



3127 W. TENNESSEE STREET • TALLAHASSEE, FL 32304  
(850) 576-4000 • FAX: (850) 574-5716

Date 03/10/2010  
Customer # \_\_\_\_\_  
Sales Person BOYD, LARRY C  
Stock # #####

110200-WU  
**REDACTED**

*\$12,911*

Purchaser's Name: WATER MANAGEMENT SERVICES, INC DL # \_\_\_\_\_ SSN # \_\_\_\_\_ D.O.B. \_\_\_\_\_  
Co-Purchaser's Name: GENE DELANE EPOCH DL # \_\_\_\_\_ SSN # \_\_\_\_\_ D.O.B. \_\_\_\_\_  
Address: 250 JOHN KNOX RD # 4 City: TALLAHASSEE State: FL Zip: 32303 Cell Phone: (850) 524-6200  
Buyer(s) hereby offers to purchase the vehicle described below under the terms and conditions specified. All vehicles sold as equipped unless otherwise specified.  
 NEW CAR  NEW TRUCK  DEMO  USED CAR  USED TRUCK  
E-MAIL: GENE.EPOCH@COMCAST.NET Work Phone: (850) 660-0440  
CITY: COCKEYSVILLE MD 21030 Home Phone: (850) 524-6200

YEAR	MAKE	MODEL	MILEAGE	SERIAL NUMBER
2008	CHEVROLET	TAHOE	33617	1GNFC13046H22144

**"SUBJECT TO CREDIT APPROVAL"**  
The above mentioned vehicle is being delivered "Subject to Credit Approval". The customer hereby agrees that in the event credit is denied, the customer shall return said vehicle upon demand, Champion Chevrolet, Inc. immediately upon notification, in like condition. Should the customer not return said vehicle upon demand, Champion Chevrolet, Inc. may seize the vehicle in any lawful way and irrevocably file suit against the customer seeking both compensatory and punitive damages for wrongful retention. If any lawsuit is brought to get the vehicle returned, Champion Chevrolet, Inc. shall be entitled to compensation for reasonable attorneys fees and costs. Section 627.7261 (Florida Statutes 2009) provides that the valid and collectible liability insurance or personal injury protection insurance providing coverage for the loss of a motor vehicle for rent or lease is primary unless otherwise stated in at least 10 point type on the face of the rental or lease agreement. You as the customer, are hereby notified that your valid and collectible liability insurance or personal injury protection insurance is to be primary. The valid and collectible liability insurance and personal injury protection insurance of any authorized rental or leasing driver is primary for the limits of liability and personal injury protection coverage required by ss.624.02(7) and 627.736, Florida Statutes.

**"DEALER INSTALLED ACCESSORIES"**

DESCRIPTION	COLOR

Buyer(s): \_\_\_\_\_  
I understand that the payoff amount is estimated and agree to immediately pay any shortage to Champion Chevrolet, Inc.  
Buyer(s): \_\_\_\_\_  
I warrant that my trade-in has not been reconstructed or rebuilt or otherwise altered so as to cause frame repair or reconstruction of the body, nor has the vehicle ever been assigned a salvage or rebuilt title. I also warrant that the emission equipment is intact and operational. I have not restored or altered said equipment while in my possession nor do I have knowledge of anyone else doing so. I also warrant that there are not other liens or encumbrances on the vehicle that show on this form.  
Buyer(s): \_\_\_\_\_  
I understand that if the payoff amount is greater than the actual value of my trade-in and that this excess has been added to the selling price.  
Buyer(s): \_\_\_\_\_

SALE PRICE	\$ 39,895.00
TRADE ALLOWANCE AND/OR DISCOUNT	- 10,000.00
CASH DIFFERENCE	\$ 29,895.00
ADD'L ITEMS:	+
*DEALER SERVICES	+ 489.00
ELECTRONIC FILING	+ 40.00
FLA. LAW-WASTE TIRE & BATTERY FEE	+ N/A
AMOUNT TAXABLE	\$ 30,433.00
SALES TAX	+ 1,820.92
COUNTY TAX	+ 75.00
TITLE & TAG FEES	+ 109.40
TOTAL	\$ 32,442.32
EXTENDED SERVICE AGREEMENT INCLUDING STATE SALES TAX	+ N/A
MAINTENANCE AGREEMENT INCLUDING STATE SALES TAX	+ N/A
DOWNPAYMENT	
REBATE	- N/A
TRADE-IN LIEN PAYOFF	+ 5,609.04
BALANCE DUE	\$ 39,051.36

*Down the road  
I received  
suggested  
purchase of  
the 2008 Tahoe  
collected on 10/16/05.*

**ALL USED CARS SOLD "AS IS" ON "WITH ALL FAULTS" UNLESS SEPARATE AGREEMENT IS FURNISHED BUYER.**  
Any warranties on the product sold hereby are those made by the manufacturer. The seller, hereby, expressly disclaims all warranties, either express or implied, including any implied warranty of merchantability or fitness for a particular purpose, and neither assumes nor authorizes any other person to assume for it any liability in connection with the sale of said product.  
Buyer(s): \_\_\_\_\_

**CONTRARY LANGUAGE DISCLOSURE**  
The following applies to all vehicles sold as "DEMONSTRATOR" or "USED". The information you see on the window form for this vehicle is part of this contract. Information on the window form overrides any contrary provisions in the contract of sale. This motor vehicle is sold "AS IS". CHAMPION CHEVROLET, INC., makes no warranties, representations or assurances that the motor vehicle contains only original manufacturer installed or manufacturer rebuilt components, parts or accessories. I hereby acknowledge that I have agreed to purchase this motor vehicle after having read and considered the above disclosure.  
Buyer(s): \_\_\_\_\_

**TRADE-IN INFORMATION**

YEAR	2004	MAKE	GMC	MODEL	SERRA
MILEAGE	168252	SERIAL #	1G1THK231H4M149457	TAG NO.	TAG MO/YR
STOCK NO.					

