

CASE NO. 2013-00237
WATER SERVICE CORPORATION OF KENTUCKY
RESPONSES TO COMMISSION STAFF'S FIRST INFORMATION REQUEST

11. a. For each employee of Water Service Corporation, WSKY's corporate parent, that worked at WSKY's facilities during the test period, provide:
- (1) Name.
 - (2) Title.
 - (3) Length of employment with Water Service.
 - (4) Job duties.
 - (5) Test-period pay rate and current pay rate.
 - (6) Test-period regular time worked and overtime worked.
 - (7) Percentage of test-period payroll capitalized.
 - (8) Total test-period payroll expenses and capitalized.
 - (9) Type of employee benefits (e.g., health insurance, dental insurance, vision insurance, pension) and amounts paid for each by Water Service.
- b. Provide on an electronic storage medium in Microsoft Excel format the information requested in item 11(a).
- c. Provide the employer retirement contribution rate(s) that were effective during calendar years 2010, 2011, 2012 and 2013 and the date on which the rate(s) became effective.
- d. If the employer retirement contribution rate will change in calendar year 2013, provide the rate, the reason for the change, and the effective date of the change.

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Response:

- a. Please see the corresponding files. For items 11.a.(1)-(6), the title, length of employment, and job duties of all employees employed during the test period, please see "Wp b-salary" and "wp b-CSR" in the excel file. For Item 6 it is assumed that all hourly paid employees work 2080 hours in a year. For items 11.a.(7) and (8), please refer to the "wp b-Capttime" tab in the excel file. And for item 11.a.(9), please refer to "wp b1" tab in the excel file.
- b. The information requested for 11 (a) has been provided in the attached Excel file labeled as DR-11a REDACTED, bate-stamped as WSCK_R_PSCDR1_No 11 000001 through WSCK_R_PSCDR1_No 11 000011. Portions of this response are being filed in conjunction with a petition for confidentiality.
- c. Utilities Inc. has two benefit plans currently: a 401k and a profit sharing described below. For employees who are participating in the 401k plan, the Company matches (at a 50% contribution rate) up to 6% of the employees' salary that is being contributed towards the 401k retirement plan. In other words, the Company will match \$.50 on every \$1.00 each employee contributes to the 401k plan up to a maximum contribution equal to 3% of the base annual compensation. Matching contributions are made in the same pay period in which the employee contributions are made.

Company contributions 3% contributions: these are actual contributions that Utilities Inc. makes to each employee who is contributing to the 401k plan. The contributions are 2010 contributions made during 2011. The 2010 thru 2013 percentage has remained at 3%.

Company contributions 4% profit sharing: This percentage is an estimated average based on the profit sharing contributions made in the past. Enclosed are two historic announcements related to the profit sharing contributions for 2010

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made in 2011, 2011 made in 2012, and 2012 made in 2013. The 2010 percentage was 4.5%, 2011 percentage was 6.5%, and the 2012 and 2013 percentage was/is 4%.

- d. The 2013 employer retirement contribution rates of 3% and 4% will not change.

Witness – Lowell Yap.

WATER SERVICE CORPORATION OF KENTUCKY
Case No. 2013 - 00237
Calculation of Salary and Benefits
Test Year 12/31/2012

w/p [b]

Confidential

		Total Annualized Salary [1]	FICA 7.65%	FUTA 7,000 @ .8%	SUTA 9,300 @ 3.3%	Total Taxes	12/31/2012 Health Insurance	401(k) at 3%	Company Contribution at 4%	12/31/2012 Other	Total Benefits
Maintenance											
REDACTED	Field Tech III	50,756	3,883	56	307	4,246	7,482	1,523	2,030	454	11,488
REDACTED	Operator II	39,907	3,053	56	307	3,416	7,482	1,197	1,596	454	10,729
REDACTED	Field Tech I	32,332	2,473	56	307	2,836	7,482	970	1,293	454	10,199
REDACTED	Regional Manager	73,655	5,635	56	307	5,998	7,482	2,210	2,946	454	13,091
REDACTED	Lead Operator	51,470	3,937	56	307	4,300	7,482	1,544	2,059	454	11,538
REDACTED	Field Tech I	34,134	2,611	56	307	2,974	7,482	1,024	1,365	454	10,325
REDACTED	Operator II	40,127	3,070	56	307	3,433	7,482	1,204	1,605	454	10,744
REDACTED	Field Tech I	26,858	2,055	56	307	2,418	7,482	806	1,074	454	9,815
REDACTED	Field Tech I	33,866	2,591	56	307	2,954	7,482	1,016	1,355	454	10,306
REDACTED	Operator II	42,966	3,287	56	307	3,650	7,482	1,289	1,719	454	10,943
REDACTED	Administrative Assistant	38,883	2,975	56	307	3,338	7,482	1,166	1,555	454	10,657
Supervisory											
REDACTED	Regional Director	124,819	8,859	56	307	9,222	7,482	3,745	4,993	454	16,673
REDACTED	Regional Vice President	184,998	9,732	56	307	10,095	7,482	5,550	7,400	454	20,885
REDACTED	Executive Assistant	69,913	5,348	56	307	5,711	7,482	2,097	2,797	454	12,829
REDACTED	Regional Finance Manager	72,407	5,539	56	307	5,902	7,482	2,172	2,896	454	13,004
REDACTED	Regional Compliance & Safety Manager	60,864	4,656	56	307	5,019	7,482	1,826	2,435	454	12,196
Total Operator Salary		977,957	69,704	896	4,910	75,510	119,710	29,339	39,118	7,256	195,423
Operator Allocation											
REDACTED	Field Tech III	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
REDACTED	Operator II	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
REDACTED	Field Tech I	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
REDACTED	Regional Manager	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
REDACTED	Lead Operator	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
REDACTED	Field Tech I	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
REDACTED	Operator II	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
REDACTED	Field Tech I	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
REDACTED	Field Tech I	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
REDACTED	Operator II	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
REDACTED	Administrative Assistant	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Supervisory											
REDACTED	Regional Director	27,058	1,920	12	67	1,999	1,622	812	1,082	98	3,614
REDACTED	Regional Vice President	12,908	679	4	21	704	522	387	516	32	1,457
REDACTED	Executive Assistant	4,878	373	4	21	398	522	146	195	32	895
REDACTED	Regional Finance Manager	5,052	386	4	21	412	522	152	202	32	907
REDACTED	Regional Compliance & Safety Manager	4,247	325	4	21	350	522	127	170	32	851
Total Operator Allocation		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

