

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for an increase in water and
wastewater rates in Seminole County by
Sanlando Utilities Corporation

Docket No. 140060-WS

COMMISSION
CLERK

14 DEC -3 PM 1:37

RECEIVED-FPSC

REDACTED

**SANLANDO UTILITIES CORPORATION'S
REQUEST FOR CONFIDENTIAL CLASSIFICATION**

Sanlando Utilities Corporation (the "Utility"), by and through its undersigned counsel, files this Request for Confidential Classification in relation to documents submitted in connection with the Staff's Audit, Audit Control No. 14-197-1-1.

1. Pursuant to 367.156, Florida Statutes, this Commission has the authority to classify certain material as proprietary confidential business information. This classification exempts the material from public disclosure under Section 119.07(1), Florida Statutes.

2. The Utility requests that certain information provided to Staff auditors in connection with Audit Control No. 14-197-1-1 be classified as proprietary confidential business information under Section 367.156(2), Florida Statutes, and Rule 25-22.006, Florida Administrative Code (the "Confidential Information"). If this request is granted, then the subject portions of said documents provided to Staff in connection with Audit Control No. 14-197-1-1 will be exempt from Section 119.07(1), Florida Statutes. Attached hereto as Exhibit "A" is a Justification Matrix providing a justification for the Utility's request. The information is attached hereto both in highlighted and redacted format on CDs. *

3. The information produced in response to Staff's Audit for compensation information and is intended to be and are treated by the Utility as private and confidential and has not been disclosed externally and has been strictly controlled internally.

4. A portion of the information consists of employee's name and title, base salary, benefits, overtime, taxes, pension information and total compensation. This information should be

* No CDs filed with CLK. Telephone call to
Friedman Law Firm confirmed no CD filed. -am/cc

classified as proprietary confidential business information because its disclosure would impair the Utility's competitive interests, provide other utility companies information to lure employees away (thereby driving up salaries and rates), and create circumstances under which infighting and employee morale could be negatively affected. See, *Florida Power & Light Company et al. v. Public Service Commission*, 31 So. 3d 860 (Fla. 1st DCA 2010).

5. Requiring the disclosure of each employee's compensation information violates each employee's right to privacy under Article I, Section 23 of the Florida Constitution.

WHEREFORE, Sanlando Utilities Corporation requests confidential treatment of the referenced documents and the entry of the protective order that is consistent with this Motion.

Respectfully submitted this 2nd day of December, 2014, by:

Friedman, Friedman & Long, P.A.
766 North Sun Drive, Suite 4030
Lake Mary, FL 32746
Phone: (407) 830-6331
Fax: (407) 878-2178
mfriedman@ffllegal.com



MARTIN S. FRIEDMAN
Florida Bar No.: 0199060
For the Firm

CERTIFICATE OF SERVICE
DOCKET NO. 140060-WS

I HEREBY CERTIFY that a true and correct copy of the foregoing Request for Confidential Classification has been sent by overnight courier service to the PSC Clerk and redacted copies furnished by E-Mail to the following parties this 2nd day of December, 2014:

John Truitt, Esquire
Office of Public Counsel
C/o The Florida Legislature
111 W. Madison Street, Room 812
Tallahassee, FL 32399-1400
truitt.john@leg.state.fl.us

Keino Young, Esquire
Office of General Counsel
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
kyoung@psc.state.fl.us



MARTIN S. FRIEDMAN
For the Firm

JUSTIFICATION MATRIX

Location (Document name and location of information)	Justification
<p><u>Salaries:</u></p> <p>44-2 & 44-3; Columns D through H and J through M, with the exception of the final totals at the end of the respective columns</p> <p>44-2.1, 44-2.1.1, 44-2.1.2, 44-3.1 & 44-3.1.1; All of columns B and D, with the exception of the final totals at the end of the respective columns</p> <p>44-2.2 & 44-3.2; All of columns C through G and I through L, with the exception of the final totals at the end of the respective columns</p> <p>44-4, 44-4.1, 44-5 & 44-5.1; All of columns with salary and benefits information with the exception of the final totals at the end of the respective columns</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 <i>Florida Power & Light Company et al. v. Public Service Commission</i>, 31 So. 3d 860 (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>

INDEX OF CONFIDENTIAL WORKPAPERS

Utilities, Inc.

Audit of Affiliate Transactions

Docket 140060-WS, Audit Control Number 14-197-1-1

Item	Description	Page	Number of Pages
1	Salaries, Benefits, Payroll Tax Schedules	44-2, 44-2.1, 44-2.1.1, 44-2.1.2, 44-2.2, 44-2.3, 44-3, 44-3.1, 44-3.1.1, 44-3.2, 44-3.3, 44-4, 44-4.1, 44-5, 44-5.1, 44-6, 44-7, 44-8 to 44-8.14	32
2			
3			
4			
5			
6			
7			
8			

Total Pages 32

INDEX OF CONFIDENTIAL WORKPAPERS
Utilities, Inc.
DKT 140060-WS; ACN 14-197-1-1
File and Suspend Rate Case

Item	Description	Page	Number of Pages
1	Salaries, Benefits, Payroll Tax Schedules	44-2, 44-2.1, 44-2.1.1, 44-2.1.2, 44-2.2, 44-2.3, 44-3, 44-3.1, 44-3.1.1, 44-3.2, 44-3.3, 44-4, 44-4.1, 44-5, 44-5.1, 44-6, 44-7, 44-8 to 44-8.14	32
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			

Total Pages 32

Satlanta
 Calculation of Salary and Benefit
 Based on 4/1/14 Updates
 Test Year December 31, 2013

Utilities, Inc.
 Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 Dkt 140060-WSS; ACN 14-197-1-F

4/1/14
 2/28/14

Description:

A	B	C	D	E	F	G	H	I	J	K	L	M	N
Line	Maintenance		Total Annualized Salary	IRA 7.65%	401K 4.5%	401K 4.50%	Total 16.65%	12/31/2013 Total Income	401K 4.5%	Company contribution at 4%	12/31/2013 Total Income	Total Income	Percentage Allocated to Salary
1	Allen, Caleb							8,130					78.51%
2	Allen, James Roger							8,130					85.28%
3	Brown, Donna B							8,130					77.77%
4	Callahan, Robert L							8,130					77.77%
5	Cook, James Lee							8,130					100.00%
6	Casper, Robert K							8,130					77.77%
7	East, Harold							8,130					100.00%
8	East, Steven M							8,130					77.77%
9	Figueras, Pedro L							8,130					77.77%
10	Fuchs, Alan							8,130					77.77%
11	Ferguson, Mike A							8,130					77.77%
12	Geiger, Travis R							8,130					77.77%
13	Greenall, Scott G							8,130					47.47%
14	Hart, Donald L							8,130					77.77%
15	Hermann, Kodie R							8,130					77.77%
16	Hogar, Raymond H							8,130					100.00%
17	Kerr, Thomas F							8,130					100.00%
18	Marschall, John A							8,130					77.77%
19	Murrell, Matthew J							8,130					77.77%
20	Overton, Michael A							8,130					77.77%
21	Rompage, Roberto N							8,130					33.76%
22	Shaw, Mickey A							8,130					100.00%
23	Sullivan, Kirby A							8,130					77.77%
24	Susman, William N							8,130					100.00%
25	Sudd, Corey							8,130					100.00%
26	Tanner, Frank							8,130					77.77%
27	Hanks, Peggy J							8,130					33.76%
28	Over, Patrick C							8,130					33.76%
29	D'Arcangelo, Susan M							8,130					33.76%
30													
31	Total Operator Salary		1,410,577	106,968	1,624	106,626	1,130,831	217,405	42,317	36,423	11,813	427,948	
32													
33													
34	Operator Allocation												
35	Allen, Caleb							6,430					
36	Allen, James Roger							5,344					
37	Brown, Donna B							6,507					
38	Callahan, Robert L							6,507					
39	Cook, James Lee							8,130					
40	Casper, Robert K							6,507					
41	East, Harold							6,507					
42	East, Steven M							6,507					
43	Figueras, Pedro L							6,507					
44	Fuchs, Alan							6,507					
45	Ferguson, Mike A							6,507					
46	Geiger, Travis R							6,507					
47	Greenall, Scott G							3,480					
48	Hart, Donald L							6,507					
49	Hermann, Kodie R							6,507					
50	Hogar, Raymond H							8,130					
51	Kerr, Thomas F							8,130					
52	Marschall, John A							6,507					
53	Murrell, Matthew J							6,507					
54	Overton, Michael A							2,753					
55	Rompage, Roberto N							8,130					
56	Shaw, Mickey A							6,507					
57	Sullivan, Kirby A							6,507					
58	Susman, William N							8,130					
59	Sudd, Corey							8,130					
60	Tanner, Frank							6,507					
61	Hanks, Peggy J							2,265					
62	Over, Patrick C							2,265					
63	D'Arcangelo, Susan M							2,265					
64													
65													
66	Total Operator Allocation		252,276	2,265	1,184	1,760	21,240	28,638	36,211	8,916	249,000	3	

10-12

✓ Tracked for 4/1/14 - Day State + ...
 07/05/14 2710
 44-2.2 248,200
 ↓ 12 = 423
 44-2.2 247,777
 44-2.12 227,057
 1,193,897 44

8/7 21,500
 44-2.3 23,276
 ↓ 77+3
 44-2.2 11,252
 120,781 44

8/3 248,640
 44-2.3 42,444
 ↓ 17,073
 44-2.2 25,371
 248,540 44

CONFIDENTIAL

Utilities, Inc.
 Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 Dkt 140060-WSS; ACN 14-197-1-1

Description:

Sanlando

Sanlando
 Calculation of Capitalized Time Allocation
 Test Year December 31, 2013

w/p-[b-2]

2/10/14

A	B	C	D
Line No.	Total Capitalized Time	Percentage Allocated	Capitalized Time Adjustment
1. Maintenance			
2. Alday, Caleb		78.54%	
3. Alday, James Roger		65.28%	
4. Brown, Donna R.		77.77%	
5. Callahan, Robert L.		77.77%	
6. Cooks, Barner Lee		100.00%	
7. Cooper, Robert E.		77.77%	
8. Ebert, Harold		100.00%	
9. Ebert, Shawn M.		77.77%	
10. Figueroa, Pedro L.		77.77%	
11. Finch, Allan		77.77%	
12. Finigan, Mike A.		77.77%	
13. Gongre, Bryan K.		47.47%	
14. Gosnell, Scotty G.		77.77%	
15. Hasty, Donald L.		77.77%	
16. Hermano, Rodel R.		77.77%	
17. Hogue, Raymond H.		100.00%	
18. Keys, Thomas E.		100.00%	
19. Marmelli, John A.		77.77%	
20. Morrell, Matthew J.		77.77%	
21. Overton, Michael A.		33.75%	
22. Remigio, Roberto V.		100.00%	
23. Shue, Muekey A.		77.77%	
24. Sillito, Kathy A.			
25. Sossamon, William N.		100.00%	
26. Sudol, Corey		100.00%	
27. Turner, Frank		77.77%	
28. Hanks, Peggy J.		33.78%	
29. Flynn, Patrick C.		33.78%	
30. DiPasquale, Susan M.		33.78%	
31. Total Operator Capitalized Time	(338,290)		(219,696)
32.			
33. Office			
34. Abbott, Loretta E.		7.90%	
35. Adams, Diane		7.90%	
36. Bennett, Kimberly J.		7.90%	
37. Caruso, Hada		7.90%	
38. Ceballos, Isabel		7.90%	
39. Chandler, Matthew R.		7.90%	
40. Christian H. Elise S.		7.90%	
41. Collado, Madeline		7.90%	
42. Daffer, Amber		7.90%	
43. Dunn, Constance		7.90%	
44. Hincheliffe, Karon		7.90%	
45. Hoffman, Jerrie		7.90%	
46. Iwinski, Cammy A.		7.90%	
47. Jenkins, Ingrid E.		7.90%	
48. Johnson, Michal		7.90%	
49. Jones, Linda S.		7.90%	
50. Jones, Lori I.		7.90%	
51. Loerascio, Sarah		7.90%	
52. Mayesky, Lorie I.		7.90%	
53. McVicker, Carolyn		7.90%	
54. Oringo, Lynette C.		7.90%	
55. Rapone, Ann M.		7.90%	
56. Richardson, Donna J.		7.90%	
57. Robinson, Shona H.		7.90%	
58. Robinson, Vanessa F.		7.90%	
59. Santos, Jerald		7.90%	

CONFIDENTIAL

Utilities, Inc.
 Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 Dkt 140060-WS; ACN 14-197-1-1

Description: Sanlando

Sanlando
 Calculation of Capitalized Time Allocation
 Test Year December 31, 2013

w/p-[b-2]

