

**LONG ISLAND AMERICAN WATER
Payroll**

Public Version
Exhibit 12
Tab 4

<u>Classification</u> (1)	<u>No of Empl</u> (2)	<u>Total Annual Payroll</u> (3)
Payroll - 1/1/2011 to 12/31/2011		
Union	70.50	
Nonunion	25.50	
Mileage		
Meals	\$8.00 2,671.00	
Total Payroll	<u>96.00</u>	<u>8,081,214</u>
Percent Chargeable to Capital and Other		16.59%
Amount Chargeable to Capital and Other		<u>1,340,673</u>
Pro Forma Chargeable to Operating Expenses		<u><u>\$6,740,541</u></u>
Payroll - 1/1/2012 to 12/31/2012		
Union	70.50	
Nonunion	25.50	
Mileage		
Meals	\$8.00 2,671.00	
Total Payroll	<u>96.00</u>	<u>8,346,110</u>
Percent Chargeable to Capital and Other		16.59%
Amount Chargeable to Capital and Other		<u>1,384,620</u>
Pro Forma Chargeable to Operating Expenses		<u><u>\$6,961,490</u></u>
Payroll - 4/1/2012 to 3/31/2013		
Union	70.50	
Nonunion	25.50	
Mileage		
Meals	\$8.00 2,671.00	
Total Payroll	<u>96.00</u>	<u>8,391,271</u>
Percent Chargeable to Capital and Other		16.59%
Amount Chargeable to Capital and Other		<u>1,392,112</u>
Pro Forma Chargeable to Operating Expenses		<u><u>\$6,999,159</u></u>

LONG ISLAND AMERICAN WATER
NON-UNION PAYROLL
2011 RATE CASE

Public Version

Classification (1)	No of Empl (2)	Annual Salary (3)	Incentive Compensation (4)	Long Term Incentive (5)	Earnings Subject to				
					Total Annual Payroll (5)	7.65%	Unemployment		Group Life Insurance (9)
						FICA/Medicare \$106,800 (6)	Federal .8%-\$7,000 (7)	State 2.1%-\$8,500 (8)	
Chemist I (N)	N	1.0							
Dir Operations State	N	1.0							
Lab Tech (N)	N	0.5							
Mgr Engrg - Technical Services	N	1.0							
Mgr Field Operations	N DC	1.0							
Mgr Production	N DC	1.0							
Mgr Wtr Qlty & Envrn Cmpl	N	1.0							
President (Medium States)	N	1.0							
Prnc Analyst Financial	N DC	1.0							
Project Mgr Engr	N	1.0							
Rates manager	N DC	1.0							
Specialist Operations (N)	N	1.0							
Specialist Operations (N)	N DC	1.0							
Specialist Operations (N)	N	1.0							
Specialist Operations (N)	N DC	1.0							
Specialist Operations (N)	N	1.0							
Sr Construction Inspector	N	1.0							
Sr Construction Inspector	N DC	1.0							
Supt Opns II	N DC	1.0							
Supt Opns II	N DC	1.0							
Supvr Field Operations	N	1.0							
Supvr Field Operations	N	1.0							
Supvr Field Operations	N	1.0							
Supvr Field Operations	N	1.0							
Supvr Opns II	N	1.0							
Supvr Production	N	1.0							
SUBTOTAL	25.5	2,125,261	240,583	9,996	2,375,840	2,164,597	182,000	221,000	3,167,000
Overtime					8,128	8,128			
TOTAL NON-UNION		\$2,125,261	\$240,583	\$9,996	\$2,383,968	\$2,172,725	\$182,000	\$221,000	\$3,167,000

LONG ISLAND AMERICAN WATER
NON-UNION PAYROLL
2011 RATE CASE

Public Version

Classification (1)	No of Empl (2)	Annual Salary (3)	Incentive Compensation (4)	Long Term Incentive	Total Annual Payroll (5)	Earnings Subject to			Group Life Insurance (9)
						7.65% FICA/Medicare \$106,800 (6)	Federal .8%-\$7,000 (7)	Unemployment State 2.1%-\$8,500 (8)	
Chemist I (N)	N	1.0							
Dir Operations State	N	1.0							
Lab Tech (N)	N	0.5							
Mgr Engrg - Technical Services	N	1.0							
Mgr Field Operations	N DC	1.0							
Mgr Production	N DC	1.0							
Mgr Wtr Qty & Envm Cmpl	N	1.0							
President (Medium States)	N	1.0							
Princ Analyst Financial	N DC	1.0							
Project Mgr Engr	N	1.0							
Rates manager	N DC	1.0							
Specialist Operations (N)	N	1.0							
Specialist Operations (N)	N DC	1.0							
Specialist Operations (N)	N	1.0							
Specialist Operations (N)	N DC	1.0							
Specialist Operations (N)	N	1.0							
Sr Construction Inspector	N	1.0							
Sr Construction Inspector	N DC	1.0							
Supt Opns II	N DC	1.0							
Supt Opns II	N DC	1.0							
Supvr Field Operations	N	1.0							
Supvr Field Operations	N	1.0							
Supvr Field Operations	N	1.0							
Supvr Field Operations	N	1.0							
Supvr Opns II	N	1.0							
Supvr Production	N	1.0							
SUBTOTAL	25.5	2,189,020	247,802	10,296	2,447,118	2,203,901	182,000	221,000	3,255,000
Overtime					8,372	8,372			
TOTAL NON-UNION		\$2,189,020	\$247,802	\$10,296	\$2,455,490	\$2,212,273	\$182,000	\$221,000	\$3,255,000

LONG ISLAND AMERICAN WATER
NON-UNION PAYROLL
2011 RATE CASE

Public Version

Classification (1)	No of Empl (2)	Annual Salary (3)	Incentive Compensation (4)	Long Term Incentive	Total Annual Payroll (5)	Earnings Subject to			Group Life Insurance (15)
						7.65% FICA/Medicare \$106,800 (6)	Federal .8%-\$7,000 (7)	Unemployment State 2.1%-\$8,500 (8)	
Chemist I (N)	N	1.0							
Dir Operations State	N	1.0							
Lab Tech (N)	N	0.5							
Mgr Engrg - Technical Services	N	1.0							
Mgr Field Operations	N DC	1.0							
Mgr Production	N DC	1.0							
Mgr Wtr Qlty & Envm Cmpl	N	1.0							
President (Medium States)	N	1.0							
Princ Analyst Financial	N DC	1.0							
Project Mgr Engr	N	1.0							
Rates manager	N DC	1.0							
Specialist Operations (N)	N	1.0							
Specialist Operations (N)	N DC	1.0							
Specialist Operations (N)	N	1.0							
Specialist Operations (N)	N DC	1.0							
Specialist Operations (N)	N	1.0							
Sr Construction Inspector	N	1.0							
Sr Construction Inspector	N DC	1.0							
Supt Opns II	N DC	1.0							
Supt Opns II	N DC	1.0							
Supvr Field Operations	N	1.0							
Supvr Field Operations	N	1.0							
Supvr Field Operations	N	1.0							
Supvr Field Operations	N	1.0							
Supvr Opns II	N	1.0							
Supvr Production	N	1.0							
SUBTOTAL	25.5	2,205,445	249,666	10,373	2,465,484	2,214,031	182,000	221,000	3,289,000
Overtime					8,435	8,435			
TOTAL NON-UNION		\$2,205,445	\$249,666	\$10,373	\$2,473,919	\$2,222,466	\$182,000	\$221,000	\$3,289,000