**ARBITRATION**  
Any controversy or claim arising out of or relating to this contract or the breach thereof, shall be settled by arbitration in Leon County, Tallahassee, Florida, in accordance with the rules of the American Arbitration Association, and judgment upon the award rendered by the Arbitrator may be entered in any court having jurisdiction thereof.  
Buyer(s): \_\_\_\_\_

**THE AIR BAG SYSTEM IN MY TRADE-IN VEHICLE**  
I is equipped with air bags which have never been deployed.  
I is equipped with air bags which have been deployed and subsequently replaced.  
I is equipped with air bags which have been deployed and not replaced.  
I is equipped with air bags which have been disconnected, ( ) and repaired ( ) and not repaired ( ) was never equipped with air bags.  
Buyer's signature: \_\_\_\_\_

EXACT NAME(S) ON TITLE: WATER MANAGEMENT SERVICES, INC  
LIEN HELD BY: SOUTHEAST TOYOTA FINANCE  
ADDRESS: LOCKBOX #8881  
CITY: PHILADELPHIA STATE: PA ZIP: 19178-0881  
ACCT # \_\_\_\_\_ CONFIRMED PAYOFF \_\_\_\_\_  
GOOD UNTIL: \_\_\_\_\_ QUOTED BY: \_\_\_\_\_ OBTAINED BY: \_\_\_\_\_

**PRIVACY NOTICE**  
In connection with your transaction, Champion Chevrolet, Inc. may acquire information about you as described in this notice, which we handle as stated in this notice.  
We collect nonpublic personal information about you from the following sources: 1) information we receive from you in applications or other forms; 2) information about your transactions with us; and 3) information we receive from a consumer reporting agency.  
We do not disclose, nor do we reserve the right to disclose, any nonpublic personal information about our customers, customers or former customers to anyone, except as permitted by law. We may disclose non-public personal information about you, as a consumer, customer or former customer, to non-affiliated third parties as permitted by law.  
We restrict access to nonpublic personal information about you to those employees who need to know that information to provide products or services to you. We restrict physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.  
Customer acknowledgment: I (we) acknowledge that I (we) received a copy of this notice on the date indicated below.  
Buyer(s): \_\_\_\_\_

**SECOND TRADE-IN**

YEAR	MAKE	Water Management Services, Inc.
MILEAGE	SERIAL #	Historical Year Ended December 31, 2010
EXACT NAME(S) ON TITLE	Description:	Dkt 110200-WU; ACN 11-319-1-1

**NOTICE OF ASSIGNMENT OF RIGHTS**  
I give permission to CHAMPION CHEVROLET, INC. to contact me by telephone at numbers listed above notwithstanding the fact that these numbers may be changed and my original call register. I agree to inform me of dealership services, products and promotions.  
Date: \_\_\_\_\_

This title and tag fees are estimates any excess will be refunded by dealer when registration is delivered. Any shortage must be paid by Buyer(s) when registration is delivered. This charge includes the official state fee for MOTOR VEHICLE WARRANTY ENFORCEMENT ACT \$2.00 and NEW WHEELS IMPACT FEE \$100.00. Loss life service \$50.00 refundable if title produced within 3 business days.  
CHAMPION CHEVROLET DOES NOT PROVIDE LOANER VEHICLES. Buyer's Initials: \_\_\_\_\_

**STATEMENT & CLOSING FEES**  
"THIS CHARGE REPRESENTS COST AND PROFITS TO THE SELLER / DEALER FOR ITEMS SUCH AS INSPECTING, SERVICING AND PREPARING DOCUMENTS RELATED TO THE SALE."  
On a cash transaction this offer is not binding until accepted in writing by Authorized Dealer Representative in the space below.  
On a credit transaction the Buyer(s) offer is not accepted and the transaction is not consummated until (a) accepted in writing by Authorized Dealer Representative in the space below and (b) accepted by a responsible party of the company and (c) all disclosures required by the Federal Consumer Credit Protection Act (Truth in Lending Act) have been given and (d) Buyer(s) and Dealer have signed on an installment Sale Contract.  
Buyer(s) by the signature of \_\_\_\_\_ Date: 03/10/2010 Dealer: CHAMPION CHEVROLET, INC.  
Buyer(s) by the signature of \_\_\_\_\_ Date: 03/10/2010 Accepted by: \_\_\_\_\_

**CONFIDENTIAL**

DOCUMENT NUMBER: \_\_\_\_\_  
0220 APR 12 2010  
FPSC-COMMISSION CLERK

16-5.1

2/10/10  
2/10/10

Water Management Services, Inc.  
Rate Case Audit  
Historical Year Ended December 31, 2010  
Dkt 110200-WU; ACN 11-319-1-1

Description: 0.1m expense

40-3

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Audit Adj	Audit Balance	W-2	Comments
601.10	Salaries & Wages-I	1/8/10	1507	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	1/15/10	1532	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	1/15/10	1532	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	1/22/10	1554	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	1/29/10	5733	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	1/29/10	5733	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	2/5/10	5752	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	2/12/10	5768	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	2/12/10	5768	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	2/19/10	5794	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	2/26/10	5811	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	2/26/10	5811	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	3/5/10	5831	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	3/5/10	5831	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	3/12/10	5846	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	3/12/10	5846	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	3/19/10	5374	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	3/19/10	5374	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	3/26/10	5865	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	3/26/10	5865	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	4/2/10	5884	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	4/2/10	5884	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	4/9/10	5904	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	4/16/10	5935	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	4/23/10	5947	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	4/23/10	5947	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	4/30/10	5963	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	4/30/10	5963	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	5/7/10	5988	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	5/14/10	6021	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	5/21/10	6044	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	5/21/10	6044	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	5/28/10	6072	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	5/28/10	6072	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	6/4/10	6089	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	6/11/10	6114	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	6/18/10	6144	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	6/18/10	6144	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	6/25/10	6159	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	6/25/10	6159	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	7/2/10	6179	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	7/9/10	6207	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	7/16/10	6234	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	7/16/10	6234	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	7/23/10	6357	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	7/23/10	6357	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	7/30/10	6265	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	7/30/10	6265	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	8/6/10	6390	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	8/13/10	6325	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	8/13/10	6325	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	8/20/10	6348	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	8/27/10	6376	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	8/27/10	6376	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	9/3/10	6400	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	9/3/10	6400	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	9/10/10	6416	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	9/17/10	6436	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	9/17/10	6436	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	9/24/10	6452	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	10/1/10	6475	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	10/8/10	6494	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	10/8/10	6494	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	10/15/10	6526	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	10/15/10	6526	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-I	10/22/10	6554	PRJ	BOBBY W. GARRETT							