01/27/14

A	B	C	D
Line No.	Total Capitalized Time	Percentage Allocated	Capitalized Time Adjustment
60.		7.90%	
61.		7.90%	
62.		7.90%	
63.		7.90%	
64.		7.90%	
65.		7.90%	
66.		7.90%	
67.		7.90%	
68.		7.90%	
69.		7.90%	
70.		7.90%	
71.		7.90%	
72.		7.90%	
73.		7.90%	
74.		7.90%	
75.		7.90%	
76.	Total Office Capitalized Time		
77.	(29,663)		(1,632)
78.	WSC		
79.		7.90%	
80.		7.90%	
81.		7.90%	
82.		7.90%	
83.		7.90%	
84.		7.90%	
85.		7.90%	
86.		7.90%	
87.		7.90%	
88.		7.90%	
89.		7.90%	
90.		7.90%	
91.		7.90%	
92.		7.90%	
93.		7.90%	
94.		7.90%	
95.		7.90%	
96.		7.90%	
97.		7.90%	
98.		7.90%	
99.		7.90%	
100.		7.90%	
101.		7.90%	
102.		7.90%	
103.		7.90%	
104.		7.90%	
105.		7.90%	
106.		7.90%	
107.		7.90%	
108.		7.90%	
109.		7.90%	
110.		7.90%	
111.		7.90%	
112.		7.90%	

CONFIDENTIAL

Santlano
 Calculation of Capitalized Time Allocation
 Test Year December 31, 2013

w/p-[b-2]

12/17/13

A	B	C	D
Lane No.	Total Capitalized Time	Percentage Allocated	Capitalized Time Adjustment
113. Sverda, Agnes		7.90%	
114. Valrie, LaWanda N.		7.90%	
115. Williams, III, John D.		7.90%	
116. Wojnicka, Patrycja		7.90%	
117. Zavilla, Annette		7.90%	
118. Total WSC Capitalized Time	(123,707)		(9,773)
119.			
120. Regional Management			
121. Pitts, Darren		33.41%	
122. Hoy, John P.		33.41%	
123. Bonagnon, John F.		33.41%	
124. Total Regional Management Capitalized Time	(177,573)		(25,917)
125.			
126. Operator Capitalized Time			(219,696)
127. Office Capitalized Time			(1,632)
128. WSC Capitalized Time			(9,773)
129. Regional Management Capitalized Time			(25,917)
130. Total Capitalized Time Adjustment			(257,018) 44-2

Utilities, Inc.
 Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 Dkt 140060-WS; ACN 14-197-1-1
 Description: _____

CONFIDENTIAL

44-2

Utilities, Inc.
 Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 DR# 140060-WS ACN 14-197-1-1

Description:

Standards
 Calculation of Customer Service Allocation
 Based on 4/2/14 Updates

8/2/14

Line	Customer Service Personnel	State	Total Annualized Salary	HCA 7.65%	FUTA 7.000%	SUTA	Total Taxes	12/31/2013 Health Insurance	Company Contribution at 4%	1014s at 7%	12/31/2013 ODBP	Total Benefits
1	Alford, LeVita E	TX										
2	Alford, Elise	TX										
3	Borrell, Kathleen J	TX										
4	Carson, Heidi	TX										
5	Chubbey, David	TX										
6	Chandler, Matthew R	TX										
7	Chapman, Elise S	TX										
8	Collins, Madeline	TX										
9	Collins, Amber	TX										
10	Dunn, Vanessa	TX										
11	Hawkins, Karen	TX										
12	Huffman, Irene	TX										
13	Jenkins, Katrina B	TX										
14	Jenkins, Dyanne E	TX										
15	Jennett, Maali	TX										
16	Jones, Krista S	TX										
17	Jones, Kari L	TX										
18	Langston, Sarah	TX										
19	Mays, Lori L	TX										
20	Murray, Carolyn	TX										
21	George, Lisa Beth	TX										
22	Sparks, Ann M	TX										
23	Richardson, Norma J	TX										
24	Robinson, Gloria T	TX										
25	Robinson, Catherine P	TX										
26	Sarkis, David	TX										
27	Smith, Krista L	TX										
28	Schroeder, Linda	TX										
29	St. John, D	TX										
30	Stacy, Angela	TX										
31	Stiller, Jacqueline M	TX										
32	Taha, Lisa M	TX										
33	Wendheiser, Amanda L	TX										
34	Wynn, Brian	TX										
35	Maun, Brooke	TX										
36	Locke, Samantha R	TX										
37	Hartman, Karyn E	TX										
38	Thompson, Linda	TX										
39	Lockinger, Elizabeth	TX										
40	Walt, AS/Book	TX										
41	Walker, Sylvia	TX										
42	Williams, LeAnn Marie D	TX										
43	Woolard, Crystal B	TX										
44	Total		145,416	11,179	7,488	24,229	142,212	11,628	5,810	10,167	17,109	45,614
45												
46	WSC Allocation Percentage		7.65%				7.65%					7.65%
47	Allocation		11,179	94.2			11,179	94.2				94.2

(1) Texas 2013 (13) 96.00 percent of 1.05
 (2) North Carolina 2013 (13) 1.57 percent of 1.20
 (3) Nevada 2013 (13) 1.52 percent of 1.05

v-Trace no Dept
 payroll runs
 12/31/13
 1/2/14

CONFIDENTIAL

PRICE

01/10

WSC Salaries

Calculation of Salary and Benefits
Based on 4/1/14 Updates

CONFIDENTIAL

Northbrook

Last	First	New Title	Total Annualized Salary	FICA 7.65%	FUTA 7,000 @ 8%	SUTA 12,960 @ 8.95%	Total Taxes	12/31/2013 Health Insurance	401k 3%	Company Contribution 4%	12/31/2013 Other	Total Benefits	Annual Salary
Total Northbrook Salary			3,141,917	210,459	2,184	43,389	256,032	302,896	94,257	125,677	15,072	537,902	3,050,404
Allocation to Sanlando			7.90% 248,211				20,228					42,354	

FL

Last	First	New Title	Total Annualized Salary	FICA 7.65%	FUTA 7,000 @ 8%	SUTA 8,000 @ 4.58%	Total Taxes	12/31/2013 Health Insurance	401k 3%	Company Contribution 4%	12/31/2013 Other	Total Benefits	Annual Salary
Total FL Salary			387,379	21,115	168	1,893	23,176	24,559	11,621	15,495	1,222	52,898	376,097
Allocation to Sanlando			33.41% 129,423				7,743					17,673	

Utilities, Inc.
Audit of Affiliate Transactions
Test Year Ended December 31, 2013
Dkt 140060-WSC; ACN 14-197-1-1

Description:

CONFIDENTIAL

SOURCE

Utilities, Inc.
Audit of Affiliate Transactions
Test Year Ended December 31, 2013

Labrador
 Calculation of Salary and Benefits
 Based on 4174 Updates
 Test Year December 31, 2013

Description: *Salaries for Operators*

9/10/14

2/11/14

A	B	C	D	E	F	G	H	I	J	K	L	M	N
			Total Annualized Salary	FICA 7.65%	FUTA 2.09% (0.5%)	SUTA 4.00% (2.45%)	Total Taxes	12/31/2013 Health Insurance	401(k) or 457	Company Contributions (at 4%)	12/31/2013 (2014)	Total Benefits	Percentage Allocated (at 4%)
Line	Maintenance												
1	Brown Robert A							8,150					
2	Chard Ronald							8,150					
3	Cayson Thomas							8,150					
4	Feller Stephen							8,150					
5	Neal William I							8,150					
6	Rensick Sean							8,150					
7	Rojas-Rodriguez Israel							8,150					
8	Wilson Michael A							8,150					
9	Hicks Peggy I							8,150					
10	Flynn Patrick C							8,150					
11	D'Pasquale Susan M							8,150					
12													
13	Total Operator Salary		99,520	44,145	515	2,510	48,794	90,950	17,820	23,785	4,281	136,144	
14													
15	Operator Allocation												
16													
17													
18	Brown Robert A							3,111					
19	Chard Ronald							681					
20	Cayson Thomas							1,424					
21	Feller Stephen							3,111					
22	Neal William I							877					
23	Rensick Sean							1,424					
24	Rojas-Rodriguez Israel							1,424					
25	Wilson Michael A							681					
26	Hicks Peggy I							195					
27	Flynn Patrick C							195					
28	D'Pasquale Susan M							195					
29													
30	Total Operator Allocation		73,820	1,646	91	592	6,960	13,506	2,215	2,952	963	19,129	
31													
32													
33													
34													

Traced to 4/15/14 payroll, Areas 3 to increase upon split

13,009
 44,313 11,055
 ↓ 9,220
 44,313 9,220
 44,313.1 (12,111)
96,912 44-1

6,200
 44,313 1,439
 ↓ 552
 44,313 6,000
9,097 44-1

19,199
 44,313 3,023
 ↓ 1,759
 44,313 2,613
26,091 44-1

CONFIDENTIAL

CONFIDENTIAL

Labrador
 Calculation of Capitalized Time Allocation
 Test Year December 31, 2013

w/p-[b-2]

2014

A	B	C	D
Line No.	Total Capitalized Time	Percentage Allocated	Capitalized Time Adjustment
1. Maintenance			
2. Buono, Robert A		18.93%	
3. Chard, Ronald		8.34%	
4. Cusson, Thomas		17.58%	
5. Fuller, Stephen		18.65%	
6. Neal, William L.		10.71%	
7. Reincke, Sean		17.58%	
8. Rojas-Rodriguez, Israel		17.58%	
9. Wilson, Michael A.		8.34%	
10. Hanks, Peggy J.		2.36%	
11. Flynn, Patrick C.		2.36%	
12. DiPasquale, Susan M.		2.36%	
13. Total Operator Capitalized Time	(134,247)		(9,456)
14.			
15. Office			
16. Abbott, Loretta E.		0.56%	
17. Adams, Diane		0.56%	
18. Bennett, Kimberly J.		0.56%	
19. Caruso, Haida		0.56%	
20. Ceballos, Isabel		0.56%	
21. Chandler, Matthew R.		0.56%	
22. Christian II, Elise S.		0.56%	
23. Collado, Madeline		0.56%	
24. Daffer, Amber		0.56%	
25. Durn, Constance		0.56%	
26. Hinchcliffe, Karon		0.56%	
27. Hoffman, Jerric		0.56%	
28. Iwinski, Cammy A.		0.56%	
29. Jenkins, Ingrid E.		0.56%	
30. Johnson, Micah		0.56%	
31. Jones, Linda S.		0.56%	
32. Jones, Lori L.		0.56%	
33. Locascio, Sarah		0.56%	
34. Mayeski, Lorie L.		0.56%	
35. McVicker, Carolyn		0.56%	
36. Orengo, Linette C.		0.56%	
37. Raponi, Ann M.		0.56%	
38. Richardson, Dona J.		0.56%	
39. Robinson, Shona N.		0.56%	
40. Robinson, Vanessa F.		0.56%	
41. Santos, Israel		0.56%	
42. Sasto, Karen L.		0.56%	
43. Schnauffer, Linda		0.56%	
44. Sell, Rose D.		0.56%	
45. Sides, Jennifer		0.56%	
46. Sillitoe, Jacqueline M.		0.56%	
47. Silva, Lisa M.		0.56%	
48. Stonebreaker, Amanda E.		0.56%	
49. Storm, Bonnie		0.56%	
50. Storm, Brooke		0.56%	
51. Tacker, Samantha R.		0.56%	
52. Thomas, Karen I.		0.56%	
53. Thompson, Glenda		0.56%	
54. Trovingsat, Ferrellyn I.		0.56%	
55. Volz, Deborah J.		0.56%	
56. Walter, Sylvia		0.56%	
57. Woodard, Crystal R.		0.56%	
58. Total Office Capitalized Time	(2,966,677)		(7,164)
59.			
60. WSC			
61. Andujar, James		0.56%	
62. Brown, Perry		0.56%	
63. Draz, Hardik		0.56%	

Description:

Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 Dkt 140060-MS; ACN 14-197-1-1
 Utilities, Inc.