Classification (1)	No of Empl (2)	Rate (3)	\$		Shift Prem (5)	Pay Adj for Working Above Normal Job (6)	12/31/2011 Longevity Payment (7)	Total Annual Payroll (8)	Earnings Subject to			Group Life Insurance (12)
			Regular (4)	Shift Prem (5)					7.65% FICA/Medicare \$106,800 (9)	Unemployment Federal 8%-\$7,000 (10)	State 2.1%-\$8,500 (11)	
		Hours =	2,080	\$1.50								
Auto Mechanic	U	1.00	\$37,103	\$77,174	\$2,195	\$0	\$350	\$79,719	\$79,719	\$7,000	\$8,500	\$100,000
Boom Truck Operator	U	1.00	34,073	70,872	0	0	525	71,397	71,397	7,000	8,500	90,000
Building Services Janitor	U DC	1.00	28,804	59,912	0	0	0	59,912	59,912	7,000	8,500	75,000
Business Clerk	U	1.00	32,527	67,656	0	0	525	68,181	68,181	7,000	8,500	86,000
Comm Investigator	U	1.00	33,247	69,154	0	0	700	69,854	69,854	7,000	8,500	88,000
Daylist Clerk	U	1.00	31,283	65,089	0	3,940	700	69,729	69,729	7,000	8,500	88,000
Distribution Clerk	U	1.00	28,327	58,920	0	0	525	59,445	59,445	7,000	8,500	75,000
Equipment Operator	U	1.00	36,925	76,804	0	0	700	77,504	77,504	7,000	8,500	97,000
Equipment Operator	U	1.00	36,925	76,804	1,404	0	700	78,908	78,908	7,000	8,500	99,000
M & S Storekeeper	U	1.00	34,736	72,251	0	0	700	72,951	72,951	7,000	8,500	92,000
Maintenance Mechanic	U	1.00	36,925	76,804	0	0	700	77,504	77,504	7,000	8,500	97,000
Maintenance Mechanic B	U	1.00	33,858	70,425	2,227	0	700	73,352	73,352	7,000	8,500	92,000
Maintenance Mechanic B	U	1.00	33,858	70,425	0	0	350	70,775	70,775	7,000	8,500	89,000
Maintenance Mechanic B	U	1.00	33,858	70,425	0	0	525	70,950	70,950	7,000	8,500	89,000
Maintenance Mechanic B	U DC	1.00	33,858	70,425	0	0	0	70,425	70,425	7,000	8,500	89,000
Meter Tester	U	1.00	32,477	67,552	0	0	700	68,252	68,252	7,000	8,500	86,000
Oiler-Plant Helper	U DC	1.00	31,901	66,354	1,894	0	0	68,238	68,238	7,000	8,500	86,000
Oiler-Plant Helper	U DC	1.00	31,901	66,354	588	452	0	67,394	67,394	7,000	8,500	85,000
Oiler-Plant Helper	U	1.00	31,901	66,354	1,500	4	525	68,383	68,383	7,000	8,500	86,000
Oiler-Plant Helper	U DC	1.00	31,901	66,354	1,212	1,451	0	69,017	69,017	7,000	8,500	87,000
Oiler-Plant Helper	U DC	1.00	31,901	66,354	852	1,488	0	68,694	68,694	7,000	8,500	86,000
Oiler-Plant Helper	U	1.00	31,901	66,354	1,824	0	525	68,703	68,703	7,000	8,500	86,000
Oiler-Plant Helper	U DC	1.00	31,901	66,354	2,052	0	0	68,406	68,406	7,000	8,500	86,000
Oiler-Plant Helper	U DC	1.00	31,901	66,354	876	1,160	0	68,390	68,390	7,000	8,500	86,000
Oiler-Plant Helper	U	1.00	31,901	66,354	564	2,536	525	69,979	69,979	7,000	8,500	88,000
Senior Utility Man A	U	1.00	36,925	76,804	0	0	700	77,504	77,504	7,000	8,500	97,000
Senior Utility Man A	U	1.00	36,925	76,804	0	0	700	77,504	77,504	7,000	8,500	97,000
Senior Utility Man A	U	1.00	36,925	76,804	0	0	700	77,504	77,504	7,000	8,500	97,000
Senior Utility Man A	U	1.00	36,925	76,804	0	0	700	77,504	77,504	7,000	8,500	97,000
Station Attendant A	U	1.00	35,830	74,526	912	0	525	75,963	75,963	7,000	8,500	85,000
Station Attendant A	U	1.00	35,830	74,526	1,536	0	700	76,762	76,762	7,000	8,500	86,000
Station Attendant A	U	1.00	35,830	74,526	1,908	0	700	77,134	77,134	7,000	8,500	87,000
Station Attendant A	U	1.00	35,830	74,526	1,884	0	700	77,110	77,110	7,000	8,500	87,000
Station Attendant B	U DC	1.00	33,565	69,815	1,824	0	0	71,639	71,639	7,000	8,500	90,000
Station Attendant B	U DC	1.00	33,565	69,815	2,136	0	0	71,951	71,951	7,000	8,500	90,000
Station Attendant B	U DC	1.00	33,565	69,815	660	0	0	70,475	70,475	7,000	8,500	89,000
Station Attendant B	U DC	1.00	33,565	69,815	1,802	0	0	71,617	71,617	7,000	8,500	90,000
Station Attendant B	U DC	1.00	33,565	69,815	0	0	0	69,815	69,815	7,000	8,500	88,000
Utility Man - Meter Service	U	1.00	32,992	68,623	788	0	525	69,936	69,936	7,000	8,500	88,000
Utility Man - Meter Service	U	1.00	32,992	68,623	0	0	700	69,323	69,323	7,000	8,500	87,000
Utility Man - Meter Service	U	1.00	32,992	68,623	0	0	525	69,148	69,148	7,000	8,500	87,000
Utility Man - Meter Service	U	1.00	32,992	68,623	0	0	525	69,148	69,148	7,000	8,500	87,000
Utility Man - Meter Service	U	1.00	32,992	68,623	0	0	525	69,148	69,148	7,000	8,500	87,000
Utility Man - Meter Service	U	1.00	32,992	68,623	0	0	700	69,323	69,323	7,000	8,500	87,000
Utility Man - Meter Service	U	1.00	32,992	68,623	0	0	525	69,148	69,148	7,000	8,500	87,000
Utility Man - Meter Service	U	1.00	32,992	68,623	0	0	525	69,148	69,148	7,000	8,500	87,000
Utility Man - Meter Service	U	1.00	32,992	68,623	0	0	700	69,323	69,323	7,000	8,500	87,000
Utility Man - Meter Service	U	1.00	32,992	68,623	0	0	525	69,148	69,148	7,000	8,500	87,000
Utility Man I	U	1.00	32,992	68,623	0	333	525	69,481	69,481	7,000	8,500	87,000
Utility Man I	U DC	1.00	32,992	68,623	0	415	175	69,213	69,213	7,000	8,500	87,000
Utility Man I	U	1.00	32,992	68,623	0	632	525	69,780	69,780	7,000	8,500	88,000
Utility Man I	U	1.00	32,992	68,623	0	591	525	69,739	69,739	7,000	8,500	88,000
Utility Man I	U	1.00	32,992	68,623	0	745	350	69,718	69,718	7,000	8,500	88,000
Utility Man I	U	1.00	32,992	68,623	0	349	525	69,497	69,497	7,000	8,500	87,000
Utility Man I	U	1.00	32,992	68,623	0	34	350	69,007	69,007	7,000	8,500	87,000
Utility Man I	U	1.00	32,992	68,623	0	3,579	525	72,727	72,727	7,000	8,500	91,000
Utility Man I	U	1.00	32,992	68,623	0	2,918	525	72,066	72,066	7,000	8,500	91,000
Utility Man II, Util/Meter SV	U	1.00	31,528	65,578	48	310	175	66,111	66,111	7,000	8,500	83,000
Utility Man II, Util/Meter SV	U DC	1.00	31,528	65,578	0	0	0	65,578	65,578	7,000	8,500	82,000
Utility Man II, Util/Meter SV	U DC	1.00	31,528	65,578	0	0	0	65,578	65,578	7,000	8,500	82,000
Utility Man II, Util/Meter SV	U DC	1.00	31,528	65,578	2,076	0	0	67,654	67,654	7,000	8,500	85,000
Utility Man II, Util/Meter SV	U DC	1.00	31,528	65,578	396	0	0	65,974	65,974	7,000	8,500	83,000
Utility Man II, Util/Meter SV	U DC	1.00	31,528	65,578	0	15	0	65,593	65,593	7,000	8,500	82,000
Utility Man II, Util/Meter SV	U	1.00	31,528	65,578	0	165	525	66,268	66,268	7,000	8,500	83,000
Utility Man II, Util/Meter SV	U DC	1.00	31,528	65,578	2,066	0	0	67,644	67,644	7,000	8,500	85,000
Utility Man II, Util/Meter SV	U	1.00	31,528	65,578	0	0	350	65,928	65,928	7,000	8,500	83,000
Utility Man II, Util/Meter SV	U	1.00	31,528	65,578	1,824	0	350	67,752	67,752	7,000	8,500	85,000
Utility Man II, Util/Meter SV	U DC	1.00	29,900	62,192	0	0	0	62,192	62,192	7,000	8,500	78,000
Oiler-Plant Helper - Summer	U	1.50	19,141	59,720	0	0	0	59,720	59,720	10,500	12,750	
Utility Man II, Util/Meter SV - Summer	U	1.00	17,940	37,315	0	0	0	37,315	37,315	7,000	8,500	
SUBTOTAL		70.50		4,791,117	37,038	21,117	26,600	4,875,872	4,875,872	493,500	599,250	6,004,000
Overtime								798,013	798,013			
TOTAL UNION				\$4,791,117	\$37,038	\$21,117	\$26,600	\$5,673,885	\$5,673,885	\$493,500	\$599,250	\$6,004,000