[1] Salaries Annualized to include an estimated 3.0% raise effective 4/01/2013

	Salaries (operations)		Salaries (non-operations)		Payroll Taxes		Benefits	
	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%	100.00%	0.00%
Oper. (see above)	#REF!	#REF!			#REF!	#REF!	#REF!	#REF!
Office (see wp-b CSR)			37,233	-	3,585	-	11,416	-
WSC - per WSC w/p			134,652	-	10,740	-	21,739	-
Total	#REF!	#REF!	171,885	-	#REF!	#REF!	#REF!	#REF!
Test Year	460,338	-	227,555	-	49,454	-	122,141	-
Adjustments (Water/Sewer)	#REF!	#REF!	(55,671)	-	#REF!	#REF!	#REF!	#REF!
	W	S	W	S	W	S	W	S

WATER SERVICE CORPORATION OF KENTUCKY
Case No. 2013 - 00237
Calculation of Health and Other Benefits
Test Year 12/31/2012

W/p [b-1]

<u>Account Number</u>	<u>Account Name</u>	<u>Balance 12/31/12</u>	<u>Average Full Time Head Count for the 12 months ended 12/31/12</u>	<u>Benefits per employee</u>
May-15	HEALTH & DENTAL PREMIUMS	573,961		
Jun-15	DENTAL INS REIMBURSEMENTS	131,370		
Jun-15	EMP PENSIONS & BENEFITS	-		
Jun-15	EMPLOYEE INS DEDUCTIONS	(864,247)		
Jun-15	HEALTH COSTS & OTHER	15,294		
Jun-15	HEALTH INS REIMBURSEMENTS	3,233,626		
	Total Health Insurance	<u>3,090,004</u>	413	7,482
Jun-15	OTHER EMP BENEFITS	28,223		
Jul-15	TERM LIFE INS	187,547		
Jul-15	TERM LIFE INS-OPT	(22,819)		
Jul-15	DEPEND LIFE INS-OPT	(14,443)		
Jul-15	SUPPLEMENTAL LIFE INS	-		
Jul-15	TUITION	8,797		
	Total Other Benefits	<u>187,305</u>	413	454

<u>Month</u>	<u>Full time employee Head Count</u>
1/31/2012	410
2/28/2012	415
3/31/2012	415
4/30/2012	414
5/31/2012	412
6/30/2012	414
7/31/2012	412
8/31/2012	411
9/30/2012	410
10/31/2012	410
11/30/2012	415
12/31/2012	418
12 month Average	<u><u>413</u></u>

Water Service Corporation of Kentucky
Case No. 2013 - 00237
Calculation of Capitalized Time Allocation
Test Year Ended December 31, 2012

w/p [b-2]

Confidential

	Total Capitalized Time [a]	Percentage Allocated United [b]	WSC KY Capitalized Time Adjustment [c]
Maintenance			
REDACTED	(17,537)	#REF!	#REF!
REDACTED	(1,583)	#REF!	#REF!
REDACTED	(5,257)	#REF!	#REF!
REDACTED	(24,040)	#REF!	#REF!
REDACTED	(8,688)	#REF!	#REF!
REDACTED	(5,899)	#REF!	#REF!
REDACTED	(4,914)	#REF!	#REF!
REDACTED	(15,750)	#REF!	#REF!
REDACTED	(8,168)	#REF!	#REF!
REDACTED	(11,948)	#REF!	#REF!
Supervisory			
REDACTED	(104,603)	21.68%	(22,676)
REDACTED	(89,132)	6.98%	(6,219)
REDACTED	-	6.98%	-
REDACTED	(540)	6.98%	(38)
REDACTED	-	6.98%	-
Total Operator Capitalized Time	(298,060)		#REF!
Office			
REDACTED	(80)	2.78%	(2)
REDACTED	(360)	2.78%	(10)
REDACTED	(3,255)	2.78%	(90)
REDACTED	(199)	2.78%	(6)
REDACTED	(293)	2.78%	(8)
REDACTED	(2,101)	2.78%	(58)
REDACTED	(2,220)	2.78%	(62)
REDACTED	(3,059)	2.78%	(85)
REDACTED	(319)	2.78%	(9)
REDACTED	(408)	2.78%	(11)
REDACTED	(2,041)	2.78%	(57)
REDACTED	(1,149)	2.78%	(32)
REDACTED	(2,515)	2.78%	(70)
REDACTED	(13,999)	2.78%	(389)
REDACTED	(2,195)	2.78%	(61)
REDACTED	(2,006)	2.78%	(56)
REDACTED	(448)	2.78%	(12)
REDACTED	(293)	2.78%	(8)
REDACTED	(757)	2.78%	(21)
REDACTED	(276)	2.78%	(8)
REDACTED	(1,830)	2.78%	(51)
REDACTED	(438)	2.78%	(12)
REDACTED	(566)	2.78%	(16)
REDACTED	(1,135)	2.78%	(31)
REDACTED	(1,105)	2.78%	(31)
REDACTED	(2,578)	2.78%	(72)
REDACTED	(224)	2.78%	(6)
Total Office Capitalized Time	(45,849)		(1,272)