CONFIDENTIAL

FOURTE

Labrador
 Calculation of Capitalized Time Allocation
 Test Year December 31, 2013

w/p-(b-2)

10/1/13

A	B	C	D
Line No.	Total Capitalized Time	Percentage Allocated	Capitalized Time Adjustment
64.		0.56%	
65.		0.56%	
66.		0.56%	
67.		0.56%	
68.		0.56%	
69.		0.56%	
70.		0.56%	
71.		0.56%	
72.		0.56%	
73.		0.56%	
74.		0.56%	
75.		0.56%	
76.		0.56%	
77.		0.56%	
78.		0.56%	
79.		0.56%	
80.		0.56%	
81.		0.56%	
82.		0.56%	
83.		0.56%	
84.		0.56%	
85.		0.56%	
86.		0.56%	
87.		0.56%	
88.		0.56%	
89.		0.56%	
90.		0.56%	
91.		0.56%	
92.		0.56%	
93.		0.56%	
94.		0.56%	
95.		0.56%	
96.		0.56%	
97.		0.56%	
98.		0.56%	
99.		0.56%	
100.	Total WSC Capitalized Time		(695)
101.			
102.	Regional Management		
103.	Pitts, Darren	2.38%	
104.	Hoy, John P.	2.38%	
105.	Bonagura, John F.	2.38%	
106.	Total Regional Management Capitalized Time		(1,846)
107.			
108.	Operator Capitalized Time		(9,456)
109.	Office Capitalized Time		(116)
110.	WST Capitalized Time		(695)
111.	Regional Management Capitalized Time		(1,846)
112.	Total Capitalized Time Adjustment		(12,014)

Description:

Unitiles, Inc.
 Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 DIA 140060-WSC ACN 14-197-1-1
 2013-12-31

443

4/17/14
 02/17/14

Labrador
 Calculation of Customer Service Allocation
 Based on 4/14 Updates

5/9/13

Line	Customer Service Personnel	State	Total Annualized Salary	FICA 7.65%	TCIA 7000 @ 8%	SLIA	Total Taxes	12/31/2013 Health Insurance	Company Contribution at 7%	401(k) at 5%	12/31/2013 Other	Total Benefits
			[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
1	Abram, Lyndee E.	IL						8,186				
2	Adams, Diane	VA						8,186				
3	Benson, Kimberly J.	FL						8,186				
4	Carpino, Heidi	VA						8,186				
5	Carpino, Kirby	IL						8,186				
6	Chandler, Matthew R.	FL						8,186				
7	Cristian, E. Lisa S.	FL						8,186				
8	Curtado, Madeline	VA						8,186				
9	Dalry, Andrew	VA						8,186				
10	Dunn, Constance	FL						8,186				
11	Ellis, Julie, Karen	NY						8,186				
12	Hoffman, Cora	NY						8,186				
13	Jenkins, Carole A.	VA						8,186				
14	Jenkins, Ingrid E.	VA						8,186				
15	Johson, Malah	NY						8,186				
16	Jones, Linda S.	IL						8,186				
17	Jones, Lisa E.	IL						8,186				
18	Koschick, Sarah	VA						8,186				
19	Mayer, Lene L.	IL						8,186				
20	McVicker, Carolyn	IL						8,186				
21	Oronogo, Lybette L.	IL						8,186				
22	Raposo, Ann M.	IL						8,186				
23	Richardson, Theda J.	IL						8,186				
24	Riberson, Sherry Jo	VA						8,186				
25	Ridgeway, Vanessa E.	VA						8,186				
26	Santos, Tara J.	IL						8,186				
27	Sava, Karen L.	IL						8,186				
28	Schulmer, Linda	IL						8,186				
29	Shel, Rose H.	VA						8,186				
30	Sims, Jonathan	VA						8,186				
31	Smith, Jacqueline M.	IL						8,186				
32	Sosa, Lisa M.	VA						8,186				
33	Stueben, Amanda L.	IL						8,186				
34	Sturm, Roxane	IL						8,186				
35	Sturm, Debra	IL						8,186				
36	TACKET, Susanna R.	NY						8,186				
37	Thibodeau, Nancy L.	IL						8,186				
38	Thompson, Linda J.	VA						8,186				
39	Traxinger, Terrell M.	IL						8,186				
40	Vitz, Deborah E.	IL						8,186				
41	Walker, Sylvia	IL						8,186				
42	Williams, Lisa Lisa (TT)	IL						8,186				
43	Woodard, Crystal	VA						8,186				
44	Total		148,726	11,091	2,408	26,285	142,428	141,828	99,199	44,621	17,106	493,054
45	WSC Allocation Percentage			0.56%								0.56%
46	WSC Allocation Percentage											0.56%
47	Allocation		8,186	44.3			44.3	44.3	44.3	44.3		44.3

[1] Florida 2014 SUIA \$8,000 limit at 8.0%
 [2] North Carolina 2014 SUIA \$8,000 at 8.0%
 [3] Nevada 2014 SUIA \$8,000 limit at 8.0%

Handwritten notes:
 1. ...
 2. ...
 3. ...

CONFIDENTIAL

Utilities, Inc.
 Audit of Affiliate Transac
 Test Year Ended December 31, 2013
 DR# 140060-WS; ACN 14-197-1-1

Description:

CONFIDENTIAL

10/17/13

WSC Salaries

Calculation of Salary and Benefits
Based on 4/1/14 Updates

CONFIDENTIAL

Northbrook		Total Annualized Salary	FICA 7.65%	FUTA 7,000 @ .8%	SUTA 12,960 @ 8.95%	Total Taxes	12/31/2013 Health Insurance	401k 3%	Company Contribution 4%	12/31/2013 Other	Total Benefits	Annual Salary
Last First	New Title											
Total Northbrook Salary		44.4 3,141,917	210,459	2,184	43,389	44.4 256,032	302,896	94,257	125,677	15,072	44.4 537,902	3,050,404
Allocation to Labrador		0.56%	17,655			1,439					5,023	
FL												
Last First	New Title	Total Annualized Salary	FICA 7.65%	FUTA 7,000 @ .8%	SUTA 8,000 @ 4.58%	Total Taxes	12/31/2013 Health Insurance	401k 3%	Company Contribution 4%	12/31/2013 Other	Total Benefits	Annual Salary
Total FL Salary		44.5 387,379	21,115	168	1,893	44.5 23,176	24,559	11,621	15,495	1,222	44.5 52,898	376,087
Allocation to Labrador		2.38%	9,220			552					1,259	

Utilities, Inc.
Audit of Affiliate Transactions
Test Year Ended December 31, 2013
Dkt 140060-W.S. ACN 14-197-1-1

Description:

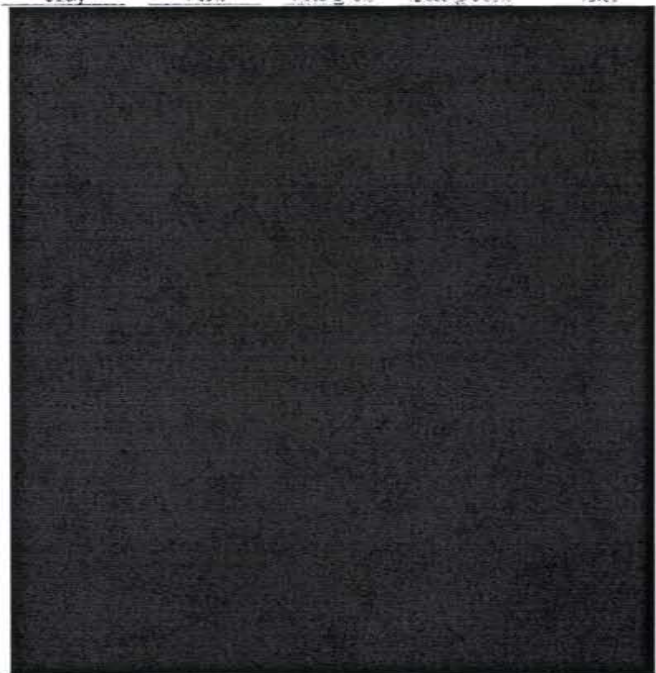
CONFIDENTIAL

WGO Salaries

Calculation of Salary and Benefits
Based on 4/1/14 Updates

CONFIDENTIAL

Northbrook	Last	First	New Title	Replaced by	Replaced	Name Change	Total Annualized Salary	FICA 7.65%	FUTA 2.050 @ 8%	SUTA 12.960 @ 6.95%	TOTAL Taxes	12/31/2013 REGIONS Pro-Forma
1	Andrejko	Jim	Controller									\$ 198
2	Brown	Perry	Corporate Staff Acct I		Brian Halloran	Hired 2014						\$ 156
3	Dave	Hardik	Desktop Supp Analyst II									\$ 186
4	Delmundo	Anca	A/P Clerk									\$ 198
5	Devine	James	VP of Shared Services									\$ 156
6	Featherhill	Adam	Regulatory Assistant									\$ 168
7	Federico	Antonella	A/P Supervisor									\$ 186
8	Ferguson	Chris	Tax Rptg & Compliance Mgr									\$ 156
9	Friedman	Avelina	Tax Specialist									\$ 186
10	Halloran	Brian	Sr Corporate Staff Acct	Perry Brown	Justin Kersey							\$ 186
11	Hew	Scotty	Safety & Compliance Mgr									\$ 186
12	Japczyk	Jim	CFO									\$ 156
13	Kim	Christine	Assistant Controller									\$ 156
14	Krueger	Adrienne	Billing Manager									\$ 156
15	Luppino	Nancy	A/P Clerk									\$ 186
16	Luppino	Phyllis	A/P Clerk									\$ 186
17	Malecki	Krzysztof	HR Generalist									\$ 156
18	Meyers	Nathan	HR Generalist									\$ 156
19	Miranda	Margarta	A/P Clerk			was Chnstakos						\$ 186
20	Novak	Jordan	Administrative Svcs Manager									\$ 156
21	Oakley	Thomas	Chief of Staff									\$ 156
22	Ortega	Jennifer	HR Administrator		Pam Kwil							\$ 156
23	Oster	Tom	IT Manager									\$ 156
24	Pannos	Nicholas	Systems Administrator									\$ 186
25	Paule	Nancy	Receptionist									\$ 156
26	Pietras	Victoria	Sr Corporate Acct									\$ 186
27	Ring	Deborah	Executive Assistant		Leslie Stone							\$ 186
28	Rollins	Mary	Safety & Compliance Mgr									\$ 156
29	Rose	Kendra	HSE Manager									\$ 156
30	Samosell	Pat	Capital Assets Acct		Michael Grant							\$ 156
31	Sills	Joseph	Desktop Supp Analyst I									\$ 156
32	Smutny	Thomas	Network Administrator									\$ 156
33	Sparrow	Lisa	President & CEO			was Crossett						\$ 156
34	Svarda	Agnes	Billing Specialist (P/T)			was Chlebowski						\$ 156
35	Vacant	Vacant	HR Manager		Jim Devine							\$ 156
36	Vakie	Lawanda	Regulatory Assistant									\$ 156
37	Williams	John	Director of Govt Affairs									\$ 156
38	Wojnicka	Patrycja	A/P Clerk (P/T)		Tae Chang							\$ 156
39	Zavita	Anniare	A/P Clerk									\$ 156
Total Northbrook Salary							3,141,917	210,459	2,164	43,389	256,092	3,653,919



CONFIDENTIAL

442.5
+

(B) Annualized Salary of include in income

Utilities, Inc.
Audit of Affiliate Transactions
Test Year Ended December 31, 2013
DLI 140060-W/S; ACN 14-197-1-1

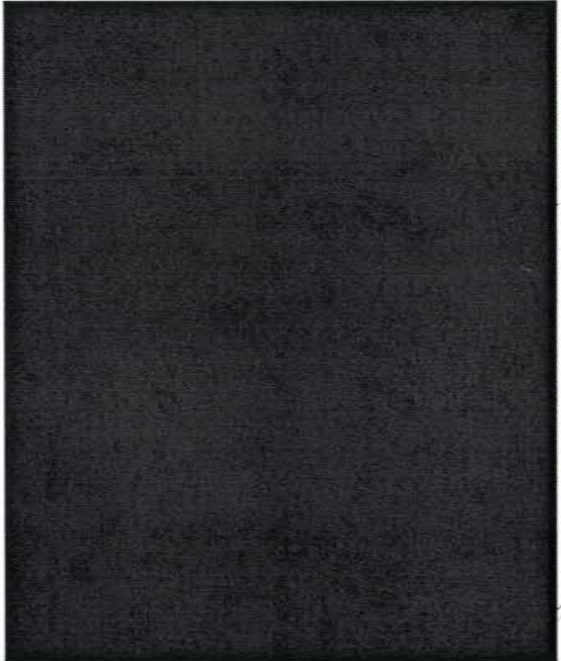
Description:

CONFIDENTIAL

WSC Salaries

Calculation of Salary and Benefits
Based on 4/1/14 Updates

Northbrook		401k	Company	12/31/2013	Total	
Last	First	3%	Contribution	Other	Benefits	Annual Salary
1	Andrejko	Jim				Salary IL
2	Brown	Perry				Salary IL
3	Dave	Hardk				Hourly IL
4	Delmundo	Anca				Hourly IL
5	Devine	James				Salary IL
6	Featherill	Adam				Hourly IL
7	Federico	Antonette				Salary IL
8	Ferguson	Chris				Salary IL
9	Friedman	Avelina				Hourly IL
10	Haloran	Brian				Salary IL
11	Haws	Scotty				Salary FL
12	Japczyk	Jim				Salary IL
13	Kim	Christine				Salary IL
14	Krugler	Adrienne				Salary IL
15	Luppino	Nancy				Hourly IL
16	Luppino	Phyllis				Hourly IL
17	Malecki	Krzysztof				Salary IL
18	Meyers	Nathan				Salary IL
19	Miranda	Margarita				Hourly IL
20	Novak	Jordan				Salary IL
21	Oakley	Thomas				Salary IL
22	Ortega	Jennifer				Salary IL
23	Ostler	Tom				Salary IL
24	Parras	Nicholas				Salary IL
25	Paule	Nancy				Hourly IL
26	Pietras	Victoria				Salary IL
27	Ring	Deborah				Salary IL
28	Rollins	Mary				Salary NC
29	Rose	Kendra				Salary IL
30	Sampsel	Pat				Salary IL
31	Sills	Joseph				Hourly IL
32	Smutny	Thomas				Salary IL
33	Sparrow	Lisa				Salary IL
34	Svenida	Agnes				Hourly IL
35	Vacant	Vacant				Salary IL
36	Vaine	Lawanda				Hourly IL
37	Williams	John				Salary FL
38	Wojnicka	Patrycja				Hourly IL
39	Zavilla	Annette				Hourly IL
Total Northbrook Salary		94,257	125,677	16,072	537,902	3,059,404



