|                 | Y                              | 1                      | <del></del> |                          |                                       |                          | I                        |                          |                          |                   |                                 |
|-----------------|--------------------------------|------------------------|-------------|--------------------------|---------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|-------------------|---------------------------------|
| Sub-<br>Account | Account Description            | Category               |             | 7-1-2007 to<br>6-30-2008 | 7-1-2008 to<br>6-30-2009              | 7-1-2009 to<br>6-30-2010 | 7-1-2010 to<br>6-30-2011 | 7-1-2011 to<br>6-30-2012 | 7-1-2012 to<br>6-30-2013 | Total<br>Increase | Average<br>increase Per<br>Year |
| 50000           | Payroll clearing               | Personnel Costs        |             | (0.00)                   | 0.00                                  | 0.00                     | (0.00)                   |                          | 0.00                     |                   |                                 |
| 50100           | Supervisory labor              | Personnel Costs        |             | 24,943,784.44            | 28,208,962.23                         | 30,664,269.06            | 32,499,260.82            | 34,154,508.08            | 34,075,004.05            | 26 640/           | 7 200/                          |
| 50105           | Direct labor                   | Personnel Costs        |             | 1,122,263.26             | 1,520,073.79                          | 1,478,878.04             | 1,764,336.15             | 1,775,933.25             | 1,831,460.20             | 36.61%<br>63.19%  |                                 |
| 50110           | Supervisory labor transferred  | Personnel Costs        |             | 144,643.60               | 231,544.69                            | 220,741.68               | 269,416.34               | 391,646.69               | 1,270,735.51             | 778.53%           |                                 |
| 50115           | Direct Labor transferred in    | Personnel Costs        |             | 226,202.92               | 248,206.11                            | 273,988.82               | 262,248.27               | 224,102.44               | 1,270,735.51             | -23.21%           |                                 |
|                 | Supervisory labor trans out    | Personnel Costs        |             | 220,202.92               | 240,200.11                            | 213,900.02               | 202,240.27               | 224,102.44               | (836.95)                 | -23.21%           | -4.64%                          |
|                 | Direct labor transferred out   | Personnel Costs        |             | -                        | -                                     | -                        | -                        | •                        | 99.60                    |                   |                                 |
|                 | Payroll Taxes                  | Personnel Costs        |             | 336,634.99               | (388,778.91)                          | -                        | (124.14)                 | -                        | 99.00                    | -100.00%          | -20.00%                         |
|                 | FICA Taxes                     | Personnel Costs        |             | 1,629,743.36             | 1,747,123.81                          | 1,923,525.14             | 2,043,738.59             | 2,017,310.15             | 2,176,590.13             | 33.55%            |                                 |
|                 | Federal Unemployment Taxes     | Personnel Costs        |             | 15,167.11                | 14,796.46                             | 1,923,525.14             | 16.985.16                | 2,017,310.15             |                          |                   |                                 |
|                 |                                | Personnel Costs        |             |                          |                                       | 158,732.70               |                          |                          | 25,939.69                | 71.03%            |                                 |
|                 | State Unemployment Taxes       | Personnel Costs        |             | 172,519.71               | 136,009.78                            | 1.017.35                 | 165,826.18<br>1.164.94   | 139,899.78               | 142,594.47               | -17.35%           | -3.47%                          |
|                 | Commuter Transp Mobility Tax   |                        |             | 455 700 00               | 00.400.00                             |                          |                          | 711.76                   |                          | F7 400/           |                                 |
|                 | Outside service - temp help    | Personnel Costs        |             | 155,738.98               | 60,486.02                             | 185,254.11               | 242,359.61               | 107,777.42               | 66,253.19                | -57.46%           |                                 |
