

Lake Utility Services, Inc.

Docket No. 960444-WU

**Allocation of Corporate Costs
Book 1 of 1**

Test Year Ended December 31, 1995

DOCUMENT NUMBER-DATE

06112 JUN-3 8

FPSC-RECORDS/REPORTING

COMPANY 02
Distribution of Expenses
Year-End 1995

COMPANY 02
SE.50
Distribution of Direct Salaries

SE.50
Distribution of Direct Salaries

Co. No.	Sub No.	Company Name	DR 808-40	808-80	DR			DR	DR	DR	DR	DR	Ca	GR
			508 Salaries Operators	508 Salaries Office	PICA	FUTA	SUTA	722-90 Total Payroll Tax	831-20 531-20 Pension	831-10 531-70 ESOP	831-70 531-10 Insurance	831-90 531-90 Health Other Benefits		
05	0010	Apple Canyon	28,171		2,143	41	151	2,335	789	981	2,001	298	4,088	52,574
06	0014	Camelot	15,748		1,145	43	155	1,343	344	428	1,449	218	2,437	18,528
07	0018	Charmar	1,345		115	3	11	129	42	53	149	22	286	1,741
08	0022	Cherry Hill	11,838		978	41	142	1,160	278	344	1,164	173	1,958	14,958
09	0026	Clarendon	32,143		2,660	113	391	3,165	743	924	3,127	468	5,280	40,567
11	0034	County Line	3,048		281	7	25	293	98	119	338	50	603	3,942
12	0038	DelMar	1,066		91	2	9	103	33	42	118	18	211	1,390
13	0042	Person Creek	33,209		2,844	81	227	2,933	964	1,199	3,043	453	5,659	41,800
14	0046	Galena Territory	102,147		7,279	140	517	7,906	2,663	3,313	8,811	1,014	15,801	123,885
15	0050	Killarney	9,787		757	20	73	850	277	345	981	148	1,749	12,386
16	0055	Lake Holiday	35,201		2,708	58	214	2,979	996	1,240	2,868	427	5,529	43,709
17	0059	Lake Wildwood	22,415		1,847	67	224	2,137	579	720	1,868	278	3,446	27,998
18	0066	Northern Hills	17,158		1,005	25	91	1,151	383	487	1,228	183	2,289	20,578
22	0082	Valentine	1,663		133	3	13	150	49	61	173	26	309	2,121
23	0086	Walk-Up Woods	5,983		478	12	48	535	174	217	617	92	1,101	7,618
24	0090	Whisp.Hills/Past./Sun	80,153		5,193	191	645	6,029	1,645	2,048	5,822	867	10,380	98,562
28	0098	Medina	30,935		2,700	67	243	3,010	968	1,204	3,101	462	5,734	36,678
28	0098	Cedar Bluff	8,009		699	17	63	779	250	312	803	120	1,484	10,272
29	0048	Harbor Ridge	8,046		498	13	48	557	182	228	643	98	1,148	9,749
30	0049	Great Northern	19,890		1,560	50	173	1,783	517	643	1,653	248	3,059	24,732
36	0750	Louisiana Water Service	183,647	37,777	16,568	551	575	17,695	5,704	7,098	25,241	3,759	41,802	280,920
38	0770	Utilities Inc. of Louisiana	99,047	20,374	8,908	297	310	9,543	3,078	3,828	13,613	2,027	22,545	151,510
40	0200	Utilities, Inc. of Maryland	93,348	18,378	8,224	231	491	8,947	3,013	3,749	12,802	1,908	21,470	140,141
41	0212	Colchester	35,441	1,705	2,831	85	52	2,948	1,020	1,289	3,241	483	6,013	46,107
42	0205	Greenridge Utilities, Inc.	19,339	7,729	2,020	43	64	2,127	743	925	2,112	315	4,095	33,290
43	0210	Provinces	17,606		1,347	103	248	1,698	483	602	5,551	827	7,482	26,786
47	0225	Massachusetts	99,584	22,354	9,185	281	187	9,833	3,287	4,090	12,032	1,792	21,200	152,771
50	0245	Holiday Service	21,819		1,657	58	79	1,794	64	79	98	14	253	23,886
52	0250	Utilities, Inc. of Pennsylvania	70,499	10,271	6,051	135	386	6,572	2,087	2,809	6,694	997	12,397	90,739
55	0264	Sidaway	120,404	35,796	11,629	381	265	12,275	3,943	4,906	13,877	2,068	24,793	193,268
56	0830	Elk River	6,068	2,734	646	15	14	674	242	301	779	118	1,438	10,914
60	0280	Twin Lakes Utilities	112,488		8,330	235	103	8,669	2,902	3,610	8,964	1,335	16,811	137,968
61	0648	Terre Verte	52,822	12,407	4,818	145	489	5,449	1,786	2,198	7,628	1,138	12,728	83,408
62	0641	Lake Placid	2,804	2,191	347	10	38	394	127	158	592	88	985	6,153
64	0643	Eastlake UI	35,370	9,373	3,307	100	339	3,747	1,210	1,505	5,308	790	8,814	57,303
65	0290	Charleston Utilities	79,258	18,252	7,397	224	308	7,929	2,677	3,332	11,101	1,653	18,783	124,200
66	0644	Pebble Creek UI	98,831	12,511	8,267	251	868	9,384	2,860	3,586	11,118	1,855	19,257	138,983
67	0647	Alafaya	93,847	31,228	9,269	430	1,532	11,232	3,045	3,788	22,307	3,322	32,462	168,768
70	0298	CWS (South Carolina)	679,063	114,278	59,923	1,781	4,430	66,134	18,548	23,078	80,213	8,987	110,808	970,279
74	0464	Southland Utilities	9,380	1,811	830	25	62	917	258	319	838	125	1,538	13,447
75	0700	United Utility Co.	79,787	12,398	8,958	238	595	7,791	2,105	2,819	7,851	1,139	13,515	113,491
77	0470	South Carolina Utilities	15,998	2,748	1,418	42	108	1,565	437	544	1,430	213	2,623	22,934
79	0485	Tega Cay Water Service	113,196	22,390	10,127	277	570	10,974	3,723	4,633	15,148	2,258	23,758	175,318
80	0560	CWS of NC	1,282,482	244,953	113,584	3,359	2,920	119,843	39,912	49,662	162,183	24,152	275,909	1,823,188
81	0598	Riverpointe Company	10,301	1,988	912	27	23	963	321	399	1,303	194	2,218	15,448
83	0800	CWS Systems, Inc.	228,392	62,951	21,513	623	554	22,690	8,000	9,954	33,061	4,923	55,939	369,972
85	0545	Watauga Vista	6,762	1,292	599	18	15	632	210	282	855	127	1,455	10,140
86	0900	Carolina Trace	65,537	14,015	5,903	164	149	6,215	1,538	1,912	5,637	840	9,925	95,692
87	0905	Transylvania	90,891	18,646	8,046	229	207	8,483	3,008	3,743	11,581	1,725	20,058	138,077
88	0645	Mtd-County Services, Inc.	105,273	15,151	8,985	282	1,044	10,291	2,738	3,408	10,835	1,814	18,593	149,308
89	0660	Lake Utility	87,087	5,847	8,983	229	823	8,018	2,102	2,818	7,075	1,054	12,947	113,577
90	0690	UTP	288,901	43,310	23,201	744	2,554	28,499	8,093	10,870	34,558	5,148	57,884	398,574
91	0640	Miles Grant	54,839	12,110	4,931	210	721	5,882	1,790	2,214	11,595	1,727	17,318	90,227
92	0851	Tennessee Water Service	10,435	3,955	1,061	23	21	1,105	395	492	1,195	178	2,250	17,754
			4,816,375	818,499	420,880	12,785	24,601	458,048	143,423	178,459	588,184	84,312	972,357	7,085,278
93	0008	Land & Lab		500,354	37,868	1,520	3,475	42,863	12,566	15,836	66,607	9,919	104,728	847,945
94	0002	ICT		99,023	7,513	224	828	8,565	2,719	3,383	11,101	1,853	18,857	128,448
			4,816,375	1,417,876	488,041	14,529	28,904	509,474	158,708	197,478	643,872	95,884	1,095,943	7,839,868
Executive				1,227,078	47,441	448	1,856	49,545	33,894	41,925	22,202	3,308	101,128	1,828,423
Office				885,215	64,924	1,302	4,712	70,838	23,758	29,562	55,508	8,266	117,092	1,241,274
Computer				180,305	13,687	283	1,043	15,013	4,961	6,180	13,877	2,088	27,054	284,440
TOTAL COMPANY DIRECT AND INDIRECT				8,508,847	592,093	18,562	38,315	644,970	221,111	275,125	735,457	109,523	1,341,217	10,483,034