Water Service Corporation of Kentucky
Case No. 2013 - 00237
Calculation of Capitalized Time Allocation
Test Year Ended December 31, 2012

w/p [b-2]

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	Total Capitalized Time [a]	Percentage Allocated United [b]	WSC KY Capitalized Time Adjustment [c]
WSC			
REDACTED	(9,409)	2.78%	(261)
REDACTED	(38,498)	2.78%	(1,068)
REDACTED	(1,188)	2.78%	(33)
REDACTED	(41,125)	2.78%	(1,141)
REDACTED	(16,200)	2.78%	(450)
REDACTED	(33,018)	2.78%	(916)
REDACTED	(71,692)	2.78%	(1,990)
REDACTED	(62,379)	2.78%	(1,731)
REDACTED	(35,120)	2.78%	(975)
REDACTED	(14,378)	2.78%	(399)
REDACTED	(610)	2.78%	(17)
REDACTED	(1,127)	2.78%	(31)
REDACTED	(57,540)	2.78%	(1,597)
REDACTED	(703)	2.78%	(20)
REDACTED	(2,124)	2.78%	(59)
REDACTED	(149,830)	2.78%	(4,158)
REDACTED	(24,268)	2.78%	(674)
REDACTED	(3,564)	2.78%	(99)
REDACTED	(12,258)	2.78%	(340)
REDACTED	(49,572)	2.78%	(1,376)
REDACTED	(3,987)	2.78%	(111)
REDACTED	(29,670)	2.78%	(823)
REDACTED	(18,937)	2.78%	(526)
REDACTED	(9,644)	2.78%	(268)
REDACTED	(1,483)	2.78%	(41)
REDACTED	(7,314)	2.78%	(203)
REDACTED	(52,774)	2.78%	(1,465)
REDACTED	(5,232)	2.78%	(145)
REDACTED	(12,213)	2.78%	(339)
REDACTED	(28,494)	2.78%	(791)
REDACTED	(128,147)	2.78%	(3,557)
REDACTED	(22,164)	2.78%	(615)
REDACTED	(378)	2.78%	(10)
REDACTED	(13,266)	2.78%	(368)
REDACTED	(26,488)	2.78%	(735)
REDACTED	(1,409)	2.78%	(39)
REDACTED	(31,180)	2.78%	(865)
REDACTED	(59,220)	2.78%	(1,644)
Total WSC Capitalized Time	(1,076,599)		(29,879)
Total Capitalized Time Adjustment			
Operator Capitalized Time			#REF!
Office Capitalized Time			(1,272)
Wsc Capitalized Time			(29,879)
Total Capitalized Time Adjustment			#REF!

Name	Job Title
REDACTED	Controller
REDACTED	Payroll Administrator
REDACTED	Sr. Regulatory Acct
REDACTED	Desktop Supp Analyst 2
REDACTED	A/P Clerk
REDACTED	Director of HR
REDACTED	Docket Clerk
REDACTED	A/P Supervisor
REDACTED	Tax Rptg & Compliance Mgr
REDACTED	Tax Specialist
REDACTED	Regulatory Acct Manager
REDACTED	Capital Assets Manager
REDACTED	Regulatory Staff Acct I
REDACTED	Capital Assets Acct
REDACTED	COO
REDACTED	CFO
REDACTED	Sr. Corporate Acct
REDACTED	Corporate Acct Manager
REDACTED	Billing Manager
REDACTED	Regulatory Staff Acct II
REDACTED	Regulatory Staff Acct II
REDACTED	CRO
REDACTED	A/P Clerk
REDACTED	A/P Clerk
REDACTED	HR Generalist
REDACTED	Regulatory Acct Manager
REDACTED	HR Generalist
REDACTED	A/P Clerk
REDACTED	Regulatory Acct Manager
REDACTED	Regulatory Staff Acct II
REDACTED	Facilities & Admin Svs Sup
REDACTED	Business Process Analyst
REDACTED	HR Administrator
REDACTED	IT Manager
REDACTED	System Administrator
REDACTED	Receptionist
REDACTED	Sr. Corporate Acct
REDACTED	Regulatory Staff Acct I
REDACTED	Legal Asst & Admin Svc Mgr
REDACTED	Sr. Financial Analyst
REDACTED	Exec Assistant-Exec Adm
REDACTED	Compl & Safety Coord
REDACTED	Fin Pln & Analysis Mgr
REDACTED	Desktop Supp Analyst 1
REDACTED	Network Administrator
REDACTED	Corporate Services Mgr
REDACTED	President & CEO
REDACTED	VP General Counsel

REDACTED	VP Corporate Dev
REDACTED	Assistant Manager Billing
REDACTED	Regulatory Assistant
REDACTED	Director of Govt Affairs
REDACTED	Regulatory Staff Acct II
REDACTED	Regulatory Staff Acct II
REDACTED	A/P Clerk
REDACTED	Regulatory Staff Acct I
REDACTED	A/P Clerk