44-2.3
+
44-3.3

✓ Traced to 4/15/14 pay stubs w/ 20% of 2013

CONFIDENTIAL

Utilities, Inc.
Audit of Affiliate Transac... as
Test Year Ended December 31, 2013
DR 140960-W.S. ACN 14-197-1-1

Description:

Utilities, Inc.
 Audit of Affiliate Transac
 Test Year Ended December 31, 2013
 DR# 14000-WS; ACN 14-197-1-1

Description:

AZ/NV	Last	First	New Title	Replaced by	Replaced	Name Change
40	Barnett	Wendy	President			
41	Nonez	Jose	Business Development Mgr			
42	Slapp	Jerry	FP&A Manager			
43	Winans	Nicole	Financial Analyst			
44	Vacant	Vacant	Financial Analyst			

Total AZ/NV Salary

Total Annualized Salary	FICA 7.65%	FUTA 7,000 @ 8%	SUTA 27,400 @ 3.85%	Total Taxes	12/31/2013 Health Insurance
425,121	32,522	280	5,275	38,076	40,937

NC/TN	Last	First	New Title	Replaced by	Replaced	Name Change
45	Daniel	Carl	President			
46	Stanis	Veronica	Executive Assistant			
47	Lufton	Helen	FP&A Manager			
48	Luskoff	David	Sr. Financial Analyst	Brian Shraake		

Total NC/TN Salary

Total Annualized Salary	FICA 7.65%	FUTA 7,000 @ 8%	SUTA 21,400 @ 4.20%	Total Taxes	12/31/2013 Health Insurance
425,891	28,021	224	3,217	31,462	30,748

SC	Last	First	New Title	Replaced by	Replaced	Name Change
49	Durham	Pick	President			
50	Thomas	Netta	Administrative Assistant			
51	Bailey	Annette	Administrative Assistant			
52	De La Torre	Mertha	Administrative Assistant (PT)			
53	Hunter	Bob	Sr. Financial Analyst	Saravanan Rajendran		
54	Vacant	Vacant	Financial Analyst	Lowell Yap		

Total SC Salary

Total Annualized Salary	FICA 7.65%	FUTA 7,000 @ 8%	SUTA 12,000 @ 3.44%	Total Taxes	12/31/2013 Health Insurance
413,965	27,558	336	3,540	31,434	40,937

FL	Last	First	New Title	Replaced by	Replaced	Name Change
55	Hoy	John	President			
56	Bonegura	John	FP&A Manager			
57	Pitts	Damen	Financial Analyst	Dan Ciesielski		

Total FL Salary

Total Annualized Salary	FICA 7.65%	FUTA 7,000 @ 8%	SUTA 8,200 @ 3.58%	Total Taxes	12/31/2013 Health Insurance
387,379	21,115	168	1,853	23,136	24,679

(A) Annualized salary includes 3% increase

44.2.3
 F 44-3.3

IL/IN/KY/MD/PAN/JVA	Last	First	New Title	Replaced by	Replaced	Name Change
58	Lubertcz	Steve	President			
59	Kersey	Justin	FP&A Manager	Brian Haloran	N/A	
60	Neyzelman	Dimitry	FP&A Manager		Lena Georgiev	
61	Vacant	Vacant	FP&A Manager		Kristen Weeks	
62	Worek	Sharon	Financial Analyst		Em Aquino	
63	Barnett	Jason	Sr. Financial Analyst			
64	Gultormsen	Rob	Financial Analyst		Dixie Menta	

Total IL/IN/KY/MD/PAN/JVA Salary

Total Annualized Salary	FICA 7.65%	FUTA 7,000 @ 8%	SUTA 12,960 @ 8.95%	Total Taxes	12/31/2013 Health Insurance
645,556	44,173	362	8,119	52,654	57,325

LA/GA	Last	First	New Title	Replaced by	Replaced	Name Change
47	Sudduth	Don	President			
44	Sowell	George	Corporate Services Mgr			
4	Carver	Nata	Mgr. Business Development			
39	Rajendran	Saravanan	FP&A Manager	Bob Hunter	Matt Shimkus	
28	Nowoods	Regence	Financial Analyst		Spencer Neaves	

Total IL/IN/KY/MD/PAN/JVA Salary

Total Annualized Salary	FICA 7.65%	FUTA 7,000 @ 8%	SUTA	Total Taxes	12/31/2013 Health Insurance
558,010	36,531	280	3,135	39,946	40,937

CONFIDENTIAL

Utilities, Inc.
 Audit of Affiliated Transactions
 Test Year Ended December 31, 2013
 Doc# 40060-WS; ACN 14-197-1-1
 11/21/14

Description:

AZ/NV	Last	First	401k 3%	Company Contribution 4%	12/31/2013 Other	Total Benefits	Annual Salary	Salary	
40	Barnett	Wendy						NV	
41	Nunez	Jose						NV	
42	Slagg	Jerry						NV	
43	Winans	Nicole						NV	
44	Vacant	Vacant						NV	
Total AZ/NV Salary			12,754	17,065	2,037	72,727	412,739		

NC/TN	Last	First	401k 3%	Company Contribution 4%	12/31/2013 Other	Total Benefits	Annual Salary	Salary	
45	Daniel	Carl						NC	
46	Stanis	Veronica						NC	
47	Lupton	Helen						NC	
48	Liskoff	David						SC	
Total NC/TN Salary			12,777	17,036	1,629	64,187	413,487		

SC	Last	First	401k 3%	Company Contribution 4%	12/31/2013 Other	Total Benefits	Annual Salary	Salary	
45	Durham	Rick						FL	
50	Thomas	Hettie						SC	
51	Bailey	Annette						SC	
52	De La Torre	Martha						SC	
53	Hunter	Bob						IL	
54	Vacant	Vacant						SC	
Total SC Salary			12,419	16,559	2,037	71,946	401,907		

FL	Last	First	401k 3%	Company Contribution 4%	12/31/2013 Other	Total Benefits	Annual Salary	Salary	
55	Hoy	John						FL	
56	Bonagura	John						FL	
57	Pitts	Darren						IL	
Total FL Salary			11,621	15,495	1,222	52,898	376,097		

IL/IN/KY/MD/PAN/JVA	Last	First	401k 3%	Company Contribution 4%	12/31/2013 Other	Total Benefits	Annual Salary	Salary	
58	Lubertozzi	Steve						IL	
59	Kersay	Justin						IL	
60	Neyzelman	Dmitry						IL	
61	Vacant	Vacant						IL	
62	Worek	Sharon						IL	
63	Barrett	Jason						IL	
64	Gutormsen	Rob						IL	
Total IL/IN/KY/MD/PAN/JVA Salary			19,487	25,942	2,851	105,625	630,637		

LA/GA	Last	First	401k 3%	Company Contribution 4%	12/31/2013 Other	Total Benefits	Annual Salary	Salary	
47	Sudduth	Don						FL	
44	Sowell	George						GA	
4	Carver	Nate						FL	
38	Rajendran	Saravanan						IL	
28	Nonwoods	Regence						IL	
Total LA/GA Salary			16,740	22,320	2,037	82,029	541,757		

✓ Traced to 4/15/14 pay
 stub info re system

CONFIDENTIAL

Massanutten Public Service Corporation
 Calculation of Health and Other Benefits Per Employee
 Test Year December 31, 2013

w/p b3

Line	JDE Account number	Account Name	WSC Expenses Test Year Ended 12/31/13 [1]	Full Time Empl Count as of 12/31/13 [2]	Benefit Per Employee [3]
			[a]	[b]	[c]
1.	5630	HEALTH ADMIN AND STOP LOSS	571,212	404	1,414
2.	5635	DENTAL	151,656	404	375
3.	5645	EMPLOYEE INS DEDUCTIONS	(870,744)	404	(2,155)
4.	5650	HEALTH COSTS & OTHER	15,876	404	39
5.	5655	HEALTH INS CLAIMS	3,400,296	404	8,417
6.	5660	OTHER EMP BENEFITS	39,000	404	97
7.		Total Health Insurance	<u>3,307,296</u>		<u>8,186</u>
8.	5640	EMP PENSIONS & BENEFITS	-	404	-
9.	5670	TERM LIFE INS	198,598	404	492
10.	5675	TERM LIFE INS-OPT	(22,933)	404	(57)
11.	5680	DEPEND LIFE INS-OPT	(11,096)	404	(27)
12.	5685	SUPPLEMENTAL LIFE INS	-	404	-
13.	5690	TUITION	-	404	-
14.		Total Other Benefits	<u>164,569</u>		<u>407</u>

- [1] Per WSC TYE 12/31/13 Income statement
- [2] Per 12/31/13 Headcount
- [3] Column [a] divided by column [b]

CONFIDENTIAL

Utilities, Inc.
 Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 Dkt 140060-WS; ACN 14-197-1-1

Description:

3.1

SUI/SDI and FUTA TAXABLE WAGES
TAXABLE WAGE BASE 2014

	2013					2014					
	SUI LIMIT	SUI RANGES	Assigned SUI RATE	FUTA LIMIT	FUTA %	SUI LIMIT	SUI RANGES	Assigned SUI RATE	FUTA LIMIT	FUTA %	
Arizona	\$ 7,000.00	.02%-6.67%	3.520%	\$ 7,000.00	0.80%	Arizona	\$ 7,000.00	.03-7.17%	3.520%	\$ 7,000.00	0.80%
Florida	\$ 8,000.00	2.02% - 5.4%	4.580%	\$ 7,000.00	0.80%	Florida	\$ 8,000.00	1.02-5.4%	4.580%	\$ 7,000.00	0.80%
Georgia	\$ 9,500.00	.03%-7.29%	0.880%	\$ 7,000.00	0.80%	Georgia	\$ 9,500.00	.03%-7.29%	0.880%	\$ 7,000.00	0.80%
Illinois	\$ 12,900.00	.55%-9.45%	8.950%	\$ 7,000.00	0.80%	Illinois	\$ 12,960.00	.55%-8.55%	8.950%	\$ 7,000.00	0.80%
Indiana	\$ 9,500.00	.565%-8.362%	5.243%	\$ 7,000.00	0.80%	Indiana	\$ 9,500.00	.515-7.622%	5.243%	\$ 7,000.00	0.80%
Kentucky	\$ 9,300.00	1.0%-10.0%	3.300%	\$ 7,000.00	0.80%	Kentucky	\$9,600 (with	1.0%-10.0%	3.300%	\$ 7,000.00	0.80%
Louisiana	\$ 7,700.00	.10%-6.2%	1.240%	\$ 7,000.00	0.80%	Louisiana	\$ 7,700.00	.10%-6.2%	1.240%	\$ 7,000.00	0.80%
Maryland	\$ 8,500.00	2.2%-13.5%	10.500%	\$ 7,000.00	0.80%	Maryland	\$ 8,500.00	.3-7.5%	10.500%	\$ 7,000.00	0.80%
Nevada	\$ 26,900.00	.25%-5.4%	3.850%	\$ 7,000.00	0.80%	Nevada	\$ 27,400.00	.25%-5.4%	3.850%	\$ 7,000.00	0.80%
North Carolina	\$ 20,900.00	0-6.84%	4.200%	\$ 7,000.00	0.80%	North Carolina	\$ 21,400.00	.06-5.76	4.200%	\$ 7,000.00	0.80%
Pennsylvania	\$ 8,500.00	2.677%-10.8236%	8.476%	\$ 7,000.00	0.80%	Pennsylvania	\$ 8,750.00	2.801-10.8937	8.476%	\$ 7,000.00	0.80%
South Carolina	\$ 12,000.00	.095%-7.855%	4.340%	\$ 7,000.00	0.80%	South Carolina	\$ 12,000.00	.089-7.805	4.340%	\$ 7,000.00	0.80%
Virginia	\$ 8,000.00	.68%-6.79%	0.680%	\$ 7,000.00	0.80%	Virginia	\$ 8,000.00	.68%-6.79%	0.680%	\$ 7,000.00	0.80%
New Jersey	\$ 30,900.00	.6% - 6.4%	no assigned rate	\$ 7,000.00	0.80%	New Jersey	\$ 31,500.00	.6-6.4%	no assigned rate	\$ 7,000.00	0.80%

2014 FICA Tax and Social Security Limits

FICA Tax Rate = 7.65% for 2014
Social Security Limit = \$117,000

Example

Salary	\$ 150,000.00	\$ 105,000.00
FICA Tax Rate (SS)	6.20%	6.20%
FICA Tax Rate (Medicare)	1.45%	1.45%
Social Security Limit	\$ 117,000.00	\$ 117,000.00
SS Calculation	\$ 7,254.00	\$ 6,510.00
Medicare Calculation	\$ 2,175.00	\$ 1,522.50
	\$ 9,429.00	\$ 8,032.50

Utilities, Inc.
Audit of Affiliate Transactions
Test Year Ended December 31, 2013
Dkt 140060-WS; ACN 14-197-1-1

Description:

CONFIDENTIAL

Utilities, Inc.
Audit of Affiliate Transactions
Test Year Ended December 31, 2013
Dkt 140060-W.S.; ACN 14-197-1-1
Dr. C. L. S.