REDACTED

Classification (1)	No of Empl (2)	Rate (3)	\$ Regular (4)	Shift Prem (5)	Pay Adj for Working Above Normal Job (6)	12/31/2012 Longevity Payment (7)	Total Annual Payroll (8)	Earnings Subject to			Group Life Insurance (12)
								FICA/Medicare \$106,800 (9)	Federal .8%-\$7,000 (10)	Unemployment State 2.1%-\$8,500 (11)	
					Shift Prem=	2,088					
Auto Mechanic				U			1.00				
Boom Truck Operator				U			1.00				
Building Services Janitor				U	DC		1.00				
Business Clerk				U			1.00				
Comm Investigator				U			1.00				
Daylist Clerk				U			1.00				
Distribution Clerk				U			1.00				
Equipment Operator				U			1.00				
Equipment Operator				U			1.00				
M & S Storekeeper				U			1.00				
Janitor				U			1.00				
Maintenance Mechanic B				U			1.00				
Maintenance Mechanic B				U			1.00				
Maintenance Mechanic B				U			1.00				
Maintenance Mechanic B				U	DC		1.00				
Meter Tester				U			1.00				
Oiler-Plant Helper				U	DC		1.00				
Oiler-Plant Helper				U	DC		1.00				
Oiler-Plant Helper				U			1.00				
Oiler-Plant Helper				U	DC		1.00				
Oiler-Plant Helper				U	DC		1.00				
Oiler-Plant Helper				U			1.00				
Oiler-Plant Helper				U	DC		1.00				
Oiler-Plant Helper				U	DC		1.00				
Oiler-Plant Helper				U			1.00				
Senior Utility Man A				U			1.00				
Senior Utility Man A				U			1.00				
Senior Utility Man A				U			1.00				
Senior Utility Man A				U			1.00				
Station Attendant A				U			1.00				
Station Attendant A				U			1.00				
Station Attendant A				U			1.00				
Station Attendant A				U			1.00				
Station Attendant B				U	DC		1.00				
Station Attendant B				U	DC		1.00				
Station Attendant B				U	DC		1.00				
Station Attendant B				U	DC		1.00				
Station Attendant B				U	DC		1.00				
Station Attendant B				U	DC		1.00				
Utility Man - Meter Service				U			1.00				
Utility Man - Meter Service				U			1.00				
Utility Man - Meter Service				U			1.00				
Utility Man - Meter Service				U			1.00				
Utility Man - Meter Service				U			1.00				
Utility Man - Meter Service				U			1.00				
Utility Man - Meter Service				U			1.00				
Utility Man - Meter Service				U			1.00				
Utility Man - Meter Service				U			1.00				
Utility Man - Meter Service				U			1.00				
Utility Man - Meter Service				U			1.00				
Utility Man i				U			1.00				
Utility Man i				U	DC		1.00				
Utility Man i				U			1.00				
Utility Man i				U			1.00				
Utility Man i				U			1.00				
Utility Man i				U			1.00				
Utility Man i				U			1.00				
Utility Man i				U			1.00				
Utility Man i				U			1.00				
Utility Man i				U			1.00				
Utility Man ii, Util/Meter SV				U			1.00				
Utility Man ii, Util/Meter SV				U	DC		1.00				
Utility Man ii, Util/Meter SV				U	DC		1.00				
Utility Man ii, Util/Meter SV				U	DC		1.00				
Utility Man ii, Util/Meter SV				U	DC		1.00				
Utility Man ii, Util/Meter SV				U	DC		1.00				
Utility Man ii, Util/Meter SV				U			1.00				
Utility Man ii, Util/Meter SV				U	DC		1.00				
Utility Man ii, Util/Meter SV				U			1.00				
Utility Man ii, Util/Meter SV				U			1.00				
Utility Man ii, Util/Meter SV				U	DC		1.00				
Utility Man ii, Util/Meter SV				U			1.00				
Oiler-Plant Helper - Summer				U			1.50				
Utility Man ii, Util/Meter SV - Summer				U			1.00				
TOTAL UNION							70.50				
Overtime											
TOTAL UNION											

LONG ISLAND AMERICAN WATER
 UNION PAYROLL
 2011 RATE CASE

REDACTED

Classification (1)	No of Empl (2)	Rate (3)	\$ Regular (4)	Shift Prem (5)	Pay Adj for Working Above Normal Job (6)	3/31/2013 Longevity Payment (7)	Total Annual Payroll (8)	Earnings Subject to			Group Life Insurance (12)	
								7.65% FICA/Medicare \$106,800 (9)	Unemployment Federal .8%-\$7,000 (10)	State 2.1%-\$8,500 (11)		
				Hours =	2,080							
Auto Mechanic				U			1.00					
Boom Truck Operator				U			1.00					
Building Services Janitor				U	DC		1.00					
Business Clerk				U			1.00					
Comm Investigator				U			1.00					
Daylist Clerk				U			1.00					
Distribution Clerk				U			1.00					
Equipment Operator				U			1.00					
Equipment Operator				U			1.00					
M & S Storekeeper				U			1.00					
Janitor				U			1.00					
Maintenance Mechanic B				U			1.00					
Maintenance Mechanic B				U			1.00					
Maintenance Mechanic B				U			1.00					
Maintenance Mechanic B				U	DC		1.00					
Meter Tester				U			1.00					
Oiler-Plant Helper				U	DC		1.00					
Oiler-Plant Helper				U	DC		1.00					
Oiler-Plant Helper				U			1.00					
Oiler-Plant Helper				U	DC		1.00					
Oiler-Plant Helper				U	DC		1.00					
Oiler-Plant Helper				U			1.00					
Oiler-Plant Helper				U	DC		1.00					
Oiler-Plant Helper				U	DC		1.00					
Oiler-Plant Helper				U			1.00					
Senior Utility Man A				U			1.00					
Senior Utility Man A				U			1.00					
Senior Utility Man A				U			1.00					
Senior Utility Man A				U			1.00					
Station Attendant A				U			1.00					
Station Attendant A				U			1.00					
Station Attendant A				U			1.00					
Station Attendant A				U			1.00					
Station Attendant B				U	DC		1.00					
Station Attendant B				U	DC		1.00					
Station Attendant B				U	DC		1.00					
Station Attendant B				U	DC		1.00					
Station Attendant B				U	DC		1.00					
Station Attendant B				U	DC		1.00					
Utility Man - Meter Service				U			1.00					
Utility Man - Meter Service				U			1.00					
Utility Man - Meter Service				U			1.00					
Utility Man - Meter Service				U			1.00					
Utility Man - Meter Service				U			1.00					
Utility Man - Meter Service				U			1.00					
Utility Man - Meter Service				U			1.00					
Utility Man - Meter Service				U			1.00					
Utility Man - Meter Service				U			1.00					
Utility Man - Meter Service				U			1.00					
Utility Man I				U			1.00					
Utility Man I				U	DC		1.00					
Utility Man I				U			1.00					
Utility Man I				U			1.00					
Utility Man I				U			1.00					
Utility Man I				U			1.00					
Utility Man I				U			1.00					
Utility Man I				U			1.00					
Utility Man I				U			1.00					
Utility Man I				U			1.00					
Utility Man I				U			1.00					
Utility Man II, Util/Meter SV				U			1.00					
Utility Man II, Util/Meter SV				U	DC		1.00					
Utility Man II, Util/Meter SV				U	DC		1.00					
Utility Man II, Util/Meter SV				U	DC		1.00					
Utility Man II, Util/Meter SV				U	DC		1.00					
Utility Man II, Util/Meter SV				U	DC		1.00					
Utility Man II, Util/Meter SV				U	DC		1.00					
Utility Man II, Util/Meter SV				U	DC		1.00					
Utility Man II, Util/Meter SV				U	DC		1.00					
Utility Man II, Util/Meter SV				U	DC		1.00					
Utility Man II, Util/Meter SV				U	DC		1.00					
Utility Man II, Util/Meter SV				U	DC		1.00					
Utility Man II, Util/Meter SV				U	DC		1.00					
Oiler-Plant Helper - Summer				U			1.50					
Utility Man II, Util/Meter SV - Summer				U			1.00					
TOTAL UNION							70.50					
Overtime												
TOTAL UNION												

LONG ISLAND AMERICAN WATER
Capitalized Payroll

	<u>Total Payroll</u>	<u>Capitalized & other Payroll</u>	
2008	\$7,355,526	\$1,287,172	17.50%
2009	7,267,836	1,224,765	16.85%
2010	7,512,840	1,246,256	16.59%
2008-2010	<u>\$22,136,202</u>	<u>\$3,758,193</u>	16.98%

LONG ISLAND AMERICAN WATER
 2011 RATE CASE
 INCENTIVE COMPENSATION
 based on salaries from 1/1/2011 to 12/31/11

Public Version

Title	Salary Grade	Salary	Incentive Percentage	Incentive Pay
Non-Union				
Chemist I (N)	L11			
Dir Operations State	L06			
Lab Tech (N)	L13			
Mgr Engrg - Technical Services	L06			
Mgr Field Operations	L08			
Mgr Production	L06			
Mgr Wtr Qlty & Envrn Cmpl	L07			
President (Medium States)	L05			
Princ Analyst Financial	L07			
Project Mgr Engr	L08			
Rates manager	L07			
Specialist Operations (N)	L10			
Specialist Operations (N)	L10			
Specialist Operations (N)	L10			
Specialist Operations (N)	L10			
Specialist Operations (N)	L10			
Sr Construction Inspector	L09			
Sr Construction Inspector	L09			
Supt Opns II	L08			
Supt Opns II	L08			
Supvr Field Operations	L09			
Supvr Field Operations	L09			
Supvr Field Operations	L09			
Supvr Field Operations	L09			
Supvr Opns II	L09			
Supvr Production	L09			
Non-Union Total		\$2,125,261		\$240,583

LONG ISLAND AMERICAN WATER
 2011 RATE CASE
 INCENTIVE COMPENSATION
 based on salaries from 1/1/2012 to 12/31/12

Public Version

Title	Salary Grade	Salary	Incentive Percentage	Incentive Pay
Non-Union				
Chemist I (N)	L11			
Dir Operations State	L06			
Lab Tech (N)	L13			
Mgr Engrg - Technical Services	L06			
Mgr Field Operations	L08			
Mgr Production	L06			
Mgr Wtr Qlty & Envrn Cmpl	L07			
President (Medium States)	L05			
Princ Analyst Financial	L07			
Project Mgr Engr	L08			
Rates manager	L07			
Specialist Operations (N)	L10			
Specialist Operations (N)	L10			
Specialist Operations (N)	L10			
Specialist Operations (N)	L10			
Specialist Operations (N)	L10			
Sr Construction Inspector	L09			
Sr Construction Inspector	L09			
Supt Opns II	L08			
Supt Opns II	L08			
Supvr Field Operations	L09			
Supvr Field Operations	L09			
Supvr Field Operations	L09			
Supvr Field Operations	L09			
Supvr Opns II	L09			
Supvr Production	L09			
Non-Union Total		\$2,189,020		\$247,802

LONG ISLAND AMERICAN WATER
 2011 RATE CASE
 INCENTIVE COMPENSATION
 based on salaries from 4/1/2012 to 3/31/13

