

ROSE, SUNDBSTROM & BENTLEY, LLP

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May 31, 2011

COMMISSION  
CLERK

CHRISTIAN W. MARCELLI  
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ROBERT M.C. ROSE, (1924-2006)

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

Re: Docket No. 090462-WS; Application for Increase in Water and Wastewater Rates in Marion, Orange, Pasco, Pinellas, and Seminole County by Utilities, Inc. of Florida  
Our File No.: 30057.179

Dear Ms. Cole:

Staff has requested a line-by-line, and column-by-column justification for the Utility's Request for Confidential Treatment filed on June 7, 2010 in the above-referenced docket. Enclosed for filing is the Utility's justification matrix as requested by Staff and revised redacted documents more accurately reflecting the Confidential information.

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

Very truly yours,



CHRISTIAN W. MARCELLI  
For the Firm

DOCUMENT NUMBER - DATE  
03767 MAY 31 =  
FPSC-COMMISSION CLERK

CMW/der  
Enclosure

cc: Steven M. Lubertozi, Executive Dir. of Regulatory Accounting & Affairs (w/enclosures) (via e-mail)  
John Stover, Vice President and Secretary (w/enclosures) (via e-mail)  
Kirsten Weeks, Manager of Regulatory Accounting (w/enclosures) (via e-mail)  
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)

JUSTIFICATION MATRIX

Location	Justification
<p><b><u>2008 TY FL Rate Case Salary Adjustment</u></b></p> <p><u>Workpaper 59-1/1; Pages 1 through 4</u> All of columns A, B, C, D, E, F, G, H, I, J, K, L and M with the exception of the final totals at the end of the respective columns on page 4.</p> <p><u>Workpaper 59-1/2; Pages 1 through 4</u> All of columns A, B, C, D, E, F, G, H, I, J, K, L and M with the exception of the final totals at the end of the respective columns on page 4.</p> <p><u>Workpaper 59-1/3; Pages 1 through 4</u> All of columns A, B, C, D, E, F, G, H, I, J, K, L and M with the exception of the final totals at the end of the respective columns on page 4.</p> <p><u>Workpaper 59-1/4; Pages 1 through 4</u> All of columns A, B, C, D, E, F, G, H, I, J, K, L and M with the exception of the final totals at the end of the respective columns on page 4.</p> <p><u>Workpaper 59-1/5; Pages 1 through 4</u> All of columns A, B, C, D, E, F, G, H, I, J, K, L and M with the exception of the final totals at the end of the respective columns on page 4.</p> <p><u>Workpaper 59-1/6; Pages 1 through 4</u> All of columns A, B, C, D, E, F, G, H, I, J, K, L and M with the exception of the final totals at the end of the respective columns on page 4.</p> <p><u>Workpaper 59-5/1; Pages 1 through 3</u> All of columns A, B, C, D, E, F, G, H, I, J, K, L and M with the exception of the final totals at the end of the respective columns on page 3.</p>	<p>§367.156(3)(d) Disclosure of compensation data, tax data, benefits data, overtime data and salary increase data would impair the ability of the Utility to contract for employees on favorable terms.</p> <p>§367.156(3)(e) Disclosure of the compensation data would impair the Utility's competitive interests as described in <u>Florida Power &amp; Light Company et al. v. Public Service Commission</u>, 35 Fla. L. Weekly d516 (Fla. 1st DCA 2010). The Utility keeps this information strictly confidential to prevent other utilities from stealing their employees and to prevent lowered morale and infighting among employees who have the same position but varying wages.</p> <p>Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the employee.</p>

DOCUMENT NUMBER-DATE

03767 MAY 31 =

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## JUSTIFICATION MATRIX (continued)

Location	Justification
<p><b><u>2008 TY FL Rate Case Salary Adjustment</u></b></p> <p><u>Workpaper 59-5/2; Pages 1 through 3</u> All of columns A, B, C, D, E, F, G, H, I, J, K, L, M and N, with the exception of the final totals at the end of the respective columns on page 3.</p> <p><u>Workpaper 59-5/3; Pages 1 through 3</u> All of columns A, B, C, D, E, F, G, H, I, J, K, L, M and N, with the exception of the final totals at the end of the respective columns on page 3.</p> <p><u>Workpaper 59-5/4; Pages 1 through 3</u> All of columns A, B, C, D, E, F, G, H, I, J, K, L, M and N, with the exception of the final totals at the end of the respective columns on page 3.</p> <p><u>Workpaper 59-5/5; Pages 1 through 3</u> All of columns A, B, C, D, E, F, G, H, I, J, K, L, M and N with the exception of the final totals at the end of the respective columns on page 3.</p> <p><u>Workpaper 59-5/6; Pages 1 through 3</u> All of columns A, B, C, D, E, F, G, H, I, J, K, L, M and N, with the exception of the final totals at the end of the respective columns on page 3.</p>	<p>§367.156(3)(d) Disclosure of compensation data, tax data, benefits data, overtime data and salary increase data would impair the ability of the Utility to contract for employees on favorable terms.</p> <p>§367.156(3)(e) Disclosure of the compensation data would impair the Utility's competitive interests as described in <u>Florida Power &amp; Light Company et al. v. Public Service Commission</u>, 35 Fla. L. Weekly d516 (Fla. 1st DCA 2010). The Utility keeps this information strictly confidential to prevent other utilities from stealing their employees and to prevent lowered morale and infighting among employees who have the same position but varying wages.</p> <p>Article I, Section 23 of the Florida Constitution. Disclosure of the information would invade the privacy rights of the employee.</p>

DOCUMENT NUMBER-DATE

03767 MAY 31 =

FPSC-COMMISSION CLERK

REDACTED

CONFIDENTIAL

All Employees

REDACTED

PBC

2008 TY FL RATE CASES  
SALARY ADJUSTMENT

A B C D E F G H I J K L M N O P Q R w/p

Totals

*Audited in Longwood Audit*

*Totals audited in Longwood Audit*

*See 59-2 for vehicle Detail*

Source: Log B

Name	Position	Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 1.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Insurance and Health Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Accumulated Depreciation	Vehicle Depreciation Expense	
0429	April 2004	\$18,233		(\$14,435)		\$3,039														
0901	January 2009																			
0514	February 2005	19,024		(12,419)		3,171														
0220	June 2002	13,356		(13,356)		928														
0301	September 2002	19,053		(19,053)		2,117														
0830	November 2007	20,820		(4,048)		3,470														
0454	July 2004	19,361		(14,521)		3,227														
0019	January 2000	15,363		(15,363)		-														
0461	July 2004	16,797		(12,597)		2,799														
0726	December 2006	17,224		(5,981)		2,871														
0657	May 2006	19,968		(8,875)		3,328														
0659	July 2006	26,206		(10,919)		4,368														
0803	August 2007	17,962		(4,241)		2,994														
0422	March 2004	21,654		(17,444)		3,609														
0703	September 2006	17,364		(6,753)		2,894														
0310	September 2002	19,053		(19,053)		2,117														
0302	September 2002	19,053		(19,053)		2,117														
0431	April 2004	25,240		(19,981)		4,207														
0802	August 2007	17,962		(4,241)		2,994														
0303	September 2002	19,053		(19,053)		2,117														
0650	February 2006	32,506		(15,801)		5,418														
0455	July 2004	19,386		(14,540)		3,231														
0511	February 2005	19,024		(12,419)		3,171														
0827	November 2007	17,577		(3,418)		2,930														
0102	October 2000	14,158		(14,158)		-														
0637	February 2006	19,787		(9,618)		3,298														
0512	February 2005	53,358		(34,831)		8,893														
0304	September 2002	15,889		(15,889)		1,765														
9766	July 1997	23,415		(23,415)		-														
0812	July 2007	20,347		(5,087)		3,391														
0423	April 2004	19,058		(15,088)		3,176														
0864	March 2008	22,372		(3,107)		3,107														
0638	February 2006	19,634		(9,544)		3,272														
0818	October 2007	29,220		(6,088)		4,870														
0639	February 2006	25,852		(12,567)		4,309														
0610	September 2005	18,681		(10,379)		3,114														
0741	March 2007	16,707		(5,105)		2,785														
0831	October 2007	19,447		(4,051)		3,241														
0730	January 2007	16,504		(5,501)		2,751														
0729	January 2007	29,356		(9,785)		4,893														
0771	May 2007	16,222		(4,506)		2,704														
0810	July 2007	20,310		(5,077)		3,385														
0430	April 2004	18,233		(14,435)		3,039														
9834	August 1998	14,946		(14,946)		-														
0868	March 2008	18,205		(2,528)		2,528														
0807	July 2007	20,310		(5,077)		3,385														
0658	May 2006	23,721		(10,542)		3,953														
0014	January 2000	15,363		(15,363)		-														
0509	February 2005	29,473		(19,239)		4,912														
0448	June 2004	19,664		(15,021)		3,277														
0808	July 2007	20,347		(5,087)		3,391														
0825	November 2007	22,388		(4,353)		3,731														

