

UTILITY PLANT IN SERVICE - NEW METERS AND SERVICES

Aquarion Water Company of New Hampshire, Inc.
Case No. DW 12-085

Test Year: Twelve Months Ended 12/31/11
Schedule No. 3A (Rebuttal Testimony)
Page 1 of 1

Line No.	Description	December-10	January-11	February-11	March-11	April-11	May-11	June-11	July-11	August-11	September-11	October-11	November-11	December-11	13 Month Average
1															
2															
3	Plant in Service														
4	101301 Organization														\$ -
5	101303 Miscellaneous Intangible Plant														-
6	101310 Source Land and Land Rights														-
7	101311 Source Structures and Improvements														-
8	101312 Collecting & Impounding Reservoirs														-
9	101314 Wells and Springs														-
10	101316 Supply Mains														-
11	101317 Other Water Source Plant														-
12	101320 Pumping Land and Land Rights														-
13	101321 Pumping Structures and Improvements														-
14	101325 Electric Pumping Equipment														-
15	101326 Diesel Pumping Equipment														-
16	101328 Other Pumping Equipment														-
17	101331 Treatment Structures and Improvements														-
18	101332 Treatment Equipment														-
19	101340 T&D Land and Land Rights														-
20	101341 T&D Structures and Improvements														-
21	101342 Distribution Reservoirs and Standpipes														-
22	101343 Transmission and Distribution Mains														-
23	101345 Services			37,702	37,702	37,702	63,300	81,337	81,337	81,337	82,523	82,523	86,884	94,116	59,950
24	101346 Meters		44,833	45,955	49,297	49,297	49,297	49,297	49,297	49,297	49,470	49,470	49,470	49,470	46,643
25	101347 Meter Installations														-
26	101348 Hydrants														-
27	101349 Other T&D Plant														-
28	101390 General Structures and Improvements														-
29	101391 Office Furniture and Equipment														-
30	101391H Computer Equipment - Hardware														-
31	101391S Computer Equipment - Software														-
32	101392 Transportation Equipment														-
33	101393 Stores Equipment														-
34	101394 Tools, Shop, and Garage Equipment														-
35	101395 Laboratory Equipment														-
36	101396 Power Operated Equipment														-
37	101397 Communications Equipment														-
38	101398 Miscellaneous Equipment														-
39															
40		\$ -	\$ 44,833	\$ 83,657	\$ 86,999	\$ 86,999	\$ 112,597	\$ 130,634	\$ 130,634	\$ 130,634	\$ 131,993	\$ 131,993	\$ 136,354	\$ 143,586	\$ 106,593

Reduction From Test Year End to 13 Month Average \$ (36,993)

AQUARION WATER COMPANY OF NEW HAMPSHIRE

DW 12-085

Aquarion Water Company's Responses to OCA Data Requests—Set 2

Data Request Received: September 26, 2012
Request No.: OCA 2-11 (Redacted)

Date of Response: October 10, 2012
Witness: T. Dixon

REQUEST: Has the Company performed any survey or study to evaluate the wages it pays employees compared with other similarly situated water utilities? If so, please provide a copy of the most recent survey or study.

RESPONSE: The Company annually reviews its external competitiveness, the prevailing rates of increases in the marketplace, and industry survey data, and engages an independent compensation consultant to complete salary studies for all levels of employees to ensure that our compensation system is aligned with the market. The results of the studies related to New Hampshire employees are provided as OCA 2-11 Attachment A (Redacted) and this attachment has been redacted since it contains confidential salary information. The Saje Study (OCA 2-11 Attachment B) provides Aquarion with industry specific reference data to compare higher level Managers and Director positions.

Based on the prevailing information received annually, the Company establishes a budget for merit and cost of living increases. The budget includes annual increases and equity adjustments to more closely align pay with the market, to recognize promotions, and to provide a general cost of living increase to the Company's union and non-union hourly workforce. The union increases will be administered as negotiated in the union contracts. To the extent a union contract is up for renewal, the Company will gather survey data and relevant market indexes to establish a basis for negotiating hourly increases for the union employees.

Generally each non-union employee is eligible for an annual increase which takes effect on April 1st of each year. Managers and Supervisors evaluate each individual based on performance, position in the salary range relative to the market, and time since last increase, and determine appropriate increases accordingly. Employees who do not receive a satisfactory performance rating, may not receive a full merit increase. Union employees receive an annual increase each December 1st.

AQUARION - EXEMPT SALARY MATRIX

EVALUATION DETAIL BY FACTOR (as of March 2012)

TITLE	NAME	REGION	DEPT	TOTAL POINTS	PROFILE +/-	CURRENT SALARY	SALARY STRUCTURE - 2012			NEW C/R
							MINIMUM	MIDPOINT	MAXIMUM	
VP OPERATIONS, MA & NH	WALSH, J	R-1	23900	1192	+3					
CUSTOMER SERVICE TEAM LEADER	KNOWLTON, P	R-2	23900	238	0					
MANAGER, NH OPERATIONS	MCMORRAN	R-2	23900	594	+3					
TOTAL:	3			2,024						
AVERAGE:										

AQUARION COMPANY -- NONEXEMPT SALARY MATRIX

TITLE	NAME	DEPT	REGION	GRADE	CONTROL POINT	WEEKLY SALARY	SALARY STRUCTURE - 2012			NEW C/R
							MINIMUM	MIDPOINT	MAXIMUM	
NH- P/T ADMINISTRATIVE ASSISTANT	ALLEN-HEMPHILL, YVONNE **	22602	R-2	5	123					
NH- P/T CUSTOMER SERVICE REP	SMITH, MALISA (.50) **	22630	R-2	5	123					
OPERATIONS CLERK	HARDARDT, DONNA	22630	R-2	5	123					
TOTAL:	3				369					
AVERAGE:					123					

** Works 20 hours pw

2012 INVESTOR-OWNED WATER UTILITY COMPENSATION AND BENEFITS SURVEY

Data Effective as of July 1, 2012



Saje
CONSULTING GROUP, INC.

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**2012 INVESTOR-OWNED WATER UTILITY
COMPENSATION and BENEFITS SURVEY**

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**2012 INVESTOR-OWNED WATER UTILITY
COMPENSATION and BENEFITS SURVEY**

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2012 INVESTOR-OWNED WATER UTILITY COMPENSATION and BENEFITS SURVEY

SURVEY OVERVIEW

We are pleased to present the nineteenth annual **Investor-Owned Water Utility Compensation and Benefits Survey**. A total of 8 organizations participated in the survey, providing data for 160 employees in 30 different positions.

Saje maintains all compensation data in absolute confidence and data are arrayed in such a manner as to not violate that confidence. An alphabetical listing of participating companies and the individuals providing the data is included.

The survey report is organized in the following manner:

- Alphabetical listing of the participants and contacts;
- Profile of the participating companies;
- List of survey positions;
- Guidelines on how to utilize the survey results;
- Summary of compensation data for surveyed positions including:
 - Base salary, target bonus percent, bonus, total cash compensation, long-term incentive and total direct compensation (i.e., total cash + long-term incentive) are reported by percentile distribution as well as trend line formulas;
 - Salary range information

The survey was conducted in the following manner;

- Survey positions were selected based upon input from NAWC members as well as follow-up discussions with survey participants;
- Survey questionnaires were mailed in mid June;
- Each questionnaire was reviewed by a member of Saje's professional staff prior to entering the responses into the database. Survey participants were contacted directly to review specific responses for clarification as needed;
- Computer programs were used to sort the survey data and to calculate the averages, percentiles, regression lines and prevalence. The information in this report reflects compensation and incentive practices of each participating company as of **July 1, 2012**.

We wish to express our appreciation to all the companies who participated in the twenty-first annual **Investor-Owned Water Utility Compensation and Benefits Survey**. We believe the information in this report can be used to assist the participants in their compensation planning and administration.

**2012 INVESTOR-OWNED WATER UTILITY
COMPENSATION and BENEFITS SURVEY**

PARTICIPANT LIST

<u>COMPANY</u>	<u>PRIMARY CONTACT</u>	<u>TELEPHONE</u>
Aqua America Inc.	Kelly Bonebrake – Dir of Comp. & Total Rewards	(610) 520-6415
Aquarion Water Company	Lucy Teixeira – VP Customer Services & HR	(203) 337-5986
Beckley Water Company	Matthew Stanley – Pres., CEO & Chairman	(304) 255-5121
Middlesex Water Company	Lorrie Ginegaw –VP Human Resources	(732) 638-7548
Pennichuck Corporation	Mary DeRoche – Director, Human Resources	(603) 913-2360
San Jose Water Company	Denia Leal – Director of Human Resources	(408) 279-7808
United Water	Kathy McGoldrick – Dir Comp, Benefits, & HRIS	(201) 767-2813
The York Water Company	Jeffrey Hines – President & CEO	(717) 718-2953

PARTICIPANT PROFILE

ORGANIZATION STRUCTURE

Type of Organization

Business Unit	Reporting Relationship	Number of Companies	Percent of Companies
Single, regulated	Board	2	25%
Multiple, regulated	Directly to Corporate	0	-
Multiple, regulated	Regions to Corporate	0	-
Multiple, regulated & nonregulated	Directly to Corporate	4	50%
Multiple, regulated & nonregulated	Regions to Corporate	2	25%
TOTAL		8	100%

Number of Business Units

Type of Business Unit	Number of Business Units					
	Number of Companies	Percent of Companies	Low	Average	Median	High
Regulated	8	100%	1	5	3	12
Nonregulated	6	75%	1	3	2	10

REVENUE (\$ Millions)

**Regulated Revenue
(\$MM)**

Regulated Revenue	No. of Companies	% of Companies	Low	Average	Median	High
\$50MM or Less	3	37.5%	\$11.1	\$29.1	\$35.6	\$40.6
\$51MM to \$200MM	2	25%	\$91.7	\$130.4	\$130.4	\$169.1
More than \$200MM	3	37.5%	\$229.4	\$454.1	\$433	\$700
TOTAL SAMPLE	8	100%	\$11.1	\$213.8	\$130.4	\$700

**Nonregulated Revenue
(\$MM)**

Nonregulated Revenue	Number of Companies	Percent of Companies	Low	Average	Median	High
TOTAL SAMPLE	6	75%	\$2.7	\$46.5	\$10	\$240

**Total Revenue
(\$MM)**

Total Revenue	No. of Companies	% of Companies	Low	Average	Median	High
\$50MM or Less	3	37.5%	\$11.1	\$30	\$38.3	\$40.6
\$51MM to \$200MM	2	25%	\$102.1	\$137.6	\$137.6	\$173.1
More than \$200MM	3	37.5%	\$239	\$541.3	\$673	\$712
TOTAL SAMPLE	8	100%	\$11.1	\$248.7	\$137.6	\$712

CUSTOMERS

Customers	No. of Companies	% of Companies	Low	Average	Median	High
Less than 100,000	3	37.5%	22,920	39,918	34,095	62,738
100,000 to 250,000	3	37.5%	105,000	183,833	210,000	236,500
250,000 & More	2	25%	770,000	866,500	866,500	963,000
TOTAL SAMPLE	8	100%	22,920	300,532	157,500	963,000

NET UTILITY PLANT (Assets in \$Millions)

Net Utility Plant	Number of Companies	Percent of Companies	Low	Average	Median	High
Less than \$300MM	3	37.5%	\$24.3	\$154.6	\$161.3	\$278.3
\$301MM to \$800MM	3	37.5%	\$422.2	\$633.8	\$723	\$756.2
More than \$800MM	2	25%	\$2,560.0	\$3,086	\$3,086	\$3,612
TOTAL SAMPLE	8	100%	\$24.3	\$1,067.2	\$572.6	\$3,612

PUMPAGE (Billions of Gallons Pumped)

Pumpage	No. of Companies	% of Companies	Low	Average	Median	High
Less than 10 BGP	3	37.5%	3.3	5.0	4.9	6.7
11 to 50 BGP	3	37.5%	17.9	33.3	36	46
More than 50 BGP	2	25%	98	101.5	101.5	105
TOTAL SAMPLE	8	100%	3.3	39.7	27.0	105

EMPLOYEES

Classification

Type	Low	Average	Median	High
Exempt	16	174	92	560
Nonexempt	34	256	95	1,001
Union	0	223	49	798

Regulated Employees

Total Employees	No. of Companies	% of Companies	Low	Average	Median	High
Less than 200	3	37.5%	54	88	103	106
200 to 400	3	37.5%	290	311	296	347
More than 400	2	25%	1,125	1,583	1,583	2,040
TOTAL SAMPLE	8	100%	54	545	293	2,040

Nonregulated Employees

Total Employees	No. of Companies	% of Companies	Low	Average	Median	High
TOTAL SAMPLE	6	75%	0	107	3	766

Total Employees

Total Employees	No. of Companies	% of Companies	Low	Average	Median	High
Less than 200	3	37.5%	54	88	104	106
200 to 400	3	37.5%	290	325	300	385
More than 400	2	25%	1,891	1,990	1,990	2,088
TOTAL SAMPLE	8	100%	54	652	295	2,088

**2012 INVESTOR-OWNED WATER UTILITY
COMPENSATION and BENEFITS SURVEY**

SURVEY POSITIONS

- | | | |
|-----------------------------------|---|--------------------------------------|
| 1. Chief Executive Officer | 11. Top Information Systems Executive | 21. Public Relations Manager |
| 2. Chief Operating Officer | 12. Top Customer Service Executive | 22. Environmental Resources Manager |
| 3. Top Financial Executive | 13. Operations Executive (Area / Dist.) | 23. Computer Operations Manager |
| 4. Top Engineering Executive | 14. Controller | 24. Purchasing Manager |
| 5. Top Operations Executive | 15. Engineering Department Manager | 25. Network Administrator |
| 6. Top Rates & Revenue Executive | 16. Tax Manager | 26. Customer Service Supervisor |
| 7. Top Water Quality Executive | 17. Production Mgr. / Superint. | 27. Production or Distribution Supv. |
| 8. Top Administrative Executive | 18. Distribution Mgr. / Superint. | 28. Laboratory Supervisor |
| 9. Top Legal Executive | 19. General Accounting Manager | 29. Meter Reading Supervisor |
| 10. Top Human Resources Executive | 20. Customer Service Manager | 30. Senior Engineer |

2012 INVESTOR-OWNED WATER UTILITY COMPENSATION and BENEFITS SURVEY

USING THE SURVEY RESULTS

JOB MATCHING

To maximize the usefulness of the survey results, it is critical to match jobs based on the content and responsibilities as described in the survey position descriptions. While titles can be useful as a starting point for job matching, be careful not to match on the basis of title alone. A good rule of thumb is that if approximately 80 percent of your job content is consistent with the survey description, you have an acceptable match and can use the data in analyzing your position. Most positions will likely be equivalent matches. However, some positions in your organization may have more or less functional responsibility than the survey position. In these cases, you should adjust the data up or down to account for the differences. Typically, adjustments could be made up to plus or minus 20 percent.