Name	Job Title	Replaced	Notes	13 Cap Rate
REDACTED	Controller	No Change		104.00
REDACTED	Payroll Administrator	New position, Field Tech I	Redacted - operations employee	37.00
REDACTED	Sr. Regulatory Acct	No Change		39.00
REDACTED	Desktop Supp Analyst 2	No Change		41.65
REDACTED	A/P Clerk	REDACTED	Not on original workpaper	41.65
REDACTED	Director of HR	No Change		63.00
REDACTED	Docket Clerk	No Change		22.00
REDACTED	A/P Supervisor	No Change		41.65
REDACTED	Tax Rptg & Compliance Mgr	No Change		41.65
REDACTED	Tax Specialist	No Change		41.65
REDACTED	Regulatory Acct Manager	No Change	Resigned	60.00
REDACTED	Capital Assets Manager	REDACTED		41.65
REDACTED	Regulatory Staff Acct I	REDACTED		31.00
REDACTED	Capital Assets Acct	REDACTED		41.65
REDACTED	COO	No Change		142.00
REDACTED	CFO	No Change		143.00
REDACTED	Sr. Corporate Acct	No Change		41.65
REDACTED	Corporate Acct Manager	No Change		71.00
REDACTED	Billing Manager	No Change		51.00
REDACTED	Regulatory Staff Acct II	No Change	Resigned	36.00
REDACTED	Regulatory Staff Acct II	REDACTED		39.00
REDACTED	CRO	No Change		116.00
REDACTED	A/P Clerk	No Change		41.65
REDACTED	A/P Clerk	No Change		41.65
REDACTED	HR Generalist	No Change		30.00
REDACTED	Regulatory Acct Manager	No Change	Name change	59.00
REDACTED	HR Generalist	No Change		41.65
REDACTED	A/P Clerk	No Change		41.65
REDACTED	Regulatory Acct Manager	Position still open		53.00
REDACTED	Regulatory Staff Acct II	REDACTED		46.00
REDACTED	Facilities & Admin Svs Sup	REDACTED		41.65
REDACTED	Business Process Analyst	No Change		41.65
REDACTED	HR Administrator	REDACTED	Redacted - operations employee	41.65
REDACTED	IT Manager	No Change		41.65
REDACTED	System Administrator	No Change		41.65
REDACTED	Receptionist	No Change		41.65
REDACTED	Sr. Corporate Acct	No Change		41.65
REDACTED	Regulatory Staff Acct I	No Change		28.00
REDACTED	Legal Asst & Admin Svc Mgr	No Change		41.65
REDACTED	Sr. Financial Analyst	REDACTED		41.65
REDACTED	Exec Assistant-Exec Adm	No Change		41.65
REDACTED	Compl & Safety Coord	No Change		41.65
REDACTED	Fin Pln & Analysis Mgr	No Change	Resigned	67.00
REDACTED	Desktop Supp Analyst 1	No Change		41.65
REDACTED	Network Administrator	No Change		41.65
REDACTED	Corporate Services Mgr	No Change		37.07
REDACTED	President & CEO	No Change		194.00
REDACTED	VP General Counsel	No Change		131.00
REDACTED	VP Corporate Dev	No Change		126.00
REDACTED	Assistant Manager Billing	No Change		29.00
REDACTED	Regulatory Assistant	No Change		23.00
REDACTED	Director of Govt Affairs	No Change		63.00
REDACTED	Regulatory Staff Acct II	No Change		42.00
REDACTED	Regulatory Staff Acct II	No Change		48.00
REDACTED	A/P Clerk	REDACTED		41.65
REDACTED	Regulatory Staff Acct I	No Change		32.00
REDACTED	A/P Clerk	No Change		41.65

WATER SERVICE CORPORATION OF KENTUCKY
Case No. 2013 - 00237
Calculation of Customer Service Salary and benefits
Test Year 12/31/2012
Using 05/24/13 Paystub Salaries

w/p [b-3]