CONFIDENTIAL

SOURCE: W. W. GOP

2/16/12  
 10

42-3.1

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Audit Adj Balance	Audit Balance	W-2	Comments
601.10	Salaries & Wages-1	10/22/10	6554	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-1	10/29/10	6566	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-1	11/5/10	6566	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-1	11/12/10	6586	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-1	11/19/10	6610	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-1	11/26/10	6610	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-1	12/3/10	6643	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-1	12/10/10	6656	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-1	12/17/10	6694	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-1	12/24/10	6734	PRJ	BOBBY W. GARRETT							
601.10	Salaries & Wages-1	12/31/10	6746	PRJ	BOBBY W. GARRETT							
					annual base salary			40,983.75		40,983.75	W-2 = \$41,795.75	per timesheets, Bobby earns overtime most weeks. W-2 includes pay applicable to 2009
601.10	Salaries & Wages-1	1/8/10	1505	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	1/15/10	1530	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	1/22/10	1552	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	1/29/10	5731	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	2/5/10	5750	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	2/12/10	5767	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	2/19/10	5793	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	2/26/10	5810	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	3/5/10	5830	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	3/12/10	5845	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	3/19/10	5372	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	3/26/10	5863	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	4/2/10	5882	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	4/9/10	5902	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	4/16/10	5933	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	4/23/10	5945	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	4/30/10	5961	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	5/7/10	3986	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	5/14/10	6019	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	5/21/10	6042	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	5/28/10	6070	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	6/4/10	6087	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	6/11/10	6112	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	6/18/10	6142	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	6/25/10	6157	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	7/2/10	6177	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	7/9/10	6205	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	7/16/10	6232	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	7/23/10	6354	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	7/30/10	6263	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	8/6/10	6288	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	8/13/10	6323	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	8/20/10	6346	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	8/27/10	6374	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	9/3/10	6398	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	9/10/10	6414	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	9/17/10	6434	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	9/24/10	6450	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	10/1/10	6473	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	10/8/10	6492	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	10/15/10	6524	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	10/22/10	6552	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	10/29/10	6564	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	11/5/10	6584	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	11/12/10	6608	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	11/19/10	6641	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	11/26/10	6654	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	12/3/10	6667	PRJ	BRENDA M. MOLSBER							
601.10	Salaries & Wages-1	12/10/10	6692	PRJ	BRENDA M. MOLSBER							

Water Management Services, Inc.  
 Rate Case Audit

Historical Year Ended December 31, 2010

Dkt 110200-WU; ACN 11-319-1-1  
*on file with per SLD*

Description:

CONFIDENTIAL

SOURCE GL via GDP

2/10/12  
0

Water Management Services, Inc.  
Rate Case Audit  
Historical Year Ended December 31, 2010  
Dkt 110200-WU; ACN 11-319-1-1

Description: *of m by pms*

13-2,2

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Audit Adj	Audit Balance	W-2	Comments
601.10	Salaries & Wages-1	12/17/10	6714	PRJ	BRENDA M. MOLSBEE							
601.10	Salaries & Wages-1	12/24/10	6733	PRJ	BRENDA M. MOLSBEE							
601.10	Salaries & Wages-1	12/31/10	6744	PRJ	BRENDA M. MOLSBEE			60,000.20		60,000.20	W-2 = \$61,154.05	W-2 includes pay applicable to 2009
					annual base salary							
					2009 salary							
601.10	Salaries & Wages-1	1/8/10	1506	PRJ	HARRISON E. COULTER							
601.10	Salaries & Wages-1	1/8/10	1506	PRJ	HARRISON E. COULTER							
601.10	Salaries & Wages-1	1/15/10	1531	PRJ	HARRISON E. COULTER							
601.10	Salaries & Wages-1	1/22/10	1553	PRJ	HARRISON E. COULTER							
601.10	Salaries & Wages-1	1/22/10	1553	PRJ	HARRISON E. COULTER							
601.10	Salaries & Wages-1	1/29/10	5732	PRJ	HARRISON E. COULTER			3,388.50	(3,388.50)		W-2 = \$4,108.50	removed from last year W-2 includes pay applicable to 2009
					terminated							
601.10	Salaries & Wages-1	3/12/10	5847	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	3/19/10	5373	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	3/26/10	5864	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	4/2/10	5883	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	4/9/10	5903	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	4/16/10	5934	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	4/23/10	5946	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	4/30/10	5962	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	5/7/10	5987	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	5/14/10	6020	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	5/21/10	6043	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	5/28/10	6071	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	6/4/10	6088	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	6/11/10	6113	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	6/18/10	6143	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	6/25/10	6158	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	7/2/10	6178	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	7/9/10	6206	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	7/16/10	6233	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	7/23/10	6355	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	7/30/10	6264	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	8/6/10	6289	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	8/13/10	6324	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	8/20/10	6347	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	8/27/10	6375	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	9/3/10	6399	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	9/10/10	6415	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	9/17/10	6435	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	9/24/10	6451	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	10/1/10	6474	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	10/8/10	6493	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	10/15/10	6525	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	10/22/10	6553	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	10/29/10	6565	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	11/5/10	6585	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	11/12/10	6609	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	11/19/10	6642	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	11/26/10	6655	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	12/3/10	6668	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	12/24/10	6736	PRJ	MARVIN H. GARRETT							
601.10	Salaries & Wages-1	12/31/10	6745	PRJ	MARVIN H. GARRETT			45,573.14	(2,223.00)	43,350.14	W-2 = \$45,573.14	begin working part-time in 2010
601.10	Salaries & Wages-1	3/19/10	5375	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages-1	3/19/10	5375	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages-1	3/26/10	5866	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages-1	4/2/10	5885	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages-1	4/9/10	5905	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages-1	4/9/10	5905	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages-1	4/16/10	5936	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages-1	4/16/10	5936	PRJ	THOMAS F. LEMIEUX JR.							