Description:

Company Organizational Chart

CONFIDENTIAL



Organizational Chart

As of 4/30/2014

Handwritten initials

Table of Contents

Executive Leadership.....3

Shared Services: Corporate Accounting, IT,
Admin. Services, Human Resources,
Billing, HSE, Customer Service..... 4-6

Operations: Nevada & Arizona..... 7

Operations: North Carolina & Tennessee..... 8

Operations: South Carolina..... 10

Operations: Florida..... 11-12

Operations: IL, IN, KY, PA, MD, NJ, VA..... 13-14

Operations: Louisiana & Georgia..... 15

Utilities, Inc.
Audit of Affiliate Transactions
Test Year Ended December 31, 2013
Dkt 140060-WS; ACN 14-197-1-1

Description:

CONFIDENTIAL



Executive Leadership

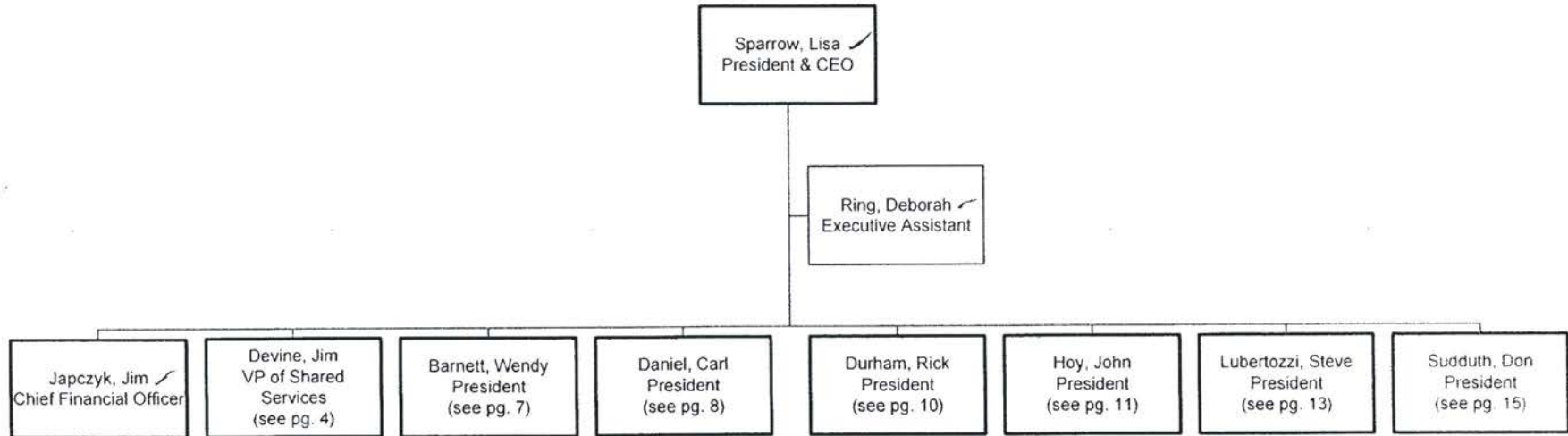
As of 4/30/2014

4/17/14
D

Utilities, Inc.
Audit of Affiliate Transactions
Test Year Ended December 31, 2013
Dkt 140060-WS; ACN 14-197-1-1

Description:

9-9 Chart



44-8,3

44-8,10

1. Traced to WSC Salary List w/o a key for

CONFIDENTIAL

Key
[] = repeat position



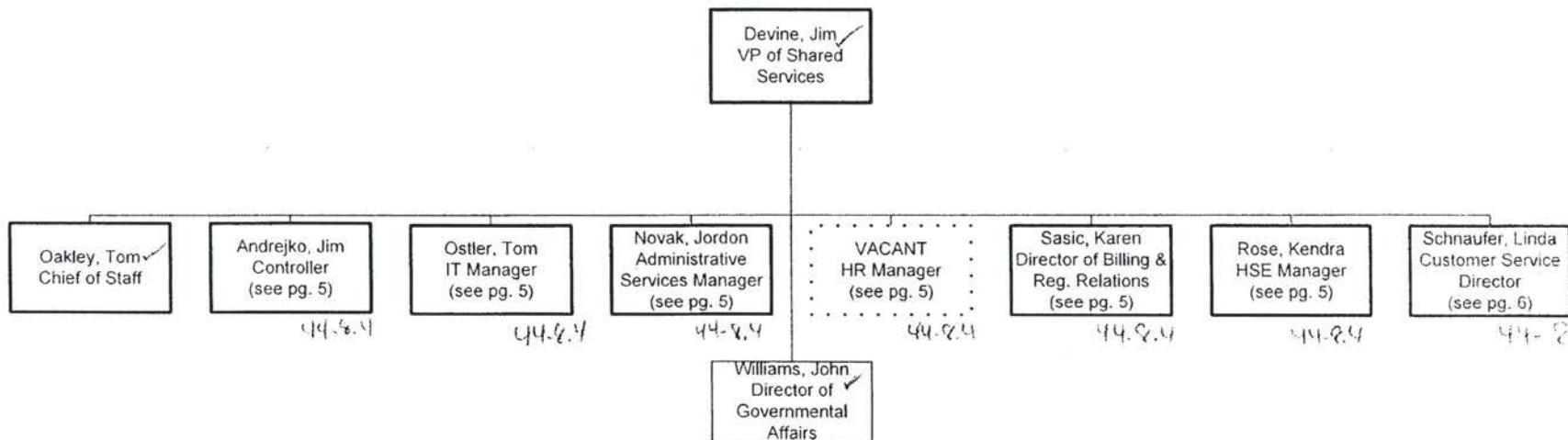
Shared Services

As of 4/30/2014

44-8.2

Utilities, Inc.
Audit of Affiliate Transactions
Test Year Ended December 31, 2013
Dkt 140060-WS; ACN 14-197-1-1
Description: *Org. Chart*

44-8.2



✓ - Traced to WSC Salary List up exception to

Key

☐ = repeat position

CONFIDENTIAL

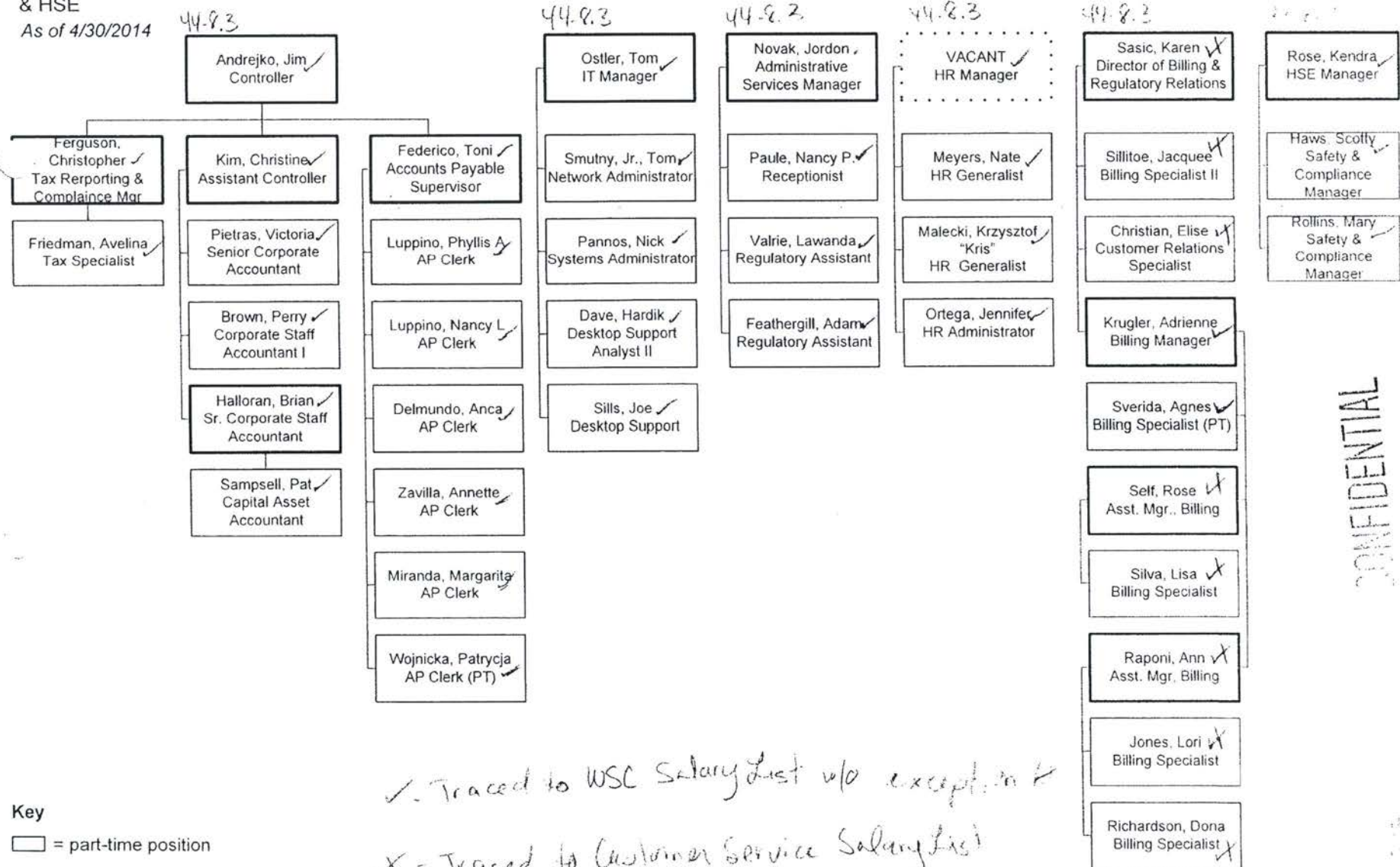


5/1/14
10

Utilities, Inc.
Audit of Affiliate Transactions
Test Year Ended December 31, 2013
Dkt 140060-WS; ACN 14-197-1-1

Description: Org Chart

Shared Services:
Corporate Accounting, IT,
Admin. Services, HR, Billing
& HSE
As of 4/30/2014



Key

□ = part-time position

✓ - Traced to WSC Salary List w/o exception ✓
 ✗ - Traced to Customer Service Salary List w/o exception. 23

CONFIDENTIAL



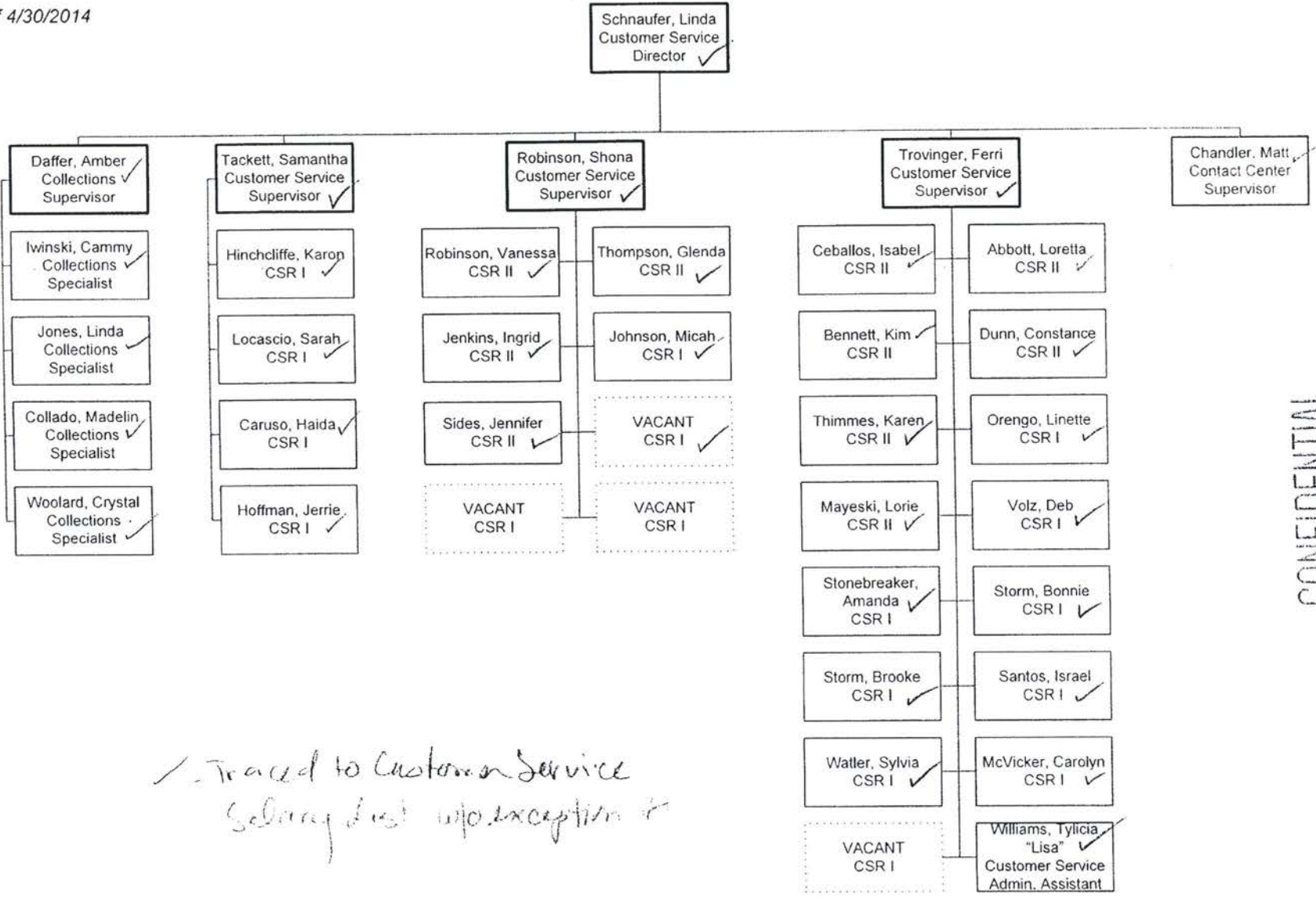
Handwritten initials

Utilities, Inc.
 Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 Dkt 140060-WVS; ACN 14-197-1-1