Utilities Inc. of Florida  
Docket Number 090462-W5  
Test Year Ended December 31, 2008  
Title *all employees*

*WJ 1/10  
05/12/10*

59-1/1 p1

REDACTED

SOURCE

2008 TY FL RATE CASES  
SALARY ADJUSTMENT

Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008  
Dkt 090462-YS; ACN 10-040-1-1

All Employees

Description: All Employees

w/p a



CONFIDENTIAL

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
				Salary 2.25% Increase (September 09)		Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Insurance and Health Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
Name	Position	Current Salary	2009 Overtime	Total	Total 2009													
0833	November 2007	20,253		(3,938)									8,144			20,253	(3,938)	3,376
0702	September 2006	16,172		(6,289)												16,172	(6,289)	2,695
0813	August 2007	20,494		(4,839)												20,494	(4,839)	3,416
0704	September 2006	16,020		(6,230)												16,020	(6,230)	2,670
0503	December 2004	16,750		(11,400)												16,750	(11,400)	2,792
0809	July 2007	20,347		(5,087)												20,347	(5,087)	3,391
0823	November 2007	17,577		(3,418)												17,577	(3,418)	2,930
0751	May 2007	16,222		(4,506)												16,222	(4,506)	2,704
0824	November 2007	17,577		(3,418)												17,577	(3,418)	2,930
0655	March 2006	18,544		(8,757)												18,544	(8,757)	3,091
0671	May 2006	13,318		(5,919)												13,318	(5,919)	2,220
0516	April 2005	16,561		(10,350)												16,561	(10,350)	2,760
0544	May 2006	24,201		(10,756)												24,201	(10,756)	4,034
0608	September 2007	19,546		(4,344)												19,546	(4,344)	3,258
0312	September 2002	18,519		(18,519)												18,519	(18,519)	2,058
0428	April 2004	25,313		(20,039)												25,313	(20,039)	4,219
0513	December 2004	22,344		(15,206)												22,344	(15,206)	3,724
0510	December 2004	21,924		(14,921)												21,924	(14,921)	3,654
0609	September 2005	22,545		(12,525)												22,545	(12,525)	3,758
0425	April 2004	18,233		(14,435)												18,233	(14,435)	3,039
0740	April 2007	16,424		(4,790)												16,424	(4,790)	2,737
0705	October 2006	18,392		(6,386)												18,392	(6,386)	3,065
0611	September 2005	17,711		(6,888)												17,711	(6,888)	2,952
0636	February 2006	16,622		(8,080)												16,622	(8,080)	2,770
0062	July 2000	15,358		(15,358)												15,358	(15,358)	-
0739	April 2007	17,924		(4,965)												17,924	(4,965)	2,837
0829	November 2007	20,820		(4,048)												20,820	(4,048)	3,470
0811	July 2007	20,310		(5,077)												20,310	(5,077)	3,385
0453	July 2004	23,158		(17,368)												23,158	(17,368)	3,860
0424	April 2004	18,233		(14,435)												18,233	(14,435)	3,039
0728	January 2007	28,711		(9,570)												28,711	(9,570)	4,785
0436	April 2004	18,847		(14,921)												18,847	(14,921)	3,141
0427	April 2004	18,742		(14,838)												18,742	(14,838)	3,124
0731	January 2007	18,387		(6,129)												18,387	(6,129)	3,064

59-1/1 p2

05/12/10

CONFIDENTIAL

Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008

All Employees

Description: All Employees

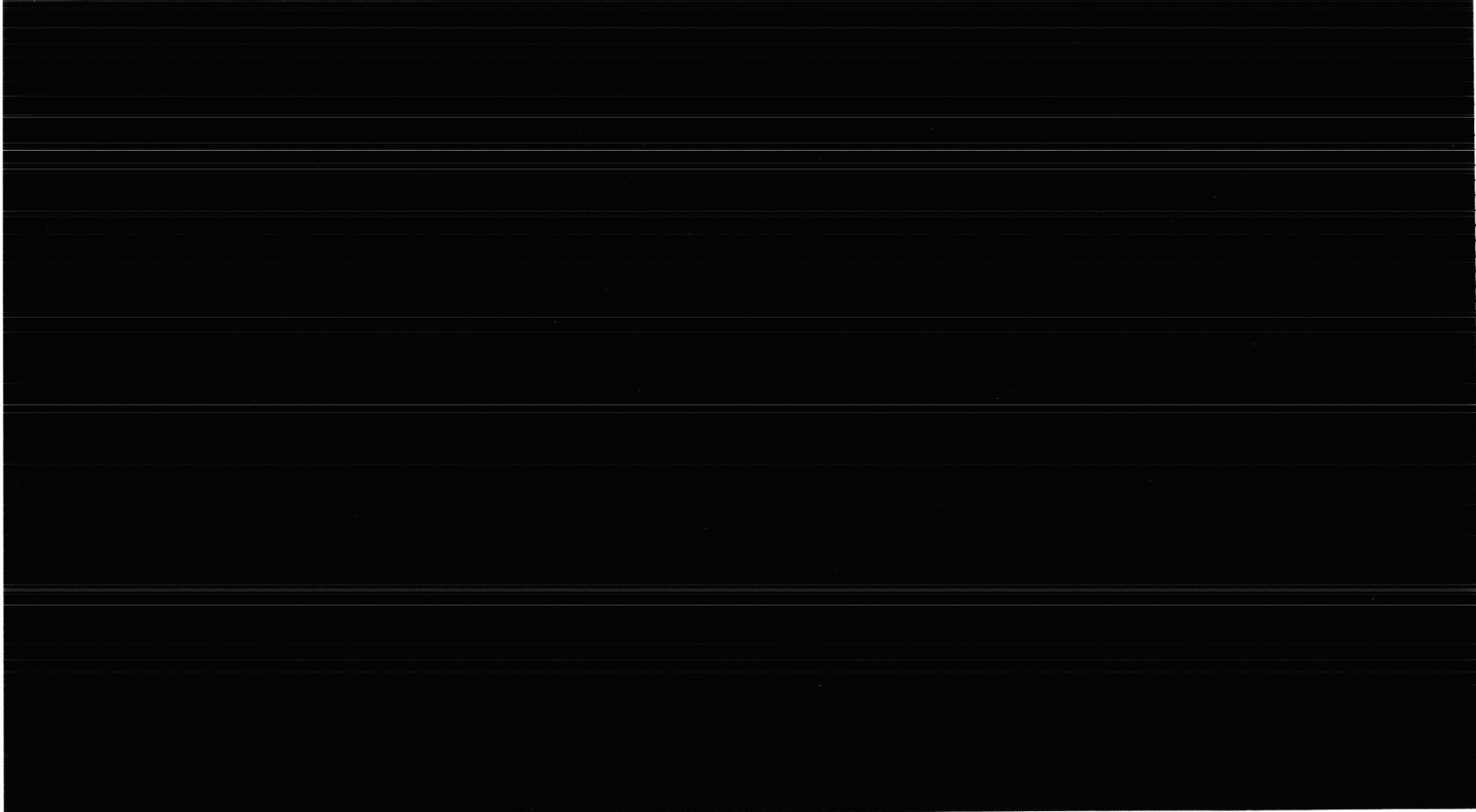
w/p a

SOURCE

2008 TY FL RATE CASES  
SALARY ADJUSTMENT



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
Name	Position	Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense



59-11 p 3

5/2/10

SOURCE

2008 TY FL RATE CASES  
SALARY ADJUSTMENT



CONFIDENTIAL

Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008  
Dkt 090462-WS; ACN 10-040-1-1

All Employees

Description: All Employees

w/p a

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R			
Name	Position	Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma EICA	Pro Forma ELTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense		
[REDACTED]															0649	February 2006	29,749	(14,461)	4,958		
[REDACTED]																			1,735,162	(592,165)	\$264,189
		\$9,389,210	\$307,414	\$9,696,624	\$219,955	\$9,916,579	\$347,080	\$10,263,659	\$750,293	\$9,576	\$42,257	\$302,808	\$402,744	1,351,966							