CONFIDENTIAL

SOURCE: GL via SDR

2/10/12  
0

Water Management Services, Inc.  
Rate Case Audit  
Historical Year Ended December 31, 2010  
Dkt 110200-WU; ACN 11-319-1-1  
*of max pensio*

43-2-2

Description:

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Audit Adj Balance	Audit Balance	W-2	Comments
601.10	Salaries & Wages	1/4/2010	5941	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/4/30/10	5964	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/5/7/10	5989	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/5/7/10	5989	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/5/14/10	6022	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/5/14/10	6022	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/5/21/10	6045	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/5/21/10	6045	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/5/28/10	6073	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/6/4/10	6090	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/6/11/10	6115	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/6/11/10	6115	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/6/18/10	6145	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/6/25/10	6160	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/7/2/10	6180	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/7/2/10	6180	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/7/9/10	6208	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/7/9/10	6208	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/7/16/10	6235	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/7/23/10	2858	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/7/30/10	6266	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/7/30/10	6266	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/8/6/10	6291	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/8/6/10	6291	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/8/13/10	6327	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/8/20/10	6349	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/8/27/10	6377	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/8/27/10	6377	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/9/3/10	6401	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/9/3/10	6401	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/9/10/10	6417	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/9/17/10	6437	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/9/24/10	6453	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/9/24/10	6453	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/10/1/10	6476	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/10/1/10	6476	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/10/8/10	6495	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/10/8/10	6495	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/10/15/10	6527	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/10/15/10	6527	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/10/22/10	6555	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/10/22/10	6555	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/10/29/10	6567	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/10/29/10	6567	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/11/5/10	6587	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/11/12/10	6611	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/11/19/10	6644	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/11/19/10	6644	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/11/26/10	6657	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/11/26/10	6657	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/12/3/10	6670	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/12/10/10	6693	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/12/10/10	6693	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/12/17/10	6716	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/12/24/10	6735	PRJ	THOMAS F. LEMIEUX JR.							
601.10	Salaries & Wages	1/12/31/10	6747	PRJ	THOMAS F. LEMIEUX JR.							
								3,000.00				increase after obtains additional license annualized for full year
								25,043.76	5,962.80	34,006.56	W-2 = \$25,043.76	W-2 includes pay applicable to 2009
annualized for 12 months												
annual base salary												
601.10	Salaries & Wages	1/8/10	1508	PRJ	WILLIAM C. ABBOTT							
601.10	Salaries & Wages	1/15/10	1533	PRJ	WILLIAM C. ABBOTT							
601.10	Salaries & Wages	1/22/10	1555	PRJ	WILLIAM C. ABBOTT							
601.10	Salaries & Wages	1/22/10	1555	PRJ	WILLIAM C. ABBOTT							
601.10	Salaries & Wages	1/29/10	5734	PRJ	WILLIAM C. ABBOTT							
601.10	Salaries & Wages	1/25/10	5753	PRJ	WILLIAM C. ABBOTT							

CONFIDENTIAL

SOURCE: Quia & OP

Water Management Services, Inc.  
Rate Case Audit  
Historical Year Ended December 31, 2010  
Dkt 110200-WU; ACN 11-319-1-1

Description:

*0+1A 9X 2009*

473-3.0

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Audit Adj Balance	Audit Balance	W-2	Comments
601.10	Salaries & Wages-1	2/5/10	5753	PRJ	WILLIAM C. ABBOTT						
601.10	Salaries & Wages-1	2/12/10	5769	PRJ	WILLIAM C. ABBOTT						
601.10	Salaries & Wages-1	2/19/10	5795	PRJ	WILLIAM C. ABBOTT						
601.10	Salaries & Wages-1	2/19/10	5795	PRJ	WILLIAM C. ABBOTT						
601.10	Salaries & Wages-1	2/26/10	5812	PRJ	WILLIAM C. ABBOTT						
601.10	Salaries & Wages-1	3/5/10	5832	PRJ	WILLIAM C. ABBOTT						
601.10	Salaries & Wages-1	3/5/10	5832	PRJ	WILLIAM C. ABBOTT						
601.10	Salaries & Wages-1	3/5/10	5833	PRJ	WILLIAM C. ABBOTT						
601.10	Salaries & Wages-1	3/5/10	5838	PRJ	WILLIAM C. ABBOTT			9,066.58	(9,066.58)	W-2 = \$9,643.38	removed from test year W-2 includes pay applicable to 2009
terminated											
601.80	Salaries & Wages-1	1/8/10	1503	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	1/15/10	1528	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	1/22/10	1550	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	1/29/10	1729	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	2/5/10	1748	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	2/12/10	1765	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	2/19/10	1791	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	2/26/10	1808	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	3/5/10	1828	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	3/12/10	1843	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	3/19/10	1870	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	3/26/10	1861	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	4/2/10	1880	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	4/9/10	1900	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	4/16/10	1931	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	4/23/10	1943	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	4/30/10	1959	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	5/7/10	1984	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	5/14/10	2018	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	5/21/10	2040	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	5/28/10	2068	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	6/4/10	2085	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	6/11/10	2110	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	6/18/10	2140	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	6/25/10	2155	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	7/2/10	2175	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	7/9/10	2203	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	7/16/10	2230	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	7/23/10	2247	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	7/30/10	2261	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	8/6/10	2286	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	8/13/10	2321	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	8/20/10	2344	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	8/27/10	2372	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	9/3/10	2396	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	9/10/10	2412	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	9/17/10	2432	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	9/24/10	2448	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	10/1/10	2471	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	10/8/10	2490	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	10/15/10	2522	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	10/22/10	2550	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	10/29/10	2562	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	11/5/10	2582	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	11/12/10	2606	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	11/19/10	2639	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	11/26/10	2652	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	12/3/10	2663	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	12/10/10	2691	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	12/17/10	2712	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	12/24/10	2731	PRJ	BOBBY MITCHELL JR						
601.80	Salaries & Wages-1	12/31/10	2742	PRJ	BOBBY MITCHELL JR						

annual base salary

W-2 = \$57,076.76 12.5% allocated to affiliates  
W-2 includes pay applicable to 2009

CONFIDENTIAL

SOURCE Col via 9.0P

2/20/11  
 10/2/11

Water Management Services, Inc.  
 Rate Case Audit  
 Historical Year Ended December 31, 2010  
 Dkt 110200-WU; ACN 11-319-1-1