Description: *Org Chart*

44 8, 3

Shared Services: Customer Service
 As of 4/30/2014



*Traced to Customer Service
 Salary list w/o exception*

Key
 □ = part-time position

CONFIDENTIAL



Operations: AZ & NV

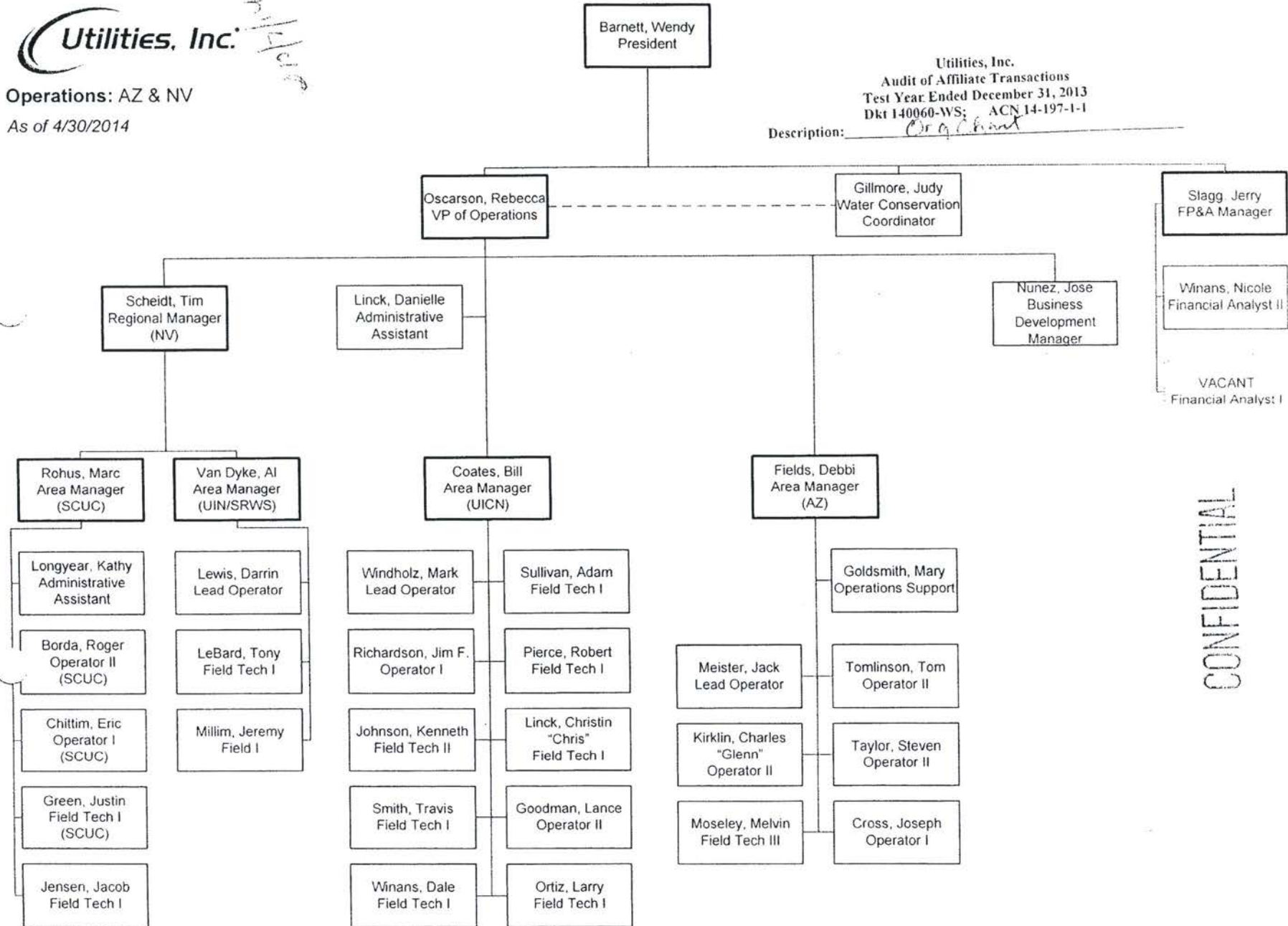
As of 4/30/2014

*2/17/14
JCP*

Barnett, Wendy
President

Utilities, Inc.
Audit of Affiliate Transactions
Test Year: Ended December 31, 2013
Dkt 140060-WS; ACN 14-197-1-1

Description: *Org Chart*



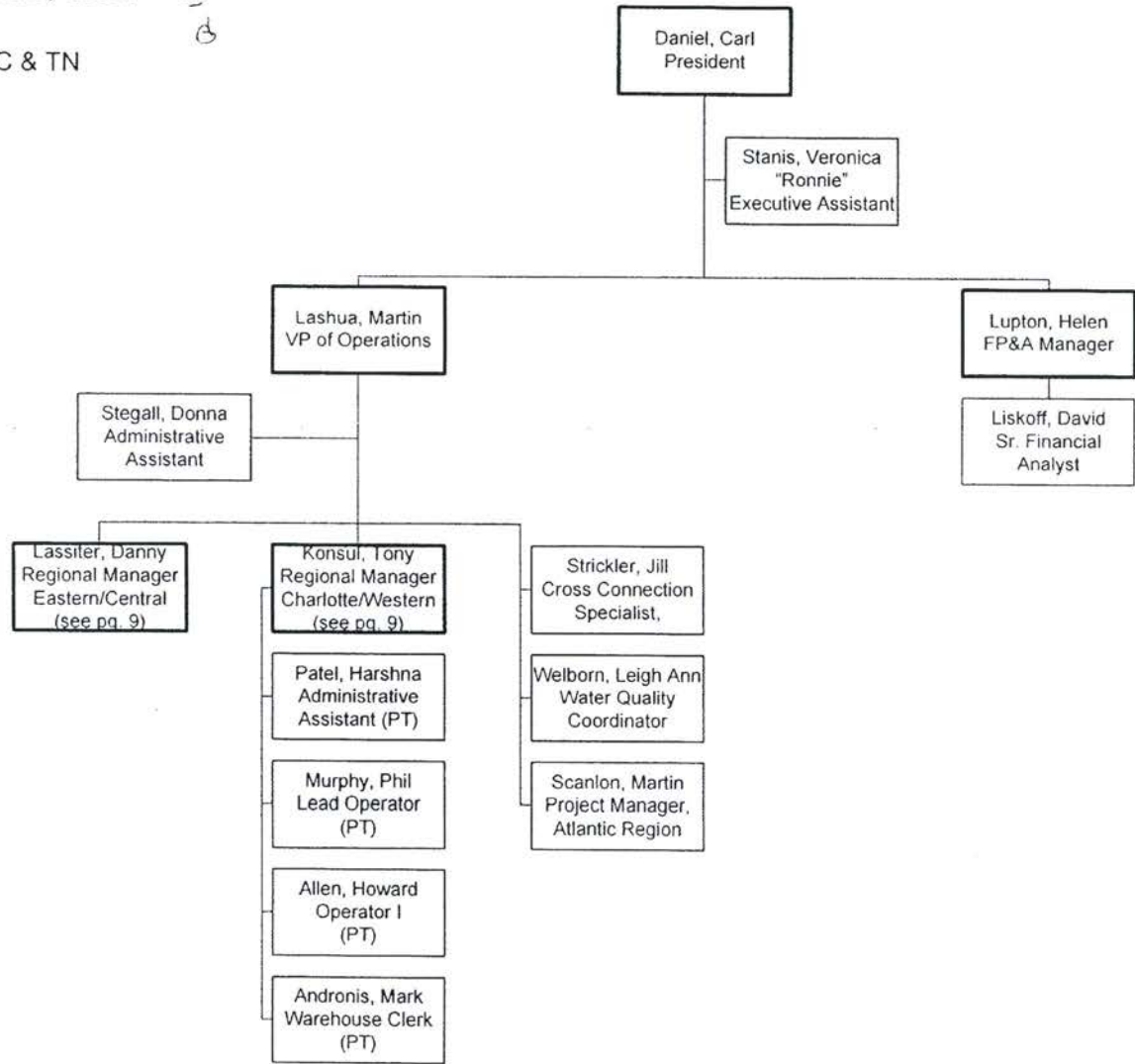
CONFIDENTIAL



3/1/14
B

Operations: NC & TN

As of 4/30/2014



Utilities, Inc.
 Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 Dkt 140060-WS; ACN 14-197-1-1
 Description:

CONFIDENTIAL

- Key**
- = repeat position
 - = part-time position



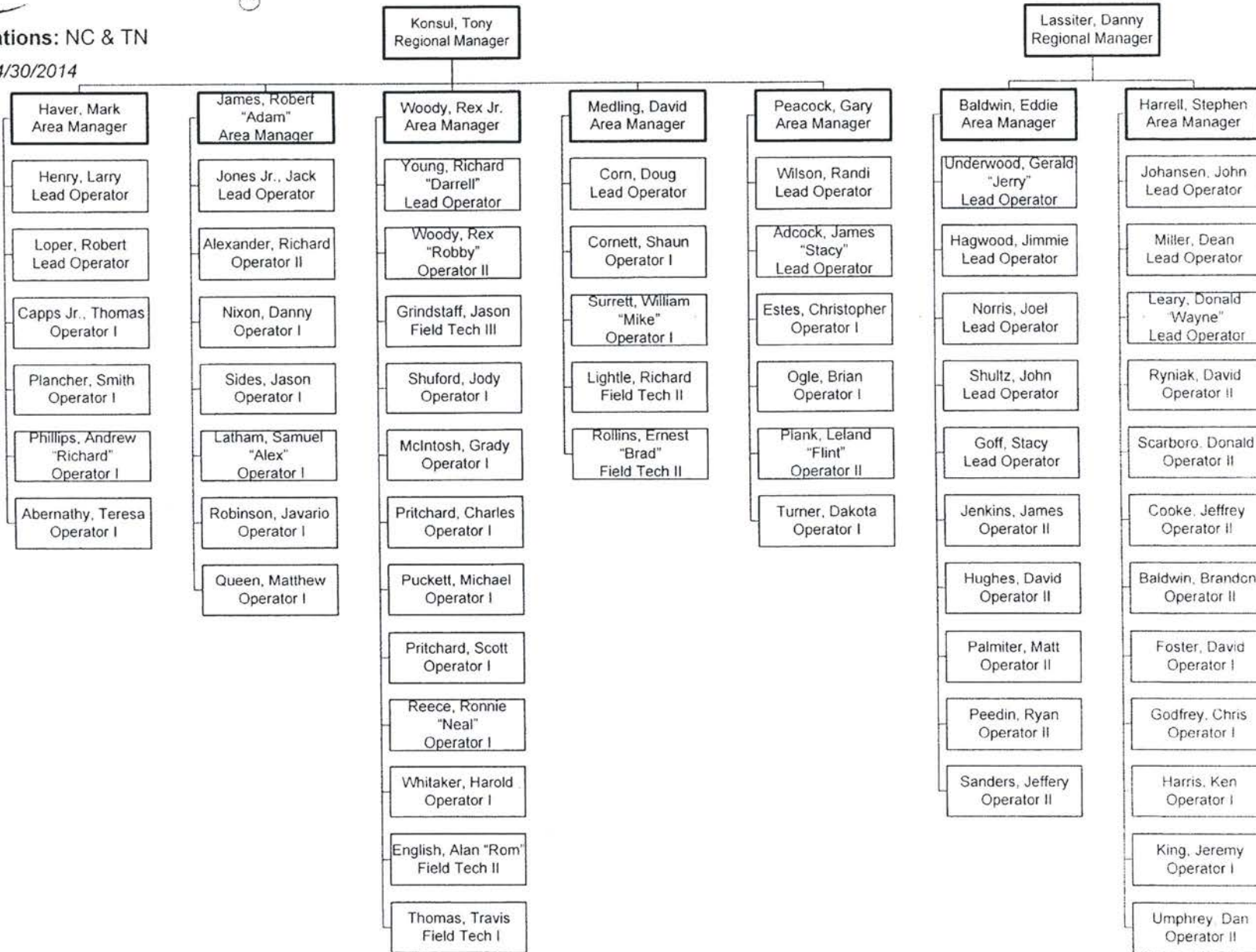
4/30/14

Utilities, Inc.
 Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 Dkt 140060-WS: ACN 14-197-1-1