Public Version

Title	Salary Grade	Salary	Incentive Percentage	Incentive Pay
Non-Union				
Chemist I (N)	L11			
Dir Operations State	L06			
Lab Tech (N)	L13			
Mgr Engrg - Technical Services	L06			
Mgr Field Operations	L08			
Mgr Production	L06			
Mgr Wtr Qlty & Envrn Cmpl	L07			
President (Medium States)	L05			
Princ Analyst Financial	L07			
Project Mgr Engr	L08			
Rates manager	L07			
Specialist Operations (N)	L10			
Specialist Operations (N)	L10			
Specialist Operations (N)	L10			
Specialist Operations (N)	L10			
Specialist Operations (N)	L10			
Sr Construction Inspector	L09			
Sr Construction Inspector	L09			
Supt Opns II	L08			
Supt Opns II	L08			
Supvr Field Operations	L09			
Supvr Field Operations	L09			
Supvr Field Operations	L09			
Supvr Field Operations	L09			
Supvr Opns II	L09			
Supvr Production	L09			
Non-Union Total		\$2,205,445		\$249,666

**Long Island Water Company
Union Overtime**

Exhibit 12
Tab 4

Job Title	2008		2009		2010	
	Hours	Amount	Hours	Amount	Hours	Amount
Auto Mechanic	138.50	\$7,200.14	161.00	\$8,381.96	193.50	\$10,404.89
Boom Truck Operator	659.50	31,292.94	579.00	29,060.32	545.50	28,699.10
Building Services Janitor			6.50	227.23		
Business Clerk	13.50	587.90	3.00	136.65	5.00	235.70
Car Washer	17.00	681.05				
Comm Investigator	351.00	15,567.98	142.50	6,633.96	105.50	5,083.30
Customer Service Analyst	127.00	6,297.54	198.00	10,141.61	70.50	3,760.55
Daylist Clerk	68.50	2,831.60			18.00	839.52
Distribution Clerk	228.00	8,668.40	125.50	4,975.50		
Equipment Operator	1,754.50	90,930.67	1,501.00	82,530.14	1,434.00	83,373.14
M & S Storekeeper	90.00	4,231.67	187.00	9,093.57	46.00	2,315.77
Maintenance Mechanic	223.50	11,289.21	194.50	10,108.39	195.00	10,462.39
Maintenance Mechanic B	491.00	21,773.61	331.50	15,714.38	482.00	23,677.81
Meter Tester	5.00	213.30	2.50	113.69		
Oiler-Plant Helper	1,281.00	55,139.62	1,407.00	63,096.76	1,491.50	68,404.91
Senior Utility Man A	2,152.00	111,303.72	1,904.50	104,106.17	1,674.50	96,352.46
Station Attendant A	946.50	46,645.95	1,164.50	59,748.49	1,268.50	67,945.22
Station Attendant B	471.50	22,225.89	642.00	32,078.68	672.50	35,856.61
Utility Man - Meter Service	3,536.50	156,491.59	2,679.00	123,762.58	1,500.50	71,840.60
Utility Man I	4,412.00	202,056.19	3,485.50	169,825.22	2,606.50	134,206.60
Utility Man II, Util/Meter SV	2,524.50	107,175.46	2,475.50	113,614.48	2,615.50	127,544.00
Total	19,491.00	\$902,604.43	17,190.00	\$843,349.78	14,924.50	\$771,002.57

	2008	2009	2010	Average	Total Overtime
Total OT Hours	19,491.00	17,190.00	14,924.50	17,201.83	
Total OT Dollars	\$902,604.43	\$843,349.78	\$771,002.57	\$838,985.59	
Average Hourly Rate	\$46.31	\$49.06	\$51.66	\$48.77	
Actual 2010				\$51.66	\$771,003
Increase for 2011		3.50%	103.50%	\$53.47	\$798,013
Increase for 2012					
Increase for 2013					
12 Months Ending 3/31/13					

**Long Island Water Company
Non-Union Overtime**

Exhibit 12
Tab 4

Job Title	2008		2009		2010	
	Hours	Amount	Hours	Amount	Hours	Amount
CAD Tech (N)	1.00	\$22.20	0.00	\$0.00	0.00	\$0.00
Chemist I (N)	0.00	0.00	27.50	1,035.10	40.00	1,520.75
Lab Analyst (N)	81.00	4,165.13	12.50	468.31	0.00	0.00
Specialist Operations (N)	125.35	3,738.71	136.00	5,445.23	162.50	6,670.23
	<u>207.35</u>	<u>\$7,926.04</u>	<u>176.00</u>	<u>\$6,948.64</u>	<u>202.50</u>	<u>\$8,190.98</u>

	2008	2009	2010	Average	Total Overtime
Total OT Hours	207.35	176.00	202.50	195.28	
Total OT Dollars	\$7,926.04	\$6,948.64	\$8,190.98	\$7,688.55	
Average Hourly Rate	\$38.23	\$39.48	\$40.45	\$39.37	
Actual2010				\$40.45	\$8,191
Increase for 2011		2.90%	102.90%	\$41.62	\$8,128
Increase for 2012		3.00%	103.00%	\$42.87	\$8,372
Increase for 2013		3.00%	103.00%	\$44.16	
12 Months Ending 3/31/13					\$8,435

LONG ISLAND AMERICAN WATER
2011 RATE CASE

Exhibit 12
Tab 9

GROUP INSURANCE

Insurance/Employees:		2011		
LIVES	LIFE INSURANCE:	Premium	Rate	Premium
	9,171,000 Life - Basic	\$1.84 per	\$1,000	\$16,838
68	680,000 A. D. & D. (\$10,000 cov. per employee)	0.24 per	1,000	163
25	3,167,000 A. D. & D. (Non-Bargaining)	0.24 per	1,000	760
DISABILITY:				
	1,262,462 Long Term Disability (non union only)	\$0.40 per	\$100	\$5,050
	93 Short Term Managed Disability	27.00 per	EMPLOYEE	2,511
MEDICAL, DENTAL & PRESCRIPTION COVERAGE:				
	19 Employees w/Single Coverage(Union)	Monthly Rate	Number of Months	Annual Rate
	0 Employee and Spouse Coverage(Union)	\$576.00	12	\$6,912
	0 Employee and Children(Union)	0.00	12	0
	43 Employee and Family(Union)	0.00	12	0
	0 Employees with Single Dental coverage only(Union)	1,469.00	12	17,628
	0 Employee and Spouse Coverage Dental(Union)	33.00	12	396
	0 Employee and Children - Dental(Union)	0.00	12	0
	5 Employee and Family Dental(Union)	0.00	12	0
	4 Employees w/Single Coverage(Non-Union)	81.00	12	972
	3 Employee and Spouse Coverage(Non-Union)	544.00	12	6,528
	2 Employee and Children(Non-Union)	1,196.00	12	14,352
	13 Employee and Family(Non-Union)	1,251.00	12	15,012
	5 Employees with Single Dental Coverage only(Non-Union)	1,522.00	12	18,264
	3 Employee and Spouse Coverage Dental(Non-Union)	32.00	12	384
	2 Employee and Children - Dental(Non-Union)	70.00	12	840
	13 Employee and Family Dental(Non-Union)	74.00	12	888
		89.00	12	1,068
	Total Medical, Dental and Prescription Coverage			\$1,276,238
Non Union:				
	4 Employees w/Single Coverage(Non-Union)	Monthly Contributions	Number of Months	Annual Employee Contributions
	3 Employee and Spouse Coverage(Non-Union)	\$85	12	\$1,020
	2 Employee and Children(Non-Union)	187	12	2,244
	13 Employee and Family(Non-Union)	196	12	2,352
	5 Employees with Single Dental Coverage only(Non-Union)	238	12	2,856
	3 Employee and Spouse Coverage Dental(Non-Union)	10	12	120
	2 Employee and Children - Dental(Non-Union)	22	12	264
	13 Employee and Family Dental(Non-Union)	23	12	276
		28	12	336
Union				
	19 Employees w/Single Coverage(Union)	\$95	12	\$1,140
	0 Employee and Spouse Coverage(Union)	0	12	0
	0 Employee and Children(Union)	0	12	0
	43 Employee and Family(Union)	243	12	2,916
	0 Employees with Single Dental coverage only(Union)	10	12	120
	0 Employee and Spouse Coverage Dental(Union)	0	12	0
	0 Employee and Children - Dental(Union)	0	12	0
	5 Employee and Family Dental(Union)	27	12	324
				1,620
	Total Contributions			\$207,624
	Net Group Insurance Costs			\$1,068,614