(a) Excludes 13th period accrual.

Water Service Corporat
 SE.50
 Distribution of Direct Salaries

Florida Office

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUTA	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Christian	1		25,758	1,906	56	196	2,158	707	880	2,775	413	4,776
Cho	1		4,462	341	36	125	502	123	152	2,775	413	3,464
Figueroa	1		17,101	1,249	56	196	1,501	470	584	2,775	413	4,242
Hult	1		231	18	2	6	26	6	8	2,775	413	3,203
Jackson	1		19,881	1,465	56	196	1,717	546	679	2,775	413	4,414
McNeil	1		20,532	1,506	56	196	1,758	564	702	2,775	413	4,454
Rasmussen	1		38,108	2,921	56	196	3,173	1,046	1,302	2,775	413	5,537
Sasic	1		4,462	331	36	125	492	123	152	2,775	413	3,464
Strader	1		6,342	485	51	178	713	174	217	2,775	413	3,579
Wear	1		471	36	4	13	53	13	16	2,775	413	3,218
Strader	1		4,000	306	32	112	450	110	137	2,775	413	3,435
Shumpert		1	2,580	197	21	72	290	-	-	-	-	-
Total	11	1	143,928	10,761	460	1,611	12,833	3,881	4,829	30,528	4,546	43,785

13th Period Accrual
 Total

(558)
143,370

Company Name	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUTA	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Tierre Verde	1,795	8.62%	12,407	928	40	139	1,106	335	416	2,632	392	3,774
Lake Placid	317	1.52%	2,191	164	7	25	195	59	74	465	69	667
Mid-County Services, Inc.	2,192	10.53%	15,151	1,133	48	170	1,351	409	508	3,214	479	4,609
Lake Utility	817	3.92%	5,647	422	18	63	503	152	189	1,198	178	1,718
UIF	6,266	30.09%	43,310	3,238	139	485	3,862	1,168	1,453	9,187	1,368	13,176
Miles Grant	1,752	8.41%	12,110	905	39	136	1,080	327	406	2,569	383	3,684
Eastlake	1,356	6.51%	9,373	701	30	105	836	253	314	1,988	296	2,851
Pebblecreek	1,810	8.69%	12,511	935	40	140	1,115	337	420	2,654	395	3,806
Alafaya	4,518	21.70%	31,228	2,335	100	350	2,784	842	1,048	6,624	986	9,500
	20,823	100.00%	143,928	10,761	460	1,611	12,833	3,881	4,829	30,528	4,546	43,785

Florida Operators

99 - Mid-County Services, Inc	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUTA	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Armstrong, Gary	2,192	54.77%	21,150	1,584	31	101	1,716	581	723	1,520	226	3,050
Glaspy	2,192	54.98%	13,107	968	31	102	1,100	360	448	1,526	227	2,561
Hostetler	2,192	54.98%	15,304	1,135	31	102	1,268	420	523	1,526	227	2,696
Ryniak	2,192	54.98%	13,396	1,025	31	102	1,157	368	458	1,526	227	2,579
Pruitt	2,192	23.34%	4,693	352	13	43	408	129	180	648	96	1,033
Armstrong, Garth			3,180	243	19	89	351	-	-	-	-	-
Armstrong, Scott			1,204	92	4	34	129	-	-	-	-	-
Johns			14,280	1,092	50	196	1,338	-	-	-	-	-
Minguela			955	73	2	27	101	-	-	-	-	-
Dunn	2,192	10.53%	5,170	389	6	19	415	142	177	292	44	654
Zust	2,192	10.53%	3,979	300	6	19	325	109	136	292	44	581
Rasmussen	2,192	10.53%	8,019	515	6	19	540	220	274	292	44	830
Lievertz	2,192	10.53%	836	64	5	21	90	-	-	-	-	-
Gross Amount			105,273	7,832	234	874	8,940	2,329	2,898	7,622	1,135	13,984
Capitalized Time												
Direct Distribution			105,273	7,832	234	874	8,940	2,329	2,898	7,622	1,135	13,984

99 - Lake Utility Barriers	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUTA	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Aldrich			32,583	2,429	56	185	2,670	895	1,113	2,775	413	5,197
Müller	817	50.00%	17,309	1,321	28	93	1,441	475	591	1,388	207	2,661
Secoy	817	50.00%	14,731	1,116	28	93	1,237	404	503	1,388	207	2,502
Cobb	817	50.00%	4,555	349	25	98	472	-	-	-	-	-
Gray	817	50.00%	4,036	309	25	98	432	-	-	-	-	-
Kirkpatrick			2,382	182	13	67	262	-	-	-	-	-
Ruohnen	817	50.00%	4,761	364	28	98	490	-	-	-	-	-
Dunn	817	3.92%	1,927	145	2	7	155	53	66	109	16	244
Zust	817	3.92%	1,483	112	2	7	121	41	51	109	16	217
Rasmussen	817	3.92%	2,989	192	2	7	201	82	102	109	16	309
Lievertz	817	3.92%	312	24	2	8	34	-	-	-	-	-
Gross Amount			87,067	6,541	211	760	7,512	1,950	2,427	5,877	875	11,129
Capitalized Time												
Direct Distribution			87,067	6,541	211	760	7,512	1,950	2,427	5,877	875	11,129