Description: Org Chart

Operations: NC & TN

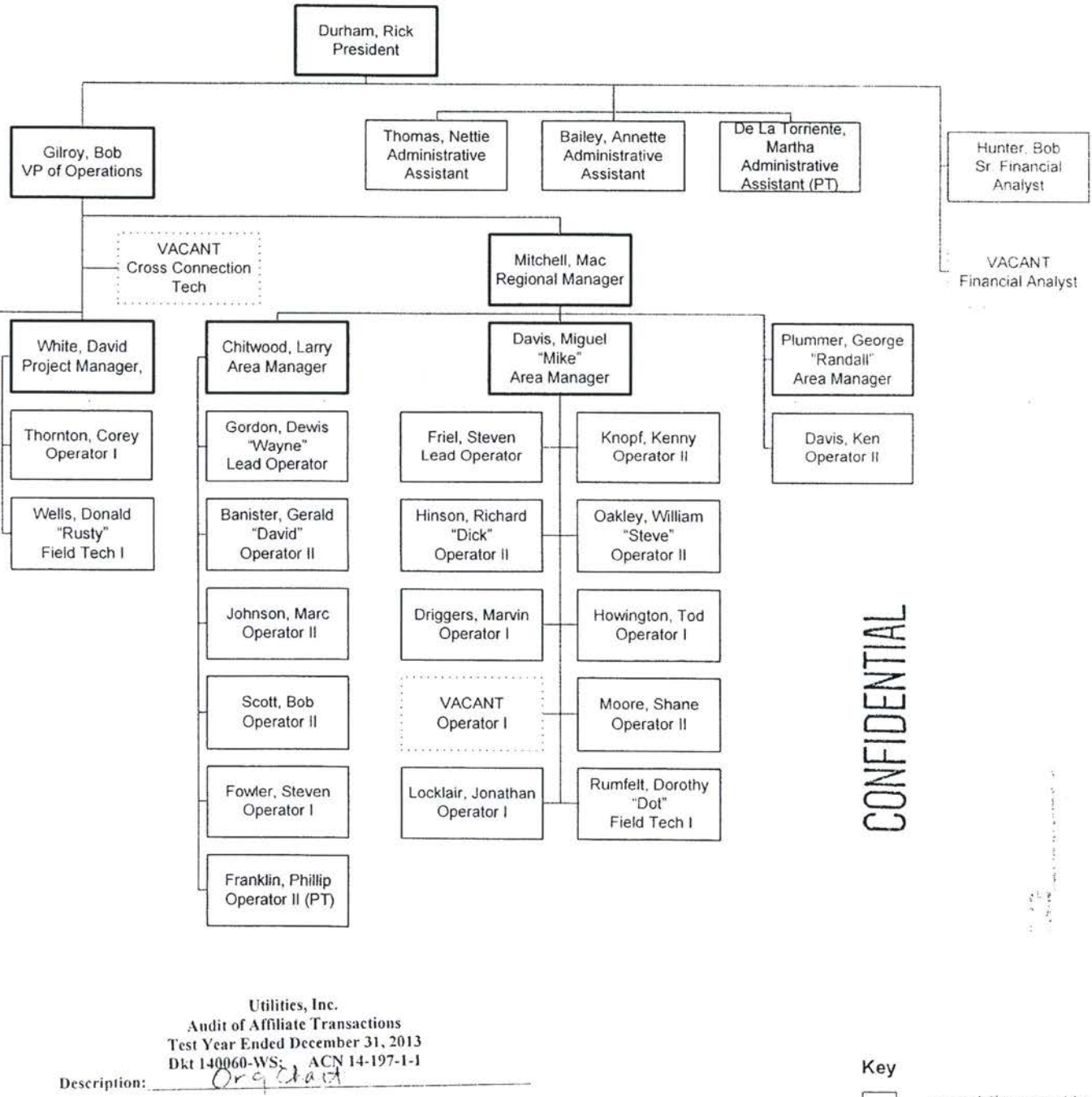
As of 4/30/2014



CONFIDENTIAL



Operations: SC
As of 4/30/2014



CONFIDENTIAL

Utilities, Inc.
Audit of Affiliate Transactions
Test Year Ended December 31, 2013
Dkt 140060-WS; ACN 14-197-1-1

Description: Organizational Chart

Key
□ = part-time position

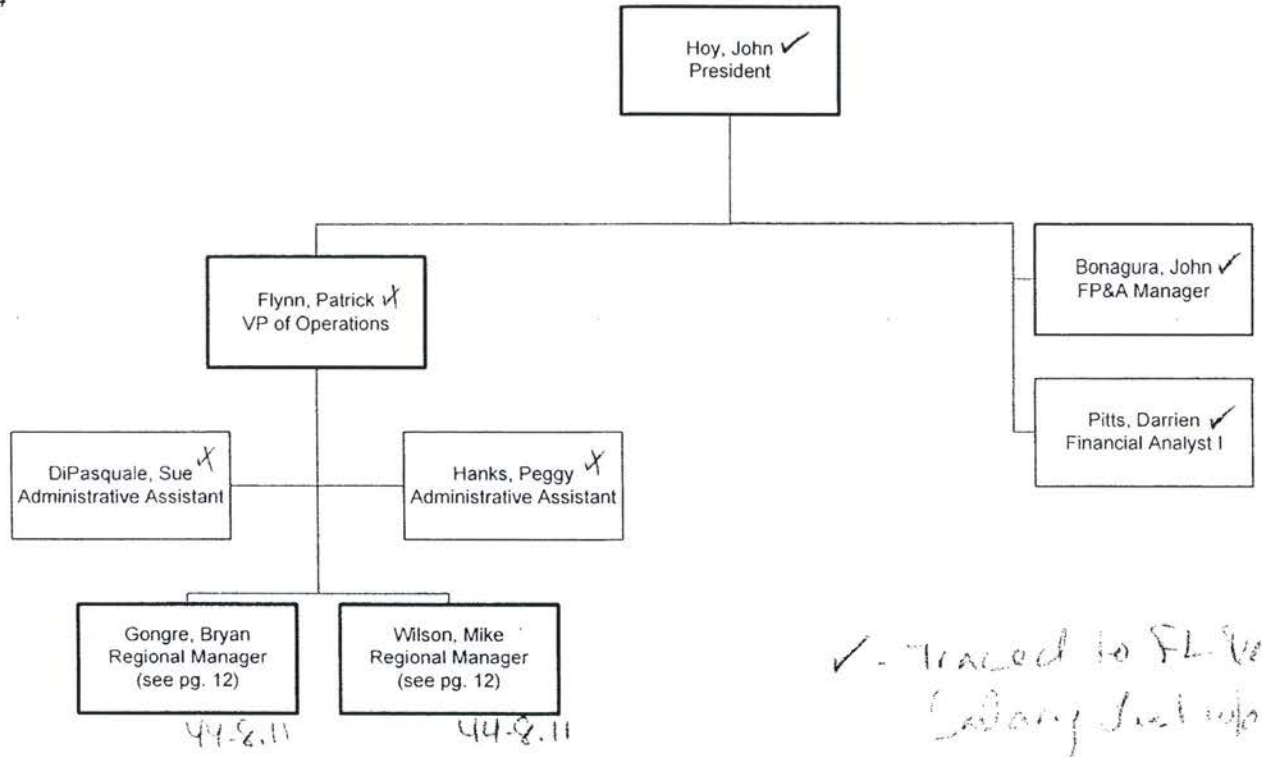


2014/1/10

Operations: FL

As of 4/30/2014

44.8.2



Utilities, Inc.
 Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 Dkt 140060-WS; ACN 14-197-1-1

Description:

*✓ - Traced to FL Region 0
Salary list info 2/20/14*

*✗ - Traced to South Florida
Subcontractor Operator jobs
info exception*

CONFIDENTIAL

Key

= repeat position



Operations: FL

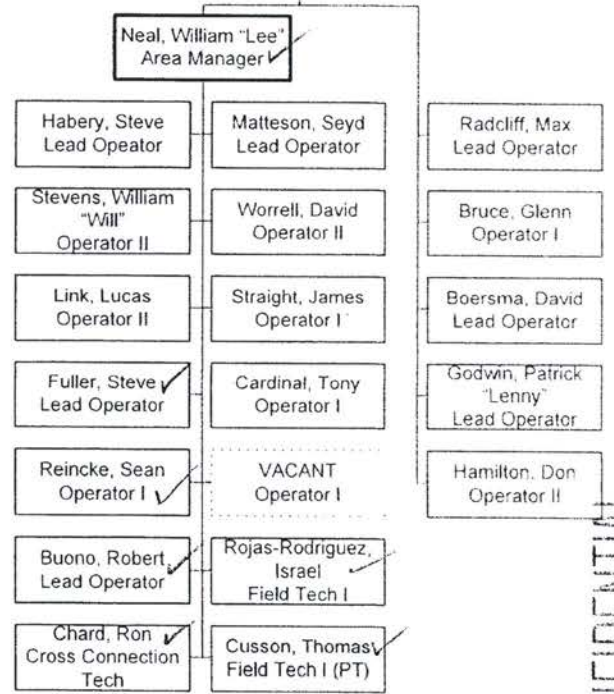
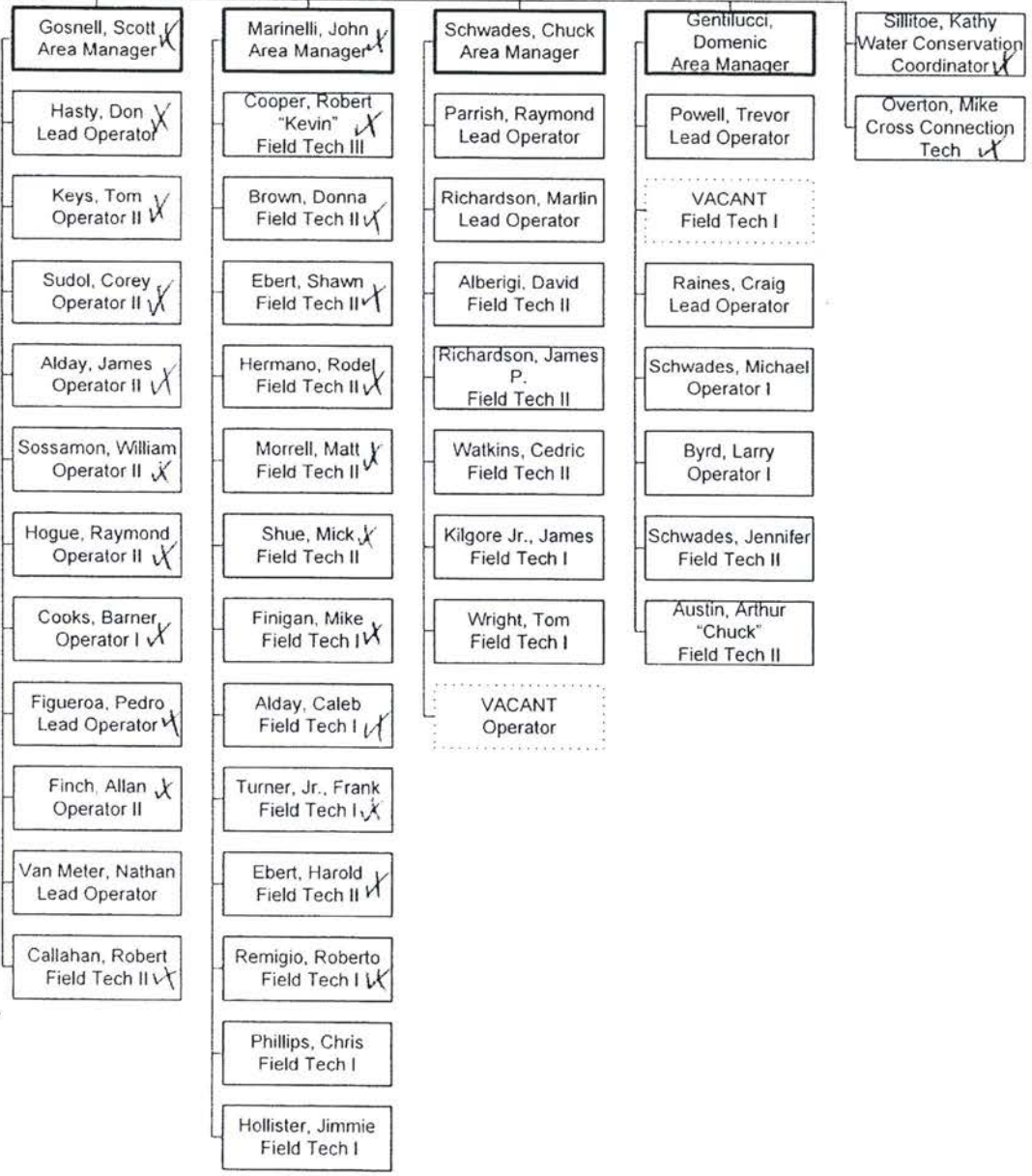
As of 4/30/2014

44-8.10

Gongre, Bryan
Regional Manager

44-8.10

Wilson, Mike
Regional Manager



Utilities, Inc.
 Audit of Affiliate Actions
 Test Year Ended Dec 31, 2013
 Dkt 140060-WS; ACN 14-197-1-1
 Description:

- Traced to Suburban
Operator. Put up with...

