

SE.60				90
Distribution of General Expenses				
12/31/07				900100
Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	93-0006 Bio Tech
4081100	Property & Other Gen Tax	(17,034)	5	(16 18)
4081303	Franchise Tax	-	5	-
4081121	Real Estate Tax	34,671	5	39 18
4081201	FICA Expense	-	SE60A	
4091080	SUTA-IL	-	SE60A	
4091050	FUTA	-	SE60A	
4091000	Income Taxes - Federal	-		
4101000	Deferred Inc Taxes - Federal	-		
4191010	Interest Income	-	1	-
4131020	Rental Income	-	1	-
4141040	Sale of Trans Equipment	-	1	-
4192000	Interest - Interco	87,272	WSC RB	82 00
4201000	Interest During Const	(303,685)	5	(289 65)
4261000	Misc. Income	-	5	-
4272090	S/T Int Exp Other	(5,479)	5	(4 27)
STOP				
Total		852,942.57		840 57

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			1	2	3	4	5	7	8	9	10	11	12	
			110100	111102	112100	113100	114100	116100	117100	118102	119102	120100	121100	
Account	Account	02-0005	05-0010	06-0014	07-0018	08-0022	09-0026	11-0034	12-0038	13-0042	14-0046	15-0050	16-0054	
Number	Name	Adjusted	Distribution	Apple	Camelot	Chamar	Cherry	Clarendon	County	Del	Ferson	Galena	Lake	
		Balance	Code	Canyon			Hill	Hills	Line	Mar	Creek	Territory	Kilbamey	
													Holiday	
6759006	UPS & Air Freight	(17)	4	-	-	-	-	-	-	-	-	-	-	
6759090	Other Office Expense	(1,384)	5	(8)	(2)	-	(1)	(2)	(1)	-	(3)	(15)	(2)	(11)
6759110	Office Telephone	334	5	2	-	-	-	1	-	-	1	4	-	3
6759330	Operators - Memberships	9,338	5	51	13	2	10	15	5	2	21	99	14	74
7048055	Office Education/Train Exp	(4,188)	5	(23)	(6)	(1)	(4)	(7)	(2)	(1)	(10)	(44)	(6)	(33)
7758390	Other Misc General	1,178	1	7	2	-	1	2	1	-	3	13	2	10
6759017	Operators Cleaning Supplies	8,181	5	47	12	2	10	14	4	2	20	93	13	70
4192000	Interest - Interco.	(855)	WSC RB	(3)	(1)	-	(1)	(1)	-	-	(1)	(7)	(1)	(5)
4201000	Interest During Const	587,295	5	3,183	805	129	623	922	288	117	1,351	6,214	852	4,857
STOP														
Total		600,081.50		3,256	823	132	638	944	295	120	1,382	6,357	872	4,765

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		13	14	15	16	17	18	19	20	21	22		
		122100	123102	124100	125100	126100	127100	128100	129100	130100	131102		
		17-0058	18-0066	20-0070	21-0078	22-0082	23-0086	24-0090	25-0025	26-0096	27-0027		
Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	Lake Wldwood	Northem H#s	Lake Marian	Wldwood	Valerine	Walk Up Woods	Whispering H#s	Holiday H#s	Medina	Westlake
6759006	UPS & Air Freight	(17)	4	-	-	-	-	-	-	-	-	-	-
6759090	Other Office Expense	(1,384)	5	(4)	(2)	(2)	(1)	-	(1)	(15)	(2)	(3)	(4)
6759110	Office Telephone	334	5	1	-	-	-	-	-	4	-	1	1
6759330	Operators - Memberships	9,338	5	30	11	12	8	3	9	99	10	19	26
7048055	Office Education/Train Exp	(4,188)	5	(14)	(5)	(6)	(4)	(1)	(4)	(44)	(5)	(8)	(12)
7758390	Other Misc General	1,178	1	4	1	1	1	-	1	12	1	2	3
6759017	Operators Cleaning Supplies	8,181	5	28	10	12	8	2	9	92	10	-	25
4192000	Interest - Intero.	(655)	WSC RB	(2)	(1)	(1)	(1)	-	(1)	(7)	(1)	(1)	(2)
4201000	Interest During Const	587,295	5	1,897	681	775	517	170	558	6,196	652	1,180	1,839
STOP													
Total		600,081.50		1,940	695	791	528	174	571	6,337	665	1,190	1,676

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				23	24	25	27	28	29	30	31	32	33
		02-0005		132100	133102	134100	180100	450100	451102	356100	357100	285102	332100
Account Number	Account Name	Adjusted Balance	Distribution Code	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northem	33-0840 Harro	34-0120 Ut of Nevada	35-0110 Spring Creek	36-0750 Louisiana Water Service	38-0770 Utilities, Inc. of Louisiana	40-0200 Utilities, Inc. of Maryland	41-0212 Colchester
6759006	UPS & Air Freight	(17)	4	-	-	-	-	-	-	(1)	-	-	-
6759090	Other Office Expense	(1,384)	5	(1)	(3)	(2)	(1)	(20)	(26)	(45)	(43)	-	(1)
6759110	Office Telephone	334	5	-	1	1	-	5	6	11	10	-	-
6759330	Operators - Memberships	9,338	5	5	19	15	5	132	172	306	290	-	7
7048055	Office Education/Train Exp	(4,188)	5	(2)	(9)	(7)	(2)	(59)	(77)	(137)	(130)	-	(3)
7758390	Other Misc General	1,178	1	1	2	2	1	16	21	39	38	-	1
6759017	Operators Cleaning Supplies	8,181	5	-	18	14	-	124	162	289	273	-	33
4192000	Interest - Interco	(655)	WSC RB	-	(1)	(1)	-	(9)	(12)	(21)	(20)	-	(1)
4201000	Interest During Const	587,295	5	317	1,216	957	300	8,328	10,630	19,275	18,230	18	458
STOP													
Total		600,081.50		320	1,243	979	303	8,517	11,076	19,716	18,648	18	494

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			34	35	36	37	38	39	40	41	42	43	
			288100	287100	288102	333102	170100	315100	316100	317102	385102	181102	
			02-0005	42-0205	43-0215	44-0220	47-0225	50-0245	51-0251	52-0250	53-0255	55-0264	56-0830
Account Number	Account Name	Adjusted Balance	Distribution Code	Greenridge Utilities	Provinces	Maryland Wtr Serv	Massachusetts	Holiday Service	Westgate	Utilities, Inc. of Penn	Penn Estates	Skidaway	Elk River
6759006	UPS & Air Freight	(17)	4	-	-	-	-	-	-	-	-	-	-
6759090	Other Office Expense	(1,384)	5	(5)	(9)	(7)	(22)	(3)	(5)	(12)	(15)	(42)	(2)
6759110	Office Telephone	334	5	1	2	2	5	1	1	3	4	10	-
6759330	Operators - Memberships	9,338	5	36	58	45	148	23	31	81	102	284	13
7048055	Office Education/Train Exp	(4,188)	5	(16)	(26)	(20)	(66)	(10)	(14)	(36)	(46)	(127)	(6)
7758390	Other Misc General	1,178	1	5	8	6	19	3	4	11	13	38	2
6759017	Operators Cleaning Supplies	8,181	5	54	43	140	22	29	-	96	267	13	35
4192000	Interest - Interco	(655)	WSC RB	(2)	(4)	(3)	(10)	(2)	(2)	(6)	(7)	(20)	(1)
4201000	Interest During Const	587,295	5	2,249	3,624	2,860	9,309	1,433	1,956	5,115	6,384	17,860	840
STOP													
Total			600,081.50	2,322	3,696	3,023	9,405	1,474	1,971	5,252	6,702	18,016	881

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			44	45	46	47	48	49	50	51	52	53	
			300102	150102	241100	242102	243102	370103	244103	245102	246100	247102	
			57-0270	60-0280	61-0646	62-0641	64-0643	65-0290	66-0644	67-0647	68-0648	69-0649	
Account Number	Account Name	Adjusted Balance	Distribution Code	Montague	Twin Lakes	Tiemo Verde	Lake Placid	East Lake	Charleston Utilities	Pebble Creek	Alafaya Utilities	UI of Longwood	Wedge-field
6759006	UPS & Air Freight	(17)	4	-	-	-	-	-	-	-	(1)	-	-
6759090	Other Office Expense	(1,384)	5	(6)	(27)	(7)	(1)	(6)	(9)	(13)	(45)	(11)	(14)
6759110	Office Telephone	334	5	1	7	2	-	1	2	3	11	3	3
6759330	Operators - Memberships	9,338	5	38	184	46	8	37	60	87	302	74	93
7048055	Office Education/Train Exp	(4,188)	5	(17)	(83)	(21)	(4)	(17)	(27)	(39)	(135)	(33)	(42)
7758390	Other Misc General	1,178	1	5	24	6	1	5	7	11	37	9	12
6759017	Operators Cleaning Supplies	8,181	5	173	-	8	35	56	82	284	-	87	534
4192000	Interest - Interco	(855)	WSC RB	(3)	(13)	(3)	(1)	(3)	(4)	(6)	(21)	(5)	(8)
4201000	Interest During Const	587,295	5	2,384	11,593	2,895	523	2,349	3,747	5,491	18,993	4,646	5,838
STOP													
Total			600,081.50	2,575	11,885	2,926	561	2,422	3,658	5,818	19,141	4,770	6,418

SE.60 Revised
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		54	55	56	57	58	59	60	61	62	63		
		400100	401100	248102	249100	402100	403100	406102	182100	183100	187102		
Account	Account	02-0005		70-0298	71-1300	72-0672	73-0673	74-0464	75-0700	79-0485	80-0500	83-0800	88-0900
Number	Name	Adjusted	Distribution	Carolina	UJI Serv	Cypress	Ul of	Southland	United	Tega	CWS Inc.	CWS	Carolina
		Balance	Code	Water Service	of SC	Lakes	Engle Ridge	Utility Co.	Carolina	Cay	of NC	Systems	Trace
6759006	UPS & Air Freight	(17)	4	(1)	(1)	-	-	-	-	-	(3)	(1)	-
6759090	Other Office Expense	(1,384)	5	(84)	(37)	(11)	(14)	(1)	(7)	(16)	(185)	(55)	(13)
6759110	Office Telephone	334	5	20	9	3	3	-	2	4	45	13	3
6759330	Operators - Memberships	9,338	5	568	253	73	97	7	50	109	1,247	368	87
7048055	Office Education/Train Exp	(4,168)	5	(255)	(113)	(33)	(44)	(3)	(22)	(49)	(559)	(165)	(39)
7758390	Other Misc General	1,178	1	70	31	9	13	1	6	13	155	46	11
6759017	Operators Cleaning Supplies	8,181	5	237	69	-	6	47	102	1,173	347	82	77
4192000	Interest - Interco	(655)	WSC RB	(40)	(18)	(5)	(7)	(1)	(4)	(8)	(88)	(28)	(8)
4201000	Interest During Const	587,295	5	35,749	15,892	4,563	6,102	446	3,124	6,824	78,451	23,175	5,482
STOP													
Total		600,081.50		36,264	16,085	4,599	6,156	496	3,251	8,050	79,410	23,437	5,582

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		64 65 66 67 68 69 70 71 72											
		188102 250100 251105 252100 253103 220100 254100 255103 256100											
		87-0905 88-0645 89-0660 90-0600 91-0640 92-0651 94-0002 101-0680 103-0690											
Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	Transylvania	Mid-County	Lake Uffles	Utilities, Inc. of Florida	Miles Grant	Tennessee Water Service	Hutchinson Irrigation	Sanlando	Sandahaven	
6759006	UPS & Air Freight	(17)	4	-	-	(1)	(1)	-	-	-	-	(1)	
6759090	Other Office Expense	(1,384)	5	(12)	(18)	(57)	(49)	(9)	(2)	(1)	(97)	(6)	
6759110	Office Telephone	334	5	3	4	14	12	2	-	-	23	2	
6759330	Operators - Memberships	9,338	5	83	123	385	332	63	12	9	653	43	
7048055	Office Education/Train Exp	(4,188)	5	(37)	(55)	(173)	(149)	(28)	(6)	(4)	(293)	(19)	
7758390	Other Misc General	1,178	1	10	17	50	41	8	1	1	84	5	
6759017	Operators Cleaning Supplies	8,181	5	-	-	362	312	59	12	9	614	-	
4192000	Interest - Intarco	(655)	WSC RB	(6)	(8)	(27)	(23)	(4)	(1)	(1)	(45)	(3)	
4201000	Interest During Const	587,295	5	5,192	7,717	24,202	20,884	3,947	775	581	41,046	2,707	
STOP													
Total		600,081.50		5,233	7,780	24,755	21,359	4,038	791	594	41,984	2,729	

SE.60 Revised
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			73	74	75	76	77	78	79	80	81	82
			257102	258102	259102	260102	261102	262102	189100	190100	191102	192102
Account Number	Account Name	02-0005 Adjusted Balance	104-0694	105-0695	106-0693	107-0691	108-0692	109-0699	120-0920	121-0925	122-0922	123-0923
			Bayside	Southgate	Labrador	Pennbrooke	Hutchinson Island	Sandy Creek	North Topsail	Carolina Pines	Bradford Farms	Neto
			Distribution Code									
6759006	UPS & Air Freight	(17)	4	-	-	-	-	-	-	-	-	-
6759090	Other Office Expense	(1,384)	5	(2)	(19)	(7)	(12)	(2)	(2)	(17)	(2)	(10)
6759110	Office Telephone	334	5	-	5	2	3	-	-	4	1	2
6759330	Operators - Memberships	9,338	5	10	128	48	83	12	12	115	14	65
7048055	Office Education/Train Exp	(4,188)	5	(5)	(57)	(21)	(37)	(5)	(5)	(52)	(6)	(29)
7758390	Other Misc General	1,178	1	1	15	6	11	2	1	15	2	8
6759017	Operators Cleaning Supplies	8,181	5	10	120	45	78	11	12	-	-	61
4192000	Interest - Interco.	(655)	WSC RB	(1)	(9)	(3)	(6)	(1)	(1)	(8)	(1)	(5)
4201000	Interest During Const	587,295	5	840	8,034	3,007	5,233	748	758	7,259	881	4,064
STOP												
Total		600,081.50		653	8,217	3,077	5,353	763	775	7,316	889	4,158

SE.60 Revised Distribution of General Expenses 12/31/07			83	84	85	86	87	88	89	90	
			452100	425100	453102	151102	152100	345104	386100	900100	
			133-0123	135-0935	140-0140	150-0150	151-0151	160-0160	165-1260	93-0008	
Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	Central Sky Ranch	Central Bermuda	Central Nevada	WSC of Indiana	WSC of Water Service	WSC of Kentucky	WSC of Georgia	93-0008 Sib Tech
6759008	UPS & Air Freight	(17)	4	-	(1)	-	-	-	(1)	-	(4.38)
6759090	Other Office Expense	(1,384)	5	(4)	(52)	(51)	(2)	(6)	(27)	(12)	(0.44)
6759110	Office Telephone	334	5	1	13	12	-	2	7	3	2.65
6759330	Operators - Memberships	9,338	5	24	351	344	13	43	183	82	6.76
7048055	Office Education/Train Exp	(4,189)	5	(11)	(158)	(154)	(6)	(19)	(82)	(37)	(3.76)
7756390	Other Misc General	1,178	1	3	44	45	2	5	21	10	(0.42)
6759017	Operators Cleaning Supplies	8,181	5	23	331	323	12	41	172	77	-
4192000	Interest - Interco	(655)	WSC RB	(2)	(25)	(24)	(1)	(3)	(13)	(8)	0.50
4201000	Interest During Const	587,295	5	1,521	22,088	21,624	793	2,696	11,493	5,145	563.46
STOP											
Total		600,081.50		1,555	22,591	22,119	811	2,759	11,753	5,262	564.37

SE.60A Distribution of Salaries & Benefits 12/31/07
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Account Number	Account Name	Co. - 02 Balance	Dist Code	110100 5 05-0010 Apple Canyon	111102 6 06-0014 Camelot	112100 7 07-0018 Charmar	113100 8 08-0022 Cherry Hill
6105	6019000 Salaries - Systems Project	129,487.68	1	754	182	30	145
6110	6019001 Salaries - Accounting/Finance	271,642.54	1	1,581	382	62	304
6115	6019002 Salaries - Admin	60,052.12	1	349	84	14	67
6120	6019003 Salaries - Executive	318,475.39	1	1,853	448	73	356
6125	6019004 Salaries - Payroll	106,853.61	1	622	150	25	119
6135	6019006 Salaries - Ops Leadership	93,819.73	1	546	132	22	105
6140	6019007 Salaries - Regulatory	199,479.98	1	1,161	280	46	223
6165	6019030 Salaries - Cap Admin	(307,451.95)	1	(1,789)	(432)	(71)	(344)
5655	6049010 Health Ins. Reimb	157,693.59	6	874	218	35	170
5645	6049011 Employee Ins. Deductions	(31,490.26)	6	(174)	(43)	(7)	(34)
5650	6049012 Health Costs & Other	2,435.60	6	13	3	1	3
5635	6049015 Dental Ins. Reimbursements	9,111.68	6	50	13	2	10
5665	6049020 Pension Contributions	20,679.00	6	115	29	5	22
5660	6049050 Health Ins. Premiums	(46,826.44)	6	(259)	(65)	(10)	(51)
5630	6049055 Dental Premiums	1,376.50	6	8	2	-	1
5670	6049060 Term Life Ins.	317.17	6	2	-	-	-
5625	6049070 401(k) Contributions	27,514.00	6	152	38	6	30
5660	6049080 Disability Insurance	(469.91)	6	(3)	(1)	-	(1)
5660	6049090 Other Emp Pens & Benefits	5,601.19	6	31	8	1	6
7510	4081201 FICA Expense	73,708.84	6	408	102	16	80
7520	4091060 SUTA-IL	1,914.57	6	11	3	-	2
7515	4091050 FUTA	344.05	6	2	-	-	-
Total		1,094,268.68		6,307	1,533	250	1,213
	6019003 Salaries - Executive	-	1	-	-	-	-
	Reallocate Cap Time 6019020/6019030						
6155	6019030 Salaries - Cap Admin	(1,307.05)	1	(8)	(2)	-	(1)

SE.60A Distribution of Salaries & Benefits 12/31/07
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Account Number	Account Name	Co. - 02 Balance	Dist Code	114100 9 09-0026 Clarendon Hills	10 10 10-0028 Hilldale Manor	116100 11 11-0034 County Line	117100 12 12-0038 Del Mar	118102 13 13-0042 Ferson Creek
6105	6019000 Salaries - Systems Project	129,487.68	1	204	-	66	21	320
6110	6019001 Salaries - Accounting/Finance	271,642.54	1	428	-	138	45	671
6115	6019002 Salaries - Admin	60,052.12	1	95	-	31	10	148
6120	6019003 Salaries - Executive	318,475.39	1	502	-	162	53	786
6125	6019004 Salaries - Payroll	106,853.61	1	168	-	54	18	264
6135	6019006 Salaries - Ops Leadership	93,819.73	1	148	-	48	15	232
6140	6019007 Salaries - Regulatory	199,479.98	1	314	-	102	33	493
6165	6019030 Salaries - Cap Admin	(307,451.95)	1	(484)	-	(157)	(51)	(759)
5655	6049010 Health Ins. Reimb	157,693.59	6	248	-	77	30	371
5645	6049011 Employee Ins. Deductions	(31,490.26)	6	(49)	-	(15)	(6)	(74)
5650	6049012 Health Costs & Other	2,435.60	6	4	-	1	-	6
5635	6049015 Dental Ins. Reimbursements	9,111.68	6	14	-	4	2	21
5665	6049020 Pension Contributions	20,679.00	6	32	-	10	4	49
5660	6049050 Health Ins. Premiums	(46,826.44)	6	(74)	-	(23)	(9)	(110)
5630	6049055 Dental Premiums	1,376.50	6	2	-	1	-	3
5670	6049060 Term Life Ins.	317.17	6	-	-	-	-	1
5625	6049070 401(k) Contributions	27,514.00	6	43	-	13	5	65
5660	6049080 Disability Insurance	(469.91)	6	(1)	-	-	-	(1)
5660	6049090 Other Emp Pens & Benefits	5,601.19	6	9	-	3	1	13
7510	4081201 FICA Expense	73,708.84	6	116	-	36	14	173
7520	4091060 SUTA-IL	1,914.57	6	3	-	1	-	4
7515	4091050 FUTA	344.05	6	1	-	-	-	1
Total		1,094,268.68		1,723	-	552	185	2,677
	6019003 Salaries - Executive	-	1	-	-	-	-	-
	Reallocate Cap Time 6019020/6019030							
6155	6019030 Salaries - Cap Admin	(1,307.05)	1	(2)	-	(1)	-	(3)

SE.60A
Distribution of Salaries & Benefits
12/31/07

Account Number	Account Name	Co. - 02 Balance	Dist Code	119102 14 Galena Territory	120100 15 Killarney	121100 16 Lake Holiday	122100 17 Lake Wildwood
6105	6019000 Salaries - Systems Project	129,487.68	1	1,459	198	1,082	399
6110	6019001 Salaries - Accounting/Finance	271,642.54	1	3,060	415	2,270	838
6115	6019002 Salaries - Admin	60,052.12	1	677	92	502	185
6120	6019003 Salaries - Executive	318,475.39	1	3,588	487	2,662	982
6125	6019004 Salaries - Payroll	106,853.61	1	1,204	163	893	329
6135	6019006 Salaries - Ops Leadership	93,819.73	1	1,057	143	784	289
6140	6019007 Salaries - Regulatory	199,479.98	1	2,247	305	1,667	615
6165	6019030 Salaries - Cap Admin	(307,451.95)	1	(3,464)	(470)	(2,570)	(948)
5655	6049010 Health Ins. Reimb	157,693.59	6	1,702	233	1,271	501
5645	6049011 Employee Ins. Deductions	(31,490.26)	6	(340)	(47)	(254)	(100)
5650	6049012 Health Costs & Other	2,435.60	6	26	4	20	8
5635	6049015 Dental Ins. Reimbursements	9,111.68	6	98	13	73	29
5665	6049020 Pension Contributions	20,679.00	6	223	31	167	66
5660	6049050 Health Ins. Premiums	(46,826.44)	6	(505)	(69)	(377)	(149)
5630	6049055 Dental Premiums	1,376.50	6	15	2	11	4
5670	6049060 Term Life Ins.	317.17	6	3	-	3	1
5625	6049070 401(k) Contributions	27,514.00	6	297	41	222	87
5660	6049080 Disability Insurance	(469.91)	6	(5)	(1)	(4)	(1)
7510	4081201 FICA Expense	5,601.19	6	60	8	45	18
7520	4091060 SUTA-IL	73,708.84	6	795	109	594	234
7515	4091050 FUTA	1,914.57	6	21	3	15	6
		344.05	6	4	1	3	1
		<u>1,094,268.68</u>		<u>12,222</u>	<u>1,661</u>	<u>9,079</u>	<u>3,394</u>
Total							
				-	-	-	-
	6019003 Salaries - Executive		1				
	Reallocate Cap Time 6019020/6019030						
6155	6019030 Salaries - Cap Admin	(1,307.05)	1	(15)	(2)	(11)	(4)

SE.60A Distribution of Salaries & Benefits 12/31/07
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					123102	124100	125100	126100
					18	20	21	22
					18-0066	20-0070	21-0078	22-0082
Account Number	Account Name	Co. - 02 Balance	Dist Code	Northern Hills	Lake Marian	Wildwood	Valentine	
6105	6019000 Salaries - Systems Project	129,487.68	1	149	165	110	39	
6110	6019001 Salaries - Accounting/Finance	271,642.54	1	312	345	230	83	
6115	6019002 Salaries - Admin	60,052.12	1	69	76	51	18	
6120	6019003 Salaries - Executive	318,475.39	1	366	405	270	97	
6125	6019004 Salaries - Payroll	106,853.61	1	123	136	90	32	
6135	6019006 Salaries - Ops Leadership	93,819.73	1	108	119	79	29	
6140	6019007 Salaries - Regulatory	199,479.98	1	229	254	169	61	
6165	6019030 Salaries - Cap Admin	(307,451.95)	1	(354)	(391)	(260)	(93)	
5655	6049010 Health Ins. Reimb	157,693.59	6	181	207	137	47	
5645	6049011 Employee Ins. Deductions	(31,490.26)	6	(36)	(41)	(27)	(9)	
5650	6049012 Health Costs & Other	2,435.60	6	3	3	2	1	
5635	6049015 Dental Ins. Reimbursements	9,111.68	6	10	12	8	3	
5665	6049020 Pension Contributions	20,679.00	6	24	27	18	6	
5660	6049050 Health Ins. Premiums	(46,826.44)	6	(54)	(61)	(41)	(14)	
5630	6049055 Dental Premiums	1,376.50	6	2	2	1	-	
5670	6049060 Term Life Ins.	317.17	6	-	-	-	-	
5625	6049070 401(k) Contributions	27,514.00	6	32	36	24	8	
5660	6049080 Disability Insurance	(469.91)	6	(1)	(1)	-	-	
5660	6049090 Other Emp Pens & Benefits	5,601.19	6	6	7	5	2	
7510	4081201 FICA Expense	73,708.84	6	85	97	64	22	
7520	4091060 SUTA-IL	1,914.57	6	2	3	2	1	
7515	4091050 FUTA	344.05	6	-	-	-	-	
Total		1,094,268.68		1,256	1,400	932	333	
	6019003 Salaries - Executive	-	1	-	-	-	-	
	Reallocate Cap Time 6019020/6019030							
6155	6019030 Salaries - Cap Admin	(1,307.05)	1	(2)	(2)	(1)	-	

SE.60A Distribution of Salaries & Benefits 12/31/07
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					127100 23	128100 24	129100 25	130100 26
Account Number	Account Name	Co. - 02 Balance	Dist Code	23-0086 Walk Up Woods	24-0090 Whispering Hills	25-0025 Holiday Hills	26-0096 Medina	
6105	6019000 Salaries - Systems Project	129,487.68	1	124	1,322	136	267	
6110	6019001 Salaries - Accounting/Finance	271,642.54	1	259	2,773	285	560	
6115	6019002 Salaries - Admin	60,052.12	1	57	613	63	124	
6120	6019003 Salaries - Executive	318,475.39	1	304	3,251	334	657	
6125	6019004 Salaries - Payroll	106,853.61	1	102	1,091	112	220	
6135	6019006 Salaries - Ops Leadership	93,819.73	1	90	958	99	193	
6140	6019007 Salaries - Regulatory	199,479.98	1	190	2,037	209	411	
6165	6019030 Salaries - Cap Admin	(307,451.95)	1	(294)	(3,139)	(323)	(634)	
5655	6049010 Health Ins. Reimb	157,693.59	6	150	1,646	172	319	
5645	6049011 Employee Ins. Deductions	(31,490.26)	6	(30)	(329)	(34)	(64)	
5650	6049012 Health Costs & Other	2,435.60	6	2	25	3	5	
5635	6049015 Dental Ins. Reimbursements	9,111.68	6	9	95	10	18	
5665	6049020 Pension Contributions	20,679.00	6	20	216	23	42	
5660	6049050 Health Ins. Premiums	(46,826.44)	6	(44)	(489)	(51)	(95)	
5630	6049055 Dental Premiums	1,376.50	6	1	14	2	3	
5670	6049060 Term Life Ins.	317.17	6	-	3	-	1	
5625	6049070 401(k) Contributions	27,514.00	6	26	287	30	56	
5660	6049080 Disability Insurance	(469.91)	6	-	(5)	(1)	(1)	
5660	6049090 Other Emp Pens & Benefits	5,601.19	6	5	58	6	11	
7510	4081201 FICA Expense	73,708.84	6	70	770	80	149	
7520	4091060 SUTA-IL	1,914.57	6	2	20	2	4	
7515	4091050 FUTA	344.05	6	-	4	-	1	
Total		1,094,268.68		1,043	11,221	1,157	2,247	
	6019003 Salaries - Executive	-	1	-	-	-	-	
	Reallocate Cap Time 6019020/6019030							
6155	6019030 Salaries - Cap Admin	(1,307.05)	1	(1)	(13)	(1)	(3)	

<p>SE.60A</p> <p>Distribution of Salaries & Benefits</p> <p>12/31/07</p>

				131102	132100	133102	134100		
				27	28	29	30		32
				27-0027	28-0098	29-0048	30-0049		32-0832
Account Number	Account Name	Co. - 02 Balance	Dist Code	Westlake	Cedar Bluff	Harbor Ridge	Great Northern		Peach Orchard
6105	6019000 Salaries - Systems Project	129,487.68	1	362	74	271	203		-
6110	6019001 Salaries - Accounting/Finance	271,642.54	1	759	154	569	426		-
6115	6019002 Salaries - Admin	60,052.12	1	168	34	126	94		-
6120	6019003 Salaries - Executive	318,475.39	1	890	181	668	499		-
6125	6019004 Salaries - Payroll	106,853.61	1	298	61	224	167		-
6135	6019006 Salaries - Ops Leadership	93,819.73	1	262	53	197	147		-
6140	6019007 Salaries - Regulatory	199,479.98	1	557	113	418	313		-
6165	6019030 Salaries - Cap Admin	(307,451.95)	1	(859)	(175)	(644)	(482)		-
5655	6049010 Health Ins. Reimb	157,693.59	6	440	87	328	254		-
5645	6049011 Employee Ins. Deductions	(31,490.26)	6	(88)	(17)	(65)	(51)		-
5650	6049012 Health Costs & Other	2,435.60	6	7	1	5	4		-
5635	6049015 Dental Ins. Reimbursements	9,111.68	6	25	5	19	15		-
5665	6049020 Pension Contributions	20,679.00	6	58	11	43	33		-
5660	6049050 Health Ins. Premiums	(46,826.44)	6	(131)	(26)	(97)	(75)		-
5630	6049055 Dental Premiums	1,376.50	6	4	1	3	2		-
5670	6049060 Term Life Ins.	317.17	6	1	-	1	1		-
5625	6049070 401(k) Contributions	27,514.00	6	77	15	57	44		-
5660	6049080 Disability Insurance	(469.91)	6	(1)	-	(1)	(1)		-
5660	6049090 Other Emp Pens & Benefits	5,601.19	6	16	3	12	9		-
7510	4081201 FICA Expense	73,708.84	6	206	41	153	119		-
7520	4091060 SUTA-IL	1,914.57	6	5	1	4	3		-
7515	4091050 FUTA	344.05	6	1	-	1	1		-
Total		1,094,268.68		3,057	617	2,292	1,725		-
6019003 Salaries - Executive		-	1	-	-	-	-		-
Reallocate Cap Time 6019020/6019030									
6155	6019030 Salaries - Cap Admin	(1,307.05)	1	(4)	(1)	(3)	(2)		-

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Account Number	Account Name	Co. - 02 Balance	Dist Code	180100 33 33-0840 Harrco	450100 34 34-0120 UI of Nevada	451102 35 35-0110 Spring Creek	356100 36 36-0750 Louisiana Water Service
6105	6019000 Salaries - Systems Project	129,487.68	1	63	1,792	2,318	4,278
6110	6019001 Salaries - Accounting/Finance	271,642.54	1	132	3,759	4,863	8,975
6115	6019002 Salaries - Admin	60,052.12	1	29	831	1,075	1,984
6120	6019003 Salaries - Executive	318,475.39	1	155	4,407	5,702	10,523
6125	6019004 Salaries - Payroll	106,853.61	1	52	1,479	1,913	3,531
6135	6019006 Salaries - Ops Leadership	93,819.73	1	46	1,298	1,680	3,100
6140	6019007 Salaries - Regulatory	199,479.98	1	97	2,760	3,571	6,591
6165	6019030 Salaries - Cap Admin	(307,451.95)	1	(149)	(4,254)	(5,504)	(10,158)
5655	6049010 Health Ins. Reimb	157,693.59	6	79	2,220	2,883	5,187
5645	6049011 Employee Ins. Deductions	(31,490.26)	6	(16)	(443)	(576)	(1,036)
5650	6049012 Health Costs & Other	2,435.60	6	1	34	45	80
5635	6049015 Dental Ins. Reimbursements	9,111.68	6	5	128	167	300
5665	6049020 Pension Contributions	20,679.00	6	10	291	378	680
5660	6049050 Health Ins. Premiums	(46,826.44)	6	(23)	(659)	(856)	(1,540)
5630	6049055 Dental Premiums	1,376.50	6	1	19	25	45
5670	6049060 Term Life Ins.	317.17	6	-	4	6	10
5625	6049070 401(k) Contributions	27,514.00	6	14	387	503	905
5660	6049080 Disability Insurance	(469.91)	6	-	(7)	(9)	(15)
5660	6049090 Other Emp Pens & Benefits	5,601.19	6	3	79	102	184
7510	4081201 FICA Expense	73,708.84	6	37	1,038	1,347	2,424
7520	4091060 SUTA-IL	1,914.57	6	1	27	35	63
7515	4091050 FUTA	344.05	6	-	5	6	11
Total		1,094,268.68		537	15,195	19,674	36,122

6019003 Salaries - Executive
 Reallocate Cap Time 6019020/6019030

6155	6019030 Salaries - Cap Admin	(1,307.05)	1	(1)	(18)	(23)	(43)
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Account Number	Account Name	Co. - 02 Balance	Dist Code	357100 38 38-0770 Utilities, Inc. of Louisiana	285102 40 40-0200 Utilities, Inc. of Maryland	332100 41 41-0212 Colchester
6105	6019000 Salaries - Systems Project	129,487.68	1	4,207	-	95
6110	6019001 Salaries - Accounting/Finance	271,642.54	1	8,825	-	199
6115	6019002 Salaries - Admin	60,052.12	1	1,951	-	44
6120	6019003 Salaries - Executive	318,475.39	1	10,347	-	234
6125	6019004 Salaries - Payroll	106,853.61	1	3,472	-	78
6135	6019006 Salaries - Ops Leadership	93,819.73	1	3,048	-	69
6140	6019007 Salaries - Regulatory	199,479.98	1	6,481	-	146
6165	6019030 Salaries - Cap Admin	(307,451.95)	1	(9,989)	-	(225)
5655	6049010 Health Ins. Reimb	157,693.59	6	4,966	3	121
5645	6049011 Employee Ins. Deductions	(31,490.26)	6	(992)	(1)	(24)
5650	6049012 Health Costs & Other	2,435.60	6	77	-	2
5635	6049015 Dental Ins. Reimbursements	9,111.68	6	287	-	7
5665	6049020 Pension Contributions	20,679.00	6	651	-	16
5660	6049050 Health Ins. Premiums	(46,826.44)	6	(1,475)	(1)	(36)
5630	6049055 Dental Premiums	1,376.50	6	43	-	1
5670	6049060 Term Life Ins.	317.17	6	10	-	-
5625	6049070 401(k) Contributions	27,514.00	6	866	1	21
5660	6049080 Disability Insurance	(469.91)	6	(15)	-	-
5660	6049080 Disability Insurance	5,601.19	6	176	-	4
5660	6049090 Other Emp Pens & Benefits	73,708.84	6	2,321	1	57
7510	4081201 FICA Expense	1,914.57	6	60	-	1
7520	4091060 SUTA-IL	344.05	6	11	-	-
7515	4091050 FUTA					
Total		1,094,268.68		35,328	3	810
	6019003 Salaries - Executive	-	1	-	-	-
	Reallocate Cap Time 6019020/6019030					
6155	6019030 Salaries - Cap Admin	(1,307.05)	1	(42)	-	(1)

SE.60A Distribution of Salaries & Benefits 12/31/07
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				286100	287100	288102		333102
				42	43	44		47
				42-0205	43-0215	44-0220		47-0225
Account	Account	Co. - 02	Dist	Greenridge		Maryland		
Number	Name	Balance	Code	Utilities	Provinces	Wtr Serv		Massanutten
6105	6019000 Salaries - Systems Project	129,487.68	1	521	846	615		2,045
6110	6019001 Salaries - Accounting/Finance	271,642.54	1	1,094	1,774	1,291		4,289
6115	6019002 Salaries - Admin	60,052.12	1	242	392	285		948
6120	6019003 Salaries - Executive	318,475.39	1	1,283	2,080	1,513		5,029
6125	6019004 Salaries - Payroll	106,853.61	1	430	698	508		1,687
6135	6019006 Salaries - Ops Leadership	93,819.73	1	378	613	446		1,481
6140	6019007 Salaries - Regulatory	199,479.98	1	803	1,303	948		3,150
6165	6019030 Salaries - Cap Admin	(307,451.95)	1	(1,238)	(2,008)	(1,461)		(4,855)
5655	6049010 Health Ins. Reimb	157,693.59	6	613	990	762		2,496
5645	6049011 Employee Ins. Deductions	(31,490.26)	6	(122)	(198)	(152)		(498)
5650	6049012 Health Costs & Other	2,435.60	6	9	15	12		39
5635	6049015 Dental Ins. Reimbursements	9,111.68	6	35	57	44		144
5665	6049020 Pension Contributions	20,679.00	6	80	130	100		327
5660	6049050 Health Ins. Premiums	(46,826.44)	6	(182)	(294)	(226)		(741)
5630	6049055 Dental Premiums	1,376.50	6	5	9	7		22
5670	6049060 Term Life Ins.	317.17	6	1	2	2		5
5625	6049070 401(k) Contributions	27,514.00	6	107	173	133		436
5660	6049080 Disability Insurance	(469.91)	6	(2)	(3)	(2)		(7)
5660	6049090 Other Emp Pens & Benefits	5,601.19	6	22	35	27		89
7510	4081201 FICA Expense	73,708.84	6	287	463	356		1,167
7520	4091060 SUTA-IL	1,914.57	6	7	12	9		30
7515	4091050 FUTA	344.05	6	1	2	2		5
Total		1,094,268.68		4,374	7,091	5,219		17,288
	6019003 Salaries - Executive	-	1	-	-	-		-
	Reallocate Cap Time 6019020/6019030							
6155	6019030 Salaries - Cap Admin	(1,307.05)	1	(5)	(9)	(6)		(21)

SE.60A Distribution of Salaries & Benefits 12/31/07
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	Account Number	Account Name	Co. - 02 Balance	Dist Code	170100 50 50-0245 Holiday Service	315100 51 51-0251 Westgate	316100 52 52-0250 Utilities, Inc. of Penn	317102 53 53-0255 Penn Estates
	6105	6019000 Salaries - Systems Project	129,487.68	1	323	417	1,214	1,421
	6110	6019001 Salaries - Accounting/Finance	271,642.54	1	677	874	2,548	2,981
	6115	6019002 Salaries - Admin	60,052.12	1	150	193	563	659
	6120	6019003 Salaries - Executive	318,475.39	1	793	1,025	2,987	3,495
	6125	6019004 Salaries - Payroll	106,853.61	1	266	344	1,002	1,173
	6135	6019006 Salaries - Ops Leadership	93,819.73	1	234	302	880	1,030
	6140	6019007 Salaries - Regulatory	199,479.98	1	497	642	1,871	2,189
	6165	6019030 Salaries - Cap Admin	(307,451.95)	1	(766)	(989)	(2,883)	(3,374)
	5655	6049010 Health Ins. Reimb	157,693.59	6	388	519	1,407	1,719
	5645	6049011 Employee Ins. Deductions	(31,490.26)	6	(77)	(104)	(281)	(343)
	5650	6049012 Health Costs & Other	2,435.60	6	6	8	22	27
	5635	6049015 Dental Ins. Reimbursements	9,111.68	6	22	30	81	99
	5665	6049020 Pension Contributions	20,679.00	6	51	68	184	225
	5660	6049050 Health Ins. Premiums	(46,826.44)	6	(115)	(154)	(418)	(510)
	5630	6049055 Dental Premiums	1,376.50	6	3	5	12	15
	5670	6049060 Term Life Ins.	317.17	6	1	1	3	3
	5625	6049070 401(k) Contributions	27,514.00	6	68	91	245	300
	5660	6049080 Disability Insurance	(469.91)	6	(1)	(2)	(4)	(5)
	5660	6049090 Other Emp Pens & Benefits	5,601.19	6	14	18	50	61
	7510	4081201 FICA Expense	73,708.84	6	181	243	657	803
	7520	4091060 SUTA-IL	1,914.57	6	5	6	17	21
	7515	4091050 FUTA	344.05	6	1	1	3	4
	Total		1,094,268.68		2,721	3,538	10,160	11,993
		6019003 Salaries - Executive	-	1	-	-	-	-
		Reallocate Cap Time 6019020/6019030						
	6155	6019030 Salaries - Cap Admin	(1,307.05)	1	(3)	(4)	(12)	(14)

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Account Number	Account Name	Co. - 02 Balance	Dist Code	385102	181102	300102	150102
				55	56	57	60
				55-0264	56-0830	57-0270	60-0280
				Skidaway	Elk River	Montague	Twin Lakes
6105	6019000 Salaries - Systems Project	129,487.68	1	4,168	188	520	2,619
6110	6019001 Salaries - Accounting/Finance	271,642.54	1	8,744	395	1,090	5,495
6115	6019002 Salaries - Admin	60,052.12	1	1,933	87	241	1,215
6120	6019003 Salaries - Executive	318,475.39	1	10,251	463	1,278	6,442
6125	6019004 Salaries - Payroll	106,853.61	1	3,439	155	429	2,161
6135	6019006 Salaries - Ops Leadership	93,819.73	1	3,020	136	377	1,898
6140	6019007 Salaries - Regulatory	199,479.98	1	6,421	290	801	4,035
6165	6019030 Salaries - Cap Admin	(307,451.95)	1	(9,896)	(447)	(1,234)	(6,219)
5655	6049010 Health Ins. Reimb	157,693.59	6	4,882	227	639	3,137
5645	6049011 Employee Ins. Deductions	(31,490.26)	6	(975)	(45)	(128)	(626)
5645	6049011 Employee Ins. Deductions	2,435.60	6	75	4	10	48
5650	6049012 Health Costs & Other	9,111.68	6	282	13	37	181
5635	6049015 Dental Ins. Reimbursements	20,679.00	6	640	30	84	411
5665	6049020 Pension Contributions	(46,826.44)	6	(1,450)	(67)	(190)	(931)
5660	6049050 Health Ins. Premiums	1,376.50	6	43	2	6	27
5630	6049055 Dental Premiums	317.17	6	10	-	1	6
5670	6049060 Term Life Ins.	27,514.00	6	852	40	111	547
5625	6049070 401(k) Contributions	(469.91)	6	(15)	(1)	(2)	(9)
5660	6049080 Disability Insurance	5,601.19	6	173	8	23	111
5660	6049090 Other Emp Pens & Benefits	73,708.84	6	2,282	106	299	1,466
7510	4081201 FICA Expense	1,914.57	6	59	3	8	38
7520	4091060 SUTA-IL	344.05	6	11	-	1	7
7515	4091050 FUTA						
Total		<u>1,094,268.68</u>		<u>34,949</u>	<u>1,587</u>	<u>4,401</u>	<u>22,059</u>
	6019003 Salaries - Executive	-	1	-	-	-	-
	Reallocate Cap Time 6019020/6019030						
6155	6019030 Salaries - Cap Admin	(1,307.05)	1	(42)	(2)	(5)	(26)

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				110100	111102	112100
				5	6	7
				05-0010	06-0014	07-0018
Account Number	Account Name	Co. - 02 Balance	Dist Code	Apple Canyon	Camelot	Charmar
6135	6019006 Salaries - Ops Leadership	449.20	1	3	1	-
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	1,935	468	76
6165	6019030 Salaries - Cap Admin	307,451.95	1	1,789	432	71
5640	6049000 Employee Pensions & Benefits	171.20	6	1	-	-
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(608)	(152)	(24)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(940)	(234)	(37)
5650	6049012 Health Costs & Other	13,130.00	6	73	18	3
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	272	68	11
5665	6049020 Pension Contributions	8,530.00	6	47	12	2
5660	6049050 Health Ins. Premiums	118,485.68	6	656	164	26
5630	6049055 Dental Premiums	7,418.00	6	41	10	2
5670	6049060 Term Life Ins.	27,998.35	6	155	39	6
5675	6049065 Term Life Ins. - OPT	611.06	6	3	1	-
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	-	-
5690	Tuition	14,319.12	6	79	20	3
5625	6049070 401(k) Contributions	11,195.00	6	62	15	2
Total		611,937.76		3,568	862	141
6019003 Salaries - Executive		-	1	-	-	-
Reallocate Cap Time 6019020/6019030						