Description: *Other expenses*

45-21.5

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Audit Adj	Audit Balance	W-2	Comments
601.80	Salaries & Wages-1	1/8/10	1504	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	1/15/10	1529	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	1/22/10	1551	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	1/29/10	5730	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	2/5/10	5749	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	2/12/10	5766	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	2/19/10	5792	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	2/26/10	5809	TRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	3/5/10	5829	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	3/12/10	5844	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	3/19/10	5171	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	3/26/10	5162	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	4/2/10	5181	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	4/9/10	5901	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	4/16/10	5932	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	4/23/10	5944	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	4/30/10	5960	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	5/7/10	5985	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	5/14/10	6023	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	5/21/10	6041	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	5/28/10	6069	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	6/4/10	6086	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	6/11/10	6111	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	6/18/10	6141	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	6/25/10	6156	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	7/2/10	6176	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	7/9/10	6204	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	7/16/10	6231	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	7/23/10	6353	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	7/30/10	6262	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	8/6/10	6287	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	8/13/10	6322	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	8/20/10	6345	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	8/27/10	6373	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	9/3/10	6397	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	9/10/10	6413	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	9/17/10	6433	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	9/24/10	6449	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	10/1/10	6472	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	10/8/10	6491	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	10/15/10	6523	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	10/22/10	6551	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	10/29/10	6563	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	11/5/10	6583	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	11/12/10	6607	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	11/19/10	6640	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	11/26/10	6653	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	12/3/10	6664	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	12/10/10	6693	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	12/17/10	6713	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	12/24/10	6732	PRJ	JESSICA C. BLANKENSHIP							
601.80	Salaries & Wages-1	12/31/10	6743	PRJ	JESSICA C. BLANKENSHIP							
					annual base salary			31,150.00	1,850.24	33,000.24	W-2 = \$31,726.80	annualized pay change W-2 includes pay applicable to 2009
601.80	Salaries & Wages-1	1/8/10	1502	PRJ	SANDRA CHASE							
601.80	Salaries & Wages-1	1/15/10	1527	PRJ	SANDRA CHASE							
601.80	Salaries & Wages-1	1/22/10	1549	PRJ	SANDRA CHASE							
601.80	Salaries & Wages-1	1/29/10	5728	PRJ	SANDRA CHASE							
601.80	Salaries & Wages-1	2/5/10	5747	PRJ	SANDRA CHASE							
601.80	Salaries & Wages-1	2/12/10	5764	PRJ	SANDRA CHASE							
601.80	Salaries & Wages-1	2/19/10	5790	PRJ	SANDRA CHASE							
601.80	Salaries & Wages-1	2/26/10	5823	PRJ	SANDRA CHASE							
601.80	Salaries & Wages-1	3/5/10	5827	PRJ	SANDRA CHASE							
601.80	Salaries & Wages-1	3/12/10	5842	PRJ	SANDRA CHASE							
601.80	Salaries & Wages-1	3/19/10	5369	PRJ	SANDRA CHASE							
601.80	Salaries & Wages-1	3/26/10	5160	PRJ	SANDRA CHASE							

CONFIDENTIAL

SOURCE: *SA 110 908*

Water Management Services, Inc.  
 Rate Case Audit  
 Historical Year Ended December 31, 2010  
 Dkt 110200-WU: ACN 11-319-1-1  
 Description: *atm TRD*

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Audit Adj	Audit Balance	W-1	Comments
601.80	Salaries & Wages-1	4/2/10	5879	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	4/9/10	5899	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	4/16/10	5930	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	4/23/10	5942	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	4/30/10	5958	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	5/7/10	5983	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	5/14/10	6017	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	5/21/10	6039	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	5/28/10	6067	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	6/4/10	6084	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	6/11/10	6109	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	6/18/10	6139	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	6/25/10	6154	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	7/2/10	6174	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	7/9/10	6202	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	7/16/10	6229	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	7/23/10	6351	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	7/30/10	6260	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	8/6/10	6285	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	8/13/10	6320	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	8/20/10	6343	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	8/27/10	6371	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	9/3/10	6395	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	9/10/10	6411	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	9/17/10	6431	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	9/24/10	6446	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	10/1/10	6470	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	10/8/10	6489	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	10/15/10	6521	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	10/22/10	6549	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	10/29/10	6561	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	11/5/10	6581	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	11/12/10	6605	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	11/19/10	6638	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	11/26/10	6651	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	12/3/10	6662	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	12/10/10	6690	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	12/17/10	6711	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	12/24/10	6730	PRJ	SANDRA CHASE						
601.80	Salaries & Wages-1	12/31/10	6741	PRJ	SANDRA CHASE						

2009 salary annual base salary

Ending Balance  
 Ending Balance

601.10 Salaries & Wages-1 12/31/10  
 601.80 Salaries & Wages-1 12/31/10

12.1 184,055.93  
 157,149.64  
 341,205.57 (19,615.00) 321,590.58  
 43.2 43.41 43.2  
 321,590.58

① x .124/2 = (1,216.13)  
 ② x .029/2 = (284.42)  
 (1,500.55) reduce P/R taxes  
 43.4.1  
 43-4.1 (38,557.34)  
 43-2 (20,975.00) WMSI  
 (17,582.34) audit staff

12.5% allocated to affiliates  
 W-2 = 571,345.95  
 W-2 includes pay applicable to 2009

(1,300.45)  
 (304.14)  
 (1,604.59) WMSI  
 (1,090.10)  
 (254.94)  
 (1,345.05) audit staff  
 43.4.1 (2,949.64) 53-2

CONFIDENTIAL

SOURCE GLUK SGP

43-2.6

2/10/10  
 2/20/10



3/20/13  
2/2/12

Water Management Services, Inc.  
Rate Case Audit  
Historical Year Ended December 31, 2010  
Dkt 110200-WU: ACN 11-319-1-1  
*0 + in expenses*

Description:

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Audit Adj	Audit Balance	W-2	Comments
603.10	Salaries & Wages-Officers	1/8/10	1501	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	1/15/10	1526	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	1/22/10	1548	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	1/29/10	5727	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	2/5/10	5746	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	2/12/10	5763	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	2/19/10	5789	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	2/26/10	5806	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	3/5/10	5826	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	3/12/10	5841	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	3/19/10	5368	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	3/26/10	5859	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	4/2/10	5878	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	4/9/10	5898	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	4/16/10	5929	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	4/23/10	5941	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	4/30/10	5957	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	5/7/10	5982	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	5/14/10	6016	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	5/21/10	6038	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	5/28/10	6066	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	6/4/10	6083	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	6/11/10	6108	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	6/18/10	6138	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	6/25/10	6153	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	7/2/10	6173	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	7/9/10	6201	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	7/16/10	6228	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	7/23/10	6330	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	7/30/10	6259	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	8/6/10	6284	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	8/13/10	6319	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	8/20/10	6342	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	8/27/10	6370	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	9/3/10	6394	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	9/10/10	6410	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	9/17/10	6430	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	9/24/10	6447	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	10/1/10	6469	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	10/8/10	6488	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	10/15/10	6520	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	10/22/10	6548	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	10/29/10	6560	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	11/5/10	6580	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	11/12/10	6604	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	11/19/10	6637	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	11/26/10	6650	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	12/3/10	6661	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	12/10/10	6689	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	12/17/10	6710	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	12/24/10	6729	PRJ	GENE D. BROWN							
603.10	Salaries & Wages-Officers	12/31/10	6740	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	1/8/10	1501	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	1/15/10	1526	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	1/22/10	1548	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	1/29/10	5727	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	2/5/10	5746	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	2/12/10	5763	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	2/19/10	5789	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	2/26/10	5806	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	3/5/10	5826	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	3/12/10	5841	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	3/19/10	5368	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	3/26/10	5859	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	4/2/10	5878	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	4/9/10	5898	PRJ	GENE D. BROWN							
603.80	Salaries & Wages-Officers	4/16/10	5929	PRJ	GENE D. BROWN							

43-4

CONFIDENTIAL

SOURCE: CLVIA S DP

*Handwritten initials*

**Water Management Services, Inc.  
Rate Case Audit  
Historical Year Ended December 31, 2010**

Dkt 110200-WJ; ACN 11-319-1-1

Description: *94 on ex funds*

Account ID	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Audit Adj Balance	Audit Balance	W-2	Comments
603.80	Salaries & Wages-Officers	4/23/10	5941	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	4/30/10	5957	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	5/7/10	5982	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	5/14/10	6016	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	5/21/10	6038	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	5/28/10	6066	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	6/4/10	6083	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	6/11/10	6108	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	6/18/10	6138	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	6/25/10	6153	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	7/2/10	6173	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	7/9/10	6201	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	7/16/10	6228	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	7/23/10	6350	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	7/30/10	6259	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	8/6/10	6284	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	8/13/10	6319	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	8/20/10	6342	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	8/27/10	6370	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	9/3/10	6394	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	9/10/10	6410	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	9/17/10	6430	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	9/24/10	6447	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	10/1/10	6469	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	10/8/10	6488	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	10/15/10	6520	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	10/22/10	6548	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	10/29/10	6560	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	11/5/10	6580	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	11/12/10	6604	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	11/19/10	6637	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	11/26/10	6650	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	12/3/10	6661	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	12/10/10	6689	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	12/17/10	6710	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	12/24/10	6729	PRJ	GENE D. BROWN						
603.80	Salaries & Wages-Officers	12/31/10	6740	PRJ	GENE D. BROWN						
					2009 Salary			(5,192.37)	96,249.79	W-2 = \$117,864.44	W-2 includes pay applicable to 2009 annualize pay change
					2009 Salary				96,249.79		12.5% allocated to affiliates
603.10	Salaries & Wages-Officers	12/31/10			Ending Balance						
603.80	Salaries & Wages-Officers	12/31/10			Ending Balance						

12-1	57,596.06
1	57,596.07
<hr/>	
115,192.13	(18,942.34)
43-2	96,249.79
<hr/>	
	43-2
	96,249.79
	0.00

$0.7 < 18,942.34 >$   
 $43-3.6 < 19,015.00 >$   


---

 $< 38,557.34 > 43-3.6$   
 T

$0.8 1449.04$   
 $43-3.6 1500.00$   


---

 $2949.04 43-3.6$   
 T

$0.1 \times .124/2 = (1,174.43)$   
 $0.1 \times .021/2 = (274.66)$   


---

 $(1,449.09)$  Reduce PFR taxes

CONFIDENTIAL

SOURCE GL via SLP

43-41

2/10/12  
22/10/10

Water Management Services, Inc.  
Rate Case Audit  
Historical Year Ended December 31, 2010  
Dkt 110200-WU; ACN 11-319-1-1