UPDATING THE SURVEY DATA

Salary levels in the marketplace are changing constantly. Because all compensation surveys collect data for a given point in time, it is necessary to update the data to provide a better approximation of current or projected competitive salary levels. Saje recommends adjusting the data to the **middle** of your company's salary administration year using annual salary range movement. This provides the most reasonable approximation for use in job evaluation and hiring. For example, assume salary ranges increase on July 1st. Therefore, the data in this survey that is effective July 1, 2012 should be adjusted to January 1, 2013. This can be done as follows:

Updating from July 1, 2012 to January 1, 2013:

- | | |
|--|------|
| 1. Annual Salary Budget | 3% |
| 2. Monthly Salary Range Movement: 3% divided by 12 | .25% |
| 3. Number of Months between July and January | 6 |
| 4. Update Factor: .25% x 6 | 1.5% |

Annual Salary as of 7/1/2012	\$50,000
Adjustment Factor (1.00 + 1.5%)	<u>x 1.015</u>
Predicted Salary as of 1/1/2013	<u>\$50,750</u>

DATA ANALYSES

The compensation data have been analyzed using tabular displays and trend lines where possible. All pay levels are **effective** as of **July 1, 2012**. Annual incentives or bonuses reflect amounts earned for 2011 performance.

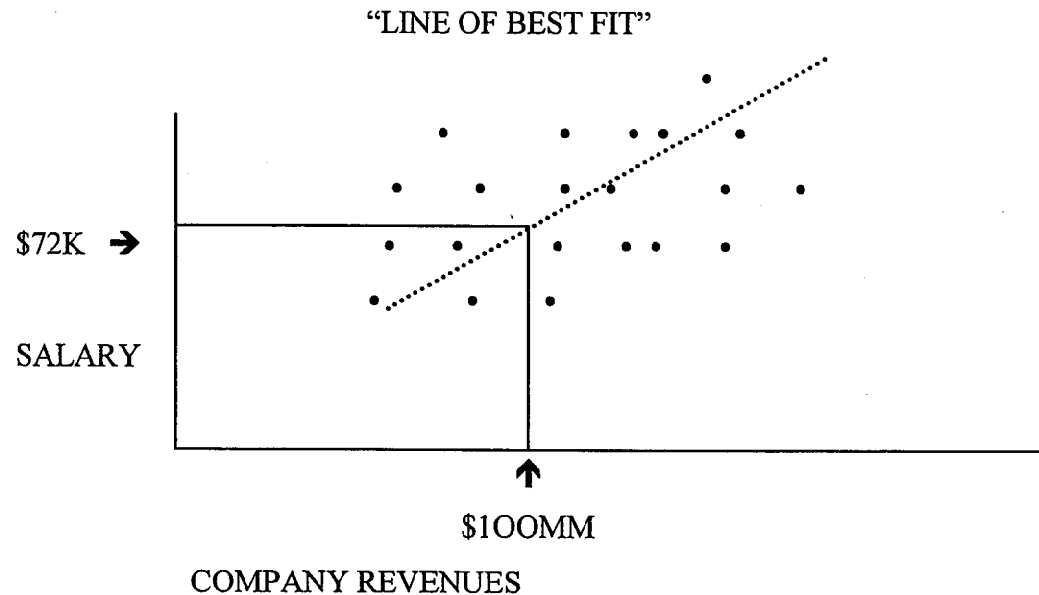
Tabular Displays

A tabular display is provided for each position. These displays show the percentile distributions along with the average for each data category (e.g., revenues, assets, base salary, etc.). Each data category is summarized independently of all other categories. Therefore, any given row does not reflect data from just one company. In using the tabular data, companies should first review the percentile distribution of scope values and determine the scope value closest to their size. The corresponding compensation level for that value can be used as an approximate competitive compensation level for the position. The tabular display should be used in this manner to identify a competitive compensation level only when there is a reasonable degree of correlation between the scope and compensation. The next section provides a discussion of correlation. We recommend that the tabular data be used in conjunction with the trend line data in determining competitive values for your positions.

Trend Lines

The trend line provides a relative or **average** measure of the relationship between size (scope measure) and compensation level. Trend lines are developed using a statistical technique called regression analysis. This method produces a **line of best fit** to show the relationship between any given scope measure and level of salary. The trend line formulas and an example of how to use them are presented on pages 138 – 142.

The following illustration depicts this process:



The data in the above illustration indicates that, on average, an executive responsible for a company with \$100 million in revenues should be assigned to a salary range with a midpoint of approximately \$72,000.

One of the statistical tools used for determining the predictive capabilities of a scope measure is the coefficient of correlation. The coefficient of correlation has a numerical range of +1.0 to -1.0 and indicates the **strength** of the relationship between two variables; e.g., salary and company revenues. A **positive** correlation, 0.1 to +1.0, is a relationship that exists when the size of both variables changes in the same direction. **Negative** correlation, -0.1 to -1.0, exists when one variable increases as the other decreases. No correlation, i.e., 0 indicates there is no relationship between the two variables. The higher the degree of correlation, **the better the predictability of the scope measure**. For example, significant differences in total revenues tend to be reflected by significant differences in salary level when the coefficient is high. A low correlation, on the other hand, would indicate that significant differences in total revenues would not necessarily result in significant differences in salary.

Although the degree of correlation indicates the predictability of the scope measure, a low degree of correlation does not necessarily imply that the analysis is not useful. If the range around the average of actual compensation amounts for a position as reported by all companies is low then the analysis is useful even though a low degree of correlation may exist. A measure of the range or degree of variability about the trend line is indicated by the **standard error**. In our analysis, a standard error of 1.0 indicates that there is no variability about the line; i.e., virtually all the data falls on the line shown. A standard error of 1.2 indicates that most of the data falls within an area of approximately plus or minus 20 percent about the line. The table below gives an indication of how the correlation coefficient and standard error can be assessed to determine the usefulness of the trend line. The shaded areas indicate those cases where the statistical reliability of the data is acceptable or better.

GUIDE TO DETERMINING THE USEFULNESS OF TREND LINES

CORRELATION COEFFICIENT	STANDARD ERROR			
	1.0 - 1.2	1.2 - 1.4	1.4 - 1.6	1.6 and Above
.80 - 1.00	Excellent: Use with confidence.	Very Good: Use with confidence.	Good: Use with caution since there is a high degree of variability about the line.	Not Good: Too much variability about the line.
.60 - .80	Very Good: Use with confidence.	Good: Use with confidence.	Acceptable: Use with caution since there is a high degree of variability about the line.	Not Good: Too much variability about the line.
.40 - .60	Good: Use with confidence, but caution on scope as a predictor of compensation level.	Good: Use with caution, since scope only partially predicts compensation level and there is a moderate degree of variability about the line.	Not Good: Scope only partially predicts compensation levels and there is a high degree of variability about the line.	Not Good: Too much variability about the line.
.20 - .40	Good: Use with confidence, but scope does not predict compensation level.	Acceptable: Use with caution, since scope is not a good predictor of compensation level and there is a moderate degree of variability about the line.	Not Good: Scope does not predict compensation level and variability about the line is high.	Not Good: Too much variability about the line and scope does not predict compensation level.
.00 - .20	Good: Use with confidence, but scope does not predict compensation level.	Acceptable: Use with caution, since scope is not a good predictor of compensation level and there is a moderate degree of variability about the line.	Not Good: Scope does not predict compensation level and variability about the line is high.	Not Good: Too much variability about the line and scope does not predict compensation level.

2012 INVESTOR-OWNED WATER UTILITY COMPENSATION and BENEFITS SURVEY

COMPENSATION DATA

This section presents the detailed compensation data for each of the 30 positions surveyed. Following is a brief description of the information provided:

General Position Information: Summary position description; sample size; bonus eligibility; officer status where relevant, reporting level and degree of position match.

Tabular Data: The data included are percentile distributions and averages for salary range minimum, midpoint and maximum, base salary, target bonus percent, annual bonus, total cash compensation and long term incentive. Also shown are the scope measures for the position: revenue, customers, assets, pumpage and employees.

Regression Information: This presents the statistical data that allows the determination of predicted salary levels for selected scope levels. The trend line formulas and an example of how to use them are presented on pages 138 -142.

Predicted salary levels are indicated for the following scope levels: low, 25th percentile, median, 75th percentile and high. This table may assist survey users in obtaining a "quick read" on the reasonableness of their company's salary levels. Overall, the regression data was very good. However, this information should be used in conjunction with the guidelines presented on page 16 and the relevant tabular data.

Position: 1

Chief Executive Officer

Accountable, under the direction of the Board of Directors, for the general supervision, management and control of the affairs and property of the company. Responsible for establishing corporate short-term and long range objectives, plans and policies. Reviews the general progress of the company and divisions to assure achievement of corporate goals and objectives. Directs the business of the company with the objective of providing maximum profit and return on invested capital.

Total Incumbents: 7

Bonus Eligible: 5

Chairman of the Board: 4

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
--	--	--	6	1	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$310.2	\$366.4	\$333.3	\$389.5	4
Salary Range Midpoint	\$396.7	\$443.7	\$426.8	\$473.8	4
Salary Range Maximum	\$483.2	\$521.1	\$520.3	\$558.2	4
Base Salary	\$227.0	\$366.0	\$379.5	\$524.9	7
Target Bonus Percent	15%	25%	36%	60%	5
Annual Bonus	\$128.0	\$189.8	\$280.3	\$342.2	4
Total Cash Compensation	\$233.4	\$424.7	\$539.7	\$685.3	7
Long Term Incentive	--	\$57.1	\$95.2	--	3
Total Direct Compensation	\$233.4	\$481.8	\$580.5	\$788.5	7
Total Revenue (MM)	\$39.5	\$102.1	\$188.0	\$206.1	7
Utility Customers	48,417	105,000	233,465	223,250	7
Net Utility Plant (Assets) (MM)	\$219.8	\$422.2	\$853.9	\$739.6	7
Pumpage (BGP)	5.8	17.9	31.4	41.0	7
Total Employees	105	290	475	343	7

Position: 1

Chief Executive Officer

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$11.1	\$39.5	\$102.1	\$206.1	\$712.0
Predicted Base Salary	\$149.9	\$243.2	\$349.4	\$456.8	\$732.9

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.94	0.3814	1.7772	1.23

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	22,920	48,417	105,000	223,250	963,000
Predicted Base Salary	\$175.9	\$237.5	\$324.0	\$438.5	\$788.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.92	0.4013	0.4955	1.27

Position: 1

Chief Executive Officer

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$24.3	\$219.8	\$422.2	\$739.6	\$3,612.0
Predicted Base Salary	\$137.6	\$282.7	\$350.0	\$420.4	\$706.0

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.91	0.3269	1.6856	1.30

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	3.3	5.8	17.9	41.0	105.0
Predicted Base Salary	\$172.8	\$217.5	\$345.8	\$485.8	\$714.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.95	0.4102	2.0248	1.22

Position: 1

Chief Executive Officer

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	54	105	290	343	2,088
Predicted Base Salary	\$180.1	\$238.0	\$364.2	\$390.5	\$833.0

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.90	0.4190	1.5295	1.31

Position: 2

Chief Operating Officer

Responsible for overall direction, coordination and administration of the operational activities of the company. Assists the CEO in developing company policies, objectives and goals that affect company operations, personnel, financial performance and growth.

Total Incumbents: 7

Bonus Eligible: 6

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
2	2.0	2	2	2	1

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$144.6	\$160.7	\$166.9	\$182.9	4
Salary Range Midpoint	\$195.9	\$207.2	\$213.4	\$224.7	4
Salary Range Maximum	\$247.2	\$253.6	\$259.9	\$266.3	4
Base Salary	\$191.9	\$205.0	\$236.1	\$269.2	7
Target Bonus Percent	15%	23%	22%	30%	6
Annual Bonus	\$40.7	\$49.5	\$52.4	\$65.2	6
Total Cash Compensation	\$229.2	\$250.5	\$281.1	\$338.1	7
Long Term Incentive	\$24.2	\$55.2	\$56.7	\$87.8	4
Total Direct Compensation	\$245.1	\$276.9	\$313.5	\$382.1	7
Total Revenue (MM)	\$71.4	\$173.1	\$282.6	\$456.0	7
Utility Customers	83,869	210,000	340,190	503,250	7
Net Utility Plant (Assets) (MM)	\$350.3	\$723.0	\$1,216.1	\$1,658.1	7
Pumpage (BGP)	12.3	36.0	44.9	72.0	7
Total Employees	198	300	738	1,138	7

Position: 2

Chief Operating Officer

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$38.3	\$71.4	\$173.1	\$456.0	\$712.0
Predicted Base Salary	\$177.6	\$196.5	\$227.1	\$265.9	\$285.9

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.59	0.1630	1.9914	1.34

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	34,095	83,869	210,000	503,250	963,000
Predicted Base Salary	\$179.8	\$202.4	\$228.3	\$256.1	\$278.9

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.49	0.1313	1.6598	1.37

Position: 2

Chief Operating Officer

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$161.3	\$350.3	\$723.0	\$1,658.1	\$3,612.0
Predicted Base Salary	\$186.2	\$205.5	\$225.3	\$250.4	\$276.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.43	0.1271	1.9895	1.39

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	4.9	12.3	36.0	72.0	105.0
Predicted Base Salary	\$169.2	\$197.6	\$236.4	\$265.4	\$282.6

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.61	0.1670	2.1137	1.33

Position: 2

Chief Operating Officer

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	104	198	300	1,138	2,088
Predicted Base Salary	\$188.3	\$205.3	\$217.0	\$259.4	\$281.3

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.49	0.1337	2.0052	1.37

Position: 3

Top Financial Executive

Responsible for the financial plans and policies of the company, including the establishment and maintenance of fiscal controls, the preparation and interpretation of financial reports, and the safeguarding and investment of company assets. Develops and maintains accounting and risk management policies and controls. May be responsible for rates and revenue. Responsible for establishing and maintaining good corporate relations with the financial investment and banking communities. Advises the Chief Executive Officer and other members of top management regarding financial affairs.