SE.60A
Distribution of Salaries & Benefits
12/31/07

Account Number	Account Name	Co. - 02 Balance	Dist Code	113100 8 08-0022 Cherry Hill	114100 9 09-0026 Clarendon Hills	116100 11 11-0034 County Line
6135	6019006 Salaries - Ops Leadership	449.20	1	1	1	-
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	372	524	169
6165	6019030 Salaries - Cap Admin	307,451.95	1	344	484	157
5640	6049000 Employee Pensions & Benefits	171.20	6	-	-	-
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(119)	(172)	(54)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(183)	(267)	(83)
5650	6049012 Health Costs & Other	13,130.00	6	14	21	6
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	53	77	24
5665	6049020 Pension Contributions	8,530.00	6	9	13	4
5660	6049050 Health Ins. Premiums	118,485.68	6	128	186	58
5630	6049055 Dental Premiums	7,418.00	6	8	12	4
5670	6049060 Term Life Ins.	27,998.35	6	30	44	14
5675	6049065 Term Life Ins. - OPT	611.06	6	1	1	-
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	-	-
5690	Tuition	14,319.12	6	15	22	7
5625	6049070 401(k) Contributions	11,195.00	6	12	18	5
Total		611,937.76		685	964	311
	6019003 Salaries - Executive	-	1	-	-	-
	Reallocate Cap Time 6019020/6019030					

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	Account Number	Account Name	Co. - 02 Balance	Dist Code	117100 12 12-0038 Del Mar	118102 13 13-0042 Ferson Creek	119102 14 14-0046 Galena Territory
	6135	6019006 Salaries - Ops Leadership	449.20	1	-	1	5
	6160	6019030 Salaries - Cap Adjustment	332,556.61	1	55	821	3,746
	6165	6019030 Salaries - Cap Admin	307,451.95	1	51	759	3,464
	5640	6049000 Employee Pensions & Benefits	171.20	6	-	-	2
	5655	6049010 Health Ins. Reimb	(109,793.00)	6	(21)	(258)	(1,185)
	5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(32)	(399)	(1,832)
	5650	6049012 Health Costs & Other	13,130.00	6	2	31	142
	5635	6049015 Dental Ins. Reimbursements	49,119.00	6	9	115	530
	5665	6049020 Pension Contributions	8,530.00	6	2	20	92
	5660	6049050 Health Ins. Premiums	118,485.68	6	23	278	1,278
	5630	6049055 Dental Premiums	7,418.00	6	1	17	80
	5670	6049060 Term Life Ins.	27,998.35	6	5	66	302
	5675	6049065 Term Life Ins. - OPT	611.06	6	-	1	7
	5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	-	1
	5690	Tuition	14,319.12	6	3	34	155
	5625	6049070 401(k) Contributions	11,195.00	6	2	26	121
		Total	611,937.76		100	1,512	6,908
		6019003 Salaries - Executive	-	1	-	-	-
		Reallocate Cap Time 6019020/6019030					

SE.60A
Distribution of Salaries & Benefits
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Account Number	Account Name	Co. - 02 Balance	Dist Code	120100 15 15-0050 Killarney	121100 16 16-0054 Lake Holiday	122100 17 17-0058 Lake Wildwood
6135	6019006 Salaries - Ops Leadership	449.20	1	1	4	1
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	508	2,780	1,025
6165	6019030 Salaries - Cap Admin	307,451.95	1	470	2,570	948
5640	6049000 Employee Pensions & Benefits	171.20	6	-	1	1
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(162)	(885)	(349)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(251)	(1,368)	(540)
5650	6049012 Health Costs & Other	13,130.00	6	19	106	42
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	73	396	156
5665	6049020 Pension Contributions	8,530.00	6	13	69	27
5660	6049050 Health Ins. Premiums	118,485.68	6	175	955	377
5630	6049055 Dental Premiums	7,418.00	6	11	60	24
5670	6049060 Term Life Ins.	27,998.35	6	41	226	89
5675	6049065 Term Life Ins. - OPT	611.06	6	1	5	2
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	-	-
5690	Tuition	14,319.12	6	21	115	46
5625	6049070 401(k) Contributions	11,195.00	6	17	90	36
Total		<u>611,937.76</u>		<u>937</u>	<u>5,124</u>	<u>1,885</u>
6019003 Salaries - Executive		-	1	-	-	-
Reallocate Cap Time 6019020/6019030						

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Distribution of Salaries & Benefits
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Account Number	Account Name	Co. - 02 Balance	Dist Code	123102 18 18-0066 Northern Hills	124100 20 20-0070 Lake Marian	125100 21 21-0078 Wildwood
6135	6019006 Salaries - Ops Leadership	449.20	1	1	1	-
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	382	423	281
6165	6019030 Salaries - Cap Admin	307,451.95	1	354	391	260
5640	6049000 Employee Pensions & Benefits	171.20	6	-	-	-
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(126)	(144)	(96)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(195)	(222)	(148)
5650	6049012 Health Costs & Other	13,130.00	6	15	17	11
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	56	64	43
5665	6049020 Pension Contributions	8,530.00	6	10	11	7
5660	6049050 Health Ins. Premiums	118,485.68	6	136	155	103
5630	6049055 Dental Premiums	7,418.00	6	9	10	6
5670	6049060 Term Life Ins.	27,998.35	6	32	37	24
5675	6049065 Term Life Ins. - OPT	611.06	6	1	1	1
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	-	-
5690	Tuition	14,319.12	6	16	19	12
5625	6049070 401(k) Contributions	11,195.00	6	13	15	10
Total		611,937.76		704	778	514
6019003 Salaries - Executive		-	1	-	-	-
Reallocate Cap Time 6019020/6019030						

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					126100 22	127100 23	128100 24
					22-0082	23-0086	24-0090
Account Number	Account Name	Co. - 02 Balance	Dist Code	Valentine	Walk Up Woods	Whispering Hills	
6135	6019006 Salaries - Ops Leadership	449.20	1	-	-	5	
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	101	318	3,395	
6165	6019030 Salaries - Cap Admin	307,451.95	1	93	294	3,139	
5640	6049000 Employee Pensions & Benefits	171.20	6	-	-	2	
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(33)	(104)	(1,146)	
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(51)	(161)	(1,772)	
5650	6049012 Health Costs & Other	13,130.00	6	4	12	137	
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	15	47	513	
5665	6049020 Pension Contributions	8,530.00	6	3	8	89	
5660	6049050 Health Ins. Premiums	118,485.68	6	36	113	1,237	
5630	6049055 Dental Premiums	7,418.00	6	2	7	77	
5670	6049060 Term Life Ins.	27,998.35	6	8	27	292	
5675	6049065 Term Life Ins. - OPT	611.06	6	-	1	6	
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	-	1	
5690	Tuition	14,319.12	6	4	14	149	
5625	6049070 401(k) Contributions	11,195.00	6	3	11	117	
Total		611,937.76		185	587	6,241	
	6019003 Salaries - Executive	-	1	-	-	-	
	Reallocate Cap Time 6019020/6019030						

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Distribution of Salaries & Benefits
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				129100	130100	131102
				25	26	27
				25-0025	26-0096	27-0027
Account Number	Account Name	Co. - 02 Balance	Dist Code	Holiday Hills	Medina	Westlake
6135	6019006 Salaries - Ops Leadership	449.20	1	-	1	1
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	349	686	929
6165	6019030 Salaries - Cap Admin	307,451.95	1	323	634	859
5640	6049000 Employee Pensions & Benefits	171.20	6	-	-	-
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(120)	(222)	(306)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(185)	(343)	(474)
5650	6049012 Health Costs & Other	13,130.00	6	14	27	37
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	54	99	137
5665	6049020 Pension Contributions	8,530.00	6	9	17	24
5660	6049050 Health Ins. Premiums	118,485.68	6	129	239	331
5630	6049055 Dental Premiums	7,418.00	6	8	15	21
5670	6049060 Term Life Ins.	27,998.35	6	31	57	78
5675	6049065 Term Life Ins. - OPT	611.06	6	1	1	2
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	-	-
5690	Tuition	14,319.12	6	16	29	40
5625	6049070 401(k) Contributions	11,195.00	6	12	23	31
Total		611,937.76		641	1,263	1,710
6019003 Salaries - Executive		-	1	-	-	-
Reallocate Cap Time 6019020/6019030						

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Distribution of Salaries & Benefits
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Account Number	Account Name	Co. - 02 Balance	Dist Code	132100 28 28-0098 Cedar Bluff	133102 29 29-0048 Harbor Ridge	134100 30 30-0049 Great Northern
6135	6019006 Salaries - Ops Leadership	449.20	1	-	1	1
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	189	697	521
6165	6019030 Salaries - Cap Admin	307,451.95	1	175	644	482
5640	6049000 Employee Pensions & Benefits	171.20	6	-	-	-
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(60)	(228)	(177)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(93)	(353)	(273)
5650	6049012 Health Costs & Other	13,130.00	6	7	27	21
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	27	102	79
5665	6049020 Pension Contributions	8,530.00	6	5	18	14
5660	6049050 Health Ins. Premiums	118,485.68	6	65	246	191
5630	6049055 Dental Premiums	7,418.00	6	4	15	12
5670	6049060 Term Life Ins.	27,998.35	6	15	58	45
5675	6049065 Term Life Ins. - OPT	611.06	6	-	1	1
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	-	-
5690	Tuition	14,319.12	6	8	30	23
5625	6049070 401(k) Contributions	11,195.00	6	6	23	18
Total		<u>611,937.76</u>		<u>348</u>	<u>1,281</u>	<u>958</u>
6019003 Salaries - Executive		-	1	-	-	-
Reallocate Cap Time 6019020/6019030						

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Distribution of Salaries & Benefits
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Account Number	Account Name	Co. - 02 Balance	Dist Code	356100 36 36-0750 Louisiana Water Service	357100 38 38-0770 Utilities, Inc. of Louisiana
6135	6019006 Salaries - Ops Leadership	449.20	1	15	15
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	10,988	10,804
6165	6019030 Salaries - Cap Admin	307,451.95	1	10,158	9,989
5640	6049000 Employee Pensions & Benefits	171.20	6	6	5
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(3,611)	(3,457)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(5,583)	(5,346)
5650	6049012 Health Costs & Other	13,130.00	6	432	413
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	1,616	1,547
5665	6049020 Pension Contributions	8,530.00	6	281	269
5660	6049050 Health Ins. Premiums	118,485.68	6	3,897	3,731
5630	6049055 Dental Premiums	7,418.00	6	244	234
5670	6049060 Term Life Ins.	27,998.35	6	921	882
5675	6049065 Term Life Ins. - OPT	611.06	6	20	19
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	2	2
5690	Tuition	14,319.12	6	471	451
5625	6049070 401(k) Contributions	11,195.00	6	368	353
Total		<u>611,937.76</u>		<u>20,225</u>	<u>19,911</u>
6019003 Salaries - Executive		-	1	-	-
Reallocate Cap Time 6019020/6019030					

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Distribution of Salaries & Benefits
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Account Number	Account Name	Co. - 02 Balance	Dist Code	285102 40 40-0200 Utilities, Inc. of Maryland	332100 41 41-0212 Colchester
6135	6019006 Salaries - Ops Leadership	449.20	1	-	-
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	-	244
6165	6019030 Salaries - Cap Admin	307,451.95	1	-	225
5640	6049000 Employee Pensions & Benefits	171.20	6	-	-
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(2)	(85)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(3)	(131)
5650	6049012 Health Costs & Other	13,130.00	6	-	10
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	1	38
5665	6049020 Pension Contributions	8,530.00	6	-	7
5660	6049050 Health Ins. Premiums	118,485.68	6	2	91
5630	6049055 Dental Premiums	7,418.00	6	-	6
5670	6049060 Term Life Ins.	27,998.35	6	1	22
5675	6049065 Term Life Ins. - OPT	611.06	6	-	-
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	-
5690	Tuition	14,319.12	6	-	11
5625	6049070 401(k) Contributions	11,195.00	6	-	9
Total		<u>611,937.76</u>		<u>(1)</u>	<u>447</u>
6019003 Salaries - Executive		-	1	-	-
Reallocate Cap Time 6019020/6019030					

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				286100	287100	288102	
				42	43	44	
				42-0205	43-0215	44-0220	
Account Number	Account Name	Co. - 02 Balance	Dist Code	Greenridge Utilities	Provinces	Maryland Wtr Serv	
6135	6019006 Salaries - Ops Leadership	449.20	1	2	3	2	
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	1,339	2,172	1,580	
6165	6019030 Salaries - Cap Admin	307,451.95	1	1,238	2,008	1,461	
5640	6049000 Employee Pensions & Benefits	171.20	6	1	1	1	
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(427)	(690)	(530)	
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(660)	(1,066)	(820)	
5650	6049012 Health Costs & Other	13,130.00	6	51	82	63	
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	191	308	237	
5665	6049020 Pension Contributions	8,530.00	6	33	54	41	
5660	6049050 Health Ins. Premiums	118,485.68	6	461	744	572	
5630	6049055 Dental Premiums	7,418.00	6	29	47	36	
5670	6049060 Term Life Ins.	27,998.35	6	109	176	135	
5675	6049065 Term Life Ins. - OPT	611.06	6	2	4	3	
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	-	-	
5690	Tuition	14,319.12	6	56	90	69	
5625	6049070 401(k) Contributions	11,195.00	6	44	70	54	
	Total	611,937.76		2,469	4,003	2,904	
	6019003 Salaries - Executive	-	1	-	-	-	
	Reallocate Cap Time 6019020/6019030						

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Distribution of Salaries & Benefits
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Account Number	Account Name	Co. - 02 Balance	Dist Code	333102 47 47-0225 Massanutten	170100 50 50-0245 Holiday Service	315100 51 51-0251 Westgate
6135	6019006 Salaries - Ops Leadership	449.20	1	7	1	1
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	5,251	828	1,070
6165	6019030 Salaries - Cap Admin	307,451.95	1	4,855	766	989
5640	6049000 Employee Pensions & Benefits	171.20	6	3	-	1
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(1,738)	(270)	(361)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(2,687)	(418)	(559)
5650	6049012 Health Costs & Other	13,130.00	6	208	32	43
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	778	121	162
5665	6049020 Pension Contributions	8,530.00	6	135	21	28
5660	6049050 Health Ins. Premiums	118,485.68	6	1,876	291	390
5630	6049055 Dental Premiums	7,418.00	6	117	18	24
5670	6049060 Term Life Ins.	27,998.35	6	443	69	92
5675	6049065 Term Life Ins. - OPT	611.06	6	10	2	2
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	1	-	-
5690	Tuition	14,319.12	6	227	35	47
5625	6049070 401(k) Contributions	11,195.00	6	177	28	37
Total		<u>611,937.76</u>		<u>9,663</u>	<u>1,524</u>	<u>1,966</u>
6019003 Salaries - Executive		-	1	-	-	-
Reallocate Cap Time 6019020/6019030						

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Distribution of Salaries & Benefits
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Account Number	Account Name	Co. - 02 Balance	Dist Code	316100 52 52-0250 Utilities, Inc. of Penn	317102 53 53-0255 Penn Estates	385102 55 55-0264 Skidaway
6135	6019006 Salaries - Ops Leadership	449.20	1	4	5	14
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	3,119	3,650	10,704
6165	6019030 Salaries - Cap Admin	307,451.95	1	2,883	3,374	9,896
5640	6049000 Employee Pensions & Benefits	171.20	6	2	2	5
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(979)	(1,197)	(3,399)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(1,514)	(1,850)	(5,256)
5650	6049012 Health Costs & Other	13,130.00	6	117	143	407
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	438	535	1,521
5665	6049020 Pension Contributions	8,530.00	6	76	93	264
5660	6049050 Health Ins. Premiums	118,485.68	6	1,057	1,291	3,668
5630	6049055 Dental Premiums	7,418.00	6	66	81	230
5670	6049060 Term Life Ins.	27,998.35	6	250	305	867
5675	6049065 Term Life Ins. - OPT	611.06	6	5	7	19
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	1	1	2
5690	Tuition	14,319.12	6	128	156	443
5625	6049070 401(k) Contributions	11,195.00	6	100	122	347
Total		<u>611,937.76</u>		<u>5,753</u>	<u>6,718</u>	<u>19,732</u>

6019003 Salaries - Executive
 Reallocate Cap Time 6019020/6019030

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Distribution of Salaries & Benefits
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Account Number	Account Name	Co. - 02 Balance	Dist Code	181102 56 56-0830 Elk River	300102 57 57-0270 Montague	150102 60 60-0280 Twin Lakes
		449.20	1	1	2	9
6135	6019006 Salaries - Ops Leadership	332,556.61	1	483	1,335	6,727
6160	6019030 Salaries - Cap Adjustment	307,451.95	1	447	1,234	6,219
6165	6019030 Salaries - Cap Admin	171.20	6	-	1	3
5640	6049000 Employee Pensions & Benefits	(109,793.00)	6	(158)	(445)	(2,184)
5655	6049010 Health Ins. Reimb	(169,761.00)	6	(244)	(688)	(3,377)
5645	6049011 Employee Ins. Deductions	13,130.00	6	19	53	261
5650	6049012 Health Costs & Other	49,119.00	6	71	199	977
5635	6049015 Dental Ins. Reimbursements	8,530.00	6	12	35	170
5665	6049020 Pension Contributions	118,485.68	6	171	480	2,357
5660	6049050 Health Ins. Premiums	7,418.00	6	11	30	148
5630	6049055 Dental Premiums	27,998.35	6	40	113	557
5670	6049060 Term Life Ins.	611.06	6	1	2	12
5675	6049065 Term Life Ins. - OPT	56.59	6	-	-	1
5680	6049066 Depend Life Ins.- OPT & AFLAC	14,319.12	6	21	58	285
5690	Tuition	11,195.00	6	16	45	223
5625	6049070 401(k) Contributions					
	Total	<u>611,937.76</u>		<u>891</u>	<u>2,454</u>	<u>12,388</u>
	6019003 Salaries - Executive	-	1	-	-	-
	Reallocate Cap Time 6019020/6019030					

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Distribution of Salaries & Benefits
12/31/07

Account Number	Account Name	Co. - 02 Balance	Dist Code	241100 61 61-0646 Tierre Verde	242102 62 62-0641 Lake Placid	243102 64 64-0643 Eastlake Utilities
6135	6019006 Salaries - Ops Leadership	449.20	1	2	-	2
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	1,743	299	1,286
6165	6019030 Salaries - Cap Admin	307,451.95	1	1,612	276	1,189
5640	6049000 Employee Pensions & Benefits	171.20	6	1	-	1
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(552)	(98)	(435)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(854)	(151)	(672)
5650	6049012 Health Costs & Other	13,130.00	6	66	12	52
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	247	44	195
5665	6049020 Pension Contributions	8,530.00	6	43	8	34
5660	6049050 Health Ins. Premiums	118,485.68	6	596	105	469
5630	6049055 Dental Premiums	7,418.00	6	37	7	29
5670	6049060 Term Life Ins.	27,998.35	6	141	25	111
5675	6049065 Term Life Ins. - OPT	611.06	6	3	1	2
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	-	-
5690	Tuition	14,319.12	6	72	13	57
5625	6049070 401(k) Contributions	11,195.00	6	56	10	44
Total		611,937.76		3,213	551	2,364

6019003 Salaries - Executive - 1 - - -
 Reallocate Cap Time 6019020/6019030

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Distribution of Salaries & Benefits
12/31/07

Account Number	Account Name	Co. - 02 Balance	Dist Code	370103 65 65-0290 Charleston Utilities	244103 66 66-0644 Pebble Creek	245102 67 67-0647 Alafaya Utilities
6135	6019006 Salaries - Ops Leadership	449.20	1	3	4	14
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	2,092	3,158	10,491
6165	6019030 Salaries - Cap Admin	307,451.95	1	1,934	2,920	9,699
5640	6049000 Employee Pensions & Benefits	171.20	6	1	2	5
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(697)	(1,031)	(3,524)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(1,078)	(1,594)	(5,449)
5650	6049012 Health Costs & Other	13,130.00	6	83	123	421
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	312	461	1,577
5665	6049020 Pension Contributions	8,530.00	6	54	80	274
5660	6049050 Health Ins. Premiums	118,485.68	6	752	1,113	3,803
5630	6049055 Dental Premiums	7,418.00	6	47	70	238
5670	6049060 Term Life Ins.	27,998.35	6	178	263	899
5675	6049065 Term Life Ins. - OPT	611.06	6	4	6	20
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	1	2
5690	Tuition	14,319.12	6	91	134	460
5625	6049070 401(k) Contributions	11,195.00	6	71	105	359
Total		<u>611,937.76</u>		<u>3,847</u>	<u>5,815</u>	<u>19,289</u>
6019003 Salaries - Executive		-	1	-	-	-
Reallocate Cap Time 6019020/6019030						

SE.60A
Distribution of Salaries & Benefits
12/31/07

Account Number	Account Name	Co. - 02 Balance	Dist Code	246100 68 68-0648 UI of Longwood	247102 69 69-0649 Wedge- field
		449.20	1	3	5
6135	6019006 Salaries - Ops Leadership	332,556.61	1	2,567	3,338
6160	6019030 Salaries - Cap Adjustment	307,451.95	1	2,374	3,086
6165	6019030 Salaries - Cap Admin	171.20	6	1	2
5640	6049000 Employee Pensions & Benefits	(109,793.00)	6	(862)	(1,095)
5655	6049010 Health Ins. Reimb	(169,761.00)	6	(1,333)	(1,693)
5645	6049011 Employee Ins. Deductions	13,130.00	6	103	131
5650	6049012 Health Costs & Other	49,119.00	6	386	490
5635	6049015 Dental Ins. Reimbursements	8,530.00	6	67	85
5665	6049020 Pension Contributions	118,485.68	6	930	1,181
5660	6049050 Health Ins. Premiums	7,418.00	6	58	74
5630	6049055 Dental Premiums	27,998.35	6	220	279
5670	6049060 Term Life Ins.	611.06	6	5	6
5675	6049065 Term Life Ins. - OPT	56.59	6	-	1
5680	6049066 Depend Life Ins.- OPT & AFLAC	14,319.12	6	112	143
5690	Tuition	11,195.00	6	88	112
5625	6049070 401(k) Contributions				
		<u>611,937.76</u>		<u>4,719</u>	<u>6,145</u>
Total					
			1		
	6019003 Salaries - Executive				
	Reallocate Cap Time 6019020/6019030				

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Distribution of Salaries & Benefits
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Account Number	Account Name	Co. - 02 Balance	Dist Code	400100 70 70-0298 Carolina Water Service	401100 71 71-1300 Util Serv of SC
6135	6019006 Salaries - Ops Leadership	449.20	1	27	12
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	19,842	8,688
6165	6019030 Salaries - Cap Admin	307,451.95	1	18,344	8,033
5640	6049000 Employee Pensions & Benefits	171.20	6	10	5
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(6,642)	(2,940)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(10,271)	(4,546)
5650	6049012 Health Costs & Other	13,130.00	6	794	352
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	2,972	1,315
5665	6049020 Pension Contributions	8,530.00	6	516	228
5660	6049050 Health Ins. Premiums	118,485.68	6	7,168	3,173
5630	6049055 Dental Premiums	7,418.00	6	449	199
5670	6049060 Term Life Ins.	27,998.35	6	1,694	750
5675	6049065 Term Life Ins. - OPT	611.06	6	37	16
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	3	2
5690	Tuition	14,319.12	6	866	383
5625	6049070 401(k) Contributions	11,195.00	6	677	300
Total		611,937.76		36,486	15,970

6019003 Salaries - Executive - 1 - -
 Reallocate Cap Time 6019020/6019030

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Distribution of Salaries & Benefits
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			248102	249100	402100
			72	73	74
			72-0672	73-0673	74-0464
Account Number	Account Name	Co. - 02 Balance	Dist Code Cypress Lakes	UI of Eagle Ridge	Southland
6135	6019006 Salaries - Ops Leadership	449.20	1 3	5	-
6160	6019030 Salaries - Cap Adjustment	332,556.61	1 2,567	3,646	251
6165	6019030 Salaries - Cap Admin	307,451.95	1 2,373	3,371	232
5640	6049000 Employee Pensions & Benefits	171.20	6 1	2	-
5655	6049010 Health Ins. Reimb	(109,793.00)	6 (851)	(1,159)	(83)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6 (1,316)	(1,793)	(129)
5650	6049012 Health Costs & Other	13,130.00	6 102	139	10
5635	6049015 Dental Ins. Reimbursements	49,119.00	6 381	519	37
5665	6049020 Pension Contributions	8,530.00	6 66	90	6
5660	6049050 Health Ins. Premiums	118,485.68	6 918	1,251	90
5630	6049055 Dental Premiums	7,418.00	6 57	78	6
5670	6049060 Term Life Ins.	27,998.35	6 217	296	21
5675	6049065 Term Life Ins. - OPT	611.06	6 5	6	-
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6 -	1	-
5690	Tuition	14,319.12	6 111	151	11
5625	6049070 401(k) Contributions	11,195.00	6 87	118	9
Total		<u>611,937.76</u>	<u>4,721</u>	<u>6,721</u>	<u>461</u>
6019003 Salaries - Executive		-	1 -	-	-
Reallocate Cap Time 6019020/6019030					

SE.60A
Distribution of Salaries & Benefits
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Account Number	Account Name	Co. - 02 Balance	Dist Code	403100 75 75-0700 United Utility Co.	406102 79 79-0485 Tega Cay	182100 80 80-0500 CWS Inc. of NC
6135	6019006 Salaries - Ops Leadership	449.20	1	2	5	59
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	1,675	3,811	43,791
6165	6019030 Salaries - Cap Admin	307,451.95	1	1,548	3,523	40,486
5640	6049000 Employee Pensions & Benefits	171.20	6	1	2	23
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(574)	(1,270)	(14,602)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(888)	(1,964)	(22,578)
5650	6049012 Health Costs & Other	13,130.00	6	69	152	1,746
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	257	568	6,533
5665	6049020 Pension Contributions	8,530.00	6	45	99	1,134
5660	6049050 Health Ins. Premiums	118,485.68	6	620	1,371	15,759
5630	6049055 Dental Premiums	7,418.00	6	39	86	987
5670	6049060 Term Life Ins.	27,998.35	6	146	324	3,724
5675	6049065 Term Life Ins. - OPT	611.06	6	3	7	81
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	1	8
5690	Tuition	14,319.12	6	75	166	1,904
5625	6049070 401(k) Contributions	11,195.00	6	59	130	1,489
Total		611,937.76		3,077	7,011	80,544
6019003 Salaries - Executive		-	1	-	-	-
Reallocate Cap Time 6019020/6019030						

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Distribution of Salaries & Benefits
12/31/07

Account Number	Account Name	Co. - 02 Balance	Dist Code	183100 83 83-0800 CWS Systems	187102 86 86-0900 Carolina Trace	188102 87 87-0905 Transylvania
6135	6019006 Salaries - Ops Leadership	449.20	1	18	4	4
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	13,028	3,114	2,962
6165	6019030 Salaries - Cap Admin	307,451.95	1	12,044	2,879	2,739
5640	6049000 Employee Pensions & Benefits	171.20	6	7	2	2
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(4,323)	(1,023)	(973)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(6,683)	(1,582)	(1,504)
5650	6049012 Health Costs & Other	13,130.00	6	517	122	116
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	1,934	458	435
5665	6049020 Pension Contributions	8,530.00	6	336	79	76
5660	6049050 Health Ins. Premiums	118,485.68	6	4,665	1,104	1,050
5630	6049055 Dental Premiums	7,418.00	6	292	69	66
5670	6049060 Term Life Ins.	27,998.35	6	1,102	261	248
5675	6049065 Term Life Ins. - OPT	611.06	6	24	6	5
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	2	1	1
5690	Tuition	14,319.12	6	564	133	127
5625	6049070 401(k) Contributions	11,195.00	6	441	104	99
Total		611,937.76		23,968	5,731	5,453
6019003 Salaries - Executive		-	1	-	-	-
Reallocate Cap Time 6019020/6019030						

<p>SE.60A</p> <p>Distribution of Salaries & Benefits</p> <p>12/31/07</p>

Account Number	Account Name	Co. - 02 Balance	Dist Code	250100 88 88-0645 Mid- County	251105 89 89-0660 Lake Utilities	252100 90 90-0600 Utilities, Inc. of Florida
6135	6019006 Salaries - Ops Leadership	449.20	1	7	19	16
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	4,841	14,048	11,588
6165	6019030 Salaries - Cap Admin	307,451.95	1	4,476	12,987	10,713
5640	6049000 Employee Pensions & Benefits	171.20	6	2	7	6
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(1,491)	(4,560)	(3,880)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(2,305)	(7,050)	(5,999)
5650	6049012 Health Costs & Other	13,130.00	6	178	545	464
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	667	2,040	1,736
5665	6049020 Pension Contributions	8,530.00	6	116	354	301
5660	6049050 Health Ins. Premiums	118,485.68	6	1,609	4,921	4,187
5630	6049055 Dental Premiums	7,418.00	6	101	308	262
5670	6049060 Term Life Ins.	27,998.35	6	380	1,163	989
5675	6049065 Term Life Ins. - OPT	611.06	6	8	25	22
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	1	2	2
5690	Tuition	14,319.12	6	194	595	506
5625	6049070 401(k) Contributions	11,195.00	6	152	465	396
Total		611,937.76		8,936	25,869	21,309

6019003 Salaries - Executive	-	1	-	-	-
Reallocate Cap Time 6019020/6019030					

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Distribution of Salaries & Benefits
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Account Number	Account Name	Co. - 02 Balance	Dist Code	253103 91 91-0640 Miles Grant	220100 92 92-0651 Tennessee Water Service
6135	6019006 Salaries - Ops Leadership	449.20	1	3	1
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	2,381	401
6165	6019030 Salaries - Cap Admin	307,451.95	1	2,202	371
5640	6049000 Employee Pensions & Benefits	171.20	6	1	-
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(753)	(141)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(1,165)	(217)
5650	6049012 Health Costs & Other	13,130.00	6	90	17
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	337	63
5665	6049020 Pension Contributions	8,530.00	6	59	11
5660	6049050 Health Ins. Premiums	118,485.68	6	813	152
5630	6049055 Dental Premiums	7,418.00	6	51	9
5670	6049060 Term Life Ins.	27,998.35	6	192	36
5675	6049065 Term Life Ins. - OPT	611.06	6	4	1
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	-
5690	Tuition	14,319.12	6	98	18
5625	6049070 401(k) Contributions	11,195.00	6	77	14
Total		<u>611,937.76</u>		<u>4,390</u>	<u>736</u>
6019003 Salaries - Executive		-	1	-	-
Reallocate Cap Time 6019020/6019030					

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Distribution of Salaries & Benefits
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Account Number	Account Name	Co. - 02 Balance	Dist Code	254100 94 94-0002 Hutchinson Irrigation	255103 101 101-0680 Sanlando
6135	6019006 Salaries - Ops Leadership	449.20	1	-	32
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	232	23,709
6165	6019030 Salaries - Cap Admin	307,451.95	1	214	21,919
5640	6049000 Employee Pensions & Benefits	171.20	6	-	12
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(99)	(7,721)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(153)	(11,938)
5650	6049012 Health Costs & Other	13,130.00	6	12	923
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	44	3,454
5665	6049020 Pension Contributions	8,530.00	6	8	600
5660	6049050 Health Ins. Premiums	118,485.68	6	107	8,332
5630	6049055 Dental Premiums	7,418.00	6	7	522
5670	6049060 Term Life Ins.	27,998.35	6	25	1,969
5675	6049065 Term Life Ins. - OPT	611.06	6	1	43
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	4
5690	Tuition	14,319.12	6	13	1,007
5625	6049070 401(k) Contributions	11,195.00	6	10	787
Total		<u>611,937.76</u>		<u>421</u>	<u>43,654</u>
6019003 Salaries - Executive		-	1	-	-
Reallocate Cap Time 6019020/6019030					

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Distribution of Salaries & Benefits
12/31/07

256100 257102
103 104
103-0690 104-0694

Account Number	Account Name	Co. - 02 Balance	Dist Code	Sandalhaven	Bayside
		449.20	1	2	-
6135	6019006 Salaries - Ops Leadership	332,556.61	1	1,506	348
6160	6019030 Salaries - Cap Adjustment	307,451.95	1	1,392	322
6165	6019030 Salaries - Cap Admin	171.20	6	1	-
5640	6049000 Employee Pensions & Benefits	(109,793.00)	6	(504)	(119)
5655	6049010 Health Ins. Reimb	(169,761.00)	6	(779)	(183)
5645	6049011 Employee Ins. Deductions	13,130.00	6	60	14
5650	6049012 Health Costs & Other	49,119.00	6	225	53
5635	6049015 Dental Ins. Reimbursements	8,530.00	6	39	9
5665	6049020 Pension Contributions	118,485.68	6	544	128
5660	6049050 Health Ins. Premiums	7,418.00	6	34	8
5630	6049055 Dental Premiums	27,998.35	6	129	30
5670	6049060 Term Life Ins.	611.06	6	3	1
5675	6049065 Term Life Ins. - OPT	56.59	6	-	-
5680	6049066 Depend Life Ins.- OPT & AFLAC	14,319.12	6	66	15
5690	Tuition	11,195.00	6	51	12
5625	6049070 401(k) Contributions				
		<u>611,937.76</u>		<u>2,769</u>	<u>638</u>
Total					

6019003 Salaries - Executive
Reallocate Cap Time 6019020/6019030

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<p>SE.60A</p> <p>Distribution of Salaries & Benefits</p> <p>12/31/07</p>

					258102	259102
					105	106
					105-0695	106-0693
Account Number	Account Name	Co. - 02 Balance	Dist Code	Southgate	Labrador	
6135	6019006 Salaries - Ops Leadership	449.20	1	6	2	
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	4,132	1,703	
6165	6019030 Salaries - Cap Admin	307,451.95	1	3,820	1,575	
5640	6049000 Employee Pensions & Benefits	171.20	6	2	1	
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(1,460)	(562)	
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(2,258)	(869)	
5650	6049012 Health Costs & Other	13,130.00	6	175	67	
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	653	251	
5665	6049020 Pension Contributions	8,530.00	6	113	44	
5660	6049050 Health Ins. Premiums	118,485.68	6	1,576	607	
5630	6049055 Dental Premiums	7,418.00	6	99	38	
5670	6049060 Term Life Ins.	27,998.35	6	372	143	
5675	6049065 Term Life Ins. - OPT	611.06	6	8	3	
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	1	-	
5690	Tuition	14,319.12	6	190	73	
5625	6049070 401(k) Contributions	11,195.00	6	149	57	
		611,937.76		7,578	3,133	
Total						
	6019003 Salaries - Executive	-	1	-	-	
	Reallocate Cap Time 6019020/6019030					

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Distribution of Salaries & Benefits
12/31/07

Account Number	Account Name	Co. - 02 Balance	Dist Code	260102 107 107-0691 Pennbrooke	261102 108 108-0692 Hutchinson Island
6135	6019006 Salaries - Ops Leadership	449.20	1	4	1
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	3,004	424
6165	6019030 Salaries - Cap Admin	307,451.95	1	2,777	392
5640	6049000 Employee Pensions & Benefits	171.20	6	2	-
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(983)	(139)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(1,519)	(216)
5650	6049012 Health Costs & Other	13,130.00	6	118	17
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	440	62
5665	6049020 Pension Contributions	8,530.00	6	76	11
5660	6049050 Health Ins. Premiums	118,485.68	6	1,060	150
5630	6049055 Dental Premiums	7,418.00	6	66	9
5670	6049060 Term Life Ins.	27,998.35	6	251	36
5675	6049065 Term Life Ins. - OPT	611.06	6	5	1
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	1	-
5690	Tuition	14,319.12	6	128	18
5625	6049070 401(k) Contributions	11,195.00	6	100	14
Total		<u>611,937.76</u>		<u>5,530</u>	<u>780</u>
6019003 Salaries - Executive		-	1	-	-
Reallocate Cap Time 6019020/6019030					

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	Account Number	Account Name	Co. - 02 Balance	Dist Code	262102 109 109-0699 Sandy Creek	189100 120 120-0920 North Topsail	190100 121 121-0925 Carolina Pines
	6135	6019006 Salaries - Ops Leadership	449.20	1	1	6	1
	6160	6019030 Salaries - Cap Adjustment	332,556.61	1	408	4,110	475
	6165	6019030 Salaries - Cap Admin	307,451.95	1	377	3,800	439
	5640	6049000 Employee Pensions & Benefits	171.20	6	-	2	-
	5655	6049010 Health Ins. Reimb	(109,793.00)	6	(139)	(1,357)	(162)
	5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(216)	(2,098)	(251)
	5650	6049012 Health Costs & Other	13,130.00	6	17	162	19
	5635	6049015 Dental Ins. Reimbursements	49,119.00	6	62	607	73
	5665	6049020 Pension Contributions	8,530.00	6	11	105	13
	5660	6049050 Health Ins. Premiums	118,485.68	6	150	1,464	175
	5630	6049055 Dental Premiums	7,418.00	6	9	92	11
	5670	6049060 Term Life Ins.	27,998.35	6	36	346	41
	5675	6049065 Term Life Ins. - OPT	611.06	6	1	8	1
	5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	1	-
	5690	Tuition	14,319.12	6	18	177	21
	5625	6049070 401(k) Contributions	11,195.00	6	14	138	17
	Total		611,937.76		749	7,563	873

6019003 Salaries - Executive - 1 - - - -
 Reallocate Cap Time 6019020/6019030

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					191102	192102	452100
					122	123	133
					122-0922	123-0923	133-0123
					Bradfield		
					Farms	Nero	Sky Ranch
Account Number	Account Name	Co. - 02 Balance	Dist Code				
6135	6019006 Salaries - Ops Leadership	449.20	1		3	-	1
6160	6019030 Salaries - Cap Adjustment	332,556.61	1		2,317	276	836
6165	6019030 Salaries - Cap Admin	307,451.95	1		2,142	255	773
5640	6049000 Employee Pensions & Benefits	171.20	6		1	-	-
5655	6049010 Health Ins. Reimb	(109,793.00)	6		(762)	(91)	(282)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6		(1,178)	(141)	(436)
5650	6049012 Health Costs & Other	13,130.00	6		91	11	34
5635	6049015 Dental Ins. Reimbursements	49,119.00	6		341	41	126
5665	6049020 Pension Contributions	8,530.00	6		59	7	22
5660	6049050 Health Ins. Premiums	118,485.68	6		822	98	305
5630	6049055 Dental Premiums	7,418.00	6		51	6	19
5670	6049060 Term Life Ins.	27,998.35	6		194	23	72
5675	6049065 Term Life Ins. - OPT	611.06	6		4	1	2
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6		-	-	-
5690	Tuition	14,319.12	6		99	12	37
5625	6049070 401(k) Contributions	11,195.00	6		78	9	29
		<u>611,937.76</u>			<u>4,262</u>	<u>507</u>	<u>1,538</u>
Total							
	6019003 Salaries - Executive	-	1		-	-	-
	Reallocate Cap Time 6019020/6019030						

SE.60A
Distribution of Salaries & Benefits
12/31/07

Account Number	Account Name	Co. - 02 Balance	Dist Code	425100	453102	151102
				135	140	150
				135-0935 Bermuda	140-0140 Central Nevada	150-0150 WSC of Indiana
6135	6019006 Salaries - Ops Leadership	449.20	1	17	17	1
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	12,310	12,632	439
6165	6019030 Salaries - Cap Admin	307,451.95	1	11,381	11,678	405
5640	6049000 Employee Pensions & Benefits	171.20	6	6	6	-
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(4,110)	(4,081)	(147)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(6,354)	(6,310)	(227)
5650	6049012 Health Costs & Other	13,130.00	6	491	488	18
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	1,839	1,826	66
5665	6049020 Pension Contributions	8,530.00	6	319	317	11
5660	6049050 Health Ins. Premiums	118,485.68	6	4,435	4,404	159
5630	6049055 Dental Premiums	7,418.00	6	278	276	10
5670	6049060 Term Life Ins.	27,998.35	6	1,048	1,041	38
5675	6049065 Term Life Ins. - OPT	611.06	6	23	23	1
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	2	2	-
5690	Tuition	14,319.12	6	536	532	19
5625	6049070 401(k) Contributions	11,195.00	6	419	416	15
Total		611,937.76		22,640	23,267	808
6019003 Salaries - Executive Reallocate Cap Time 6019020/6019030		-	1	-	-	-

SE.60A
Distribution of Salaries & Benefits
12/31/07

Account Number	Account Name	Co. - 02 Balance	Dist Code	152100 151 151-0151 Indiana Water Service	345104 160 160-0160 WSC of Kentucky
6135	6019006 Salaries - Ops Leadership	449.20	1	2	8
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	1,341	5,895
6165	6019030 Salaries - Cap Admin	307,451.95	1	1,240	5,450
5640	6049000 Employee Pensions & Benefits	171.20	6	1	3
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(485)	(2,086)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(750)	(3,225)
5650	6049012 Health Costs & Other	13,130.00	6	58	249
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	217	933
5665	6049020 Pension Contributions	8,530.00	6	38	162
5660	6049050 Health Ins. Premiums	118,485.68	6	524	2,251
5630	6049055 Dental Premiums	7,418.00	6	33	141
5670	6049060 Term Life Ins.	27,998.35	6	124	532
5675	6049065 Term Life Ins. - OPT	611.06	6	3	12
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-	1
5690	Tuition	14,319.12	6	63	272
5625	6049070 401(k) Contributions	11,195.00	6	49	213
Total		<u>611,937.76</u>		<u>2,458</u>	<u>10,811</u>
6019003 Salaries - Executive		-	1	-	-
Reallocate Cap Time 6019020/6019030					

SE.60A
Distribution of Salaries & Benefits
12/31/07

Account Number	Account Name	Co. - 02 Balance	Dist Code	386100 165 165-1260 WSC of Georgia	900100 93 93-0006 Bio Tech
		449.20	1	4	(0.80)
6135	6019006 Salaries - Ops Leadership	332,556.61	1	2,830	259.61
6160	6019030 Salaries - Cap Adjustment	307,451.95	1	2,617	236.95
6165	6019030 Salaries - Cap Admin	171.20	6	1	6.20
5640	6049000 Employee Pensions & Benefits	(109,793.00)	6	(953)	(100.00)
5655	6049010 Health Ins. Reimb	(169,761.00)	6	(1,474)	(156.00)
5645	6049011 Employee Ins. Deductions	13,130.00	6	114	16.00
5650	6049012 Health Costs & Other	49,119.00	6	426	41.00
5635	6049015 Dental Ins. Reimbursements	8,530.00	6	74	7.00
5665	6049020 Pension Contributions	118,485.68	6	1,028	109.68
5660	6049050 Health Ins. Premiums	7,418.00	6	64	5.00
5630	6049055 Dental Premiums	27,998.35	6	243	23.35
5670	6049060 Term Life Ins.	611.06	6	5	(0.94)
5675	6049065 Term Life Ins. - OPT	56.59	6	-	2.59
5680	6049066 Depend Life Ins.- OPT & AFLAC	14,319.12	6	124	16.12
5690	Tuition	11,195.00	6	97	9.00
5625	6049070 401(k) Contributions				
	Total	<u>611,937.76</u>		<u>5,200</u>	<u>474.76</u>
	6019003 Salaries - Executive	-	1	-	-
	Reallocate Cap Time 6019020/6019030				