Description: *of max expenses*

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Audit Adj	Audit Balance	Traced to Invoice/ Supporting Sched	Comments
604.10	Employee Pensions	1/31/10	PENSION-01/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	677.08						
604.10	Employee Pensions	2/28/10	PENSION-02/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	382.17						
604.10	Employee Pensions	3/31/10	PENSION-03/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	586.70						
604.10	Employee Pensions	4/30/10	PENSION-04/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	756.35						
604.10	Employee Pensions	5/31/10	PENSION-05/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	609.28						
604.10	Employee Pensions	6/30/10	PENSION-06/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	604.68						
604.10	Employee Pensions	7/31/10	PENSION-07/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	755.15						
604.10	Employee Pensions	8/31/10	PENSION-08/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	632.68						
604.10	Employee Pensions	9/30/10	PENSION-09/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	610.88						
604.10	Employee Pensions	10/31/10	PENSION-10/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	769.95						
604.10	Employee Pensions	11/30/10	PENSION-11/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	602.68						
604.10	Employee Pensions	12/31/10	PENSION-12/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	643.97						
								7,631.57	1,252.19 (205.43)	8,678.33	yes	add contrib for new employees remove contrib for terminated employees
604.10	Employee Pensions	1/1/10	1028	CDJ	VISTA HEALTHPLAN - VISTA HEALTHPLAN-ID	552.30					yes	
604.10	Employee Pensions	2/1/10	5737	CDJ	VISTA HEALTHPLAN - VISTA HEALTHPLAN-ID	552.30					yes	
604.10	Employee Pensions	3/1/10	5820	CDJ	VISTA HEALTHPLAN - VISTA HEALTHPLAN-ID	324.14					yes	
604.10	Employee Pensions	4/1/10	5888	CDJ	VISTA HEALTHPLAN - VISTA HEALTHPLAN-ID	324.14					yes	
604.10	Employee Pensions	5/4/10	5978	CDJ	VISTA HEALTHPLAN - VISTA HEALTHPLAN-ID	324.14					yes	
604.10	Employee Pensions	6/1/10	6077	CDJ	VISTA HEALTHPLAN - VISTA HEALTHPLAN-ID	324.14					yes	
								2,401.16	(2,401.16)		yes	remove exp for old rates
604.10	Employee Pensions	7/1/10	6183	CDJ	CHC OF FLORIDA - COVENTRY HEALTHCARE	324.14					yes	
604.10	Employee Pensions	7/30/10	6264	PRJ	MARVIN H. GARRETT							
604.10	Employee Pensions	7/31/10	HANK INS	GENJ	TO ACCRUE HANK GARRETT INSURANCE FOI						yes	
604.10	Employee Pensions	8/1/10	HANK INS	GENJ	TO ACCRUE HANK GARRETT INSURANCE FOI						yes	
604.10	Employee Pensions	8/1/10	6274	CDJ	CHC OF FLORIDA - COVENTRY HEALTHCARE	3,166.70					yes	
604.10	Employee Pensions	8/6/10	6289	PRJ	MARVIN H. GARRETT						emp contrib	
604.10	Employee Pensions	8/13/10	6324	PRJ	MARVIN H. GARRETT						emp contrib	
604.10	Employee Pensions	8/20/10	6347	PRJ	MARVIN H. GARRETT						emp contrib	
604.10	Employee Pensions	8/27/10	6375	PRJ	MARVIN H. GARRETT						emp contrib	
604.10	Employee Pensions	9/1/10	6387	CDJ	CHC OF FLORIDA - COVENTRY HEALTH CARE	1,745.42					yes	
604.10	Employee Pensions	9/3/10	6399	PRJ	MARVIN H. GARRETT						emp contrib	
604.10	Employee Pensions	9/10/10	6415	PRJ	MARVIN H. GARRETT						emp contrib	
604.10	Employee Pensions	9/17/10	6435	PRJ	MARVIN H. GARRETT						emp contrib	
604.10	Employee Pensions	9/24/10	6451	PRJ	MARVIN H. GARRETT						emp contrib	
604.10	Employee Pensions	10/1/10	6480	CDJ	CHC OF FLORIDA - COVENTRY HEALTH CARE	1,745.42					yes	
604.10	Employee Pensions	10/1/10	6474	PRJ	MARVIN H. GARRETT						emp contrib	
604.10	Employee Pensions	10/8/10	6493	PRJ	MARVIN H. GARRETT						emp contrib	
604.10	Employee Pensions	10/15/10	6525	PRJ	MARVIN H. GARRETT						emp contrib	
604.10	Employee Pensions	10/22/10	6553	PRJ	MARVIN H. GARRETT						emp contrib	
604.10	Employee Pensions	11/1/10	6574	CDJ	CHC OF FLORIDA - COVENTRY HEALTHCARE	767.42					yes	
604.10	Employee Pensions	12/1/10	6671	CDJ	CHC OF FLORIDA - CHC OF FLA-INS PREM (DE	767.42					yes	
					expense for 12 months at new rate	9,209.04					yes	annualize new rate
								5,582.52	3,626.52	9,209.04	yes	
604.10	Employee Pensions	1/31/10	INSUR-01/10	PJ	NITA MOLSBEE - NITA MOLSBEE-REIMBURSE						yes	
604.10	Employee Pensions	2/28/10	INSUR-02/10	PJ	NITA MOLSBEE - NITA MOLSBEE-REIMBURSE						yes	
604.10	Employee Pensions	3/31/10	INSUR-03/10	PJ	NITA MOLSBEE - NITA MOLSBEE-REIMBURSE						yes	
604.10	Employee Pensions	4/30/10	INSUR-04/10	PJ	NITA MOLSBEE - NITA MOLSBEE-REIMBURSE						yes	
604.10	Employee Pensions	5/31/10	INSUR-05/10	PJ	NITA MOLSBEE - NITA MOLSBEE-REIMBURSE						yes	
604.10	Employee Pensions	6/30/10	INSUR-06/10	PJ	NITA MOLSBEE - NITA MOLSBEE-REIMBURSE						yes	
604.10	Employee Pensions	7/31/10	INSUR-07/10	PJ	NITA MOLSBEE - NITA MOLSBEE-REIMBURSE						yes	
604.10	Employee Pensions	8/31/10	INSUR-08/10	PJ	NITA MOLSBEE - NITA MOLSBEE-REIMBURSE						yes	
604.10	Employee Pensions	9/30/10	INSUR-09/10	PJ	NITA MOLSBEE - NITA MOLSBEE-REIMBURSE						yes	
604.10	Employee Pensions	10/31/10	INSUR-10/31/10	PJ	NITA MOLSBEE - NITA MOLSBEE-REIMBURSE						yes	
604.10	Employee Pensions	11/30/10	INSUR-11/30/10	PJ	NITA MOLSBEE - NITA MOLSBEE-REIMBURSE						yes	
604.10	Employee Pensions	12/31/10	INSUR-12/31/10	PJ	NITA MOLSBEE - NITA MOLSBEE-REIMBURSE						yes	
604.80	Employee Pensions	5/16/10	2009 FEE-05/16/1	PJ	ALEX R. DIMURO - ALEX DIMURO PENSION DI						yes	to prepare 2009 annual valuation report
604.80	Employee Pensions	9/15/10	BOND-10/11/10	PJ	C & C CONSULTANTS - C & C CONSULTANTS-	883.75					yes	effective 10/1/10, expires 10/1/2011
604.80	Employee Pensions	1/21/10	1557	CDJ	CAPITAL HEALTH PLAN - CAPITAL HEALTHPL	125.00					yes	GDB
604.80	Employee Pensions	2/23/10	5805	CDJ	CAPITAL HEALTH PLAN - CAPITAL HEALTHPL	125.90					yes	GDB
604.80	Employee Pensions	3/24/10	5850	CDJ	CAPITAL HEALTH PLAN - CAPITAL HEALTHPL	125.30					yes	GDB
604.80	Employee Pensions	4/23/10	5953	CDJ	CAPITAL HEALTH PLAN - CAPITAL HEALTHPL	125.30					yes	GDB
604.80	Employee Pensions	5/20/10	6046	CDJ	CAPITAL HEALTH PLAN - CAPITAL HEALTHPL	125.30					yes	GDB
604.80	Employee Pensions	6/25/10	6161	CDJ	CAPITAL HEALTH PLAN - CAPITAL HEALTHPL	125.30					yes	GDB