COMPANY 02

SE.51

Distribution of Computer Costs

**SE.51
Distribution of Computer Costs**

Account Number	Account Name	Co. - 02 Balance	Distribution Code	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 Riverpointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Transylvania	88-0645 Mid-County	89-0660 Lake Utilities	90-0600 Utilities, Inc. of Florida
524-05	Outside Computer Cons.	15,526	5	495	3,682	32	1,098	26	181	476	21	177	1,05
524-07	Computer Maint	63,280	5	2,017	15,005	129	4,476	107	736	1,939	86	721	4,31
524-09	Computer Amort & Prog.	55,275	5	1,762	13,107	113	3,910	93	643	1,693	75	630	3,76
508-45	Computer Salaries	180,305	5	5,747	42,755	367	12,753	304	2,097	5,524	246	2,056	12,28
553-16	Microfilming	5,819	5	185	1,380	12	412	10	68	178	8	66	39
555-15	Office Comp Phone Line	881	5	28	209	2	62	1	10	27	1	10	6
555-16	Office Comp Phone - LD	3,230	5	103	766	7	228	5	38	99	4	37	22
710-98	Depreciation - Computer	101,692	6	1,999	19,996	163	5,303	113	1,111	1,734	1,469	730	5,27
Total		426,007		12,336	96,899	823	28,242	659	4,883	11,669	1,911	4,428	27,37

COMPANY 02
SE.52
Distribution of Insurance Expenses

Distribution of Insurance Expenses

	Weighted Insurance Distribution CODE 11	Acct 534-90 Other Insurance
05 Apple Canyon	0.504%	3,148
06 Camelot	0.270%	1,686
07 Charmar	0.029%	182
08 Cherry Hill	0.194%	1,213
09 Clarendon	0.525%	3,279
11 County Line	0.066%	413
12 DelMar	0.029%	182
13 Ferson Creek	0.549%	3,425
14 Galena Territory	1.706%	10,649
15 Killarney	0.202%	1,263
16 Lake Holiday	0.835%	5,210
17 Lake Wildwood	0.384%	2,394
18 Northern Hills	0.278%	1,738
22 Valentine	0.035%	218
23 Walk-up Woods	0.125%	782
24 Whisp.Hills/Pist./Sun	1.625%	10,142
26 Medina	0.562%	3,506
28 Cedar Bluff	0.145%	908
29 Harbor Ridge	0.196%	1,226
30 Great Northern	0.318%	1,986
36 Lousiana Water Service	5.283%	32,981
38 Utilities Inc. of Louisiana	2.265%	14,142
40 Utilities, Inc. of Maryland	2.008%	12,534
41 Colchester	0.509%	3,178
42 Greenridge Utilities, Inc.	0.581%	3,625
47 Massanutten	2.086%	13,024
50 Holiday Service	0.420%	2,619
52 Utilities, Inc. of Pennsylvania	1.114%	6,954
55 Skidaway	2.016%	12,583
56 Elk River	0.180%	1,122
60 Twin Lakes Utilities	3.032%	18,929
61 Terre Verde	1.133%	6,703
62 Lake Placid	0.137%	853
64 Eastlake	0.795%	4,966
65 Charleston Utilites	1.242%	7,752
66 Pebble Creek	1.656%	10,341
67 Alafaya	2.416%	15,081
70 CWS (South Carolina)	12.126%	75,700
74 Southland Utilities	0.161%	1,003
75 United Utility Co.	1.321%	8,245
77 South Carolina Utilities	0.279%	1,740
79 Tega Cay Water Service	2.172%	13,563
80 CWS of NC	24.781%	154,709
81 Riverpointe Company	0.200%	1,247
83 CWS Systems, Inc.	4.418%	27,583
85 Wautauga Vista	0.124%	772
86 Carolina Trace	1.228%	7,669
87 Transylvania	1.569%	9,793
88 Mid-County Services, Inc.	2.406%	15,022
*89 Lake Utility	1.208%	7,539
90 UIF	5.028%	31,388
91 Miles Grant	1.151%	7,186
92 Tennessee Water Service	0.177%	1,105
93 Land & Lab Technologies	5.313%	33,166
94 Illinois Corp. Travel	0.951%	5,939

100.000%	624,305
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SE.52

Distribution of Insurance Expenses

General Property Insurance

General Property Insurance is based on schedule of elevated tanks and the summary of property values.

Property Values

	Customer Equivalents 6/30/95	Customer Equivalent Percentage CODE 1	Code 6	Elevated Tanks	2335 Sanders Northbrook	Banner Elk NC	Whispering Pines NC	Upper Marlboro MD	West Columbia SC	Skidaway GA	Altamonte Springs FL	Slidell LA	Illinois Corporate Travel	Land & Lab Technology	Total	% of Total CODE 7
83 CWS Systems, Inc.	6,239	5.899%	5.215%		176,014		9,895								185,909	1.723%
85 Wautauga Vista	128	0.121%	0.111%		3,741										3,741	0.035%
86 Carolina Trace	1,389	1.313%	1.093%	150,000	36,889		2,203								189,092	1.752%
87 Transylvania	1,848	1.747%	1.705%		57,539										57,539	0.533%
88 Mid-County Services, Inc.	2,192	2.072%	1.444%		48,739						47,371				96,110	0.891%
89 Lake Utility	817	0.772%	0.718%		24,242						17,656				41,898	0.388%
90 UIF	6,266	5.924%	5.190%		175,162						135,413				310,575	2.878%
91 Miles Grant	1,752	1.656%	1.368%		46,178						37,862				84,040	0.779%
92 Tennessee Water Service	392	0.371%	0.332%		11,194										11,194	0.104%
83 Illinois Corporate Travel													40,000		40,000	0.371%
94 Land & Lab Technology														175,000	175,000	1.622%
	105,771	100.000%	100.000%	4,470,000	3,375,000	105,000	50,600	650,000	1,225,000	145,000	525,000	30,000	40,000	175,000	10,790,600	100.000%

ME.5/2

Distribution of Insurance Expenses

Excess Liability Insurance

Excess Liability Insurance is based on miles of sewer mains, gallons of water sold, and operations payroll.