<p>SE.60A</p> <p>Distribution of Salaries & Benefits</p> <p>12/31/07</p>

Account Number	Account Name	Co. - 02 Balance	Dist Code	Total
6135	6019006 Salaries - Ops Leadership	449.20	1	449.20
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	332,556.61
6165	6019030 Salaries - Cap Admin	307,451.95	1	307,451.95
5640	6049000 Employee Pensions & Benefits	171.20	6	171.20
5655	6049010 Health Ins. Reimb	(109,793.00)	6	(109,793.00)
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	(169,761.00)
5650	6049012 Health Costs & Other	13,130.00	6	13,130.00
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	49,119.00
5665	6049020 Pension Contributions	8,530.00	6	8,530.00
5660	6049050 Health Ins. Premiums	118,485.68	6	118,485.68
5630	6049055 Dental Premiums	7,418.00	6	7,418.00
5670	6049060 Term Life Ins.	27,998.35	6	27,998.35
5675	6049065 Term Life Ins. - OPT	611.06	6	611.06
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	56.59
5690	Tuition	14,319.12	6	14,319.12
5625	6049070 401(k) Contributions	11,195.00	6	11,195.00
Total		611,937.76		611,937.76
				611,937.76
				0.00
	6019003 Salaries - Executive	-	1	-
	Reallocate Cap Time 6019020/6019030			

SE.60A
Distribution of Salaries & Benefits
12/31/07

Account Number	Account Name	Co. - 02 Balance	Dist Code	
6135	6019006 Salaries - Ops Leadership	449.20	1	-
6160	6019030 Salaries - Cap Adjustment	332,556.61	1	-
6165	6019030 Salaries - Cap Admin	307,451.95	1	-
5640	6049000 Employee Pensions & Benefits	171.20	6	-
5655	6049010 Health Ins. Reimb	(109,793.00)	6	-
5645	6049011 Employee Ins. Deductions	(169,761.00)	6	-
5650	6049012 Health Costs & Other	13,130.00	6	-
5635	6049015 Dental Ins. Reimbursements	49,119.00	6	-
5665	6049020 Pension Contributions	8,530.00	6	-
5660	6049050 Health Ins. Premiums	118,485.68	6	-
5630	6049055 Dental Premiums	7,418.00	6	-
5670	6049060 Term Life Ins.	27,998.35	6	-
5675	6049065 Term Life Ins. - OPT	611.06	6	-
5680	6049066 Depend Life Ins.- OPT & AFLAC	56.59	6	-
5690	Tuition	14,319.12	6	-
5625	6049070 401(k) Contributions	11,195.00	6	-
	Total	<u>611,937.76</u>		<u>0.00</u>
	6019003 Salaries - Executive	-	1	-
	Reallocate Cap Time 6019020/6019030			

Water Service Corporation
 Distribution of Insurance between Accounts
 12/31/07

	WSC Trial Balance			Operating Cos.			WSC (get from Michelle SE50)			
	Total	Health	Other	Health	Other	Total	Health	Other	Total	
Insurance per SE 50				497,587	491,753	989,340	92,300	5,449	97,749	1,087,089
6049010 Health Ins. Reimb	1,007,815	1,007,815		850,121	0	850,121	157,693	0	157,693	
6049011 Employee Ins. Deductions	(201,251)	(201,251)		(169,761)	0	(169,761)	(31,490)	0	(31,490)	
6049012 Health Costs & Other	15,566	15,566		13,130	0	13,130	2,436	0	2,436	
6049015 Dental Ins. Reimbursements	58,231	58,231		49,119	0	49,119	9,111	0	9,111	
6049020 Pension	123,200					102,521			20,679	from MC
6049050 Health Ins. Premiums	(299,267)	(299,267)		(252,441)	0	(252,441)	(46,827)	0	(46,827)	
6049055 Dental Premiums	8,795	8,795		7,418	0	7,418	1,376	0	1,376	
6049060 Term Life Ins.	28,983		28,983	0	28,666	28,666	0	318	318	
6049065 Term Life Ins. - OPT	0		0	0	0	0	0	0	0	
6049066 Depend Life Ins.-OPT	0		0	0	0	0	0	0	0	
6049067 AFLAC	0		0	0	0	0	0	0	0	
6049070 401k/ESOP	163,478					135,964			27,514	from MC
6049080 Disability Insurance	(42,840)		(42,840)	0	(42,370)	(42,370)	0	(469)	(469)	
6049090 Other Emp Pens & Benefits	511,059		511,059	0	505,458	505,458	0	5,601	5,601	
	<u>1,373,767</u>	<u>589,887</u>	<u>497,202</u>	<u>497,586</u>	<u>491,754</u>	<u>1,227,825</u>	<u>92,299</u>	<u>5,450</u>	<u>145,942</u>	

WATER SERVICE CORPORATION

SE.90

Distribution of Exp. Between Co's

DISTRIBUTION OF EXPENSES BETWEEN OPERATING COMPANIES
 Calculation of Customer Equivalent Percentages
 12/31/07

8/25/2008
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	Allocation of NC Offices		Allocation of SC Offices		Allocation of Florida Offices		Allocation of Maryland Office		Allocation of Nevada Office		Allocation of Louisiana Office and Auto	
	C.E.	%	C.E.	%	C.E.	%	C.E.	%	C.E.	%	C.E.	%
NORTH CAROLINA												
CNC *	30,343	61.71%										
Carolina Trace	2,158	4.39%										
Transylvania	2,053	4.18%										
CWS Systems	9,027	18.36%										
Elk River	335	0.68%										
North Topsail	2,848	5.79%										
Carolina Pines	329	0.67%										
Bradfield Farms	1,606	3.27%										
Nero	191	0.39%										
		0.00%										
SOUTH CAROLINA												
CWS			13,749	57.91%								
Southland			174	0.73%								
United Utilities			1,160	4.89%								
Tega Cay			2,641	0.1112%								
Utilities Services of SC			6,020	25.35%								
VIRGINIA												
Colchester							169	1.32%				
Massanutten							3,639	28.50%				
FLORIDA												
Tierre Verde					1,208	1.79%						
Mid-County					3,355	4.97%						
Lake Placid					207	0.31%						
Lake Utilities					9,734	14.42%						
Utilities, Inc. of Florida					8,029	11.89%						
Miles Grant					1,650	2.44%						
Eastlake					891	1.32%						
Pebble Creek					2,189	3.24%						
Alafaya					7,269	10.77%						
Utilities, Inc. of Longwood					1,779	2.64%						
Wedgefield Utilites, Inc.					2,313	3.43%						
Cypress Lakes					1,779	2.64%						
Eagle Ridge					2,526	3.74%						
Sanlando					16,428	24.34%						
Sandalhaven					1,043	1.55%						
Bayside					241	0.36%						
Southgate					2,863	4.24%						
Sandy Creek					283	0.42%						
Labrador					1,180	1.75%						
Pennbrooke					2,082	3.08%						
Hutchinson Island					294	0.44%						
Hutchinson Island Irrigation					161	0.24%						
TENNESSEE												
Tennessee Water Service	278	0.57%										
MARYLAND												
Utilities, Inc. of Maryland							0	0.00%				
Green Ridge Utilities							928	7.27%				
Maryland Water Service							1,095	8.58%				
Provinces							1,505	11.79%				
PENNSYLVANIA												
Utilities, Inc. of Pennsylvania							2,161	16.93%				
Penn Estates							2,529	19.81%				
Westgate							742	5.81%				
NEVADA												
Utilities, Inc. of Nevada									3,189	19.16%		
Spring Creek									4,125	24.78%		
Sky Ranch									579	3.48%		
Utilities, Inc. of Central Nevada									8,753	52.58%		
LOUISIANA												
Louisiana Water Service											7,614	50.42%
UI of Louisiana											7,486	49.58%
	<u>49,168</u>	<u>100.0%</u>	<u>23,744</u>	<u>100.0%</u>	<u>67,504</u>	<u>100.0%</u>	<u>12,768</u>	<u>100.0%</u>	<u>16,646</u>	<u>100.0%</u>	<u>15,100</u>	<u>100.0%</u>

DISTRIBUTION OF EXPENSES BETWEEN OPERATING COMPANIES
 Calculation of Customer Equivalent Percentages
 12/31/07

8/25/2008
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			(Eddie Baldwin)					
			Whispering Pines Office			Sugar Mountain Office		
			Western Regional Office					
Sub	C.E.	%	Sub	C.E.	%	Sub	C.E.	%
501	2,023		509	1,050		501	2,023	
505	244		510	730		505	244	
506	78		513	96		506	78	
514	547		515	238		514	547	
519	712		517	44		519	712	
527	453		523	225		527	453	
528	187		524	437		528	187	
530	33		525	114		530	33	
532	138		529	723		532	138	
533	45		531	100		533	45	
535	237		534	0		535	237	
536	253		541	390		536	253	
537	346		542	412		537	346	
572	218		547	162		572	218	
579	93		573	678		579	93	
856	33		595	1,201		856	33	
873	230		851	183		873	230	
			857	226				
			862	44				
			863	0				
			867	726				
			869	464				
			870	31				
			872	25				
			874	77				
Total CNC	<u>5,870</u>	47.86%	<u>8,376</u>	63.97%		<u>5,870</u>	47.86%	
801	1,386		810	102		801	1,386	
802	2,206		812	54		802	2,206	
808	138		813	24		808	138	
			814	43				
			815	115				
			816	47				
			817	87				
			818	46				
			819	1,213				
			820	96				
			821	34				
			823	0				
			824	293				
			825	47				
			826	30				
Total CWS Systems	<u>3,730</u>	30.41%	<u>2,231</u>	17.04%		<u>3,730</u>	30.41%	
Other:								
Transylvania	905	2,053	16.74%			905	2,053	16.74%
Tennessee	651	278	2.27%			651	278	2.27%
Carolina Trace				900	2,158	16.48%		
Carolina Pines				925	329	2.51%		
Elk River	830	335	2.73%			830	335	2.73%
Total C.E.	<u>12,266</u>	<u>100.0%</u>	<u>13,094</u>	<u>100.0%</u>		<u>12,266</u>	<u>100.0%</u>	

Distribution of North Carolina Office Expenses
 SE 90-CNC
 12/31/07

jsh tb inputted	183100				220100			
	CWS SYSTEMS				TENNESSEE			
	%	Account	Amount	%	Account	Amount	Amount	
INDIRECT EXPENSES:								
CHARLOTTE OFFICE:								
TEMP. EMPLOY. - CLERICAL	18.36%	183100	6045	1,826.00	0.57%	220100	6045	57.00
COMPUTER MAINT	18.36%	183100	5735	0.00	0.57%	220100	5735	0.00
COMPUTER SUPPLIES	18.36%	183100	5740	30.00	0.57%	220100	5740	1.00
RENT - TYVOLA	18.36%	183100	6090	2,048.00	0.57%	220100	6090	64.00
PUBL SUBSCRIPTIONS & TAPES	18.36%	183100	5890	0.00	0.57%	220100	5890	0.00
ANSWERING SERV	18.36%	183100	5855	367.00	0.57%	220100	5855	11.00
PRINTING & BLUEPRINTS	18.36%	183100	5885	103.00	0.57%	220100	5885	3.00
UPS & AIR FREIGHT	18.36%	183100	5895	876.00	0.57%	220100	5895	27.00
XEROX	18.36%	183100	5865	816.00	0.57%	220100	5865	25.00
OFF SUPPLY STORES	18.36%	183100	5880	251.00	0.57%	220100	5880	8.00
REIM OF OFFICE EMP. EXP.	18.36%	183100	5880	0.00	0.57%	220100	5880	0.00
MEMBERSHIPS	18.36%	183100	5810	58.00	0.57%	220100	5810	2.00
OTHER OFFICE EXPENSES	18.36%	183100	5900	641.00	0.57%	220100	5900	20.00
POSTAGE	A 18.36%	183100	5540	0.00	0.57%	220100	5540	0.00
OFFICE TELEPHONE	18.36%	183100	5945	10,885.00	0.57%	220100	5945	338.00
OPERATIONS TELEPHONES	B 18.36%	183100	5945	0.00	0.57%	220100	5945	0.00
OFFICE FAX MACHINE PHONE LINE	18.36%	183100	5945	0.00	0.57%	220100	5945	0.00
OFFICE CLEANING SERVICE	18.36%	183100	5970	36.00	0.57%	220100	5970	1.00
OTHER OFFICE MAINT.	18.36%	183100	5965	81.00	0.57%	220100	5965	3.00
OFFICE EDUCATION/TRAINING EXP.	18.36%	183100	5820	108.00	0.57%	220100	5820	3.00
MEALS & RELATED EXPENSES	18.36%	183100	6200	130.00	0.57%	220100	6200	4.00
BANK SERVICE CHARGES	18.36%	183100	5790	2,898.00	0.57%	220100	5790	90.00
MISCELLANEOUS	18.36%	183100	5825	0.00	0.57%	220100	5825	0.00
DEPRECIATION - WATER PLANT	18.36%	183100	6445	622.00	0.57%	220100	6445	19.00
DEPRECIATION - COMPUTER	18.36%	183100	6920	8,232.00	0.57%	220100	6920	256.00
* Removed Water Plant due to sewer only cos								
CNC - PARENT:								
RENT - OTHERS	18.36%	183100	6090	279.00	0.57%	220100	6090	9.00
BANK SERVICE CHARGES	18.36%	183100	5790	0.00	0.57%	220100	5790	0.00
COMMUNICATION EXPENSES	18.36%	183100	6360	3,589.00	0.57%	220100	6360	111.00
WESTERN REGIONAL OFFICE:								
RENT - SIGMAN	30.41%	183100	6090	0.00	2.27%	220100	6090	0.00
OPERATIONS TELEPHONE	30.41%	183100	5945	0.00	2.27%	220100	5945	0.00
OPERATIONS TELEPHONE - LD	30.41%	183100	6090	0.00	2.27%	220100	6090	0.00
OFFICE FAX MACH. PHONE LINE	30.41%	183100	5945	0.00	2.27%	220100	5945	0.00
OPERATORS - POSTAGE	30.41%	183100	5895	0.00	2.27%	220100	5895	0.00
DEPRECIATION - WATER PLANT	30.41%	183100	6445	0.00	2.27%	220100	6445	0.00

Distribution of North Carolina Office Expenses
 SW 90-CNC
 12/31/07

jsh tb inputted

INDIRECT EXPENSES:

WATERBURY PINE OFFICE:

	183100			220100		
	Account	Amount	%	Account	Amount	%
UNCOLLECTIBLE ACCOUNTS	17.04% 183100	5510	0.00%	220100	5510	0.00%
TEMP. EMPLOYMENT - CLERICAL	17.04% 183100	6045	1,139.00%	220100	6045	0.00%
PUBL. SUBSCRIPTIONS & TAPES	17.04% 183100	5890	0.00%	220100	5890	0.00%
ANSWERING SERV	17.04% 183100	5855	300.00%	220100	5855	0.00%
PRINTING & BLUEPRINTS	17.04% 183100	5885	27.00%	220100	5885	0.00%
POSTAGE	17.04% 183100	5540	51.00%	220100	5540	0.00%
UPS & AIR FREIGHT	17.04% 183100	5895	96.00%	220100	5895	0.00%
COMPUTER SUPPLIES	17.04% 183100	5740	0.00%	220100	5740	0.00%
XEROX	17.04% 183100	5865	162.00%	220100	5865	0.00%
OFF SUPPLY STORES	17.04% 183100	5880	57.00%	220100	5880	0.00%
REIM OF OFFICE EMP. EXP.	17.04% 183100	5860	0.00%	220100	5860	0.00%
CLEANING SUPPLIES	17.04% 183100	5900	125.00%	220100	5900	0.00%
PETTY CASH - OFFICE	17.04% 183100	5900	313.00%	220100	5945	0.00%
OTHER OFFICE EXPENSES	17.04% 183100	5945	313.00%	220100	5945	0.00%
OFFICE TELEPHONE	17.04% 183100	5945	0.00%	220100	5930	0.00%
OFFICE COMP PHONE LINE	17.04% 183100	5930	160.00%	220100	5945	0.00%
OFFICE ELECTRIC	17.04% 183100	5945	0.00%	220100	5970	0.00%
OFFICE FAX PHONE LINE	17.04% 183100	5970	100.00%	220100	5965	0.00%
OFFICE CLEANING SERVICE	17.04% 183100	5955	0.00%	220100	6360	0.00%
LANDSCAPING, MOWING, SNOWPLOWING	17.04% 183100	5965	255.00%	220100	5820	0.00%
OTHER OFFICE MAINT.	17.04% 183100	6360	0.00%	220100	5825	0.00%
COMMUNICATION EXP	17.04% 183100	5820	0.00%	220100	6445	0.00%
OFFICE EDUCATION/TRAIN. EXP.	17.04% 183100	5825	0.00%	220100		
MISCELLANEOUS	17.04% 183100	6445	0.00%	220100		
DEPRECIATION - WATER PLANT	17.04% 183100					

SUGAR MOUNTAIN OFFICE:

ANSWERING SERV	30.41% 183100	5855	524.00%	220100	5855	39.00%
PRINTING & BLUEPRINTS	30.41% 183100	5885	0.00%	220100	5885	0.00%
POSTAGE	30.41% 183100	5540	97.00%	220100	5540	7.00%
UPS & AIR FREIGHT	30.41% 183100	5895	0.00%	220100	5895	0.00%
XEROX	30.41% 183100	5865	143.00%	220100	5865	11.00%
OFF SUPPLY STORE	30.41% 183100	5880	126.00%	220100	5880	9.00%
REIM OF OFF EMP EXP	30.41% 183100	5860	0.00%	220100	5860	0.00%
CLEANING SUPPLIES	30.41% 183100	5900	10.00%	220100	5900	1.00%
OTHER OFFICE EXPENSES	30.41% 183100	5945	81.00%	220100	5945	6.00%
OFFICE TELEPHONE	30.41% 183100	5945	(403.00)%	220100	5945	(30.00)%
OFFICE FAX PHONE LINE	30.41% 183100	5970	0.00%	220100	5970	0.00%
OFFICE CLEANING SERVICE	30.41% 183100	5965	237.00%	220100	5965	18.00%
OTHER OFFICE MAINT	30.41% 183100	6445	0.00%	220100	6445	0.00%
DEPRECIATION - WATER PLANT	30.41% 183100	7555	35.00%	220100	7555	3.00%
REAL ESTATE TAX	30.41% 183100		0.00%	220100		0.00%

(37,824.00)

(1,116.00)

TOTAL COST CENTERS

(1,700.00)

- A Less Advance expenses already allocated.
- B Less Cable & Wireless expenses already allocated.

Distribution of North Carolina Off
 SE 90-CNC
 12/31/07

		187102			188102			406102			300102		
		CAROLINA TRACE		TRANSLYVANIA		TEGA CAY		MONTAGUE					
jsh tb inputted		%	Account	%	Account	%	Account	%	Account	%	Account		
INDIRECT EXPENSES:													
CHARLOTTE OFFICE:													
	TEMP. EMPLOY. - CLERICAL	4.39%	187102	6045	4.18%	188102	6045	0.00%	406102	6045	0.00%	300102	
	COMPUTER MAINT	4.39%	187102	5735	4.18%	188102	5735	0.00%	406102	5735	0.00%	300102	
	COMPUTER SUPPLIES	4.39%	187102	5740	4.18%	188102	5740	0.00%	406102	5740	0.00%	300102	
	RENT - TYVOLA	4.39%	187102	6090	4.18%	188102	6090	0.00%	406102	6090	0.00%	300102	
	PUBL. SUBSCRIPTIONS & TAPES	4.39%	187102	5890	4.18%	188102	5890	0.00%	406102	5890	0.00%	300102	
	ANSWERING SERV	4.39%	187102	5855	4.18%	188102	5855	0.00%	406102	5855	0.00%	300102	
	PRINTING & BLUEPRINTS	4.39%	187102	5885	4.18%	188102	5885	0.00%	406102	5885	0.00%	300102	
	UPS & AIR FREIGHT	4.39%	187102	5895	4.18%	188102	5895	0.00%	406102	5895	0.00%	300102	
	XEROX	4.39%	187102	5865	4.18%	188102	5865	0.00%	406102	5865	0.00%	300102	
	OFF SUPPLY STORES	4.39%	187102	5880	4.18%	188102	5880	0.00%	406102	5880	0.00%	300102	
	REIM OF OFFICE EMP. EXP.	4.39%	187102	5810	4.18%	188102	5810	0.00%	406102	5810	0.00%	300102	
	MEMBERSHIPS	4.39%	187102	5900	4.18%	188102	5900	0.00%	406102	5900	0.00%	300102	
	OTHER OFFICE EXPENSES	4.39%	187102	5540	4.18%	188102	5540	0.00%	406102	5540	0.00%	300102	
	POSTAGE	A 4.39%	187102	5945	4.18%	188102	5945	0.00%	406102	5945	0.00%	300102	
	OFFICE TELEPHONE	4.39%	187102	5945	4.18%	188102	5945	0.00%	406102	5945	0.00%	300102	
	OPERATIONS TELEPHONES	B 4.39%	187102	5945	4.18%	188102	5945	0.00%	406102	5945	0.00%	300102	
	OFFICE FAX MACHINE PHONE LINE	4.39%	187102	5970	4.18%	188102	5970	0.00%	406102	5970	0.00%	300102	
	OFFICE CLEANING SERVICE	4.39%	187102	5965	4.18%	188102	5965	0.00%	406102	5965	0.00%	300102	
	OTHER OFFICE MAINT.	4.39%	187102	5820	4.18%	188102	5820	0.00%	406102	5820	0.00%	300102	
	OFFICE EDUCATION/TRAINING EXP.	4.39%	187102	6200	4.18%	188102	6200	0.00%	406102	6200	0.00%	300102	
	MEALS & RELATED EXPENSES	4.39%	187102	5790	4.18%	188102	5790	0.00%	406102	5790	0.00%	300102	
	BANK SERVICE CHARGES	4.39%	187102	5825	4.18%	188102	5825	0.00%	406102	5825	0.00%	300102	
	MISCELLANEOUS	4.39%	187102	6445	4.18%	188102	6445	0.00%	406102	6445	0.00%	300102	
	DEPRECIATION - WATER PLANT	4.39%	187102	6920	4.18%	188102	6920	0.00%	406102	6920	0.00%	300102	
	DEPRECIATION - COMPUTER	4.39%	187102	6920	4.18%	188102	6920	0.00%	406102	6920	0.00%	300102	
* Removed Water Plant due to sewer													
CNC - PARENT:													
	RENT - OTHERS	4.39%	187102	6090	4.18%	188102	6090	0.00%	406102	6090	0.00%	300102	
	BANK SERVICE CHARGES	4.39%	187102	5790	4.18%	188102	5790	0.00%	406102	5790	0.00%	300102	
	COMMUNICATION EXPENSES	4.39%	187102	6360	4.18%	188102	6360	0.00%	406102	6360	0.00%	300102	
WESTERN REGIONAL OFFICE:													
	RENT - SIGMAN	0.00%	187102	6090	16.74%	188102	6090	0.00%	406102	6090	0.00%	300102	
	OPERATIONS TELEPHONE	0.00%	187102	5945	16.74%	188102	5945	0.00%	406102	5945	0.00%	300102	
	OPERATIONS TELEPHONE - LD	0.00%	187102	6090	16.74%	188102	6090	0.00%	406102	6090	0.00%	300102	
	OFFICE FAX MACH. PHONE LINE	0.00%	187102	5945	16.74%	188102	5945	0.00%	406102	5945	0.00%	300102	
	OPERATORS - POSTAGE	0.00%	187102	5895	16.74%	188102	5895	0.00%	406102	5895	0.00%	300102	
	DEPRECIATION - WATER PLANT	0.00%	187102	6445	16.74%	188102	6445	0.00%	406102	6445	0.00%	300102	

Distribution of North Carolina Of
SE 90-CNC
12/31/07

jsh tb inputted	187102				188102				406102				300102			
	CAROLINA TRACE				TRANSLYVANIA				TEGA CAY				MONTAGUE			
	%	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount	
INDIRECT EXPENSES:																
WHISPERING PINES OFFICE:																
	16.48%	187102	5510	0.00%	188102	5510	0.00%	406102	5510	0.00%	300102	5510	0.00%	300102	5510	
UNCOLLECTIBLE ACCOUNTS	16.48%	187102	6045	1,101.00%	188102	6045	0.00%	406102	6045	0.00%	300102	6045	0.00%	300102	6045	
TEMP. EMPLOYMENT - CLERICAL	16.48%	187102	5890	0.00%	188102	5890	0.00%	406102	5890	0.00%	300102	5890	0.00%	300102	5890	
PUBL. SUBSCRIPTIONS & TAPES	16.48%	187102	5855	290.00%	188102	5855	0.00%	406102	5855	0.00%	300102	5855	0.00%	300102	5855	
ANSWERING SERV	16.48%	187102	5885	26.00%	188102	5885	0.00%	406102	5885	0.00%	300102	5885	0.00%	300102	5885	
PRINTING & BLUEPRINTS	16.48%	187102	5540	49.00%	188102	5540	0.00%	406102	5540	0.00%	300102	5540	0.00%	300102	5540	
POSTAGE	16.48%	187102	5895	93.00%	188102	5895	0.00%	406102	5895	0.00%	300102	5895	0.00%	300102	5895	
UPS & AIR FREIGHT	16.48%	187102	5740	0.00%	188102	5740	0.00%	406102	5740	0.00%	300102	5740	0.00%	300102	5740	
COMPUTER SUPPLIES	16.48%	187102	5865	157.00%	188102	5865	0.00%	406102	5865	0.00%	300102	5865	0.00%	300102	5865	
XEROX	16.48%	187102	5880	55.00%	188102	5880	0.00%	406102	5880	0.00%	300102	5880	0.00%	300102	5880	
OFF SUPPLY STORES	16.48%	187102	5880	0.00%	188102	5880	0.00%	406102	5880	0.00%	300102	5880	0.00%	300102	5880	
REIM OF OFFICE EMP. EXP.	16.48%	187102	5860	0.00%	188102	5860	0.00%	406102	5860	0.00%	300102	5860	0.00%	300102	5860	
CLEANING SUPPLIES	16.48%	187102	5900	120.00%	188102	5900	0.00%	406102	5900	0.00%	300102	5900	0.00%	300102	5900	
PETTY CASH - OFFICE	16.48%	187102	5900	303.00%	188102	5900	0.00%	406102	5900	0.00%	300102	5900	0.00%	300102	5900	
OTHER OFFICE EXPENSES	16.48%	187102	5945	303.00%	188102	5945	0.00%	406102	5945	0.00%	300102	5945	0.00%	300102	5945	
OFFICE TELEPHONE	16.48%	187102	5945	0.00%	188102	5945	0.00%	406102	5945	0.00%	300102	5945	0.00%	300102	5945	
OFFICE COMP PHONE LINE	16.48%	187102	5930	155.00%	188102	5930	0.00%	406102	5930	0.00%	300102	5930	0.00%	300102	5930	
OFFICE ELECTRIC	16.48%	187102	5945	0.00%	188102	5945	0.00%	406102	5945	0.00%	300102	5945	0.00%	300102	5945	
OFFICE FAX PHONE LINE	16.48%	187102	5970	96.00%	188102	5970	0.00%	406102	5970	0.00%	300102	5970	0.00%	300102	5970	
OFFICE CLEANING SERVICE	16.48%	187102	5955	0.00%	188102	5955	0.00%	406102	5955	0.00%	300102	5955	0.00%	300102	5955	
LANDSCAPING, MOWING, SNOWPLOWING	16.48%	187102	5965	247.00%	188102	5965	0.00%	406102	5965	0.00%	300102	5965	0.00%	300102	5965	
OTHER OFFICE MAINT.	16.48%	187102	6360	0.00%	188102	6360	0.00%	406102	6360	0.00%	300102	6360	0.00%	300102	6360	
COMMUNICATION EXP	16.48%	187102	5820	0.00%	188102	5820	0.00%	406102	5820	0.00%	300102	5820	0.00%	300102	5820	
OFFICE EDUCATION/TRAIN. EXP.	16.48%	187102	5825	0.00%	188102	5825	0.00%	406102	5825	0.00%	300102	5825	0.00%	300102	5825	
MISCELLANEOUS	16.48%	187102	5825	0.00%	188102	6445	0.00%	406102	6445	0.00%	300102	6445	0.00%	300102	6445	
DEPRECIATION - WATER PLANT	16.48%	187102	6445	0.00%	188102	6445	0.00%	406102	6445	0.00%	300102	6445	0.00%	300102	6445	
SUGAR MOUNTAIN OFFICE:																
ANSWERING SERV	0.00%	187102	5855	0.00%	188102	5855	289.00%	406102	5855	0.00%	300102	5855	0.00%	300102	5855	
PRINTING & BLUEPRINTS	0.00%	187102	5885	0.00%	188102	5885	0.00%	406102	5885	0.00%	300102	5885	0.00%	300102	5885	
POSTAGE	0.00%	187102	5540	0.00%	188102	5540	54.00%	406102	5540	0.00%	300102	5540	0.00%	300102	5540	
UPS & AIR FREIGHT	0.00%	187102	5895	0.00%	188102	5895	0.00%	406102	5895	0.00%	300102	5895	0.00%	300102	5895	
XEROX	0.00%	187102	5865	0.00%	188102	5865	78.00%	406102	5865	0.00%	300102	5865	0.00%	300102	5865	
OFF SUPPLY STORE	0.00%	187102	5880	0.00%	188102	5880	69.00%	406102	5880	0.00%	300102	5880	0.00%	300102	5880	
REIM OF OFF EMP EXP	0.00%	187102	5880	0.00%	188102	5880	0.00%	406102	5880	0.00%	300102	5880	0.00%	300102	5880	
CLEANING SUPPLIES	0.00%	187102	5860	0.00%	188102	5860	6.00%	406102	5860	0.00%	300102	5860	0.00%	300102	5860	
OTHER OFFICE EXPENSES	0.00%	187102	5900	0.00%	188102	5900	45.00%	406102	5900	0.00%	300102	5900	0.00%	300102	5900	
OFFICE TELEPHONE	0.00%	187102	5945	0.00%	188102	5945	(222.00)%	406102	5945	0.00%	300102	5945	0.00%	300102	5945	
OFFICE FAX PHONE LINE	0.00%	187102	5945	0.00%	188102	5945	0.00%	406102	5945	0.00%	300102	5945	0.00%	300102	5945	
OFFICE CLEANING SERVICE	0.00%	187102	5970	0.00%	188102	5970	131.00%	406102	5970	0.00%	300102	5970	0.00%	300102	5970	
OTHER OFFICE MAINT	0.00%	187102	5965	0.00%	188102	5965	0.00%	406102	5965	0.00%	300102	5965	0.00%	300102	5965	
DEPRECIATION - WATER PLANT	0.00%	187102	6445	0.00%	188102	6445	19.00%	406102	6445	0.00%	300102	6445	0.00%	300102	6445	
REAL ESTATE TAX	0.00%	187102	7555	0.00%	188102	7555	0.00%	406102	7555	0.00%	300102	7555	0.00%	300102	7555	
TOTAL COST CENTERS			<u>(11,097.00)</u>			<u>(8,182.00)</u>			<u>0.00</u>		<u>0.00</u>		<u>0.00</u>			

A Less Advance expenses already allo
B Less Cable & Wireless expenses alr

Distribution of North Carolina Of
 SE 90-CNC
 12/31/07

jsh tb inputted	189100				190100				191102				181102			
	NORTH TOPSAIL				CAROLINA PINES				BRADFIELD FARMS				ELK RIVER			
	%	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount	
INDIRECT EXPENSES:																
CHARLOTTE OFFICE:																
TEMP. EMPLOY. - CLERICAL	5.79%	189100	6045	576.00	0.67%	190100	6045	67.00	3.27%	191102	6045	325.00	0.68%	181102	6045	68.00
COMPUTER MAINT	5.79%	189100	5735	0.00	0.67%	190100	5735	0.00	3.27%	191102	5735	0.00	0.68%	181102	5735	0.00
COMPUTER SUPPLIES	5.79%	189100	5740	10.00	0.67%	190100	5740	1.00	3.27%	191102	5740	5.00	0.68%	181102	5740	1.00
RENT - TVVOLA	5.79%	189100	6090	646.00	0.67%	190100	6090	75.00	3.27%	191102	6090	365.00	0.68%	181102	6090	76.00
PUBL SUBSCRIPTIONS & TAPES	5.79%	189100	5890	0.00	0.67%	190100	5890	0.00	3.27%	191102	5890	0.00	0.68%	181102	5890	0.00
ANSWERING SERV	5.79%	189100	5855	116.00	0.67%	190100	5855	13.00	3.27%	191102	5855	65.00	0.68%	181102	5855	14.00
PRINTING & BLUEPRINTS	5.79%	189100	5885	32.00	0.67%	190100	5885	4.00	3.27%	191102	5885	18.00	0.68%	181102	5885	4.00
UPS & AIR FREIGHT	5.79%	189100	5895	276.00	0.67%	190100	5895	32.00	3.27%	191102	5895	156.00	0.68%	181102	5895	32.00
XEROX	5.79%	189100	5865	257.00	0.67%	190100	5865	30.00	3.27%	191102	5865	145.00	0.68%	181102	5865	30.00
OFF SUPPLY STORES	5.79%	189100	5880	79.00	0.67%	190100	5880	9.00	3.27%	191102	5880	45.00	0.68%	181102	5880	9.00
REIM OF OFFICE EMP. EXP.	5.79%	189100	5880	0.00	0.67%	190100	5880	0.00	3.27%	191102	5880	0.00	0.68%	181102	5880	0.00
MEMBERSHIPS	5.79%	189100	5810	18.00	0.67%	190100	5810	2.00	3.27%	191102	5810	10.00	0.68%	181102	5810	2.00
OTHER OFFICE EXPENSES	5.79%	189100	5900	202.00	0.67%	190100	5900	23.00	3.27%	191102	5900	114.00	0.68%	181102	5900	24.00
POSTAGE	5.79%	189100	5540	0.00	0.67%	190100	5540	0.00	3.27%	191102	5540	0.00	0.68%	181102	5540	0.00
OFFICE TELEPHONE	5.79%	189100	5945	3,433.00	0.67%	190100	5945	397.00	3.27%	191102	5945	1,939.00	0.68%	181102	5945	403.00
OPERATIONS TELEPHONES	5.79%	189100	5945	0.00	0.67%	190100	5945	0.00	3.27%	191102	5945	0.00	0.68%	181102	5945	0.00
OFFICE FAX MACHINE PHONE LINE	5.79%	189100	5945	0.00	0.67%	190100	5945	0.00	3.27%	191102	5945	0.00	0.68%	181102	5945	0.00
OFFICE CLEANING SERVICE	5.79%	189100	5970	11.00	0.67%	190100	5970	1.00	3.27%	191102	5970	6.00	0.68%	181102	5970	1.00
OTHER OFFICE MAINT.	5.79%	189100	5965	26.00	0.67%	190100	5965	3.00	3.27%	191102	5965	14.00	0.68%	181102	5965	3.00
OFFICE EDUCATION/TRAINING EXP.	5.79%	189100	5820	34.00	0.67%	190100	5820	4.00	3.27%	191102	5820	19.00	0.68%	181102	5820	4.00
MEALS & RELATED EXPENSES	5.79%	189100	6200	41.00	0.67%	190100	6200	5.00	3.27%	191102	6200	23.00	0.68%	181102	6200	5.00
BANK SERVICE CHARGES	5.79%	189100	5790	914.00	0.67%	190100	5790	106.00	3.27%	191102	5790	516.00	0.68%	181102	5790	107.00
MISCELLANEOUS	5.79%	189100	5825	0.00	0.67%	190100	5825	0.00	3.27%	191102	5825	0.00	0.68%	181102	5825	0.00
DEPRECIATION - WATER PLANT	5.79%	189100	6445	196.00	0.67%	190100	6445	23.00	3.27%	191102	6445	111.00	0.68%	181102	6445	23.00
DEPRECIATION - COMPUTER	5.79%	189100	6920	2,596.00	0.67%	190100	6920	300.00	3.27%	191102	6920	1,466.00	0.68%	181102	6920	305.00
* Removed Water Plant due to sewer																
CNC - PARENT:																
RENT - OTHERS	5.79%	189100	6090	88.00	0.67%	190100	6090	10.00	3.27%	191102	6090	50.00	0.68%	181102	6090	10.00
BANK SERVICE CHARGES	5.79%	189100	5790	0.00	0.67%	190100	5790	0.00	3.27%	191102	5790	0.00	0.68%	181102	5790	0.00
COMMUNICATION EXPENSES	5.79%	189100	6360	1,132.00	0.67%	190100	6360	131.00	3.27%	191102	6360	639.00	0.68%	181102	6360	133.00
WESTERN REGIONAL OFFICE:																
RENT - SIGMAN	0.00%	189100	6090	0.00	0.00%	190100	6090	0.00	0.00%	191102	6090	0.00	2.73%	181102	6090	0.00
OPERATIONS TELEPHONE	0.00%	189100	5945	0.00	0.00%	190100	5945	0.00	0.00%	191102	5945	0.00	2.73%	181102	5945	0.00
OPERATIONS TELEPHONE - LD	0.00%	189100	6090	0.00	0.00%	190100	6090	0.00	0.00%	191102	6090	0.00	2.73%	181102	6090	0.00
OFFICE FAX MACH. PHONE LINE	0.00%	189100	5945	0.00	0.00%	190100	5945	0.00	0.00%	191102	5945	0.00	2.73%	181102	5945	0.00
OPERATORS - POSTAGE	0.00%	189100	5895	0.00	0.00%	190100	5895	0.00	0.00%	191102	5895	0.00	2.73%	181102	5895	0.00
DEPRECIATION - WATER PLANT	0.00%	189100	6445	0.00	0.00%	190100	6445	0.00	0.00%	191102	6445	0.00	2.73%	181102	6445	0.00

Distribution of North Carolina Of:
SE 90-CNC
12/31/07

jsh tb inputted	189100				190100				191102				181102			
	NORTH TOPSAIL				CAROLINA PINES				BRADFIELD FARMS				ELK RIVER			
	%	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount	
INDIRECT EXPENSES:																
WHISPERING PINES OFFICE:																
	0.00%	189100	5510	0.00	2.51%	190100	5510	0.00	0.00%	191102	5510	0.00	0.00%	181102	5510	0.00
UNCOLLECTIBLE ACCOUNTS	0.00%	189100	6045	0.00	2.51%	190100	6045	168.00	0.00%	191102	6045	0.00	0.00%	181102	6045	0.00
TEMP. EMPLOYMENT - CLERICAL	0.00%	189100	5890	0.00	2.51%	190100	5890	0.00	0.00%	191102	5890	0.00	0.00%	181102	5890	0.00
PUBL SUBSCRIPTIONS & TAPES	0.00%	189100	5855	0.00	2.51%	190100	5855	44.00	0.00%	191102	5855	0.00	0.00%	181102	5855	0.00
ANSWERING SERV	0.00%	189100	5885	0.00	2.51%	190100	5885	4.00	0.00%	191102	5885	0.00	0.00%	181102	5885	0.00
PRINTING & BLUEPRINTS	0.00%	189100	5540	0.00	2.51%	190100	5540	8.00	0.00%	191102	5540	0.00	0.00%	181102	5540	0.00
POSTAGE	0.00%	189100	5895	0.00	2.51%	190100	5895	14.00	0.00%	191102	5895	0.00	0.00%	181102	5895	0.00
UPS & AIR FREIGHT	0.00%	189100	5740	0.00	2.51%	190100	5740	0.00	0.00%	191102	5740	0.00	0.00%	181102	5740	0.00
COMPUTER SUPPLIES	0.00%	189100	5865	0.00	2.51%	190100	5865	24.00	0.00%	191102	5865	0.00	0.00%	181102	5865	0.00
XEROX	0.00%	189100	5880	0.00	2.51%	190100	5880	8.00	0.00%	191102	5880	0.00	0.00%	181102	5880	0.00
OFF SUPPLY STORES	0.00%	189100	5880	0.00	2.51%	190100	5880	0.00	0.00%	191102	5880	0.00	0.00%	181102	5880	0.00
REIM OF OFFICE EMP. EXP	0.00%	189100	5860	0.00	2.51%	190100	5860	0.00	0.00%	191102	5860	0.00	0.00%	181102	5860	0.00
CLEANING SUPPLIES	0.00%	189100	5900	0.00	2.51%	190100	5900	0.00	0.00%	191102	5900	0.00	0.00%	181102	5900	0.00
PETTY CASH - OFFICE	0.00%	189100	5900	0.00	2.51%	190100	5900	18.00	0.00%	191102	5900	0.00	0.00%	181102	5900	0.00
OTHER OFFICE EXPENSES	0.00%	189100	5945	0.00	2.51%	190100	5945	46.00	0.00%	191102	5945	0.00	0.00%	181102	5945	0.00
OFFICE TELEPHONE	0.00%	189100	5945	0.00	2.51%	190100	5945	0.00	0.00%	191102	5945	0.00	0.00%	181102	5945	0.00
OFFICE COMP PHONE LINE	0.00%	189100	5930	0.00	2.51%	190100	5930	24.00	0.00%	191102	5930	0.00	0.00%	181102	5930	0.00
OFFICE ELECTRIC	0.00%	189100	5945	0.00	2.51%	190100	5945	0.00	0.00%	191102	5945	0.00	0.00%	181102	5945	0.00
OFFICE FAX PHONE LINE	0.00%	189100	5970	0.00	2.51%	190100	5970	15.00	0.00%	191102	5970	0.00	0.00%	181102	5970	0.00
OFFICE CLEANING SERVICE	0.00%	189100	5955	0.00	2.51%	190100	5955	0.00	0.00%	191102	5955	0.00	0.00%	181102	5955	0.00
LANDSCAPING, MOWING, SNOWPLOWING	0.00%	189100	5965	0.00	2.51%	190100	5965	38.00	0.00%	191102	5965	0.00	0.00%	181102	5965	0.00
OTHER OFFICE MAINT.	0.00%	189100	6360	0.00	2.51%	190100	6360	0.00	0.00%	191102	6360	0.00	0.00%	181102	6360	0.00
COMMUNICATION EXP	0.00%	189100	5820	0.00	2.51%	190100	5820	0.00	0.00%	191102	5820	0.00	0.00%	181102	5820	0.00
OFFICE EDUCATION/TRAIN. EXP.	0.00%	189100	5825	0.00	2.51%	190100	5825	0.00	0.00%	191102	5825	0.00	0.00%	181102	5825	0.00
MISCELLANEOUS	0.00%	189100	6445	0.00	2.51%	190100	6445	0.00	0.00%	191102	6445	0.00	0.00%	181102	6445	0.00
DEPRECIATION - WATER PLANT	0.00%	189100		0.00	2.51%	190100		0.00	0.00%	191102		0.00	0.00%	181102		0.00
SUGAR MOUNTAIN OFFICE:																
ANSWERING SERV	0.00%	189100	5855	0.00	0.00%	190100	5855	0.00	0.00%	191102	5855	0.00	2.73%	181102	5855	47.00
PRINTING & BLUEPRINTS	0.00%	189100	5885	0.00	0.00%	190100	5885	0.00	0.00%	191102	5885	0.00	2.73%	181102	5885	0.00
POSTAGE	0.00%	189100	5540	0.00	0.00%	190100	5540	0.00	0.00%	191102	5540	0.00	2.73%	181102	5540	9.00
UPS & AIR FREIGHT	0.00%	189100	5895	0.00	0.00%	190100	5895	0.00	0.00%	191102	5895	0.00	2.73%	181102	5895	0.00
XEROX	0.00%	189100	5865	0.00	0.00%	190100	5865	0.00	0.00%	191102	5865	0.00	2.73%	181102	5865	13.00
OFF SUPPLY STORE	0.00%	189100	5880	0.00	0.00%	190100	5880	0.00	0.00%	191102	5880	0.00	2.73%	181102	5880	11.00
REIM OF OFF EMP EXP	0.00%	189100	5880	0.00	0.00%	190100	5880	0.00	0.00%	191102	5880	0.00	2.73%	181102	5880	0.00
CLEANING SUPPLIES	0.00%	189100	5860	0.00	0.00%	190100	5860	0.00	0.00%	191102	5860	0.00	2.73%	181102	5860	1.00
OTHER OFFICE EXPENSES	0.00%	189100	5900	0.00	0.00%	190100	5900	0.00	0.00%	191102	5900	0.00	2.73%	181102	5900	7.00
OFFICE TELEPHONE	0.00%	189100	5945	0.00	0.00%	190100	5945	0.00	0.00%	191102	5945	0.00	2.73%	181102	5945	(36.00)
OFFICE FAX PHONE LINE	0.00%	189100	5945	0.00	0.00%	190100	5945	0.00	0.00%	191102	5945	0.00	2.73%	181102	5945	0.00
OFFICE CLEANING SERVICE	0.00%	189100	5970	0.00	0.00%	190100	5970	0.00	0.00%	191102	5970	0.00	2.73%	181102	5970	21.00
OTHER OFFICE MAINT	0.00%	189100	5965	0.00	0.00%	190100	5965	0.00	0.00%	191102	5965	0.00	2.73%	181102	5965	0.00
DEPRECIATION - WATER PLANT	0.00%	189100	6445	0.00	0.00%	190100	6445	0.00	0.00%	191102	6445	0.00	2.73%	181102	6445	3.00
REAL ESTATE TAX	0.00%	189100	7555	0.00	0.00%	190100	7555	0.00	0.00%	191102	7555	0.00	2.73%	181102	7555	0.00
TOTAL COST CENTERS			<u>(10,683.00)</u>		<u>(1,647.00)</u>		<u>(6,031.00)</u>		<u>(1,330.00)</u>							