Annual expense ok to include in 2010 year 42

CONFIDENTIAL

SOURCE

Account	Account Description	Date	Reference	Jrnl	Trans Description	Debit Amt	Credit Amt	Balance	Audit Adj	Audit Balance	Traced to Invoice/ Supporting Sched	Comments
604.80	Employee Pensions	7/19/10	6243	CDJ	CAPITAL HEALTH PLAN - CAPITAL HEALTHPL	125.30						
604.80	Employee Pensions	8/24/10	6366	CDJ	CAPITAL HEALTH PLAN - CAPITAL HEALTHPL	125.30					yes	GDB
604.80	Employee Pensions	9/23/10	6454	CDJ	CAPITAL HEALTH PLAN - CAPITAL HEALTHPL	125.30					yes	GDB
604.80	Employee Pensions	10/25/10	6558	CDJ	CAPITAL HEALTH PLAN - CAPITAL HEALTHPL	125.30					yes	GDB
604.80	Employee Pensions	11/23/10	6648	CDJ	CAPITAL HEALTH PLAN - CAPITAL HEALTHPL	125.30					yes	GDB
604.80	Employee Pensions	12/28/10	6738	CDJ	CAPITAL HEALTH PLAN - CAPITAL HEALTHPL	196.10		1,574.70	778.50		yes	GDB
expense for 12 months at new rate						2,353.20				2,059.05		annualize for new rate, allocate 12.5% to affiliates
604.80	Employee Pensions	1/31/10	PENSION-01/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	6,231.05						
604.80	Employee Pensions	2/28/10	PENSION-02/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	5,946.44						
604.80	Employee Pensions	3/31/10	PENSION-03/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	5,859.90						
604.80	Employee Pensions	4/30/10	PENSION-04/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	6,086.81						
604.80	Employee Pensions	5/31/10	PENSION-05/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	5,831.05						
604.80	Employee Pensions	6/30/10	PENSION-06/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	5,831.05						
604.80	Employee Pensions	7/31/10	PENSION-07/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	6,086.81						
604.80	Employee Pensions	8/31/10	PENSION-08/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	5,836.83						
604.80	Employee Pensions	9/30/10	PENSION-09/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	5,842.61						
604.80	Employee Pensions	10/31/10	PENSION-10/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	6,101.27						
604.80	Employee Pensions	11/30/10	PENSION-11/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	5,842.61						
604.80	Employee Pensions	12/31/10	PENSION-12/10	PJ	CHARLES SCHWAB - PENSION ACCRUAL	6,101.27		71,597.70		52,846.28	yes	12.5% to affiliates for GDB, S Chase, and B Mitchell
604.80	Employee Pensions	1/1/10	1028	CDJ	VISTA HEALTHPLAN - VISTA HEALTHPLAN-IN	1,520.95					yes	
604.80	Employee Pensions	2/1/10	5737	CDJ	VISTA HEALTHPLAN - VISTA HEALTHPLAN-IN	1,520.95					yes	
604.80	Employee Pensions	3/1/10	5820	CDJ	VISTA HEALTHPLAN - VISTA HEALTHPLAN-IN	1,622.77					yes	
604.80	Employee Pensions	4/1/10	5888	CDJ	VISTA HEALTHPLAN - VISTA HEALTHPLAN-IN	1,622.77					yes	
604.80	Employee Pensions	5/1/10	5978	CDJ	VISTA HEALTHPLAN - VISTA HEALTHPLAN-IN	1,622.77					yes	
604.80	Employee Pensions	6/1/10	6077	CDJ	VISTA HEALTHPLAN - VISTA HEALTHPLAN-IN	1,622.77		9,532.98	(9,532.98)		yes	remove exp for old rates
604.80	Employee Pensions	7/1/10	6183	CDJ	CHC OF FLORIDA - COVENTRY HEALTHCARE	1,622.77					yes	
604.80	Employee Pensions	8/1/10	6274	CDJ	CHC OF FLORIDA - COVENTRY HEALTH CARE	1,622.77					yes	
604.80	Employee Pensions	9/1/10	6387	CDJ	CHC OF FLORIDA - COVENTRY HEALTH CARE	1,622.77					yes	
604.80	Employee Pensions	10/1/10	6480	CDJ	CHC OF FLORIDA - COVENTRY HEALTH CARE	1,203.14					yes	remove exp for Jessica (July, Aug, Sept)
604.80	Employee Pensions	11/1/10	6574	CDJ	CHC OF FLORIDA - COVENTRY HEALTHCARE	1,203.14					yes	12.5% to affiliates for S Chase, and B Mitchell
604.80	Employee Pensions	12/1/10	6671	CDJ	CHC OF FLORIDA - CHC OF FLA-INS PREM (DE	1,203.14		8,477.73	5,959.95	12,632.97	yes	annualize for new rate
expense for 12 months at new rate						14,437.68						
604.80	Employee Pensions	10/20/10	6547	CDJ	JESSICA BLANKENSHIP - JESSICA BLANKENSI						yes	
604.80	Employee Pensions	11/10/10	6619	CDJ	JESSICA BLANKENSHIP - JESSICA BLANKENSI						yes	
604.80	Employee Pensions	12/10/10	6704	CDJ	JESSICA BLANKENSHIP - JESSICA BLANKENSI						yes	annualize for full year
expense for 12 months												
604.10	Employee Pensions	12/31/10			Ending Balance							
604.80	Employee Pensions	12/31/10			Ending Balance							
								12-1	17,415.25			
									94,016.86			
								11,432.11	(10,022.69)	101,409.42		
								42-2		101,409.42		

Water Management Services, Inc.  
Rate Case Audit  
Historical Year Ended December 31, 2010

Description: D.L.M. Expenses

CONFIDENTIAL

47-5