	Customer Equivalents ● 6/30/95	Customer Equivalent Percentage CODE 1	Sewer Customers ● 6/30/95	Miles of Sewer Mains	Percentage of Miles of Sewer Mains to Total Miles	Water Customers ● 6/30/95	Total Gallons Sold	Percentage of Gallons Sold to Total Gallons	Operators Payroll	Percentage of Company's Payroll to Total Payroll	Weighted Average of 3 Determinants CODE 8
05 Apple Canyon	1,089	1.030%		0.00	0.000%	545	39,785,000	0.78%	46,555	0.970%	0.584%
06 Camelot	290	0.274%	193	1.46	0.307%	193	14,089,000	0.28%	15,244	0.318%	0.301%
07 Charmar	53	0.050%		0.00	0.000%	53	3,869,000	0.08%	1,537	0.032%	0.036%
08 Cherry Hill	233	0.220%		0.00	0.000%	233	17,009,000	0.33%	13,002	0.271%	0.202%
09 Clarendon	626	0.592%		0.00	0.000%	626	45,698,000	0.90%	35,380	0.737%	0.546%
11 County Line	120	0.113%		0.00	0.000%	120	8,760,000	0.17%	3,481	0.073%	0.082%
12 DelMar	42	0.040%		0.00	0.000%	83	6,059,000	0.12%	1,218	0.025%	0.048%
13 Fernon Creek	548	0.518%	365	2.77	0.580%	365	26,645,000	0.52%	17,975	0.375%	0.493%
14 Galena Territory	1,862	1.760%	786	5.95	1.249%	1,469	107,237,000	2.11%	79,600	1.659%	1.673%
15 Killarney	348	0.329%		0.00	0.000%	348	25,404,000	0.50%	10,094	0.210%	0.237%
16 Lake Holiday	1,628	1.539%		0.00	0.000%	1,477	107,821,000	2.12%	53,401	1.113%	1.078%
17 Lake Wildwood	708	0.669%		0.00	0.000%	324	23,652,000	0.47%	38,167	0.795%	0.420%
18 Northern Hills	267	0.252%	181	1.37	0.288%	172	12,556,000	0.25%	13,863	0.291%	0.275%
22 Valentim	81	0.058%		0.00	0.000%	61	4,453,000	0.09%	1,779	0.037%	0.042%
23 Walk-up Woods	219	0.207%		0.00	0.000%	219	15,987,000	0.31%	6,352	0.132%	0.149%
24 Whip. Hills/Plat./Sun	2,065	1.952%		0.00	0.000%	2,065	150,745,000	2.97%	69,052	1.439%	1.469%
28 Medina	506	0.478%	506	3.83	0.804%	506	36,938,000	0.73%	25,078	0.523%	0.684%
28 Cedar Bluff	131	0.124%	131	0.99	0.208%	131	9,583,000	0.19%	6,492	0.135%	0.177%
29 Harbor Ridge	228	0.216%	152	1.15	0.241%	152	11,098,000	0.22%	6,613	0.138%	0.199%
30 Great Northern	360	0.340%		0.00	0.000%	360	28,280,000	0.52%	20,868	0.437%	0.318%
36 Louisiana Water Service	5,898	5.576%	7,796	59.06	12.385%	7,846	572,758,000	11.27%	183,647	3.827%	9.161%
38 Utilities Inc. of Louisiana	3,181	3.007%	2,056	15.58	3.266%	2,152	157,096,000	3.09%	99,047	2.064%	2.807%
40 Utilities, Inc. of Maryland	1,623	1.534%	1,078	8.17	1.713%	1,084	79,132,000	1.56%	93,348	1.945%	1.738%
41 Colchester	169	0.160%	169	1.28	0.268%	0	0	0.00%	35,441	0.739%	0.336%
42 Greenridge Utilities, Inc.	766	0.724%		0.00	0.000%	766	55,918,000	1.10%	19,339	0.403%	0.501%
47 Massanutten	2,216	2.095%	1,273	9.64	2.022%	1,281	93,513,000	1.84%	99,584	2.075%	1.979%
50 Holiday Service	584	0.552%		0.00	0.000%	359	26,207,000	0.52%	21,819	0.455%	0.323%
52 Utilities, Inc. of Pennsylvania	1,018	0.962%	1,018	7.71	1.617%	0	0	0.00%	70,499	1.469%	1.029%
55 Skidaway	1,002	0.947%	300	2.27	0.477%	304	22,192,000	0.44%	120,404	2.509%	1.141%
58 Elk River	271	0.256%	116	0.88	0.184%	213	15,549,000	0.31%	6,088	0.126%	0.208%
60 Twin Lakes Utilities	3,879	3.687%	2,560	19.39	4.067%	2,599	189,727,000	3.73%	112,488	2.344%	3.382%
61 Terre Verde	1,795	1.697%	1,795	13.60	2.852%	0	0	0.00%	52,822	1.101%	1.317%
62 Lake Placid	317	0.300%	232	1.78	0.369%	189	12,337,000	0.24%	2,604	0.054%	0.222%
64 Eastlake	1,356	1.282%	890	6.74	1.414%	911	66,503,000	1.31%	35,370	0.737%	1.133%
65 Charleston Utilities	1,632	1.543%		0.00	0.000%	1,632	119,136,000	2.34%	79,258	1.652%	1.332%
66 Pebble Creek	1,810	1.711%	1,164	8.97	1.881%	1,218	88,914,000	1.75%	96,831	2.060%	1.897%
67 Alafaya	4,518	4.272%	4,518	34.23	7.177%	0	0	0.00%	83,847	1.966%	3.044%
70 CWS (South Carolina)	12,766	12.070%	9,480	71.82	15.061%	5,414	395,222,000	7.78%	679,083	14.151%	12.330%
74 Southland Utilities	180	0.170%		0.00	0.000%	180	13,140,000	0.26%	9,380	0.195%	0.151%
75 United Utility Co.	1,385	1.309%	1,323	10.02	2.102%	82	5,986,000	0.12%	79,787	1.683%	1.284%
77 South Carolina Utilities	307	0.290%	307	2.33	0.488%	0	0	0.00%	15,998	0.333%	0.274%
79 Tega Cay Water Service	2,219	2.098%	1,442	10.92	2.291%	1,498	109,354,000	2.15%	113,196	2.359%	2.267%
80 CWS of NC	24,277	22.952%	9,812	74.33	15.588%	18,629	1,359,917,000	26.76%	1,282,482	26.725%	23.026%
81 RVerpointe Company	195	0.184%	130	0.98	0.207%	130	9,490,000	0.19%	10,301	0.215%	0.203%
83 CWS Systems, Inc.	6,239	5.899%	2,298	17.41	3.651%	4,006	292,584,000	5.76%	228,392	4.759%	4.723%
85 Wautauga Vista	128	0.121%		0.00	0.000%	128	9,344,000	0.18%	6,762	0.141%	0.108%
86 Carolina Trace	1,389	1.313%	887	6.72	1.409%	945	68,985,000	1.36%	65,537	1.366%	1.376%
87 Transylvania	1,848	1.747%	616	4.67	0.979%	862	62,926,000	1.24%	90,891	1.894%	1.370%
88 Mid-County Services, Inc.	2,192	2.072%	6,005	45.49	9.540%	0	0	0.00%	105,273	2.194%	3.911%
89 Lake Utility	817	0.772%		0.00	0.000%	817	59,641,000	1.17%	87,087	1.814%	0.996%
90 UIF	6,266	5.924%	2,214	16.77	3.517%	5,297	366,681,000	7.61%	268,901	5.604%	5.577%
91 Miles Grant	1,752	1.656%	1,134	8.59	1.802%	1,185	86,505,000	1.70%	54,839	1.145%	1.550%
92 Tennessee Water Service	392	0.371%		0.00	0.000%	392	28,616,000	0.56%	10,435	0.217%	0.260%
	105,771	100.000%	62,947	476.87	100.000%	69,603	5,081,019,000	100.000%	4,798,769	100.000%	100.000%

Miles of Sewer Mains determined by multiplying the number of customers by 40 ft. divided by 5,280 ft.