59-1/1 p4

01/21/10

Utilities Inc. of Florida  
 Docket Number 090462-WS  
 Test Year Ended December 31, 2008  
 Title Marion PR

CONFIDENTIAL

All Employees

*PR*

2008 TY FL RATE CASES  
 SALARY ADJUSTMENT

w/p a

*for Rates see Testing  
 Longwood audit*

*for Total  
 see 5/9/11*

Totals

Name	Position	Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FLTA	Pro Forma SLTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Accumulated Depreciation	Vehicle Depreciation Expense	
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
Utilities Inc. of Florida - Marion																				
																0901	January 2009			
																0830	November 2007	800	(156)	133
																0659	July 2006	315	(131)	53
																0650	February 2006	212	(103)	35
																0827	November 2007	709	(138)	118
																0512	February 2005	447	(292)	74
																0864	March 2008	301	(42)	42
																0818	October 2007	346	(72)	58
																0729	January 2007	191	(64)	32

*Source: Log 30*

*10/21/09*

*3/12/10*

*FW 3/18/10*



Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008  
Dkt 090462WS; ACN 10-040-1-1

All Employees

Description: Maxon PR

w/p a

SOURCE

2008 TY FL RATE CASES  
SALARY ADJUSTMENT



CONFIDENTIAL

		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
					<u>Salary 2.25% Increase (September 09)</u>		<u>Salary 3.5% Increase (April 10)</u>	<u>Total Pro Forma Salary</u>	<u>Pro Forma EICA</u>	<u>Pro Forma FUTA</u>	<u>Pro Forma SUTA</u>	<u>Pro Forma Pension</u>	<u>Pro Forma 401K</u>	<u>Pro Forma Insurance and Health Benefits</u>	<u>Vehicle Number</u>	<u>Depreciation Start</u>	<u>Vehicle Price</u>	<u>Vehicle Accumulated Depreciation</u>	<u>Vehicle Depreciation Expense</u>
Name	Position	<u>Current Salary</u>	<u>2009 Overtime</u>	<u>Total</u>		<u>Total 2009</u>													
[REDACTED]															0833	November 2007	457	(89)	76
[REDACTED]															0655	March 2006	713	(337)	119
[REDACTED]															0544	May 2006	930	(414)	155
[REDACTED]															0513	December 2004	859	(585)	143
[REDACTED]															0811	July 2007	781	(195)	130
[REDACTED]																			
[REDACTED]																			
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59-1/2 pr

05/12/10

Utilities, Inc. of Florida  
 Rate Case Audit  
 Historical Year Ended December 31, 2008  
 Dkt 090462-WS; ACN 10-040-1-1

All Employees

CONFIDENTIAL

Description: Managers

w/p a

SOURCE

2008 TY FL RATE CASES  
 SALARY ADJUSTMENT



Name	Position	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
		Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 2.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense

		178		178	4	182	6	189	14	0	1	6	8	18					
--	--	-----	--	-----	---	-----	---	-----	----	---	---	---	---	----	--	--	--	--	--

59-1/2 p3

Ⓐ only do Fla

05/12/10

Utilities, Inc. of Florida  
 Rate Case Audit  
 Historical Year Ended December 31, 2008  
 Dkt 090462-WS; ACN 10-040-1-1

All Employees

CONFIDENTIAL

Description: Mason PR

w/p a

SOURCE

2008 TY FL RATE CASES  
 SALARY ADJUSTMENT



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R										
Name	Position	Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma EUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense									
																0649	February 2006	64	(31)	11								
																										\$7,125	(\$2,647)	\$1,179

59-1  
 3195  
 59-1  
 8829  
 59-1

59-1/2  
 bd

2/12/10

Utilities Inc. of Florida  
 Docket Number 090462-WS  
 Test Year Ended December 31, 2008  
 Title Orange PR

All Employees

CONFIDENTIAL

*PR*

w/p a

2008 TY FL RATE CASES  
 SALARY ADJUSTMENT

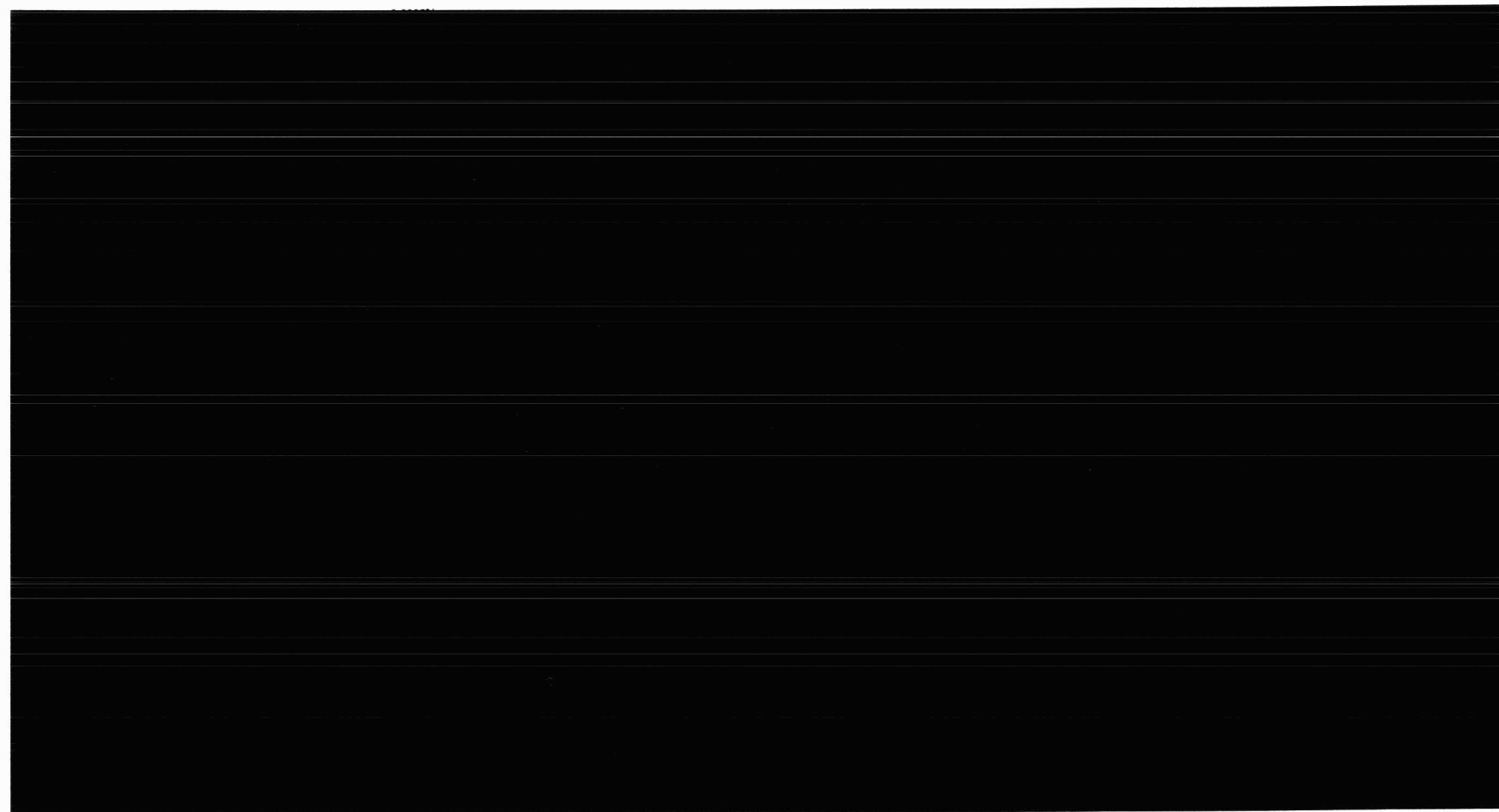
Totals

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
	Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense

*for total - see 59-111*

Name  
 Utilities, Inc. of Florida - Orange

Position



0726	December 2006	147	(51)	24
0659	July 2006	157	(65)	26
0703	September 2006	208	(81)	35
0431	April 2004	215	(170)	36
0650	February 2006	105	(51)	18
0455	July 2004	165	(124)	28
0512	February 2005	222	(145)	37
0812	July 2007	173	(43)	29
0818	October 2007	172	(36)	29
0729	January 2007	95	(32)	16
0810	July 2007	173	(43)	29
0807	July 2007	173	(43)	29
0658	May 2006	202	(90)	34
0509	February 2005	251	(164)	42
0808	July 2007	173	(43)	29