Total Incumbents: 8

Bonus Eligible: 6

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
2	2.0	2	5	3	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$181.7	\$207.8	\$190.4	\$216.5	4
Salary Range Midpoint	\$232.7	\$252.7	\$244.2	\$264.1	4
Salary Range Maximum	\$280.2	\$296.6	\$297.9	\$314.3	4
Base Salary	\$147.1	\$240.6	\$244.5	\$283.0	8
Target Bonus Percent	16%	24%	24%	30%	6
Annual Bonus	\$28.7	\$78.8	\$76.8	\$95.7	6
Total Cash Compensation	\$155.9	\$281.9	\$302.1	\$403.6	8
Long Term Incentive	\$27.9	\$64.0	\$57.4	\$93.5	4
Total Direct Compensation	\$155.9	\$345.8	\$330.8	\$477.9	8
Total Revenue (MM)	\$40.0	\$137.6	\$248.7	\$347.5	8
Utility Customers	55,577	157,500	300,532	369,875	8
Net Utility Plant (Assets) (MM)	\$249.1	\$572.6	\$1,067.2	\$1,207.2	8
Pumpage (BGP)	6.2	27.0	39.7	59.0	8
Total Employees	106	295	652	762	8

Position: 3

Top Financial Executive

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$11.1	\$40.0	\$137.6	\$347.5	\$712.0
Predicted Base Salary	\$126.6	\$172.9	\$233.5	\$292.6	\$348.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
8	0.80	0.2434	1.8479	1.33

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	22,920	55,577	157,500	369,875	963,000
Predicted Base Salary	\$141.3	\$176.5	\$229.4	\$284.3	\$361.7

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
8	0.78	0.2515	1.0536	1.35

Position: 3

Top Financial Executive

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$24.3	\$249.1	\$572.6	\$1,207.2	\$3,612.0
Predicted Base Salary	\$121.7	\$196.9	\$233.9	\$273.0	\$342.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
8	0.74	0.2068	1.7987	1.38

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	3.3	6.2	27.0	59.0	105.0
Predicted Base Salary	\$135.1	\$161.2	\$241.7	\$300.3	\$352.3

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
8	0.85	0.2770	1.9870	1.29

Position: 3

Top Financial Executive

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	54	106	295	762	2,088
Predicted Base Salary	\$148.5	\$174.1	\$222.4	\$278.6	\$354.0

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
8	0.72	0.2377	1.7600	1.40

Position: 4

Top Engineering Executive

Responsible for the attainment of all engineering policies and programs regarding the water treatment, production, and distribution systems. Conceives and develops major engineering projects.

Total Incumbents: 6

Bonus Eligible: 6

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	3.2	4	5	0	1

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$104.6	\$116.2	\$120.8	\$132.4	4
Salary Range Midpoint	\$130.8	\$148.4	\$155.8	\$173.3	4
Salary Range Maximum	\$157.0	\$180.8	\$190.7	\$214.5	4
Base Salary	\$141.4	\$158.2	\$166.6	\$194.9	6
Target Bonus Percent	10%	14%	16%	19%	6
Annual Bonus	\$7.0	\$21.7	\$26.4	\$31.3	6
Total Cash Compensation	\$152.2	\$175.5	\$193.0	\$251.5	6
Long Term Incentive	\$8.8	\$14.3	\$15.1	\$20.7	4
Total Direct Compensation	\$166.8	\$197.7	\$203.1	\$259.2	6
Total Revenue (MM)	\$119.9	\$206.1	\$323.3	\$564.5	6
Utility Customers	131,250	223,250	391,206	636,625	6
Net Utility Plant (Assets) (MM)	\$497.4	\$739.6	\$1,392.0	\$2,109.1	6
Pumpage (BGP)	22.4	41.0	51.6	85.0	6
Total Employees	293	343	843	1,515	6

Position: 4

Top Engineering Executive

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$40.6	\$119.9	\$206.1	\$564.5	\$712.0
Predicted Base Salary	\$115.6	\$143.5	\$159.9	\$195.6	\$204.9

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	- 0.72	0.1997	1.7417	1.27

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	62,738	131,250	223,250	636,625	963,000
Predicted Base Salary	\$124.4	\$142.5	\$157.1	\$190.3	\$205.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.64	0.1834	1.2149	1.30

Position: 4

Top Engineering Executive

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$278.3	\$497.4	\$739.6	\$2,109.1	\$3,612.0
Predicted Base Salary	\$128.9	\$143.4	\$154.1	\$186.7	\$206.0

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.60	0.1828	1.6634	1.32

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	6.7	22.4	41.0	85.0	105.0
Predicted Base Salary	\$111.0	\$144.8	\$165.4	\$194.2	\$203.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.75	0.2202	1.8634	1.25

Position: 4

Top Engineering Executive

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	106	293	343	1,515	2,088
Predicted Base Salary	\$124.9	\$147.3	\$151.2	\$192.6	\$203.0

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.62	0.1630	1.7662	1.31

Position: 5

Top Operations Executive

Responsible for managing operations, including water production, distribution and treatment, engineering and water quality functions. Oversees the functional operation and maintenance of water systems and facilities. Provides quality standards and controls for safe water and oversees conformance to safe engineering standards for new facilities. Typically reports to the Chief Operating Officer or Chief Executive Officer.

Total Incumbents: 5

Bonus Eligible: 4

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
2	2.4	3	4	1	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	--	--	--	--	1
Salary Range Midpoint	--	--	--	--	1
Salary Range Maximum	--	--	--	--	1
Base Salary	\$112.0	\$195.0	\$187.4	\$235.0	5
Target Bonus Percent	13%	23%	25%	35%	4
Annual Bonus	\$16.3	\$48.1	\$59.5	\$91.2	4
Total Cash Compensation	\$117.4	\$215.0	\$234.9	\$311.1	5
Long Term Incentive	--	\$44.9	\$44.9	--	2
Total Direct Compensation	\$117.4	\$215.0	\$252.9	\$397.3	5
Total Revenue (MM)	\$40.6	\$239.0	\$335.1	\$673.0	5
Utility Customers	62,738	236,500	411,032	770,000	5
Net Utility Plant (Assets) (MM)	\$278.3	\$756.2	\$1,446.2	\$2,560.0	5
Pumpage (BGP)	6.7	46.0	51.8	98.0	5
Total Employees	106	385	905	1,891	5

Position: 5

Top Operations Executive

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$11.1	\$40.6	\$239.0	\$673.0	\$712.0
Predicted Base Salary	\$81.4	\$118.2	\$196.7	\$264.9	\$269.2

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.98	0.2874	1.6102	1.12

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	22,920	62,738	236,500	770,000	963,000
Predicted Base Salary	\$84.0	\$116.9	\$180.6	\$266.0	\$286.2

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.99	0.3280	0.4942	1.10

Position: 5

Top Operations Executive

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$24.3	\$278.3	\$756.2	\$2,560.0	\$3,612.0
Predicted Base Salary	\$76.3	\$141.9	\$183.1	\$249.7	\$272.6

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.96	0.2546	1.5296	1.19

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	3.3	6.7	46.0	98.0	105.0
Predicted Base Salary	\$85.8	\$108.4	\$204.9	\$263.0	\$269.1

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.98	0.3303	1.7622	1.12

Position: 5

Top Operations Executive

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	54	106	385	1,891	2,088
Predicted Base Salary	\$90.5	\$111.9	\$168.0	\$277.2	\$286.0

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.97	0.3148	1.4113	1.15

Position: 6

Top Rates & Revenue Executive

Responsible for preparing documentation and presenting testimony on appropriate rate schedules before local, state, and federal commissions and legislative committees. Directs rate design, usage, and research activities particularly concentrating on revenue impact.

Total Incumbents: 5

Bonus Eligible: 4

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	3.0	3	4	0	1

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$84.2	\$97.3	\$97.9	\$111.1	4
Salary Range Midpoint	\$113.4	\$125.0	\$128.8	\$140.4	4
Salary Range Maximum	\$142.7	\$152.7	\$159.8	\$169.8	4
Base Salary	\$144.2	\$147.2	\$169.4	\$177.9	5
Target Bonus Percent	9%	16%	16%	23%	4
Annual Bonus	\$13.6	\$21.0	\$26.8	\$40.0	5
Total Cash Compensation	\$160.8	\$165.2	\$196.2	\$226.2	5
Long Term Incentive	--	--	--	--	1
Total Direct Compensation	\$160.8	\$165.2	\$202.8	\$259.2	5
Total Revenue (MM)	\$173.1	\$239.0	\$367.1	\$673.0	5
Utility Customers	210,000	236,500	442,719	770,000	5
Net Utility Plant (Assets) (MM)	\$723.0	\$756.2	\$1,562.5	\$2,560.0	5
Pumpage (BGP)	36.0	46.0	58.0	98.0	5
Total Employees	300	385	954	1,891	5

Position: 6

Top Rates & Revenue Executive

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$38.3	\$173.1	\$239.0	\$673.0	\$712.0
Predicted Base Salary	\$125.8	\$154.6	\$161.5	\$186.1	\$187.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.48	0.1365	1.8837	1.41

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	34,095	210,000	236,500	770,000	963,000
Predicted Base Salary	\$128.6	\$157.4	\$159.5	\$181.9	\$186.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.44	0.1111	1.6058	1.42

Position: 6

Top Rates & Revenue Executive

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$161.3	\$723.0	\$756.2	\$2,560.0	\$3,612.0
Predicted Base Salary	\$134.9	\$156.9	\$157.6	\$178.2	\$184.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.36	0.1006	1.9079	1.44

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	4.9	36.0	46.0	98.0	105.0
Predicted Base Salary	\$118.1	\$159.9	\$165.9	\$186.1	\$188.0

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.56	0.1515	1.9680	1.39

Position: 6

Top Rates & Revenue Executive

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	104	300	385	1,891	2,088
Predicted Base Salary	\$140.2	\$153.5	\$156.8	\$179.5	\$181.0

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.32	0.0850	1.9753	1.45

Position: 7

Top Water Quality Executive

Responsible for development, implementation and monitoring of water quality policies and practices to assure that the company's systems meet and adhere to all federal and state drinking water standards. Typically directs a department of engineers, chemists and biologists through subordinate supervisors. May act as the company's primary representative before governmental agencies, legislative bodies and the general public on water quality matters.

Total Incumbents: 5

Bonus Eligible: 5

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	3.4	4	3	1	1

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$104.6	\$106.4	\$109.7	\$111.4	4
Salary Range Midpoint	\$130.8	\$135.6	\$143.1	\$147.8	4
Salary Range Maximum	\$157.0	\$164.8	\$176.5	\$184.3	4
Base Salary	\$148.0	\$150.1	\$151.7	\$154.6	5
Target Bonus Percent	10%	10%	13%	15%	5
Annual Bonus	\$3.3	\$15.0	\$19.5	\$27.2	5
Total Cash Compensation	\$151.3	\$169.6	\$171.2	\$177.3	5
Long Term Incentive	\$6.8	\$8.7	\$10.2	\$12.0	4
Total Direct Compensation	\$151.3	\$186.5	\$179.4	\$190.1	5
Total Revenue (MM)	\$173.1	\$239.0	\$379.8	\$673.0	5
Utility Customers	210,000	236,500	456,900	770,000	5
Net Utility Plant (Assets) (MM)	\$723.0	\$756.2	\$1,614.7	\$2,560.0	5
Pumpage (BGP)	36.0	46.0	60.6	98.0	5
Total Employees	300	385	991	1,891	5

Position: 7

Top Water Quality Executive

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$102.1	\$173.1	\$239.0	\$673.0	\$712.0
Predicted Base Salary	\$140.7	\$146.0	\$149.3	\$160.5	\$161.1

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.74	0.0698	2.0081	1.07

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	105,000	210,000	236,500	770,000	963,000
Predicted Base Salary	\$140.0	\$146.7	\$147.9	\$160.4	\$162.8

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.79	0.0683	1.8031	1.06

Position: 7

Top Water Quality Executive

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$422.2	\$723.0	\$756.2	\$2,560.0	\$3,612.0
Predicted Base Salary	\$141.0	\$146.4	\$146.8	\$159.9	\$163.8

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.79	0.0699	1.9657	1.06

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	17.9	36.0	46.0	98.0	105.0
Predicted Base Salary	\$138.6	\$147.2	\$150.3	\$160.4	\$161.3

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.78	0.0856	2.0347	1.06

Position: 7

Top Water Quality Executive

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	290	300	385	1,891	2,088
Predicted Base Salary	\$144.9	\$145.2	\$147.1	\$159.7	\$160.6

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.64	0.0519	2.0332	1.07

Position: 8

Top Administrative Executive

Responsible for planning, developing and implementing corporate policies, programs and practices involving at least two administrative or staff functions of the company in addition to general administrative and office functions. Through specialized staff services departments, provides assistance to other officers, operations, divisions and functional departments of the company.