LONG ISLAND AMERICAN WATER
2011 RATE CASE

Exhibit 12
Tab 9

GROUP INSURANCE

Insurance/Employees:				2012	
LIVES	INSURANCE:	Premium	Rate	Premium	
	9,474,000 Life - Basic	\$1.84	per	\$1,000	\$17,394
68	680,000 A. D. & D. (\$10,000 cov. per employee)	0.24	per	1,000	163
25	3,255,000 A. D. & D. (Non-Bargaining)	0.24	per	1,000	781
DISABILITY:					
	1,300,338 Long Term Disability (non union only)	\$0.40	per	\$100	\$5,201
	93 Short Term Managed Disability	\$27.00	per	EMPLOYEE	2,511
MEDICAL, DENTAL & PRESCRIPTION COVERAGE:					
	19 Employees w/Single Coverage(Union)	Monthly Rate	Number of Months	Annual Rate	
	0 Employee and Spouse Coverage(Union)	\$585.00	12	\$7,020	\$133,380
	0 Employee and Children(Union)	0.00	12	0	0
	43 Employee and Family(Union)	0.00	12	0	0
	0 Employees with Single Dental coverage only(Union)	1,492.00	12	17,904	769,872
	0 Employee and Spouse Coverage Dental(Union)	34.00	12	408	0
	0 Employee and Children - Dental(Union)	0.00	12	0	0
	5 Employee and Family Dental(Union)	0.00	12	0	0
	5 Employee and Family Dental(Union)	82.00	12	984	4,920
	4 Employees w/Single Coverage(Non-Union)	553.00	12	6,636	26,544
	3 Employee and Spouse Coverage(Non-Union)	1,215.00	12	14,580	43,740
	2 Employee and Children(Non-Union)	1,271.00	12	15,252	30,504
	13 Employee and Family(Non-Union)	1,546.00	12	18,552	241,176
	5 Employees with Single Dental Coverage only(Non-Union)	33.00	12	396	1,980
	3 Employee and Spouse Coverage Dental(Non-Union)	71.00	12	852	2,556
	2 Employee and Children - Dental(Non-Union)	75.00	12	900	1,800
	13 Employee and Family Dental(Non-Union)	90.00	12	1,080	14,040
	Total Medical, Dental and Prescription Coverage				<u>\$1,296,562</u>
Non Union:					
	4 Employees w/Single Coverage(Non-Union)	Monthly Contributions	Number of Months	Annual Employee Contributions	Total Employee Contributions
	3 Employee and Spouse Coverage(Non-Union)	\$85	12	\$1,020	\$4,080
	2 Employee and Children(Non-Union)	187	12	2,244	6,732
	13 Employee and Family(Non-Union)	196	12	2,352	4,704
	5 Employees with Single Dental Coverage only(Non-Union)	238	12	2,856	37,128
	3 Employee and Spouse Coverage Dental(Non-Union)	10	12	120	600
	2 Employee and Children - Dental(Non-Union)	22	12	264	792
	13 Employee and Family Dental(Non-Union)	23	12	276	552
		28	12	336	4,368
Union					
	19 Employees w/Single Coverage(Union)	\$95	12	\$1,140	\$21,660
	0 Employee and Spouse Coverage(Union)	0	12	0	0
	0 Employee and Children(Union)	0	12	0	0
	43 Employee and Family(Union)	243	12	2,916	125,388
	0 Employees with Single Dental coverage only(Union)	10	12	120	0
	0 Employee and Spouse Coverage Dental(Union)	0	12	0	0
	0 Employee and Children - Dental(Union)	0	12	0	0
	5 Employee and Family Dental(Union)	27	12	324	1,620
	Total Contributions				<u>\$207,624</u>
	Net Group Insurance Costs				<u>\$1,088,938</u>

LONG ISLAND AMERICAN WATER
2011 RATE CASE

Exhibit 12
Tab 9

GROUP INSURANCE

Insurance/Employees:			3/31/2013			
LIVES	INSURANCE:		Premium	Rate	Premium	
	9,522,000	Life - Basic	\$1.84	per	\$1,000	\$17,482
68	680,000	A. D. & D. (\$10,000 cov. per employee)	0.24	per	1,000	163
25	3,289,000	A. D. & D. (Non-Bargaining)	0.24	per	1,000	789
DISABILITY:						
	1,310,095	Long Term Disability (non union only)	\$0.40	per	\$100	\$5,240
	93	Short Term Managed Disability	\$27.00	per	EMPLOYEE	2,511
MEDICAL, DENTAL & PRESCRIPTION COVERAGE:						
	19	Employees w/Single Coverage(Union)	Monthly Rate	Number of Months	Annual Rate	
	0	Employee and Spouse Coverage(Union)	\$587.00	12	\$7,044	\$133,836
	0	Employee and Children(Union)	0.00	12	0	0
	43	Employee and Family(Union)	0.00	12	0	0
	0	Employees with Single Dental coverage only(Union)	1,498.00	12	17,976	772,968
	0	Employee and Spouse Coverage Dental(Union)	34.00	12	408	0
	0	Employee and Children - Dental(Union)	0.00	12	0	0
	5	Employee and Family Dental(Union)	0.00	12	0	0
	4	Employees w/Single Coverage(Non-Union)	82.00	12	984	4,920
	3	Employee and Spouse Coverage(Non-Union)	555.00	12	6,660	26,640
	2	Employee and Children(Non-Union)	1,220.00	12	14,640	43,920
	13	Employee and Family(Non-Union)	1,276.00	12	15,312	30,624
	5	Employees with Single Dental Coverage only(Non-Union)	1,552.00	12	18,624	242,112
	3	Employee and Spouse Coverage Dental(Non-Union)	33.00	12	396	1,980
	2	Employee and Children - Dental(Non-Union)	71.00	12	852	2,556
	13	Employee and Family Dental(Non-Union)	75.00	12	900	1,800
			90.00	12	1,080	14,040
Total Medical, Dental and Prescription Coverage						\$1,301,581
Non Union:						
	4	Employees w/Single Coverage(Non-Union)	Monthly Contributions	Number of Months	Annual Employee Contributions	Total Employee Contributions
	3	Employee and Spouse Coverage(Non-Union)	\$85	12	\$1,020	\$4,080
	2	Employee and Children(Non-Union)	187	12	2,244	6,732
	13	Employee and Family(Non-Union)	196	12	2,352	4,704
	5	Employees with Single Dental Coverage only(Non-Union)	238	12	2,856	37,128
	3	Employee and Spouse Coverage Dental(Non-Union)	10	12	120	600
	2	Employee and Children - Dental(Non-Union)	22	12	264	792
	13	Employee and Family Dental(Non-Union)	23	12	276	552
			28	12	336	4,368
Union						
	19	Employees w/Single Coverage(Union)	\$95	12	\$1,140	\$21,660
	0	Employee and Spouse Coverage(Union)	0	12	0	0
	0	Employee and Children(Union)	0	12	0	0
	43	Employee and Family(Union)	243	12	2,916	125,388
	0	Employees with Single Dental coverage only(Union)	10	12	120	0
	0	Employee and Spouse Coverage Dental(Union)	0	12	0	0
	0	Employee and Children - Dental(Union)	0	12	0	0
	5	Employee and Family Dental(Union)	27	12	324	1,620
Total Contributions						\$207,624
Allocation to Acqu						(6,687)
Net Group Insurance Costs						\$1,087,270

LONG ISLAND AMERICAN WATER
2011 RATE CASE
401k
based on salaries for 1/1-12/31/2011

Public Version
Exhibit 12
Tab 12

Title	Employee Percentage Contribution	Salary	Company Percentage Match	Company 401 (k) Match
Non-Union				
Chemist I (N)	0%		0.00%	
Dir Operations State	13%		2.50%	
Lab Tech (N)	20%		2.50%	
Mgr Engrg - Technical Services	14%		2.50%	
Mgr Field Operations	DC 16%		4.00%	
Mgr Production	DC 6%		4.00%	
Mgr Wtr Qlty & Envrm Cmpl	5%		2.50%	
President (Medium States)	10%		2.50%	
Princ Analyst Financial	DC 20%		4.00%	
Project Mgr Engr	1%		0.50%	
Rates manager	DC 5%		4.00%	
Specialist Operations (N)	2%		1.00%	
Specialist Operations (N)	DC 1%		1.00%	
Specialist Operations (N)	10%		2.50%	
Specialist Operations (N)	DC 10%		4.00%	
Specialist Operations (N)	2%		1.00%	
Sr Construction Inspector	3%		1.50%	
Sr Construction Inspector	DC 0%		0.00%	
Supt Opns II	DC 0%		0.00%	
Supt Opns II	DC 0%		0.00%	
Supvr Field Operations	0%		0.00%	
Supvr Field Operations	2%		1.00%	
Supvr Field Operations	5%		2.50%	
Supvr Field Operations	0%		0.00%	
Supvr Opns II	15%		2.50%	
Supvr Production	15%		2.50%	
Non-Union Total		\$2,125,261		\$43,774

LONG ISLAND AMERICAN WATER
2011 RATE CASE
401k
based on salaries for 1/1-12/31/2012

Title	Employee Percentage Contribution	Salary	Company Percentage Match	Company 401 (k) Match
Non-Union				
Chemist I (N)	0%		0.00%	
Dir Operations State	13%		2.50%	
Lab Tech (N)	20%		2.50%	
Mgr Engrg - Technical Services	14%		2.50%	
Mgr Field Operations	DC 16%		4.00%	
Mgr Production	DC 6%		4.00%	
Mgr Wtr Qlty & Envrm Cmpl	5%		2.50%	
President (Medium States)	10%		2.50%	
Princ Analyst Financial	DC 20%		4.00%	
Project Mgr Engr	1%		0.50%	
Rates Manager	DC 5%		4.00%	
Specialist Operations (N)	2%		1.00%	
Specialist Operations (N)	DC 1%		1.00%	
Specialist Operations (N)	10%		2.50%	
Specialist Operations (N)	DC 10%		4.00%	
Specialist Operations (N)	2%		1.00%	
Sr Construction Inspector	3%		1.50%	
Sr Construction Inspector	DC 0%		0.00%	
Supt Opns II	DC 0%		0.00%	
Supt Opns II	DC 0%		0.00%	
Supvr Field Operations	0%		0.00%	
Supvr Field Operations	2%		1.00%	
Supvr Field Operations	5%		2.50%	
Supvr Field Operations	0%		0.00%	
Supvr Opns II	15%		2.50%	
Supvr Production	15%		2.50%	2,090
Non-Union Total		\$2,189,020		\$45,088

LONG ISLAND AMERICAN WATER
 2011 RATE CASE
 401k
 based on salaries for 4/1/12-3/31/2013