Source: Reg 30

59-113 p1

*05/18/10*

*1490  
3/18/10*

SOURCE

2008 TY FL RATE CASES  
SALARY ADJUSTMENT



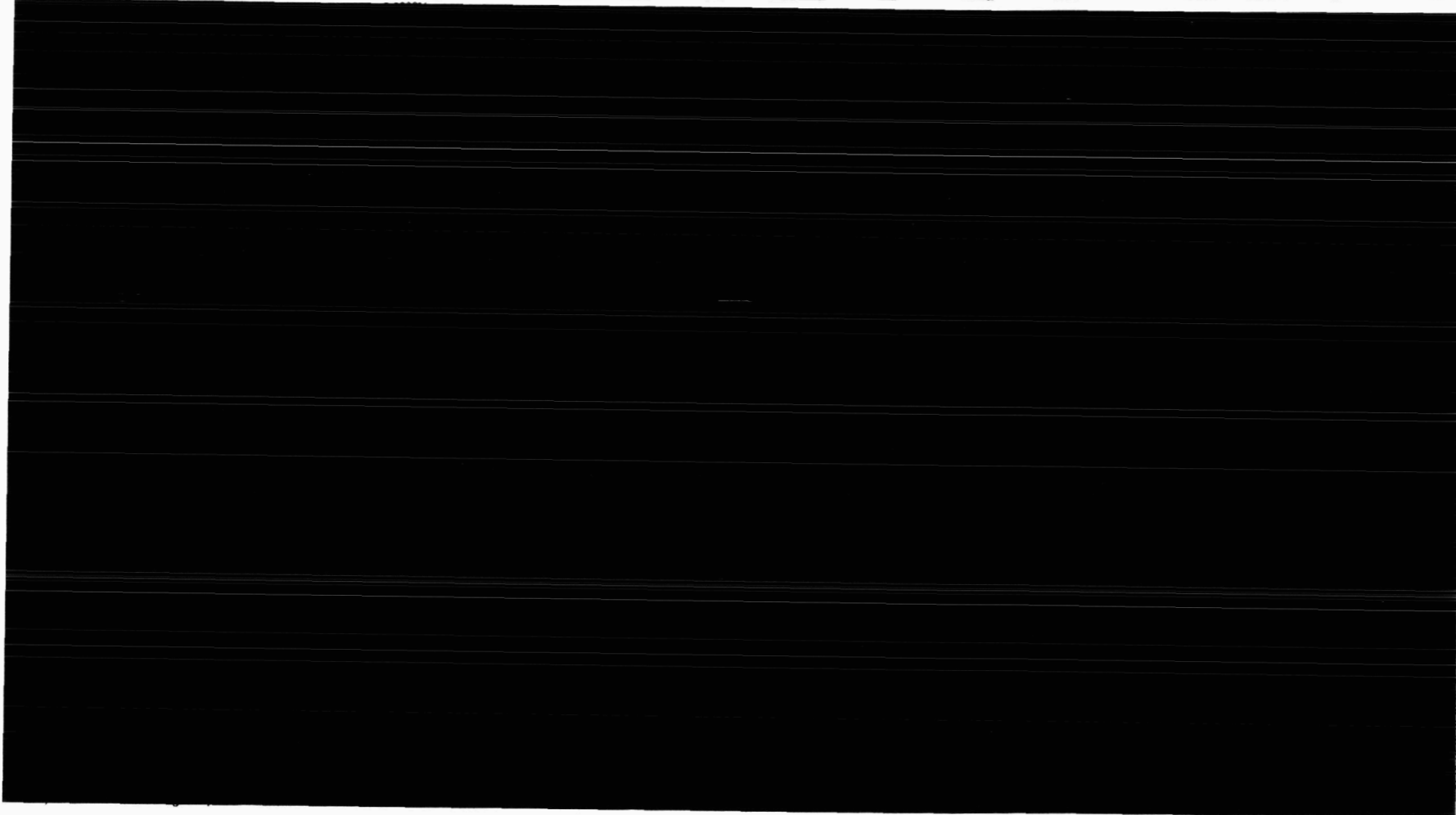
CONFIDENTIAL

All Employees

w/p a

A B C D E F G H I J K L M N O P Q R

Name	Position	Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
------	----------	----------------	---------------	-------	--------------------------------------	------------	---------------------------------	------------------------	----------------	----------------	----------------	-------------------	----------------	---	----------------	--------------------	---------------	----------------------------------	------------------------------



0833	November 2007	261	(51)	43															
0813	August 2007	174	(41)	29															
0503	December 2004	143	(97)	24															
0809	July 2007	25	(6)	4															
0312	September 2002	158	(158)	18															
0731	January 2007	157	(52)	26															

59-1/2 p 2

8/5/10

SOURCE



2008 TY FL RATE CASES  
SALARY ADJUSTMENT

CONFIDENTIAL

All Employees

w/p a

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Name	Position	Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense

59-1/2 P3

05/12/10



CONFIDENTIAL

*PR*

w/p a

2008 TY FL RATE CASES  
 SALARY ADJUSTMENT

Title Pasco P/R

*For total see 597/1*

*Sumner, Reg 30*

Totals

Name	Position	Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R



0657	May 2006	18,100	(8,045)	3,017															
0803	August 2007	4,100	(968)	683															
0650	February 2006	1,455	(707)	242															
0637	February 2006	12,353	(6,005)	2,059															
0512	February 2005	3,070	(2,004)	512															
0741	March 2007	15,144	(4,627)	2,524															
0729	January 2007	1,314	(438)	219															

*59-1  
4  
P1*

*01/21/10  
3/18/10  
PR*



SOURCE

2008 TY FL RATE CASES  
SALARY ADJUSTMENT



Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008  
Dkt 090462-WS; ACN 10-040-1-1

All Employees

Description: 1086 PIR

w/p a

CONFIDENTIAL

Name	Position	A Current Salary	B 2009 Overtime	C Total	D Salary 2.25% Increase (September 09)	E Total 2009	F Salary 3.5% Increase (April 10)	G Total Pro Forma Salary	H Pro Forma EICA	I Pro Forma FUTA	J Pro Forma SUTA	K Pro Forma Pension	L Pro Forma 401K	M Pro Forma Health Insurance and Benefits	N Vehicle Number	O Depreciation Start November 2007	P Vehicle Price	Q Vehicle Accumulated Depreciation	R Vehicle Depreciation Expense	
[Redacted]																0671	May 2006	12,072	(5,365)	2,012
[Redacted]																0453	July 2004	5,720	(4,290)	953
[Redacted]																0728	January 2007	6,300	(2,100)	1,050
[Redacted]																0436	April 2004	7,850	(6,215)	1,308

59-1/4 p 2

05/12/10

Utilities, Inc. of Florida  
 Rate Case Audit  
 Historical Year Ended December 31, 2008  
 Dkt 090462-WS: ACN 10-040-1-1