A Less Advance expenses already allo
B Less Cable & Wireless expenses alr

Distribution of North Carolina Of:
 SE 90-CNC
 12/31/07

jsh tb inputted	192102				182220				
	%	NERO		CNC		Account	Amount	Account	Amount
		Account	Amount	Account	Amount				
INDIRECT EXPENSES:									
CHARLOTTE OFFICE:									
TEMP. EMPLOY. - CLERICAL	0.39%	192102	6045	39.00	182220	6045	(3,811.00)		
COMPUTER MAINT	0.39%	192102	5735	0.00	182220	5735	0.00		
COMPUTER SUPPLIES	0.39%	192102	5740	1.00	182220	5740	(63.00)		
RENT - TYVOLA	0.39%	192102	6090	44.00	182220	6090	(4,274.00)		
PUBL SUBSCRIPTIONS & TAPES	0.39%	192102	5890	0.00	182220	5890	0.00		
ANSWERING SERV	0.39%	192102	5855	8.00	182220	5855	(766.00)		
PRINTING & BLUEPRINTS	0.39%	192102	5885	2.00	182220	5885	(214.00)		
UPS & AIR FREIGHT	0.39%	192102	5895	19.00	182220	5895	(1,827.00)		
XEROX	0.39%	192102	5865	17.00	182220	5865	(1,701.00)		
OFF SUPPLY STORES	0.39%	192102	5880	5.00	182220	5880	(523.00)		
REIM OF OFFICE EMP. EXP.	0.39%	192102	5880	0.00	182220	5880	0.00		
MEMBERSHIPS	0.39%	192102	5810	1.00	182220	5810	(120.00)		
OTHER OFFICE EXPENSES	0.39%	192102	5900	14.00	182220	5900	(1,337.00)		
POSTAGE	0.39%	192102	5540	0.00	182220	5540	0.00		
OFFICE TELEPHONE	0.39%	192102	5945	231.00	182220	5945	(22,707.00)		
OPERATIONS TELEPHONES	0.39%	192102	5945	0.00	182220	5945	0.00		
OFFICE FAX MACHINE PHONE LINE	0.39%	192102	5970	1.00	182220	5970	(74.00)		
OFFICE CLEANING SERVICE	0.39%	192102	5970	1.00	182220	5970	(74.00)		
OTHER OFFICE MAINT.	0.39%	192102	5965	2.00	182220	5965	(169.00)		
OFFICE EDUCATION/TRAINING EXP.	0.39%	192102	5820	2.00	182220	5820	(225.00)		
MEALS & RELATED EXPENSES	0.39%	192102	6200	3.00	182220	6200	(272.00)		
BANK SERVICE CHARGES	0.39%	192102	5790	62.00	182220	5790	(6,046.00)		
MISCELLANEOUS	0.39%	192102	5825	0.00	182220	5825	0.00		
DEPRECIATION - WATER PLANT	0.39%	192102	6445	13.00	182220	6445	(1,298.00)		
DEPRECIATION - COMPUTER	0.39%	192102	6920	175.00	182220	6920	(17,172.00)		

* Removed Water Plant due to sewer

CNC - PARENT:

RENT - OTHERS	0.39%	192102	6090	6.00	182100	6090	(583.00)		
BANK SERVICE CHARGES	0.39%	192102	5790	0.00	182100	5790	0.00		
COMMUNICATION EXPENSES	0.39%	192102	6360	76.00	182100	6360	(7,486.00)		

WESTERN REGIONAL OFFICE:

RENT - SIGMAN	0.00%	192102	6090	0.00	182115	6090	0.00		
OPERATIONS TELEPHONE	0.00%	192102	5945	0.00	182115	5945	0.00		
OPERATIONS TELEPHONE - LD	0.00%	192102	6090	0.00	182115	6090	0.00		
OFFICE FAX MACH. PHONE LINE	0.00%	192102	5945	0.00	182115	5945	0.00		
OPERATORS - POSTAGE	0.00%	192102	5895	0.00	182115	5895	0.00		
DEPRECIATION - WATER PLANT	0.00%	192102	6445	0.00	182115	6445	0.00		

Distribution of North Carolina Of:
 BK 90-CNC
 12/31/07

jsh tb inputted

	%	192102		182220			
		Account	Amount	Account	Amount		
INDIRECT EXPENSES:							
WHISPERING PINES OFFICE:							
UNCOLLECTIBLE ACCOUNTS	0.00%	192102	5510	0.00	182224	5510	0.00
TEMP. EMPLOYMENT - CLERICAL	0.00%	192102	6045	0.00	182224	6045	(2,408.00)
PUBL SUBSCRIPTIONS & TAPES	0.00%	192102	5890	0.00	182224	5890	0.00
ANSWERING SERV	0.00%	192102	5855	0.00	182224	5855	(634.00)
PRINTING & BLUEPRINTS	0.00%	192102	5885	0.00	182224	5885	(57.00)
POSTAGE	0.00%	192102	5540	0.00	182224	5540	(108.00)
UPS & AIR FREIGHT	0.00%	192102	5895	0.00	182224	5895	(203.00)
COMPUTER SUPPLIES	0.00%	192102	5740	0.00	182224	5740	0.00
XEROX	0.00%	192102	5865	0.00	182224	5865	(343.00)
OFF SUPPLY STORES	0.00%	192102	5880	0.00	182224	5880	(120.00)
REIM OF OFFICE EMP. EXP.	0.00%	192102	5880	0.00	182224	5880	0.00
CLEANING SUPPLIES	0.00%	192102	5860	0.00	182224	5860	0.00
BETTY CASH - OFFICE	0.00%	192102	5900	0.00	182224	5900	(245.00)
OTHER OFFICE EXPENSES	0.00%	192102	5900	0.00	182224	5900	(634.00)
OFFICE TELEPHONE	0.00%	192102	5945	0.00	182224	5945	(662.00)
OFFICE COMP PHONE LINE	0.00%	192102	5945	0.00	182224	5945	0.00
OFFICE ELECTRIC	0.00%	192102	5930	0.00	182224	5930	(339.00)
OFFICE FAX PHONE LINE	0.00%	192102	5945	0.00	182224	5945	0.00
OFFICE CLEANING SERVICE	0.00%	192102	5970	0.00	182224	5970	(211.00)
LANDSCAPING, MOWING, SNOWPLOWING	0.00%	192102	5955	0.00	182224	5955	0.00
OTHER OFFICE MAINT.	0.00%	192102	5965	0.00	182224	5965	(540.00)
COMMUNICATION EXP	0.00%	192102	6360	0.00	182224	6360	0.00
OFFICE EDUCATION/TRAIN. EXP.	0.00%	192102	5820	0.00	182224	5820	0.00
MISCELLANEOUS	0.00%	192102	5825	0.00	182224	5825	0.00
DEPRECIATION - WATER PLANT	0.00%	192102	6445	0.00	182224	6445	0.00
SUGAR MOUNTAIN OFFICE:							
ANSWERING SERV	0.00%	192102	5855	0.00	182223	5855	(899.00)
PRINTING & BLUEPRINTS	0.00%	192102	5885	0.00	182223	5885	0.00
POSTAGE	0.00%	192102	5540	0.00	182223	5540	(167.00)
UPS & AIR FREIGHT	0.00%	192102	5895	0.00	182223	5895	0.00
XEROX	0.00%	192102	5865	0.00	182223	5865	(245.00)
OFF SUPPLY STORE	0.00%	192102	5880	0.00	182223	5880	(215.00)
REIM OF OFF EMP EXP	0.00%	192102	5880	0.00	182223	5880	0.00
CLEANING SUPPLIES	0.00%	192102	5860	0.00	182223	5860	(18.00)
OTHER OFFICE EXPENSES	0.00%	192102	5900	0.00	182223	5900	(139.00)
OFFICE TELEPHONE	0.00%	192102	5945	0.00	182223	5945	691.00
OFFICE FAX PHONE LINE	0.00%	192102	5945	0.00	182223	5945	0.00
OFFICE CLEANING SERVICE	0.00%	192102	5970	0.00	182223	5970	(407.00)
OTHER OFFICE MAINT	0.00%	192102	5965	0.00	182223	5965	0.00
DEPRECIATION - WATER PLANT	0.00%	192102	6445	0.00	182223	6445	(60.00)
REAL ESTATE TAX	0.00%	192102	7555	0.00	182223	7555	0.00

TOTAL COST CENTERS (721.00) 78,631.00

- A Less Advance expenses already allo
- B Less Cable & Wireless expenses alr

Distribution of Florida Office Expenses
 SE 90-FLORIDA
 12/31/07

	241100				250100				242102			
	TERRER VERDES				MID-COUNTY				LAKE PLACID			
	%	Account	Amount		%	Account	Amount		%	Account	Amount	
INDIRECT EXPENSES:												
FLORIDA OFFICE:												
TEMP. EMPLOYMENT - CLERICAL	1.79%	241100	6045	190.00	4.97%	250100	6045	528.00	0.31%	242102	6045	33.00
COMPUTER MAINT.	1.79%	241100	5735	0.00	4.97%	250100	5735	0.00	0.31%	242102	5735	0.00
PUBL SUBSCRIPTIONS & TAPES	1.79%	241100	5890	0.00	4.97%	250100	5890	0.00	0.31%	242102	5890	0.00
ANSWERING SERV	1.79%	241100	5855	64.00	4.97%	250100	5855	178.00	0.31%	242102	5855	11.00
COMPUTER SUPPLIES	1.79%	241100	5740	0.00	4.97%	250100	5740	0.00	0.31%	242102	5740	0.00
PRINTING & BLUEPRINTS	1.79%	241100	5885	0.00	4.97%	250100	5885	0.00	0.31%	242102	5885	0.00
POSTAGE A	1.79%	241100	5540	0.00	4.97%	250100	5540	0.00	0.31%	242102	5540	0.00
UPS & AIR FREIGHT	1.79%	241100	5895	18.00	4.97%	250100	5895	49.00	0.31%	242102	5895	3.00
PRINTING CUSTOMER SERVICE	1.79%	241100	5545	48.00	4.97%	250100	5545	134.00	0.31%	242102	5545	8.00
XEROX	1.79%	241100	5865	3.00	4.97%	250100	5865	8.00	0.31%	242102	5865	1.00
OFF SUPPLY STORES	1.79%	241100	5880	172.00	4.97%	250100	5880	20.00	0.31%	242102	5880	1.00
REIM OF OFF EMP EXP	1.79%	241100	5880	7.00	4.97%	250100	5880	0.00	0.31%	242102	5880	0.00
OFFICE EXPENSES	1.79%	241100	5535	0.00	4.97%	250100	5535	0.00	0.31%	242102	5535	0.00
CLEANING SUPPLIES	1.79%	241100	5860	4.00	4.97%	250100	5860	11.00	0.31%	242102	5860	1.00
MEMBERSHIPS	1.79%	241100	5810	0.00	4.97%	250100	5810	0.00	0.31%	242102	5810	0.00
PETTY CASH OFFICE	1.79%	241100	5900	0.00	4.97%	250100	5900	0.00	0.31%	242102	5900	0.00
OTHER OFFICE EXPENSES	1.79%	241100	5900	78.00	4.97%	250100	5900	218.00	0.31%	242102	5900	14.00
OFFICE TELEPHONE	1.79%	241100	5945	55.00	4.97%	250100	5945	153.00	0.31%	242102	5945	10.00
OFFICE ELECTRIC	1.79%	241100	5930	56.00	4.97%	250100	5930	155.00	0.31%	242102	5930	10.00
OPERATIONS TELEPHONES	1.79%	241100	5945	42.00	4.97%	250100	5945	116.00	0.31%	242102	5945	7.00
OFFICE CLEANING	1.79%	241100	5970	67.00	4.97%	250100	5970	186.00	0.31%	242102	5970	12.00
LANDSCAPING MOWING & SNOWPLWI	1.79%	241100	5955	3.00	4.97%	250100	5955	9.00	0.31%	242102	5955	1.00
OFFICE GARBAGE REMOVAL	1.79%	241100	5950	46.00	4.97%	250100	5950	128.00	0.31%	242102	5950	8.00
OTHER OFFICE MAINT.	1.79%	241100	5965	0.00	4.97%	250100	5965	0.00	0.31%	242102	5965	0.00
OFFICE EDUCATION/TRAINING E	1.79%	241100	5820	0.00	4.97%	250100	5820	0.00	0.31%	242102	5820	0.00
OTHER MISC. GENERAL	1.79%	241100	5825	0.00	4.97%	250100	5825	0.00	0.31%	242102	5825	0.00
DEPRECIATION - OFFICE STRUC	0.00%	241100	6580	0.00	0.00%	250100	6580	0.00	0.36%	242102	6580	13.00
DEPRECIATION - OFFICE FURN.	0.00%	241100	6585	0.00	0.00%	250100	6585	0.00	0.36%	242102	6585	8.00
DEPRECIATION - TOOLS	0.00%	241100	6595	0.00	0.00%	250100	6595	0.00	0.36%	242102	6595	4.00
SE - PARENT:												
BANK SERVICE CHARGES	1.79%	241100	6360	0.00	4.97%	250100	6360	1,518.00	0.31%	242102	6360	95.00
COMMUNICATION EXPENSES	1.79%	241100	6360	547.00	4.97%	250100	6360		0.31%	242102	6360	
TOTAL COST CENTERS				(1,400.00)				(3,889.00)				(270.00)

A Less Mailport/Advance expenses already allocated.
 B Less Cable & Wireless expenses already allocated.

Distribution of Florida Off
 SE 90-FLORIDA
 12/31/07

INDIRECT EXPENSES:	ZD251100		251106		253103		243102		244103							
	LAKE UTILITIES, INC.				MILES GRANT		BASTLAKE		PEBBLE CREEK							
	%	Account	Amount	%	Account	Amount	%	Account	Amount	Amount						
FLORIDA OFFICE:																
TEMP. EMPLOYMENT - CLERICAL	14.42%	251106	6045	1,532.00	2.44%	253103	6045	259.00	1.32%	243102	6045	140.00	3.24%	244103	6045	344.00
COMPUTER MAINT.	14.42%	251106	5735	0.00	2.44%	253103	5735	0.00	1.32%	243102	5735	0.00	3.24%	244103	5735	0.00
PUBL. SUBSCRIPTIONS & TAPES	14.42%	251106	5890	0.00	2.44%	253103	5890	0.00	1.32%	243102	5890	0.00	3.24%	244103	5890	0.00
ANSWERING SERV	14.42%	251106	5855	516.00	2.44%	253103	5855	87.00	1.32%	243102	5855	47.00	3.24%	244103	5855	116.00
COMPUTER SUPPLIES	14.42%	251106	5740	0.00	2.44%	253103	5740	0.00	1.32%	243102	5740	0.00	3.24%	244103	5740	0.00
PRINTING & BLUEPRINTS	14.42%	251106	5885	0.00	2.44%	253103	5885	0.00	1.32%	243102	5885	0.00	3.24%	244103	5885	0.00
POSTAGE	14.42%	251106	5540	0.00	2.44%	253103	5540	0.00	1.32%	243102	5540	0.00	3.24%	244103	5540	0.00
UPS & AIR FREIGHT	14.42%	251106	5895	141.00	2.44%	253103	5895	24.00	1.32%	243102	5895	13.00	3.24%	244103	5895	32.00
PRINTING CUSTOMER SERVICE	14.42%	251106	5545	389.00	2.44%	253103	5545	66.00	1.32%	243102	5545	36.00	3.24%	244103	5545	87.00
XEROX	14.42%	251106	5865	24.00	2.44%	253103	5865	4.00	1.32%	243102	5865	2.00	3.24%	244103	5865	5.00
OFF SUPPLY STORES	14.42%	251106	5880	1,386.00	2.44%	253103	5880	235.00	1.32%	243102	5880	127.00	3.24%	244103	5880	311.00
REIM OF OFF EMP EXP	14.42%	251106	5880	57.00	2.44%	253103	5880	10.00	1.32%	243102	5880	5.00	3.24%	244103	5880	13.00
OFFICE EXPENSES	14.42%	251106	5535	0.00	2.44%	253103	5535	0.00	1.32%	243102	5535	0.00	3.24%	244103	5535	0.00
CLEANING SUPPLIES	14.42%	251106	5860	11.00	2.44%	253103	5860	5.00	1.32%	243102	5860	3.00	3.24%	244103	5860	7.00
MEMBERSHIPS	14.42%	251106	5810	0.00	2.44%	253103	5810	0.00	1.32%	243102	5810	0.00	3.24%	244103	5810	0.00
PETTY CASH OFFICE	14.42%	251106	5900	0.00	2.44%	253103	5900	0.00	1.32%	243102	5900	0.00	3.24%	244103	5900	0.00
OTHER OFFICE EXPENSES	14.42%	251106	5900	631.00	2.44%	253103	5900	107.00	1.32%	243102	5900	58.00	3.24%	244103	5900	142.00
OFFICE TELEPHONE	14.42%	251106	5945	443.00	2.44%	253103	5945	75.00	1.32%	243102	5945	41.00	3.24%	244103	5945	100.00
OFFICE ELECTRIC	14.42%	251106	5930	449.00	2.44%	253103	5930	76.00	1.32%	243102	5930	41.00	3.24%	244103	5930	101.00
OPERATIONS TELEPHONES	14.42%	251106	5945	337.00	2.44%	253103	5945	57.00	1.32%	243102	5945	31.00	3.24%	244103	5945	76.00
OFFICE CLEANING	14.42%	251106	5970	541.00	2.44%	253103	5970	92.00	1.32%	243102	5970	50.00	3.24%	244103	5970	122.00
LANDSCAPING MOWING & SNOWPLWI	14.42%	251106	5955	26.00	2.44%	253103	5955	4.00	1.32%	243102	5955	2.00	3.24%	244103	5955	6.00
OFFICE GARBAGE REMOVAL	14.42%	251106	5950	373.00	2.44%	253103	5950	63.00	1.32%	243102	5950	34.00	3.24%	244103	5950	84.00
OTHER OFFICE MAINT.	14.42%	251106	5965	0.00	2.44%	253103	5965	0.00	1.32%	243102	5965	0.00	3.24%	244103	5965	0.00
OFFICE EDUCATION/TRAINING E	14.42%	251106	5820	0.00	2.44%	253103	5820	0.00	1.32%	243102	5820	0.00	3.24%	244103	5820	0.00
OTHER MISC. GENERAL	14.42%	251106	5825	0.00	2.44%	253103	5825	0.00	1.32%	243102	5825	0.00	3.24%	244103	5825	0.00
DEPRECIATION - OFFICE STRUC	16.90%	251106	6580	603.00	2.86%	253103	6580	102.00	1.55%	243102	6580	55.00	3.80%	244103	6580	136.00
DEPRECIATION - OFFICE FURN.	16.90%	251106	6585	357.00	2.86%	253103	6585	60.00	1.55%	243102	6585	33.00	3.80%	244103	6585	80.00
DEPRECIATION - TOOLS	16.90%	251106	6595	191.00	2.86%	253103	6595	32.00	1.55%	243102	6595	17.00	3.80%	244103	6595	43.00

USE - PARENT:

BANK SERVICE CHARGES	14.42%	251106	5790	0.00	2.44%	253103	5790	0.00	1.32%	243102	5790	0.00	3.24%	244103	5790	0.00
COMMUNICATION EXPENSES	14.42%	251106	6360	4,403.00	2.44%	253103	6360	745.00	1.32%	243102	6360	403.00	3.24%	244103	6360	989.00

TOTAL COST CENTERS (12,430.00) (2,103.00) (1,138.00) (2,794.00)

- A Less Mailsort/Advance exper
- B Less Cable & Wireless exper

Distribution of Florida off
SE 90-FLORIDA
12/31/07

INDIRECT EXPENSES:	247102				246100				245102				249100			
	WEDGEFIELD UTILITIES, INC.				UTILITIES, INC. OF LONGWOOD				ALAPAYA				EAGLE RIDGE			
	%	Account	Amount		%	Account	Amount		%	Account	Amount		%	Account	Amount	
FLORIDA OFFICE:																
TEMP. EMPLOYMENT - CLERICAL	3.43%	247102	6045	365.00	2.64%	246100	6045	281.00	10.77%	245102	6045	1,145.00	3.74%	249100	6045	397.00
COMPUTER MAINT.	3.43%	247102	5735	0.00	2.64%	246100	5735	0.00	10.77%	245102	5735	0.00	3.74%	249100	5735	0.00
PUBL SUBSCRIPTIONS & TAPES	3.43%	247102	5890	0.00	2.64%	246100	5890	0.00	10.77%	245102	5890	0.00	3.74%	249100	5890	0.00
ANSWERING SERV	3.43%	247102	5855	123.00	2.64%	246100	5855	95.00	10.77%	245102	5855	386.00	3.74%	249100	5855	134.00
COMPUTER SUPPLIES	3.43%	247102	5740	0.00	2.64%	246100	5740	0.00	10.77%	245102	5740	0.00	3.74%	249100	5740	0.00
PRINTING & BLUEPRINTS	3.43%	247102	5885	0.00	2.64%	246100	5885	0.00	10.77%	245102	5885	0.00	3.74%	249100	5885	0.00
POSTAGE	A 3.43%	247102	5540	0.00	2.64%	246100	5540	0.00	10.77%	245102	5540	0.00	3.74%	249100	5540	0.00
UPS & AIR FREIGHT	3.43%	247102	5895	34.00	2.64%	246100	5895	26.00	10.77%	245102	5895	105.00	3.74%	249100	5895	37.00
PRINTING CUSTOMER SERVICE	3.43%	247102	5545	97.00	2.64%	246100	5545	71.00	10.77%	245102	5545	290.00	3.74%	249100	5545	101.00
XEROX	3.43%	247102	5865	6.00	2.64%	246100	5865	4.00	10.77%	245102	5865	18.00	3.74%	249100	5865	6.00
OFF SUPPLY STORES	3.43%	247102	5880	330.00	2.64%	246100	5880	254.00	10.77%	245102	5880	1,035.00	3.74%	249100	5880	359.00
REIM OF OFF EMP EXP	3.43%	247102	5880	14.00	2.64%	246100	5880	10.00	10.77%	245102	5880	43.00	3.74%	249100	5880	15.00
OFFICE EXPENSES	3.43%	247102	5535	0.00	2.64%	246100	5535	0.00	10.77%	245102	5535	0.00	3.74%	249100	5535	0.00
CLEANING SUPPLIES	3.43%	247102	5860	7.00	2.64%	246100	5860	6.00	10.77%	245102	5860	23.00	3.74%	249100	5860	8.00
MEMBERSHIPS	3.43%	247102	5810	0.00	2.64%	246100	5810	0.00	10.77%	245102	5810	0.00	3.74%	249100	5810	0.00
PETTY CASH OFFICE	3.43%	247102	5900	0.00	2.64%	246100	5900	0.00	10.77%	245102	5900	0.00	3.74%	249100	5900	0.00
OTHER OFFICE EXPENSES	3.43%	247102	5900	150.00	2.64%	246100	5900	116.00	10.77%	245102	5900	472.00	3.74%	249100	5900	164.00
OFFICE TELEPHONE	3.43%	247102	5945	105.00	2.64%	246100	5945	81.00	10.77%	245102	5945	331.00	3.74%	249100	5945	115.00
OFFICE ELECTRIC	3.43%	247102	5930	107.00	2.64%	246100	5930	82.00	10.77%	245102	5930	335.00	3.74%	249100	5930	116.00
OPERATIONS TELEPHONES	3.43%	247102	5945	80.00	2.64%	246100	5945	62.00	10.77%	245102	5945	251.00	3.74%	249100	5945	87.00
OFFICE CLEANING	3.43%	247102	5970	129.00	2.64%	246100	5970	99.00	10.77%	245102	5970	404.00	3.74%	249100	5970	140.00
LANDSCAPING MOWING & SNOWPLW	3.43%	247102	5955	6.00	2.64%	246100	5955	5.00	10.77%	245102	5955	19.00	3.74%	249100	5955	7.00
OFFICE GARBAGE REMOVAL	3.43%	247102	5950	89.00	2.64%	246100	5950	68.00	10.77%	245102	5950	278.00	3.74%	249100	5950	97.00
OTHER OFFICE MAINT.	3.43%	247102	5965	0.00	2.64%	246100	5965	0.00	10.77%	245102	5965	0.00	3.74%	249100	5965	0.00
OFFICE EDUCATION/TRAINING E	3.43%	247102	5820	0.00	2.64%	246100	5820	0.00	10.77%	245102	5820	0.00	3.74%	249100	5820	0.00
OTHER MISC. GENERAL	3.43%	247102	5825	0.00	2.64%	246100	5825	0.00	10.77%	245102	5825	0.00	3.74%	249100	5825	0.00
DEPRECIATION - OFFICE STRUC	4.02%	247102	6580	143.00	0.00%	246100	6580	0.00	12.62%	245102	6580	459.00	0.00%	249100	6580	0.00
DEPRECIATION - OFFICE FURN.	4.02%	247102	6585	85.00	0.00%	246100	6585	0.00	12.62%	245102	6585	266.00	0.00%	249100	6585	0.00
DEPRECIATION - TOOLS	4.02%	247102	6595	45.00	0.00%	246100	6595	0.00	12.62%	245102	6595	142.00	0.00%	249100	6595	0.00
WIF - PARENT:																
BANK SERVICE CHARGES	3.43%	247102	5790	0.00	2.64%	246100	5790	0.00	10.77%	245102	5790	0.00	3.74%	249100	5790	0.00
COMMUNICATION EXPENSES	3.43%	247102	6360	1,047.00	2.64%	246100	6360	806.00	10.77%	245102	6360	3,288.00	3.74%	249100	6360	1,142.00
TOTAL COST CENTERS				(2,958.00)				(2,066.00)				(9,281.00)				(2,925.00)

A Less Mailsort/Advance exper
B Less Cable & Wireless exper

Distribution of Florida Off
 SE 90-FLORIDA
 12/31/07

INDIRECT EXPENSES:	248102 CYPRESS LAKES				255103 SANLANDO				256100 SANDALHAVEN			
	Account		Amount		Account		Amount		Account		Amount	
FLORIDA OFFICE:												
TEMP. EMPLOYMENT - CLERICAL	2.64%	248102	6045	281.00	24.34%	255103	6045	2,587.00	1.55%	256100	6045	165.00
COMPUTER MAINT.	2.64%	248102	5735	0.00	24.34%	255103	5735	0.00	1.55%	256100	5735	0.00
PUBL. SUBSCRIPTIONS & TAPES	2.64%	248102	5890	0.00	24.34%	255103	5890	0.00	1.55%	256100	5890	0.00
ANSWERING SERV	2.64%	248102	5855	95.00	24.34%	255103	5855	871.00	1.55%	256100	5855	55.00
COMPUTER SUPPLIES	2.64%	248102	5740	0.00	24.34%	255103	5740	0.00	1.55%	256100	5740	0.00
PRINTING & BLUEPRINTS	2.64%	248102	5885	0.00	24.34%	255103	5885	0.00	1.55%	256100	5885	0.00
POSTAGE A	2.64%	248102	5540	0.00	24.34%	255103	5540	0.00	1.55%	256100	5540	0.00
UPS & AIR FREIGHT	2.64%	248102	5895	26.00	24.34%	255103	5895	238.00	1.55%	256100	5895	15.00
PRINTING CUSTOMER SERVICE	2.64%	248102	5545	71.00	24.34%	255103	5545	656.00	1.55%	256100	5545	42.00
XEROX	2.64%	248102	5865	4.00	24.34%	255103	5865	40.00	1.55%	256100	5865	3.00
OFF SUPPLY STORES	2.64%	248102	5880	254.00	24.34%	255103	5880	2,339.00	1.55%	256100	5880	149.00
REIM OF OFF EMP EXP	2.64%	248102	5880	10.00	24.34%	255103	5880	96.00	1.55%	256100	5880	6.00
OFFICE EXPENSES	2.64%	248102	5535	0.00	24.34%	255103	5535	0.00	1.55%	256100	5535	0.00
CLEANING SUPPLIES	2.64%	248102	5860	6.00	24.34%	255103	5860	52.00	1.55%	256100	5860	3.00
MEMBERSHIPS	2.64%	248102	5810	0.00	24.34%	255103	5810	0.00	1.55%	256100	5810	0.00
PETTY CASH OFFICE	2.64%	248102	5900	0.00	24.34%	255103	5900	0.00	1.55%	256100	5900	0.00
OTHER OFFICE EXPENSES	2.64%	248102	5900	116.00	24.34%	255103	5900	1,066.00	1.55%	256100	5900	68.00
OFFICE TELEPHONE	2.64%	248102	5945	81.00	24.34%	255103	5945	748.00	1.55%	256100	5945	48.00
OFFICE ELECTRIC	2.64%	248102	5930	82.00	24.34%	255103	5930	757.00	1.55%	256100	5930	48.00
OPERATIONS TELEPHONES	2.64%	248102	5945	62.00	24.34%	255103	5945	568.00	1.55%	256100	5945	36.00
OFFICE CLEANING	2.64%	248102	5970	99.00	24.34%	255103	5970	913.00	1.55%	256100	5970	58.00
LANDSCAPING MOWING & SNOWPLWI	2.64%	248102	5955	5.00	24.34%	255103	5955	44.00	1.55%	256100	5955	3.00
OFFICE GARBAGE REMOVAL	2.64%	248102	5950	68.00	24.34%	255103	5950	629.00	1.55%	256100	5950	40.00
OTHER OFFICE MAINT.	2.64%	248102	5965	0.00	24.34%	255103	5965	0.00	1.55%	256100	5965	0.00
OFFICE EDUCATION/TRAINING E	2.64%	248102	5820	0.00	24.34%	255103	5820	0.00	1.55%	256100	5820	0.00
OTHER MISC. GENERAL	2.64%	248102	5825	0.00	24.34%	255103	5825	0.00	1.55%	256100	5825	0.00
DEPRECIATION - OFFICE STRUC	3.09%	248102	6580	110.00	28.52%	255103	6580	1,017.00	0.00%	256100	6580	0.00
DEPRECIATION - OFFICE FURN.	3.09%	248102	6585	65.00	28.52%	255103	6585	602.00	0.00%	256100	6585	0.00
DEPRECIATION - TOOLS	3.09%	248102	6595	35.00	28.52%	255103	6595	322.00	0.00%	256100	6595	0.00
SEP - DANFEL:												
BANK SERVICE CHARGES	2.64%	248102	5790	0.00	24.34%	255103	5790	0.00	1.55%	256100	5790	0.00
COMMUNICATION EXPENSES	2.64%	248102	6360	806.00	24.34%	255103	6360	7,432.00	1.55%	256100	6360	473.00
TOTAL COST CENTERS			(2,276.00)			(20,978.00)					(1,212.00)	

A Less Mailsort/Advance exper
 B Less Cable & Wireless exper

Distribution of Florida Off
SE 90-FLORIDA
12/31/07

	258102		257102		262102		259102	
	Account	Amount	Account	Amount	Account	Amount	Account	Amount
INDIRECT EXPENSES:								
FLORIDA OFFICIAL								
TEMP. EMPLOYMENT - CLERICAL	4.24%	258102 6045 451.00	0.36%	257102 6045 38.00	0.42%	262102 6045 45.00	1.75%	259102 6045 186.00
COMPUTER MAINT.	4.24%	258102 5735 0.00	0.36%	257102 5735 0.00	0.42%	262102 5735 0.00	1.75%	259102 5735 0.00
PUBL. SUBSCRIPTIONS & TAPES	4.24%	258102 5890 0.00	0.36%	257102 5890 0.00	0.42%	262102 5890 0.00	1.75%	259102 5890 0.00
ANSWERING SERV	4.24%	258102 5855 152.00	0.36%	257102 5855 13.00	0.42%	262102 5855 15.00	1.75%	259102 5855 63.00
COMPUTER SUPPLIES	4.24%	258102 5740 0.00	0.36%	257102 5740 0.00	0.42%	262102 5740 0.00	1.75%	259102 5740 0.00
PRINTING & BLUEPRINTS	4.24%	258102 5885 0.00	0.36%	257102 5885 0.00	0.42%	262102 5885 0.00	1.75%	259102 5885 0.00
POSTAGE A	4.24%	258102 5540 0.00	0.36%	257102 5540 0.00	0.42%	262102 5540 0.00	1.75%	259102 5540 0.00
UPS & AIR FREIGHT	4.24%	258102 5895 42.00	0.36%	257102 5895 4.00	0.42%	262102 5895 4.00	1.75%	259102 5895 17.00
PRINTING CUSTOMER SERVICE	4.24%	258102 5545 114.00	0.36%	257102 5545 10.00	0.42%	262102 5545 11.00	1.75%	259102 5545 47.00
XEROX	4.24%	258102 5865 7.00	0.36%	257102 5865 1.00	0.42%	262102 5865 1.00	1.75%	259102 5865 3.00
OFF SUPPLY STORES	4.24%	258102 5880 408.00	0.36%	257102 5880 35.00	0.42%	262102 5880 40.00	1.75%	259102 5880 168.00
REIM OF OFF EMP EXP	4.24%	258102 5880 17.00	0.36%	257102 5880 1.00	0.42%	262102 5880 2.00	1.75%	259102 5880 7.00
OFFICE EXPENSES	4.24%	258102 5535 0.00	0.36%	257102 5535 0.00	0.42%	262102 5535 0.00	1.75%	259102 5535 0.00
CLEANING SUPPLIES	4.24%	258102 5860 9.00	0.36%	257102 5860 1.00	0.42%	262102 5860 1.00	1.75%	259102 5860 4.00
MEMBERSHIPS	4.24%	258102 5810 0.00	0.36%	257102 5810 0.00	0.42%	262102 5810 0.00	1.75%	259102 5810 0.00
PETTY CASH OFFICE	4.24%	258102 5900 0.00	0.36%	257102 5900 0.00	0.42%	262102 5900 0.00	1.75%	259102 5900 0.00
OTHER OFFICE EXPENSES	4.24%	258102 5900 186.00	0.36%	257102 5900 16.00	0.42%	262102 5900 18.00	1.75%	259102 5900 77.00
OFFICE TELEPHONE	4.24%	258102 5945 130.00	0.36%	257102 5945 11.00	0.42%	262102 5945 13.00	1.75%	259102 5945 54.00
OFFICE ELECTRIC	4.24%	258102 5930 132.00	0.36%	257102 5930 11.00	0.42%	262102 5930 13.00	1.75%	259102 5930 54.00
OPERATIONS TELEPHONES	4.24%	258102 5945 99.00	0.36%	257102 5945 8.00	0.42%	262102 5945 10.00	1.75%	259102 5945 41.00
OFFICE CLEANING	4.24%	258102 5970 159.00	0.36%	257102 5970 14.00	0.42%	262102 5970 16.00	1.75%	259102 5970 66.00
LANDSCAPING MOWING & SNOWPLW	4.24%	258102 5955 8.00	0.36%	257102 5955 1.00	0.42%	262102 5955 1.00	1.75%	259102 5955 3.00
OFFICE GARBAGE REMOVAL	4.24%	258102 5950 110.00	0.36%	257102 5950 9.00	0.42%	262102 5950 11.00	1.75%	259102 5950 45.00
OTHER OFFICE MAINT.	4.24%	258102 5965 0.00	0.36%	257102 5965 0.00	0.42%	262102 5965 0.00	1.75%	259102 5965 0.00
OFFICE EDUCATION/TRAINING E	4.24%	258102 5820 0.00	0.36%	257102 5820 0.00	0.42%	262102 5820 0.00	1.75%	259102 5820 0.00
OTHER MISC. GENERAL	4.24%	258102 5825 0.00	0.36%	257102 5825 0.00	0.42%	262102 5825 0.00	1.75%	259102 5825 0.00
DEPRECIATION - OFFICE STRUC	4.97%	258102 6580 177.00	0.42%	257102 6580 15.00	0.49%	262102 6580 17.00	2.05%	259102 6580 73.00
DEPRECIATION - OFFICE FURN.	4.97%	258102 6585 105.00	0.42%	257102 6585 9.00	0.49%	262102 6585 10.00	2.05%	259102 6585 43.00
DEPRECIATION - TOOLS	4.97%	258102 6595 56.00	0.42%	257102 6595 5.00	0.49%	262102 6595 6.00	2.05%	259102 6595 23.00
DIFF - PARENTL								
BANK SERVICE CHARGES	4.24%	258102 5790 0.00	0.36%	257102 5790 0.00	0.42%	262102 5790 0.00	1.75%	259102 5790 0.00
COMMUNICATION EXPENSES	4.24%	258102 6360 1,295.00	0.36%	257102 6360 110.00	0.42%	262102 6360 128.00	1.75%	259102 6360 534.00
TOTAL COST CENTERS		(3,657.00)		(312.00)		(362.00)		(1,508.00)

A Less Mailuort/Advance exper
B Less Cable & Wireless exper

Distribution of Florida O&E
 SE 90-FLORIDA
 12/31/07

		252104	
		UIF	
		Account	Amount
INDIRECT EXPENSES:			
FLORIDA OFFICE:			
TEMP EMPLOYMENT - CLERICAL	252104	6045	(8,967.00)
COMPUTER MAINT.	252104	5735	0.00
PUBL SUBSCRIPTIONS & TAPES	252104	5890	0.00
ANSWERING SERV	252104	5855	(3,021.00)
COMPUTER SUPPLIES	252104	5740	0.00
PRINTING & BLUEPRINTS	252104	5885	0.00
POSTAGE A	252104	5540	0.00
UPS & AIR FREIGHT	252104	5895	(828.00)
PRINTING CUSTOMER SERVICE	252104	5545	(2,274.00)
XEROX	252104	5865	(140.00)
OFF SUPPLY STORES	252104	5880	(8,110.00)
REIM OF OFF EMP EXP	252104	5880	(334.00)
OFFICE EXPENSES	252104	5535	0.00
CLEANING SUPPLIES	252104	5860	(183.00)
MEMBERSHIPS	252104	5810	0.00
PETTY CASH OFFICE	252104	5900	0.00
OTHER OFFICE EXPENSES	252104	5900	(3,697.00)
OFFICE TELEPHONE	252104	5945	(2,594.00)
OFFICE ELECTRIC	252104	5930	(2,625.00)
OPERATIONS TELEPHONES	252104	5945	(1,970.00)
OFFICE CLEANING	252104	5970	(3,167.00)
LANDSCAPING MOWING & SNOWPLWI	252104	5955	(153.00)
OFFICE GARBAGE REMOVAL	252104	5950	(2,180.00)
OTHER OFFICE MAINT.	252104	5965	0.00
OFFICE EDUCATION/TRAINING E	252104	5820	0.00
OTHER MISC. GENERAL	252104	5825	0.00
DEPRECIATION - OFFICE STRUC	252104	6580	(2,911.00)
DEPRECIATION - OFFICE FURN.	252104	6585	(1,723.00)
DEPRECIATION - TOOLS	252104	6595	(921.00)
UIF - PARENT:			
BANK SERVICE CHARGES	252109	5790	0.00
COMMUNICATION EXPENSES	252109	6360	(25,761.00)
TOTAL COST CENTERS			<u>71,559.00</u>

A Less Mailsort/Advance exper
 B Less Cable & Wireless exper

Distribution of Illinois Cost Center
SE 90-IL.OFFICE
12/31/07

Acct Name	110100			111102			112100		
	Apple Canyon			Camelot			Charmar		
	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Legal Fees	110100	6025	0.00	111102	6025	0.00	112100	6025	0.00
Computer Maint.	110100	5735	0.00	111102	5735	0.00	112100	5735	0.00
Computer Amort & Prog cost	110100	5745	72.00	111102	5745	17.00	112100	5745	3.00
Rate Case Exp.	110100	6065	0.00	111102	6065	0.00	112100	6065	0.00
Rent - Burla Enterprises	110100	6090	143.00	111102	6090	35.00	112100	6090	6.00
Answering Serv	110100	5855	121.00	111102	5855	29.00	112100	5855	5.00
Printing & Blueprints	110100	5885	14.00	111102	5885	3.00	112100	5885	1.00
Computer Supplies	110100	5740	2.00	111102	5740	0.00	112100	5740	0.00
Postage & postage Meter - Office	110100	5540	15.00	111102	5540	4.00	112100	5540	1.00
UPS & Air Freight	110100	5895	22.00	111102	5895	5.00	112100	5895	1.00
Office Supply Stores	110100	5880	0.00	111102	5880	0.00	112100	5880	0.00
Other Office Expenses	110100	5900	450.00	111102	5900	109.00	112100	5900	18.00
Operations Telephones	110100	5945	101.00	111102	5945	24.00	112100	5945	4.00
Operations Telephones - LD	110100	5945	(8.00)	111102	5945	(2.00)	112100	5945	0.00
Meals and Related Exp.	110100	6200	91.00	111102	6200	22.00	112100	6200	4.00
Other Misc. General	110100	5825	17.00	111102	5825	4.00	112100	5825	1.00
Operators Expense	110100	5900	6.00	111102	5900	2.00	112100	5900	0.00
Operators Ed Exp.	110100	6360	447.00	111102	6360	108.00	112100	6360	18.00
Operators Postage	110100	5820	(13.00)	111102	5820	(3.00)	112100	5820	(1.00)
Oper. Office Supply Stores	110100	5895	0.00	111102	5895	0.00	112100	5895	0.00
Operators Memberships	110100	5895	0.00	111102	5900	0.00	112100	5900	0.00
Operators Cleaning Supplies	110100	5900	0.00	111102	5810	2.00	112100	5810	0.00
Operators Other Office	110100	6285	0.00	111102	6285	0.00	112100	6285	0.00
Operators Publications	110100	5900	(21.00)	111102	5900	(5.00)	112100	5900	(1.00)
Sales/Use Tax Expense	110100	5890	0.00	111102	5900	0.00	112100	5890	0.00
Gasoline	110100	6215	1,603.00	111102	5890	0.00	112100	5890	0.00
Auto Repairs & Tires	110100	6215	1,072.00	111102	6215	388.00	112100	6215	64.00
Auto Licenses	110100	6220	58.00	111102	6220	260.00	112100	6220	42.00
Other Transportation	110100	6230	0.00	111102	6220	14.00	112100	6225	2.00
Depreciation - Water Plant	110100	6445	19.00	111102	6230	0.00	112100	6230	0.00
Depreciation Transportation	110100	6905	2,312.00	111102	6445	5.00	112100	6445	1.00
Depreciation Computer	110100	6920	903.00	111102	6905	560.00	112100	6905	92.00
Deferred Income Taxes -fed	110100	7595	0.00	111102	6920	219.00	112100	6920	36.00
Deferred Income Taxes -st	110100	7600	0.00	111102	7595	0.00	112100	7595	0.00
Sale of Transportation	110100	7690	(93.00)	111102	7600	0.00	112100	7600	0.00
Interest Exp. - Interco.	110100	7710	0.00	111102	7690	(23.00)	112100	7690	(4.00)
Interest During Construction	110100	7750	(81.00)	111102	7710	0.00	112100	7710	0.00
					7750	(20.00)	112100	7750	(3.00)
			<u>(7,262.00)</u>			<u>(1,757.00)</u>			<u>(290.00)</u>
Total									