Total Incumbents: 2

Bonus Eligible: 2

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
2	2.0	2	2	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	--	\$183.1	\$183.1	--	2
Salary Range Midpoint	--	\$232.3	\$232.3	--	2
Salary Range Maximum	--	\$281.6	\$281.6	--	2
Base Salary	--	\$240.9	\$240.9	--	2
Target Bonus Percent	--	33%	33%	--	2
Annual Bonus	--	--	--	--	1
Total Cash Compensation	--	\$297.7	\$297.7	--	2
Long Term Incentive	--	\$13.0	\$13.0	--	2
Total Direct Compensation	--	\$310.7	\$310.7	--	2
Total Revenue (MM)	--	\$407.1	\$407.1	--	2
Utility Customers	--	534,000	534,000	--	2
Net Utility Plant (Assets) (MM)	--	\$2,017.1	\$2,017.1	--	2
Pumpage (BGP)	--	61.5	61.5	--	2
Total Employees	--	1,189	1,189	--	2

Position: 8

Top Administrative Executive

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$102.1	--	\$407.1	--	\$712.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
2	PC	PC	PC	PC

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	105,000	--	534,000	--	963,000
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
2	PC	PC	PC	PC

Position: 8

Top Administrative Executive

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$422.2	--	\$2,017.1	--	\$3,612.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
2	PC	PC	PC	PC

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	17.9	--	61.5	--	105.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
2	PC	PC	PC	PC

Position: 8

Top Administrative Executive

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	290	--	1,189	--	2,088
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
2	PC	PC	PC	PC

Position: 9

Top Legal Executive

Responsible for the day-to-day activities of internal and external counsel and legal support staff involving all legal representation for the company. Responsible for providing legal counsel and advise to the Chief Executive Officer, the Board of Directors and other executives to insure maximum protection of corporate legal rights. Keeps abreast of legislative and administrative regulatory developments, particularly as they affect the operation of the company.

Total Incumbents: 4

Bonus Eligible: 4

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
2	2.0	2	3	1	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	--	\$150.0	\$136.1	--	3
Salary Range Midpoint	--	\$176.5	\$172.0	--	3
Salary Range Maximum	--	\$203.0	\$207.8	--	3
Base Salary	\$181.3	\$211.0	\$202.8	\$232.5	4
Target Bonus Percent	15%	18%	18%	21%	4
Annual Bonus	--	\$29.5	\$41.2	--	3
Total Cash Compensation	\$188.7	\$221.0	\$233.7	\$266.0	4
Long Term Incentive	--	\$22.5	\$33.4	--	3
Total Direct Compensation	\$205.7	\$232.2	\$258.7	\$285.3	4
Total Revenue (MM)	\$204.8	\$456.0	\$431.5	\$682.8	4
Utility Customers	203,625	503,250	518,625	818,250	4
Net Utility Plant (Assets) (MM)	\$672.7	\$1,658.1	\$1,837.6	\$2,823.0	4
Pumpage (BGP)	39.0	72.0	66.7	99.8	4
Total Employees	361	1,138	1,164	1,940	4

Position: 9

Top Legal Executive

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$102.1	\$204.8	\$456.0	\$682.8	\$712.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	* Median	75th %tile	High
Utility Customers	105,000	203,625	503,250	818,250	963,000
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Position: 9

Top Legal Executive

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$422.2	\$672.7	\$1,658.1	\$2,823.0	\$3,612.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	17.9	39.0	72.0	99.8	105.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Position: 9

Top Legal Executive

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	290	361	1,138	1,940	2,088
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Position: 10

Top Human Resources Executive

Responsible for developing, implementing and coordinating company-wide personnel policies and programs. Responsible for employment, labor relations, wage and salary administration, training and development, group insurance programs, pension benefits and employee services programs.

Total Incumbents: 7

Bonus Eligible: 6

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
2	2.4	3	6	1	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$93.3	\$102.5	\$96.9	\$106.1	4
Salary Range Midpoint	vvv	\$132.5	\$126.4	\$139.2	4
Salary Range Maximum	\$146.3	\$159.6	\$156.0	\$169.4	4
Base Salary	\$111.5	\$151.1	\$147.3	\$167.5	7
Target Bonus Percent	9%	10%	13%	18%	6
Annual Bonus	\$6.7	\$16.0	\$25.4	\$31.6	6
Total Cash Compensation	\$115.2	\$177.0	\$169.1	\$188.0	7
Long Term Incentive	\$5.2	\$12.9	\$26.3	\$34.0	4
Total Direct Compensation	\$118.6	\$186.4	\$184.1	\$193.0	7
Total Revenue (MM)	\$71.4	\$173.1	\$282.6	\$456.0	7
Utility Customers	83,869	210,000	340,190	503,250	7
Net Utility Plant (Assets) (MM)	\$350.3	\$723.0	\$1,216.1	\$1,658.1	7
Pumpage (BGP)	12.3	36.0	44.9	72.0	7
Total Employees	198	300	738	1,138	7

Position: 10

Top Human Resources Executive

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$38.3	\$71.4	\$173.1	\$456.0	\$712.0
Predicted Base Salary	\$101.9	\$117.1	\$142.8	\$177.4	\$196.0

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.84	0.2238	1.6537	1.21

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	34,095	83,869	210,000	503,250	963,000
Predicted Base Salary	\$97.6	\$118.5	\$144.4	\$174.3	\$200.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.84	0.2154	1.0135	1.21

Position: 10

Top Human Resources Executive

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$161.3	\$350.3	\$723.0	\$1,658.1	\$3,612.0
Predicted Base Salary	\$100.9	\$120.1	\$141.4	\$170.4	\$203.0

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.80	0.2251	1.5068	1.23

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	4.9	12.3	36.0	72.0	105.0
Predicted Base Salary	\$96.1	\$118.3	\$150.7	\$176.1	\$191.7

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.86	0.2250	1.8278	1.19

Position: 10

Top Human Resources Executive

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	104	198	300	1,138	2,088
Predicted Base Salary	\$108.3	\$123.0	\$133.6	\$174.1	\$196.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.76	0.1986	1.6339	1.25

Position: 11

Top Information Systems Executive

Responsible for planning, organization and control of the company's data processing and computer systems including programming, systems, computer operations, data base management and the electronic networking. Evaluates, develops and recommends plans for applying data processing techniques and equipment throughout the company. Provides for new developments in computer technology applied to the needs of the company. Develops long-range plans for the company's information systems.

Total Incumbents: 6

Bonus Eligible: 5

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
2	2.8	3	5	1	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$105.9	\$106.9	\$110.4	\$113.4	5
Salary Range Midpoint	\$126.1	\$132.4	\$138.0	\$138.7	5
Salary Range Maximum	\$158.9	\$163.9	\$170.6	\$170.7	5
Base Salary	\$141.1	\$172.5	\$177.9	\$193.4	6
Target Bonus Percent	15%	20%	18%	20%	5
Annual Bonus	\$12.9	\$15.8	\$23.5	\$39.5	6
Total Cash Compensation	\$147.4	\$204.5	\$201.3	\$240.3	6
Long Term Incentive	\$7.8	\$18.8	\$18.9	\$29.9	4
Total Direct Compensation	\$161.9	\$218.6	\$213.9	\$268.4	6
Total Revenue (MM)	\$119.9	\$206.1	\$322.9	\$564.5	6
Utility Customers	131,250	223,250	386,433	636,625	6
Net Utility Plant (Assets) (MM)	\$497.4	\$739.6	\$1,372.5	\$2,109.1	6
Pumpage (BGP)	22.4	41.0	51.3	85.0	6
Total Employees	293	343	843	1,515	6

Position: 11

Top Information Systems Executive

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$38.3	\$119.9	\$206.1	\$564.5	\$712.0
Predicted Base Salary	\$127.4	\$155.4	\$170.8	\$203.6	\$212.1

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.64	0.1744	1.8288	1.30

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	34,095	131,250	223,250	636,625	963,000
Predicted Base Salary	\$128.9	\$157.6	\$170.6	\$199.5	\$212.2

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.61	0.1492	1.4342	1.31

Position: 11

Top Information Systems Executive

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$161.3	\$497.4	\$739.6	\$2,109.1	\$3,612.0
Predicted Base Salary	\$134.6	\$158.5	\$167.8	\$195.3	\$211.2

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.54	0.1448	1.8095	1.33

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	4.9	22.4	41.0	85.0	105.0
Predicted Base Salary	\$119.2	\$158.3	\$177.1	\$202.9	\$211.0

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.70	0.1861	1.9483	1.28

Position: 11

Top Information Systems Executive

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	104	293	343	1,515	2,088
Predicted Base Salary	\$141.5	\$160.5	\$163.6	\$196.1	\$203.9

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.47	0.1219	1.9047	1.36

Position: 12

Top Customer Service Executive

Responsible for formulating and implementing policies and procedures which will result in the company maintaining a favorable relationship with its customers. Normally, this position is located in the corporate office and coordinates customer service and relations efforts with division and district personnel.

Total Incumbents: 7

Bonus Eligible: 6

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
2	2.9	4	3	3	1

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$103.4	\$105.6	\$110.5	\$112.7	4
Salary Range Midpoint	\$135.6	\$138.8	\$141.5	\$144.8	4
Salary Range Maximum	\$165.9	\$172.2	\$172.7	\$179.0	4
Base Salary	\$110.7	\$154.2	\$133.8	\$160.1	7
Target Bonus Percent	7%	15%	14%	20%	6
Annual Bonus	\$6.4	\$10.9	\$15.4	\$17.9	6
Total Cash Compensation	\$114.4	\$165.9	\$147.0	\$175.1	7
Long Term Incentive	\$6.3	\$15.3	\$15.6	\$24.6	4
Total Direct Compensation	\$118.5	\$166.4	\$155.9	\$186.3	7
Total Revenue (MM)	\$71.4	\$173.1	\$278.7	\$456.0	7
Utility Customers	83,869	210,000	338,594	503,250	7
Net Utility Plant (Assets) (MM)	\$350.3	\$723.0	\$1,196.6	\$1,658.1	7
Pumpage (BGP)	12.3	36.0	44.7	72.0	7
Total Employees	198	300	731	1,138	7

Position: 12

Top Customer Service Executive

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$11.1	\$71.4	\$173.1	\$456.0	\$712.0
Predicted Base Salary	\$79.6	\$113.7	\$134.8	\$162.3	\$176.8

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.93	0.1920	1.7000	1.13

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	22,920	83,869	210,000	503,250	963,000
Predicted Base Salary	\$84.2	\$110.3	\$133.5	\$160.1	\$183.3

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.90	0.2081	1.0180	1.16

Position: 12

Top Customer Service Executive

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$24.3	\$350.3	\$723.0	\$1,658.1	\$3,612.0
Predicted Base Salary	\$75.4	\$119.4	\$135.3	\$156.1	\$178.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.92	0.1724	1.6385	1.14

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	3.3	12.3	36.0	72.0	105.0
Predicted Base Salary	\$82.3	\$110.0	\$139.2	\$162.1	\$176.1

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.93	0.2197	1.8017	1.13

Position: 12

Top Customer Service Executive

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	54	198	300	1,138	2,088
Predicted Base Salary	\$90.3	\$115.3	\$124.7	\$160.2	\$179.6

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.82	0.1883	1.6294	1.21

Position: 13

Operations Executive (Area/District)

Responsible for the day-to-day operations such as water production, distribution and treatment within several areas or districts in accordance with established policies and procedures. Assists in developing, interpreting and implementing company policies and procedures for performing company operations functions.

Total Incumbents: 3

Bonus Eligible: 3

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	3.7	4	3	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	--	\$116.0	\$116.0	--	2
Salary Range Midpoint	--	\$152.7	\$152.7	--	2
Salary Range Maximum	--	\$189.6	\$189.6	--	2
Base Salary	--	\$167.3	\$172.6	--	3
Target Bonus Percent	--	20%	17%	--	3
Annual Bonus	--	\$35.4	\$30.0	--	3
Total Cash Compensation	--	\$200.4	\$202.7	--	3
Long Term Incentive	--	\$17.8	\$17.8	--	2
Total Direct Compensation	--	\$201.2	\$214.5	--	3
Total Revenue (MM)	--	\$183.1	\$173.6	--	3
Utility Customers	--	236,500	223,250	--	3
Net Utility Plant (Assets) (MM)	--	\$2,560.0	\$2,309.4	--	3
Pumpage (BGP)	--	26.3	32.3	--	3
Total Employees	--	1,891	1,455	--	3

Position: 13

Operations Executive (Area/District)

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$108.3	--	\$183.1	--	\$229.4
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
3	PC	PC	PC	PC

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	192,500	--	236,500	--	240,750
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
3	PC	PC	PC	PC

Position: 13

Operations Executive (Area/District)

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$756.2	--	\$2,560.0	--	\$3,612.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
3	PC	PC	PC	PC

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	24.5	--	26.3	--	46.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
3	PC	PC	PC	PC

Position: 13

Operations Executive (Area/District)

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	385	--	1,891	--	2,088
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
3	PC	PC	PC	PC

Position: 14 Controller

Responsible for development and implementation of general accounting and fiscal recordkeeping activities of the company. Establishes accounting procedures and practices in line with acceptable accounting principles. Responsible for maintenance of accounting records, preparation of financial reports and development and usage of statistical and accounting information. Appraises operating results in terms of costs, budgets, trends, and earnings.