All Employees

CONFIDENTIAL

Description: Pass PIR

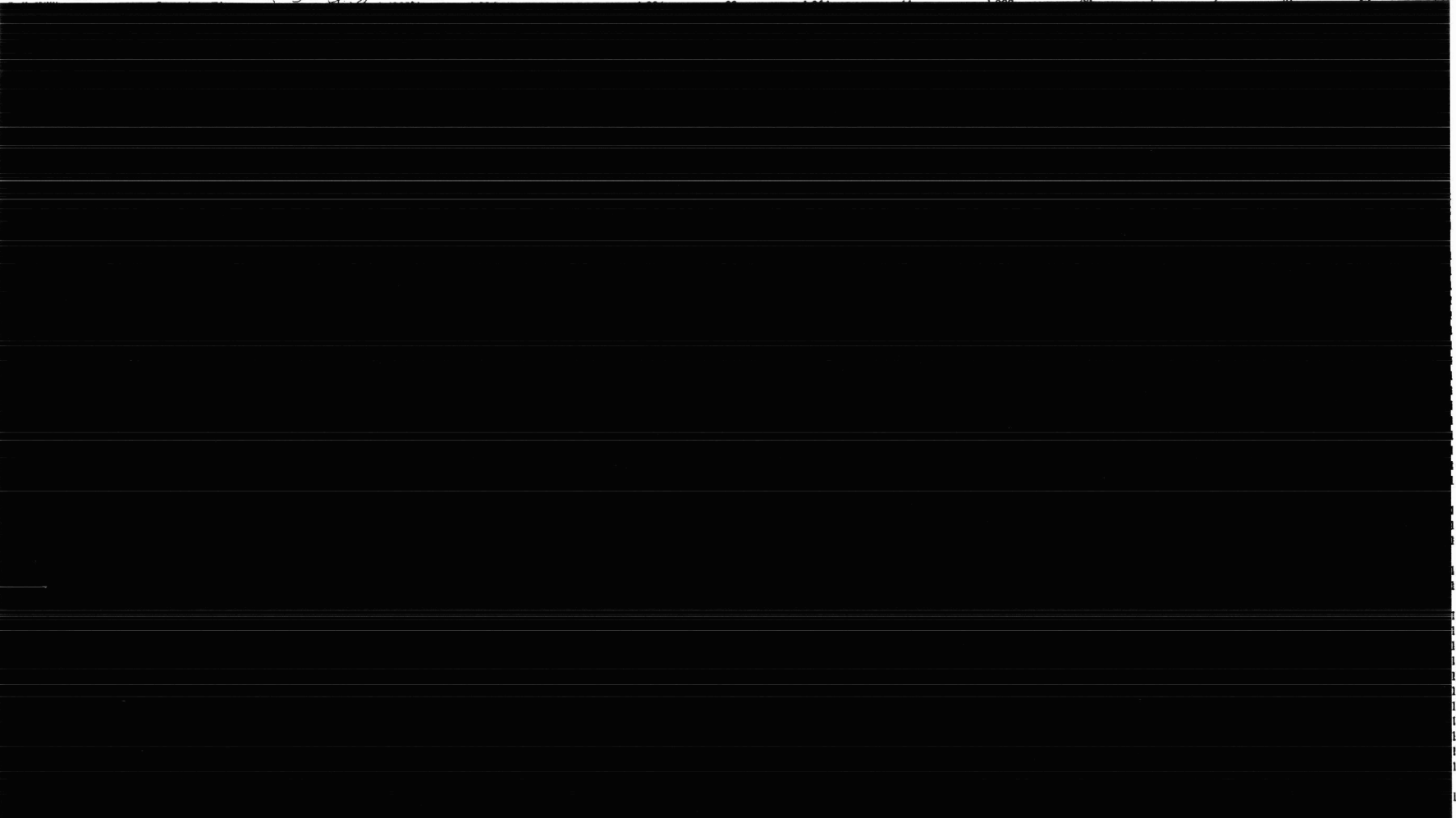
w/p a

2008 TY FL RATE CASES  
 SALARY ADJUSTMENT

SOURCE



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
				Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expenses
Name	Position	Current Salary	2009 Overtime	Total														



57-303

59-1/4 p3

02/10/10

SOURCE

2008 TY FL RATE CASES  
SALARY ADJUSTMENT



Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008  
Dkt 090462-WS: ACN 10-040-1-1

All Employees

CONFIDENTIAL

w/p a

Description: *Res & RR*

Name	Position	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R		
		Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma ELTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense		
																	0649	February 2006	441	(214)	73
																\$94,239	(\$42,207)	\$15,706			
		\$315,647	\$9,158	\$324,806	\$7,335	\$332,140	\$11,625	\$343,765	\$25,602	\$363	\$1,193	\$10,286	\$13,714	\$52,484							

*59-1* *27,158* *76,484*  
*59-1* *59-1*

*59-1/4 pd*

*5/12/10*

Utilities Inc. of Florida  
 Docket Number 090462-WS  
 Test Year Ended December 31, 2008  
 Title Pinellas Payroll

All Employees

CONFIDENTIAL

PRC  
w/p a

2008 TV FL RATE CA  
SALARY ADJUSTME.

For Total See  
59-1/1

Source: Reg 30

Totals

Name	Position	Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense	
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R			
[Redacted]																0657	May 2006	1,868	(830)	311
[Redacted]																0803	August 2007	423	(100)	71
[Redacted]																0650	February 2006	150	(73)	25
[Redacted]																0637	February 2006	1,275	(620)	212
[Redacted]																0512	February 2005	317	(207)	53
[Redacted]																0741	March 2007	1,563	(478)	261
[Redacted]																0729	January 2007	136	(45)	23

59-1  
5-1  
p1

PRC  
3/18/10  
3/12/10

SOURCE



2008 TY FL RATE CASES  
SALARY ADJUSTMENT

Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008  
Dkt 090462-WS: ACN 10-040-1-1

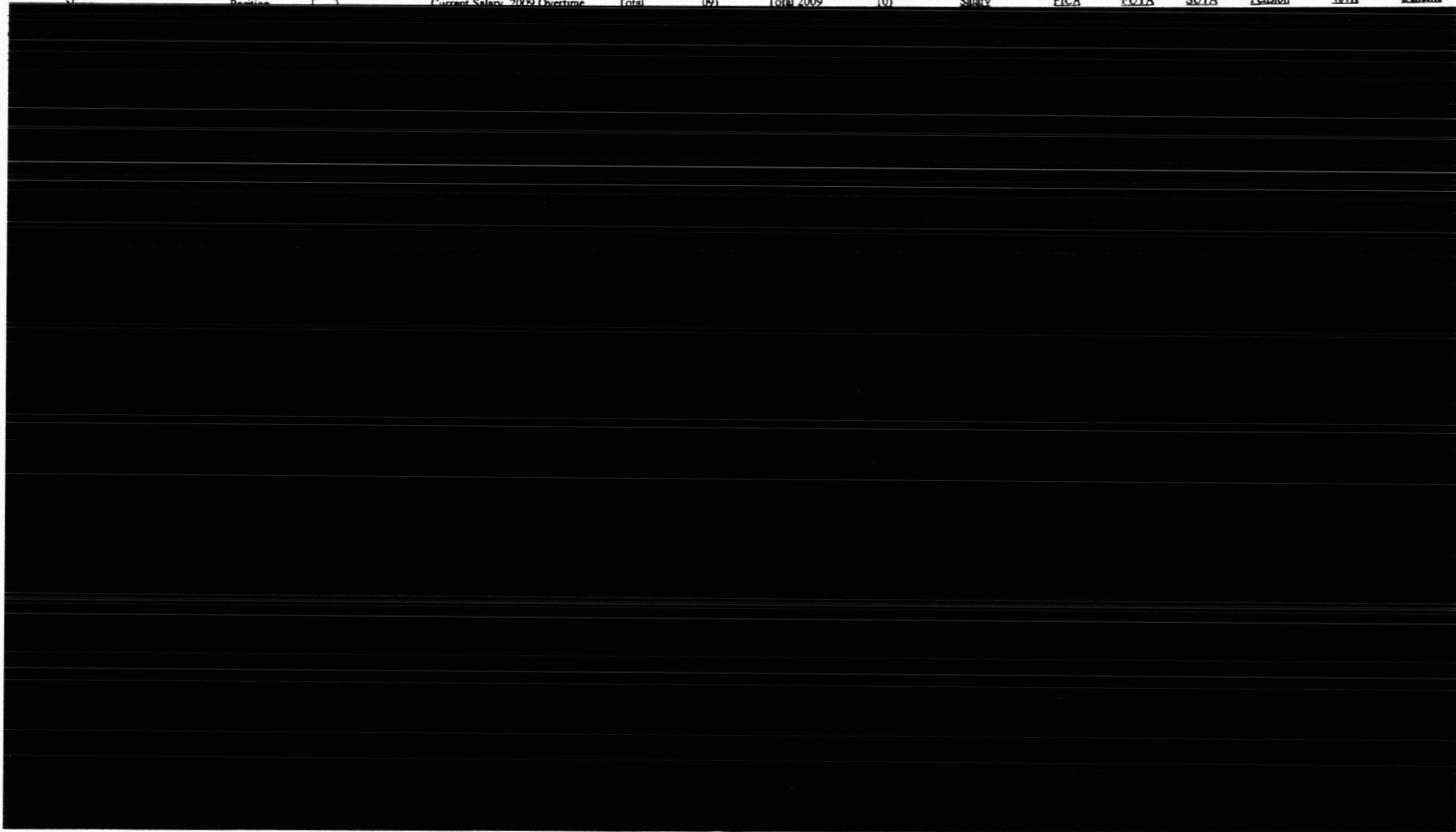
All Employees

CONFIDENTIAL

w/p 9

Description: Pinellas Payroll

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
			Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number 0825	Depreciation Start November 2007	Vehicle Price 652	Vehicle Accumulated Depreciation (127)	Vehicle Depreciation Expense 109