SE.52

Distribution of Insurance Expenses

Auto Insurance

Auto Insurance is based on the number of vehicles insured.

	Customer Equivalents ● 6/30/95	Customer Equivalent Percentage CODE I	Illinois	Louisiana	Maryland Virginia	Ohio	Pennsylvania	Georgia	Indiana	Mississippi	South Carolina	North Carolina	Florida	Total	Percentage of Autos To Total CODE 10
05 Apple Canyon	1,089	1.030%	1.43											1.43	0.643%
06 Camelot	290	0.274%	0.38											0.38	0.171%
07 Charmar	53	0.050%	0.07											0.07	0.031%
08 Cherry Hill	233	0.220%	0.31											0.31	0.138%
09 Clarendon	626	0.592%	0.82											0.82	0.369%
11 County Line	120	0.113%	0.16											0.16	0.071%
12 DelMar	42	0.040%	0.06											0.06	0.025%
13 Ferson Creek	548	0.518%	0.72											0.72	0.323%
14 Galena Territory	1,862	1.760%	2.44											2.44	1.099%
15 Killarney	348	0.329%	0.46											0.46	0.205%
16 Lake Holiday	1,628	1.539%	2.13											2.13	0.961%
17 Lake Wildwood	708	0.669%	0.93											0.93	0.418%
18 Northern Hills	267	0.252%	0.35											0.35	0.158%
22 Valentine	61	0.058%	0.08											0.08	0.036%
23 Walk-up Woods	219	0.207%	0.29											0.29	0.129%
24 Whip Hills/Plat./Sun	2,065	1.952%	2.71											2.71	1.219%
26 Medina	506	0.478%	0.66											0.66	0.299%
28 Cedar Bluff	131	0.124%	0.17											0.17	0.077%
29 Harbor Ridge	228	0.216%	0.30											0.30	0.135%
30 Great Northern	360	0.340%	0.47											0.47	0.212%
36 Louisiana Water Service	5,898	5.576%		10.00										10.00	4.505%
38 Utilities Inc. of Louisiana	3,181	3.007%		5.00										5.00	2.252%
40 Utilities, Inc. of Maryland	1,623	1.534%			5.77									5.77	2.601%
41 Colchester	169	0.160%			1.00									1.00	0.450%
42 Greenridge Utilities, Inc.	766	0.724%			2.73									2.73	1.231%
47 Massanutten	2,216	2.095%			6.00									6.00	2.703%
50 Holiday Service	584	0.552%				1.00								1.00	0.450%
52 Utilities, Inc. of Pennsylvania	1,018	0.962%					2.00							2.00	0.901%
55 Skidaway	1,002	0.947%						5.00						5.00	2.252%
56 Elk River	271	0.256%							6.00			0.77		0.77	0.347%
60 Twin Lakes Utilities	3,879	3.667%	5.08											11.08	4.892%
61 Terre Verde	1,795	1.697%											2.94	2.94	1.326%
62 Lake Placid	317	0.300%											0.52	0.52	0.234%
64 Eastlake	1,356	1.282%											1.00	1.00	0.450%
65 Charleston Utilities	1,632	1.543%								1.00				1.00	0.450%
66 Pebble Creek	1,810	1.711%											2.00	2.00	0.901%
67 Alafaya	4,518	4.272%											7.41	7.41	3.336%
70 CWS (South Carolina)	12,766	12.070%									21.19			21.19	9.546%
74 Southland Utilities	180	0.170%									0.30			0.30	0.135%
75 United Utility Co.	1,385	1.309%									2.00			2.00	0.901%
77 South Carolina Utilities	307	0.290%									0.51			0.51	0.230%
79 Tege Cay Water Service	2,219	2.098%									5.00			5.00	2.252%
80 CWS of NC	24,277	22.952%										69.08		69.08	31.118%
81 Riverpointe Company	195	0.184%										0.55		0.55	0.250%
83 CWS Systems, Inc.	6,239	5.899%										11.00		11.00	4.955%
85 Watauga Vista	128	0.121%										0.36		0.36	0.164%
86 Carolina Trace	1,389	1.313%										2.00		2.00	0.901%
87 Transylvania	1,848	1.747%										4.00		4.00	1.802%
88 Mid-County Services, Inc.	2,192	2.072%											3.00	3.00	1.351%
89 Lake Utility	817	0.772%											1.34	1.34	0.603%
90 UIF	6,266	5.924%											10.27	10.27	4.627%
91 Miles Grant	1,752	1.656%											2.00	2.00	0.901%
92 Tennessee Water Service	392	0.371%												0.00	0.000%
93 Land & Lab Technologies											10.00			10.00	4.505%
	105,771	100.000%	20.00	15.00	15.00	1.00	2.00	5.00	6.00	1.00	39.00	87.00	31.00	222.00	100.000%

Workman's Compensation

Workman's Compensation Insurance is based on operations payroll.