|                 | Employee pension cost          | Personnel Costs        |             | 2,984,168.75             | 3,534,857.00                          | 4,696,907.00             | 4,634,506.00             | 4,131,140.00             | 4,520,198.04             | 51.47%            |                                 |
|                 | Post Retire Health Care Accrue | Personnel Costs        |             | 1,686,937.83             | 1,690,689.00                          | 1,556,887.00             | 1,514,842.00             | 1,234,696.00             | 1,625,291.00             | -3.65%            |                                 |
|                 | SERP expense                   | Personnel Costs        |             | 177,591.84               | 105,327.00                            | 225,596.00               | 283,432.00               | 310,449.00               | 374,131.00               | 110.67%           | 22.13%                          |
|                 | Employee group health & life   | Personnel Costs        |             | 774,573.89               | 1,470,561.96                          | 1,473,393.63             | 1,946,436.79             | 2,866,041.98             | 3,054,771.39             | 294.38%           | 58.88%                          |
|                 | Employee 401K                  | Personnel Costs        |             | 479,798.85               | 543,656.62                            | 587,767.18               | 651,058.60               | 747,250.64               | 1,070,381.65             | 123.09%           | 24.62%                          |
| 91850           | Other employee benefits        | Personnel Costs        | <b>⊣</b>    | 306,369.79               | 307,539.67                            | 362,092.24               | 325,931.18               | 279,918.84               | 345,929.61               | 12.91%            | 2.58%                           |
|                 |                                | Personnel Costs Total  | ┙┕          | 35,156,139.32            | 39,431,055.23                         | 43,824,459.10            | 46,621,418.49            | 48,399,710.54            | 50,752,237.90            | 44.36%            | 8.87%                           |
| 50645           | Transp'n cost - other          | Travel Expenses        |             | 720,615.27               | 772,088.12                            | 848,793.08               | 917,817.16               | 860,010.10               | 753,906.27               |                   |                                 |
|                 | Meals                          | Travel Expenses        |             | 255,012.11               | 213,351.69                            | 255,291.06               | 290,039.02               | 282,578.80               | 275,432.10               |                   |                                 |
| 50655           | Miscellaneous expenses         | Travel Expenses        |             | -                        | -                                     | 590.52                   | -                        | -                        | -                        |                   |                                 |
| 90600           | Travel expense                 | Travel Expenses        |             | 1,289,069.11             | 1,213,686.94                          | 1,070,242.61             | 1,280,718.32             | 1,175,555.28             | 1,035,651.69             |                   |                                 |
|                 |                                | Travel Expenses Total  |             | 2,264,696.49             | 2,199,126.75                          | 2,174,917.27             | 2,488,574.50             | 2,318,144.18             | 2,064,990.06             | -8.82%            | -1.76%                          |
| 91100           | Outside service - acctg & audg | Outside Services       | 7           | 51,100.00                | *                                     | 22,500.00                | (37,500.00)              | -                        | -                        |                   |                                 |
| 91200           | Outside service - legal        | Outside Services       |             | 5,264.00                 | -                                     | -                        | - 1                      | -                        | -                        |                   |                                 |
| 91250           | Outside service - IS           | Outside Services       |             | 715,906.08               | 584,415.98                            | 762,451.31               | 747,751.26               | 665,005.47               | 778,498.58               |                   |                                 |
| 91350           | Outside service - other        | Outside Services       | 1 1         | 1,414,232.93             | 1,554,309.97                          | 2,903,937.28             | 2,936,773.52             | 2,167,040.63             | 4,001,093.77             |                   |                                 |
|                 |                                | Outside Services Total | 7           | 2,186,503.01             | 2,138,725.95                          | 3,688,888.59             | 3,647,024.78             | 2,832,046.10             | 4,779,592.35             | 118.60%           | 23.72%                          |