0671	May 2006	1,246	(554)	208
0453	July 2004	590	(443)	98
0728	January 2007	650	(217)	108
0436	April 2004	810	(641)	135

59-1/5 p2

05/12/10

SOURCE

PBC

Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008

All Employees

2008 TY FL RATE CASES  
SALARY ADJUSTMENT

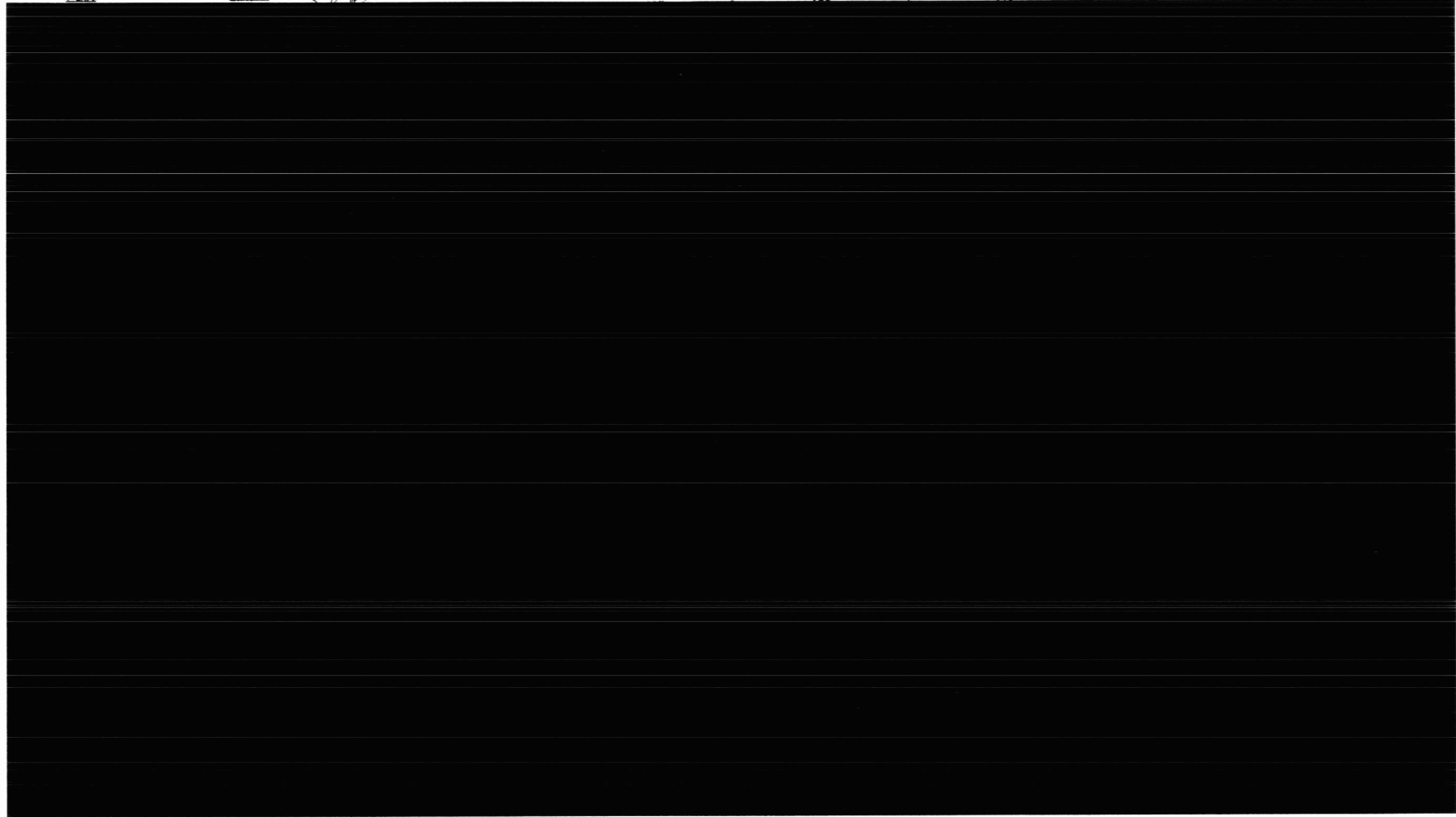
Description: Knollas Byrall

w/p a

CONFIDENTIAL

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Totals				Salary 2.25% Increase (September 09)		Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FLTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
Name	Position	Current Salary	2009 Overtime	Total	Total 2009													

203



59-1/5 p3

05/2/10

SOURCE

2008 TY FL RATE CASES  
SALARY ADJUSTMENT



Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008

All Employees

CONFIDENTIAL

Description: Dkt 090462-WS; ACN 10-040-1-1  
Pinalas Payroll

w/p a

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	
				Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma EUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense	
Name	[Redacted]																		
Position	[Redacted]																		
				\$757	\$34,280	\$1,200	\$35,479	\$2,642	\$37	\$123	\$1,062	\$1,415	\$5,417	0649	February 2006	45	(22)	8	
																	\$9,726	(\$4,356)	\$1,621

59-1

2,802

7,894

59-1

59-1

59-1/5 p4

05/12/10

CONFIDENTIAL

*PBC*

2008 TY FL RATE CASES  
 SALARY ADJUSTMENT

*Source: Reg 30*

*F07 total see 591/1*

		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	w/p a	
Totals							Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
Name	Position	Current Salary	2009 Overtime	Total	Total 2009	Total 2009	Total 2009	Total 2009	Total 2009	Total 2009	Total 2009	Total 2009	Total 2009	Total 2009	Total 2009	Total 2009	Total 2009	Total 2009	Total 2009	Total 2009	Total 2009

Utilities Inc. of Florida - Seminole County		[Redacted Table Content]																				
0726	December 2006	1,950	(677)	325																		
0659	July 2006	2,082	(867)	347																		
0703	September 2006	2,770	(1,077)	462																		
0431	April 2004	2,857	(2,262)	476																		
0650	February 2006	1,398	(680)	233																		
0455	July 2004	2,194	(1,646)	366																		
0512	February 2005	2,951	(1,927)	492																		
0812	July 2007	2,303	(576)	384																		
0818	October 2007	2,288	(477)	381																		
0729	January 2007	1,263	(421)	210																		
0810	July 2007	2,299	(575)	383																		
0807	July 2007	2,299	(575)	383																		
0658	May 2006	2,685	(1,193)	448																		
0509	February 2005	3,336	(2,178)	556																		
0808	July 2007	2,303	(576)	384																		

*59-1/601*

*65/12/10*

*12/31/08*



SOURCE



2008 TY FL RATE CASES SALARY ADJUSTMENT

Utilities, Inc. of Florida  
 Rate Case Audit  
 Historical Year Ended December 31, 2008  
 Dkt 090462-WS; ACN 10-040-1-1

All Employees

Description: Seminole PR

w/p a

CONFIDENTIAL

		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
						Salary 2.25% Increase (September 09)	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
Name	Position	Current Salary	2009 Overtime	Total		Total 2009													
															0833	November 2007	2,258	(439)	376
															0813	August 2007	2,320	(548)	387
															0503	December 2004	3,315	(2,256)	553
															0809	July 2007	2,303	(576)	384
															0312	September 2002	2,096	(2,096)	233
															0731	January 2007	2,081	(694)	347

59-1/6 PR

05/2/10

SOURCE

2008 TY FL RATE CASES  
SALARY ADJUSTMENT



Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008  
Dkt 090462-WS; ACN 10-040-1-1  
Description: Seminole PK

All Employees

CONFIDENTIAL

w/p a

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
Name	Current Salary	2009 Overtime	Total	Salary 2.25% Increase (September 09)	Total 2009	Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma FUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense

57-383

59-1/6 #3

02/12/10

Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008  
Dkt 090462-WS; ACN 10-040-1-1

All Employees

CONFIDENTIAL

Description: Senior PR

w/p a

SOURCE

2008 TV FL RATE CASES  
SALARY ADJUSTMENT



	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
				Salary 2.25% Increase (September 09)		Salary 3.5% Increase (April 10)	Total Pro Forma Salary	Pro Forma FICA	Pro Forma EUTA	Pro Forma SUTA	Pro Forma Pension	Pro Forma 401K	Pro Forma Health Insurance and Benefits	Vehicle Number	Depreciation Start	Vehicle Price	Vehicle Accumulated Depreciation	Vehicle Depreciation Expense
Name	Position	Current Salary	2009 Overtime	Total	Total 2009													
[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	[Redacted]	0649	February 2006	423	(206)	71
		\$168,977	\$6,389	\$192,368	\$4,428	\$199,992	\$7,000	\$200,991	\$19,100	\$221	\$803	\$5,369	\$7,383			\$49,777	(\$22,520)	\$8,180