Confidential

Line	Customer Service Personnel [A]	State [B]	Total Annualized Salary [C]	FICA 7.65% [D]	FUTA 7,000 @ .8% [E]	SUTA [F]	Total Taxes [G]	12/31/2012 Health Insurance [E]	Pension at 3% [F]	401(k) at 4% [G]	12/31/2012 Other [H]	Total Benefits [I]
1.	REDACTED	FL	31,467	2,407	56	366 [1]	2,829	7,482	944	1,259	454	10,138
2.	REDACTED	NC	25,251	1,932	56	878 [2]	2,866	7,482	758	1,010	454	9,703
3.	REDACTED	FL	35,432	2,711	56	366 [1]	3,133	7,482	1,063	1,417	454	10,416
4.	REDACTED	FL	33,211	2,541	56	366 [1]	2,963	7,482	996	1,328	454	10,260
5.	REDACTED	FL	37,698	2,884	56	366 [1]	3,306	7,482	1,131	1,508	454	10,574
6.	REDACTED	FL	56,347	4,311	56	366 [1]	4,733	7,482	1,690	2,254	454	11,880
7.	REDACTED	NV	25,335	1,938	56	975 [3]	2,969	7,482	760	1,013	454	9,709
8.	REDACTED	NC	26,848	2,054	56	878 [2]	2,988	7,482	805	1,074	454	9,815
9.	REDACTED	NV	39,655	3,034	56	1,036 [3]	4,126	7,482	1,190	1,586	454	10,711
10.	REDACTED	FL	27,587	2,110	56	366 [1]	2,532	7,482	828	1,103	454	9,866
11.	REDACTED	NV	25,997	1,989	56	1,001 [3]	3,046	7,482	780	1,040	454	9,755
12.	REDACTED	NV	28,863	2,208	56	1,036 [3]	3,300	7,482	866	1,155	454	9,956
13.	REDACTED	NV	29,457	2,253	56	1,036 [3]	3,345	7,482	884	1,178	454	9,997
14.	REDACTED	NC	25,376	1,941	56	878 [2]	2,875	7,482	761	1,015	454	9,712
15.	REDACTED	FL	27,189	2,080	56	366 [1]	2,502	7,482	816	1,088	454	9,839
16.	REDACTED	FL	28,046	2,145	56	366 [1]	2,567	7,482	841	1,122	454	9,899
17.	REDACTED	NV	25,299	1,935	56	974 [3]	2,965	7,482	759	1,012	454	9,706
18.	REDACTED	FL	29,032	2,221	56	366 [1]	2,643	7,482	871	1,161	454	9,968
19.	REDACTED	FL	25,828	1,976	56	366 [1]	2,398	7,482	775	1,033	454	9,743
20.	REDACTED	FL	27,554	2,108	56	366 [1]	2,530	7,482	827	1,102	454	9,864
21.	REDACTED	FL	48,299	3,695	56	366 [1]	4,117	7,482	1,449	1,932	454	11,316
22.	REDACTED	FL	26,212	2,005	56	366 [1]	2,427	7,482	786	1,048	454	9,770
23.	REDACTED	NC	35,926	2,748	56	878 [2]	3,682	7,482	1,078	1,437	454	10,450
24.	REDACTED	NC	31,101	2,379	56	878 [2]	3,313	7,482	933	1,244	454	10,112
25.	REDACTED	FL	25,480	1,949	56	366 [1]	2,371	7,482	764	1,019	454	9,719
26.	REDACTED	FL	100,339	7,676	56	366 [1]	8,098	7,482	3,010	4,014	454	14,959
27.	REDACTED	FL	58,240	4,455	56	366 [1]	4,877	7,482	1,747	2,330	454	12,012
28.	REDACTED	NC	46,171	3,532	56	878 [2]	4,466	7,482	1,385	1,847	454	11,167
29.	REDACTED	NC	26,039	1,992	56	878 [2]	2,926	7,482	781	1,042	454	9,758
30.	REDACTED	FL	34,778	2,660	56	366 [1]	3,082	7,482	1,043	1,391	454	10,370
31.	REDACTED	NC	35,292	2,700	56	878 [2]	3,634	7,482	1,059	1,412	454	10,406
32.	REDACTED	FL	26,573	2,033	56	366 [1]	2,455	7,482	797	1,063	454	9,795
33.	REDACTED	FL	25,501	1,951	56	366 [1]	2,373	7,482	765	1,020	454	9,720
34.	REDACTED	NV	33,587	2,569	56	1,036 [3]	3,661	7,482	1,008	1,343	454	10,286
35.	REDACTED	FL	26,550	2,031	56	366 [1]	2,453	7,482	797	1,062	454	9,794
36.	REDACTED	NC	25,675	1,964	56	878 [2]	2,898	7,482	770	1,027	454	9,733
37.	REDACTED	FL	44,804	3,427	56	366 [1]	3,849	7,482	1,344	1,792	454	11,072
38.	REDACTED	FL	28,059	2,147	56	366 [1]	2,569	7,482	842	1,122	454	9,900
39.	REDACTED	FL	25,501	1,951	56	366 [1]	2,373	7,482	765	1,020	454	9,720
40.	REDACTED	NC	25,962	1,986	56	878 [2]	2,920	7,482	779	1,038	454	9,753
Total			1,341,560	102,628	2,240	24,298	129,166	299,274	40,247	53,662	18,141	411,324
WSC Allocation Percentage			2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%	2.78%
Total Kentucky Customer Service Allocation			37,233	2,848	62	674	3,585	8,306	1,117	1,489	503	11,416
Clinton Sewer Allocation Percentage			7.83%	7.83%	7.83%	7.83%	7.83%	7.83%	7.83%	7.83%	7.83%	7.83%
Clinton Sewer Office expense			2,915	223	5	53	281	650	87	117	39	894

[1] Florida 2013 SUTA \$8,000 limit at 4.58%
[2] North Carolina 2013 SUTA \$20,900 at 4.20%
[3] Nevada 2013 SUTA \$26,900 limit at 3.85%
[6] Salaries Annualized to include an estimated 3.0% raise effective 4/01/2013