| 50405           | CC&B support costs             | Other expenses         | ┑ ┌         | -                        | -                                     | -                        | -                        | -                        | 403.88                   |                   |                                 |
|                 | Rents                          | Other expenses         |             | 2.448.998.94             | 2,619,431,77                          | 2.701,666.69             | 2,609,905.32             | 2,749,510.15             | 2,966,492.52             |                   |                                 |
|                 | Depreciation                   | Other expenses         |             | 933,603,67               | 866,600.71                            | 844,421.05               | 142,118.41               | 111,084,19               | 114.838.82               |                   |                                 |
|                 | Depreciation of other plant    | Other expenses         |             | -                        | -                                     | -                        |                          | 45.38                    | 224.80                   |                   |                                 |
|                 | Personal Property taxes        | Other expenses         |             | 34.59                    | .                                     | _                        | -                        | -                        |                          |                   |                                 |
|                 | Sales and Use Tax              | Other expenses         |             | 01.00                    | _                                     |                          | _                        | _                        | 124.012.66               |                   |                                 |
|                 | Franchise Tax                  | Other expenses         |             | _                        | .                                     | _                        | 6,612.00                 | 5,541.00                 | (22,508.55)              |                   |                                 |
|                 | Other miscellaneous taxes      | Other expenses         |             | 183,997.26               | 5,787.77                              | 2,606.00                 | (204.00)                 | 0,011.00                 | (LL,000.00)              |                   |                                 |
|                 | Interest income                | Other expenses         |             | 103,337.20               | (4,199.04)                            | 2,000.00                 | (204.00)                 | _                        |                          |                   |                                 |
|                 |                                | Other expenses         |             | 11,331.94                | 4,452.26                              | 4,560.12                 | 4,675.24                 | 25,403.85                | 39,405.90                |                   |                                 |
|                 | Other interest                 | · ·                    |             | (10.00)                  | (233,698.00)                          | (26.00)                  | (26.00)                  | (26.00)                  | (26.00)                  |                   |                                 |
|                 | Misc non operating income      | Other expenses         |             | 1.52                     | 100.91                                | 1,706.27                 | 52.91                    | 634.75                   | 3,561.19                 |                   |                                 |
|                 | Misc non operating deductions  | Other expenses         |             | 1.52                     | 100.91                                | 1,052.58                 |                          | 034.73                   | 3,301.19                 |                   |                                 |
|                 | Penalties                      | Other expenses         |             | -                        | -                                     | 1,002.00                 | 11.73                    | 256.00                   | 944.30                   |                   |                                 |
| 71261           | Federal PAC Withholding        | Other expenses         |             | -                        | -                                     | -                        | (1,229.78)               | 256.00                   |                          |                   |                                 |
|                 | State PAC Withholding          | Other expenses         |             | -                        | -                                     | -                        | (2,984.45)               | (914.00)                 | 233.00                   |                   |                                 |
|                 | Credit Union Withholding       | Other expenses         |             | -                        | -                                     | -                        | (240.00)                 | - (40.00)                | 1,152.33                 |                   |                                 |