(b) Allocation based on C.E. in areas supervised by	1,340	325	53
	6.61%	1.60%	0.26%
(c) Allocation based on C.E. in Illinois only.	1,340	325	53
	9.33%	2.26%	0.37%
(d) Allocation based on actual company			

NOTE: Any rounding was done in Galena

Distribution of Illinois Cost Center
 SX 90-IL.OFFICE
 12/31/07

jsh

Acct Name	113100			129100			114100		
	Cherry Hill			Holiday Hills			Clarendon		
	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Legal Fees	113100	6025	0.00	129100	6025	0.00	114100	6025	0.00
Computer Maint.	113100	5735	0.00	129100	5735	0.00	114100	5735	0.00
Computer Amort & Prog cost	113100	5745	14.00	129100	5745	13.00	114100	5745	19.00
Rate Case Exp.	113100	6065	0.00	129100	6065	0.00	114100	6065	0.00
Rent - Burla Enterprises	113100	6090	28.00	129100	6090	26.00	114100	6090	39.00
Answering Serv	113100	5855	23.00	129100	5855	22.00	114100	5855	33.00
Printing & Blueprints	113100	5885	3.00	129100	5885	3.00	114100	5885	4.00
Computer Supplies	113100	5740	0.00	129100	5740	0.00	114100	5740	0.00
Postage & postage Meter - Office	113100	5540	3.00	129100	5540	3.00	114100	5540	4.00
UPS & Air Freight	113100	5895	4.00	129100	5895	4.00	114100	5895	6.00
Office Supply Stores	113100	5880	0.00	129100	5880	0.00	114100	5880	0.00
Other Office Expenses	113100	5900	86.00	129100	5900	82.00	114100	5900	122.00
Operations Telephones	113100	5945	19.00	129100	5945	18.00	114100	5945	27.00
Operations Telephones - LD	113100	5945	(2.00)	129100	5945	(2.00)	114100	5945	(2.00)
Meals and Related Exp.	113100	6200	17.00	129100	6200	16.00	114100	6200	25.00
Other Misc. General	113100	5825	3.00	129100	5825	3.00	114100	5825	5.00
Operators Expense	113100	5900	1.00	129100	5900	1.00	114100	5900	2.00
Communication Expense	113100	6360	86.00	129100	6360	81.00	114100	6360	121.00
Operators Ed Exp.	113100	5820	(2.00)	129100	5820	(2.00)	114100	5820	(3.00)
Operators Postage	113100	5895	0.00	129100	5895	0.00	114100	5895	0.00
Oper. Office Supply Stores	113100	5900	0.00	129100	5900	0.00	114100	5900	0.00
Operators Memberships	113100	5810	2.00	129100	5810	2.00	114100	5810	3.00
Operators Cleaning Supplies	113100	6285	0.00	129100	6285	0.00	114100	6285	0.00
Operators Other Office	113100	5900	(4.00)	129100	5900	(4.00)	114100	5900	(6.00)
Operators Publications	113100	5890	0.00	129100	5890	0.00	114100	5890	0.00
Sales/Use Tax Expense	113100	7560	0.00	129100	7560	0.00	114100	7560	0.00
Gasoline	113100	6215	309.00	129100	6215	290.00	114100	6215	433.00
Auto Repairs & Tires	113100	6220	207.00	129100	6220	194.00	114100	6220	289.00
Auto Licenses	113100	6225	11.00	129100	6225	11.00	114100	6225	16.00
Other Transportation	113100	6230	0.00	129100	6230	0.00	114100	6230	0.00
Depreciation - Water Plant	113100	6445	4.00	129100	6445	3.00	114100	6445	5.00
Depreciation Transportation	113100	6905	446.00	129100	6905	419.00	114100	6905	625.00
Depreciation Computer	113100	6920	174.00	129100	6920	164.00	114100	6920	245.00
Deferred Income Taxes -fed	113100	7595	0.00	129100	7595	0.00	114100	7595	0.00
Deferred Income Taxes -st	113100	7600	0.00	129100	7600	0.00	114100	7600	0.00
Sale of Transportation	113100	7690	(18.00)	129100	7690	(17.00)	114100	7690	(25.00)
Interest Exp. - Interco.	113100	7710	0.00	129100	7710	0.00	114100	7710	0.00
Interest During Construction	113100	7750	(16.00)	129100	7750	(15.00)	114100	7750	(22.00)
Total			<u>(1,398.00)</u>			<u>(1,315.00)</u>			<u>(1,965.00)</u>

(b) Allocation based on C.E. in areas s by	258 1.27%	243 1.20%	362 1.79%
(c) Allocation based on C.E. in Illinois	258 1.80%	243 1.69%	362 2.52%
(d) Allocation based on actual company			

NOTE: Any rounding was done in Galena

Distribution of Illinois Cost Center
 SE 90-IL.OFFICE
 12/31/07

jsh

Acct Name	131100 Westlake			116100 County Line			117100 Del Mar		
	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Legal Fees	131100	6025	0.00	116100	6025	0.00	117100	6025	0.00
Computer Maint.	131100	5735	0.00	116100	5735	0.00	117100	5735	0.00
Computer Amort & Prog cost	131100	5745	34.00	116100	5745	6.00	117100	5745	2.00
Rate Case Exp.	131100	6065	0.00	116100	6065	0.00	117100	6065	0.00
Rent - Burla Enterprises	131100	6090	69.00	116100	6090	12.00	117100	6090	4.00
Answering Serv	131100	5855	58.00	116100	5855	10.00	117100	5855	3.00
Printing & Blueprints	131100	5885	7.00	116100	5885	1.00	117100	5885	0.00
Computer Supplies	131100	5740	1.00	116100	5740	0.00	117100	5740	0.00
Postage & postage Meter - Office	131100	5540	7.00	116100	5540	1.00	117100	5540	0.00
UPS & Air Freight	131100	5895	10.00	116100	5895	2.00	117100	5895	1.00
Office Supply Stores	131100	5880	0.00	116100	5880	0.00	117100	5880	0.00
Other Office Expenses	131100	5900	216.00	116100	5900	39.00	117100	5900	12.00
Operations Telephones	131100	5945	48.00	116100	5945	9.00	117100	5945	3.00
Operations Telephones - LD	131100	5945	(4.00)	116100	5945	(1.00)	117100	5945	0.00
Meals and Related Exp.	131100	6200	44.00	116100	6200	8.00	117100	6200	2.00
Other Misc. General	131100	5825	8.00	116100	5825	1.00	117100	5825	0.00
Operators Expense	131100	5900	3.00	116100	5900	1.00	117100	5900	0.00
Communication Expense	131100	6360	215.00	116100	6360	39.00	117100	6360	12.00
Operators Ed Exp.	131100	5820	(6.00)	116100	5820	(1.00)	117100	5820	0.00
Operators Postage	131100	5895	0.00	116100	5895	0.00	117100	5895	0.00
Oper. Office Supply Stores	131100	5900	0.00	116100	5900	0.00	117100	5900	0.00
Operators Memberships	131100	5810	5.00	116100	5810	1.00	117100	5810	0.00
Operators Cleaning Supplies	131100	6285	0.00	116100	6285	0.00	117100	6285	0.00
Operators Other Office	131100	5900	(10.00)	116100	5900	(2.00)	117100	5900	(1.00)
Operators Publications	131100	5890	0.00	116100	5890	0.00	117100	5890	0.00
Sales/Use Tax Expense	131100	7560	0.00	116100	7560	0.00	117100	7560	0.00
Gasoline	131100	6215	772.00	116100	6215	139.00	117100	6215	45.00
Auto Repairs & Tires	131100	6220	516.00	116100	6220	93.00	117100	6220	30.00
Auto Licenses	131100	6225	28.00	116100	6225	5.00	117100	6225	2.00
Other Transportation	131100	6230	0.00	116100	6230	0.00	117100	6230	0.00
Depreciation - Water Plant	131100	6445	9.00	116100	6445	2.00	117100	6445	1.00
Depreciation Transportation	131100	6905	1,113.00	116100	6905	201.00	117100	6905	64.00
Depreciation Computer	131100	6920	435.00	116100	6920	78.00	117100	6920	25.00
Deferred Income Taxes -fed	131100	7595	0.00	116100	7595	0.00	117100	7595	0.00
Deferred Income Taxes -st	131100	7600	0.00	116100	7600	0.00	117100	7600	0.00
Sale of Transportation	131100	7690	(45.00)	116100	7690	(8.00)	117100	7690	(3.00)
Interest Exp. - Interco.	131100	7710	0.00	116100	7710	0.00	117100	7710	0.00
Interest During Construction	131100	7750	(39.00)	116100	7750	(7.00)	117100	7750	(2.00)
Total			<u>(3,494.00)</u>			<u>(629.00)</u>			<u>(200.00)</u>

[b] Allocation based on C.E. in areas s by	645 3.18%	116 0.57%	37 0.18%
[c] Allocation based on C.E. in Illinois	645 4.49%	116 0.81%	37 0.26%
[d] Allocation based on actual company			

NOTE: Any rounding was done in Galena

Distribution of Illinois Cost Center
 SE 90-IL.OFFICE
 12/31/07

jsh

Acct Name	118102			119102			120100		
	Ferson Creek			Galena			Killarney		
	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Legal Fees	118102	6025	0.00	119102	6025	-	120100	6025	0.00
Computer Maint.	118102	5735	0.00	119102	5735	-	120100	5735	0.00
Computer Amort & Prog cost	118102	5745	30.00	119102	5745	139.28	120100	5745	19.00
Rate Case Exp.	118102	6065	0.00	119102	6065	-	120100	6065	0.00
Rent - Burla Enterprises	118102	6090	61.00	119102	6090	276.00	120100	6090	38.00
Answering Serv	118102	5855	51.00	119102	5855	233.60	120100	5855	32.00
Printing & Blueprints	118102	5885	6.00	119102	5885	25.05	120100	5885	4.00
Computer Supplies	118102	5740	1.00	119102	5740	7.72	120100	5740	0.00
Postage & postage Meter - Office	118102	5540	6.00	119102	5540	31.27	120100	5540	4.00
UPS & Air Freight	118102	5895	9.00	119102	5895	40.24	120100	5895	6.00
Office Supply Stores	118102	5880	0.00	119102	5880	-	120100	5880	0.00
Other Office Expenses	118102	5900	191.00	119102	5900	871.23	120100	5900	118.00
Operations Telephones	118102	5945	43.00	119102	5945	193.36	120100	5945	26.00
Operations Telephones - LD	118102	5945	(4.00)	119102	5945	(16.90)	120100	5945	(2.00)
Meals and Related Exp.	118102	6200	38.00	119102	6200	174.85	120100	6200	24.00
Other Misc. General	118102	5825	7.00	119102	5825	31.95	120100	5825	4.00
Operators Expense	118102	5900	3.00	119102	5900	15.25	120100	5900	2.00
Communication Expense	118102	6360	190.00	119102	6360	865.76	120100	6360	118.00
Operators Ed Exp.	118102	5820	(5.00)	119102	5820	(26.95)	120100	5820	(3.00)
Operator Postage	118102	5895	0.00	119102	5895	-	120100	5895	0.00
Oper. Office Supply Stores	118102	5900	0.00	119102	5900	-	120100	5900	0.00
Operators Memberships	118102	5810	4.00	119102	5810	20.00	120100	5810	3.00
Operators Cleaning Supplies	118102	6285	0.00	119102	6285	-	120100	6285	0.00
Operators Other Office	118102	5900	(9.00)	119102	5900	(40.23)	120100	5900	(6.00)
Operators Publications	118102	5890	0.00	119102	5890	-	120100	5890	0.00
Sales/Use Tax Expense	118102	7560	0.00	119102	7560	-	120100	7560	0.00
Gasoline	118102	6215	679.00	119102	6215	3,099.02	120100	6215	421.00
Auto Repairs & Tires	118102	6220	454.00	119102	6220	2,070.51	120100	6220	281.00
Auto Licenses	118102	6225	25.00	119102	6225	111.00	120100	6225	15.00
Other Transportation	118102	6230	0.00	119102	6230	-	120100	6230	0.00
Depreciation - Water Plant	118102	6445	8.00	119102	6445	31.54	120100	6445	5.00
Depreciation Transportation	118102	6905	979.00	119102	6905	4,468.98	120100	6905	607.00
Depreciation Computer	118102	6920	383.00	119102	6920	1,742.26	120100	6920	238.00
Deferred Income Taxes -fed	118102	7595	0.00	119102	7595	-	120100	7595	0.00
Deferred Income Taxes -st	118102	7600	0.00	119102	7600	-	120100	7600	0.00
Sale of Transportation	118102	7690	(40.00)	119102	7690	(178.00)	120100	7690	(25.00)
Interest Exp. - Interco.	118102	7710	0.00	119102	7710	-	120100	7710	0.00
Interest During Construction	118102	7750	(34.00)	119102	7750	(158.26)	120100	7750	(21.00)
Total			<u>(3,076.00)</u>			<u>(14,028.53)</u>			<u>(1,908.00)</u>

	568	2,590	352
(b) Allocation based on C.E. in areas s by	2.80%	12.78%	1.74%
	568	2,590	352
(c) Allocation based on C.E. in Illinois	3.95%	18.03%	2.45%
(d) Allocation based on actual company			

NOTE: Any rounding was done in Galena

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jsh

Acct Name	121100			122100			123102		
	Lake Holiday			Lake Wildwood			Northern Hills		
	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Legal Fees	121100	6025	0.00	122100	6025	0.00	123102	6025	0.00
Computer Maint.	121100	5735	0.00	122100	5735	0.00	123102	5735	0.00
Computer Amort & Prog cost	121100	5745	103.00	122100	5745	38.00	123102	5745	14.00
Rate Case Exp.	121100	6065	0.00	122100	6065	0.00	123102	6065	0.00
Rent - Burla Enterprises	121100	6090	205.00	122100	6090	76.00	123102	6090	28.00
Answering Serv	121100	5855	174.00	122100	5855	65.00	123102	5855	24.00
Printing & Blueprints	121100	5885	20.00	122100	5885	7.00	123102	5885	3.00
Computer Supplies	121100	5740	3.00	122100	5740	1.00	123102	5740	0.00
Postage & postage Meter - Office	121100	5540	21.00	122100	5540	8.00	123102	5540	3.00
UPS & Air Freight	121100	5895	31.00	122100	5895	11.00	123102	5895	4.00
Office Supply Stores	121100	5900	0.00	122100	5900	0.00	123102	5900	0.00
Other Office Expenses	121100	5900	645.00	122100	5900	240.00	123102	5900	88.00
Operations Telephones	121100	5945	144.00	122100	5945	54.00	123102	5945	20.00
Operations Telephones - LD	121100	5945	(12.00)	122100	5945	(5.00)	123102	5945	(2.00)
Meals and Related Exp.	121100	6200	130.00	122100	6200	48.00	123102	6200	18.00
Other Misc. General	121100	5825	24.00	122100	5825	9.00	123102	5825	3.00
Operators Expense	121100	5900	9.00	122100	5900	3.00	123102	5900	1.00
Communication Expense	121100	6360	641.00	122100	6360	238.00	123102	6360	87.00
Operators Ed Exp.	121100	5820	(18.00)	122100	5820	(7.00)	123102	5820	(2.00)
Operators Postage	121100	5895	0.00	122100	5895	0.00	123102	5895	0.00
Oper. Office Supply Stores	121100	5900	0.00	122100	5900	0.00	123102	5900	0.00
Operators Memberships	121100	5810	14.00	122100	5810	5.00	123102	5810	2.00
Operators Cleaning Supplies	121100	6285	0.00	122100	6285	0.00	123102	6285	0.00
Operators Other Office	121100	5900	(30.00)	122100	5900	(11.00)	123102	5900	(4.00)
Operators Publications	121100	5890	0.00	122100	5890	0.00	123102	5890	0.00
Sales/Use Tax Expense	121100	7560	0.00	122100	7560	0.00	123102	7560	0.00
Gasoline	121100	6215	2,296.00	122100	6215	852.00	123102	6215	313.00
Auto Repairs & Tires	121100	6220	1,534.00	122100	6220	570.00	123102	6220	209.00
Auto Licenses	121100	6225	84.00	122100	6225	31.00	123102	6225	11.00
Other Transportation	121100	6230	0.00	122100	6230	0.00	123102	6230	0.00
Depreciation - Water Plant	121100	6445	27.00	122100	6445	10.00	123102	6445	4.00
Depreciation Transportation	121100	6905	3,311.00	122100	6905	1,229.00	123102	6905	451.00
Depreciation Computer	121100	6920	1,294.00	122100	6920	481.00	123102	6920	176.00
Deferred Income Taxes -fed	121100	7595	0.00	122100	7595	0.00	123102	7595	0.00
Deferred Income Taxes -st	121100	7600	0.00	122100	7600	0.00	123102	7600	0.00
Sale of Transportation	121100	7690	(134.00)	122100	7690	(50.00)	123102	7690	(18.00)
Interest Exp. - Interco.	121100	7710	0.00	122100	7710	0.00	123102	7710	0.00
Interest During Construction	121100	7750	(116.00)	122100	7750	(43.00)	123102	7750	(16.00)
Total			<u>(10,400.00)</u>			<u>(3,860.00)</u>			<u>(1,417.00)</u>

[b] Allocation based on C.E. in areas s by	1,919 9.47%	713 3.52%	262 1.29%
[c] Allocation based on C.E. in Illinois	1,919 13.36%	713 4.96%	262 1.82%
[d] Allocation based on actual company			

NOTE: Any rounding was done in Galena

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Acct Name	125100			126100			127100		
	Wildwood			Valentine			Walk Up Woods		
	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Legal Fees	125100	6025	0.00	126100	6025	0.00	127100	6025	0.00
Computer Maint.	125100	5735	0.00	126100	5735	0.00	127100	5735	0.00
Computer Amort & Prog cost	125100	5745	11.00	126100	5745	4.00	127100	5745	12.00
Rate Case Exp.	125100	6065	0.00	126100	6065	0.00	127100	6065	0.00
Rent - Burla Enterprises	125100	6090	21.00	126100	6090	8.00	127100	6090	24.00
Answering Serv	125100	5855	18.00	126100	5855	6.00	127100	5855	20.00
Printing & Blueprints	125100	5885	2.00	126100	5885	1.00	127100	5885	2.00
Computer Supplies	125100	5740	0.00	126100	5740	0.00	127100	5740	0.00
Postage & postage Meter - Office	125100	5540	2.00	126100	5540	1.00	127100	5540	2.00
UPS & Air Freight	125100	5895	3.00	126100	5895	1.00	127100	5895	4.00
Office Supply Stores	125100	5880	0.00	126100	5880	0.00	127100	5880	0.00
Other Office Expenses	125100	5900	66.00	126100	5900	24.00	127100	5900	74.00
Operations Telephones	125100	5945	15.00	126100	5945	5.00	127100	5945	17.00
Operations Telephones - LD	125100	5945	(1.00)	126100	5945	0.00	127100	5945	(1.00)
Meals and Related Exp.	125100	6200	13.00	126100	6200	5.00	127100	6200	15.00
Other Misc. General	125100	5825	2.00	126100	5825	1.00	127100	5825	3.00
Operators Expense	125100	5900	1.00	126100	5900	0.00	127100	5900	1.00
Communication Expense	125100	6360	66.00	126100	6360	24.00	127100	6360	74.00
Operators Ed Exp.	125100	5820	(2.00)	126100	5820	(1.00)	127100	5820	(2.00)
Operators Postage	125100	5895	0.00	126100	5895	0.00	127100	5895	0.00
Oper. Office Supply Stores	125100	5900	0.00	126100	5900	0.00	127100	5900	0.00
Operators Memberships	125100	5810	1.00	126100	5810	1.00	127100	5810	2.00
Operators Cleaning Supplies	125100	6285	0.00	126100	6285	0.00	127100	6285	0.00
Operators Other Office	125100	5900	(3.00)	126100	5900	(1.00)	127100	5900	(3.00)
Operators Publications	125100	5890	0.00	126100	5890	0.00	127100	5890	0.00
Sales/Use Tax Expense	125100	7560	0.00	126100	7560	0.00	127100	7560	0.00
Gasoline	125100	6215	234.00	126100	6215	84.00	127100	6215	263.00
Auto Repairs & Tires	125100	6220	156.00	126100	6220	56.00	127100	6220	176.00
Auto Licenses	125100	6225	9.00	126100	6225	3.00	127100	6225	10.00
Other Transportation	125100	6230	0.00	126100	6230	0.00	127100	6230	0.00
Depreciation - Water Plant	125100	6445	3.00	126100	6445	1.00	127100	6445	3.00
Depreciation Transportation	125100	6905	337.00	126100	6905	121.00	127100	6905	379.00
Depreciation Computer	125100	6920	133.00	126100	6920	48.00	127100	6920	149.00
Deferred Income Taxes -fed	125100	7595	0.00	126100	7595	0.00	127100	7595	0.00
Deferred Income Taxes -st	125100	7600	0.00	126100	7600	0.00	127100	7600	0.00
Sale of Transportation	125100	7690	(14.00)	126100	7690	(5.00)	127100	7690	(15.00)
Interest Exp. - Interco.	125100	7710	0.00	126100	7710	0.00	127100	7710	0.00
Interest During Construction	125100	7750	(12.00)	126100	7750	(4.00)	127100	7750	(13.00)
Total			<u>(1,061.00)</u>			<u>(383.00)</u>			<u>(1,196.00)</u>

(b) Allocation based on C.E. in areas s by	196 0.97%	70 0.35%	220 1.09%
(c) Allocation based on C.E. in Illinois	196 1.36%	70 0.49%	220 1.53%
(d) Allocation based on actual company			

NOTE: Any rounding was done in Galena

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Acct Name	128100			130100			132100		
	Whispering Hills			Medina			Cedar Bluff		
	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Legal Fees	128100	6025	0.00	130100	6025	0.00	132100	6025	0.00
Computer Maint.	128100	5735	0.00	130100	5735	0.00	132100	5735	0.00
Computer Amort & Prog cost	128100	5745	126.00	130100	5745	25.00	132100	5745	7.00
Rate Case Exp.	128100	6065	0.00	130100	6065	0.00	132100	6065	0.00
Rent - Burla Enterprises	128100	6090	252.00	130100	6090	51.00	132100	6090	14.00
Answering Serv	128100	5855	213.00	130100	5855	43.00	132100	5855	12.00
Printing & Blueprints	128100	5885	25.00	130100	5885	5.00	132100	5885	1.00
Computer Supplies	128100	5740	3.00	130100	5740	1.00	132100	5740	0.00
Postage & postage Meter - Office	128100	5540	26.00	130100	5540	5.00	132100	5540	1.00
UPS & Air Freight	128100	5895	38.00	130100	5895	8.00	132100	5895	2.00
Office Supply Stores	128100	5880	0.00	130100	5880	0.00	132100	5880	0.00
Other Office Expenses	128100	5900	790.00	130100	5900	159.00	132100	5900	44.00
Operations Telephones	128100	5945	177.00	130100	5945	36.00	132100	5945	10.00
Operations Telephones - LD	128100	5945	(15.00)	130100	5945	(3.00)	132100	5945	(1.00)
Meals and Related Exp.	128100	6200	159.00	130100	6200	32.00	132100	6200	9.00
Other Misc. General	128100	5825	29.00	130100	5825	6.00	132100	5825	2.00
Operators Expense	128100	5900	11.00	130100	5900	2.00	132100	5900	1.00
Communication Expense	128100	6360	786.00	130100	6360	158.00	132100	6360	44.00
Operators Ed Exp.	128100	5820	(22.00)	130100	5820	(5.00)	132100	5820	(1.00)
Operators Postage	128100	5895	0.00	130100	5895	0.00	132100	5895	0.00
Oper. Office Supply Stores	128100	5900	0.00	130100	5900	0.00	132100	5900	0.00
Operators Memberships	128100	5810	18.00	130100	5810	4.00	132100	5810	1.00
Operators Cleaning Supplies	128100	6285	0.00	130100	6285	0.00	132100	6285	0.00
Operators Other Office	128100	5900	(37.00)	130100	5900	(7.00)	132100	5900	(2.00)
Operators Publications	128100	5890	0.00	130100	5890	0.00	132100	5890	0.00
Sales/Use Tax Expense	128100	7560	0.00	130100	7560	0.00	132100	7560	0.00
Gasoline	128100	6215	2,815.00	130100	6215	569.00	132100	6215	158.00
Auto Repairs & Tires	128100	6220	1,881.00	130100	6220	380.00	132100	6220	106.00
Auto Licenses	128100	6225	103.00	130100	6225	21.00	132100	6225	6.00
Other Transportation	128100	6230	0.00	130100	6230	0.00	132100	6230	0.00
Depreciation - Water Plant	128100	6445	33.00	130100	6445	7.00	132100	6445	2.00
Depreciation Transportation	128100	6905	4,059.00	130100	6905	820.00	132100	6905	228.00
Depreciation Computer	128100	6920	1,587.00	130100	6920	320.00	132100	6920	89.00
Deferred Income Taxes -fed	128100	7595	0.00	130100	7595	0.00	132100	7595	0.00
Deferred Income Taxes -st	128100	7600	0.00	130100	7600	0.00	132100	7600	0.00
Sale of Transportation	128100	7690	(164.00)	130100	7690	(33.00)	132100	7690	(9.00)
Interest Exp. - Interco.	128100	7710	0.00	130100	7710	0.00	132100	7710	0.00
Interest During Construction	128100	7750	(143.00)	130100	7750	(29.00)	132100	7750	(8.00)
Total			(12,750.00)			(2,575.00)			(716.00)

[b] Allocation based on C.E. in areas s by	2,352	475	132
	11.61%	2.34%	0.65%
[c] Allocation based on C.E. in Illinois	2,352	475	132
	16.38%	3.31%	0.92%
[d] Allocation based on actual company			

NOTE: Any rounding was done in Galena

Distribution of Illinois Cost Center
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jsh

Acct Name	133102 Harbor Ridge			134100 Great Northern			124100 Lake Marian		
	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
	Legal Fees	133102	6025	0.00	134100	6025	0.00	124100	6025
Computer Maint.	133102	5735	0.00	134100	5735	0.00	124100	5735	0.00
Computer Amort & Prog cost	133102	5745	26.00	134100	5745	19.00	124100	5745	16.00
Rate Case Exp.	133102	6065	0.00	134100	6065	0.00	124100	6065	0.00
Rent - Burla Enterprises	133102	6090	51.00	134100	6090	39.00	124100	6090	31.00
Answering Serv	133102	5855	43.00	134100	5855	33.00	124100	5855	27.00
Printing & Blueprints	133102	5740	1.00	134100	5740	4.00	124100	5885	3.00
Computer Supplies	133102	5540	5.00	134100	5540	4.00	124100	5740	0.00
Postage & postage Meter - Office	133102	5895	8.00	134100	5895	6.00	124100	5540	3.00
UPS & Air Freight	133102	5880	0.00	134100	5880	0.00	124100	5895	5.00
Office Supply Stores	133102	5900	161.00	134100	5900	122.00	124100	5900	99.00
Other Office Expenses	133102	5945	36.00	134100	5945	27.00	124100	5945	22.00
Operations Telephones	133102	5945	(3.00)	134100	5945	(2.00)	124100	5945	(2.00)
Operations Telephones - LD	133102	5945	33.00	134100	6200	25.00	124100	6200	20.00
Meals and Related Exp.	133102	6200	6.00	134100	5825	5.00	124100	5825	4.00
Other Misc. General	133102	5900	2.00	134100	5900	2.00	124100	5900	1.00
Operators Expense	133102	6360	160.00	134100	6360	121.00	124100	6360	98.00
Communication Expense	133102	5820	(5.00)	134100	5820	(3.00)	124100	5820	(3.00)
Operators Ed Exp.	133102	5895	0.00	134100	5895	0.00	124100	5895	0.00
Operators Postage	133102	5900	0.00	134100	5900	0.00	124100	5900	0.00
Oper. Office Supply Stores	133102	5810	4.00	134100	5810	3.00	124100	5810	2.00
Operators Memberships	133102	6285	0.00	134100	6285	0.00	124100	6285	0.00
Operators Cleaning Supplies	133102	6285	0.00	134100	5900	(6.00)	124100	5900	(5.00)
Operators Other Office	133102	5900	(8.00)	134100	5890	0.00	124100	5890	0.00
Operators Publications	133102	5890	0.00	134100	7560	0.00	124100	7560	0.00
Sales/Use Tax Expense	133102	7560	0.00	134100	7560	0.00	124100	7560	0.00
Gasoline	133102	6215	574.00	134100	6215	433.00	124100	6215	352.00
Auto Repairs & Tires	133102	6220	384.00	134100	6220	289.00	124100	6220	235.00
Auto Licenses	133102	6225	21.00	134100	6225	16.00	124100	6225	13.00
Other Transportation	133102	6230	0.00	134100	6230	0.00	124100	6230	0.00
Depreciation - Water Plant	133102	6445	7.00	134100	6445	5.00	124100	6445	4.00
Depreciation Transportation	133102	6905	828.00	134100	6905	625.00	124100	6905	508.00
Depreciation Computer	133102	6920	324.00	134100	6920	245.00	124100	6920	198.00
Deferred Income Taxes -fed	133102	7595	0.00	134100	7595	0.00	124100	7595	0.00
Deferred Income Taxes -st	133102	7600	0.00	134100	7600	0.00	124100	7600	0.00
Sale of Transportation	133102	7690	(33.00)	134100	7690	(25.00)	124100	7690	(21.00)
Interest Exp. - Interco.	133102	7710	0.00	134100	7710	0.00	124100	7710	0.00
Interest During Construction	133102	7750	(29.00)	134100	7750	(22.00)	124100	7750	(18.00)
Total			<u>(2,601.00)</u>			<u>(1,965.00)</u>			<u>(1,592.00)</u>

[b] Allocation based on C.E. in areas s by	480 2.37%	362 1.79%	293 1.45%
[c] Allocation based on C.E. in Illinois	480 3.34%	362 2.52%	293 2.05%
[d] Allocation based on actual company			

NOTE: Any rounding was done in Galena

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Acct Name	150102 Twin Lakes			151102 WSC of Indiana			152100 Indiana Water Service			135100 Illinois Cost Center			102100 Water Service Corp.		
	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Legal Fees	150102	6025	0.00	151102	6025	0.00	152100	6025	0.00	135100	6025	0.00	102100	6025	7,262.00
Computer Maint.	150102	5735	0.00	151102	5735	0.00	152100	5735	0.00	135100	5735	0.00	102100	5735	1,757.00
Computer Amort & Prog cost	150102	5745	249.00	151102	5745	16.00	152100	5745	50.00	135100	5745	(1,084.28)	102100	5745	290.00
Rate Case Exp.	150102	6065	0.00	151102	6065	0.00	152100	6065	0.00	135100	6065	0.00	102100	6065	1,398.00
Rent - Burla Enterprises	150102	6090	499.00	151102	6090	33.00	152100	6090	100.00	135100	6090	(2,169.00)	102100	6090	1,965.00
Answering Serv	150102	5855	422.00	151102	5855	28.00	152100	5855	84.00	135100	5855	(1,832.60)	102100	5855	629.00
Printing & Blueprints	150102	5885	49.00	151102	5885	3.00	152100	5885	10.00	135100	5885	(211.05)	102100	5885	200.00
Computer Supplies	150102	5740	6.00	151102	5740	0.00	152100	5740	1.00	135100	5740	(27.72)	102100	5740	3,076.00
Postage & postage Meter - Office	150102	5540	52.00	151102	5540	3.00	152100	5540	10.00	135100	5540	(225.27)	102100	5540	14,028.53
UPS & Air Freight	150102	5895	75.00	151102	5895	5.00	152100	5895	15.00	135100	5895	(326.24)	102100	5895	1,908.00
Office Supply Stores	150102	5880	0.00	151102	5880	0.00	152100	5880	0.00	135100	5880	0.00	102100	5880	10,400.00
Other Office Expenses	150102	5900	1,566.00	151102	5900	103.00	152100	5900	312.00	135100	5900	(6,807.23)	102100	5900	3,860.00
Operations Telephones	150102	5945	350.00	151102	5945	23.00	152100	5945	70.00	135100	5945	(1,521.36)	102100	5945	1,417.00
Operations Telephones - LD	150102	5945	(29.00)	151102	5945	(2.00)	152100	5945	(6.00)	135100	5945	127.90	102100	5945	1,061.00
Meals and Related Exp.	150102	6200	316.00	151102	6200	21.00	152100	6200	63.00	135100	6200	(1,372.85)	102100	6200	383.00
Other Misc. General	150102	5825	58.00	151102	5825	4.00	152100	5825	12.00	135100	5825	(252.95)	102100	5825	1,196.00
Operators Expense	150102	5900	22.00	151102	5900	1.00	152100	5900	4.00	135100	5900	(97.25)	102100	5900	12,715.00
Communication Expense	150102	6360	1,557.00	151102	6360	103.00	152100	6360	311.00	135100	6360	(6,768.76)	102100	6360	1,315.00
Operators Ed Exp.	150102	5820	(44.00)	151102	5820	(3.00)	152100	5820	(9.00)	135100	5820	192.95	102100	5820	2,575.00
Operators Postage	150102	5895	0.00	151102	5895	0.00	152100	5895	0.00	135100	5895	0.00	102100	5895	3,494.00
Oper. Office Supply Stores	150102	5900	0.00	151102	5900	0.00	152100	5900	0.00	135100	5900	0.00	102100	5900	716.00
Operators Memberships	150102	5810	35.00	151102	5810	2.00	152100	5810	7.00	135100	5810	(153.00)	102100	5810	2,601.00
Operators Cleaning Supplies	150102	6285	0.00	151102	6285	0.00	152100	6285	0.00	135100	6285	0.00	102100	6285	1,965.00
Operators Other Office	150102	5900	(74.00)	151102	5900	(5.00)	152100	5900	(15.00)	135100	5900	320.23	102100	5900	1,592.00
Operators Publications	150102	5890	0.00	151102	5890	0.00	152100	5890	0.00	135100	5890	0.00	102100	5890	7,971.00
Sales/Use Tax Expense	150102	7560	0.00	151102	7560	0.00	152100	7560	0.00	135100	7560	0.00	102100	7560	524.00
Gasoline	150102	6215	0.00	151102	6215	0.00	152100	6215	0.00	135100	6215	(17,185.02)	102100	6215	1,590.00
Auto Repairs & Tires	150102	6220	0.00	151102	6220	0.00	152100	6220	0.00	135100	6220	(11,484.51)	102100	6220	(87,923.53)
Auto Licenses	150102	6225	0.00	151102	6225	0.00	152100	6225	0.00	135100	6225	(626.00)	102100	6225	0.00
Other Transportation	150102	6230	0.00	151102	6230	0.00	152100	6230	0.00	135100	6230	0.00	102100	6230	6230
Depreciation - Water Plant	150102	6445	0.00	151102	6445	0.00	152100	6445	0.00	135100	6445	(199.54)	102100	6445	6445
Depreciation Transportation	150102	6905	0.00	151102	6905	0.00	152100	6905	0.00	135100	6905	(24,782.98)	102100	6905	6905
Depreciation Computer	150102	6920	3,145.00	151102	6920	208.00	152100	6920	627.00	135100	6920	(13,666.26)	102100	6920	6920
Deferred Income Taxes -fed	150102	7595	0.00	151102	7595	0.00	152100	7595	0.00	135100	7595	0.00	102100	7595	7595
Deferred Income Taxes -st	150102	7600	0.00	151102	7600	0.00	152100	7600	0.00	135100	7600	0.00	102100	7600	7600
Sale of Transportation	150102	7690	0.00	151102	7690	0.00	152100	7690	0.00	135100	7690	1,000.00	102100	7690	7690
Interest Exp. - Interco.	150102	7710	0.00	151102	7710	0.00	152100	7710	0.00	135100	7710	0.00	102100	7710	7710
Interest During Construction	150102	7750	(283.00)	151102	7750	(19.00)	152100	7750	(56.00)	135100	7750	1,229.26	102100	7750	7750
Total			(7,971.00)			(524.00)			(1,590.00)			87,923.53			0.00

(b) Allocation based on C.E. in areas s by 4,663 23.01% 308 1.52% 930 4.59% 20,264 100.00%

(c) Allocation based on C.E. in Illinois 14,363 100.00%

(d) Allocation based on actual company

NOTE: Any rounding was done in Galena

Distribution of Louisiana Office Expenses
 SW 90-LOUISIANA
 12/31/07

Sub	%	357100		356100				
		UI OF LOUISIANA		LWS				
		Account	Amount	Account	Amount			
INDIRECT EXPENSES:								
BLADELL OFFICE:								
TEMP. EMPLOYMENT - CLERK	762	49.58%	357100	6045	3,887.00	356100	6045	(3,887.00)
COMPUTER MAINT.	762	49.58%	357100	5735	0.00	356100	5735	0.00
RENT - STIRLING PROP. IN	762	49.58%	357100	6090	1,891.00	356100	6090	(1,891.00)
PUBL SUBSCRIPTIONS & TAI	762	49.58%	357100	5890	0.00	356100	5890	0.00
ANSWERING SERVICE	762	49.58%	357100	5855	568.00	356100	5855	(568.00)
COMPUTER SUPPLIES	762	49.58%	357100	5740	14.00	356100	5740	(14.00)
PRINTING & BLUEPRINTS	762	49.58%	357100	5885	261.00	356100	5885	(261.00)
POSTAGE	762 A	49.58%	357100	5540	0.00	356100	5540	0.00
UPS & AIR FREIGHT	762	49.58%	357100	5895	789.00	356100	5895	(789.00)
PRINTING CUSTOMER SERVIC	762	49.58%	357100	5545	826.00	356100	5545	(826.00)
XEROX	762	49.58%	357100	5865	0.00	356100	5865	0.00
OFF SUPPLY STORES	762	49.58%	357100	5880	1,856.00	356100	5880	(1,856.00)
REIM OF OFFICE EMP. EXP.	762	49.58%	357100	5880	0.00	356100	5880	0.00
OFFICE EXPENSES	762	49.58%	357100	5535	105.00	356100	5535	(105.00)
CLEANING SUPPLIES	762	49.58%	357100	5860	0.00	356100	5860	0.00
PETTY CASH OFFICE	762	49.58%	357100	5900	0.00	356100	5900	0.00
OTHER OFFICE EXPENSES	762	49.58%	357100	5900	3,457.00	356100	5900	(3,457.00)
OFFICE TELEPHONE	762	49.58%	357100	5945	3,437.00	356100	5945	(3,437.00)
OPERATIONS TELEPHONE	762 B	49.58%	357100	5945	0.00	356100	5945	0.00
OFFICE ELECTRIC	762	49.58%	357100	5930	827.00	356100	5930	(827.00)
OFFICE CLEANING SERVICE	762	49.58%	357100	5970	1,155.00	356100	5970	(1,155.00)
OTHER OFFICE MAINT.	762	49.58%	357100	5965	331.00	356100	5965	(331.00)
MEALS AND RELATED	762	49.58%	357100	6200	1,146.00	356100	6200	(1,146.00)
OTHER MISC GENERAL	762	49.58%	357100	5825	3,769.00	356100	5825	(3,769.00)
DEPRECIATION - OFF FUR	762			6445			6445	
DEPRECIATION - COMPUTER	762	49.58%	357100	6920	4,213.00	356100	6920	(4,213.00)
UII - PARENT:								
BANK SERVICE CHARGES	0750	49.58%	357100	5790	679.00	356100	5790	(679.00)
COMMUNICATION EXPENSES	0750	49.58%	357100	6360	3,153.00	356100	6360	(3,153.00)
TOTAL INDIRECT EXPENSES			0770	4535	(3,832.00)	0750	4535	3,832.00
TOTAL COST CENTERS								
						(32,364.00)	32,364.00	

A Less Mailsort expenses already allocated.
 B Less Cable & Wireless expenses already allocated.