Title	Employee Percentage Contribution	Salary	Company Percentage Match	Company 401 (k) Match
Non-Union				
Chemist I (N)	0%		0.00%	
Dir Operations State	13%		2.50%	
Lab Tech (N)	20%		2.50%	
Mgr Engrg - Technical Services	14%		2.50%	
Mgr Field Operations	DC 16%		4.00%	
Mgr Production	DC 6%		4.00%	
Mgr Wtr Qlty & Envrm Cmpl	5%		2.50%	
President (Medium States)	10%		2.50%	
Princ Analyst Financial	DC 20%		4.00%	
Project Mgr Engr	1%		0.50%	
Rates Manager	DC 5%		4.00%	
Specialist Operations (N)	2%		1.00%	
Specialist Operations (N)	DC 1%		1.00%	
Specialist Operations (N)	10%		2.50%	
Specialist Operations (N)	DC 10%		4.00%	
Specialist Operations (N)	2%		1.00%	
Sr Construction Inspector	3%		1.50%	
Sr Construction Inspector	DC 0%		0.00%	
Supt Opns II	DC 0%		0.00%	
Supt Opns II	DC 0%		0.00%	
Supvr Field Operations	0%		0.00%	
Supvr Field Operations	2%		1.00%	
Supvr Field Operations	5%		2.50%	
Supvr Field Operations	0%		0.00%	
Supvr Opns II	15%		2.50%	
Supvr Production	15%		2.50%	
Non-Union Total		\$2,205,445		\$45,426

LONG ISLAND AMERICAN WATER

2011 RATE CASE

401k

based on salaries for 1/1-12/31/2011

Title	Employee Percentage Contribution	Salary	Company Percentage Match	Company 401 (k) Match
Union				
Auto Mechanic	7%		2.50%	
Boom Truck Operator	0%		0.00%	
Building Services Janitor	DC 0%		0.00%	
Business Clerk	15%		2.50%	
Comm Investigator	10%		2.50%	
Daylist Clerk	10%		2.50%	
Distribution Clerk	15%		2.50%	
Equipment Operator	7%		2.50%	
Equipment Operator	5%		2.50%	
M & S Storekeeper	12%		2.50%	
Maintenance Mechanic	10%		2.50%	
Maintenance Mechanic B	0%		0.00%	
Maintenance Mechanic B	3%		1.50%	
Maintenance Mechanic B	8%		2.50%	
Maintenance Mechanic B	DC 5%		4.00%	
Meter Tester	18%		2.50%	
Oiler-Plant Helper	DC 10%		4.00%	
Oiler-Plant Helper	DC 0%		0.00%	
Oiler-Plant Helper	6%		2.50%	
Oiler-Plant Helper	DC 8%		4.00%	
Oiler-Plant Helper	DC 5%		4.00%	
Oiler-Plant Helper	10%		2.50%	
Oiler-Plant Helper	DC 10%		4.00%	
Oiler-Plant Helper	DC 0%		0.00%	
Oiler-Plant Helper	5%		2.50%	
Senior Utility Man A	5%		2.50%	
Senior Utility Man A	0%		0.00%	
Senior Utility Man A	5%		2.50%	
Senior Utility Man A	0%		0.00%	
Station Attendant A	11%		2.50%	
Station Attendant A	5%		2.50%	
Station Attendant A	0%		0.00%	
Station Attendant A	7%		2.50%	
Station Attendant B	DC 0%		0.00%	
Station Attendant B	DC 5%		4.00%	
Station Attendant B	DC 6%		4.00%	
Station Attendant B	DC 0%		0.00%	
Station Attendant B	DC 5%		4.00%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	4%		2.00%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	10%		2.50%	
Utility Man - Meter Service	10%		2.50%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	12%		2.50%	
Utility Man I	5%		2.50%	
Utility Man I	DC 10%		4.00%	
Utility Man I	0%		0.00%	
Utility Man I	5%		2.50%	
Utility Man I	7%		2.50%	
Utility Man I	3%		1.50%	
Utility Man I	5%		2.50%	
Utility Man I	5%		2.50%	
Utility Man I	5%		2.50%	
Utility Man II, Util/Meter SV	20%		2.50%	
Utility Man II, Util/Meter SV	DC 5%		4.00%	
Utility Man II, Util/Meter SV	DC 10%		4.00%	
Utility Man II, Util/Meter SV	DC 8%		4.00%	
Utility Man II, Util/Meter SV	DC 8%		4.00%	
Utility Man II, Util/Meter SV	DC 5%		4.00%	
Utility Man II, Util/Meter SV	5%		2.50%	
Utility Man II, Util/Meter SV	DC 15%		4.00%	
Utility Man II, Util/Meter SV	0%		0.00%	
Utility Man II, Util/Meter SV	3%		1.50%	
Utility Man II, Util/Meter SV	DC 5%		4.00%	
Oiler-Plant Helper - Summer	0%		0.00%	
Utility Man II, Util/Meter SV - Summer	0%		0.00%	
Union Total				

LONG ISLAND AMERICAN WATER

2011 RATE CASE

401k

based on salaries for 1/1-12/31/2012

Title	Employee Percentage Contribution	Salary	Company Percentage Match	Company 401 (k) Match
Union				
Auto Mechanic	7%		2.50%	
Boom Truck Operator	0%		0.00%	
Building Services Janitor	DC 0%		0.00%	
Business Clerk	15%		2.50%	
Comm Investigator	10%		2.50%	
Daylist Clerk	10%		2.50%	
Distribution Clerk	15%		2.50%	
Equipment Operator	7%		2.50%	
Equipment Operator	5%		2.50%	
M & S Storekeeper	12%		2.50%	
Maintenance Mechanic	10%		2.50%	
Maintenance Mechanic B	0%		0.00%	
Maintenance Mechanic B	3%		1.50%	
Maintenance Mechanic B	8%		2.50%	
Maintenance Mechanic B	DC 5%		4.00%	
Meter Tester	18%		2.50%	
Oiler-Plant Helper	DC 10%		4.00%	
Oiler-Plant Helper	DC 0%		0.00%	
Oiler-Plant Helper	6%		2.50%	
Oiler-Plant Helper	DC 8%		4.00%	
Oiler-Plant Helper	DC 5%		4.00%	
Oiler-Plant Helper	10%		2.50%	
Oiler-Plant Helper	DC 10%		4.00%	
Oiler-Plant Helper	DC 0%		0.00%	
Oiler-Plant Helper	5%		2.50%	
Senior Utility Man A	5%		2.50%	
Senior Utility Man A	0%		0.00%	
Senior Utility Man A	5%		2.50%	
Senior Utility Man A	0%		0.00%	
Station Attendant A	11%		2.50%	
Station Attendant A	5%		2.50%	
Station Attendant A	0%		0.00%	
Station Attendant A	7%		2.50%	
Station Attendant B	DC 0%		0.00%	
Station Attendant B	DC 5%		4.00%	
Station Attendant B	DC 6%		4.00%	
Station Attendant B	DC 0%		0.00%	
Station Attendant B	DC 5%		4.00%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	4%		2.00%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	10%		2.50%	
Utility Man - Meter Service	10%		2.50%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	12%		2.50%	
Utility Man I	5%		2.50%	
Utility Man I	DC 10%		4.00%	
Utility Man I	0%		0.00%	
Utility Man I	5%		2.50%	
Utility Man I	7%		2.50%	
Utility Man I	3%		1.50%	
Utility Man I	5%		2.50%	
Utility Man I	5%		2.50%	
Utility Man I	5%		2.50%	
Utility Man II, Util/Meter SV	20%		2.50%	
Utility Man II, Util/Meter SV	DC 5%		4.00%	
Utility Man II, Util/Meter SV	DC 10%		4.00%	
Utility Man II, Util/Meter SV	DC 8%		4.00%	
Utility Man II, Util/Meter SV	DC 8%		4.00%	
Utility Man II, Util/Meter SV	DC 5%		4.00%	
Utility Man II, Util/Meter SV	5%		2.50%	
Utility Man II, Util/Meter SV	DC 15%		4.00%	
Utility Man II, Util/Meter SV	0%		0.00%	
Utility Man II, Util/Meter SV	3%		1.50%	
Utility Man II, Util/Meter SV	DC 5%		4.00%	
Oiler-Plant Helper - Summer	0%		0.00%	
Utility Man II, Util/Meter SV - Summer	0%		0.00%	
Union Total				

LONG ISLAND AMERICAN WATER
 2011 RATE CASE
 401k
 based on salaries for 4/1/12-3/31/2013