Total Incumbents: 6

Bonus Eligible: 6

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	3.0	3	5	1	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$104.6	\$106.4	\$115.9	\$117.7	4
Salary Range Midpoint	\$130.8	\$135.6	\$149.3	\$154.1	4
Salary Range Maximum	\$157.0	\$164.8	\$182.8	\$190.6	4
Base Salary	\$141.3	\$163.6	\$161.7	\$188.9	6
Target Bonus Percent	8%	10%	14%	18%	6
Annual Bonus	\$7.3	\$14.3	\$23.4	\$33.5	6
Total Cash Compensation	\$148.2	\$187.1	\$185.1	\$222.6	6
Long Term Incentive	\$9.0	\$14.7	\$16.3	\$22.1	4
Total Direct Compensation	\$161.4	\$196.1	\$196.0	\$246.8	6
Total Revenue (MM)	\$119.9	\$206.1	\$323.3	\$564.5	6
Utility Customers	131,250	223,250	391,206	636,625	6
Net Utility Plant (Assets) (MM)	\$497.4	\$739.6	\$1,392.0	\$2,109.1	6
Pumpage (BGP)	22.4	41.0	51.6	85.0	6
Total Employees	293	343	843	1,515	6

Position: 14

Controller

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$40.6	\$119.9	\$206.1	\$564.5	\$712.0
Predicted Base Salary	\$115.4	\$142.0	\$157.5	\$191.0	\$199.7

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.86	0.1914	1.7545	1.15

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	62,738	131,250	223,250	636,625	963,000
Predicted Base Salary	\$122.8	\$140.5	\$154.7	\$187.2	\$201.8

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.80	0.1819	1.2164	1.18

Position: 14

Controller

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$278.3	\$497.4	\$739.6	\$2,109.1	\$3,612.0
Predicted Base Salary	\$126.8	\$141.1	\$151.8	\$184.1	\$203.2

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.75	0.1841	1.6531	1.20

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	6.7	22.4	41.0	85.0	105.0
Predicted Base Salary	\$111.9	\$143.5	\$162.5	\$188.9	\$197.3

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.88	0.2062	1.8784	1.14

Position: 14

Controller

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	106	293	343	1,515	2,088
Predicted Base Salary	\$122.9	\$145.1	\$148.9	\$189.8	\$200.0

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.78	0.1634	1.7587	1.19

Position: 15

Engineering Department Manager

Supervises engineers, drafters and technicians in the design and drafting of all capital and maintenance projects. Directs the survey function, including field work, plans and legal descriptions. Conducts inspections and safety evaluations and coordinates safety policies with state and local officials.

Total Incumbents: 5

Bonus Eligible: 4

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	4.0	5	5	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	--	\$92.3	\$84.2	--	3
Salary Range Midpoint	--	\$120.1	\$113.1	--	3
Salary Range Maximum	--	\$147.7	\$141.9	--	3
Base Salary	\$94.8	\$117.0	\$120.2	\$145.9	5
Target Bonus Percent	6%	11%	12%	16%	4
Annual Bonus	\$10.4	\$17.5	\$15.3	\$18.3	5
Total Cash Compensation	\$105.2	\$135.3	\$135.5	\$172.9	5
Long Term Incentive	--	\$3.9	\$3.9	--	2
Total Direct Compensation	\$105.2	\$142.5	\$137.0	\$173.4	5
Total Revenue (MM)	\$40.6	\$239.0	\$340.6	\$673.0	5
Utility Customers	62,738	236,500	413,267	770,000	5
Net Utility Plant (Assets) (MM)	\$278.3	\$756.2	\$1,473.6	\$2,560.0	5
Pumpage (BGP)	6.7	46.0	52.1	98.0	5
Total Employees	106	385	915	1,891	5

Position: 15

Engineering Department Manager

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$38.3	\$40.6	\$239.0	\$673.0	\$712.0
Predicted Base Salary	\$86.6	\$87.5	\$120.7	\$145.6	\$147.1

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.73	0.1814	1.6502	1.33

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	34,095	62,738	236,500	770,000	963,000
Predicted Base Salary	\$86.1	\$94.8	\$116.9	\$140.8	\$145.9

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.65	0.1580	1.2184	1.37

Position: 15

Engineering Department Manager

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$161.3	\$278.3	\$756.2	\$2,560.0	\$3,612.0
Predicted Base Salary	\$88.2	\$96.4	\$113.5	\$138.5	\$146.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.62	0.1632	1.5852	1.39

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	4.9	6.7	46.0	98.0	105.0
Predicted Base Salary	\$83.3	\$88.3	\$125.8	\$144.6	\$146.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.76	0.1838	1.7941	1.31

Position: 15

Engineering Department Manager

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	104	106	385	1,891	2,088
Predicted Base Salary	\$91.6	\$91.9	\$112.0	\$143.0	\$145.2

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.63	0.1534	1.6526	1.38

Position: 16

Tax Manager

Directs activities involving corporate taxes to insure the company complies with all applicable federal, state and local laws and regulations. Responsible for tax research and planning in order to implement changes which minimize the company's tax liability.

Total Incumbents: 4

Bonus Eligible: 4

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	3.3	4	4	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	--	\$92.3	\$94.1	--	3
Salary Range Midpoint	--	\$120.1	\$121.4	--	3
Salary Range Maximum	--	\$147.7	\$148.7	--	3
Base Salary	\$138.5	\$147.9	\$150.4	\$159.8	4
Target Bonus Percent	7%	9%	10%	11%	4
Annual Bonus	\$10.5	\$12.8	\$14.1	\$16.3	4
Total Cash Compensation	\$151.7	\$160.6	\$164.5	\$173.4	4
Long Term Incentive	--	--	--	--	1
Total Direct Compensation	\$154.2	\$161.1	\$166.4	\$173.4	4
Total Revenue (MM)	\$222.5	\$456.0	\$449.3	\$682.8	4
Utility Customers	229,875	503,250	544,875	818,250	4
Net Utility Plant (Assets) (MM)	\$747.9	\$1,658.1	\$1,912.8	\$2,823.0	4
Pumpage (BGP)	43.5	72.0	71.3	99.8	4
Total Employees	364	1,138	1,166	1,940	4

Position: 16

Tax Manager

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$173.1	\$222.5	\$456.0	\$682.8	\$712.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	210,000	229,875	503,250	818,250	963,000
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Position: 16

Tax Manager

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$723.0	\$747.9	\$1,658.1	\$2,823.0	\$3,612.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	36.0	43.5	72.0	99.8	105.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Position: 16

Tax Manager

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	300	364	1,138	1,940	2,088
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Position: 17

Production Manager/Superintendent

Directs the day-to-day operation and maintenance of the company's production facilities which includes impoundments, watersheds, pumping stations, treatment plants, booster and storage facilities and properties. Assists in planning and construction of new production facilities.

Total Incumbents: 5

Bonus Eligible: 4

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	3.8	5	4	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$70.7	\$87.5	\$89.3	\$106.1	4
Salary Range Midpoint	\$98.6	\$119.9	\$117.9	\$139.2	4
Salary Range Maximum	\$126.6	\$149.5	\$146.4	\$169.4	4
Base Salary	\$98.3	\$140.0	\$125.2	\$144.2	5
Target Bonus Percent	9%	13%	13%	16%	4
Annual Bonus	\$11.0	\$13.6	\$15.0	\$14.1	5
Total Cash Compensation	\$109.3	\$152.2	\$140.3	\$153.6	5
Long Term Incentive	--	\$9.3	\$9.3	--	2
Total Direct Compensation	\$109.3	\$152.2	\$144.0	\$171.6	5
Total Revenue (MM)	\$169.1	\$183.1	\$167.3	\$216.5	5
Utility Customers	210,000	236,500	221,269	240,750	5
Net Utility Plant (Assets) (MM)	\$723.0	\$756.2	\$1,562.5	\$2,560.0	5
Pumpage (BGP)	36.0	46.0	58.0	98.0	5
Total Employees	300	385	954	1,891	5

Position: 17

Production Manager/Superintendent

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$38.3	\$169.1	\$183.1	\$216.5	\$229.4
Predicted Base Salary	\$101.0	\$126.0	\$127.5	\$130.7	\$131.8

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.49	0.1486	1.7691	1.25

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	34,095	210,000	236,500	240,750	385,000
Predicted Base Salary	\$107.4	\$124.8	\$126.0	\$126.2	\$131.2

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.35	0.0825	1.6570	1.27

Position: 17

Production Manager/Superintendent

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$161.3	\$723.0	\$756.2	\$2,560.0	\$3,612.0
Predicted Base Salary	\$111.7	\$121.0	\$121.3	\$129.4	\$131.8

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.29	0.0534	1.9301	1.28

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	4.9	36.0	46.0	98.0	105.0
Predicted Base Salary	\$106.4	\$122.3	\$124.4	\$131.1	\$131.7

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.39	0.0694	1.9793	1.27

Position: 17

Production Manager/Superintendent

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	104	300	385	1,891	2,088
Predicted Base Salary	\$117.7	\$121.0	\$121.7	\$126.8	\$127.2

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.15	0.0258	2.0188	1.29

Position: 18

Distribution Manager/Superintendent

Directs the day-to-day operation and maintenance of the company's distribution system which includes pipelines, services, hydrants, valves and other equipment within the system. Determines type, size and location of property and equipment required for the operation, maintenance and expansion of the distribution system. Assists in the planning and construction of extensions and improvements to the distribution system.

Total Incumbents: 6

Bonus Eligible: 5

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	3.7	5	5	1	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$93.3	\$101.0	\$94.2	\$102.0	4
Salary Range Midpoint	\$117.6	\$126.3	\$120.9	\$129.6	4
Salary Range Maximum	\$141.8	\$151.6	\$147.5	\$157.3	4
Base Salary	\$118.8	\$138.6	\$127.3	\$145.1	6
Target Bonus Percent	10%	10%	13%	15%	5
Annual Bonus	\$3.3	\$9.9	\$11.6	\$16.3	6
Total Cash Compensation	\$133.7	\$147.4	\$139.0	\$150.9	6
Long Term Incentive	--	\$11.4	\$9.9	--	3
Total Direct Compensation	\$146.0	\$149.5	\$143.9	\$158.3	6
Total Revenue (MM)	\$119.3	\$192.8	\$248.1	\$226.2	6
Utility Customers	126,800	210,000	314,079	236,500	5
Net Utility Plant (Assets) (MM)	\$497.4	\$739.6	\$1,372.5	\$2,109.1	6
Pumpage (BGP)	23.3	41.0	43.3	48.3	6
Total Employees	293	343	843	1,515	6

Position: 18

Distribution Manager/Superintendent

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$38.3	\$119.3	\$192.8	\$226.2	\$732.3
Predicted Base Salary	\$95.6	\$117.0	\$127.4	\$131.1	\$161.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.72	0.1776	1.6992	1.20

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	34,095	126,800	210,000	236,500	963,000
Predicted Base Salary	\$94.6	\$119.1	\$130.1	\$132.8	\$169.9

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.80	0.1753	1.1814	1.20

Position: 18

Distribution Manager/Superintendent

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$161.3	\$497.4	\$739.6	\$2,109.1	\$3,612.0
Predicted Base Salary	\$103.6	\$117.5	\$122.9	\$138.1	\$146.7

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.54	0.1118	1.7685	1.25

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	4.9	23.3	41.0	48.3	105.0
Predicted Base Salary	\$90.3	\$118.9	\$131.3	\$135.1	\$154.9

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.77	0.1755	1.8353	1.19

Position: 18

Distribution Manager/Superintendent

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	104	293	343	1,515	2,088
Predicted Base Salary	\$107.7	\$118.7	\$120.5	\$138.5	\$142.8

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.46	0.0939	1.8429	1.27

Position: 19

General Accounting Manager

Directs the maintenance of accounts and records in such areas as disbursements, expenses, tax payments, and income. Reviews accuracy of journal entries and accounting classifications assigned to various records. Prepares income and balance sheet statements, consolidated statements and other accounting statements and reports. May design, modify, install, and/or maintain general accounting systems to provide records of assets, liabilities, and financial transactions.

Total Incumbents: 6

Bonus Eligible: 5

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	4.0	5	6	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$67.1	\$75.0	\$71.5	\$79.3	4
Salary Range Midpoint	\$89.0	\$93.9	\$93.2	\$98.1	4
Salary Range Maximum	\$110.8	\$114.0	\$115.6	\$118.9	4
Base Salary	\$91.6	\$95.5	\$97.0	\$100.0	6
Target Bonus Percent	5%	8%	9%	10%	5
Annual Bonus	\$3.8	\$5.7	\$6.9	\$8.7	6
Total Cash Compensation	\$97.7	\$100.5	\$103.9	\$112.4	6
Long Term Incentive	--	--	--	--	1
Total Direct Compensation	\$97.8	\$103.1	\$104.8	\$113.5	6
Total Revenue (MM)	\$56.1	\$170.9	\$304.3	\$564.5	6
Utility Customers	78,754	181,650	365,522	636,625	6
Net Utility Plant (Assets) (MM)	\$314.3	\$589.2	\$1,298.3	\$2,109.1	6
Pumpage (BGP)	9.5	32.0	46.4	85.0	6
Total Employees	152	338	811	1,515	6

Position: 19

General Accounting Manager

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$38.3	\$56.1	\$170.9	\$564.5	\$732.3
Predicted Base Salary	\$87.3	\$89.5	\$96.0	\$103.6	\$105.3

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.46	0.0635	1.8405	1.20

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	34,095	78,754	181,650	636,625	963,000
Predicted Base Salary	\$88.1	\$91.7	\$95.5	\$101.5	\$103.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.36	0.0484	1.7256	1.21

Position: 19

General Accounting Manager

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$161.3	\$314.3	\$589.2	\$2,109.1	\$3,612.0
Predicted Base Salary	\$89.9	\$92.5	\$95.0	\$100.2	\$102.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.29	0.0423	1.8605	1.21

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	4.9	9.5	32.0	85.0	105.0
Predicted Base Salary	\$85.4	\$89.4	\$97.2	\$104.0	\$105.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.51	0.0689	1.8842	1.19

Position: 19

General Accounting Manager

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	104	152	338	1,515	2,088
Predicted Base Salary	\$89.7	\$91.4	\$94.8	\$101.8	\$103.3

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.35	0.0469	1.8583	1.21

Position: 20

Customer Service Manager

Directs the customer service function which typically includes customer relations (e.g., responding to and resolving customer inquiries and/or complaints), billing, credit and collection, the meter reading function and responding to utility commission regarding customer complaints.