Distribution of Maryland Office Expenses
 SE 90-MARYLAND
 12/31/07

INDIRECT EXPENSES:	286100 GREEN RIDGE				287100 PROVINCES				288102 MARYLAND WATER SERVICE			
	Account		Amount		Account		Amount		Account		Amount	
	%				%				%			
MARYLAND OFFICE:												
TEMP. EMPLOYMENT - CLERICAL	7.27%	286100	6045	0.00	11.79%	287100	6045	0.00	8.58%	288102	6045	0.00
PUBL. SUBSCRIPTIONS & TAPES	7.27%	286100	5890	0.00	11.79%	287100	5890	0.00	8.58%	288102	5890	0.00
ANSWERING SERV	7.27%	286100	5855	66.00	11.79%	287100	5855	108.00	8.58%	288102	5855	78.00
COMPUTER SUPPLIES	7.27%	286100	5740	0.00	11.79%	287100	5740	0.00	8.58%	288102	5740	0.00
PRINTING & BLUEPRINTS	7.27%	286100	5545	0.00	11.79%	287100	5545	0.00	8.58%	288102	5545	0.00
POSTAGE	7.27%	286100	5540	55.00	11.79%	287100	5540	90.00	8.58%	288102	5540	65.00
UPS & AIR FREIGHT	7.27%	286100	5895	21.00	11.79%	287100	5895	35.00	8.58%	288102	5895	25.00
XEROX	7.27%	286100	5865	9.00	11.79%	287100	5865	15.00	8.58%	288102	5865	11.00
OFF SUPPLY STORES	7.27%	286100	5880	45.00	11.79%	287100	5880	72.00	8.58%	288102	5880	53.00
REIM. OF OFFICE EMP. EXP.	7.27%	286100	5880	0.00	11.79%	287100	5880	0.00	8.58%	288102	5880	0.00
CLEANING SUPPLIES	7.27%	286100	5900	1.00	11.79%	287100	5900	2.00	8.58%	288102	5900	1.00
OTHER OFFICE EXP.	7.27%	286100	5945	463.00	11.79%	287100	5945	750.00	8.58%	288102	5945	546.00
OFFICE TELEPHONE	7.27%	286100	5945	45.00	11.79%	287100	5945	73.00	8.58%	288102	5945	53.00
OPERATIONS TELEPHONE	7.27%	286100	5945	0.00	11.79%	287100	5945	0.00	8.58%	288102	5945	0.00
ALARM SYSTEM PHONE EXP.	7.27%	286100	5960	0.00	11.79%	287100	5960	0.00	8.58%	288102	5960	0.00
OTHER OFFICE UTILITIES	7.27%	286100	5980	14.00	11.79%	287100	5980	22.00	8.58%	288102	5980	16.00
OFFICE CLEANING SERVICE	7.27%	286100	5970	49.00	11.79%	287100	5970	80.00	8.58%	288102	5970	58.00
OTHER OFFICE MAINT	7.27%	286100	5965	34.00	11.79%	287100	5965	55.00	8.58%	288102	5965	40.00
DEPRECIATION WATER PLANT	7.27%	286100	6445	0.00	11.79%	287100	6445	0.00	8.58%	288102	6445	0.00
TOTAL INDIRECT EXPENSES			(802.00)				(1,302.00)					(946.00)

Distribution of Maryland Office
 as 90-MARYLAND
 12/31/07

	316100				332100				317102				315100			
	PENNSYLVANIA				COLCHESTER				PENN ESTATES				WESTGATE			
	%	Account	Amount		%	Account	Amount		%	Account	Amount		%	Account	Amount	
INDIRECT EXPENSES:																
MARYLAND OFFICE:																
TEMP. EMPLOYMENT - CLERICAL	16.93%	316100	6045	0.00	1.32%	332100	6045	0.00	19.81%	317102	6045	0.00	5.81%	315100	6045	0.00
PUBL. SUBSCRIPTIONS & TAPES	16.93%	316100	5890	0.00	1.32%	332100	5890	0.00	19.81%	317102	5890	0.00	5.81%	315100	5890	0.00
ANSWERING SERV.	16.93%	316100	5855	155.00	1.32%	332100	5855	12.00	19.81%	317102	5855	181.00	5.81%	315100	5855	53.00
COMPUTER SUPPLIES	16.93%	316100	5740	0.00	1.32%	332100	5740	0.00	19.81%	317102	5740	0.00	5.81%	315100	5740	0.00
PRINTING & BLUEPRINTS	16.93%	316100	5545	0.00	1.32%	332100	5545	0.00	19.81%	317102	5545	0.00	5.81%	315100	5545	0.00
POSTAGE	16.93%	316100	5540	129.00	1.32%	332100	5540	10.00	19.81%	317102	5540	151.00	5.81%	315100	5540	44.00
UPS & AIR FREIGHT	16.93%	316100	5895	50.00	1.32%	332100	5895	4.00	19.81%	317102	5895	58.00	5.81%	315100	5895	17.00
XEROX	16.93%	316100	5865	21.00	1.32%	332100	5865	2.00	19.81%	317102	5865	25.00	5.81%	315100	5865	7.00
OFF. SUPPLY STORES	16.93%	316100	5880	104.00	1.32%	332100	5880	8.00	19.81%	317102	5880	121.00	5.81%	315100	5880	36.00
REIM. OF OFFICE EMP. EXP.	16.93%	316100	5880	0.00	1.32%	332100	5880	0.00	19.81%	317102	5880	0.00	5.81%	315100	5880	0.00
CLEANING SUPPLIES	16.93%	316100	5860	3.00	1.32%	332100	5860	0.00	19.81%	317102	5860	3.00	5.81%	315100	5860	1.00
OTHER OFFICE EXP.	16.93%	316100	5900	1,077.00	1.32%	332100	5900	84.00	19.81%	317102	5900	1,261.00	5.81%	315100	5900	370.00
OFFICE TELEPHONE	16.93%	316100	5945	104.00	1.32%	332100	5945	8.00	19.81%	317102	5945	122.00	5.81%	315100	5945	36.00
OPERATIONS TELEPHONE	16.93%	316100	5945	0.00	1.32%	332100	5945	0.00	19.81%	317102	5945	0.00	5.81%	315100	5945	0.00
ALARM SYSTEM PHONE EXP.	16.93%	316100	5960	0.00	1.32%	332100	5960	0.00	19.81%	317102	5960	0.00	5.81%	315100	5960	0.00
OTHER OFFICE UTILITIES	16.93%	316100	5980	32.00	1.32%	332100	5980	3.00	19.81%	317102	5980	38.00	5.81%	315100	5980	11.00
OFFICE CLEANING SERVICE	16.93%	316100	5970	115.00	1.32%	332100	5970	9.00	19.81%	317102	5970	115.00	5.81%	315100	5970	40.00
OTHER OFFICE MAINT	16.93%	316100	5965	78.00	1.32%	332100	5965	6.00	19.81%	317102	5965	92.00	5.81%	315100	5965	27.00
DEPRECIATION WATER PLANT	16.93%	316100	6445	0.00	1.32%	332100	6445	0.00	19.81%	317102	6445	0.00	5.81%	315100	6445	0.00
TOTAL INDIRECT EXPENSES				(1,868.00)				(146.00)				(2,187.00)				(642.00)

Distribution of Maryland Office
 BE 90-MARYLAND
 12/31/07

	333102			285102			
	MASSACHUSETTS			UIM			
	%	Account	Amount	Account	Amount	Amount	
INDIRECT EXPENSES:							
MARYLAND OFFICE:							
TEMP. EMPLOYMENT - CLERICAL	28.50%	333102	6045	0.00	285102	6045	0.00
PUBL. SUBSCRIPTIONS & TAPES	28.50%	333102	5890	0.00	285102	5890	0.00
ANSWERING SERV	28.50%	333102	5855	260.00	285102	5855	(913.00)
COMPUTER SUPPLIES	28.50%	333102	5740	0.00	285102	5740	0.00
PRINTING & BLUEPRINTS	28.50%	333102	5545	0.00	285102	5545	0.00
POSTAGE	28.50%	333102	5540	217.00	285102	5540	(761.00)
UPS & AIR FREIGHT	28.50%	333102	5895	84.00	285102	5895	(294.00)
XEROX	28.50%	333102	5865	36.00	285102	5865	(126.00)
OFF SUPPLY STORES	28.50%	333102	5880	175.00	285102	5880	(614.00)
REIM. OF OFFICE EMP. EXP.	28.50%	333102	5860	0.00	285102	5860	0.00
CLEANING SUPPLIES	28.50%	333102	5860	5.00	285102	5860	(16.00)
OTHER OFFICE EXP.	28.50%	333102	5900	1,814.00	285102	5900	(6,365.00)
OFFICE TELEPHONE	28.50%	333102	5945	176.00	285102	5945	(617.00)
OPERATIONS TELEPHONE	28.50%	333102	5945	0.00	285102	5945	0.00
ALARM SYSTEM PHONE EXP.	28.50%	333102	5960	0.00	285102	5960	0.00
OTHER OFFICE UTILITIES	28.50%	333102	5980	54.00	285102	5980	(190.00)
OFFICE CLEANING SERVICE	28.50%	333102	5970	194.00	285102	5970	(680.00)
OTHER OFFICE MAINT	28.50%	333102	5965	132.00	285102	5965	(464.00)
DEPRECIATION WATER PLANT	28.50%	333102	6445	0.00	285102	6445	0.00
TOTAL INDIRECT EXPENSES							
			<u>(3,147.00)</u>			<u>11,040.00</u>	

Distribution of Nevada Office Expenses
 SE 90-NEVADA
 12/31/07

	450100 UI of Nevada			452100 SKY RANCH		
	%	Account	Amount	%	Account	Amount
INDIRECT EXPENSES:						
PAHRUMP OFFICE:						
TEMP. EMPLOYMENT - CLERICAL	19.16%	450100	6045	0.00	3.48%	452100 6045 0.00
COMPUTER MAINT.	19.16%	450100	5735	538.00	3.48%	452100 5735 98.00
RENT	19.16%	450100	6090	728.00	3.48%	452100 6090 132.00
PUBL SUBSCRIPTIONS & TAPES	19.16%	450100	5890	218.00	3.48%	452100 5890 40.00
ANSWERING SERVICE	19.16%	450100	5855	64.00	3.48%	452100 5855 12.00
COMPUTER SUPPLIES	19.16%	450100	5740	0.00	3.48%	452100 5740 0.00
PRINTING & BLUEPRINTS	19.16%	450100	5885	137.00	3.48%	452100 5885 25.00
POSTAGE	19.16%	450100	5540	0.00	3.48%	452100 5540 0.00
UPS & AIR FREIGHT	19.16%	450100	5895	941.00	3.48%	452100 5895 171.00
PRINTING CUSTOMER SERVICE	19.16%	450100	5545	0.00	3.48%	452100 5545 0.00
XEROX	19.16%	450100	5865	24.00	3.48%	452100 5865 4.00
OFF SUPPLY STORES	19.16%	450100	5880	1,503.00	3.48%	452100 5880 273.00
REIM OF OFFICE EMP. EXP.	19.16%	450100	5880	0.00	3.48%	452100 5880 0.00
OFFICE EXPENSES	19.16%	450100	5535	0.00	3.48%	452100 5535 0.00
CLEANING SUPPLIES	19.16%	450100	5860	0.00	3.48%	452100 5860 0.00
PETTY CASH OFFICE	19.16%	450100	5900	0.00	3.48%	452100 5900 0.00
OTHER OFFICE EXPENSES	19.16%	450100	5900	4,301.00	3.48%	452100 5900 781.00
OFFICE TELEPHONE	19.16%	450100	5945	958.00	3.48%	452100 5945 174.00
OPERATIONS TELEPHONES	19.16%	450100	5945	0.00	3.48%	452100 5945 0.00
OFFICE ELECTRIC	19.16%	450100	5930	603.00	3.48%	452100 5930 110.00
OFFICE WATER	19.16%	450100	5940	3.00	3.48%	452100 5940 1.00
OFFICE CLEANING SERVICE	19.16%	450100	5970	298.00	3.48%	452100 5970 54.00
BANK SERV CHARGES	19.16%	450100	5790	0.00	3.48%	452100 5790 0.00
OFFICE EDUCATION/TRAIN. EXP	19.16%	450100	5820	940.00	3.48%	452100 5820 171.00
OTHER MISC GENERAL	19.16%	450100	5825	0.00	3.48%	452100 5825 0.00
DEPRECIATION - COMPUTER	19.16%	450100	6920	(5,009.00)	3.48%	452100 6920 (910.00)
				(6,247.00)		(1,136.00)
TOTAL INDIRECT EXPENSES						
				(6,247.00)		(1,136.00)
TOTAL COST CENTERS						

Distribution of Nevada Office
 SE 90-NEVADA
 12/31/07

	%	451102		453102	
		Account	Amount	Account	Amount
INDIRECT EXPENSES:					
PAHRUMP OFFICE:					
TEMP. EMPLOYMENT - CLERICAL	24.78%	451102	6045	0.00	453102 6045 0.00
COMPUTER MAINT.	24.78%	451102	5735	696.00	453102 5735 (1,332.00)
RENT	24.78%	451102	6090	942.00	453102 6090 (1,802.00)
PUBL SUBSCRIPTIONS & TAPES	24.78%	451102	5890	282.00	453102 5890 (540.00)
ANSWERING SERVICE	24.78%	451102	5855	83.00	453102 5855 (159.00)
COMPUTER SUPPLIES	24.78%	451102	5740	0.00	453102 5740 0.00
PRINTING & BLUEPRINTS	24.78%	451102	5885	178.00	453102 5885 (340.00)
POSTAGE	24.78%	451102	5540	0.00	453102 5540 0.00
UPS & AIR FREIGHT	24.78%	451102	5895	1,216.00	453102 5895 (2,328.00)
PRINTING CUSTOMER SERVICE	24.78%	451102	5545	0.00	453102 5545 0.00
XEROX	24.78%	451102	5865	31.00	453102 5865 (59.00)
OFF SUPPLY STORES	24.78%	451102	5880	1,944.00	453102 5880 (3,720.00)
REIM OF OFFICE EMP. EXP.	24.78%	451102	5880	0.00	453102 5880 0.00
OFFICE EXPENSES	24.78%	451102	5535	0.00	453102 5535 0.00
CLEANING SUPPLIES	24.78%	451102	5860	0.00	453102 5860 0.00
PETTY CASH OFFICE	24.78%	451102	5900	0.00	453102 5900 0.00
OTHER OFFICE EXPENSES	24.78%	451102	5900	5,563.00	453102 5900 (10,645.00)
OFFICE TELEPHONE	24.78%	451102	5945	1,239.00	453102 5945 (2,371.00)
OPERATIONS TELEPHONES	24.78%	451102	5945	0.00	453102 5945 0.00
OFFICE ELECTRIC	24.78%	451102	5930	780.00	453102 5930 (1,493.00)
OFFICE WATER	24.78%	451102	5940	4.00	453102 5940 (8.00)
OFFICE CLEANING SERVICE	24.78%	451102	5970	386.00	453102 5970 (738.00)
BANK SERV CHARGES	24.78%	451102	5790	0.00	453102 5790 0.00
OFFICE EDUCATION/TRAIN. EXP	24.78%	451102	5820	1,216.00	453102 5820 (2,327.00)
OTHER MISC GENERAL	24.78%	451102	5825	0.00	453102 5825 0.00
DEPRECIATION - COMPUTER	24.78%	451102	6920	(6,478.00)	453102 6920 12,397.00
TOTAL INDIRECT EXPENSES				<u>(8,082.00)</u>	<u>15,465.00</u>
TOTAL COST CENTERS				<u>(8,082.00)</u>	<u>15,465.00</u>

Distribution of CHARLOTTE Warehouse Expense
 SE 90-CHARLOTTE WAREHOUSE
 12/31/07

Acct Name	ZD182117		182100		ZD182118		182100		182237	
	Cost Center 891				Cost Center 893				Cost Center 598	
	Account	Amount	Account	Amount	Account	Amount	Account	Amount	Account	Amount
Rent - Warehouse (CC 875)	182100	6090	0.00	182100	6090	0.00	182237	6090	0.00	
Chlorine	182100	5480	5,245.50	182100	5480	4,834.00	182237	5480	221.00	
Odor Control Chemicals	182100	5485	0.01	182100	5485	0.00	182237	5485	0.00	
Other Chemicals	182100	5490	9,159.98	182100	5490	8,627.00	182237	5490	394.00	
Water Maintenance Supplies	182100	6285	952.23	182100	6285	1,444.00	182237	6285	66.00	
Water Other Maintenance	182100	6310	578.06	182100	6310	876.00	182237	6310	40.00	
Sewer Maintenance Supplies	182100	6320	0.00	182100	6320	0.00	182237	6320	0.00	
Sewer Other Maintenance	182100	6345	550.18	182100	6345	834.00	182237	6345	38.00	
Hurricane/Storms Cost	182100	6390	0.00	182100	6390	0.00	182237	6390	0.00	
Communication Expenses	182100	6360	0.00	182100	6360	0.00	182237	6360	0.00	
Oper. - Cleaning Supplies	182100	6285	1,561.52	182100	6285	2,364.00	182237	6285	108.00	
Oper. - Other Office Exp.	182100	5900	997.41	182100	5900	1,512.00	182237	5900	69.00	
Oper. - Ed Expenses	182100	5820	0.00	182100	5820	0.00	182237	5820	0.00	
Testing Equipment/Chemicals	182100	6260	252.57	182100	6260	382.00	182237	6260	17.00	
Depreciation Water Plant	182100	6445	1,702.73	182100	6445	1,095.00	182237	6445	77.00	
Depreciation Sewer Plant	182100	6640	74.58	182100	6640	48.00	182237	6640	3.00	
Total	na		<u>(21,074.77)</u>	na		<u>(22,016.00)</u>	na	2334002	<u>(1,033.00)</u>	

[a] Chemical Expense for Tega Cay - \$200 per Rate Case.

Sub	C.E.	Sub	C.E.	Sub	C.E.
		0502	134	598	282
0546	152	0508	120		
0553	2,220	0539	133		
0556	66	0544	259		
0566	136	0552	33		
0568	0	0554	101		
0575	703	0558	58		
0583	130	0559	58		
0587	273	0562	46		
0588	1,915	0565	26		
0593	114	0567	0		
0855	90	0582	56		
0861	455	0584	118		
		0585	223		
		0586	117		
		0592	244		
		0596	204		
		0854	153		
		0858	225		
		0859	336		
		0860	1,047		
		0865	33		
		0866	76		
		0871	66		
		0876	155		
Total	6,254		4,021		282
Alloc %	<u>38.49%</u>		<u>24.75%</u>		<u>1.74%</u>
	<u>59.24%</u>		<u>38.09%</u>		<u>2.67%</u>

Distribution of CHARLOTTE Warehouse B
 SE 90-CHARLOTTE WAREHOUSE
 12/31/07

Acct Name	406102		400129		182222				
	Tega Cay		Riverhills		Total Warehouse				
	Account	Amount	Account	Amount	Account	Amount			
Rent - Warehouse (CC 875)	406102	6090	400129	6090	182222	6090	0.00		
Chlorine	406102	5480 a	400129	5480	182222	5480	(12,691.50)		
Odor Control Chemicals	406102	5485 a	400129	5485	182222	5485	(0.01)		
Other Chemicals	406102	5490 a	400129	5490	182222	5490	(22,647.98)		
Water Maintenance Supplies	406102	6285	400129	6285	182222	6285	(3,790.23)		
Water Other Maintenance	406102	6310	400129	6310	182222	6310	(2,301.06)		
Sewer Maintenance Supplies	406102	6320	400129	6320	182222	6320	0.00		
Sewer Other Maintenance	406102	6345	400129	6345	182222	6345	(2,190.18)		
Hurricane/Storms Cost	406102	6390	400129	6390	182222	6390	0.00		
Communication Expenses	406102	6360	400129	6360	182222	6360	0.00		
Oper. - Cleaning Supplies	406102	6285	400129	6285	182222	6285	(6,207.52)		
Oper. - Other Office Exp.	406102	5900	400129	5900	182222	5900	(3,969.41)		
Oper. - Ed Expenses	406102	5820	400129	5820	182222	5820	0.00		
Testing Equipment/Chemicals	406102	6260	400129	6260	182222	6260	(1,002.57)		
Depreciation Water Plant	406102	6445	400129	6445	182222	6445	(4,423.73)		
Depreciation Sewer Plant	406102	6640	400129	6640	182222	6640	(192.58)		
Total	485	2334002	(4,099.00)	298	2334002	(11,194.00)	500	2334002	59,416.77
									0.00

[a] Chemical Expense for Tega Cay - \$

Sub	C.E.	Sub	C.E.	Sub	C.E.
485	2,630	460	3,061		
	2,630		3,061		16,248
	<u>16.19%</u>		<u>18.84%</u>		<u>100.00%</u>
					10,557

Customer

Equivalents

CUSTOMER EQUIVALENTS 12/31/2007			December 2007	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
ILLINOIS						
A. USAGE						
014	Camelot	W	216.0			
014	Camelot	S	215.0	324		2.2%
018	Charmar	W	53.0	53		0.4%
022	Cherry Hill	W	257.6	258		1.8%
025	Holiday Hills	W	242.0	242		1.7%
026	Clarendon	W	362.9	363		2.5%
027	Westlake	W	432.6			
027	Westlake	S	422.8	644		4.5%
034	County Line	W	117.4	117		0.8%
038	Del Mar	W D	75.5	38		0.3%
042	Ferson Creek	W	382.0			
042	Ferson Creek	S	374.0	569		4.0%
046	Galena Territory	W	2,186.9			
046	Galena Territory	S	818.2	2,596		18.1%
048	Harbor Ridge	W	323.0			
048	Harbor Ridge	S C	319.0	483		3.4%
049	Great Northern	W	361.0	361		2.5%
050	Killarney	W	352.0	352		2.4%
066	Northern Hills	W	172.0			
066	Northern Hills	S	185.0	265		1.8%
070	Lake Marian	W	293.0	293		2.0%
078	Wildwood	W	195.0	195		1.4%
082	Valentine	W	70.0	70		0.5%
086	Walk-up Woods	W	220.0	220		1.5%
090&062	Whisp.Hills/Pist./Sun	W	2,352.5	2,353		16.4%
096	Medina	S	475.2	475		3.3%
098	Cedar Bluff	S	131.0	131		0.9%
B. AVAILABILITY SYSTEMS						
011	Apple Canyon Usage	W	895.0			
010	Apple Canyon Avail (Split)		1,784.0	1,341		9.3%
055	Lake Holiday Usage	W	1,869.0			
054	Lake Holiday Avail (Split)		226.0	1,926		13.4%
059	Lake Wildwood Usage	W	472.5			
058	Lake Wildwood Avail (Split)		951.0	711		4.9%
	TOTAL ILLINOIS		<u>17,802.1</u>	<u>14,379</u>	6.2%	<u>100.0%</u>
VIRGINIA						
212	COLCHESTER	S	169.0	169		4.4%
224	MASSANUTTEN usage	W	176.0			
224	MASSANUTTEN usage	S	176.0			
225	MASSANUTTEN usage	W	2,248.3			
225	MASSANUTTEN usage	S	2,036.6			
226	MASSANUTTEN availability	W S	216.0	3,639		95.6%
	TOTAL VIRGINIA		<u>5,237.9</u>	<u>3,808</u>	1.7%	<u>100.0%</u>
LOUISIANA						
771	North Park/River Oaks	W	1,185.0			
771	North Park/River Oaks	S	1,129.5	1,750		
773	Arrowwood	W	2,574.9			
773	Arrowwood	S	2,256.9	3,703		
774	Greenbrier	W	849.3			
774	Greenbrier	S	726.3	1,212		
775	Ingram Estates	W	254.0			
775	Ingram Estates	S	253.0	381		
776	Windstone	W	295.0			
776	Windstone	S	289.0	440		
	Total U.I.OF LOUISIANA		<u>9,812.9</u>	<u>7,486</u>		49.6%
LOUISIANA WATER SERVICE, INC.						
750	LOUISIANA WATER SERVICE, INC.					
751	Woodridge	W	511.5			
751	Woodridge	S	495.5	760		
752	Kingspoint	W	2,005.3			
752	Kingspoint	S	1,993.3	3,002		
753	Lake Village	W	674.5			
753	Lake Village	S	667.0	1,009		

CUSTOMER EQUIVALENTS 12/31/2007		December 2007	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
754	Huntwyk	W	669.5		
754	Huntwyk	S	669.5	1,005	
755	Quail Ridge	W	379.0		
755	Quail Ridge	S	358.0	558	
756	Magnolia Forest/Rocket Ranch	W	544.8		
756	Magnolia Forest/Rocket Ranch	S	526.0	808	
757	Frenchman's Estates	W	53.5	54	
758	Village Acadian	W	49.4		
758	Village Acadian	S	43.4	71	
759	Oakmont	W	164.0		
759	Oakmont	S	160.0	244	
764	Pirates Harbor	W	104.0	104	
Total LOUISIANA WATER SERVICE, INC.			10,068.2	7,614	
TOTAL LOUISIANA			<u>19,881.1</u>	<u>15,100</u>	6.6%
INDIANA					
TWIN LAKES					
280&282	Twin Lakes Utilities, Inc.	W	3,127.1		
280&282	Twin Lakes Utilities, Inc.	S	3,068.6	4,661	79.1%
INDIANA WATER SERVICE					
151	Indiana Water Service	W D	1,858.0	929	15.8%
WSC of INDIANA					
150&149	WSC of Indiana	W	200.9		
150&149	WSC of Indiana	S	205.9	304	5.2%
TOTAL INDIANA			<u>8,460.5</u>	<u>5,894</u>	2.6%
OHIO					
246	Holiday Service	W	439.0		
245	Holiday Service Availability		538.0	574	
TOTAL OHIO			<u>977.0</u>	<u>574</u>	0.2%
SOUTH CAROLINA					
CAROLINA WATER SERVICE, INC.					
295	Salem Church	S	164.0	164	
351	Falcon Ranches	W	97.8	98	
352	Sycamore Acres	W D	78.0	39	
353	Westside Terrace	W D	66.0	33	
356	Oakwood	W D	59.0		
356	Oakwood	S	9.0	64	
357	Woodsen	S	85.0	85	
360	Blue Ridge	W	55.0	55	
361	Calvin Acres	W	40.0	40	
362	Pocalla	W	98.0		
362	Pocalla	S	159.0	178	
363	Rock Bluff	W	20.0	20	
364	Laurel Meadows	W D	285.0		
364	Laurel Meadows	S	278.0	424	
366	Oakland Plantation	S	305.6	306	
368	Indian Forks	W	75.0		
368	Indian Forks	S C	83.0	117	
369	Brighton Forest	W D	135.0		
369	Brighton Forest	S	144.0	207	
370	Indian Pines	W	17.0	17	
371	Rollingwood/Silver Creek	W D	185.0		
371	Rollingwood/Silver Creek	S	101.0	236	
372	Hidden Valley Trailer Pk.	W D	55.2		
372	Hidden Valley Trailer Pk.	S	486.6	298	
373	Smallwood Estates	W	116.0		
373	Smallwood Estates	S	114.0	173	
375	The Landings	W D	162.0		
375	The Landings	S	163.0	244	
376	Harborside	W D	78.8		
376	Harborside	S	77.8	118	
378	Spring Lake	W D	121.0		
378	Spring Lake	S	121.0	182	

CUSTOMER EQUIVALENTS 12/31/2007			December 2007	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
379	Palmetto Apts./Ests.	S C	46.2	23		
380	Roosevelt Gardens	S	165.5	166		
382	Hidden Valley Country Club	W	188.8	189		
385	Peachtree Acres	W	48.0	48		
391	Hunters Glen	W	94.5	95		
401	Heatherwood	W	101.0	101		
402	Idlewood	W D	67.5	34		
403	Springhill/Oakcrest	W D	419.5			
403	Springhill/Oakcrest	S	427.0	634		
404	Lincolnshire-Whites Creek	S	248.0	248		
405	40 Love Point	W	122.0			
405	40 Love Point	S C	121.0	183		
406	Planter's Station	W D	166.0			
406	Planter's Station	S	164.0	248		
422	Greyland Forest	W D	310.0			
422	Greyland Forest	S	306.0	463		
424	Glen Village	W	211.0			
424	Glen Village	S	206.0	314		
440	North Lake Shore Pt.	S C	24.0	12		
441	Ballentine Cove	S	89.0	89		
442	Shadowood Cove	S C	115.0	58		
443	Golden Pond	W D	353.0			
443	Golden Pond	S	344.0	525		
444	Oak Grove Est	W D	155.8			
444	Oak Grove Est	S	158.8	235		
445	Secret Cove	S	87.0	87		
458	Governor's Grant	S	316.0	316		
460	Riverhills Plantation	W D	3,219.1			
460	Riverhills Plantation	S C	2,918.6	3,069		
461	Lake Murray	W D	322.5			
461	Lake Murray	S	331.0	489		
462	Stonegate	W	134.0			
462	Stonegate	S C	133.0	201		
374	Friarsgate	S	1,028.0	1,028		
394	Friarsgate	S	1,798.6	1,799		
	Total CWS		18,974.2	13,749		58.0%

**UTILITIES SERVICES OF SOUTH CAROLINA INC
COLUMBIA**

1310	Parkwood	W D	116.5	58		
1311	Tanya Terrance	W	22.0	22		
1312	Emma Terrance	W	23.0	23		
1313	Lexington Estates	W	165.0	165		
1314	Windy Hill	W	138.0	138		
1315	Hermitage	W	14.0	14		
1316	Vanarsdale	W D	187.6	94		
1317	Murray Park	W	46.0	46		
1318	Lake Village	W	75.0	75		
1319	Tanglewood	W	8.0	8		
1320	Foxtrail	W	36.0	36		
1321	Dutch Village (Aka Dutch Creek)	W	177.0	177		
1322	Raintree Acres	W D	142.0	71		
1323	Murray Lodge	W	56.0	56		
1324	Dutchman Shores	W D	150.0	75		
1325	Indian Cove	W	33.0	33		
1326	Milmont Shores	W D	20.0	10		
1327	Arrowhead Estates	W	32.0	32		
1328	Lakewood Estates	W	77.0	77		
1329	Hilton Place	W	34.0	34		
1330	Estates Of Hilton	W	27.0	27		
1331	Plantation	W	390.0	390		
1332	Springfield Acres	W	49.0	49		
1333	Farrowood	W	145.0	145		
1334	Harmon Estates	W	45.0	45		
1335	Washington Height	W	70.0	70		
1336	Oakridge Hunt Club	W	79.0	79		

CUSTOMER EQUIVALENTS 12/31/2007			December 2007	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
1337	Glenn Village	W	86.0	86		
1338	Belmead	W	148.0	148		
1339	Sangaree	W	57.0	57		
1340	Cambridge Hills	W	87.8	88		
1341	South Congaree	W	0.0	0		
1342	Dutchman Acres	W	22.0	22		
1343	Lexington Farms	W	113.6	114		
1344	Charwood	W	272.0	272		
1345	Charleswood	W	183.0	183		
ROCK HILL/BLUE RIBBON						
1346	Shandon	W	71.0			
1346	Shandon	S	38.0	90		
1347	Foxwood	W	232.0			
1347	Foxwood	S	233.0	349		
1348	Pleasant Hil					
1349	Leslie Woods	W	15.0	15		
1350	Leslie Dale	W	28.0	28		
1351	Middlestream	W	34.0	34		
1352	Riverben	W	35.0	35		
1353	Carrolton Place	W	40.0	40		
1354	Carrowoods	W	80.0			
1354	Carrowoods	S	55.0	108		
1355	Country Oaks	W	133.0			
1355	Country Oaks	S	43.0	155		
1356	Barney Rhett	W	43.0	43		
1357	Wesleywoods	W	24.0	24		
1358	Valleymere	W	22.0	22		
1359	Hickory Mills	W	37.0	19		
1360	Plantation	W	90.0	90		
1361	Woodbridge	W	66.0	66		
1362	Wintercrest	W	72.0	72		
1363	Olewoods	W	27.0	27		
1364	Ridgewood	W	64.0	64		
1365	Olypmic Acres	W	74.0	74		
1366	Shiloh Quarters	W	57.0	57		
1367	Southbend	W	38.0	38		
1368	Windy Run	W	31.8	32		
1369	Brownsboro	W	82.0	82		
1370	Cameron Estates	W	28.0	28		
1371	Old Farms	W	20.0	20		
1372	Silver Lakes	W	27.0	27		
1373	Woodwind	W	45.0	45		
1374	Farm Pond	W	26.0	26		
1375	Kim Acres	W	55.0	55		
1376	Brown Neal	W	17.0	17		
1377	Pepperidge	W	47.0	47		
1378	Polly Circle	W	38.0	38		
1379	Mallard Lakes	W	46.0	46		
1380	Hidden Lakes	W	47.0	47		
1381	Spimg Lakes	W	14.0	14		
ANDERSON						
1383	Calhoun Acres	W	76.0	38		
1384	Nevitt Forest	W	209.0	105		
1385	Naynie Builders	W	92.0	92		
1386	Leon Bolt	W	100.0	50		
1387	Normandy Park	W	37.0	37		
1388	Dobbins Estates	W	71.0	36		
1389	Hill And Dale	W	62.0	31		
1390	Lakewood	W	73.0	73		
1391	Edgebrook	W	18.0	9		
1392	Oakwood Estates	W	52.0	26		
1393	Sherwood Forest	W	33.0	33		
1394	Towncreek Acres	W	107.0	107		
1395	Bellmead	W	68.0	34		
1396	Bridgewater	W	97.0	97		
1397	Clearview	W	60.0	30		
1398	Fieldcrest	W	28.0	28		

CUSTOMER EQUIVALENTS				December	CUSTOMER	% BY	% WITHIN
12/31/2007				2007	EQUIVALENTS	STATE	STATE
1399	Greenforest	W	D	67.0	34		
1400	Hidden Lake	W		66.0	66		
1401	Surfside	W	D	22.0	11		
1402	Purdy Shores Summer Homes	W		91.0	91		
Total Utilities Services of SC				<u>6,930.3</u>	<u>6,020</u>		25.4%
OTHER SOUTH CAROLINA UTILITIES							
SOUTHLAND UTILITIES, INC.							
464	Creekwood (w)	W		54.0	54		
465	Cedarwood (w)	W		120.0	120		0.7%
TEGA CAY WATER SERVICE, INC.							
485	Tega Cay	W	D	1,794.5			
485	Tega Cay		S	1,691.0	2,641		11.1%
UNITED UTILITY COMPANIES, INC.							
705	Kingswood	W		25.0	25		
712	Woodmont Estates	W		21.0	21		
714	Trollingwood	W		49.0			
714	Trollingwood		S	51.0	75		
715	Briarcreek		S	80.8	81		
716	Canterbury		S	142.0	142		
717	Chambert Forest		S	95.2	95		
718	Fairwood		S	88.0	88		
720	River Forest		S C	75.0	38		
721	Stonecreek		S C	181.2	91		
722	Valley Brook		S	163.8	164		
723	Village		S	211.0	211		
724	N Greenville College		S	43.0	43		
725	Highland Forest		S	86.6	87		
726	Keowee Townhomes		S	0.0	0		
Total United				<u>1,312.6</u>	<u>1,160</u>		
TOTAL SOUTH CAROLINA				<u><u>30,876.6</u></u>	<u><u>23,744</u></u>	10.3%	<u><u>4.9%</u></u> <u><u>100.1%</u></u>
NORTH CAROLINA							
C.W.S. OF NORTH CAROLINA:							
501	Sugar Mountain	W		1,421.3			
501	Sugar Mountain		S	1,204.4	2,023		
502	Saddlewood	W		123.0			
502	Saddlewood		S	15.0	131		
505	Sherwood Forest	W		244.2	244		
506	Woodhaven	W		78.0	78		
508	Zemosa Acres DISTRIBUTION ONLY	W	D	243.0	122		
509	Ashley Hills		S	1,050.0	1,050		
510	Corolla Light	W		493.0			
510	Corolla Light		S	474.7	730		
512	Kynwood Subdiv.		S	67.0	67		
513	Hestron Park	W		61.5			
513	Hestron Park		S	67.5	96		
514	Hound Ears	W		447.0			
514	Hound Ears		S	199.5	547		
515	Willowbrook	W		159.9			
515	Willowbrook		S	156.6	238		
516	Grandview at T-Square	W		76.0	76		
517	Spooners Creek		S	44.0	44		
519	Wolf Laurel	W		679.0			
519	Blue Mountain		S	66.0	712		
523	Vander	W		225.0	225		
524	White Oak	W		322.0			
524	White Oak		S	230.0	437		
525	Kings Grant (Ral.)		S	114.0	114		
527	Bent Creek	W		302.0			
527	Bent Creek		S	302.0	453		
528	Mt. Carmel		S C	373.0	187		
529	Whispering Pines	W	D	1,445.8	723		
530	Crestview Estates	W		33.0	33		
531	Sherwood Park	W		100.0	100		
532	Misty Mountain	W		138.0	138		

	<u>CUSTOMER EQUIVALENTS</u> <u>12/31/2007</u>		<u>December</u> <u>2007</u>	<u>CUSTOMER</u> <u>EQUIVALENTS</u>	<u>% BY</u> <u>STATE</u>	<u>% WITHIN</u> <u>STATE</u>
533	Crystal Mountain	W	45.0	45		
534	Pine Knoll Shores	W	0.0	0		
535	Ski Mountain	W	237.0	237		
536	Mt. Mitchell	W	253.0	253		
537	Bear Paw	W	310.5			
537	Bear Paw	S	69.0	346		
539	Forest Brook	W	131.5	132		
541	Carolina Forest usage	W	188.3			
540	Carolina Forest availability	W	808.0	390		
543	Woodrun usage	W D	419.5			
542	Woodrun availability	W	806.0	412		
544	Kings Grant	W	173.0			
544	Kings Grant	S	172.0	259		
545	Watauga Vista	W	141.0	141		
546	Steeplechase	S	152.0	152		
547	Quail Ridge	W	162.0	162		
552	Beechbrook	W	33.0	33		
553	Cabarrus Woods	W	1,498.0			
553	Cabarrus Woods	S	1,471.0	2,234		
554	College Park	W	73.0			
554	College Park	S	42.8	94		
555	Country Club Annex	W	28.0	28		
556	Country Hills	W	67.0	67		
558	Harbor House Estates	W	60.0	60		
559	Holly Acres	W	58.4	58		
562	Oakdale Terrace	W	47.0	47		
565	Suburban Heights	W	26.0	26		
566	Windsor Chase	W	136.5	137		
569	Yorktown DISTRIBUTION ONLY	W D	106.0	53		
572	Powder Horn Mtn.	W	217.5	218		
573	Monteray Shores	W	456.0			
573	Monteray Shores	S	443.5	678		
574	Olde Point	W	194.0			
574	Olde Point	S	114.0	251		
575	Independent	S	702.0	702		
576	High Meadows usage	W	12.5			
577	High Meadows flat chge.	W	253.0	266		
579	Chapel Hills	W	93.0	93		
582	Huntington Forest	W	58.0	58		
583	Eastwood Forest	W	124.8	125		
584	Westwood Forest	W	117.0	117		
585	Wildwood Green	W	229.0	229		
586	Bahia Bay	W	117.0	117		
587	Lampighter East	W	184.0			
587	Lampighter East	S	184.0	276		
588	Lampighter South	W	1,270.5			
588	Lampighter South	S	1,273.0	1,908		
592	Emerald Point	W	163.9			
592	Emerald Point	S	160.4	244		
593	Huntwick	S	113.0	113		
594	Abington/Interlaken	W	586.0			
594	Abington/Interlaken	S	588.0	880		
595	Brandywine Bay	W	835.1			
595	Brandywine Bay	S	731.6	1,201		
596	Queens Harbor	W	136.8			
596	Queens Harbor	S	131.8	203		
597	Belvedere	W	965.1			
597	Belvedere	S	609.6	1,270		
598	River Pointe	W	190.0			
598	River Pointe	S	186.0	283		
851	Riverwoods	W	183.0	183		
853	Forest Ridge/Wood Hollow	S	539.0	539		
854	Pinnacle Shores	W	153.0	153		
855	Britley	W D	61.0			
855	Britley	S	60.0	91		
856	Waterglen	W	33.0	33		
857	Buffalo Creek	W	226.0	226		

CUSTOMER EQUIVALENTS 12/31/2007			December 2007	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
858	Stone Hollow	W	225.5	226		
859	The Harbour	W	336.5	337		
860	The Pointe	W	1,045.5	1,046		
861	Avensong	W	305.5			
861	Avensong	S	301.0	457		
862	Wood Trace	W	44.0	44		
864	Middlepointe	W	69.5	70		
865	Lemmod Acres	W	34.0	34		
866	Wildlife Bay	W	76.0	76		
867	Nags Head	S	726.0	726		
868	Bristol Farm/Brawley/Turtle	W	691.0			
868	Bristol Farm/Brawley/Turtle	S	678.5	1,030		
869	Currituck Club	W	463.5	464		
870	Meadow Glen	W	31.0	31		
871	Heathfield	W	66.5	67		
872	Monterray	W	25.0	25		
873	High Vista	W	230.0	230		
874	Eagle Crossing	W	77.0	77		
876	Larkhaven	W	156.0	156		
881	Regalwood	S	375.0	375		
882	White Oak Estates	S	487.0	487		
Total CWS of NC			<u>37,809.0</u>	<u>30,343</u>		61.9%
OTHER NORTH CAROLINA UTILITIES						
CWS SYSTEMS, INC.						
801	Fairfield - Mountain	W	1,128.5			
801	Fairfield - Mountain	S C	514.5	1,386		
802	Fairfield - Sapphire Valley	W	1,569.8			
802	Fairfield - Sapphire Valley	S	789.8			
803	Fairfield - Sapphire Avail	W	857.0			
803	Fairfield - Sapphire Avail	S	108.0	2,206		
804	Fairfield - Harbour	W	1,730.4			
804	Fairfield - Harbour	S	1,669.4			
805	Fairfield - Harbour Avail	W S	1,004.0	3,067		
808	Forest Hills	W	138.1	138		
810	Heather Glen	W	102.0	102		
812	Country Crossing	W	54.0	54		
813	Oakes Plantation	W	24.0	24		
814	Ransdell Forest	W	42.8	43		
815	Sandy Trail	W	115.0	115		
816	Stewart's Ridge	W	47.0	47		
817	Tuckahoe	W	87.0	87		
818	Wilder's Village	W	45.6	46		
819	Ashley Hills/Amber Acres	W	1,213.0	1,213		
820	Neuse Woods	W	95.8	96		
821	Jordan Woods	W	34.0	34		
824	Treasure Cove	W	293.0	293		
825	Hidden Hollow	W	47.0	47		
826	Linsey Pointe	W	30.0	30		
Total CWS Systems, Inc.			<u>12,743.7</u>	<u>9,027</u>		18.4%
ELK RIVER UTILITIES, INC.						
830	Elk River	W	280.0			
830	Elk River	S	109.0	335		0.7%
CAROLINA TRACE UTILITIES, INC.						
900	Carolina Trace	W	1,461.0			
900	Carolina Trace	S	1,394.5	2,158		4.4%
TRANSYLVANIA UTILITIES, INC.						
905	Transylvania	W	1,270.6			
905	Transylvania	S	948.6			
906	Transylvania Avail.	W	834.0			
906	Transylvania Avail.	S	396.0	2,053		4.2%
NORTH TOPSAIL UTILITIES, INC.						
920&921	North Topsail	S	2,848.0	2,848		5.8%
CAROLINA PINES						
925	Carolina Pines	S	329.0	329		0.7%
BRADFILED FARMS						

CUSTOMER EQUIVALENTS 12/31/2007			December 2007	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
922	Bradfield Farms	W	951.5			
922	Bradfield Farms	S	1,308.5	1,606		3.3%
NERO						
923	Nero	W	127.0			
923	Nero	S	127.0	191		0.4%
PEACH ORCHARD						
831	Maria Park	W	0.0			
832	Peach Orchard	W	0.0	0		0.0%
HARRCO						
833	Hardscrabble	S	100.0	112		0.2%
838	River Oaks	S	12.0			
TOTAL NORTH CAROLINA			<u>63,049.4</u>	<u>49,001</u>	21.3%	<u>100.0%</u>
FLORIDA						
MILES GRANT WATER & SEWER						
640	Miles Grant	W	1,122.1			
640	Miles Grant	S	1,055.6	1,650		2.4%
TIERRE VERDE						
646	Tierre Verde	S C	2,416.9	1,208		1.8%
MID-COUNTY SERVICES, INC.						
645	Mid-County	S	3,354.6	3,355		5.0%
LAKE PLACID UTILITIES, INC						
641	Lake Placid	W	138.9			
641	Lake Placid	S	136.9	207		0.3%
EASTLAKE WATER SERVICE, INC.						
643&653	East Lake	W D	910.8			
643&653	East Lake	S C	872.8	891		1.3%
PEBBLE CREEK UTILITIES, INC.						
644	Pebble Creek	W D	1,476.5			
644	Pebble Creek	S	1,423.5	2,189		3.2%
ALAFAYA UTILITIES, INC.						
647&670&671	Alafaya	S	7,268.9	7,269		10.8%
UTILITIES, INC. OF LONGWOOD						
648	Longwood	S	1,779.0	1,779		2.6%
WEDGEFIELD UTILITIES, INC.						
649	Wedgfield	W	1,549.8			
649	Wedgfield	S	1,526.8	2,313		3.4%
CYPRESS LAKES UTILITEIS, INC.						
672	Cypress Lakes	W	1,216.5			
672	Cypress Lakes	S	1,123.3	1,779		2.6%
EAGLERIDGE UTILITIES, INC.						
673	Eagle Ridge	S	1,618.1			
674	Cross Creek	S	908.0	2,526		3.7%
SANLANDO UTILITES, INC.						
682&683&684	Sanlando	W	11,857.7			
682&683&684	Sanlando	S	9,139.5	16,428		24.3%
UTILITIES, INC. OF SANDALHAVEN						
690	Sandalhaven	S	1,043.2	1,043		1.5%
BAYSIDE UTILITY SERVICES, INC.						
694	Bayside	W D	240.4			
694	Bayside	S C	241.2	241		0.4%
SOUTHGATE UTILITIES, INC.						
696&697&698	Southgate	W D	5,726.3			
696&697&698	Southgate	S	0.0	2,863		4.2%
HUTCHINSON ISLAND						
692	Hutchinson Island	W	205.7			
692	Hutchinson Island	S	176.2	294		0.4%
HUTCHINSON ISLAND IRRIGATION						
0002	Hutchinson Island Irrigation	W	160.5	161		0.2%
PENNBROOKE						
0691	Pennbrooke	W	1,459.5			
0691	Pennbrooke	S	1,243.0	2,082		3.1%
SANDY CREEK						
699	Sandy Creek	W	198.8			
699	Sandy Creek	S	167.0	283		0.4%
LABRADOR						