	Customer Equivalents @ 6/30/95	Customer Equivalent Percentage CODE 1	Operators Payroll	Percentage of Company's Payroll to Total Payroll CODE 9
05 Apple Canyon	1,089	1.030%	46,555	0.862%
06 Camelot	290	0.274%	15,244	0.282%
07 Charmar	53	0.050%	1,537	0.028%
08 Cherry Hill	233	0.220%	13,002	0.241%
09 Clarendon	626	0.592%	35,380	0.655%
11 County Line	120	0.113%	3,481	0.064%
12 DelMar	42	0.040%	1,218	0.023%
13 Ferson Creek	548	0.518%	17,975	0.333%
14 Galena Territory	1,862	1.760%	79,600	1.475%
15 Killarney	348	0.329%	10,094	0.187%
16 Lake Holiday	1,628	1.539%	53,401	0.989%
17 Lake Wildwood	708	0.669%	38,167	0.707%
18 Northern Hills	267	0.252%	13,963	0.259%
22 Valentine	61	0.058%	1,779	0.033%
23 Walk-up Woods	219	0.207%	6,352	0.118%
24 Whisp.Hills/Pist./Sun	2,065	1.952%	69,052	1.279%
26 Medina	506	0.478%	25,078	0.465%
28 Cedar Bluff	131	0.124%	6,492	0.120%
29 Harbor Ridge	228	0.216%	6,613	0.123%
30 Great Northern	360	0.340%	20,968	0.388%
36 Louisiana Water Service	5,898	5.576%	183,647	3.402%
38 Utilities Inc. of Louisiana	3,181	3.007%	99,047	1.835%
40 Utilities, Inc. of Maryland	1,623	1.534%	93,348	1.729%
41 Colchester	169	0.160%	35,441	0.657%
42 Greenridge Utilities, Inc.	766	0.724%	19,339	0.358%
47 Massanutten	2,216	2.095%	99,584	1.845%
50 Holiday Service	584	0.552%	21,819	0.404%
52 Utilities, Inc. of Pennsylvania	1,018	0.962%	70,499	1.306%
55 Skidaway	1,002	0.947%	120,404	2.230%
56 Elk River	271	0.256%	6,068	0.112%
60 Twin Lakes Utilities	3,879	3.667%	112,488	2.084%
61 Terre Verde	1,795	1.697%	52,822	0.979%
62 Lake Placid	317	0.300%	2,604	0.048%
64 Eastlake	1,356	1.282%	35,370	0.655%
65 Charleston Utilites	1,632	1.543%	79,256	1.468%
66 Pebble Creek	1,810	1.711%	98,831	1.831%
67 Alafaya	4,518	4.272%	93,847	1.738%
70 CWS (South Carolina)	12,766	12.070%	679,063	12.580%
74 Southland Utilities	180	0.170%	9,380	0.174%
75 United Utility Co.	1,385	1.309%	79,787	1.478%
77 South Carolina Utilities	307	0.290%	15,998	0.296%
79 Tega Cay Water Service	2,219	2.098%	113,196	2.097%
80 CWS of NC	24,277	22.952%	1,282,482	23.758%
81 Riverpointe Company	195	0.184%	10,301	0.191%
83 CWS Systems, Inc.	6,239	5.899%	228,392	4.231%
85 Watauga Vista	128	0.121%	6,762	0.125%
86 Carolina Trace	1,389	1.313%	65,537	1.214%
87 Transylvania	1,848	1.747%	90,891	1.684%
88 Mid-County Services, Inc.	2,192	2.072%	105,273	1.950%
* 89 Lake Utility	817	0.772%	87,067	1.613%
90 UIF	6,266	5.924%	268,901	4.981%
91 Miles Grant	1,752	1.656%	54,939	1.018%
92 Tennessee Water Service	392	0.371%	10,435	0.193%
93 Land & Lab Technologies			500,354	9.269%
94 Illinois Corporate Travel			99,023	1.834%
	105,771	100.000%	5,398,146	100.000%

COMPANY 02
SE.60
Distribution of Common Expenses

SE.60
Distribution of General Expenses
FYE 12/31/95

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	85-0545 Wautauga Vista	86-0900 Carolina Trace	87-0905 Transylvania	88-0645 Mid- County	89-0660 Lake Utilities
508-00	Non-Utility Salaries	(0)		0	0	0	0	0
508-30	Cap Sal - Admin	0		0	0	0	0	0
508-45	Sal-Computer	0		0	0	0	0	0
508-53	Sal-IL Office	263,845	16	244	2,605	3,557	4,010	1,560
508-54	Sal-IL Admin	486,825	1	589	6,390	8,502	10,085	3,759
508-70	Sal-IL Admin Office	128,577	16	119	1,270	1,734	1,954	760
508-71	Sal-IL Office Exempt	471,375	16	435	4,655	6,355	7,164	2,782
521-01	Agency Expense	3,600	1	4	47	63	75	28
524-01	Legal fees	26,240	1	32	345	458	544	203
524-02	Audit fees	97,566	1	118	1,281	1,705	2,022	754
524-03	Temp Empl.	11,217	1	14	147	196	232	87
524-05	Outside Computer Cons.	(0)		(0)	(0)	(0)	(0)	(0)
524-06	Employ Finder Fees	33,751	1	41	443	590	699	261
524-07	Computer Maint	0		0	0	0	0	0
524-08	Director Fees	136,500	1	165	1,793	2,385	2,829	1,054
524-09	Computer-Amort & Prog. Cost	(0)		(0)	(0)	(0)	(0)	(0)
524-11	Engineering Fees	2,393	1	3	31	42	50	18
524-13	Accounting Studies	11,200	1	14	147	196	232	87
524-14	Tax Return Review	24,890	1	30	327	435	516	192
524-90	Other Outside Services	17,708	1	21	233	309	367	137
531-10	Health Ins. Reimb	77,272	6	86	845	1,317	1,116	555
531-11	Employee Ins. Deductions	(14,401)	6	(16)	(157)	(246)	(208)	(103)
531-12	Health Costs & Other	5,153	6	6	56	88	74	37
531-15	Dental Ins. Reimbursements	2,898	6	3	32	49	42	21
531-20	Pension Contributions	62,403	17	67	724	973	1,131	429
531-30	Tuition	197	6	0	2	3	3	1
531-40	Deferred Compensation	1,494	1	2	20	26	31	12
531-50	Health Ins. Premiums	20,333	6	23	222	347	294	146
531-55	Dental Premiums	331	6	0	4	6	5	2
531-60	Term Life Ins.	4,166	6	5	46	71	60	30
531-65	Term Life Ins. - OPT	122	6	0	1	2	2	1
531-66	Depend Life Ins.-OPT	6	6	0	0	0	0	0
531-70	ESOP Contributions	77,647	17	84	901	1,211	1,407	534
531-80	Disability Insurance	2,980	6	3	33	51	43	21
531-90	Other Emp Pens & Benefits	4,674	6	5	51	80	68	34
534-90	Other Insurance	(0)	11	0	0	0	0	0
553-01	Publ Subscriptions & Tapes	8,852	1	11	116	155	183	68
553-02	Answering Serv	4,620	2	0	0	0	0	0
553-03	Computer Supplies	0	6	0	0	0	0	0
553-04	Printing & Blueprints	14,971	6	17	164	255	216	108
553-05	Postage	(0)	6	(0)	(0)	(0)	(0)	(0)
553-06	UPS & Air Freight	7,510	6	8	82	128	108	54
553-08	XEROX	6,161	6	7	67	105	89	44
553-09	Off Supply Stores	20,657	6	23	226	352	298	148
553-10	Reim of Off Emp Exp.	1,606	6	2	18	27	23	12
553-13	Cleaning Supplies	3,383	6	4	37	58	49	24
553-14	Memberships	3,452	6	4	38	59	50	25
553-16	Microfilming	0	6	0	0	0	0	0
553-90	Other Office Expense	565	6	1	6	10	8	4
555-10	Office Telephone	32,563	6	36	356	555	470	234
555-11	Office Telephone - Long Dist	8,101	6	9	89	138	117	58
555-15	Office Comp Phone Line	0	6	0	0	0	0	0
555-16	Office Comp Phone - LD	0	6	0	0	0	0	0
555-20	Office Electric	30,592	6	34	334	522	442	220
555-30	Office Gas	3,409	6	4	37	58	49	24
555-35	Operations Telephone	20	6	0	0	0	0	0
555-36	Operations Telephone	5	6	0	0	0	0	0
555-60	Office Fax Phone Line	927	6	1	10	16	13	7
555-61	Office Fax LD Phone Line	344	6	0	4	6	5	2
557-10	Office Cleaning Serv	25,400	6	28	278	433	367	182
557-20	Landscaping, Mowing, Snow	18,902	6	21	207	322	273	136
557-30	Office Garbage Removal	1,592	6	2	17	27	23	11
557-50	Decor & Repaint Structures	1,234	6	1	13	21	18	9
557-60	Repair Off Mach & Heating	1,685	6	2	18	29	24	12
557-90	Other Office Maint	47,032	6	52	514	802	679	338
559-20	Contributions	0	6	0	0	0	0	0
559-50	Employees ED Expenses	17,252	6	19	189	294	249	124
559-55	Office Education/Train Exp	35,473	6	39	388	605	512	255
559-70	Meals & Related Exp	1,045	1	1	14	18	22	8
559-80	Bank Serv Charges	79,814	1	97	1,048	1,394	1,654	616
559-90	Other Misc General	(32,383)	1	(39)	(425)	(566)	(671)	(250)
604-30	Sales/Use Tax Exp.	2,459	1	3	32	43	51	19
609-90	Other Trans. Exp.	179	3	0	0	0	0	0
710-90	Depreciation - Office Struct.	45,658	6	51	499	778	659	328
710-91	Depreciation - Office Furn.	50,241	6	56	549	857	726	361
710-93	Depreciation - Telephones	3,250	6	4	36	55	47	23
710-98	Depreciation - Computer	(0)		(0)	(0)	(0)	(0)	(0)
721-03	Franchise Tax	90	6	0	1	2	1	1
721-21	Real Estate Tax	65,171	6	72	712	1,111	941	468
722-01	FICA Expense	126,015	6	140	1,377	2,148	1,820	905
722-23	SUTA-IL	7,416	6	8	81	126	107	53
722-26	SUTA-NC	0	6	0	0	0	0	0
722-28	SUTA-SC	(0)		0	0	0	0	0
722-50	FUTA	2,035	6	2	22	35	29	15
725-00	Income Tax-Federal	(7,473)	6	(8)	(82)	(127)	(108)	(54)
731-00	Deferred Inc. Tax-Federal	7,473	6	8	82	127	108	54
742-10	Interest Income	(214)	1	(0)	(3)	(4)	(4)	(2)
742-20	Rental Income	(3,375)	1	(4)	(44)	(59)	(70)	(26)
742-40	Sale of Trans Equipment	229	3	0	0	0	0	0
744-00	Interest - Intercor.	458,991	18	517	4,739	8,302	5,241	3,388
745-00	Interest During Const	(53,529)	6	(59)	(585)	(913)	(773)	(384)
771-90	S/T Int Exp Other	(45,448)	6	(50)	(497)	(775)	(656)	(326)
Total		2,964,710		3,218	33,256	48,036	48,236	20,701