Title	Department	Description
ADMINISTRATIVE ASSISTANT	Operations	Oversees the operation and maintenance of water and wastewater treatment plants. Provides leadership and guidance in water and wastewater plant management. Works with Regional Manager and Regional Director to ensure continuity of processes, goals and vision of UI.
AREA MANAGER	Operations	Oversees the operation and maintenance of water and wastewater treatment plants. Provides leadership and guidance in water and wastewater plant management. Works with Regional Manager and Regional Director to ensure continuity of processes, goals and vision of UI.
CROSS CONNECTION SPECIALIST	Operations	Responsible for protecting the public water supply from actual or potential contamination sources by ensuring appropriate backflow prevention devices are properly in use by residential, commercial and industrial customers.
CROSS CONNECTION TECHNICIAN	Operations	Responsible for protecting the public water supply from actual or potential contamination sources by ensuring appropriate backflow prevention devices are properly in use by residential, commercial and industrial customers.
FIELD TECH I	Operations	Responsible for the accurate and timely reading and recording of water meters to facilitate customer billing; to identify water meter equipment problems; and to perform minor water meter and/or system maintenance.
FIELD TECH II	Operations	Responsible for maintaining and cleaning water/wastewater system; identifying water meter equipment problems; and to perform minor water meter and/or system maintenance.
FIELD TECH III	Operations	Responsible for maintaining and cleaning water/wastewater systems; identifying water meter equipment problems; and performing water meter and/or system maintenance activities.
LEAD WATER-WASTEWATER OPERATOR	Operations	Under limited supervision, performs routine tasks related to the operation of a water/wastewater treatment facility. Responsible for maintaining plant compliance with EPA standards and state water Commission. Assists with training of other personnel and leading work crews. Demonstrates continuous effort to improve operations, decrease turnaround times, streamline work processes and works cooperatively to provide quality seamless utility service. Works with AM and RM to ensure continuity of processes, goals and vision of UI.
REGIONAL MANAGER	Operations	Responsible for the management of water and wastewater treatment operations for the region, including directing, planning, managing, staffing, and organizing the safe and efficient operation of all UI subsidiaries in assigned region. Provides leadership and guidance in water and wastewater plant management. Works with Area Managers and Regional Director to ensure continuity of processes, goals and vision of UI.
WAREHOUSE CLERK	Operations	Responsible for maintaining the inventory and allocation of commonly used supplies and equipment from the warehouse to local operations staff and other special projects as needed.
WATER-WASTEWATER OPERATOR	Operations	Under direct supervision, performs routine tasks related to the operation of water and/or wastewater treatment facilities. Assists with maintaining plant compliance with EPA standards and state water Commission. Performs general cleaning of grounds and buildings. Ensures plant safety and sanitary requirements.
RVP	Operations	Responsible for directing the safe, efficient and profitable operation of assigned region's assets. Directs Regional Managers, Regional Director, Regional Finance Manager, Regional Compliance & Safety Advisor and Regulatory Accounting Manager to ensure continuity of processes, goals and vision of UI.
Regional Finance Manager	Operations	Provides analytical and business support to the Regional Vice President and Regional Directors. Works closely with Regional Director and regional staff to assure continuity of processes, goals and vision of Utilities, Inc.
Executive Assistant	Operations	Under direct supervision of the Regional Director, provides administrative and secretarial support to the Regional Director and Regional Managers.
Regional Compliance & Safety Manager	Operations	Responsible for developing and administering safety programs, as outlined in the UI Safety Manual, and to ensure compliance with all Company, local, state and federal regulations for all employees and facilities located within assigned region(s).
Regional Director	Operations	Responsible for directing the safe and efficient operation of all Utilities, Inc. subsidiaries in assigned region. Oversees all areas of operations: water, wastewater, development, etc.
Administrative Assistant	Operations	Under direct supervision of the RVP or President, provides administrative and secretarial support to the RVP or Executive Team.
Project Manager	Operations	Responsible for all water and wastewater utility construction projects from initial contract negotiations through warranty termination.
CSR II	Customer Service	Responds to inquiries received through phone, email and/or written correspondence with customers by following standard scripts and procedures. Uses a computer system to track questions and answers as well as enter orders. Responds to inquiries requiring written response with the use of standard form letters. Works under general supervision.
CSR I	Customer Service	Responds to inquiries received through phone, email and/or written correspondence with customers by following standard scripts and procedures. Uses a computer system to track questions and answers as well as enter orders. Responds to inquiries requiring written response with the use of standard form letters. Works under direct supervision.
CUSTOMER RELATIONS SPECIALIST	Customer Service	Under limited supervision, provides administrative and customer support to the management team and Vice President.
COLLECTIONS SPECIALIST	Customer Service	Responsible for executing collection functions for assigned geographic areas. Works with Customer Service, Operations and Billing to assure continuity of the collection process, goals and UI vision.
CORPORATE SERVICE SUPERVISOR	Customer Service	Responsible for providing quality and efficient customer service to customers through the daily management of a team of employees, including hiring, motivating, recognition and rewarding, coaching, counseling, training and problem solving. This position will serve as the primary contact for problem resolution and information gathering regarding customer inquiries.
ASSISTANT MANAGER BILLING	Customer Service	Responsible for overseeing the Billing Specialist. Works with Regulatory Department and Billing Manager as needed to assure continuity of processes, goals and vision of UI.
CUSTOMER SERVICE SUPERVISOR	Customer Service	Responsible for providing quality and efficient customer service to customers through the daily management of a team of employees, including hiring, motivating, recognition and rewarding, coaching, counseling, training and problem solving. This position will serve as the primary contact for problem resolution and information gathering regarding customer inquiries.
DIRECTOR OF BILLING AND REGULATORY RELATIONS	Customer Service	Responsible for the overall direction, coordination and evaluation of the Billing Department to ensure continuity of processes, goals and vision of UI.
CUSTOMER SERVICE MANAGER	Customer Service	Responsible for the overall direction, coordination and evaluation of the Customer Service Department, accountability for KPIs to ensure Company goals are achieved.
CUSTOMER CARE SPECIALIST	Customer Service	Maintains accounts receivable records, including processing customer payments in accordance with company business rules and processes; batching, balancing, and scanning customer payments to meet posting deadlines. Maintains payment logs and prepares daily deposits. Enters and validates rate changes into CC&B.

