8,692	
Kentucky Office	4,691	
Illinois Office	21,202	
<b>Salaries</b>		
Florida Office	531,567 ✓	2,060
North Carolina Offi	182,964	0
South Carolina Offi	74,482	0
Georgia Office	14,792	0
Nevada Office	49,789	0
Mississippi Office	6,282	0
Maryland Office	26,644	0
Louisiana Office	26,377	0
Arizona Office	15,274	0
Kentucky Office	19,756	0
Illinois Office	27,355	0
<b>Total</b>	<b>975,382</b>	<b>2,060</b>

12,874/0

WATER SERVICE CORPORATION  
SM 50 - Office Salary Detail  
Distribution of Direct  
Salaries and Benefits  
Year Ended 12/31/05

6010950

<u>Employee</u>	<u>Salary</u>
<b>Florida</b>	
Abbott, Loretta Ellen	27,480
Baranska, Debora Dianna	26,016
Bennett, Kimberly J	39,692
Borges, Robert J	26,160
Ceballos, Isabel	27,014
Christian, Klise S	47,931
Replacement Employee	30,914
Noell, Sandra L	28,464
Paulk, Stella Lynette	33,636
Raponi, Ann Margaret	30,227
Ratliff, Josephine Sblacas	27,801
Sasic, Karen Lee	52,000
Sillitoe, Jacqueline Marie	23,785
Tappan, Jacqueline Ann	29,224
Trovinger, Ferrellyn Long	40,345
Wright, Leah Nell	33,651
PT Chandler, Matthew R.	7,326
Total Florida	<u>531,667</u> ✓