|                 | Prepaid Legal Withholding      | Other expenses         | 1 1         | -                        | -                                     | -                        | (41.80)                  | (12.95)                  | (571.12)                 |                   |                                 |
|                 | Workplace Giving Withholdings  | Other expenses         |             | -                        | · · · · · · · · · · · · · · · · · · · |                          | (4,184.52)               | 1,091.14                 | (2,355.43)               |                   |                                 |
|                 | Current - federal              | Other expenses         |             | 992,286.00               | (565,648.01)                          | (1,112,574.99)           | -                        | -                        | -                        |                   |                                 |
|                 | Current - state                | Other expenses         |             | (287,958.00)             | (142,219.00)                          | (314,385.00)             | -                        | -                        | -                        |                   |                                 |
|                 | Deferred - Federal Income Taxe | Other expenses         |             | (948,442.00)             | 612,593.00                            | 1,112,575.00             |                          | -                        | -                        |                   |                                 |
|                 | Deferred - State Income taxes  | Other expenses         | 1 1         | 295,688.00               | 156,460.00                            | 314,385.00               |                          |                          |                          |                   |                                 |
| 90100           | Office supplies                | Other expenses         |             | 146,576.93               | 193,795.77                            | 237,849.65               | 150,704.41               | 168,995.89               | 192,801.18               |                   |                                 |

| 90110 | Office equipment rental       | Other expenses                        | 94,965.05      | 100,157.93     | 135,429.55  | 121,888.46     | 101,806.84   | 124,736,32      |        |        |
|-------|-------------------------------|---------------------------------------|----------------|----------------|---|----------------|--|-----------------|--------|--------|
| 90150 | Dues & subscriptions          | Other expenses                        | 116,008.46     | 137,869.31     | 204,961.71  | 243,258.69     | 214,423.34   | 270,197.62      |        |        |
| 90200 | Licenses and fees             | Other expenses                        | (110.00)       | -              | 201,001.71  | 240,200.00     | 214,420.04   | 270,137.02      |        |        |
| 90250 | Telephone                     | Other expenses                        | 409,554.20     | 557,775.40     | 468,503.08  | 341,619.21     | 316,844.52   | 314,905.87      |        |        |
| 90450 | Postage & air freight         | Other expenses                        | 106,986.52     | 151,320.85     | 112,344.68  | 103,122.23     | 101,771.66   | 73,178.46       |        |        |
| 90500 | Club and professional dues    | Other expenses                        | 51,052.92      | 56,623.04      | 63,786,77   | 63,428.74      | 93,766.72  | 190,531.09      |        |        |
| 90700 | IT supplies and expense       | Other expenses                        | 137,575.68     | 74,494.05      | 35,712.19   | 55,957.07      | 38,009.36  | 45,453,41       |        |        |
| 90800 | IT off site storage           | Other expenses                        | 31,823.88      | 42,204.11      | 39,035.33   | 41,237.69      | 43,725.50  | 58,536.74       |        |        |
| 91320 | Outside Serv - Emp. Shared Sv | Other expenses                        | -              | -              | 18,668.62   | 41,283.67      | 41,813.03  | 45,813.60       |        |        |
| 91400 | Property insurance            | Other expenses                        | - 1            | -              | -   | 2,375.00       | -  | 143.00          |        |        |
| 91450 | General corporate insurance   | Other expenses                        | 17,064.70      | 1,327.00       | 16,042.90   | 19,561.90      | 11,033.40  | 2,732.90        |        |        |
| 91460 | Worker compensation           | Other expenses                        | 190,377.10     | 155,355.10     | 201,081.80  | 102,700.50     | 114,573.90   | 123,357.50      |        |        |
| 91860 | Other Awards                  | Other expenses                        | -              | 23,334.49      | 3,664.39  | 25,502.08      | 19,750.72  | 3,865.83        |        |        |
| 92050 | Amortization of deferred exps | Other expenses                        | 714,012.54     | -              | -   | -              | -  | -               |        |        |
| 92150 | Staff mtgs, confs & seminars  | Other expenses                        | 280,135.23     | 284,861.01     | 314,030.42  | 445,945.32     | 335,966.74   | 767,151.07      |        |        |