$\langle 32,478 \rangle$   
174,513  
 59-1/61  
 59-7  
 16190  
 59-1  
 44429  
 59-7

59-1/6  
p4

05/12/10

SOURCE

Utilities Inc. of Florida  
Docket Number 090462-WS  
Test Year Ended December 31, 2008

2008 TY FL RATE CASES  
SALARY ADJUSTMENT

Title Total PIR Proforma w/ New Employees & Old Removed



Totals	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
Name	Position	Current Salary	2009 Overtime	Total	2.25% Increase Sept. 09	3.5% Increase Apr. 10	Pro-Forma Salary	Pro-Forma FICA	Pro-Forma FUTA	Pro-Forma SUTA	Pro-Forma Pension	Pro-Forma 401K	Pro-Forma Health Ins.	Vehicle Number	Depreciation Start	Vehicle Price
0429															April 2004	\$18,233
0901															January 2009	*Will be included
0514															February 2005	19,024
0220															June 2002	13,356
0301															September 2002	19,053
0830															November 2007	20,820
0454															July 2004	19,361
0019															January 2000	15,363
0461															July 2004	16,797
0726															December 2006	17,224
0657															May 2006	19,968
0659															July 2006	26,206
0803															August 2007	17,962
0310															September 2002	19,053
0431															April 2004	25,240
0802															August 2007	17,962
0650															February 2006	32,506
0455															July 2004	19,386
0827															November 2007	17,577
0102															October 2000	14,158
0637															February 2006	19,787
0512															February 2005	53,358
0812															July 2007	20,347
0423															April 2004	19,058
0864															March 2008	22,372
0638															February 2006	19,634
0818															October 2007	29,220
0639															February 2006	25,852
0610															September 2005	18,681
0741															March 2007	16,707
0730															January 2007	16,504
0729															January 2007	29,356
0771															May 2007	16,222
0810															July 2007	20,310
9834															August 1998	14,946
0868															March 2008	18,205
0807															July 2007	20,310
0658															May 2006	23,721
0014															January 2000	15,363
0509															February 2005	29,473
0448															June 2004	19,664
0808															July 2007	20,347
0825															November 2007	22,388
0833															November 2007	20,253
0702															September 2006	16,172
0813															August 2007	20,494
0704															September 2006	16,020
0503															December 2004	16,750
0809															July 2007	20,347
0823															November 2007	17,577
0751															May 2007	16,222
0824															November 2007	17,577
0655															March 2006	18,544

59-5  
p1

05/10/10

Utilities, Inc. of Florida

Rate Case Audit

Historical Year Ended December 31, 2008

Dkt 090462-WS; ACN 10-040-1-1

new payroll file.xls.xlsx

Description: Total P/R Programs w/new Employees & Old employees

A B C D E F G H I J K L M N

	O	P
0671	May 2006	13,318
0544	May 2006	24,201
0608	September 2007	19,546
0312	September 2002	18,519
0428	April 2004	25,313
0513	December 2004	22,344
0609	September 2005	22,545
0425	April 2004	18,233
0740	April 2007	16,424
0705	October 2006	18,392
0062	July 2000	15,358
0739	April 2007	17,024
0829	November 2007	20,820
0811	July 2007	20,310
0453	July 2004	23,158
0728	January 2007	28,711
0436	April 2004	18,847
0731	January 2007	18,387

SOURCE

CONFIDENTIAL

05/12/10

595  
182

Added customer care but allocated to one states

Utilities, Inc. of Florida

Rate Case Audit

Historical Year Ended December 31, 2008

Dkt 090462 WS: ACN 10-040-1-1

new payroll file.xls.xlsx

Description: Total P/R ~~Performance w/ new employees~~ Old payroll

A B C D E F G H I J K L M N O P

SOURCE

PBC

0649 February 2006 29,749

\$8,433,935	\$241,378	\$8,675,313	\$169,976	\$8,845,289	\$309,585	\$9,154,874	\$684,991	\$9,128	\$45,493	\$271,735	\$362,314	1,303,100	1,452,235
-------------	-----------	-------------	-----------	-------------	-----------	-------------	-----------	---------	----------	-----------	-----------	-----------	-----------

CONFIDENTIAL

59-5  
103

05/12/10



Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008

Dkt 090462-WS; ACN 10-040-1-1

new payroll file.xls.xlsx

Description: Marion new payroll

CONFIDENTIAL

A B C D E F G H I J K L M N O P

0513

December 2004

0811

July 2007

0

0

0

0

8/5/10

SOURCE

PBC

59-5  
2-p 2



SOURCE

PPB

A B C D E F G H I J K L M N O P

0649

February 2006

\$35,011 \$1,303 \$36,314 \$774 \$37,088 \$1,298 \$38,386 \$2,890 \$40 \$156 \$1,150 \$1,533 \$5,869

CONFIDENTIAL

59-101  
 23170  
 13,588  
 36,758  
 1,628

3,086  
 59-5pl

8,552  
 59-5pl

59-5  
 2p3

05/12/10

Utilities Inc. of Florida  
 Docket Number 090462-WS  
 Test Year Ended December 31, 2008  
 Title Orange New Payroll

new payroll file.xls.xlsx

**CONFIDENTIAL**

Utilities, Inc. of Florida - Orange

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	
Name	Position	Percent	Current Salary	2009 Overtime	Total	2.25% Increase Sept. 09	3.5% Increase Apr-10	Pro-Forma Salary	Pro-Forma EICA	Pro-Forma FUTA	Pro-Forma SUTA	Pro-Forma Pension	Pro-Forma 401K	Pro-Forma Health Ins.	Vehicle Number	Depreciation Start	
																0726	December 2006
																0659	July 2006
																0431	April 2004
																0650	February 2006
																0455	July 2004
																0512	February 2005
																0812	July 2007
																0818	October 2007
																0729	January 2007
																0810	July 2007
																0807	July 2007
																0658	May 2006
																0509	February 2005
																0808	July 2007
																0833	November 2007
																0813	August 2007
																0503	December 2004
																0809	July 2007
																0312	September 2002

Source: Reg 30

59-5  
3 p 1

05/21/10

SOURCE

PBC

CONF

new payroll file.xls.xlsx

I J K L M

Utilities, Inc. of Florida

Rate Case Audit

Historical Year Ended December 31, 2008

Dkt 090462-WS; ACN 10-040-1-1

A

B

D

E

F

G

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N

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0731

January 2007

0 0

0 0

595  
302

8/12/10

Utilities, Inc. of Florida  
Rate Case Audit

Historical Year Ended December 31, 2008

Dkt 090462-WS; ACN 10-040-1-1

Description: Orange New Payroll

new payroll file.xls.xlsx

SOURCE

PBC

A B C D E F G H I J K L M N O P

0649

February 2006

	\$12,812	\$260	\$13,072	\$251	\$13,323	\$450	\$13,773	\$994	\$14	\$61	\$398	\$531	\$2,062
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59-Sp1

1,069

59-Sp1

2,991

59-Sp2

CONFIDENTIAL

59-5  
3p3

8/12/10

Utilities Inc. of Florida  
Docket Number 090462-WS  
Test Year Ended December 31, 2008  
Title Pasco New Payroll

new payroll file.xls.xlsx

CONFIDENTIAL

Utilities, Inc. of Florida - Pasco County

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P			
	Name	Position	Percent	Current Salary	2009 Overtime	Total	2.25% Increase Sept. 09	Total 2009	3.5% Increase Apr-10	Pro-Forma Salary	Pro-Forma FICA	Pro-Forma FUTA	Pro-Forma SUTA	Pro-Forma Pension	Pro-Forma 401K	Pro-Forma Health Ins.	Vehicle Number	Depreciation Start
																	0657	May 2006
																	0803	August 2007
																	0650	February 2006
																	0637 0512	February 2006 February 2005
																	0741	March 2007
																	0729	January 2007
																	0825	November 2007
																	0671	May 2006