CUSTOMER EQUIVALENTS 12/31/2007			December 2007	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
693	Labrador	W	792.3			
693	Labrador	S	775.3	1,180		1.7%
LAKE UTILITY SERVICES, INC.						
628	Clermont	W	205.0	205		
631	Amberhill	W	754.0	754		
632	Highland Point	W	48.5	49		
633	The Oranges	W	99.0	99		
634	Lake Ridge	W	131.0	131		
636	Vistas	W	978.6	979		
661	Crescent Bay	W	93.0	93		
662	Crescent West	W	100.0	100		
663	Four Lakes	W	65.0	65		
664	Lake Saunders Acres	W	45.0	45		
665	Lake Crescent Hills	W	127.0	127		
666	Preston Cove	W	105.0	105		
667&668	South Clermont (EDB)	W	2,806.1	2,806		
675	Lake Groves	W	2,804.3			
675	Lake Groves	S	2,744.8	4,176		
	Total Lake Utility		<u>11,106.3</u>	<u>9,734</u>		14.4%
UTILITIES, INC. OF FLORIDA						
602	Weathersfield	W	691.0			
602	Weathersfield	S C	685.5	1,034		
604	Oakland Shores	W	228.5	229		
606	Little Wekiva	W	61.0	61		
608	Park Ridge	W	98.0			
608	Park Ridge	S	0.0	98		
610	Phillips Section	W	80.0	80		
612	Crystal Lake	W	172.0	172		
613	Bartell/Wisbar	W D	163.5			
613	Bartell/Wisbar	S C	162.0	163		
614	Ravenna Park/Lincoln Hts.	W	349.5			
614	Ravenna Park/Lincoln Hts.	S C	249.5	475		
615	Bartel/Buena Vista	W	1,074.8	1,075		
616	Bear Lake Manor	W	223.5	224		
618	Jansen	W	252.5	253		
620	Crescent Hts. DISTRIBUTION ONLY	W D	277.5	139		
621	Davis Shores	W D	43.0	22		
622	Crownwood	S C	8.0	4		
623	Trailwoods	W	299.0			
623	Trailwoods	S C	293.0	446		
624	Oakland Hills	W	181.0			
624	Oakland Hills	S C	180.0	271		
626	Summertree (PPW)	S C	1,031.0			
626	Summertree (PPW)	W	1,219.0	1,735		
629	Orangewood	W	560.3	560		
630	Golden Hills	W	448.6	449		
635	Crownwood	W	81.8			
635	Crownwood	S	58.8	111		
637	Lake Tarpon	W	430.9			
637	Lake Tarpon	S	0.0	431		
	Total U.I. of Florida		<u>9,603.2</u>	<u>8,029</u>		12.0%
	TOTAL FLORIDA		<u>84,035.1</u>	<u>67,501</u>	29.3%	<u>99.7%</u>
GEORGIA						
UTILITIES, INC. OF GEORGIA						
264&265	Skidaway Island Utilities, Inc.	W	4,426.9			
264&265	Skidaway Island Utilities, Inc.	S	4,270.9			
262	Skidaway Island Availability	W S	430.0			
266&267	Olde Atlanta	S	640.0	7,417		79.1%
WATER SERVICE COMPANY OF GEORGIA INC						
1268	Crestwood	W	15.0	15		
1269	Bear Creek	W	136.0	136		
1270	Kendalwood	W	48.0	48		
1271	Riverwood	W	152.0	152		
1272	Shady Grove	W	60.0	60		

CUSTOMER EQUIVALENTS 12/31/2007			December 2007	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
1273	Southlake	W	31.0	31		
1274	Spencton #1	W	20.0	20		
1275	Spencton #2	W	102.0	102		
1276	Spencton #3	W	7.0	7		
1277	Talloakas	W	166.0	166		
1278	Vinland	W	21.0	21		
1279	Holly Springs	W	56.0	56		
1280	Lake Riverside	W	253.0	253		
1281	Riverwood Estates	W	31.0	31		
1282	Worthy Manor	W	173.0			
1282	Worthy Manor	S	171.0	259		
1283	Big Oak Estates	W	40.0	40		
1284	Holland Folly 1	W	24.0	24		
1285	Windsor	W	34.0	34		
1286	Holland Folly 2	W	20.0	20		
1287	Holland Folly 3	W	108.0			
1287	Holland Folly 3	S	108.0	162		
1288	Colonial Acres	W	17.0	17		
1289	Carver	W	38.0	38		
1290	Lee Villa Estates	W	6.0	6		
1291	Park Place	W	11.0	11		
1292	Fairfax Motel	W	0.0	0		
1293	Shady Acres	W	81.0	81		
1294	Shady Acres II	W	40.0	40		
1295	Green Meadow Estates	W	51.0	51		
1296	Jamar	W	21.0	21		
1297	Country West Sect 3	W	20.0	20		
1298	Country Circle Road	W	20.0	20		
1299	South Lake II	W	19.0	19		
	Total WSC of Georgia		<u>2,100.0</u>	<u>1,961</u>		20.9%
	TOTAL GEORGIA		<u>12,297.8</u>	<u>9,378</u>	4.1%	<u>100.0%</u>
MISSISSIPPI						
CHARLESTON UTILITIES						
290	Charleston	W	1,342.6			
290	Charleston	S	0.0	1,343		
292	East Charleston	W	107.0	107		
	Charleston Utilities, Inc.		<u>1,449.6</u>	<u>1,450</u>	0.6%	<u>100.0%</u>
TENNESSEE						
651	Tennessee Water Service	W D	<u>555.0</u>	<u>278</u>	0.1%	<u>100.0%</u>
KENTUCKY						
162	Clinton	W	783.4			
162	Clinton	S	0.0	783		19.2%
171&172&173	Middlesborough	W D	<u>6,601.7</u>	<u>3,301</u>		80.8%
	TOTAL KENTUCKY		<u>7,385.1</u>	<u>4,084</u>	1.8%	<u>100.0%</u>
MARYLAND						
UTILITIES, INC. OF MARYLAND						
201	Marlboro Meadows	W	0.0			
201	Marlboro Meadows	S	0.0	0		0.0%
MARYLAND WATER SERVICE						
215	Pinto (Distribution)	W D	1,079.6			
215	Pinto	S	1,072.4			
216	Highland Estates (Distribution)	W D	37.0	1,095		31.0%
PROVINCES UTILITIES, INC.						
210	Provinces Utilites, Inc.	W	1,505.0	1,505		42.7%
GREENRIDGE UTILITIES, INC.						
205	Greenridge Utilities, Inc.	W	847.0			
208	Vistas	W	81.0	928		26.3%
	TOTAL MARYLAND		<u>4,622.0</u>	<u>3,528</u>	1.5%	<u>100.0%</u>
PENNSYLVANIA						
UTILITIES, INC. OF PENNSYLVANIA						
250	Broad Run	S	2,161.0	2,161		39.8%

CUSTOMER EQUIVALENTS 12/31/2007			December 2007	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
WESTGATE						
251	Westgate	W	741.5	742		13.7%
PENN ESTATES UTILITIES, INC.						
255	Penn Estates	W	1,664.0			
255	Penn Estates	S	1,664.0			
256	Penn Estates Availability	W	66.0			
256	Penn Estates Availability	S	66.0	2,529		46.7%
	TOTAL PENNSYLVANIA		<u>6,362.5</u>	<u>5,432</u>	2.4%	<u>100.2%</u>
NEW JERSEY						
MONTAGUE WATER COMPANY						
270	Montague Water	W	791.0			
270	Montague Sewer	S	267.5	925		
	TOTAL NEW JERSEY		<u>1,058.5</u>	<u>925</u>	0.4%	<u>100.0%</u>
NEVADA						
SPRING CREEK UTILITIES, COMPANY						
110&111&112	Spring Creek	W	4,063.3			
110&111&112	Spring Creek	S	123.8	4,125		24.8%
UTILITIES, INC. OF CENTRAL NEVADA						
141&142&143	Central Nevada	W	6,813.5			
141&142&143	Central Nevada	S	3,877.0	8,753		52.6%
UTILITIES, INC. OF NEVADA						
120&121	UI of Nevada	W	3,188.5	3,189		19.2%
SKY RANCH WATER SERVICE CORP						
123	Sky Ranch	W	579.0	579		3.5%
	TOTAL NEVADA		<u>18,645.1</u>	<u>16,645</u>	7.2%	<u>100.1%</u>
ARIZONA						
935&936&937&938	Bermuda Water Company	W	8,529.4	8,529	3.7%	100.0%
Bio Tech						
			<u>178.0</u>	<u>178</u>	0.1%	<u>100.0%</u>
GRAND TOTAL ALL STATES						
			<u>291,402.7</u>	<u>230,427</u>	101.9%	
			285,454.2			

Distribution

Codes

Water Service Corp.
 Indirect Expense Allocation Percentage
 Codes 1, 2, 3
 12/31/07

Company Number	Company Name	Customer Equivalents @ 12/31/07	Customer Equivalent Percentage CODE 1	Customer Equivalent Percentage CODE 2	Customer Equivalent Percentage CODE 3
05	Apple Canyon	1,341	0.582%	6.432%	9.326%
06	Camelot	324	0.141%	1.554%	2.253%
07	Chamar	53	0.023%	0.254%	0.359%
08	Cherry Hill	258	0.112%	1.238%	1.792%
09	Clarendon Hills	383	0.157%	1.741%	2.524%
10	Hickdale Manor	0	0.000%	0.000%	0.000%
11	County Line	117	0.051%	0.583%	0.816%
12	DellMar	38	0.018%	0.182%	0.264%
13	Ferson Creek	569	0.247%	2.729%	3.957%
14	Gakona Territory	2,596	1.127%	12.452%	18.054%
15	Killamey	352	0.153%	1.689%	2.448%
16	Lake Holiday	1,926	0.838%	9.239%	13.395%
17	Lake W/Winwood	711	0.308%	3.408%	4.941%
18	Northon Hills	265	0.115%	1.271%	1.843%
20	Lake Marian	293	0.127%	1.406%	2.038%
21	Wakwood	195	0.085%	0.935%	1.356%
22	Valentino	70	0.030%	0.336%	0.487%
23	Walk-Up Woods	220	0.095%	1.055%	1.530%
24	Whisp.Hills/Fist/Sun	2,353	1.021%	11.285%	16.361%
25	Holiday Hills	242	0.105%	1.161%	1.683%
26	Medina	475	0.206%	2.280%	3.305%
27	Westlake	644	0.279%	3.087%	4.476%
28	Cedar Bluff	131	0.057%	0.628%	0.911%
29	Harbor Ridge	483	0.210%	2.317%	3.359%
30	Great Northern	361	0.157%	1.732%	2.511%
32	Peach Orchard	0	0.000%	0.000%	0.000%
33	Harco	112	0.049%	0.000%	0.000%
34	UI of Nevada	3,189	1.384%	0.000%	0.000%
35	Spring Creek	4,125	1.790%	0.000%	0.000%
36	Louisiana Water Service	7,614	3.304%	0.000%	0.000%
38	Utilities Inc. of Louisiana	7,486	3.249%	0.000%	0.000%
40	Utilities, Inc. of Maryland	0	0.000%	0.000%	0.000%
41	Colchester	169	0.073%	0.000%	0.000%
42	Greenridge Utilities, Inc.	928	0.403%	0.000%	0.000%
43	Provinces Utilities, Inc.	1,505	0.653%	0.000%	0.000%
44	Maryland Water Service	1,095	0.475%	0.000%	0.000%
47	Massanutten	3,639	1.579%	0.000%	0.000%
50	Holiday Service	574	0.249%	2.753%	0.000%
51	Westgate	742	0.322%	0.000%	0.000%
52	Utilities, Inc. of Pennsylvania	2,161	0.938%	0.000%	0.000%
53	Penn Estates	2,529	1.098%	0.000%	0.000%
55	Skidaway	7,417	3.219%	0.000%	0.000%
56	Elk River	335	0.145%	0.000%	0.000%
57	Montague Water/Sewer Co	925	0.401%	0.000%	0.000%
60	Twin Lakes Utilities	4,661	2.023%	22.359%	0.000%
61	Tiemo Verde	1,208	0.524%	0.000%	0.000%
62	Lake Placid	207	0.090%	0.000%	0.000%
64	Eastlake	891	0.387%	0.000%	0.000%
65	Charleston Utilities	1,450	0.629%	0.000%	0.000%
66	Pebble Creek	2,189	0.950%	0.000%	0.000%
67	Alafaya Utilities, Inc.	7,269	3.155%	0.000%	0.000%
68	Utilities, Inc. of Longwood	1,779	0.772%	0.000%	0.000%
69	Wedgfield	2,313	1.004%	0.000%	0.000%
70	CWS (South Carolina)	13,749	5.987%	0.000%	0.000%
71	Utilities Services of SC	6,020	2.613%	0.000%	0.000%
72	Cypress Lakes	1,779	0.772%	0.000%	0.000%
73	UI of Eagle Ridge	2,526	1.098%	0.000%	0.000%
74	Southland Utilities	174	0.076%	0.000%	0.000%
75	United Utility Co.	1,160	0.504%	0.000%	0.000%
79	Toga Cay Water Service	2,641	1.148%	0.000%	0.000%
80	CWS of NC	30,343	13.188%	0.000%	0.000%
83	CWS Systems, Inc.	9,027	3.918%	0.000%	0.000%
86	Carolina Trace	2,158	0.937%	0.000%	0.000%
87	Transylvania	2,053	0.891%	0.000%	0.000%
88	Mid-County Services, Inc.	3,355	1.456%	0.000%	0.000%
89	Lake Utility	9,734	4.224%	0.000%	0.000%
90	UIF	8,029	3.485%	0.000%	0.000%
91	Miles Grant	1,650	0.718%	0.000%	0.000%
92	Tennessee Water Service	278	0.121%	0.000%	0.000%
94	Hutchinson Irrigation	161	0.070%	0.000%	0.000%
101	Saniando	16,428	7.129%	0.000%	0.000%
103	Sandhaven	1,043	0.453%	0.000%	0.000%
104	Bayside	241	0.105%	0.000%	0.000%
105	Southgate	2,863	1.242%	0.000%	0.000%
106	Labrador	1,180	0.512%	0.000%	0.000%
107	Pennbrooke	2,082	0.903%	0.000%	0.000%
108	Hutchinson Island	294	0.127%	0.000%	0.000%
109	Sandy Creek	283	0.123%	0.000%	0.000%
120	North Topsail	2,848	1.238%	0.000%	0.000%
121	Carolina Pines	329	0.143%	0.000%	0.000%
122	Bradfield Farms	1,606	0.697%	0.000%	0.000%
123	Noro	191	0.083%	0.000%	0.000%
133	Sky Ranch	579	0.251%	0.000%	0.000%
135	Bermuda	8,529	3.702%	0.000%	0.000%
140	Central Nevada	8,753	3.798%	0.000%	0.000%
150	WSC of Indiana	304	0.132%	1.458%	0.000%
151	Indiana Water Service	929	0.403%	4.456%	0.000%
160	WSC of Kentucky	4,084	1.773%	0.000%	0.000%
165	WSC of Georgia	1,961	0.851%	0.000%	0.000%
93	Bio Tech	178	0.077%	0.000%	0.000%
Total		230,427	100.000%	99.998%	99.999%
Total Illinois			6.240%	68.972%	99.999%
Total Indiana/Ohio			2.807%	31.026%	0.000%
Total Other			90.953%	0.000%	0.000%
			100.000%	99.998%	99.999%

Water Service Corporation

not changing per RC/Joe

Distribution of Expenses for Computer Operating Costs

DETAIL OF INVOICE/BILLS COUNT BY COMPANY

Code 4

	<u># OF</u>	<u>% OF TOTAL</u>	<u># OF</u>	<u>% OF TOTAL</u>	<u>TOTAL INVOICES</u>	<u>% OF TOTAL</u>
	<u>INVOICES</u>		<u>BILLS</u>		<u>/BILLS</u>	
05 Apple Canyon	75	0.23%	929	0.18%	1,004	0.18%
06 Camelot	76	0.23%	447	0.09%	523	0.10%
07 Charmar	24	0.07%	57	0.01%	81	0.01%
08 Cherry Hill	28	0.08%	249	0.05%	277	0.05%
09 Clarendon Hills	55	0.17%	767	0.15%	822	0.15%
10 Hilldale Manor	0	0.00%	0	0.00%	0	0.00%
11 Courty Line	54	0.16%	120	0.02%	174	0.03%
12 DelMar	22	0.07%	244	0.05%	266	0.05%
13 Ferson Creek	80	0.24%	377	0.07%	457	0.08%
14 Galena Territory	233	0.70%	2,187	0.43%	2,420	0.44%
15 Killarney	63	0.19%	399	0.08%	462	0.08%
16 Lake Holiday	122	0.37%	2,110	0.41%	2,232	0.41%
17 Lake Wildwood	63	0.19%	2,398	0.47%	2,461	0.45%
18 Northern Hills	95	0.29%	566	0.11%	661	0.12%
20 Lake Marian	57	0.17%	930	0.18%	987	0.18%
21 Wildwood	62	0.19%	591	0.12%	653	0.12%
22 Valentine	30	0.09%	72	0.01%	102	0.02%
23 Walk-up Woods	41	0.12%	445	0.09%	486	0.09%
24 Whisp.Hills/Pist/Sun	283	0.85%	7,141	1.39%	7,424	1.36%
25 Holiday Hills	57	0.17%	796	0.16%	853	0.16%
26 Medina	69	0.21%	768	0.15%	837	0.15%
27 Westlake	94	0.28%	1,410	0.28%	1,504	0.28%
28 Cedar Bluff	42	0.13%	144	0.03%	186	0.03%
29 Harbor Ridge	55	0.17%	928	0.18%	983	0.18%
30 Great Northern	133	0.40%	1,089	0.21%	1,222	0.22%
32 Peach Orchard	4	0.01%	0	0.00%	4	0.00%
33 Harrco	29	0.09%	339	0.07%	368	0.07%
34 UI of Nevada	183	0.55%	9,255	1.81%	9,438	1.73%
35 Spring Creek	406	1.22%	12,330	2.41%	12,736	2.33%
36 Lousiana Water Service	892	2.68%	15,932	3.11%	16,824	3.08%
38 Utilities Inc. of Louisiana	761	2.29%	9,085	1.77%	9,846	1.80%
40 Utilities, Inc. of Maryland	166	0.50%	4	0.00%	170	0.03%
41 Colchester	148	0.45%	507	0.10%	655	0.12%
42 Greenridge Utilities, Inc.	179	0.54%	943	0.18%	1,122	0.21%
43 Provinces Utilities, Inc.	79	0.24%	1,494	0.29%	1,573	0.29%
44 Maryland Water Service	172	0.52%	3,063	0.60%	3,235	0.59%
47 Massanutten	542	1.63%	8,419	1.64%	8,961	1.64%
50 Holiday Service	58	0.17%	1,033	0.20%	1,091	0.20%
51 Westgate	67	0.20%	2,257	0.44%	2,324	0.43%
52 Utilities, Inc. of Pennsylvania	190	0.57%	1,289	0.25%	1,479	0.27%
53 Penn Estates	221	0.66%	5,188	1.01%	5,409	0.99%
55 Skidaway	580	1.74%	7,291	1.42%	7,871	1.44%
56 Elk River	104	0.31%	576	0.11%	680	0.12%
57 Montague Water/Sewer Co	191	0.57%	2,281	0.45%	2,472	0.45%
60 Twin Lakes Utilities	399	1.20%	7,957	1.55%	8,356	1.53%
61 Tierre Verde	1,119	3.37%	0	0.00%	1,119	0.21%
62 Lake Placid	61	0.18%	396	0.08%	457	0.08%
64 Eastlake	122	0.37%	2,695	0.53%	2,817	0.52%
65 Charleston Utilites	147	0.44%	3,786	0.74%	3,933	0.72%
66 Pebble Creek	154	0.46%	4,215	0.82%	4,369	0.80%
67 Alafaya	407	1.22%	21,162	4.13%	21,569	3.95%
68 Utilities, Inc. of Longwood	186	0.56%	5,028	0.98%	5,214	0.96%
69 Wedgefield	186	0.56%	4,797	0.94%	4,983	0.91%
70 CWS (South Carolina)	2,571	7.73%	36,516	7.13%	39,087	7.17%
71 Utilities Services of SC	1,900	5.71%	17,477	3.41%	19,377	3.55%
72 Cypress Lakes	125	0.38%	4,368	0.85%	4,493	0.82%
73 UI of Eagle Ridge	261	0.78%	2,598	0.51%	2,859	0.52%
74 Southland Utilities	60	0.18%	356	0.07%	416	0.08%
75 United Utility Co.	323	0.97%	4,004	0.78%	4,327	0.79%
79 Tega Cay Water Service	328	0.99%	6,837	1.33%	7,165	1.31%
80 CWS of NC	6,686	20.11%	75,545	14.75%	82,231	15.07%
83 CWS Systems, Inc.	1,555	4.68%	21,375	4.17%	22,930	4.20%
86 Carolina Trace	350	1.05%	4,422	0.86%	4,772	0.87%
87 Transylvania	384	1.15%	4,113	0.80%	4,497	0.82%
88 Mid-County Services, Inc.	216	0.65%	10	0.00%	226	0.04%
89 Lake Utility	710	2.14%	16,676	3.26%	17,386	3.19%
90 UJF	978	2.94%	21,959	4.29%	22,937	4.20%
91 Miles Grant	235	0.71%	1,280	0.25%	1,515	0.28%
92 Tennessee Water Service	76	0.23%	1,172	0.23%	1,248	0.23%
94 Hutchinson Irrigation	50	0.15%	1,911	0.37%	1,961	0.36%
101 Sanlando	815	2.45%	30,434	5.94%	31,249	5.73%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Allocation of Office Expense
Code 5

Company Number	Company Name	Admin/ Accounting	Customer Service	Computer Services	Weighted Average
		63 Employees Code 1	0 Employees Code 2	7 Employees Code 4	70 Employees Code 5
Allocated Based on # of Employees					
05	Apple Canyon	0.582%	6.432%	0.180%	0.542%
06	Camelot	0.141%	1.554%	0.100%	0.137%
07	Charmar	0.023%	0.254%	0.010%	0.022%
08	Cherry Hill	0.112%	1.236%	0.050%	0.106%
09	Clarendon Hills	0.157%	1.741%	0.150%	0.157%
10	Hilldale Manor	0.000%	0.000%	0.000%	0.000%
11	County Line	0.051%	0.563%	0.030%	0.049%
12	DelMar	0.016%	0.182%	0.050%	0.020%
13	Ferson Creek	0.247%	2.729%	0.080%	0.230%
14	Galena Territory	1.127%	12.452%	0.440%	1.058%
15	Killamey	0.153%	1.689%	0.080%	0.145%
16	Lake Holiday	0.836%	9.239%	0.410%	0.793%
17	Lake Wildwood	0.308%	3.408%	0.450%	0.323%
18	Northern Hills	0.115%	1.271%	0.120%	0.116%
20	Lake Marian	0.127%	1.406%	0.180%	0.132%
21	Wildwood	0.085%	0.935%	0.120%	0.088%
22	Valentine	0.030%	0.336%	0.020%	0.029%
23	Walk-up Woods	0.095%	1.055%	0.090%	0.095%
24	Whisp.Hills/Pist./Sun	1.021%	11.285%	1.360%	1.055%
25	Holiday Hills	0.105%	1.161%	0.160%	0.111%
26	Medina	0.206%	2.280%	0.150%	0.201%
27	Westlake	0.279%	3.087%	0.280%	0.279%
28	Cedar Bluff	0.057%	0.628%	0.030%	0.054%
29	Harbor Ridge	0.210%	2.317%	0.180%	0.207%
30	Great Northern	0.157%	1.732%	0.220%	0.163%
32	Peach Orchard	0.000%	0.000%	0.000%	0.000%
33	Harrco	0.049%	0.000%	0.070%	0.051%
34	UI of Nevada	1.384%	0.000%	1.730%	1.418%
35	Spring Creek	1.790%	0.000%	2.330%	1.844%
36	Lousiana Water Service	3.304%	0.000%	3.080%	3.282%
38	Utilities Inc. of Louisiana	3.249%	0.000%	1.800%	3.104%
40	Utilities, Inc. of Maryland	0.000%	0.000%	0.030%	0.003%
41	Colchester	0.073%	0.000%	0.120%	0.078%
42	Greenridge Utilities, Inc.	0.403%	0.000%	0.210%	0.383%
43	Provinces Utilities, Inc.	0.653%	0.000%	0.290%	0.617%
44	Maryland Water Service	0.475%	0.000%	0.590%	0.487%
47	Massanutten	1.579%	0.000%	1.640%	1.585%
50	Holiday Service	0.249%	2.753%	0.200%	0.244%
51	Westgate	0.322%	0.000%	0.430%	0.333%
52	Utilities, Inc. of Pennsylvania	0.938%	0.000%	0.270%	0.871%
53	Penn Estates	1.098%	0.000%	0.990%	1.087%
55	Skidaway	3.219%	0.000%	1.440%	3.041%
56	Elk River	0.145%	0.000%	0.120%	0.143%
57	Montague Water/Sewer Co	0.401%	0.000%	0.450%	0.406%
60	Twin Lakes Utilities	2.023%	22.359%	1.530%	1.974%
61	Tierre Verde	0.524%	0.000%	0.210%	0.493%
62	Lake Placid	0.090%	0.000%	0.080%	0.089%
64	Eastlake	0.387%	0.000%	0.520%	0.400%
65	Charleston Utilites	0.629%	0.000%	0.720%	0.638%
66	Pebble Creek	0.950%	0.000%	0.800%	0.935%
67	Alafaya	3.155%	0.000%	3.950%	3.234%
68	UI of Longwood	0.772%	0.000%	0.960%	0.791%
69	Wedgefield	1.004%	0.000%	0.910%	0.994%

Water Service Corp.

Indirect Expense Allocation Percentage

Allocation of Office Expense

Code 5

Company Number	Company Name	Admin/ Accounting	Customer Service	Computer Services	Weighted Average
		Allocated Based on # of Employees			
		63 Employees Code 1	0 Employees Code 2	7 Employees Code 4	70 Employees Code 5
70	CWS (South Carolina)	5.967%	0.000%	7.170%	6.087%
71	Utilities Services of SC	2.613%	0.000%	3.550%	2.706%
72	Cypress Lakes	0.772%	0.000%	0.820%	0.777%
73	UI of Eagle Ridge	1.096%	0.000%	0.520%	1.039%
74	Southland Utilities	0.076%	0.000%	0.080%	0.076%
75	United Utility Co.	0.504%	0.000%	0.790%	0.532%
79	Tega Cay Water Service	1.146%	0.000%	1.310%	1.162%
80	CWS of NC	13.168%	0.000%	15.070%	13.358%
83	CWS Systems, Inc.	3.918%	0.000%	4.200%	3.946%
86	Carolina Trace	0.937%	0.000%	0.870%	0.930%
87	Transylvania	0.891%	0.000%	0.820%	0.884%
88	Mid-County Services, Inc.	1.456%	0.000%	0.040%	1.314%
89	Lake Utility	4.224%	0.000%	3.190%	4.121%
90	UIF	3.485%	0.000%	4.200%	3.556%
91	Miles Grant	0.716%	0.000%	0.280%	0.672%
92	Tennessee Water Service	0.121%	0.000%	0.230%	0.132%
94	Hutchinson Irrigation	0.070%	0.000%	0.360%	0.099%
101	Sanlando	7.129%	0.000%	5.730%	6.989%
103	Sandalhaven	0.453%	0.000%	0.540%	0.461%
104	Bayside	0.105%	0.000%	0.150%	0.109%
105	Southgate	1.242%	0.000%	2.500%	1.368%
106	Labrador	0.512%	0.000%	0.510%	0.512%
107	Pennbrooke	0.903%	0.000%	0.780%	0.891%
108	Hutchinson Island	0.127%	0.000%	0.120%	0.127%
109	Sandy Creek	0.123%	0.000%	0.190%	0.129%
120	North Topsail	1.236%	0.000%	1.240%	1.236%
121	Carolina Pines	0.143%	0.000%	0.210%	0.150%
122	Bradfield Farms	0.697%	0.000%	0.650%	0.692%
123	Nero	0.083%	0.000%	0.080%	0.083%
133	Sky Ranch	0.251%	0.000%	0.330%	0.259%
135	Bermuda	3.702%	0.000%	4.300%	3.761%
140	Central Nevada	3.798%	0.000%	2.630%	3.682%
150	WSC of Indiana	0.132%	1.458%	0.160%	0.135%
151	Indiana Water Service	0.403%	4.456%	0.960%	0.459%
160	WSC of Kentucky	1.773%	0.000%	3.620%	1.957%
165	WSC of Georgia	0.851%	0.000%	1.100%	0.876%
93	Bio-Tech	0.077%	0.000%	0.290%	0.096%
	Total	100.000%	99.998%	100.000%	100.000%
	Total Illinois				6.112%
	Total Indiana				2.568%
	Total Other				91.320%
					100.000%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Allocation of Pension & ESOP
Code 6

Account Number	Account Name	Co. - 02 Balance	05-0010 Apple Canyon	06-0014 Camelot	07-0018 Charmar	08-0022 Cherry Hill	09-0026 Clarendon Hills	10-0028 Hilldale Manor	11-0034 County Line	12-0038 Del Mar	13-0042 Ferson Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood
	Salaries - Systems Project	129,488	754	182	30	145	204	0	66	21	320	1,459	198	1,082	399
	Salaries - Accounting/Finance	271,643	1,581	382	62	304	428	0	138	45	671	3,060	415	2,270	838
	Salaries - Admin	60,052	349	84	14	67	95	0	31	10	148	677	92	502	185
	Salaries - Executive	318,475	1,853	448	73	356	502	0	162	53	786	3,588	487	2,662	982
	Salaries - Payroll	106,854	622	150	25	119	168	0	54	18	264	1,204	163	893	329
	Salaries - IT	87,761	158	88	9	44	132	0	26	44	70	386	70	360	395
	Salaries - Ops Leadership	93,820	546	132	22	105	148	0	48	15	232	1,057	143	784	289
	Salaries - Regulatory	199,480	1,161	280	46	223	314	0	102	33	493	2,247	305	1,667	615
	Salaries - Customer Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Salary	1,267,572	7,024	1,746	281	1,363	1,991	0	627	239	2,984	13,678	1,873	10,220	4,032
	Code 6		0.554%	0.138%	0.022%	0.108%	0.157%	0.000%	0.049%	0.019%	0.235%	1.079%	0.148%	0.806%	0.318%

Water Service Corp.
Indirect Expense Allocation Percentage
Allocation of Pension & ESOP
Code 6

Account Number	Account Name	Co. - 02 Balance	18-0066 Northern Hills	20-0070 Lake Marian	21-0078 Wildwood	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	25-0025 Holiday Hills	26-0096 Medina	27-0027 Westlake	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	32-0832 Peach Orchard
	Salaries - Systems Project	129,488	149	165	110	39	124	1,322	136	267	362	74	271	203	0
	Salaries - Accounting/Fina	271,643	312	345	230	83	259	2,773	285	560	759	154	569	426	0
	Salaries - Admin	60,052	69	76	51	18	57	613	63	124	168	34	126	94	0
	Salaries - Executive	318,475	366	405	270	97	304	3,251	334	657	890	181	668	499	0
	Salaries - Payroll	106,854	123	136	90	32	102	1,091	112	220	298	61	224	167	0
	Salaries - IT	87,761	105	158	105	18	79	1,194	140	132	246	26	158	193	0
	Salaries - Ops Leadership	93,820	108	119	79	29	90	958	99	193	262	53	197	147	0
	Salaries - Regulatory	199,480	229	254	169	61	190	2,037	209	411	557	113	418	313	0
	Salaries - Customer Servic	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Salary	1,267,572	1,461	1,658	1,104	377	1,205	13,239	1,378	2,564	3,542	696	2,631	2,042	0
	Code 6		0.115%	0.131%	0.087%	0.030%	0.095%	1.044%	0.109%	0.202%	0.279%	0.055%	0.208%	0.161%	0.000%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Allocation of Pension & ESOP
 Code 6

Account Number	Account Name	Co. - 02 Balance	33-0840 Harrco	34-0120 UI of Nevada	35-0110 Spring Creek	36-0750 Louisiana Water Service	38-0770 Utilities, Inc. of Louisiana	40-0200 Utilities, Inc. of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0215 Provinces	44-0220 Maryland Wtr Service	47-0225 Massanutten	50-0245 Holiday Service	51-0251 Westgate
	Salaries - Systems Project	129,488	63	1,792	2,318	4,278	4,207	0	95	521	846	615	2,045	323	417
	Salaries - Accounting/Fina	271,643	132	3,759	4,863	8,975	8,825	0	199	1,094	1,774	1,291	4,289	677	874
	Salaries - Admin	60,052	29	831	1,075	1,984	1,951	0	44	242	392	285	948	150	193
	Salaries - Executive	318,475	155	4,407	5,702	10,523	10,347	0	234	1,283	2,080	1,513	5,029	793	1,025
	Salaries - Payroll	106,854	52	1,479	1,913	3,531	3,472	0	78	430	698	508	1,687	266	344
	Salaries - IT	87,761	61	1,518	2,045	2,703	1,580	26	105	184	255	518	1,439	176	377
	Salaries - Ops Leadership	93,820	46	1,298	1,680	3,100	3,048	0	69	378	613	446	1,481	234	302
	Salaries - Regulatory	199,480	97	2,760	3,571	6,591	6,481	0	146	803	1,303	948	3,150	497	642
	Salaries - Customer Servit	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Salary	1,267,572	635	17,844	23,167	41,685	39,911	26	970	4,935	7,961	6,124	20,068	3,116	4,174
	Code 6		0.050%	1.408%	1.828%	3.289%	3.149%	0.002%	0.077%	0.389%	0.628%	0.483%	1.583%	0.246%	0.329%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Allocation of Pension & ESOP
 Code 6

Account Number	Account Name	Co. - 02 Balance	52-0250 Utilities, Inc. of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	60-0280 Twin Lakes	61-0646 Terre Verde	62-0641 Lake Placid	64-0643 Eastlake Utilities	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood
	Salaries - Systems Project	129,488	1,214	1,421	4,168	188	520	2,619	679	116	501	815	1,230	4,085	1,000
	Salaries - Accounting/Fina	271,643	2,548	2,981	8,744	395	1,090	5,495	1,424	244	1,050	1,709	2,580	8,569	2,097
	Salaries - Admin	60,052	563	659	1,933	87	241	1,215	315	54	232	378	570	1,894	464
	Salaries - Executive	318,475	2,987	3,495	10,251	463	1,278	6,442	1,670	286	1,231	2,004	3,025	10,046	2,459
	Salaries - Payroll	106,854	1,002	1,173	3,439	155	429	2,161	560	96	413	672	1,015	3,371	825
	Salaries - IT	87,761	237	869	1,264	105	395	1,343	184	70	456	632	702	3,467	843
	Salaries - Ops Leadership	93,820	880	1,030	3,020	136	377	1,898	492	84	363	590	891	2,960	724
	Salaries - Regulatory	199,480	1,871	2,189	6,421	290	801	4,035	1,046	179	771	1,255	1,895	6,293	1,540
	Salaries - Customer Servit	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Salary	1,267,572	11,302	13,817	39,240	1,819	5,131	25,208	6,370	1,129	5,017	8,055	11,908	40,685	9,952
	Code 6		0.892%	1.090%	3.096%	0.144%	0.405%	1.989%	0.503%	0.089%	0.396%	0.635%	0.939%	3.210%	0.785%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Allocation of Pension & ESOP
Code 6

Account Number	Account Name	Co. - 02 Balance	69-0649 Wedge field	70-0298 Carolina Water Service	71-1300 Utilities Services of SC	72-0672 Cypress Lakes	73-0673 UI of Eagle Ridge	74-0464 Southland	75-0700 United Utility Co.	79-0485 Tega Cay	80-0500 CWS Inc. of NC	83-0800 CWS Systems	86-0900 Carolina Trace	87-0905 Transylvania	88-0645 Mid-County
	Salaries - Systems Project	129,488	1,300	7,726	3,383	999	1,420	98	652	1,484	17,051	5,073	1,213	1,153	1,885
	Salaries - Accounting/Fin	271,643	2,726	16,208	7,097	2,097	2,978	205	1,368	3,113	35,770	10,642	2,544	2,420	3,955
	Salaries - Admin	60,052	603	3,583	1,569	463	658	45	302	688	7,908	2,353	562	535	874
	Salaries - Executiva	318,475	3,197	19,002	8,321	2,458	3,491	240	1,604	3,649	41,937	12,476	2,983	2,837	4,636
	Salaries - Payroll	106,854	1,072	6,376	2,792	825	1,171	81	538	1,224	14,071	4,186	1,001	952	1,556
	Salaries - IT	87,761	799	6,292	3,116	720	456	70	693	1,150	13,226	3,686	764	720	35
	Salaries - Ops Leadership	93,820	942	5,598	2,451	724	1,029	71	472	1,075	12,354	3,675	879	836	1,366
	Salaries - Regulatory	199,480	2,002	11,902	5,212	1,540	2,187	151	1,005	2,286	26,268	7,815	1,868	1,777	2,904
	Salaries - Customer Serv	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Salary	1,267,572	12,641	76,687	33,941	9,826	13,390	961	6,634	14,669	168,585	49,906	11,814	11,230	17,211
	Code 6		0.997%	6.050%	2.678%	0.775%	1.056%	0.076%	0.523%	1.157%	13.300%	3.937%	0.932%	0.886%	1.358%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Allocation of Pension & ESOP
 Code 6

Account Number	Account Name	Co. - 02 Balance	89-0660 Lake Utilities	90-0600 Utilities, Inc. of Florida	91-0640 Miles Grant	92-0651 Tennessee Water Service	94-0002 Hutchinson Irrigation	101-0680 Sanlando	103-0690 Sandalhaven	104-0694 Bayside	105-0695 Southgate	106-0693 Labrador	107-0691 Pennbrooke	108-0692 Hutchinson Island
	Salaries - Systems Project	129,488	5,470	4,512	927	156	90	9,232	586	135	1,609	663	1,170	165
	Salaries - Accounting/Fin	271,643	11,475	9,466	1,945	328	189	19,366	1,230	284	3,375	1,391	2,454	346
	Salaries - Admin	60,052	2,537	2,093	430	72	42	4,281	272	63	746	308	542	77
	Salaries - Executive	318,475	13,453	11,098	2,281	384	222	22,705	1,442	333	3,957	1,631	2,877	406
	Salaries - Payroll	106,854	4,514	3,723	765	129	74	7,618	484	112	1,328	547	965	136
	Salaries - IT	87,761	2,800	3,686	246	202	316	5,029	474	132	2,194	448	685	105
	Salaries - Ops Leadership	93,820	3,963	3,269	672	113	65	6,689	425	98	1,166	481	847	120
	Salaries - Regulatory	199,480	8,426	6,951	1,428	241	139	14,221	903	209	2,478	1,022	1,802	254
	Salaries - Customer Servic	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Salary	1,267,572	52,638	44,798	8,694	1,625	1,137	89,141	5,816	1,366	16,853	6,491	11,342	1,609
	Code 6		4.153%	3.534%	0.686%	0.128%	0.090%	7.032%	0.459%	0.108%	1.330%	0.512%	0.895%	0.127%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Allocation of Pension & ESOP
Code 6

Account Number	Account Name	Co. - 02 Balance	109-0699 Sandy Creek	120-0920 North Topsall	121-0925 Carolina Pines	122-0922 Bradfield Farms	123-0923 Nero	133-0123 Sky Ranch	135-0935 Bermuda	140-0140 Central Nevada	150-0150 WSC of Indiana	151-0151 Indiana Water Service	160-0160 WSC Kentucky	165-1260 WSC Georgia
	Salaries - Systems Project	129,488	159	1,600	185	902	107	325	4,793	4,918	171	522	2,295	1,102
	Salaries - Accounting/Fina	271,643	333	3,357	388	1,893	225	683	10,055	10,318	358	1,095	4,815	2,312
	Salaries - Admin	60,052	74	742	86	418	50	151	2,223	2,281	79	242	1,064	511
	Salaries - Executive	318,475	391	3,936	455	2,219	264	800	11,789	12,097	420	1,284	5,645	2,710
	Salaries - Payroll	106,854	131	1,321	153	745	89	268	3,955	4,059	141	431	1,894	909
	Salaries - IT	87,761	167	1,088	184	570	70	290	3,774	2,308	140	843	3,177	965
	Salaries - Ops Leadership	93,820	115	1,160	134	654	78	236	3,473	3,564	124	378	1,663	798
	Salaries - Regulatory	199,480	245	2,466	285	1,390	165	501	7,384	7,577	263	804	3,536	1,698
	Salaries - Customer Serv	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total Salary	1,267,572	1,615	15,670	1,870	8,791	1,048	3,254	47,446	47,122	1,696	5,599	24,089	11,005
	Code 6		0.127%	1.236%	0.148%	0.694%	0.083%	0.257%	3.743%	3.717%	0.134%	0.442%	1.900%	0.868%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Allocation of Pension & ESOP
 Code 6

Account Number	Account Name	Co. - 02 Balance	093-0006	
			Bio	Tech
	Salaries - Systems Project	129,488	99	
	Salaries - Accounting/Fina	271,643	212	
	Salaries - Admin	60,052	49	
	Salaries - Executive	318,475	243	
	Salaries - Payroll	106,854	84	
	Salaries - IT	87,761	251	
	Salaries - Ops Leadership	93,820	68	
	Salaries - Regulatory	199,480	153	
	Salaries - Customer Serv	0	0	
	Total Salary	1,267,572	1,158	
	Code 6		0.089%	

Water Service Corporation
Distribution of Expenses
CODE 11
Insurance Distribution