COMPANY 02
WSC Rate Base Allocation
(For Rate Case Purposes)

Water Service Corporation
 Adjustment to Allocate Rate Base
 For the Year Ended 12/31/95



Account Number	Account Name	Balance per WSC G/L @ 12/31/95	Code	80-0500 CWS Inc. of NC	81-0598 Riverpointe	83-0800 CWS Systems	85-0545 Wautauga Vista	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	92-0651 Tennessee Water Service	Total
101-89	Land & Land Rights	95,000	6	16,469	133	4,254	88	938	1,281	1,444	562	4,266	1,182	268	95,000
101-90	Office Structure & Improv.	2,086,340	6	361,687	2,911	93,415	1,928	20,602	28,129	31,707	12,334	93,682	25,956	5,881	2,086,340
101-91	Office Furniture & Equip.	1,146,671	6	198,786	1,600	51,342	1,059	11,323	15,460	17,426	6,779	51,488	14,266	3,232	1,146,671
101-93	Telephones	79,858	6	13,844	111	3,576	74	789	1,077	1,214	472	3,586	994	225	79,858
101-94	Tools Shop & Misc. Eqpt	19,772	3	0	0	0	0	0	0	0	0	0	0	0	19,772
101-97	Communication Eqpt	39,536	3	0	0	0	0	0	0	0	0	0	0	0	39,536
101	Total	3,467,177		590,787	4,756	152,586	3,148	33,652	45,946	51,790	20,147	153,022	42,397	9,606	3,467,177
111-90	A/D - Office Structure & Improv.	(485,903)	6	(84,236)	(678)	(21,756)	(449)	(4,798)	(6,551)	(7,384)	(2,873)	(21,818)	(6,045)	(1,370)	(485,903)
111-91	A/D - Office Furniture & Equip.	(525,772)	6	(91,148)	(734)	(23,541)	(486)	(5,192)	(7,089)	(7,990)	(3,108)	(23,609)	(6,541)	(1,482)	(525,772)
111-93	A/D - Telephones	(63,096)	6	(10,938)	(88)	(2,825)	(58)	(623)	(851)	(959)	(373)	(2,833)	(785)	(178)	(63,096)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,603)	3	0	0	0	0	0	0	0	0	0	0	0	(18,603)
111-97	A/D - Communication Eqpt	(36,329)	3	0	0	0	0	0	0	0	0	0	0	0	(36,329)
111	Total	(1,129,703)		(186,322)	(1,500)	(48,122)	(993)	(10,613)	(14,490)	(16,334)	(6,354)	(48,260)	(13,371)	(3,029)	(1,129,703)
115-91	Water Plant In Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0
117-91	Other Plant In Progress	7,678	6	1,331	11	344	7	76	104	117	45	345	96	22	7,678
115	Total	7,678		1,331	11	344	7	76	104	117	45	345	96	22	7,678
186-43	Def Chgs - Emp Fees	17,701	1	4,063	33	1,044	21	232	309	367	137	1,049	293	66	17,701
186-48	Def Chgs - Other	7,608	1	1,746	14	449	9	100	133	158	59	451	126	28	7,608
187-30	Misc. Regulatory Comm. Exp.	11,747	(a)												11,747
186/187	Total	37,057		5,809	47	1,493	31	332	442	525	195	1,499	419	94	37,057
	Total Net "Plant"	2,382,209		411,605	3,313	106,300	2,193	23,447	32,002	36,098	14,034	106,606	29,541	6,692	2,382,209
104-10	Mainframe Computer	668,246	5	158,457	1,361	47,265	1,125	7,771	20,472	912	7,618	45,536	9,380	3,132	668,246
104-20	Mini Computer	298,040	5	70,672	607	21,080	502	3,466	9,131	407	3,398	20,309	4,183	1,397	298,040
104	Total	966,286		229,129	1,968	68,345	1,627	11,236	29,603	1,319	11,016	65,845	13,563	4,528	966,286
109-10	A/D - Mainframe Computer	(397,555)	5	(94,270)	(810)	(28,119)	(669)	(4,623)	(12,179)	(542)	(4,532)	(27,090)	(5,580)	(1,863)	(397,555)
109-20	A/D - Mini Computer	(151,463)	5	(35,916)	(308)	(10,713)	(255)	(1,761)	(4,640)	(207)	(1,727)	(10,321)	(2,126)	(710)	(151,463)
109	Total	(549,018)		(130,185)	(1,118)	(38,832)	(924)	(6,384)	(16,819)	(749)	(6,259)	(37,411)	(7,706)	(2,573)	(549,018)
184-10	Comp System Cost	836,073	5	198,253	1,702	59,135	1,408	9,722	25,613	1,141	9,532	56,972	11,736	3,918	836,073
184-20	Micro System Cost	43,621	5	10,344	89	3,085	73	507	1,336	60	497	2,972	612	204	43,621
184-50	Comp System Amortization	(472,109)	5	(111,948)	(961)	(33,392)	(795)	(5,490)	(14,463)	(644)	(5,382)	(32,171)	(6,627)	(2,213)	(472,109)
184-60	Micro System Amortization	(13,829)	5	(3,279)	(28)	(978)	(23)	(161)	(424)	(19)	(158)	(942)	(194)	(65)	(13,829)
184	Total	393,755		93,369	802	27,850	663	4,579	12,063	537	4,489	26,831	5,527	1,845	393,755
	Total Net Computers & System	811,023		192,313	1,651	57,363	1,366	9,431	24,846	1,107	9,246	55,265	11,384	3,801	811,023
282-31	Accumulated Deferred Income Taxes	(197,177)	6	(34,183)	(275)	(8,829)	(182)	(1,947)	(2,658)	(2,997)	(1,166)	(8,854)	(2,453)	(556)	(197,177)
	TOTAL NET WSC RB	2,996,055		569,735	4,689	154,835	3,377	30,931	54,189	34,208	22,114	153,018	38,472	9,937	2,996,055
				19.02%	0.16%	5.17%	0.11%	1.03%	1.81%	1.14%	0.74%	5.11%	1.28%	0.33%	100.00%