Total Incumbents: 4

Bonus Eligible: 2

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	3.8	4	4	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	--	\$79.8	\$74.9	--	3
Salary Range Midpoint	--	\$95.9	\$97.9	--	3
Salary Range Maximum	--	\$115.1	\$122.0	--	3
Base Salary	\$96.1	\$104.0	\$106.2	\$114.1	4
Target Bonus Percent	--	9%	9%	--	2
Annual Bonus	--	\$9.2	\$7.9	--	3
Total Cash Compensation	\$99.4	\$104.6	\$112.1	\$117.4	4
Long Term Incentive	--	--	--	--	1
Total Direct Compensation	\$103.2	\$107.2	\$113.4	\$117.4	4
Total Revenue (MM)	\$86.6	\$166.1	\$272.8	\$352.2	4
Utility Customers	103,624	181,650	340,099	418,125	4
Net Utility Plant (Assets) (MM)	\$357.0	\$589.2	\$1,237.9	\$1,470.2	4
Pumpage (BGP)	14.6	32.0	43.4	60.8	4
Total Employees	244	338	717	811	4

Position: 20

Customer Service Manager

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$38.3	\$86.6	\$166.1	\$352.2	\$720.6
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	34,095	103,624	181,650	418,125	963,000
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Position: 20

Customer Service Manager

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$161.3	\$357.0	\$589.2	\$1,470.2	\$3,612.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	4.9	14.6	32.0	60.8	105.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Position: 20

Customer Service Manager

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	104	244	338	811	2,088
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Position: 21

Public Relations Manager

Responsible for the development and administration of public relations programs aimed at the public, stockholders, employees and industry. May be responsible for internal communication programs. May direct the activities of professional and/or administrative personnel.

Total Incumbents: 5

Bonus Eligible: 5

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
2	2.8	4	5	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$84.2	\$96.2	\$103.3	\$115.3	4
Salary Range Midpoint	\$111.2	\$123.6	\$128.9	\$141.3	4
Salary Range Maximum	\$138.1	\$151.0	\$154.5	\$167.4	4
Base Salary	\$117.0	\$130.0	\$131.4	\$154.5	5
Target Bonus Percent	8%	10%	11%	15%	5
Annual Bonus	\$6.3	\$9.8	\$10.1	\$13.5	4
Total Cash Compensation	\$122.7	\$136.5	\$139.4	\$167.8	5
Long Term Incentive	--	\$23.1	\$23.1	--	2
Total Direct Compensation	\$122.7	\$136.5	\$148.7	\$189.1	5
Total Revenue (MM)	\$173.1	\$239.0	\$379.8	\$673.0	5
Utility Customers	210,000	236,500	456,900	770,000	5
Net Utility Plant (Assets) (MM)	\$723.0	\$756.2	\$1,614.7	\$2,560.0	5
Pumpage (BGP)	36.0	46.0	60.6	98.0	5
Total Employees	300	385	991	1,891	5

Position: 21

Public Relations Manager

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$102.1	\$173.1	\$239.0	\$673.0	\$712.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	PC	PC	PC	PC

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	105,000	210,000	236,500	770,000	963,000
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	PC	PC	PC	PC

Position: 21

Public Relations Manager

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$422.2	\$723.0	\$756.2	\$2,560.0	\$3,612.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	PC	PC	PC	PC

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	17.9	36.0	46.0	98.0	105.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	PC	PC	PC	PC

Position: 21

Public Relations Manager

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	290	300	385	1,891	2,088
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	PC	PC	PC	PC

Position: 22

Environmental Resources Manager

Directs the day-to-day activities that promote conservation and environmental control of all water supplies to ensure proper compliance with federal, state and local regulations. Assesses the impact of regulatory activity on existing and future company operations and recommends appropriate strategies and operational changes.

Total Incumbents: 4

Bonus Eligible: 3

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	4.0	5	3	1	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	--	\$79.2	\$77.1	--	3
Salary Range Midpoint	--	\$101.7	\$99.4	--	3
Salary Range Maximum	--	\$122.0	\$121.7	--	3
Base Salary	\$89.5	\$101.1	\$93.0	\$104.6	4
Target Bonus Percent	--	5%	8%	--	3
Annual Bonus	--	\$5.3	\$8.6	--	3
Total Cash Compensation	\$95.8	\$110.1	\$99.4	\$113.6	4
Long Term Incentive	--	--	--	--	0
Total Direct Compensation	\$95.8	\$110.1	\$99.4	\$113.6	4
Total Revenue (MM)	\$132.6	\$423.1	\$392.3	\$682.8	4
Utility Customers	163,230	490,000	491,480	818,250	4
Net Utility Plant (Assets) (MM)	\$548.3	\$1,641.5	\$1,729.8	\$2,823.0	4
Pumpage (BGP)	27.8	67.0	60.6	99.8	4
Total Employees	239	1,096	1,083	1,940	4

Position: 22

Environmental Resources Manager

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$11.1	\$132.6	\$423.1	\$682.8	\$712.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	22,920	163,230	490,000	818,250	963,000
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Position: 22

Environmental Resources Manager

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$24.3	\$548.3	\$1,641.5	\$2,823.0	\$3,612.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	3.3	27.8	67.0	99.8	105.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Position: 22

Environmental Resources Manager

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	54	239	1,096	1,940	2,088
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
4	PC	PC	PC	PC

Position: 23

Computer Operations Manager

Manages all activities related to the operation of the mainframe and peripheral data processing equipment. Establishes schedules for the utilization of all equipment in the computer operations section. Confers with and advises subordinates on administrative policies and procedures, technical problems, priorities and methods. Prepares activities and progress reports regarding the computer operations section. Typically, reports to the Top Information Systems Executive.

Total Incumbents: 2

Bonus Eligible: 2

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
4	4.5	5	2	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	--	\$95.5	\$95.5	--	2
Salary Range Midpoint	--	\$125.3	\$125.3	--	2
Salary Range Maximum	--	\$155.0	\$155.0	--	2
Base Salary	--	\$128.6	\$128.6	--	2
Target Bonus Percent	--	13%	13%	--	2
Annual Bonus	--	\$18.6	\$18.6	--	2
Total Cash Compensation	--	\$147.2	\$147.2	--	2
Long Term Incentive	--	--	--	--	1
Total Direct Compensation	--	\$151.3	\$151.3	--	2
Total Revenue (MM)	--	\$702.7	\$702.7	--	2
Utility Customers	--	866,500	866,500	--	2
Net Utility Plant (Assets) (MM)	--	\$3,086.0	\$3,086.0	--	2
Pumpage (BGP)	--	101.5	101.5	--	2
Total Employees	--	1,990	1,990	--	2

Position: 23

Computer Operations Manager

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$673.0	--	\$702.7	--	\$732.3
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
2	PC	PC	PC	PC

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	770,000	--	866,500	--	963,000
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
2	PC	PC	PC	PC

Position: 23

Computer Operations Manager

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$2,560.0	--	\$3,086.0	--	\$3,612.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
2	PC	PC	PC	PC

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	98.0	--	101.5	--	105.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
2	PC	PC	PC	PC

Position: 23

Computer Operations Manager

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	1,891	--	1,990	--	2,088
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
2	PC	PC	PC	PC

Position: 24

Purchasing Manager

Responsible for the operation of a purchasing program to secure necessary materials throughout the company at lowest cost consistent with quality standards and time restrictions. Recommends improvements in overall purchasing program and maintains such purchasing records as required.

Total Incumbents: 3

Bonus Eligible: 3

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
4	4.0	4	3	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	--	\$89.0	\$89.0	--	2
Salary Range Midpoint	--	\$116.5	\$116.5	--	2
Salary Range Maximum	--	\$144.0	\$144.0	--	2
Base Salary	--	\$149.9	\$133.0	--	3
Target Bonus Percent	--	7%	9%	--	3
Annual Bonus	--	\$3.9	\$11.6	--	3
Total Cash Compensation	--	\$152.9	\$144.6	--	3
Long Term Incentive	--	--	--	--	1
Total Direct Compensation	--	\$152.9	\$147.6	--	3
Total Revenue (MM)	--	\$673.0	\$541.3	--	3
Utility Customers	--	770,000	656,500	--	3
Net Utility Plant (Assets) (MM)	--	\$2,560.0	\$2,309.4	--	3
Pumpage (BGP)	--	98.0	83.0	--	3
Total Employees	--	1,891	1,455	--	3

Position: 24

Purchasing Manager

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$239.0	--	\$673.0	--	\$712.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
3	PC	PC	PC	PC

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	236,500	--	770,000	--	963,000
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
3	PC	PC	PC	PC

Position: 24

Purchasing Manager

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$756.2	--	\$2,560.0	--	\$3,612.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
3	PC	PC	PC	PC

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	46.0	--	98.0	--	105.0
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
3	PC	PC	PC	PC

Position: 24

Purchasing Manager

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	385	--	1,891	--	2,088
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
3	PC	PC	PC	PC

Position: 25

Network Administrator

Installs, maintains and monitors the operation of the organization's local area network. Evaluates vendor products in hardware, software, and telecommunications equipment and recommends purchases consistent with the organization's short and long-term objectives. Recommends and implements LAN policies and standards and ensures adherence to security procedures. Maintains contact with outside organizations in the maintenance, service and/or purchase of the LAN. Trains users on LAN operations and procedures.

Total Incumbents: 6

Bonus Eligible: 6

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	4.5	6	6	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$64.3	\$67.6	\$69.7	\$73.0	4
Salary Range Midpoint	\$82.6	\$87.7	\$87.8	\$92.9	4
Salary Range Maximum	\$101.0	\$107.8	\$106.7	\$113.5	4
Base Salary	\$93.5	\$96.7	\$99.9	\$99.7	6
Target Bonus Percent	5%	5%	7%	7%	6
Annual Bonus	\$2.4	\$3.9	\$5.4	\$6.8	6
Total Cash Compensation	\$98.4	\$104.0	\$105.3	\$107.3	6
Long Term Incentive	--	\$2.5	\$2.5	--	2
Total Direct Compensation	\$99.6	\$106.5	\$106.1	\$107.4	6
Total Revenue (MM)	\$119.9	\$206.1	\$323.3	\$564.5	6
Utility Customers	131,250	223,250	391,206	636,625	6
Net Utility Plant (Assets) (MM)	\$497.4	\$739.6	\$1,392.0	\$2,109.1	6
Pumpage (BGP)	22.4	41.0	51.6	85.0	6
Total Employees	293	343	843	1,515	6

Position: 25

Network Administrator

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$40.6	\$119.9	\$206.1	\$564.5	\$712.0
Predicted Base Salary	\$88.3	\$94.8	\$98.3	\$105.2	\$106.8

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.40	0.0665	1.8387	1.21

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	62,738	131,250	223,250	636,625	963,000
Predicted Base Salary	\$92.0	\$95.4	\$97.9	\$103.0	\$105.1

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.28	0.0489	1.7288	1.22

Position: 25

Network Administrator

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$278.3	\$497.4	\$739.6	\$2,109.1	\$3,612.0
Predicted Base Salary	\$93.9	\$96.0	\$97.6	\$101.7	\$103.9

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.22	0.0398	1.8753	1.22

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	6.7	22.4	41.0	85.0	105.0
Predicted Base Salary	\$85.9	\$94.8	\$99.5	\$105.6	\$107.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.46	0.0816	1.8664	1.20

Position: 25

Network Administrator

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	106	293	343	1,515	2,088
Predicted Base Salary	\$92.6	\$96.4	\$97.0	\$102.9	\$104.2

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.25	0.0397	1.8863	1.22

Position: 26

Customer Service Supervisor

Oversees the day-to-day activities of customer service representatives to insure the efficient and courteous handling of customer inquiries. Activities typically include customer relations (e.g., responding to and resolving customer inquiries and/or complaints), billing, credit and collection.

Total Incumbents: 6

Bonus Eligible: 3

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	4.5	6	5	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$44.8	\$54.7	\$54.0	\$56.2	5
Salary Range Midpoint	\$61.9	\$68.4	\$70.7	\$73.0	5
Salary Range Maximum	\$80.7	\$82.0	\$87.5	\$90.1	5
Base Salary	\$63.9	\$69.5	\$72.0	\$80.7	6
Target Bonus Percent	--	5%	4%	--	3
Annual Bonus	\$2.6	\$3.1	\$3.1	\$3.5	4
Total Cash Compensation	\$65.7	\$72.6	\$74.1	\$81.5	6
Long Term Incentive	--	--	--	--	0
Total Direct Compensation	\$65.7	\$72.6	\$74.1	\$81.5	6
Total Revenue (MM)	\$118.9	\$176.1	\$192.5	\$217.8	6
Utility Customers	131,250	223,250	266,058	239,688	6
Net Utility Plant (Assets) (MM)	\$497.4	\$739.6	\$1,372.5	\$2,109.1	6
Pumpage (BGP)	22.4	41.0	51.3	85.0	6
Total Employees	293	343	843	1,515	6

Position: 26

Customer Service Supervisor

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$38.3	\$118.9	\$176.1	\$217.8	\$433.0
Predicted Base Salary	\$60.9	\$69.0	\$72.0	\$73.7	\$79.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.44	0.1091	1.6121	1.23

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	34,095	131,250	223,250	239,688	770,000
Predicted Base Salary	\$61.9	\$69.0	\$72.1	\$72.5	\$79.7

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.41	0.0810	1.4247	1.23

Position: 26

Customer Service Supervisor

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$161.3	\$497.4	\$739.6	\$2,109.1	\$3,612.0
Predicted Base Salary	\$58.8	\$66.7	\$69.8	\$78.6	\$83.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.64	0.1133	1.5190	1.19

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	4.9	22.4	41.0	85.0	105.0
Predicted Base Salary	\$56.9	\$67.6	\$72.4	\$78.5	\$80.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.64	0.1125	1.6781	1.19

Position: 26

Customer Service Supervisor

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	104	293	343	1,515	2,088
Predicted Base Salary	\$61.2	\$67.4	\$68.4	\$78.8	\$81.2

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.55	0.0946	1.5957	1.21

Scope Measure: AVERAGE HOURLY RATE SUPERVISED

Predicted Base Salary at Various Avg. Hourly Rates Supv'd.