Source: Re 930

59-5  
4 P1

05/10/10

Utilities, Inc. of Florida  
Rate Case Audit

Historical Year Ended December 31, 2008

Dkt 090462-WS; ACN 10-040-1-1

Description: *Part new payroll*

new payroll file.xls.xlsx

CONFIDENTIAL

SOURCE

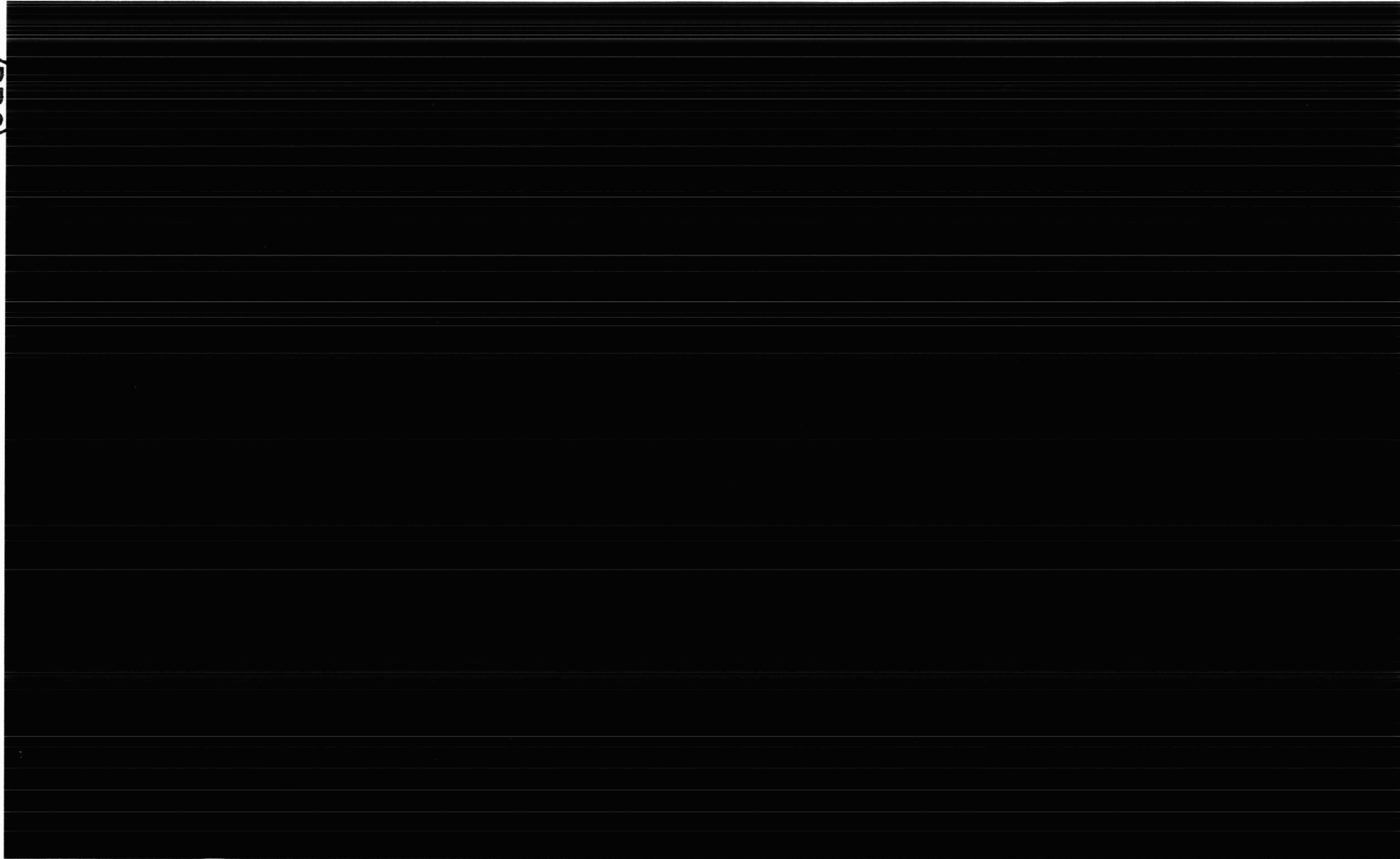
PBC

0453 July 2004  
0728 January 2007  
0436 April 2004

0 0  
0 0

*05/12/10*

*59-5  
4/22*



Utilities, Inc. of Florida  
 Rate Case Audit  
 Historical Year Ended December 31, 2008

Dkt 090462-WS; ACN 10-040-1-1

new payroll file.xls.xlsx

Description:

*Payce new payroll*

A B C D E F G H I J K L M N

SOURCE

PBC

CONFIDENTIAL

P

0649

February 2006

\$310,783 \$8,201 \$318,985 \$6,879 \$325,864 \$11,405 \$337,269 \$25,478 \$360 \$1,291 \$10,105 \$13,473 \$52,265

*59-lpi* 326,081  
 11,188  
 27,129  
*59-5p1*  
 75,843  
*59-5p2*

59-5  
 4  
 P3

*02/12/06*

Utilities Inc. of Florida  
 Docket Number 090462-WS  
 Test Year Ended December 31, 2008  
 Title Pinellas New Payroll

new payroll file.xls.xlsx

CONFIDENTIAL

Utilities, Inc. of Florida - Pinellas County

Name	Position	Percent	Current Salary	2009 Overtime	Total	2.25% Increase Sept-09	Total 2009	3.5% Increase Apr-10	Pro-Forma Salary	Pro-Forma FICA	Pro-Forma FUTA	Pro-Forma SUTA	Pro-Forma Pension	Pro-Forma 401K	Pro-Forma Health Ins.	Vehicle Number	Depreciation Start	
																	0657	May 2006
																	0803	August 2007
																	0650	February 2006
																	0637	February 2006
																	0512	February 2005
																	0741	March 2007
																	0729	January 2007
																	0825	November 2007
																	0671	May 2006

Source: Reg 30

59-5  
5 p1

05/19/10



new payroll file.xls.xlsx

Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008  
Dkt. 090462-WS; ACN 10-040-1-1  
*William Russell*

CONFIDENTIAL

SOURCE  
BC



0453 July 2004  
0728 January 2007  
0436 April 2004

0 0  
0 0

59-5  
5P2

05/21/10

Description: PP new payroll

SOURCE

A B C D E F G H I J K L M N O P

[REDACTED TABLE CONTENTS]

\$32,075 \$846 \$32,922 \$710 \$33,632 \$1,177 \$34,809 \$2,630 \$37 \$133 \$1,043 \$1,391 \$5,394

59-5 pi

2,800  
59-5 pi

7,828  
59-5 pi

CONFIDENTIAL

59-5  
5 P.3

03/10/10

Utilities Inc. of Florida  
 Docket Number 090462-WS  
 Test Year Ended December 31, 2008  
 Title Seminole New Payroll

new payroll file.xls.xlsx

CONFIDENTIAL

Utilities, Inc. of Florida - Seminole County

Name	Position	Percents	Current Salary	2009 Overtime	Total	2.25% Increase Sept 09	3.5% Increase Apr-10	Pro-Forma Salary	Pro-Forma FICA	Pro-Forma FUTA	Pro-Forma SUTA	Pro-Forma Pension	Pro-Forma 401K	Pro-Forma Health Ins.	Vehicle Number	Depreciation Start	
																0726	December 2006
																0659	July 2006
																0431	April 2004
																0650	February 2006
																0455	July 2004
																0512	February 2005
																0812	July 2007
																0818	October 2007
																0729	January 2007
																0810	July 2007
																0807	July 2007
																0658	May 2006
																0509	February 2005
																0808	July 2007
																0833	November 2007
																0813	August 2007
																0503	December 2004
																0809	July 2007
																0312	September 2002

Source: Reg 30

59-5  
6 p 1

05/21/10

CONFIDENTIAL

new payroll file.xls.xlsx

Utilities, Inc. of Florida  
Rate Case Audit  
Historical Year Ended December 31, 2008  
Dkt 090462-WS; ACN 10-040-1-1

Description: Semi-sole new payroll

A B C D E F G H I J K L M N O P

SOURCE

20



0731

January 2007

0 0  
0 0

0.0000

59-5  
6 PR

Utilities, Inc. of Florida  
 Rate Case Audit  
 Historical Year Ended December 31, 2008

new payroll file.xls.xlsx

Description: General new payroll

A B C D E F G H I J K L M N O P

SOURCE

PBC



0649

February 2006

\$172,434 \$4,167 \$176,601 \$3,511 \$180,112 \$6,304 \$186,416 \$13,951 \$205 \$856 \$5,385 \$7,180 \$28,261

59-1 pi 185,896 520 15,012 59-5 pi 40,826 59-5 p2

CONFIDENTIAL

59-5  
6/23

05/2/10