| 92250 | Relocation expense            | Other expenses                        | 170,648.65     | 210,883.07     | 174,317.07  | 58,674.64      | 38,347.29  | 281,127.22      |        |        |
| 92300 | Bank charges                  | Other expenses                        | -              | -              | - [   | -              | 1,129.29   | -               |        |        |
| 92450 | Severance plan                | Other expenses                        |                |                | 19,205.54   | -              | 27,358.00  | 1,510,375.65    |        |        |
| 92600 | Other misc G&A expenses       | Other expenses                        | 521,798.03     | 843,647.85     | 626,401.45  | 185,906.54     | 757,176.70   | 920,151.09      |        |        |
|       |                               | Other expenses Total                  | 6,618,001.81   | 6,153,311.35   | 6,227,021.87  | 4,757,631.21   | 5,319,106.41   | 8,150,866.85    | 23.16% | 4.63%  |
| 90952 | M&S Dept 950 Transferred      | M&S Dept 950 Transferred              | 7,701.50       | (141.97)       | (0.00)  |                | -  | -               |        |        |
|       |                               | M&S Dept 950 Transferred Total        | 7,701.50       | (141.97)       | (0.00)  | -              | <u> </u>   |                 |        |        |
|       |                               | Grand Total                           | 46,233,042.13  | 49,922,077.31  | 55,915,286.83   | 57,514,648.98  | 58,869,007.23  | 65,747,687.16   | 42.21% | 8.44%  |
|       | Capitalization/NonExp/CCB     | /Unbilled                             | (6,189,105.32) | (8,719,681.79) | (9,548,009.91)  | (9,778,985.57) | (9,936,792.77)   | (11,689,934.38) |        |        |
|       | Total M&S Fees to P&L         |                                       | (6,189,105.32) | (8,719,681.79) | (9,548,009.91)  | (9,778,985.57) | (9,936,792.77)   | (11,689,934.38) |        |        |
|       | Total M&S Fees per P&L        |                                       |                |                | Nagara garang mga ang ang ang ang ang ang ang ang ang a |                | anti es e et compresso, tanan canti e to otro Scottaro |                 |        |        |
|       | UW Consolidated               |                                       | 36,909,540.48  | 38,305,416.14  | 43,485,591.12   | 45,423,929.53  | 47,039,282.92  | 52,052,836.18   |        |        |
|       | SENA Parent                   |                                       | 3,134,396.33   | 2,896,979.38   | 2,881,685.80  | 2,311,733.88   | 1,892,931.54   | 2,004,916.60    |        |        |
|       | Total M&S FEES                | (Staff 222 (DAC-11) Combined          | 40,043,936.81  | 41,202,395.52  | 46,367,276.92   | 47,735,663.41  | 48,932,214.46  | 54,057,752.78   | 35.00% | 7.00%  |
|       |                               | _                                     |                |                |   |                |  |                 |        |        |
|       |                               | Personnel Costs                       |                |                |   |                |  |                 |        |        |
|       |                               | Labor                                 | 26,436,894.22  | 30,208,786.82  | 32,637,877.60   | 34,795,261.58  | 36,546,190.46  | 37,350,157.73   | 41.28% | 8.26%  |
|       |                               | Benefits                              | 8,719,245.10   | 9,222,268.41   | 11,186,581.50   | 11,826,156.91  | 11,853,520.08  | 13,402,080.17   | 53.71% | 10.74% |
|       |                               | Total                                 | 35,156,139.32  | 39,431,055.23  | 43,824,459.10   | 46,621,418.49  | 48,399,710.54  | 50,752,237.90   | 44.36% | 8.87%  |
|       |                               | Percent to total                      | 76.04%         | 78.99%         | 78.38%  | 81.06%         | 82.22%   | 77.19%          |        |        |
|       |                               | Benefits increase                     |                | 5.77%          | 21.30%  | 5.72%          | 0.23%  | 13.06%          | 9.22%  |        |
|       |                               |                                       |                |                |   |                |  |                 |        |        |
|       |                               | Number of employees(Staff 169(DAC-12) | 217            | 239            | 253   | 261            | 259  | 259             |        |        |
|       |                               | Average cost per employee             |                |                |   |                |  |                 |        |        |
|       |                               | Personnel Costs                       |                |                |   |                |  |                 |        |        |
|       |                               | Labor                                 | 121,829        | 126,397        | 129,003   | 133,315        | 141,105  | 144,209         | 18.37% | 3.67%  |
|       |                               | Benefits<br>Total                     | 40,181         | 38,587         | 44,216  | 45,311         | 45,766   | 51,745          | 28.78% | 5.76%  |