	Low	25th %tile	Median	75th %tile	High
Avg. Hourly Rate Supv'd.	\$19.8	\$22.7	\$24.4	\$32.1	\$33.8
Predicted Base Salary	\$55.8	\$63.0	\$67.4	\$86.3	\$90.3

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.91	0.9000	0.5799	1.11

Position: 27

Production or Distribution Supervisor

Directs the day-to-day work of production or distribution field personnel. Schedules, assigns and inspects subordinate work. Subordinate work involves the day-to-day operation and maintenance of production (e.g. watersheds, pumping stations and treatment plants) or distribution (e.g. pipelines, hydrants and valves) facilities.

Total Incumbents: 8

Bonus Eligible: 6

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	4.6	7	8	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$62.9	\$73.9	\$74.1	\$88.7	5
Salary Range Midpoint	\$81.7	\$92.4	\$96.6	\$111.2	5
Salary Range Maximum	\$100.7	\$110.9	\$114.4	\$133.4	5
Base Salary	\$80.8	\$91.1	\$93.5	\$107.3	8
Target Bonus Percent	5%	6%	7%	9%	6
Annual Bonus	\$4.1	\$4.9	\$5.9	\$7.0	6
Total Cash Compensation	\$83.9	\$96.9	\$98.0	\$112.1	8
Long Term Incentive	--	--	--	--	1
Total Direct Compensation	\$83.9	\$96.9	\$99.1	\$114.3	8
Total Revenue (MM)	\$40.0	\$137.6	\$248.7	\$347.5	8
Utility Customers	55,577	157,500	300,532	369,875	8
Net Utility Plant (Assets) (MM)	\$249.1	\$572.6	\$1,067.2	\$1,207.2	8
Pumpage (BGP)	6.2	27.0	39.7	59.0	8
Total Employees	106	295	652	762	8

Position: 27

Production or Distribution Supervisor

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$11.1	\$40.0	\$137.6	\$347.5	\$712.0
Predicted Base Salary	\$70.1	\$80.8	\$92.8	\$102.8	\$111.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
8	0.65	0.1112	1.7294	1.23

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	22,920	55,577	157,500	369,875	963,000
Predicted Base Salary	\$72.4	\$80.8	\$92.1	\$102.4	\$115.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
8	0.69	0.1249	1.3152	1.22

Position: 27

Production or Distribution Supervisor

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$24.3	\$249.1	\$572.6	\$1,207.2	\$3,612.0
Predicted Base Salary	\$67.6	\$85.5	\$92.9	\$100.2	\$111.9

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
8	0.64	0.1009	1.6900	1.23

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	3.3	6.2	27.0	59.0	105.0
Predicted Base Salary	\$71.7	\$77.9	\$94.3	\$104.5	\$112.6

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
8	0.71	0.1305	1.7879	1.21

Position: 27

Production or Distribution Supervisor

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	54	106	295	762	2,088
Predicted Base Salary	\$74.0	\$80.2	\$90.7	\$101.5	\$114.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
8	0.64	0.1192	1.6629	1.23

Scope Measure: AVERAGE HOURLY RATE SUPERVISED

Predicted Base Salary at Various Avg. Hourly Rates Supv'd.

	Low	25th %tile	Median	75th %tile	High
Avg. Hourly Rate Supv'd.	\$22.4	\$26.3	\$31.6	\$43.9	\$49.9
Predicted Base Salary	\$68.6	\$76.2	\$85.8	\$106.5	\$115.7

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.79	0.6526	0.9553	1.21

Position: 28

Laboratory Supervisor

Supervises the chemical and microbiological laboratory which monitors the efficacy of water treatment and quality control procedures. Schedules the distribution of sampling points to comply with all regulations that require submitting laboratory test results. Reviews and consolidates lab data for all required reports. Maintains proper testing procedures to ensure lab certification.

Total Incumbents: 6

Bonus Eligible: 5

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
4	4.8	5	6	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$66.6	\$67.5	\$71.9	\$80.4	5
Salary Range Midpoint	\$83.3	\$84.4	\$94.0	\$104.6	5
Salary Range Maximum	\$101.3	\$104.3	\$116.1	\$128.7	5
Base Salary	\$85.7	\$87.3	\$96.9	\$102.0	6
Target Bonus Percent	5%	8%	8%	10%	5
Annual Bonus	\$1.7	\$3.4	\$6.3	\$9.7	6
Total Cash Compensation	\$87.3	\$89.4	\$103.3	\$115.3	6
Long Term Incentive	--	--	--	--	1
Total Direct Compensation	\$87.4	\$91.9	\$104.1	\$116.4	6
Total Revenue (MM)	\$56.0	\$137.6	\$289.9	\$548.0	6
Utility Customers	73,304	157,500	357,472	630,000	6
Net Utility Plant (Assets) (MM)	\$314.3	\$572.6	\$1,292.8	\$2,100.8	6
Pumpage (BGP)	9.5	27.0	44.7	82.5	6
Total Employees	152	295	797	1,493	6

Position: 28

Laboratory Supervisor

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$38.3	\$56.0	\$137.6	\$548.0	\$712.0
Predicted Base Salary	\$79.5	\$83.5	\$94.0	\$112.6	\$116.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.87	0.1308	1.6932	1.11

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	34,095	73,304	157,500	630,000	963,000
Predicted Base Salary	\$77.4	\$85.2	\$93.7	\$111.4	\$117.4

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.87	0.1247	1.3234	1.12

Position: 28

Laboratory Supervisor

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$161.3	\$314.3	\$572.6	\$2,100.8	\$3,612.0
Predicted Base Salary	\$77.4	\$85.0	\$92.5	\$111.0	\$119.8

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.89	0.1404	1.5790	1.10

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	4.9	9.5	27.0	82.5	105.0
Predicted Base Salary	\$78.2	\$84.9	\$96.4	\$110.6	\$113.9

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.82	0.1223	1.8092	1.13

Position: 28

Laboratory Supervisor

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	104	152	295	1,493	2,088
Predicted Base Salary	\$79.9	\$84.0	\$91.7	\$113.6	\$118.8

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.91	0.1321	1.6362	1.10

Scope Measure: AVERAGE HOURLY RATE SUPERVISED

Predicted Base Salary at Various Avg. Hourly Rates Supv'd.

	Low	25th %tile	Median	75th %tile	High
Avg. Hourly Rate Supv'd.	\$20.6	\$26.4	\$29.6	\$40.0	\$43.4
Predicted Base Salary	\$77.8	\$86.9	\$91.5	\$104.6	\$108.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.65	0.4468	1.3040	1.20

Position: 29

Meter Reading Supervisor

Supervises the overall meter reading function which includes reading, installation, testing and repair. Maintains records on repairs as required by the utility commission.

Total Incumbents: 7

Bonus Eligible: 3

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
3	4.6	6	6	1	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$51.2	\$61.0	\$63.0	\$79.2	5
Salary Range Midpoint	\$64.0	\$76.3	\$82.3	\$104.6	5
Salary Range Maximum	\$80.7	\$91.6	\$101.6	\$128.7	5
Base Salary	\$73.1	\$78.5	\$88.0	\$109.5	7
Target Bonus Percent	--	10%	9%	--	3
Annual Bonus	\$2.4	\$6.7	\$7.9	\$12.2	4
Total Cash Compensation	\$73.7	\$81.2	\$92.5	\$115.2	7
Long Term Incentive	--	--	--	--	0
Total Direct Compensation	\$73.7	\$81.2	\$92.5	\$115.2	7
Total Revenue (MM)	\$70.2	\$173.1	\$278.4	\$456.0	7
Utility Customers	69,548	210,000	334,502	503,250	7
Net Utility Plant (Assets) (MM)	\$291.8	\$723.0	\$1,179.9	\$1,658.1	7
Pumpage (BGP)	11.4	36.0	44.4	72.0	7
Total Employees	197	300	730	1,138	7

Position: 29

Meter Reading Supervisor

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$11.1	\$70.2	\$173.1	\$456.0	\$712.0
Predicted Base Salary	\$48.2	\$72.4	\$88.3	\$109.4	\$120.6

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.96	0.2203	1.4532	1.10

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	22,920	69,548	210,000	503,250	963,000
Predicted Base Salary	\$53.9	\$69.2	\$88.7	\$108.0	\$124.9

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.93	0.2247	0.7520	1.15

Position: 29

Meter Reading Supervisor

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$24.3	\$291.8	\$723.0	\$1,658.1	\$3,612.0
Predicted Base Salary	\$46.3	\$75.3	\$89.9	\$105.7	\$123.0

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.96	0.1954	1.3950	1.10

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	3.3	11.4	36.0	72.0	105.0
Predicted Base Salary	\$53.0	\$70.4	\$91.7	\$107.6	\$117.3

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.91	0.2294	1.6055	1.16

Position: 29

Meter Reading Supervisor

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	54	197	300	1,138	2,088
Predicted Base Salary	\$53.1	\$72.6	\$80.3	\$110.8	\$128.3

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
7	0.95	0.2413	1.3071	1.12

Scope Measure: AVERAGE HOURLY RATE SUPERVISED

Predicted Base Salary at Various Avg. Hourly Rates Supv'd.

	Low	25th %tile	Median	75th %tile	High
Avg. Hourly Rate Supv'd.	\$21.8	\$29.6	\$32.0	\$34.5	\$54.1
Predicted Base Salary	\$51.7	\$70.8	\$76.6	\$82.7	\$131.3

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
6	0.94	1.0267	0.3391	1.14

Position: 30

Senior Engineer

Directs and administers construction/design projects of substantial scope and complexity. Projects may involve production, treatment or distribution facilities. May direct less experienced engineers or technicians. Typically requires five to eight years of experience. Must have a professional engineering license. Typically reports to the Engineering Department Manager.

Total Incumbents: 5

Bonus Eligible: 4

REPORTING LEVEL (CEO = 1)			POSITION MATCH		
Low	Average	High	Equal to (=)	Greater than (+)	Less than (-)
4	4.8	6	5	0	0

	25th %tile	Median	Average	75th %tile	Data Points
Salary Range Minimum	\$77.8	\$79.5	\$78.2	\$79.9	4
Salary Range Midpoint	\$94.9	\$100.3	\$99.3	\$104.6	4
Salary Range Maximum	\$113.8	\$121.9	\$121.0	\$129.1	4
Base Salary	\$94.8	\$105.8	\$102.9	\$109.6	5
Target Bonus Percent	5%	6%	8%	9%	4
Annual Bonus	--	\$4.1	\$8.2	--	3
Total Cash Compensation	\$98.9	\$109.9	\$107.8	\$117.0	5
Long Term Incentive	--	--	--	--	0
Total Direct Compensation	\$98.9	\$109.9	\$107.8	\$117.0	5
Total Revenue (MM)	\$173.1	\$239.0	\$379.8	\$673.0	5
Utility Customers	210,000	236,500	456,900	770,000	5
Net Utility Plant (Assets) (MM)	\$723.0	\$756.2	\$1,614.7	\$2,560.0	5
Pumpage (BGP)	36.0	46.0	60.6	98.0	5
Total Employees	300	385	991	1,891	5

Position: 30

Senior Engineer

Scope Measure: TOTAL REVENUE

Predicted Base Salary at Various Revenue Levels

	Low	25th %tile	Median	75th %tile	High
Total Revenue (MM)	\$102.1	\$173.1	\$239.0	\$673.0	\$712.0
Predicted Base Salary	\$93.0	\$97.6	\$100.5	\$110.6	\$111.2

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.67	0.0922	1.7830	1.11

Scope Measure: CUSTOMERS

Predicted Base Salary at Various Customer Levels

	Low	25th %tile	Median	75th %tile	High
Utility Customers	105,000	210,000	236,500	770,000	963,000
Predicted Base Salary	\$93.8	\$98.9	\$99.8	\$109.2	\$111.1

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.61	0.0765	1.5880	1.11

Position: 30

Senior Engineer

Scope Measure: NET UTILITY PLANT

Predicted Base Salary at Various Net Utility Plant (Asset) Levels

	Low	25th %tile	Median	75th %tile	High
Net Utility Plant (MM)	\$422.2	\$723.0	\$756.2	\$2,560.0	\$3,612.0
Predicted Base Salary	\$95.4	\$99.0	\$99.3	\$108.1	\$110.7

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.54	0.0696	1.7966	1.12

Scope Measure: PUMPAGE

Predicted Base Salary at Various Pumpage Levels

	Low	25th %tile	Median	75th %tile	High
Pumpage (Billions of Gallons)	17.9	36.0	46.0	98.0	105.0
Predicted Base Salary	\$91.0	\$98.6	\$101.4	\$110.6	\$111.5

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.72	0.1147	1.8154	1.10

Position: 30

Senior Engineer

Scope Measure: TOTAL EMPLOYEES

Predicted Base Salary at Various Employee Levels

	Low	25th %tile	Median	75th %tile	High
Total Employees	290	300	385	1,891	2,088
Predicted Base Salary	\$97.6	\$97.7	\$99.1	\$108.6	\$109.2

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
5	0.49	0.0573	1.8483	1.13

Scope Measure: AVERAGE HOURLY RATE SUPERVISED

Predicted Base Salary at Various Avg. Hourly Rates Supv'd.

	Low	25th %tile	Median	75th %tile	High
Avg. Hourly Rate Supv'd.	\$31.0	--	\$38.8	--	\$44.7
Predicted Base Salary	PC	PC	PC	PC	PC

Base Salary Formula

Data Points	Correlation Coefficient	Slope	Intercept	Standard Error
3	PC	PC	PC	PC

USING THE TREND LINE FORMULAS

The trend line formulas on the following pages can be used to predict a median salary level for any scope value within the reported range of scopes as follows:

$$\text{LOG of BASE SALARY} = (\text{LOG of Scope} \times \text{Slope}) + \text{Intercept}$$

For example, to find a median salary value for a Chief Executive Officer at a company with \$100 million in revenue, the formula is applied as follows:

- Convert \$100 million to a logarithm (2.000). Most calculators have a log function that you can use. Be careful to make sure that you use the same units as the scope measure, in this case, millions.
- The slope and the intercept for the CEO position (for revenues) are .3814 and 1.7772, respectively.
- Substitute these values into the formula as shown below:

$$\begin{aligned}\text{Log of Base Salary} &= (\text{Log of Scope} \times \text{Slope}) + \text{Intercept} \\ &= (2.000 \times .3814) + 1.7772 \\ &= .7628 + 1.7772\end{aligned}$$

$$\text{Log of Base Salary} = 2.54$$

$$\text{Base Salary (\$000)} = \text{Antilog of } 2.54$$

$$\text{Base Salary (\$000)} = \$346.7$$

Therefore, the predicted median base salary level for a CEO at a company with \$100 million in revenue is \$346,700. Since the correlation and the standard error for the above formula are .94 and 1.23, respectively, the calculated base salary for the CEO position may be used with confidence. To determine the usefulness of the trend line formulas for predicting salary levels, see the chart on page 16.