Controller	Corporate (WSC)	Provides leadership and coordination of Company corporate accounting, treasury, debt financing and capital project functions. Ensures company accounting procedures conform to generally accepted accounting principles.
Payroll Administrator	Corporate (WSC)	Maintains payroll records, timesheets, payroll and HR systems. Responsible for computing, withholding and deductions associated with net earnings.
Sr. Regulatory Acct	Corporate (WSC)	Provides state regulatory and accounting expertise to Commissions and other regulatory bodies. Testifies on behalf of operating entities before state regulatory Commissions. Actively participates at formal and informal meetings as a company representative. Speaks knowledgeably regarding appropriate accounting treatment of rate and regulatory issues, current and emerging accounting issues, and accounting related to compliance issues.
Desktop Supp Analyst 2	Corporate (WSC)	Serves as the initial point of contact for troubleshooting hardware/software, PC and printer problems to effect real time problem analysis and resolutions.
A/P Clerk	Corporate (WSC)	Maintains accounts payable records, including editing, checking and preparing accounts payable entries and tabulating control statistics.
Director of HR	Corporate (WSC)	Responsible for managing all of the people functions of the organization in accordance with company policies and practices, the ethical and social consciences of business and society laws, regulations and administrative rulings of governmental organizations and other regulatory and advisory authorities and organizations. Also responsible for the strategic human resources planning to provide the company with the best people talent available and to position the company as the employer of choice by being aware of policies, practices and trends within the water utility industry and all industries in general.
Docket Clerk	Corporate (WSC)	Provides administrative and technical support within Regulatory department with increasing responsibilities over time.
A/P Supervisor	Corporate (WSC)	Responsible for management of the Accounts Payable Department, including directing, planning, managing, staffing and organizing the AP aspect of all Utilities, Inc. subsidiaries. Directs and leads department staff on a daily basis and ensures development to meet department objectives. Oversees the accurate and timely payment of vendors and ensures the proper daily, weekly and monthly reconciliations occur.
Tax Rptg & Compliance Mgr	Corporate (WSC)	Responsible for all aspects of federal and state income taxes,
Tax Specialist	Corporate (WSC)	property taxes, gross receipts taxes and all other miscellaneous taxes.
Regulatory Acct Manager	Corporate (WSC)	Responsible for management of a regulatory team, including directing, planning, managing, staffing and organizing the revenue aspect of all Utilities, Inc. subsidiaries. Represents Utilities, Inc. in state and county regulatory proceedings, impacting overall company revenues within specific regions. Works with senior management to ensure that the organization is aware of pending and potential regulatory changes that could impact subsidiaries of Utilities, Inc.
Capital Assets Manager	Corporate (WSC)	Responsible for the maintenance and reconciliation of capital projects.
Regulatory Staff Acct I	Corporate (WSC)	Assists and supports regulatory manager and fellow accountants during rate increase filings and other regulatory matters. Prepares analyses and responses for Commission staff during regulatory revenue increase requests.
Capital Assets Acct	Corporate (WSC)	Responsible for the timely and accurate maintenance of fixed asset accounting records.
COO	Corporate (WSC)	Directs, administers, and coordinates the internal operational activities of the organization in accordance with policies, goals, and objectives established by the Chief Executive Officer and the Board of Directors. Leads and directs the following functions and/or business units: operations, human resources, information systems, traffic, new business coordination, and agency promotion and communication. Assists the CEO in the development of organization policies and goals that cover operations, personnel, financial performance, and growth of the functions and/or business units mentioned above.
CFO	Corporate (WSC)	Responsible for all aspects of the financial, treasury and accounting functions of the organization, as well as overseeing the IT infrastructure. Participates in the strategic leadership of the Company by working as a member of the Executive Management Team to establish long-term goals, strategies, plans and policies
Sr. Corporate Acct	Corporate (WSC)	Responsible for performing high level accounting work and assisting in the development of appropriate policies and procedures. Provides leadership to others in the Corporate Accounting Department. Prepares monthly financial statements, reconciles and maintains all monthly General Ledger accounts.
Corporate Acct Manager	Corporate (WSC)	Responsible for the daily management of all Corporate accounting operations, as well as reporting monthly and quarterly consolidated results to management.
Billing Manager	Corporate (WSC)	Responsible for management of the Billing Department, including directing, planning, managing, staffing and organizing the billing and collections aspect of all Utilities, Inc. subsidiaries. Accountable for all billing, collections and meter reading activities. Works with Regional Directors and Managers, and Customer Service Managers to assure continuity of processes, goals and vision of UI.
Regulatory Staff Acct II	Corporate (WSC)	Prepares analyses and responses for Commission staff during regulatory revenue increase requests. Assists and supports regulatory manager and fellow accountants during rate increase filings and other regulatory matters.
CRO	Corporate (WSC)	Oversees all matters related to the economic regulation of all the UI subsidiaries which are located in 15 states. This includes the planning, preparation, filing and resolution of rate applications, transfer proceedings, territory extensions, tariff and rule changes, Commission audits and other regulatory activities. In this role, the CRO supervises three teams of regional managers, accountants, financial analysts and clerical staff as well as the Government Relations function that spans all three regions. In addition to the regulatory function, the CRO is responsible for Billing Services within UI which includes the production, delivery and collection of all UI customer bills. Finally, the CRO is a member of the Executive Team which has responsibility for the planning, execution and the ultimate results of UI as a whole.