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		Property Gen Insurance	Excess Liability	Workman's Compensation	Auto Insurance	Other Insurance	Total
Per 12/07 Prepaid Insurance w/p/s:		74,564	156,588	210,716	79,895	77,402	599,165
		12.445%	26.134%	35.168%	13.334%	12.918%	99.999%
		Code 7	Code 8	Code 9	Code 10	Code 9	Weighted Code 11
05	Apple Canyon	1.082%	0.362%	0.472%	0.470%	0.472%	0.519%
06	Camelot	0.022%	0.172%	0.147%	0.110%	0.147%	0.133%
07	Charmar	0.003%	0.020%	0.025%	0.020%	0.025%	0.020%
08	Cherry Hill	0.775%	0.095%	0.109%	0.090%	0.109%	0.186%
09	Clarendon Hills	0.025%	0.154%	0.212%	0.130%	0.212%	0.162%
10	Hilldale Manor	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
11	County Line	0.008%	0.048%	0.063%	0.040%	0.063%	0.049%
12	DelMar	0.003%	0.023%	0.018%	0.010%	0.018%	0.016%
13	Ferson Creek	0.036%	0.290%	0.228%	0.200%	0.228%	0.217%
14	Galena Territory	0.166%	1.091%	0.937%	0.910%	0.937%	0.878%
15	Killarney	0.521%	0.148%	0.202%	0.120%	0.202%	0.216%
16	Lake Holiday	1.121%	0.682%	0.761%	0.680%	0.761%	0.774%
17	Lake Wildwood	0.051%	0.206%	0.292%	0.250%	0.292%	0.234%
18	Northern Hills	0.018%	0.207%	0.315%	0.090%	0.315%	0.220%
20	Lake Marian	0.021%	0.112%	0.134%	0.100%	0.134%	0.109%
21	Wildwood	0.014%	0.066%	0.064%	0.070%	0.064%	0.059%
22	Valentine	0.005%	0.027%	0.032%	0.030%	0.032%	0.027%
23	Walk-up Woods	0.015%	0.095%	0.133%	0.080%	0.133%	0.101%
24	Whisp.Hills/Pist./Sun	4.153%	0.827%	0.864%	0.820%	0.864%	1.258%
25	Holiday Hills	0.017%	0.093%	0.112%	0.080%	0.112%	0.091%
26	Medina	0.032%	0.220%	0.178%	0.170%	0.178%	0.170%
27	Westlake	1.301%	0.318%	0.227%	0.230%	0.227%	0.385%
28	Cedar Bluff	0.008%	0.060%	0.045%	0.050%	0.045%	0.045%
29	Harbor Ridge	0.791%	0.258%	0.226%	0.170%	0.226%	0.297%
30	Great Northern	0.026%	0.130%	0.142%	0.130%	0.142%	0.123%
32	Peach Orchard	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
33	Harco	0.008%	0.038%	0.000%	0.050%	0.000%	0.018%
34	UI of Nevada	0.252%	1.328%	1.793%	1.050%	1.793%	1.381%
35	Spring Creek	0.316%	1.342%	1.109%	1.360%	1.109%	1.105%
36	Louisiana Water Service	0.625%	3.440%	1.777%	1.650%	1.777%	2.051%
38	Utilities Inc. of Louisiana	3.889%	3.402%	1.924%	1.620%	1.924%	2.514%
40	Utilities, Inc. of Maryland	3.261%	0.000%	0.000%	0.000%	0.000%	0.406%
41	Colchester	0.060%	0.302%	0.734%	0.120%	0.734%	0.455%
42	Greenridge Utilities, Inc.	2.079%	0.388%	0.526%	0.660%	0.526%	0.701%
43	Provinces	2.887%	0.507%	0.486%	1.080%	0.486%	0.870%
44	Maryland Water Service	0.388%	0.808%	0.565%	0.780%	0.565%	0.635%
47	Massanutten	1.283%	1.880%	2.023%	2.550%	2.023%	1.964%
50	Holiday Service	1.035%	0.149%	0.145%	0.000%	0.145%	0.238%
51	Westgate	0.052%	0.238%	0.205%	0.180%	0.205%	0.192%
52	Utilities, Inc. of Pennsylvania	0.137%	0.997%	0.790%	0.530%	0.790%	0.728%
53	Penn Estates	3.617%	1.352%	1.218%	0.620%	1.218%	1.472%
55	Skidaway	4.043%	3.415%	2.206%	2.000%	2.206%	2.723%
56	Elk River	0.022%	0.138%	0.110%	0.140%	0.110%	0.110%
57	Montague Water/Sewer Co	0.064%	0.357%	0.254%	0.150%	0.254%	0.243%
60	Twin Lakes Utilities	2.564%	2.542%	2.354%	1.760%	2.354%	2.350%
61	Tierre Verde	0.146%	0.839%	0.057%	0.430%	0.057%	0.322%
62	Lake Placid	0.026%	0.083%	0.013%	0.070%	0.013%	0.040%
64	Eastlake	0.113%	0.532%	0.081%	0.320%	0.081%	0.235%
65	Charleston Utilites	0.121%	0.511%	0.538%	0.450%	0.538%	0.467%
66	Pebble Creek	0.271%	0.964%	0.428%	0.790%	0.428%	0.597%
67	Alafaya	0.920%	3.005%	1.616%	2.620%	1.616%	2.027%
68	UI of Longwood	0.225%	0.760%	0.467%	0.640%	0.467%	0.537%
69	Wedgefield	0.287%	1.186%	0.939%	0.830%	0.939%	0.908%
70	CWS (South Carolina)	6.566%	7.151%	5.719%	5.840%	5.719%	6.215%
71	Utilities Services of SC	3.821%	2.834%	3.618%	2.560%	3.618%	3.298%
72	Cypress Lakes	0.223%	0.838%	0.535%	0.640%	0.535%	0.590%
73	UI of Eagle Ridge	0.307%	1.153%	0.888%	0.910%	0.888%	0.888%
74	Southland Utilities	0.026%	0.088%	0.145%	0.070%	0.145%	0.105%
75	United Utility Co.	0.178%	0.746%	0.935%	0.490%	0.935%	0.732%
79	Tega Cay Water Service	2.675%	1.328%	1.031%	1.120%	1.031%	1.325%
80	CWS of NC	30.337%	4.701%	13.345%	12.970%	13.345%	13.151%
83	CWS Systems, Inc.	0.709%	3.806%	3.720%	3.860%	3.720%	3.386%
86	Carolina Trace	1.814%	1.126%	0.955%	0.920%	0.955%	1.102%
87	Transylvania	0.139%	0.892%	0.838%	0.880%	0.838%	0.771%

Water Service Corporation

Distribution of Expenses

ok 3/13

CODE 11

Insurance Distribution

		<u>Property Gen</u> <u>Insurance</u>	<u>Excess</u> <u>Liability</u>	<u>Workman's</u> <u>Compensation</u>	<u>Auto</u> <u>Insurance</u>	<u>Other</u> <u>Insurance</u>	<u>Total</u>
Per 12/07 Prepaid Insurance w/p's:		74,564	156,588	210,716	79,895	77,402	599,165
		12.445%	26.134%	35.168%	13.334%	12.918%	99.999%
		Code 7	Code 8	Code 9	Code 10	Code 9	Weighted Code 11
88	Mid-County Services, Inc.	0.397%	1.463%	0.974%	1.210%	0.974%	1.061%
89	Lake Utility	1.200%	4.102%	3.768%	3.510%	3.768%	3.501%
90	UIF	1.014%	3.380%	2.659%	2.890%	2.659%	2.673%
91	Miles Grant	0.199%	0.955%	1.018%	0.590%	1.018%	0.842%
92	Tennessee Water Service	0.021%	0.160%	0.097%	0.120%	0.097%	0.107%
94	Hutchinson Irrigation	0.016%	0.078%	0.123%	0.060%	0.123%	0.090%
101	Sanlando	2.030%	7.911%	6.281%	5.920%	6.281%	6.130%
103	Sandalhaven	0.132%	0.546%	0.578%	0.380%	0.578%	0.488%
104	Bayside	0.031%	0.205%	0.205%	0.090%	0.205%	0.168%
105	Southgate	0.377%	1.541%	0.689%	1.030%	0.689%	0.919%
106	Labrador	0.147%	0.516%	0.216%	0.430%	0.216%	0.314%
107	Pennbrooke	0.140%	1.008%	0.755%	0.750%	0.755%	0.744%
108	Hutchinson Island	0.020%	0.182%	0.225%	0.110%	0.225%	0.173%
109	Sandy Creek	0.036%	0.183%	0.241%	0.100%	0.241%	0.182%
120	North Topsail	0.696%	1.408%	1.324%	1.220%	1.324%	1.254%
121	Carolina Pines	0.024%	0.142%	0.092%	0.140%	0.092%	0.103%
122	Bradfield Farms	0.109%	0.765%	0.308%	0.690%	0.308%	0.454%
123	Nero	0.013%	0.121%	0.147%	0.080%	0.147%	0.114%
133	Sky Ranch	0.046%	0.200%	0.201%	0.190%	0.201%	0.180%
135	Bermuda	2.222%	2.660%	2.119%	0.890%	2.119%	2.109%
140	Central Nevada	0.626%	3.968%	3.276%	2.890%	3.276%	3.075%
150	WSC of Indiana	0.021%	0.159%	0.129%	0.110%	0.129%	0.121%
151	Indiana Water Service	0.072%	0.557%	0.393%	0.350%	0.393%	0.390%
160	WSC of Kentucky	3.664%	2.632%	2.822%	2.080%	2.822%	2.778%
165	WSC of Georgia	0.138%	0.838%	0.979%	0.530%	0.979%	0.778%
93	Bio Tech	0.909%	3.452%	10.357%	15.880%	10.357%	8.111%
	Total	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%
	Total Illinois	10.214%	5.702%	5.938%	5.050%	5.938%	6.289%
	Total Indiana	2.657%	3.258%	2.876%	2.220%	2.876%	2.861%
	Total Other	87.128%	91.040%	91.187%	92.730%	91.187%	90.850%
		100.000%	100.000%	100.000%	100.000%	100.000%	100.000%

Note: Other Liability is based on payroll as an indication of the activity of operations.

WATER SERVICE CORPORATION

WSC Rate Base Allocation

Water Service Corporation
 Adjustment to Allocate WSC Rate Base
 12/31/07

Account Number	Account Name	Balance per WSC G/L @ 12/31/07	Code	110											
				05-0010 Apple Canyon	06-0014 Camelot	07-0018 Charmar	08-0022 Cherry Hill	09-0026 Clarendon Hills	11-0034 County Line	12-0038 Del Mar	13-0042 Ferson Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	
3036089	Land & Land Rights	95,000	5	515.00	130.00	21	101	149	47	19	219	1,005	138	753	
3406090	Office Structure & I	2,718,050	5	14,732	3,724	598	2,881	4,267	1,332	544	6,252	28,757	3,941	21,554	
3406091	Office Furniture & E	1,294,126	5	7,014	1,773	285	1,372	2,032	634	259	2,976	13,692	1,876	10,262	
3466093	Telephones	0	5	-	-	-	-	-	-	-	-	-	-	-	
3466094	Tools Shop & Misc.	20,986	3	1,957	473	77	376	530	171	55	830	3,789	514	2,811	
3466097	Communication Eq	360,358	5	1,953	494	79	382	566	177	72	829	3,813	523	2,858	
101.1	Total	4,488,520		26,171	6,594	1,060	5,112	7,544	2,361	949	11,106	51,056	6,992	38,238	
1083090	A/D - Office Structu	(1,228,038)	5	(6,656)	(1,682)	(270)	(1,302)	(1,928)	(602)	(246)	(2,824)	(12,993)	(1,781)	(9,738)	
1083091	A/D - Office Furnitu	(1,079,842)	5	(5,853)	(1,479)	(238)	(1,145)	(1,695)	(529)	(216)	(2,484)	(11,425)	(1,566)	(8,563)	
1083093	A/D - Telephones	0	5	-	-	-	-	-	-	-	-	-	-	-	
1083094	A/D - Tools Shop &	(20,676)	3	(1,928)	(466)	(76)	(371)	(522)	(169)	(55)	(818)	(3,733)	(506)	(2,770)	
1083097	A/D - Communicati	(361,382)	5	(1,959)	(495)	(80)	(383)	(567)	(177)	(72)	(831)	(3,823)	(524)	(2,866)	
108.3	Total	(2,689,938)		(16,396)	(4,122)	(664)	(3,201)	(4,712)	(1,477)	(589)	(6,957)	(31,974)	(4,377)	(23,937)	
1052091	Water Plant in Prog	0	5	-	-	-	-	-	-	-	-	-	-	-	
1052093	Other Plant in Prog	12,076,509	5	65,455	16,545	2,657	12,801	18,960	5,917	2,415	27,776	127,769	17,511	95,767	
105.1	FROM COMPANY	12,076,509		65,455	16,545	2,657	12,801	18,960	5,917	2,415	27,776	127,769	17,511	95,767	
1862043	Def Chgs - Emp Fe	136,330	1	793	192	31	152	215	69	22	337	1,536	208	1,140	
1862048	Def Chgs - Other	(1,500)	1	(9)	(2)	-	(2)	(2)	(1)	-	(4)	(17)	(2)	(13)	
	Amort - Emp Fees	(1,500)	1	(140)	(34)	(6)	(27)	(38)	(12)	(4)	(59)	(271)	(37)	(201)	
186.2	Total	133,330		644	156	25	123	175	56	18	274	1,248	169	926	
Total Net *Plant*				14,008,421	75,874	19,173	3,078	14,835	21,967	6,857	2,793	32,199	148,099	20,295	110,994
3406010	Mainframe Comput	564,790	4	1,017	565	56	282	847	169	282	452	2,485	452	2,316	
3406020	Mini Computer	1,179,538	4	2,123	1,180	118	590	1,769	354	590	944	5,190	944	4,836	
3406110	Comp System Cost	836,987	4	1,507	837	84	418	1,255	251	418	670	3,683	670	3,432	
3406120	Micro System Cost	498,960	4	898	499	50	249	748	150	249	399	2,195	399	2,046	
101.4	Total	3,080,275		5,545	3,081	308	1,539	4,619	924	1,539	2,465	13,553	2,465	12,630	
1081010	A/D - Mainframe Ci	(541,860)	4	(975)	(542)	(54)	(271)	(813)	(163)	(271)	(433)	(2,384)	(433)	(2,222)	
1081020	A/D - Mini Comput	(915,076)	4	(1,647)	(915)	(92)	(458)	(1,373)	(275)	(458)	(732)	(4,026)	(732)	(3,752)	
3406150	Comp System Amc	(820,145)	4	(1,476)	(820)	(82)	(410)	(1,230)	(246)	(410)	(656)	(3,609)	(656)	(3,363)	
3406160	Micro System Amo	(255,097)	4	(459)	(255)	(25)	(128)	(383)	(77)	(128)	(204)	(1,122)	(204)	(1,046)	
108.1	Total	(2,532,178)		(4,557)	(2,532)	(254)	(1,267)	(3,799)	(761)	(1,267)	(2,025)	(11,141)	(2,025)	(10,383)	
Total Net Computer				548,097	988	549	54	272	820	163	272	440	2,412	440	2,247
190.1/190.2	Accumulated Defer	(428,402)	5	(2,322)	(587)	(94)	(454)	(673)	(210)	(86)	(985)	(4,532)	(621)	(3,397)	
TOTAL NET WSC I				14,128,116	74,540	19,135	3,038	14,653	22,114	6,810	2,979	31,654	145,979	20,114	109,844
Allocation of Co. 31					0.53%	0.14%	0.02%	0.10%	0.16%	0.05%	0.02%	0.22%	1.03%	0.14%	0.78%
101.1	Water Plant	39,613													
101.3	Transportation														
101.4	Computers	106,884													
108.1	A/D Computers	(69,905)													
108.2	A/D Transportation	0													
108.3	A/D Water Plant	(7,854)													
Total to be alloc to I				68,738	6,410	1,549	254	1,232	1,735	561	181	2,720	12,410	1,683	9,207

Water Service Corporation
 Adjustment to Allocate WSC Rate Base
 12/31/07

Account Number	Account Name	Balance per WSC G/L @ 12/31/07	Code	122	123	124	125	126	127	128	129	130	131	132
				17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Marian	21-0078 Wildwood	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	25-0025 Holiday Hills	26-0096 Medina	27-0027 Westlake	28-0098 Cedar Bluff
3036089	Land & Land Rights	95,000	5	307	110	125	84	28	90	1,002	105	191	265	51
3406090	Office Structure & I	2,718,050	5	8,779	3,153	3,588	2,392	788	2,582	28,675	3,017	5,463	7,583	1,468
3406091	Office Furniture & E	1,294,126	5	4,180	1,501	1,708	1,139	375	1,229	13,653	1,436	2,601	3,611	699
3466093	Telephones	0	5	-	-	-	-	-	-	-	-	-	-	-
3466094	Tools Shop & Misc.	20,986	3	1,037	387	428	285	102	321	3,434	353	694	939	191
3466097	Communication Eq	360,358	5	1,164	418	476	317	105	342	3,802	400	724	1,005	195
101.1	Total	4,488,520		15,467	5,569	6,325	4,217	1,398	4,564	50,566	5,311	9,673	13,403	2,604
1083090	A/D - Office Structu	(1,228,038)	5	(3,967)	(1,425)	(1,621)	(1,081)	(356)	(1,167)	(12,956)	(1,363)	(2,468)	(3,426)	(663)
1083091	A/D - Office Furnitu	(1,079,842)	5	(3,488)	(1,253)	(1,425)	(950)	(313)	(1,026)	(11,392)	(1,199)	(2,170)	(3,013)	(583)
1083093	A/D - Telephones	0	5	-	-	-	-	-	-	-	-	-	-	-
1083094	A/D - Tools Shop &	(20,676)	3	(1,022)	(381)	(421)	(280)	(101)	(316)	(3,383)	(348)	(683)	(925)	(188)
1083097	A/D - Communicati	(361,382)	5	(1,167)	(419)	(477)	(318)	(105)	(343)	(3,813)	(401)	(726)	(1,008)	(195)
108.3	Total	(2,689,938)		(9,644)	(3,478)	(3,944)	(2,629)	(875)	(2,852)	(31,544)	(3,311)	(6,047)	(8,372)	(1,629)
1052091	Water Plant in Prog	0	5	-	-	-	-	-	-	-	-	-	-	-
1052093	Other Plant in Prog	12,076,509	5	39,007	14,009	15,941	10,627	3,502	11,473	127,407	13,405	24,274	33,693	6,521
105.1	FROM COMPANY	12,076,509		39,007	14,009	15,941	10,627	3,502	11,473	127,407	13,405	24,274	33,693	6,521
1862043	Def Chgs - Emp Fe	136,330	1	420	157	173	115	41	130	1,392	143	281	381	78
1862048	Def Chgs - Other	(1,500)	1	(5)	(2)	(2)	(1)	-	(1)	(15)	(2)	(3)	(4)	(1)
	Amort - Emp Fees	(1,500)	1	(74)	(28)	(31)	(20)	(7)	(23)	(245)	(25)	(50)	(67)	(14)
186.2	Total	133,330		341	127	140	94	34	106	1,132	116	228	310	63
Total Net *Plant*				45,171	16,227	18,462	12,309	4,059	13,291	147,561	15,521	28,128	39,034	7,559
3406010	Mainframe Comput	564,790	4	2,542	678	1,017	678	113	508	7,681	904	847	1,581	169
3406020	Mini Computer	1,179,538	4	5,308	1,415	2,123	1,415	236	1,062	16,042	1,887	1,769	3,303	354
3406110	Comp System Cost	836,987	4	3,766	1,004	1,507	1,004	167	753	11,383	1,339	1,255	2,344	251
3406120	Micro System Cost	498,960	4	2,245	599	898	599	100	449	6,786	798	748	1,397	150
101.4	Total	3,080,275		13,861	3,696	5,545	3,696	616	2,772	41,892	4,928	4,619	8,625	924
1081010	A/D - Mainframe Cr	(541,860)	4	(2,438)	(650)	(975)	(650)	(108)	(488)	(7,369)	(867)	(813)	(1,517)	(163)
1081020	A/D - Mini Comput	(915,076)	4	(4,118)	(1,098)	(1,647)	(1,098)	(183)	(824)	(12,445)	(1,464)	(1,373)	(2,562)	(275)
3406150	Comp System Amc	(820,145)	4	(3,691)	(984)	(1,476)	(984)	(164)	(738)	(11,154)	(1,312)	(1,230)	(2,296)	(246)
3406160	Micro System Amc	(255,097)	4	(1,148)	(306)	(458)	(306)	(51)	(230)	(3,469)	(408)	(383)	(714)	(77)
108.1	Total	(2,532,178)		(11,395)	(3,038)	(4,557)	(3,038)	(506)	(2,280)	(34,437)	(4,051)	(3,799)	(7,089)	(761)
Total Net Computer				2,466	658	988	658	110	492	7,455	877	820	1,536	163
190.1/190.2	Accumulated Defer	(428,402)	5	(1,384)	(497)	(565)	(377)	(124)	(407)	(4,520)	(476)	(861)	(1,195)	(231)
TOTAL NET WSC I				46,253	16,388	18,885	12,590	4,045	13,376	150,496	15,922	28,087	39,375	7,491
				0.33%	0.12%	0.13%	0.09%	0.03%	0.09%	1.07%	0.11%	0.20%	0.28%	0.05%
Allocation of Co. 31														
101.1	Water Plant	39,613												
101.3	Transportation													
101.4	Computers	106,884												
108.1	A/D Computers	(69,905)												
108.2	A/D Transportation	0												
108.3	A/D Water Plant	(7,854)												
Total to be alloc to				3,396	1,267	1,401	932	335	1,052	11,246	1,157	2,272	3,077	626

Water Service Corporation
Adjustment to Allocate WSC Rate Base
12/31/07

Account Number	Account Name	Balance per WSC G/L @ 12/31/07	Code	242 62-0641 Lake Placid	243 64-0643 East Lake	370 65-0290 Charleston Utilities	244 66-0644 Pebble Creek	245 67-0647 Alafaya Utilities	246 68-0648 Ul of Longwood	247 69-0649 Wedge field	400 70-0298 Carolina Water Service	401 71-1300 Util Serv of SC	248 72-0673 Cypress Lakes	249 73-0673 Ul of Eagle Ridge	
3036089	Land & Land Rights	95,000	5	85	380	606	888	3,072	751	944	5,783	2,571	738	987	
3406090	Office Structure & I	2,718,050	5	2,419	10,872	17,341	25,414	87,902	21,500	27,017	165,448	73,550	21,119	28,241	
3406091	Office Furniture & E	1,294,126	5	1,152	5,177	8,257	12,100	41,852	10,237	12,864	78,773	35,019	10,055	13,446	
3466093	Telephones	0	5	-	-	-	-	-	-	-	-	-	-	-	
3466094	Tools Shop & Misc.	20,986	3	-	-	-	-	-	-	-	-	-	-	-	
3466097	Communication Eq	360,358	5	321	1,441	2,299	3,369	11,654	2,850	3,582	21,935	9,751	2,800	3,744	
101.1	Total	4,488,520		3,977	17,870	28,503	41,771	144,480	35,338	44,407	271,939	120,891	34,712	46,418	
1083090	A/D - Office Structu	(1,228,038)	5	(1,093)	(4,912)	(7,835)	(11,482)	(39,715)	(9,714)	(12,207)	(74,751)	(33,231)	(9,542)	(12,759)	
1083091	A/D - Office Furnitu	(1,079,842)	5	(961)	(4,319)	(6,889)	(10,097)	(34,922)	(8,542)	(10,734)	(65,730)	(29,221)	(8,390)	(11,220)	
1083093	A/D - Telephones	0	5	-	-	-	-	-	-	-	-	-	-	-	
1083094	A/D - Tools Shop &	(20,676)	3	-	-	-	-	-	-	-	-	-	-	-	
1083097	A/D - Communicati-	(361,382)	5	(322)	(1,446)	(2,306)	(3,379)	(11,687)	(2,859)	(3,592)	(21,997)	(9,779)	(2,808)	(3,755)	
108.3	Total	(2,689,938)		(2,376)	(10,677)	(17,030)	(24,958)	(86,324)	(21,115)	(26,533)	(162,478)	(72,231)	(20,740)	(27,734)	
1052091	Water Plant in Prog	0	5	-	-	-	-	-	-	-	-	-	-	-	
1052093	Other Plant in Prog	12,076,509	5	10,748	48,306	77,048	112,915	390,554	95,525	120,041	735,097	326,790	93,834	125,475	
105.1	FROM COMPANY	12,076,509		10,748	48,306	77,048	112,915	390,554	95,525	120,041	735,097	326,790	93,834	125,475	
1862043	Def Chgs - Emp Fe	136,330	1	122	527	858	1,295	4,301	1,053	1,368	8,134	3,562	1,052	1,495	
1862048	Def Chgs - Other	(1,500)	1	(1)	(6)	(9)	(14)	(47)	(12)	(15)	(90)	(39)	(12)	(16)	
	Amort - Emp Fees	(1,500)	1	-	-	-	-	-	-	-	-	-	-	-	
186.2	Total	133,330		121	521	849	1,281	4,254	1,041	1,353	8,044	3,523	1,040	1,479	
Total Net *Plant*				14,008,421	12,470	56,020	89,370	131,009	452,964	110,789	139,268	852,602	378,973	108,846	145,638
3406010	Mainframe Comput	564,790	4	452	2,937	4,066	4,518	22,309	5,422	5,140	40,495	20,050	4,631	2,937	
3406020	Mini Computer	1,179,538	4	944	6,134	8,493	9,436	46,592	11,324	10,734	84,573	41,874	9,672	6,134	
3406110	Comp System Cost	836,987	4	670	4,352	6,026	6,696	33,061	8,035	7,617	60,012	29,713	6,863	4,352	
3406120	Micro System Cost	498,960	4	399	2,595	3,593	3,992	19,709	4,790	4,541	35,775	17,713	4,091	2,595	
101.4	Total	3,080,275		2,465	16,018	22,178	24,642	121,671	29,571	28,032	220,855	109,350	25,257	16,018	
1081010	A/D - Mainframe Ct	(541,860)	4	(433)	(2,818)	(3,901)	(4,335)	(21,403)	(5,202)	(4,931)	(38,851)	(19,236)	(4,443)	(2,818)	
1081020	A/D - Mini Compute	(915,076)	4	(732)	(4,758)	(6,589)	(7,321)	(36,146)	(8,785)	(8,327)	(65,611)	(32,485)	(7,504)	(4,758)	
3406150	Comp System Amc	(820,145)	4	(656)	(4,265)	(5,905)	(6,561)	(32,396)	(7,873)	(7,463)	(58,804)	(29,115)	(6,725)	(4,265)	
3406160	Micro System Amoi	(255,997)	4	(204)	(1,327)	(1,837)	(2,041)	(10,076)	(2,449)	(2,321)	(18,290)	(9,056)	(2,092)	(1,327)	
108.1	Total	(2,532,178)		(2,025)	(13,168)	(18,232)	(20,258)	(100,021)	(24,309)	(23,042)	(181,556)	(69,892)	(20,764)	(13,168)	
Total Net Computer				548,097	440	2,850	3,946	4,384	21,650	5,262	4,990	39,299	19,458	4,493	2,850
190.1/190.2	Accumulated Defer	(428,402)	5	(381)	(1,714)	(2,733)	(4,006)	(13,855)	(3,389)	(4,258)	(26,077)	(11,593)	(3,329)	(4,451)	
TOTAL NET WSC I				14,128,116	12,529	57,156	90,583	131,387	460,759	112,662	140,000	865,824	386,838	110,010	144,037
				0.09%	0.40%	0.64%	0.93%	3.26%	0.80%	0.99%	6.13%	2.74%	0.78%	1.02%	

Allocation of Co. 31

101.1	Water Plant	39,613
101.3	Transportation	
101.4	Computers	106,884
108.1	A/D Computers	(69,905)
108.2	A/D Transportation	0
108.3	A/D Water Plant	(7,854)
Total to be alloc to I		68,738

Water Service Corporation
 Adjustment to Allocate WSC Rate Base
 12/31/07

Account Number	Account Name	Balance per WSC G/L @ 12/31/07	Code	402 403 406 182 183 187 188 250 251 252 253											
				74-0464 Southland	75-0700 United Utility Co.	79-0485 Tega Cay	80-0500 CWS Inc. of NC	83-0800 CWS Systems	86-0900 Carolina Trace	87-0905 Transylvania	88-0645 Mid-County	89-0660 Lake Utilities	90-0600 Utilities, Inc. of Florida	91-0640 Miles Grant	
3036089	Land & Land Rights	95,000	5	72	505	1,104	12,690	3,749	884	840	1,248	3,915	3,378	638	
3406090	Office Structure & I	2,718,050	5	2,066	14,460	31,584	363,077	107,254	25,278	24,028	35,715	112,011	96,654	18,265	
3406091	Office Furniture & E	1,294,126	5	984	6,885	15,038	172,869	51,066	12,035	11,440	17,005	53,331	46,019	8,697	
3466093	Telephones	0	5	-	-	-	-	-	-	-	-	-	-	-	
3466094	Tools Shop & Misc.	20,986	3	-	-	-	-	-	-	-	-	-	-	-	
3466097	Communication Eq	360,358	5	274	1,917	4,187	48,137	14,220	3,351	3,186	4,735	14,850	12,814	2,422	
101.1	Total	4,488,520		3,396	23,767	51,913	596,773	176,289	41,548	39,494	58,703	184,107	158,865	30,022	
1083090	A/D - Office Structu	(1,228,038)	5	(933)	(6,533)	(14,270)	(164,041)	(48,458)	(11,421)	(10,856)	(16,136)	(50,607)	(43,669)	(8,252)	
1083091	A/D - Office Furnitu	(1,079,842)	5	(821)	(5,745)	(12,548)	(144,245)	(42,611)	(10,043)	(9,546)	(14,189)	(44,500)	(38,399)	(7,257)	
1083093	A/D - Telephones	0	5	-	-	-	-	-	-	-	-	-	-	-	
1083094	A/D - Tools Shop &	(20,676)	3	-	-	-	-	-	-	-	-	-	-	-	
1083097	A/D - Communicati	(361,382)	5	(275)	(1,923)	(4,199)	(48,273)	(14,260)	(3,361)	(3,195)	(4,749)	(14,893)	(12,851)	(2,428)	
108.3	Total	(2,689,938)		(2,029)	(14,201)	(31,017)	(356,559)	(105,329)	(24,825)	(23,597)	(35,074)	(110,000)	(94,919)	(17,937)	
1052091	Water Plant in Prog	0	5	-	-	-	-	-	-	-	-	-	-	-	
1052093	Other Plant in Prog	12,076,509	5	9,178	64,247	140,329	1,613,180	476,539	112,312	106,756	158,685	497,673	429,441	81,154	
105.1	FROM COMPANY	12,076,509		9,178	64,247	140,329	1,613,180	476,539	112,312	106,756	158,685	497,673	429,441	81,154	
1862043	Def Chgs - Emp Fe	136,330	1	103	687	1,562	17,952	5,341	1,277	1,214	1,985	5,759	4,751	976	
1862048	Def Chgs - Other	(1,500)	1	(1)	(8)	(17)	(198)	(59)	(14)	(13)	(22)	(63)	(52)	(11)	
	Amort - Emp Fees	(1,500)	1	-	-	-	-	-	-	-	-	-	-	-	
186.2	Total	133,330		102	679	1,545	17,754	5,282	1,263	1,201	1,963	5,696	4,699	965	
Total Net "Plant"				14,008,421	10,647	74,492	162,770	1,871,148	552,781	130,298	123,854	184,277	577,476	498,086	94,204
3406010	Mainframe Comput	564,790	4	452	4,462	7,399	85,114	23,721	4,914	4,631	226	18,017	23,721	1,581	
3406020	Mini Computer	1,179,538	4	944	9,318	15,452	177,756	49,541	10,262	9,672	472	37,627	49,541	3,303	
3406110	Comp System Cost	836,987	4	670	6,612	10,965	126,134	35,153	7,282	6,863	335	26,700	35,153	2,344	
3406120	Micro System Cost	498,960	4	399	3,942	6,536	75,193	20,956	4,341	4,091	200	15,917	20,956	1,397	
101.4	Total	3,080,275		2,465	24,334	40,352	464,197	129,371	26,799	25,257	1,233	98,261	129,371	8,625	
1081010	A/D - Mainframe Ci	(541,860)	4	(433)	(4,281)	(7,098)	(81,658)	(22,758)	(4,714)	(4,443)	(217)	(17,285)	(22,758)	(1,517)	
1081020	A/D - Mini Comput	(915,076)	4	(732)	(7,229)	(11,987)	(137,902)	(38,433)	(7,961)	(7,504)	(366)	(29,191)	(38,433)	(2,562)	
3406150	Comp System Amc	(820,145)	4	(656)	(6,479)	(10,744)	(123,596)	(34,446)	(7,135)	(6,725)	(328)	(26,163)	(34,446)	(2,296)	
3406160	Micro System Amc	(255,097)	4	(204)	(2,015)	(3,342)	(38,443)	(10,714)	(2,219)	(2,092)	(102)	(8,138)	(10,714)	(714)	
108.1	Total	(2,532,178)		(2,025)	(20,004)	(33,171)	(381,599)	(106,351)	(22,029)	(20,764)	(1,013)	(80,777)	(106,351)	(7,089)	
Total Net Computers				548,097	440	4,330	7,181	82,598	23,020	4,770	4,493	220	17,484	23,020	1,536
190.1/190.2	Accumulated Defer	(428,402)	5	(326)	(2,279)	(4,978)	(57,226)	(16,905)	(3,984)	(3,787)	(5,629)	(17,654)	(15,234)	(2,879)	
TOTAL NET WSC I				14,128,116	10,761	76,543	164,973	1,896,520	558,896	131,084	124,560	178,868	577,306	505,872	92,861
				0.08%	0.54%	1.17%	13.42%	3.96%	0.93%	0.88%	1.27%	4.09%	3.58%	0.66%	

Allocation of Co. 31

101.1	Water Plant	39,613
101.3	Transportation	
101.4	Computers	106,884
108.1	A/D Computers	(69,905)
108.2	A/D Transportation	0
108.3	A/D Water Plant	(7,854)
Total to be alloc to I		68,738

Water Service Corporation
Adjustment to Allocate WSC Rate Base
12/31/07

Account Number	Account Name	Balance per WSC G/L @ 12/31/07	Code	220	254	255	256	257	258	259	260	261	262	189	
				92-0651 Tennessee Water Service	94-0002 Hutchinson Irrigation	101-0680 Sanlando	103-0690 Sandalhaven	104-0694 Bayside	105-0695 Southgate	106-0693 Labrador	107-0691 Pennbrooke	108-0692 Hutchinson Island	109-0699 Sandy Creek	120-0920 North Topsail	
3036089	Land & Land Rights	95,000	5	125	94	6,640	438	104	1,300	486	846	121	123	1,174	
3406090	Office Structure & i	2,718,050	5	3,588	2,691	189,965	12,530	2,963	37,183	13,916	24,218	3,452	3,506	33,595	
3406091	Office Furniture & E	1,294,126	5	1,708	1,281	90,446	5,966	1,411	17,704	6,626	11,531	1,644	1,669	15,995	
3466093	Telephones	0	5	-	-	-	-	-	-	-	-	-	-	-	
3466094	Tools Shop & Misc.	20,986	3	-	-	-	-	-	-	-	-	-	-	-	
3466097	Communication Eq	360,358	5	476	357	25,185	1,661	393	4,930	1,845	3,211	458	465	4,454	
101.1	Total	4,488,520		5,897	4,423	312,236	20,595	4,871	61,117	22,873	39,806	5,675	5,763	55,218	
1083090	A/D - Office Structu	(1,228,038)	5	(1,621)	(1,216)	(85,828)	(5,661)	(1,339)	(16,800)	(6,288)	(10,942)	(1,560)	(1,584)	(15,179)	
1083091	A/D - Office Furnitu	(1,079,842)	5	(1,425)	(1,069)	(75,470)	(4,978)	(1,177)	(14,772)	(5,529)	(9,621)	(1,371)	(1,393)	(13,347)	
1083093	A/D - Telephones	0	5	-	-	-	-	-	-	-	-	-	-	-	
1083094	A/D - Tools Shop &	(20,676)	3	-	-	-	-	-	-	-	-	-	-	-	
1083097	A/D - Communicati	(361,382)	5	(477)	(358)	(25,257)	(1,656)	(394)	(4,944)	(1,850)	(3,220)	(459)	(466)	(4,467)	
108.3	Total	(2,689,938)		(3,523)	(2,643)	(186,555)	(12,305)	(2,910)	(36,516)	(13,667)	(23,783)	(3,390)	(3,443)	(32,993)	
1052091	Water Plant in Prog	0	5	-	-	-	-	-	-	-	-	-	-	-	
1052093	Other Plant in Prog	12,076,509	5	15,941	11,956	844,027	55,673	13,163	165,207	61,832	107,602	15,337	15,579	149,266	
105.1	FROM COMPANY	12,076,509		15,941	11,956	844,027	55,673	13,163	165,207	61,832	107,602	15,337	15,579	149,266	
1862043	Def Chgs - Emp Fe	136,330	1	164	95	9,719	617	143	1,694	698	1,232	174	167	1,685	
1862048	Def Chgs - Other	(1,500)	1	(2)	(1)	(107)	(7)	(2)	(19)	(8)	(14)	(2)	(2)	(19)	
	Amort - Emp Fees	(1,500)	1	-	-	-	-	-	-	-	-	-	-	-	
186.2	Total	133,330		162	94	9,612	610	141	1,675	690	1,218	172	165	1,666	
Total Net *Plant*				14,008,421	18,477	13,830	979,320	64,573	15,265	191,483	71,728	124,843	17,794	18,064	173,157
3406010	Mainframe Comput	564,790	4	1,299	2,033	32,362	3,050	847	14,120	2,880	4,405	678	1,073	7,003	
3406020	Mini Computer	1,179,538	4	2,713	4,246	67,588	6,370	1,769	29,488	6,016	9,200	1,415	2,241	14,626	
3406110	Comp System Cost	836,987	4	1,925	3,013	47,959	4,520	1,255	20,925	4,269	6,528	1,004	1,590	10,379	
3406120	Micro System Cost	498,960	4	1,148	1,796	28,590	2,694	748	12,474	2,545	3,892	599	948	6,187	
101.4	Total	3,080,275		7,085	11,088	176,499	16,634	4,619	77,007	15,710	24,025	3,696	5,852	38,195	
1081010	A/D - Mainframe Ct	(541,860)	4	(1,246)	(1,951)	(31,049)	(2,926)	(813)	(13,547)	(2,763)	(4,227)	(650)	(1,030)	(6,719)	
1081020	A/D - Mini Compute	(915,076)	4	(2,105)	(3,294)	(52,434)	(4,941)	(1,373)	(22,877)	(4,667)	(7,138)	(1,098)	(1,739)	(11,347)	
3406150	Comp System Amc	(820,145)	4	(1,886)	(2,953)	(46,994)	(4,429)	(1,230)	(20,504)	(4,183)	(6,397)	(984)	(1,558)	(10,170)	
3406160	Micro System Amor	(255,097)	4	(587)	(918)	(14,617)	(1,378)	(383)	(6,377)	(1,301)	(1,990)	(306)	(485)	(3,163)	
108.1	Total	(2,532,178)		(5,824)	(9,116)	(145,094)	(13,674)	(3,799)	(63,305)	(12,914)	(19,752)	(3,038)	(4,812)	(31,399)	
Total Net Computer				548,097	1,261	1,972	31,405	2,960	820	13,702	2,796	4,273	658	1,040	6,796
190.1/190.2	Accumulated Defe	(428,402)	5	(565)	(424)	(29,941)	(1,975)	(467)	(5,861)	(2,193)	(3,817)	(544)	(553)	(5,295)	
TOTAL NET WSC I				14,128,116	19,173	15,378	980,784	65,558	15,618	199,324	72,331	125,299	17,908	18,551	174,658
				0.14%	0.11%	6.94%	0.46%	0.11%	1.41%	0.51%	0.89%	0.13%	0.13%	1.24%	

Allocation of Co. 31

101.1	Water Plant	39,613
101.3	Transportation	
101.4	Computers	106,884
108.1	A/D Computers	(69,905)
108.2	A/D Transportation	0
108.3	A/D Water Plant	(7,854)
Total to be alloc to I		68,738

Water Service Corporation
 Adjustment to Allocate WSC Rate Base
 12/31/07

Account Number	Account Name	Balance per WSC G/L @ 12/31/07	Code	190 121-0925 Carolina Pines	191 122-0922 Bradfield Farms	192 123-0923 Nero	452 133-0123 Sky Ranch	425 135-0935 Bermuda	453 140-0140 Central Nevada	151 150-0150 WSC of Indiana	152 151-0151 Indiana Water Service	345 160-0160 WSC of Kentucky	386 165-1260 WSC of Georgia	900 93-0006 Bio Tech	
3036089	Land & Land Rights	95,000	5	143	657	79	246	3,573	3,498	128	436	1,859	832	91.00	
3406090	Office Structure & I	2,718,050	5	4,077	18,809	2,256	7,040	102,226	100,079	3,669	12,476	53,192	23,810	2,611.00	
3406091	Office Furniture & E	1,294,126	5	1,941	8,955	1,074	3,352	48,672	47,650	1,747	5,940	25,326	11,337	1,242.00	
3466093	Telephones	0	5	-	-	-	-	-	-	-	-	-	-	-	
3466094	Tools Shop & Misc.	20,986	3	-	-	-	-	-	-	-	-	-	-	-	
3466097	Communication Eq	360,358	5	541	2,494	299	933	13,553	13,268	486	1,654	7,052	3,157	345.00	
101.1	Total	4,488,520		6,702	30,915	3,708	11,571	168,024	164,495	6,030	20,506	87,429	39,136	4,289.00	
1083090	A/D - Office Structu	(1,228,038)	5	(1,842)	(8,498)	(1,019)	(3,181)	(46,187)	(45,216)	(1,658)	(5,637)	(24,033)	(10,758)	(1,176.00)	
1083091	A/D - Office Furnitu	(1,079,842)	5	(1,620)	(7,473)	(896)	(2,797)	(40,613)	(39,760)	(1,458)	(4,956)	(21,133)	(9,459)	(1,036.00)	
1083093	A/D - Telephones	0	5	-	-	-	-	-	-	-	-	-	-	-	
1083094	A/D - Tools Shop &	(20,676)	3	-	-	-	-	-	-	-	-	-	-	-	
1083097	A/D - Communicati	(361,382)	5	(542)	(2,501)	(300)	(936)	(13,592)	(13,306)	(488)	(1,659)	(7,072)	(3,166)	(343.00)	
108.3	Total	(2,689,938)		(4,004)	(18,472)	(2,215)	(6,914)	(100,392)	(98,282)	(3,604)	(12,252)	(52,238)	(23,383)	(2,555.00)	
1052091	Water Plant in Prog	0	5	-	-	-	-	-	-	-	-	-	-	-	
1052093	Other Plant in Prog	12,076,509	5	18,115	83,569	10,024	31,278	454,198	444,657	16,303	55,431	236,337	105,790	11,594.09	
105.1	FROM COMPANY	12,076,509		18,115	83,569	10,024	31,278	454,198	444,657	16,303	55,431	236,337	105,790	11,594.09	
1862043	Def Chgs - Emp Fe	136,330	1	195	950	113	343	5,046	5,178	180	550	2,417	1,160	104.33	
1862048	Def Chgs - Other	(1,500)	1	(2)	(10)	(1)	(4)	(56)	(57)	(2)	(6)	(27)	(13)	1.64	
	Amort - Emp Fees	(1,500)	1	-	-	-	-	-	-	-	-	-	-	0.64	
186.2	Total	133,330		193	940	112	339	4,990	5,121	178	544	2,390	1,147	106.61	
Total Net *Plant*				14,008,421	21,006	96,952	11,629	36,274	526,820	515,991	18,907	64,229	273,918	122,690	13,434.70
3406010	Mainframe Comput	564,790	4	1,186	3,671	452	1,864	24,286	14,854	904	5,422	20,445	6,213	1,638.00	
3406020	Mini Computer	1,179,538	4	2,477	7,667	944	3,892	50,720	31,022	1,887	11,324	42,699	12,975	3,419.00	
3406110	Comp System Cost	836,987	4	1,758	5,440	670	2,762	35,990	22,013	1,399	8,035	30,299	9,207	2,429.00	
3406120	Micro System Cost	498,960	4	1,048	3,243	399	1,647	21,455	13,123	799	4,790	18,062	5,469	1,448.00	
101.4	Total	3,080,275		6,469	20,021	2,465	10,165	132,451	81,012	4,928	29,571	111,505	33,884	8,934.00	
1081010	A/D - Mainframe Ct	(541,860)	4	(1,138)	(3,522)	(433)	(1,788)	(23,300)	(14,251)	(867)	(5,202)	(19,615)	(5,960)	(1,578.00)	
1081020	A/D - Mini Comput	(915,076)	4	(1,922)	(5,948)	(732)	(3,020)	(39,348)	(24,066)	(1,464)	(8,785)	(33,126)	(10,066)	(2,649.00)	
3406150	Comp System Amc	(820,145)	4	(1,722)	(5,331)	(656)	(2,706)	(35,266)	(21,570)	(1,312)	(7,873)	(29,689)	(9,022)	(2,386.00)	
3406160	Micro System Amor	(255,097)	4	(536)	(1,658)	(204)	(842)	(10,969)	(6,709)	(408)	(2,449)	(9,235)	(2,806)	(736.00)	
108.1	Total	(2,532,178)		(5,318)	(16,459)	(2,025)	(8,356)	(108,883)	(66,596)	(4,051)	(24,309)	(91,665)	(27,854)	(7,349.00)	
Total Net Computer				548,097	1,151	3,562	440	1,809	23,568	14,416	877	5,262	19,840	6,030	1,585.00
190.1/190.2	Accumulated Defer	(428,402)	5	(643)	(2,965)	(356)	(1,110)	(16,112)	(15,774)	(578)	(1,966)	(8,384)	(3,753)	(409.00)	
TOTAL NET WSC I				14,128,116	21,514	97,549	11,713	36,973	534,276	514,633	19,206	67,525	285,374	124,967	14,610.70
				0.15%	0.69%	0.08%	0.26%	3.78%	3.64%	0.14%	0.48%	2.02%	0.88%	0.10%	

Allocation of Co. 31

101.1	Water Plant	39,613
101.3	Transportation	
101.4	Computers	106,884
108.1	A/D Computers	(69,905)
108.2	A/D Transportation	0
108.3	A/D Water Plant	(7,854)
Total to be alloc to		68,738