- Traced to San Diego
Operator. Put up with...

Key
 = part-time position

CONFIDENTIAL

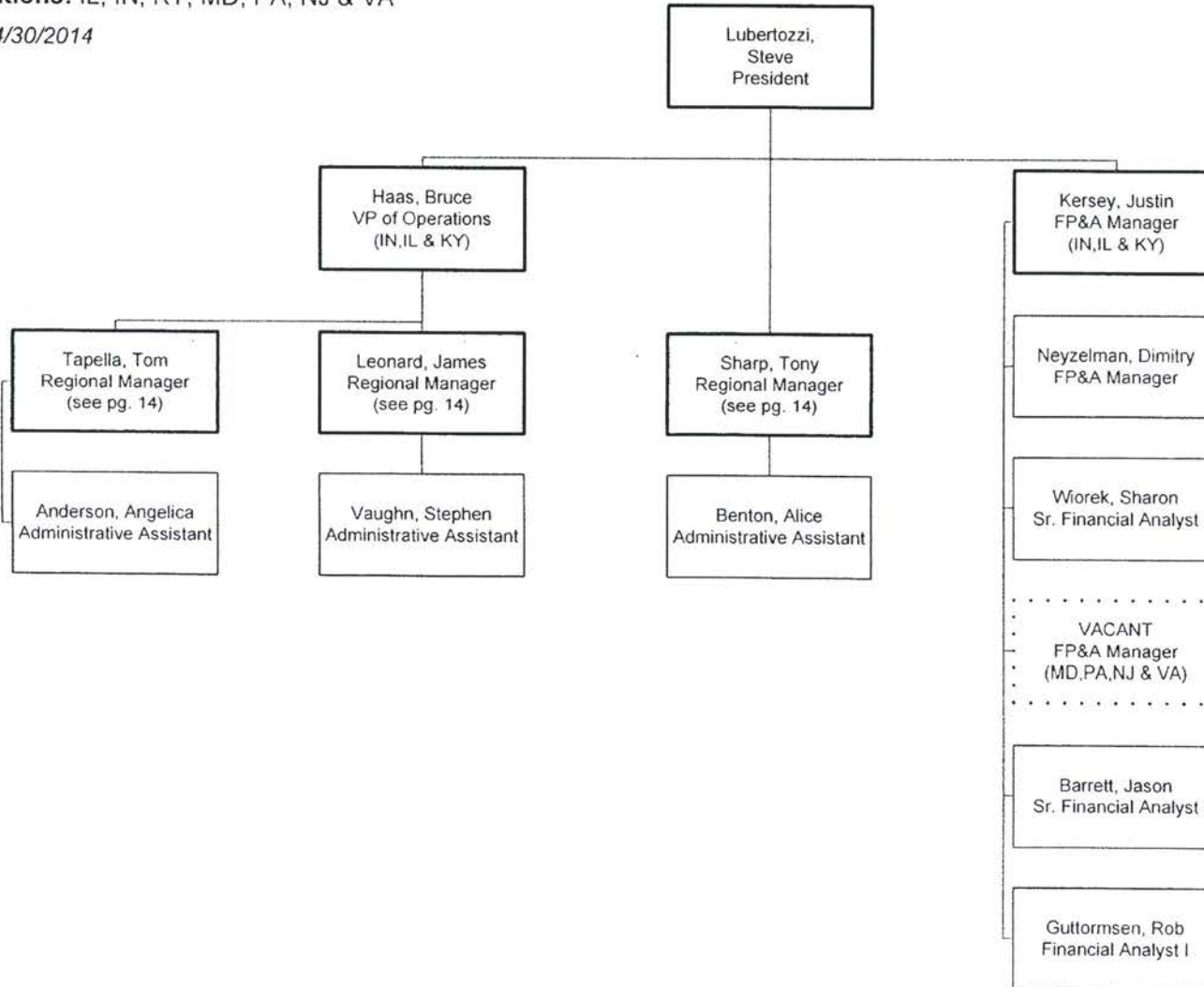


4/11/14
3:10 PM

Utilities, Inc.
Audit of Affiliate Transactions
Test Year Ended December 31, 2013
Dkt 149060-WS: ACN 14-197-1-1

Description: Org Chart

Operations: IL, IN, KY, MD, PA, NJ & VA
As of 4/30/2014



CONFIDENTIAL

Key

= repeat position



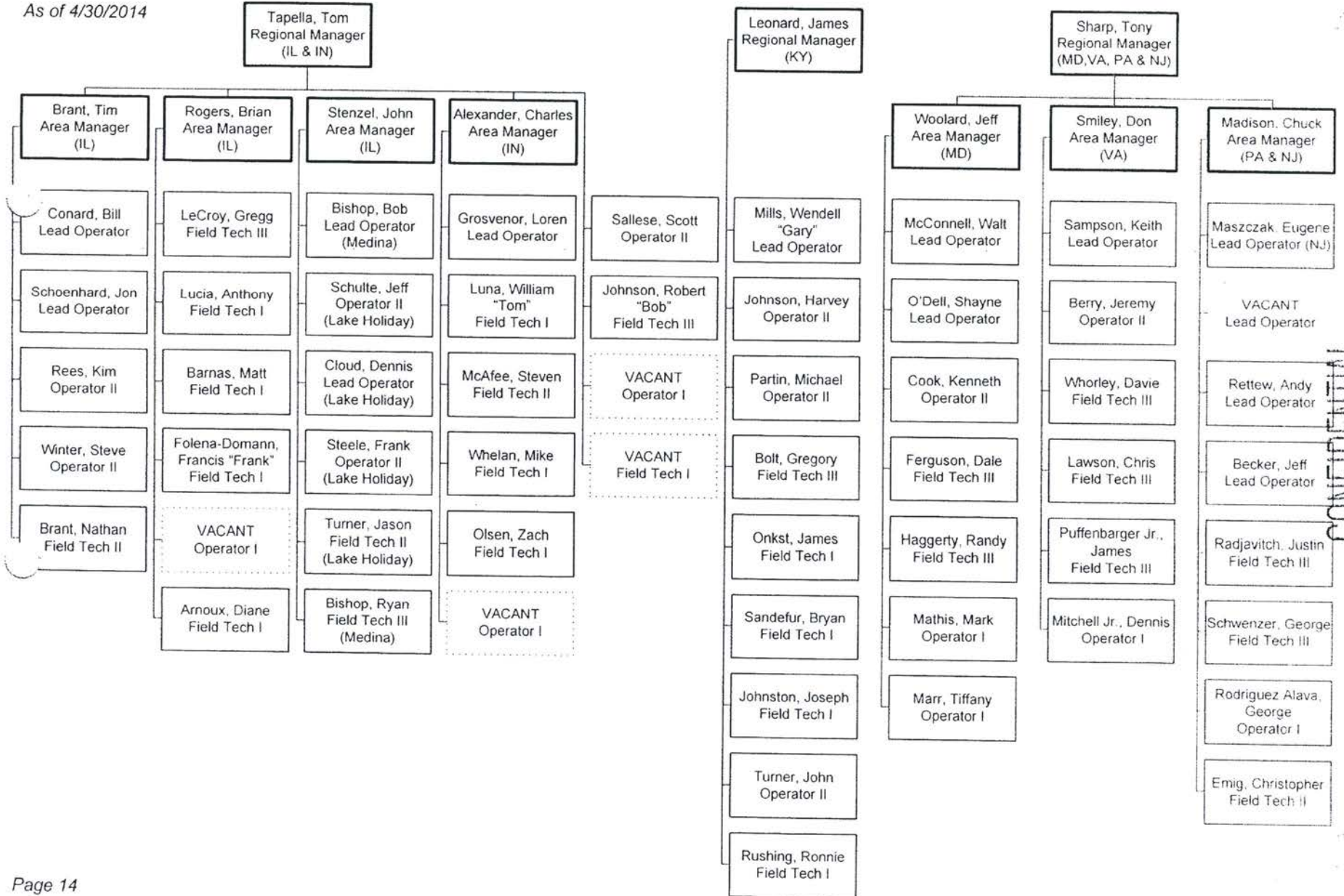
4/30/14

Utilities, Inc.
 Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 Dkt 140060-WS; ACN 141197-1-1

Description: Org Chart

Operations: IL, IN, KY, MD, PA, NJ & VA

As of 4/30/2014



CONFIDENTIAL



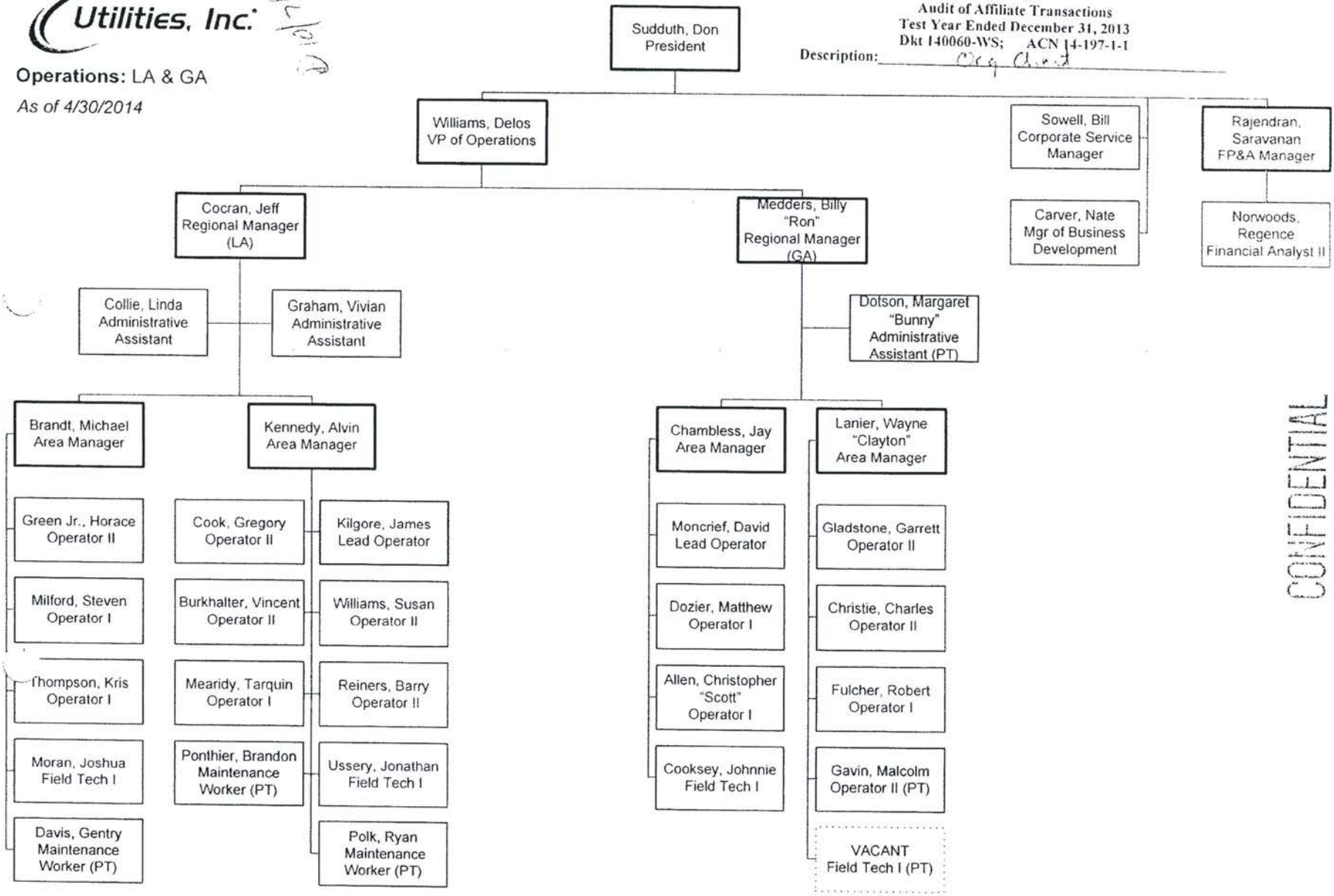
Operations: LA & GA

As of 4/30/2014

2/10/14

Utilities, Inc.
 Audit of Affiliate Transactions
 Test Year Ended December 31, 2013
 Dkt 140060-WS; ACN 14-197-1-1

Description: Org Chart



CONFIDENTIAL

Key
 □ = part-time position