Title	Employee Percentage Contribution	Salary	Company Percentage Match	Company 401 (k) Match
Union				
Auto Mechanic	7%		2.50%	
Boom Truck Operator	0%		0.00%	
Building Services Janitor	DC 0%		0.00%	
Business Clerk	15%		2.50%	
Comm Investigator	10%		2.50%	
Daylist Clerk	10%		2.50%	
Distribution Clerk	15%		2.50%	
Equipment Operator	7%		2.50%	
Equipment Operator	5%		2.50%	
M & S Storekeeper	12%		2.50%	
Maintenance Mechanic	10%		2.50%	
Maintenance Mechanic B	0%		0.00%	
Maintenance Mechanic B	3%		1.50%	
Maintenance Mechanic B	8%		2.50%	
Maintenance Mechanic B	DC 5%		4.00%	
Meter Tester	18%		2.50%	
Oiler-Plant Helper	DC 10%		4.00%	
Oiler-Plant Helper	DC 0%		0.00%	
Oiler-Plant Helper	6%		2.50%	
Oiler-Plant Helper	DC 8%		4.00%	
Oiler-Plant Helper	DC 5%		4.00%	
Oiler-Plant Helper	10%		2.50%	
Oiler-Plant Helper	DC 10%		4.00%	
Oiler-Plant Helper	DC 0%		0.00%	
Oiler-Plant Helper	5%		2.50%	
Senior Utility Man A	5%		2.50%	
Senior Utility Man A	0%		0.00%	
Senior Utility Man A	5%		2.50%	
Senior Utility Man A	0%		0.00%	
Station Attendant A	11%		2.50%	
Station Attendant A	5%		2.50%	
Station Attendant A	0%		0.00%	
Station Attendant A	7%		2.50%	
Station Attendant B	DC 0%		0.00%	
Station Attendant B	DC 5%		4.00%	
Station Attendant B	DC 6%		4.00%	
Station Attendant B	DC 0%		0.00%	
Station Attendant B	DC 5%		4.00%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	4%		2.00%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	10%		2.50%	
Utility Man - Meter Service	10%		2.50%	
Utility Man - Meter Service	5%		2.50%	
Utility Man - Meter Service	12%		2.50%	
Utility Man I	5%		2.50%	
Utility Man I	DC 10%		4.00%	
Utility Man I	0%		0.00%	
Utility Man I	5%		2.50%	
Utility Man I	7%		2.50%	
Utility Man I	3%		1.50%	
Utility Man I	5%		2.50%	
Utility Man I	5%		2.50%	
Utility Man I	5%		2.50%	
Utility Man II, Util/Meter SV	20%		2.50%	
Utility Man II, Util/Meter SV	DC 5%		4.00%	
Utility Man II, Util/Meter SV	DC 10%		4.00%	
Utility Man II, Util/Meter SV	DC 8%		4.00%	
Utility Man II, Util/Meter SV	DC 8%		4.00%	
Utility Man II, Util/Meter SV	DC 5%		4.00%	
Utility Man II, Util/Meter SV	5%		2.50%	
Utility Man II, Util/Meter SV	DC 15%		4.00%	
Utility Man II, Util/Meter SV	0%		0.00%	
Utility Man II, Util/Meter SV	3%		1.50%	
Utility Man II, Util/Meter SV	DC 5%		4.00%	
Oiler-Plant Helper - Summer	0%		0.00%	
Utility Man II, Util/Meter SV - Summer	0%		0.00%	
Union Total				

LONG ISLAND AMERICAN WATER
 Pro Forma Defined Contribution Plan
 Payroll for eligible employees

Exhibit 12
 Tab 13

Defined Contribution Plan for 1/1-12/31/2011

LIAW

Union Base Pay for Defined Contribution Plan	\$1,425,399
Non-Union Base Pay for Defined Contribution Plan	<u>805,302</u>
Total Base Pay	2,230,701
Contribution %	<u>5.25%</u>
Defined Contribution Plan Pro Forma Expense	<u><u>\$117,112</u></u>

Defined Contribution Plan for 1/1-12/31/2012

Union Base Pay for Defined Contribution Plan	\$1,474,615
Non-Union Base Pay for Defined Contribution Plan	<u>829,450</u>
Total Base Pay	2,304,065
Contribution %	<u>5.25%</u>
Defined Contribution Plan Pro Forma Expense	<u><u>\$120,963</u></u>

Defined Contribution Plan for 4/1/2012-3/31/2013

Union Base Pay for Defined Contribution Plan	\$1,480,408
Non-Union Base Pay for Defined Contribution Plan	<u>835,676</u>
Total Base Pay	2,316,084
Contribution %	<u>5.25%</u>
Defined Contribution Plan Pro Forma Expense	<u><u>\$121,594</u></u>

Note: Salaries above are for the following employees:

- 1) LIAW non-union employees hired on or after 1/1/2006
- 2) LIAW union employees hired on or after 1/1/2001

**LONG ISLAND AMERICAN WATER
Pro Forma Employee Stock Purchase Plan**

Exhibit 12
Tab 14

	<u>2011</u>	<u>2012</u>	<u>3/31/2013</u>
Pro Forma Employee Contributions	\$21,659	\$22,310	\$22,479
Stock Price (3/17/2011)	\$27.46	\$27.46	\$27.46
ESPP Discount	10%	10%	10%
Discounted Stock Price	<u>\$24.71</u>	<u>\$24.71</u>	<u>\$24.71</u>
Number of Shares	877	903	910
Stock Price (3/17/2011)	\$27.46	\$27.46	\$27.46
Discount	10.00%	10.00%	10.00%
Discount Value	<u>\$2.75</u>	<u>\$2.75</u>	<u>\$2.75</u>
Fair Value	0.73	0.73	0.73
ESPP Share Value	<u>\$3.48</u>	<u>\$3.48</u>	<u>\$3.48</u>
Pro Forma Expense	3,049	3,139	3,163
Actual Expense	<u>2,947</u>	<u>3,049</u>	<u>3,139</u>
Pro Forma Adjustment	<u>\$102</u>	<u>\$90</u>	<u>\$24</u>

LONG ISLAND AMERICAN WATER
Pro Forma Retiree Medical Expense

Exhibit 12
Tab 15

Retiree Medical Expense for 1/1-12/31/2011	LIAW
Union Employees eligible for Retiree Medical Benefit:	
Building Services Janitor	\$500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Station Attendent B	500
Station Attendent B	500
Station Attendent B	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Retiree Medical Pro Forma Expense	<u><u>\$8,000</u></u>

Retiree Medical Expense for 1/1-12/31/2012	
Union Employees eligible for Retiree Medical Benefit:	
Building Services Janitor	\$500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Station Attendent B	500
Station Attendent B	500
Station Attendent B	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Retiree Medical Pro Forma Expense	<u><u>\$8,000</u></u>

Retiree Medical Expense for 4/1/2012-3/31/2013	
Union Employees eligible for Retiree Medical Benefit:	
Building Services Janitor	\$500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Oiler-Plant Helper	500
Station Attendent B	500
Station Attendent B	500
Station Attendent B	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Utility Man II, Util/Meter SV	500
Retiree Medical Pro Forma Expense	<u><u>\$8,000</u></u>

Note: Retiree Medical Expense is eligible for LIAW union employees hired between 1/1/06 - 12/31/10.

Total Pro Forma Payroll Taxes

Exhibit 12
Tab 30

1/1/2011-12/31/2011

	Basis	Rate	Pro Forma Amount
FICA	\$7,846,610	7.65%	\$600,266
FUTA	675,500	0.80%	5,404
SUTA	820,250	2.10%	17,225
Excess Medicare	211,243	1.45%	<u>3,063</u>
TOTAL			<u><u>\$625,958</u></u>

1/1/2012-12/31/2012

	Basis	Rate	Pro Forma Amount
FICA	\$8,079,532	7.65%	\$618,084
FUTA	675,500	0.80%	5,404
SUTA	820,250	2.10%	17,225
Excess Medicare	243,217	1.45%	<u>3,527</u>
TOTAL			<u><u>\$644,240</u></u>

4/1/2012-3/31/2013

	Basis	Rate	Pro Forma Amount
FICA	\$8,116,457	7.65%	\$620,909
FUTA	675,500	0.80%	5,404
SUTA	820,250	2.10%	17,225
Excess Medicare	251,453	1.45%	<u>3,646</u>
TOTAL			<u><u>\$647,184</u></u>

STAFF OF THE DEPARTMENT OF PUBLIC SERVICE
INTERROGATORY/DOCUMENT REQUEST
LONG ISLAND AMERICAN WATER

Request No.: STAFF-118 ACL-32
Requested By: Andrew Leung
Date of Request: July 5, 2011
Response Due: July 15, 2011
Witness: Robert A. Engle
Subject: Group Insurance

Follow-up to company's responses to Staff-41 (ACL-9)

Please refer to the workpapers on Exhibit 12, Tab 9 of the filing. Identify the non-union employees on the list who enrolled in more than one type of insurance coverage. Include the type of insurance coverage that each non-union employee enrolled into.

Response:

Please see the attachment. Please note that the attached revised workpaper for group insurance expense reflects the addition of 2 non-union employees. In its review of the group insurance plans for each non-union employee, the Company discovered that 2 non-union employees were inadvertently excluded.

**Long Island American Water
IR-118 ACL32 Attachment
Non-Union Group Insurance Coverage**

Job Title	Medical	Dental
Chemist I (N)	Opt Out	Employee Only
Dir Operations State	Employee and Family	Employee and Family
Lab Tech (N)	Opt Out	Opt Out
Mgr Engrg - Technical Services	Employee and Family	Employee and Family
Mgr Field Operations	Employee and Spouse	Employee and Spouse
Mgr Production	Employee Only	Employee Only
Mgr Wtr Qlty & Envrn Cmpl	Employee and Children	Employee and Children
President (Medium States)	Opt Out	Opt Out
Princ Analyst Financial	Employee Only	Employee Only
Project Mgr Engr	Employee Only	Employee Only
Specialist Operations (N)	Employee Only	Employee Only
Specialist Operations (N)	Employee and Family	Employee and Family
Specialist Operations (N)	Opt Out	Opt Out
Specialist Operations (N)	Employee and Spouse	Employee and Spouse
Specialist Operations (N)	Employee and Family	Employee and Family
Sr Construction Inspector	Employee and Family	Employee and Family
Sr Construction Inspector	Employee and Spouse	Employee and Spouse
Supt Opns II	Employee and Family	Employee and Family
Supt Opns II	Employee and Family	Employee and Family
Supvr Field Operations	Employee and Family	Employee and Family
Supvr Field Operations	Employee and Family	Employee and Family
Supvr Field Operations	Employee and Children	Employee and Children
Supvr Field Operations	Employee and Family	Employee and Family
Supvr Opns II	Employee and Family	Employee and Family
Supvr Production	Employee and Family	Employee and Family