2012 Trend Line Formulas

Position	Title	Scope & Units	SLOPE	INTERCEPT	CORRELATION COEFFICIENT	STANDARD ERROR
1	Chief Executive Officer	Total Revenue (\$ Millions)	0.3814	1.7772	0.94	1.23
		Customers	0.4013	0.4955	0.92	1.27
		Net Utility Plant (\$ Millions)	0.3269	1.6856	0.91	1.30
		Pumpage (Billions of Gallons)	0.4102	2.0248	0.95	1.22
		Total Employees	0.4190	1.5295	0.90	1.31
2	Chief Operating Officer	Total Revenue (\$ Millions)	0.1630	1.9914	0.59	1.34
		Customers	0.1313	1.6598	0.49	1.37
		Net Utility Plant (\$ Millions)	0.1271	1.9895	0.43	1.39
		Pumpage (Billions of Gallons)	0.1670	2.1137	0.61	1.33
		Total Employees	0.1337	2.0052	0.49	1.37
3	Top Financial Executive	Total Revenue (\$ Millions)	0.2434	1.8479	0.80	1.33
		Customers	0.2515	1.0536	0.78	1.35
		Net Utility Plant (\$ Millions)	0.2068	1.7987	0.74	1.38
		Pumpage (Billions of Gallons)	0.2770	1.9870	0.85	1.29
		Total Employees	0.2377	1.7600	0.72	1.40
4	Top Engineering Executive	Total Revenue (\$ Millions)	0.1997	1.7417	0.72	1.27
		Customers	0.1834	1.2149	0.64	1.30
		Net Utility Plant (\$ Millions)	0.1828	1.6634	0.60	1.32
		Pumpage (Billions of Gallons)	0.2202	1.8634	0.75	1.25
		Total Employees	0.1630	1.7662	0.62	1.31
5	Top Operations Executive	Total Revenue (\$ Millions)	0.2874	1.6102	0.98	1.12
		Customers	0.3280	0.4942	0.99	1.10
		Net Utility Plant (\$ Millions)	0.2546	1.5296	0.96	1.19
		Pumpage (Billions of Gallons)	0.3303	1.7622	0.98	1.12
		Total Employees	0.3148	1.4113	0.97	1.15
6	Top Rates & Revenue Executive	Total Revenue (\$ Millions)	0.1365	1.8837	0.48	1.41
		Customers	0.1111	1.6058	0.44	1.42
		Net Utility Plant (\$ Millions)	0.1006	1.9079	0.36	1.44
		Pumpage (Billions of Gallons)	0.1515	1.9680	0.56	1.39
		Total Employees	0.0850	1.9753	0.32	1.45
7	Top Water Quality Executive	Total Revenue (\$ Millions)	0.0698	2.0081	0.74	1.07
		Customers	0.0683	1.8031	0.79	1.06
		Net Utility Plant (\$ Millions)	0.0699	1.9657	0.79	1.06
		Pumpage (Billions of Gallons)	0.0856	2.0347	0.78	1.06
		Total Employees	0.0519	2.0332	0.64	1.07
8	Top Administrative Executive	Total Revenue (\$ Millions)	PC	PC	PC	PC
		Customers	PC	PC	PC	PC
		Net Utility Plant (\$ Millions)	PC	PC	PC	PC
		Pumpage (Billions of Gallons)	PC	PC	PC	PC
		Total Employees	PC	PC	PC	PC

2012 Trend Line Formulas

Position	Title	Scope & Units	SLOPE	INTERCEPT	CORRELATION COEFFICIENT	STANDARD ERROR
9	Top Legal Executive	Total Revenue (\$ Millions)	PC	PC	PC	PC
		Customers	PC	PC	PC	PC
		Net Utility Plant (\$ Millions)	PC	PC	PC	PC
		Pumpage (Billions of Gallons)	PC	PC	PC	PC
		Total Employees	PC	PC	PC	PC
10	Top Human Resources Executive	Total Revenue (\$ Millions)	0.2238	1.6537	0.84	1.21
		Customers	0.2154	1.0135	0.84	1.21
		Net Utility Plant (\$ Millions)	0.2251	1.5068	0.80	1.23
		Pumpage (Billions of Gallons)	0.2250	1.8278	0.86	1.19
		Total Employees	0.1986	1.6339	0.76	1.25
11	Top Information Systems Executive	Total Revenue (\$ Millions)	0.1744	1.8288	0.64	1.30
		Customers	0.1492	1.4342	0.61	1.31
		Net Utility Plant (\$ Millions)	0.1448	1.8095	0.54	1.33
		Pumpage (Billions of Gallons)	0.1861	1.9483	0.70	1.28
		Total Employees	0.1219	1.9047	0.47	1.36
12	Top Customer Service Executive	Total Revenue (\$ Millions)	0.1920	1.7000	0.93	1.13
		Customers	0.2081	1.0180	0.90	1.16
		Net Utility Plant (\$ Millions)	0.1724	1.6385	0.92	1.14
		Pumpage (Billions of Gallons)	0.2197	1.8017	0.93	1.13
		Total Employees	0.1883	1.6294	0.82	1.21
13	Operations Executive (Area/District)	Total Revenue (\$ Millions)	PC	PC	PC	PC
		Customers	PC	PC	PC	PC
		Net Utility Plant (\$ Millions)	PC	PC	PC	PC
		Pumpage (Billions of Gallons)	PC	PC	PC	PC
		Total Employees	PC	PC	PC	PC
14	Controller	Total Revenue (\$ Millions)	0.1914	1.7545	0.86	1.15
		Customers	0.1819	1.2164	0.80	1.18
		Net Utility Plant (\$ Millions)	0.1841	1.6531	0.75	1.20
		Pumpage (Billions of Gallons)	0.2062	1.8784	0.88	1.14
		Total Employees	0.1634	1.7587	0.78	1.19
15	Engineering Department Manager	Total Revenue (\$ Millions)	0.1814	1.6502	0.73	1.33
		Customers	0.1580	1.2184	0.65	1.37
		Net Utility Plant (\$ Millions)	0.1632	1.5852	0.62	1.39
		Pumpage (Billions of Gallons)	0.1838	1.7941	0.76	1.31
		Total Employees	0.1534	1.6526	0.63	1.38
16	Tax Manager	Total Revenue (\$ Millions)	PC	PC	PC	PC
		Customers	PC	PC	PC	PC
		Net Utility Plant (\$ Millions)	PC	PC	PC	PC
		Pumpage (Billions of Gallons)	PC	PC	PC	PC
		Total Employees	PC	PC	PC	PC

2012 Trend Line Formulas

Position	Title	Scope & Units	SLOPE	INTERCEPT	CORRELATION COEFFICIENT	STANDARD ERROR
17	Production Manager/Superintendent	Total Revenue (\$ Millions)	0.1486	1.7691	0.49	1.25
		Customers	0.0825	1.6570	0.35	1.27
		Net Utility Plant (\$ Millions)	0.0534	1.9301	0.29	1.28
		Pumpage (Billions of Gallons)	0.0694	1.9793	0.39	1.27
		Total Employees	0.0258	2.0188	0.15	1.29
18	Distribution Manager/Superintendent	Total Revenue (\$ Millions)	0.1776	1.6992	0.72	1.20
		Customers	0.1753	1.1814	0.80	1.20
		Net Utility Plant (\$ Millions)	0.1118	1.7685	0.54	1.25
		Pumpage (Billions of Gallons)	0.1755	1.8353	0.77	1.19
		Total Employees	0.0939	1.8429	0.46	1.27
19	General Accounting Manager	Total Revenue (\$ Millions)	0.0635	1.8405	0.46	1.20
		Customers	0.0484	1.7256	0.36	1.21
		Net Utility Plant (\$ Millions)	0.0423	1.8605	0.29	1.21
		Pumpage (Billions of Gallons)	0.0689	1.8842	0.51	1.19
		Total Employees	0.0469	1.8583	0.35	1.21
20	Customer Service Manager	Total Revenue (\$ Millions)	PC	PC	PC	PC
		Customers	PC	PC	PC	PC
		Net Utility Plant (\$ Millions)	PC	PC	PC	PC
		Pumpage (Billions of Gallons)	PC	PC	PC	PC
		Total Employees	PC	PC	PC	PC
21	Public Relations Manager	Total Revenue (\$ Millions)	PC	PC	PC	PC
		Customers	PC	PC	PC	PC
		Net Utility Plant (\$ Millions)	PC	PC	PC	PC
		Pumpage (Billions of Gallons)	PC	PC	PC	PC
		Total Employees	PC	PC	PC	PC
22	Environmental Resources Manager	Total Revenue (\$ Millions)	PC	PC	PC	PC
		Customers	PC	PC	PC	PC
		Net Utility Plant (\$ Millions)	PC	PC	PC	PC
		Pumpage (Billions of Gallons)	PC	PC	PC	PC
		Total Employees	PC	PC	PC	PC
23	Computer Operations Manager	Total Revenue (\$ Millions)	PC	PC	PC	PC
		Customers	PC	PC	PC	PC
		Net Utility Plant (\$ Millions)	PC	PC	PC	PC
		Pumpage (Billions of Gallons)	PC	PC	PC	PC
		Total Employees	PC	PC	PC	PC
24	Purchasing Manager	Total Revenue (\$ Millions)	PC	PC	PC	PC
		Customers	PC	PC	PC	PC
		Net Utility Plant (\$ Millions)	PC	PC	PC	PC
		Pumpage (Billions of Gallons)	PC	PC	PC	PC
		Total Employees	PC	PC	PC	PC

2012 Trend Line Formulas

Position	Title	Scope & Units	SLOPE	INTERCEPT	CORRELATION COEFFICIENT	STANDARD ERROR
25	Network Administrator	Total Revenue (\$ Millions)	0.0665	1.8387	0.40	1.21
		Customers	0.0489	1.7288	0.28	1.22
		Net Utility Plant (\$ Millions)	0.0398	1.8753	0.22	1.22
		Pumpage (Billions of Gallons)	0.0816	1.8664	0.46	1.20
		Total Employees	0.0397	1.8863	0.25	1.22
26	Customer Service Supervisor	Total Revenue (\$ Millions)	0.1091	1.6121	0.44	1.23
		Customers	0.0810	1.4247	0.41	1.23
		Net Utility Plant (\$ Millions)	0.1133	1.5190	0.64	1.19
		Pumpage (Billions of Gallons)	0.1125	1.6781	0.64	1.19
		Total Employees	0.0946	1.5957	0.55	1.21
		Average Hourly Rate Supervised	0.9000	0.5799	0.91	1.11
27	Production or Distribution Supervisor	Total Revenue (\$ Millions)	0.1112	1.7294	0.65	1.23
		Customers	0.1249	1.3152	0.69	1.22
		Net Utility Plant (\$ Millions)	0.1009	1.6900	0.64	1.23
		Pumpage (Billions of Gallons)	0.1305	1.7879	0.71	1.21
		Total Employees	0.1192	1.6629	0.64	1.23
		Average Hourly Rate Supervised	0.6526	0.9553	0.79	1.21
28	Laboratory Supervisor	Total Revenue (\$ Millions)	0.1308	1.6932	0.87	1.11
		Customers	0.1247	1.3234	0.87	1.12
		Net Utility Plant (\$ Millions)	0.1404	1.5790	0.89	1.10
		Pumpage (Billions of Gallons)	0.1223	1.8092	0.82	1.13
		Total Employees	0.1321	1.6362	0.91	1.10
		Average Hourly Rate Supervised	0.4468	1.3040	0.65	1.20
29	Meter Reading Supervisor	Total Revenue (\$ Millions)	0.2203	1.4532	0.96	1.10
		Customers	0.2247	0.7520	0.93	1.15
		Net Utility Plant (\$ Millions)	0.1954	1.3950	0.96	1.10
		Pumpage (Billions of Gallons)	0.2294	1.6055	0.91	1.16
		Total Employees	0.2413	1.3071	0.95	1.12
		Average Hourly Rate Supervised	1.0267	0.3391	0.94	1.14
30	Senior Engineer	Total Revenue (\$ Millions)	0.0922	1.7830	0.67	1.11
		Customers	0.0765	1.5880	0.61	1.11
		Net Utility Plant (\$ Millions)	0.0696	1.7966	0.54	1.12
		Pumpage (Billions of Gallons)	0.1147	1.8154	0.72	1.10
		Total Employees	0.0573	1.8483	0.49	1.13
		Average Hourly Rate Supervised	PC	PC	PC	PC

Consumer Price Index - All Urban Consumers
Original Data Value

<http://data.bls.gov/pdq/querytool.jsp?survey=cu>

Series Id: CUURA103SA0, CUUSA103SA0

Not Seasonally Adjusted

Area: Boston-Brockton-Nashua, MA-NH-ME-CT

Item: All items

Base: 1982-84=100

Period:

Years: 2009 to 2011

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Annual	HALF1	HALF2
2009	230.806		232.155		231.891		233.018		236.596		236.589		233.778	231.802	235.754
2010	237.266		237.986		238.083		236.132		236.474		238.103		237.446	237.683	237.209
2011	239.814		242.787		244.574		244.256		245.310		245.030		243.881	242.761	245.001
2012	245.891														

Difference from Jan 2009 - Dec 2011: 14.224

Difference from Jan 2009 - Jan 2012: 15.085