HR Generalist	Corporate (WSC)	Serves as an HR strategic business partner to the organization by providing consultation, direction and support on HR matters. Performs HR related duties at the professional level.
Facilities & Admin Svs Sup	Corporate (WSC)	Responsible for facility services, supplies and maintenance; business insurance renewal; Company records maintenance; management of the administrative services of the Corporate Office. Contributes to the Human Resources department through overseeing various daily Payroll functions and completing project based work
Business Process Analyst	Corporate (WSC)	Responsible for providing analytical and process support to the President and CEO of the Company as well as handle the Company's social media and online (internal and external) presence/brand. Responsible for providing analytical and process support to the President and CEO of the Company as well as handle the Company's social media and online (internal and external) presence/brand
HR Administrator	Corporate (WSC)	Administers and maintains the Company's various leave and time off policies. Contributes to the Human Resources department through assisting various HR and Payroll functions and completing project based work including, internal audits, evaluation and benchmarking of company benefits and employee satisfaction surveys.
IT Manager	Corporate (WSC)	Responsible for analyzing and directing all IT related activates of the organization. Accountable for ensuring continuity of computer services for users throughout the organization through planning, technical leadership and project coordination.
System Administrator	Corporate (WSC)	Responsible for monitoring, adjusting, troubleshooting and overall efficient operation of the computing environment.
Receptionist	Corporate (WSC)	Provides general office support with a variety of clerical activities and related tasks. The receptionist will be responsible for answering incoming calls, directing calls to appropriate associates, flow of correspondence, requisition of office supplies, as well as additional clerical duties as necessary.
Legal Asst & Admin Svc Mgr	Corporate (WSC)	Responsible for providing analytical and process support to the President and CEO of the Company as well as handle the Company's social media and online (internal and external) presence/brand.
Sr. Financial Analyst	Corporate (WSC)	Performs financial and business related analyses and research in such areas as financial and expense performance, rate of return, depreciation, working capital and investments. Prepares forecasts and analyzes trends in revenue, finance, general business conditions and other related issues.
Exec Assistant-Exec Adm	Corporate (WSC)	Under direct supervision of the RVP or President, provides administrative and secretarial support to the RVP or Executive Team.
Compl & Safety Coord	Corporate (WSC)	Develops, implements, evaluates and directs the Company's programs, policies and practices to ensure all areas of operations function in a safe manner and are proactively in compliance with Federal, State and local regulatory requirements.
Fin Pln & Analysis Mgr	Corporate (WSC)	Responsible for the daily management of all Finance operations, as well as reporting monthly and quarterly consolidated results to management. Performs financial and business related analyses and research in such areas as financial and expense performance. Prepares forecasts and analyzes trends in revenue, finance, general business conditions and other related issues.
Desktop Supp Analyst 1	Corporate (WSC)	Serves as the initial point of contact for troubleshooting hardware/software, PC and printer problems to effect real time problem analysis and resolutions.
Network Administrator	Corporate (WSC)	Performs general network maintenance on LAN and WAN relating to users, contexts and network devices. Responsible for solving server issues and infrastructure upgrades and expansions. Recommends design, implementation procedures, development and enhancement of LAN/WAN and application configuration.
Corporate Services Mgr	Corporate (WSC)	Responsible for the management of multiple leadership functions in Corporate Services, including Collections, Meter 2 Cash and Corporate Development functional areas. Accountability for support of budget, KPIs, internal audit, data inquiry and analysis
President & CEO	Corporate (WSC)	Responsible for the development of all policies, internal grantmaking procedures, research to support grantmaking initiatives, and directing of all administrative and program activities of the company which includes, but is not limited to, the effective use of financial resources, maintenance of financial record systems, coordination of legal matters with outside counsel, direction and supervision of all communications with grantees and publics, some of which include newsletters, request for proposal publications, community education symposia, press releases, and annual reports.
VP General Counsel	Corporate (WSC)	Serves as the chief legal officer of the Company and manages the legal affairs of the company including the hiring and supervision of outside counsel, and the resolution of litigation and other disputes involving the Company. He advises Company management and other employees on legal issues arising in the course of business of the Company. The General Counsel also serves as Corporate Secretary of the Company. In that role he is responsible for corporate governance issues including the maintenance of corporate records and compliance with corporate good standing requirements. Develop strategic business plan and roadmaps for growth. Mergers and acquisitions, including setting objectives sourcing , funding , negotiation, and post-deal integration. Organization and management of due diligence projects . Partner management, including alliances, joint ventures, and distribution partnerships. Revenue modeling and financial risk analysis of business opportunities. Development and monitoring of business performance metrics. Analyzing trends, including competitive , market , and regulatory/compliance . Optimize the company's use of resources to achieve profitability, particularly reorganizations .Coordinate new market development, including new verticals and geographic expansion .
VP Corporate Dev	Corporate (WSC)	
Assistant Manager Billing	Corporate (WSC)	Responsible for overseeing the Billing Specialist. Works with Regulatory Department and Billing Manager as needed to assure continuity of processes, goals and vision of UI.
Regulatory Assistant	Corporate (WSC)	Provides administrative and technical support within Regulatory department with increasing responsibilities over time.
Director of Govt Affairs	Corporate (WSC)	Responsible for monitoring and shaping the regulatory climate affecting Utilities, Inc. Develops and executes strategy to influence the decisions that are made by the regulatory agencies. Represents UI before federal, state and local regulatory agencies regarding economic and environmental regulations. Represents UI at all NARUC meetings throughout the country. Works with senior management to ensure that the organization is aware of pending and potential regulatory changes that could impact subsidiaries of Utilities, Inc.