LONG ISLAND AMERICAN WATER
2011 RATE CASE

Exhibit 12
Tab 9

GROUP INSURANCE

Insurance/Employees:			2011	
LIVES			Premium	Premium
LIFE INSURANCE:				
	9,039,000	Life - Basic	\$1.84 per	\$16,596
68	680,000	A. D. & D. (\$10,000 cov. per employee)	0.24 per	163
24	3,035,000	A. D. & D. (Non-Bargaining)	0.24 per	728
DISABILITY:				
	1,230,493	Long Term Disability (non union only)	\$0.40 per	\$4,922
	92	Short Term Managed Disability	27.00 per	2,484
MEDICAL, DENTAL & PRESCRIPTION COVERAGE:				
	19	Employees w/Single Coverage(Union)	Monthly Rate \$576.00	Number of Months 12
	0	Employee and Spouse Coverage(Union)	0.00	12
	0	Employee and Children(Union)	0.00	12
	43	Employee and Family(Union)	1,469.00	12
	0	Employees with Single Dental coverage only(Union)	33.00	12
	0	Employee and Spouse Coverage Dental(Union)	0.00	12
	0	Employee and Children - Dental(Union)	0.00	12
	5	Employee and Family Dental(Union)	81.00	12
	4	Employees w/Single Coverage(Non-Union)	544.00	12
	3	Employee and Spouse Coverage(Non-Union)	1,196.00	12
	2	Employee and Children(Non-Union)	1,251.00	12
	12	Employee and Family(Non-Union)	1,522.00	12
	5	Employees with Single Dental Coverage only(Non-Union)	32.00	12
	3	Employee and Spouse Coverage Dental(Non-Union)	70.00	12
	2	Employee and Children - Dental(Non-Union)	74.00	12
	12	Employee and Family Dental(Non-Union)	89.00	12
		Total Medical, Dental and Prescription Coverage		\$1,256,477
Non Union:				
	4	Employees w/Single Coverage(Non-Union)	Monthly Contributions \$85	Number of Months 12
	3	Employee and Spouse Coverage(Non-Union)	187	12
	2	Employee and Children(Non-Union)	196	12
	12	Employee and Family(Non-Union)	238	12
	5	Employees with Single Dental Coverage only(Non-Union)	10	12
	3	Employee and Spouse Coverage Dental(Non-Union)	22	12
	2	Employee and Children - Dental(Non-Union)	23	12
	12	Employee and Family Dental(Non-Union)	28	12
Union				
	19	Employees w/Single Coverage(Union)	Monthly Contributions \$95	Number of Months 12
	0	Employee and Spouse Coverage(Union)	0	12
	0	Employee and Children(Union)	0	12
	43	Employee and Family(Union)	243	12
	0	Employees with Single Dental coverage only(Union)	10	12
	0	Employee and Spouse Coverage Dental(Union)	0	12
	0	Employee and Children - Dental(Union)	0	12
	5	Employee and Family Dental(Union)	27	12
		Total Contributions		\$204,432
		Net Group Insurance Costs		\$1,052,045

LONG ISLAND AMERICAN WATER
2011 RATE CASE

Exhibit 12
Tab 9

GROUP INSURANCE

Insurance/Employees:		Premium		Rate	2012 Premium
LIVES	LIFE INSURANCE:				
	9,346,000 Life - Basic	\$1.84	per	\$1,000	\$17,159
68	680,000 A. D. & D. (\$10,000 cov. per employee)	0.24	per	1,000	163
24	3,113,000 A. D. & D. (Non-Bargaining)	0.24	per	1,000	747
DISABILITY:					
	1,267,410 Long Term Disability (non union only)	\$0.40	per	\$100	\$5,070
	92 Short Term Managed Disability	\$27.00	per	EMPLOYEE	2,484
MEDICAL, DENTAL & PRESCRIPTION COVERAGE:					
	19 Employees w/Single Coverage(Union)	\$585.00	Monthly Rate	12 Number of Months	\$7,020 Annual Rate
	0 Employee and Spouse Coverage(Union)	0.00		12	0
	0 Employee and Children(Union)	0.00		12	0
	43 Employee and Family(Union)	1,492.00		12	17,904
	0 Employees with Single Dental coverage only(Union)	34.00		12	408
	0 Employee and Spouse Coverage Dental(Union)	0.00		12	0
	0 Employee and Children - Dental(Union)	0.00		12	0
	5 Employee and Family Dental(Union)	82.00		12	984
	4 Employees w/Single Coverage(Non-Union)	553.00		12	6,636
	3 Employee and Spouse Coverage(Non-Union)	1,215.00		12	14,580
	2 Employee and Children(Non-Union)	1,271.00		12	15,252
	12 Employee and Family(Non-Union)	1,546.00		12	18,552
	5 Employees with Single Dental Coverage only(Non-Union)	33.00		12	396
	3 Employee and Spouse Coverage Dental(Non-Union)	71.00		12	852
	2 Employee and Children - Dental(Non-Union)	75.00		12	900
	12 Employee and Family Dental(Non-Union)	90.00		12	1,080
	Total Medical, Dental and Prescription Coverage				\$1,276,503
Non Union:					
	4 Employees w/Single Coverage(Non-Union)	\$85	Monthly Contributions	12 Number of Months	\$1,020 Annual Employee Contributions
	3 Employee and Spouse Coverage(Non-Union)	187		12	2,244
	2 Employee and Children(Non-Union)	196		12	2,352
	12 Employee and Family(Non-Union)	238		12	2,856
	5 Employees with Single Dental Coverage only(Non-Union)	10		12	120
	3 Employee and Spouse Coverage Dental(Non-Union)	22		12	264
	2 Employee and Children - Dental(Non-Union)	23		12	276
	12 Employee and Family Dental(Non-Union)	28		12	336
Union					
	19 Employees w/Single Coverage(Union)	\$95	Monthly Contributions	12 Number of Months	\$1,140 Annual Employee Contributions
	0 Employee and Spouse Coverage(Union)	0		12	0
	0 Employee and Children(Union)	0		12	0
	43 Employee and Family(Union)	243		12	2,916
	0 Employees with Single Dental coverage only(Union)	10		12	120
	0 Employee and Spouse Coverage Dental(Union)	0		12	0
	0 Employee and Children - Dental(Union)	0		12	0
	5 Employee and Family Dental(Union)	27		12	324
	Total Contributions				\$204,432
	Net Group Insurance Costs				\$1,072,071

LONG ISLAND AMERICAN WATER
2011 RATE CASE

Exhibit 12
Tab 9

GROUP INSURANCE

Insurance/Employees:		Premium		Rate	3/31/2013 Premium
LIVES	LIFE INSURANCE:				
	9,486,000 Life - Basic	\$1.84	per	\$1,000	\$17,416
68	680,000 A. D. & D. (\$10,000 cov. per employee)	0.24	per	1,000	163
24	3,205,000 A. D. & D. (Non-Bargaining)	0.24	per	1,000	769
DISABILITY:					
	1,276,921 Long Term Disability (non union only)	\$0.40	per	\$100	\$5,108
	92 Short Term Managed Disability	\$27.00	per	EMPLOYEE	2,484
MEDICAL, DENTAL & PRESCRIPTION COVERAGE:					
	19 Employees w/Single Coverage(Union)	\$587.00	Monthly Rate	12 Number of Months	\$7,044 Annual Rate
	0 Employee and Spouse Coverage(Union)	0.00		12	0
	0 Employee and Children(Union)	0.00		12	0
	43 Employee and Family(Union)	1,498.00		12	17,976
	0 Employees with Single Dental coverage only(Union)	34.00		12	408
	0 Employee and Spouse Coverage Dental(Union)	0.00		12	0
	0 Employee and Children - Dental(Union)	0.00		12	0
	5 Employee and Family Dental(Union)	82.00		12	984
	4 Employees w/Single Coverage(Non-Union)	555.00		12	6,660
	3 Employee and Spouse Coverage(Non-Union)	1,220.00		12	14,640
	2 Employee and Children(Non-Union)	1,276.00		12	15,312
	12 Employee and Family(Non-Union)	1,552.00		12	18,624
	5 Employees with Single Dental Coverage only(Non-Union)	33.00		12	396
	3 Employee and Spouse Coverage Dental(Non-Union)	71.00		12	852
	2 Employee and Children - Dental(Non-Union)	75.00		12	900
	12 Employee and Family Dental(Non-Union)	90.00		12	1,080
	Total Medical, Dental and Prescription Coverage				\$1,281,632
Non Union:					
	4 Employees w/Single Coverage(Non-Union)	\$85	Monthly Contributions	12 Number of Months	\$1,020 Annual Employee Contributions
	3 Employee and Spouse Coverage(Non-Union)	187		12	2,244
	2 Employee and Children(Non-Union)	196		12	2,352
	12 Employee and Family(Non-Union)	238		12	2,856
	5 Employees with Single Dental Coverage only(Non-Union)	10		12	120
	3 Employee and Spouse Coverage Dental(Non-Union)	22		12	264
	2 Employee and Children - Dental(Non-Union)	23		12	276
	12 Employee and Family Dental(Non-Union)	28		12	336
Union					
	19 Employees w/Single Coverage(Union)	\$95	Monthly Contributions	12 Number of Months	\$1,140 Annual Employee Contributions
	0 Employee and Spouse Coverage(Union)	0		12	0
	0 Employee and Children(Union)	0		12	0
	43 Employee and Family(Union)	243		12	2,916
	0 Employees with Single Dental coverage only(Union)	10		12	120
	0 Employee and Spouse Coverage Dental(Union)	0		12	0
	0 Employee and Children - Dental(Union)	0		12	0
	5 Employee and Family Dental(Union)	27		12	324
	Total Contributions				\$204,432
	Net Group Insurance Costs				\$1,077,200