(a) Split between the Illinois companies based on customer equivalents.

COMPANY 02
SE.90
Distribution of Exp. Between Co's

DISTRIBUTION OF EXPENSES BETWEEN OPERATING COMPANIES
 Calculation of Customer Equivalent Percentages
 Year Ended 12/31/95

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	Allocation of NC Offices		Allocation of SC Offices		Allocation of Florida Office		Allocation of Maryland Office		Allocation of Louisiana Office and Auto		Allocation of SC Auto		Allocation of Florida Auto		Allocation of Maryland Auto	
	C.E.	%	C.E.	%	C.E.	%	C.E.	%	C.E.	%	C.E.	%	C.E.	%	C.E.	%
NORTH CAROLINA																
CNC *	24,600	62.80%														
Carolina Trace	1,389	3.55%														
Transylvania	1,848	4.72%														
CWS Systems	6,239	15.93%														
Elk River	271	0.69%														
SOUTH CAROLINA																
Riverhills	2,217	5.66%	-2,217	-17.85%							12,766	96.33%				
CWS			12,766	102.78%							307	2.32%				
South Carolina Utilities, Inc.			307	2.47%							180	1.37%				
Southland			180	1.45%												
United Utilities			1,385	11.15%												
Tega Cay	2,219	5.66%														
VIRGINIA																
Colchester							169	2.92%								
Massanutten							2,216	38.26%								
FLORIDA																
Tierre Verde					1,795	8.62%							1,795	13.09%		
Mid-County					2,192	10.53%									317	2.31%
Lake Placid					317	1.52%									817	5.95%
Lake Utilities					817	3.92%									6,266	45.69%
Utilities, Inc. of Florida					6,266	30.09%										
Miles Grant					1,752	8.41%										
Eastlake					1,356	6.51%										
Pebble Creek					1,810	8.69%									4,518	32.95%
Alafaya					4,518	21.70%										
TENNESSEE																
Tennessee Water Service	392	1.00%														
MARYLAND																
Utilities, Inc. of Maryland							1,623	28.02%							1,623	67.94%
Green Ridge Utilities							766	13.23%							766	32.06%
PENNSYLVANIA																
Utilities, Inc. of Pennsylvania							1,018	17.57%								
LOUISIANA																
Louisiana Water Service									5,898	64.96%						
UI of Louisiana									3,181	35.04%						
TOTAL	39,175	100.01%	12,421	100.00%	20,823	99.99%	5,792	100.00%	9,079	100.00%	13,253	100.02%	13,713	99.99%	2,389	100.00%

NOTE **: CNC INCLUDES WATAUGA VISTA, RIVERPOINTE

DISTRIBUTION OF EXPENSES BETWEEN OPERATING COMPANIES - SUMMARY
 Year Ended 12/31/95

	Allocation of NC Offices	Allocation of NC Trans.	Allocation SC Office & Trans.	Allocation FLA Office & Trans.	Allocation MD Office & Trans.	Allocation LA Office & Trans.	Allocation of NC Warehouse	Allocation of IL Office	Net Allocations
<u>NORTH CAROLINA</u>									
CNC *	(133,751.00)	3,053.09					(56,167.00)		(186,864.91)
Carolina Trace	18,618.00	127.32							18,745.32
Transylvania	17,324.00	905.02							18,229.02
CWS Systems	64,709.00	(7,929.83)							56,779.17
Elk River	2,531.00	3,844.40							6,375.40
<u>SOUTH CAROLINA</u>									
CWS	13,448.00		(27,510.00)				28,137.00		14,075.00
South Carolina Utilities, Inc.			6,500.00						6,500.00
Southland			3,828.00						3,828.00
United Utilities			17,182.00						17,182.00
Tega Cay	13,448.00						28,030.00		41,478.00
<u>VIRGINIA</u>									
Colchester					1,177.00				1,177.00
Massanutten					15,452.00				15,452.00
<u>FLORIDA</u>									
Tierre Verde				26,291.00					26,291.00
Mid-County				16,131.00					16,131.00
Lake Placid				4,638.00					4,638.00
Lake Utilities				11,956.00					11,956.00
Utilities, Inc. of Florida				(160,591.00)					(160,591.00)
Miles Grant				12,882.00					12,882.00
Eastlake				9,206.00					9,206.00
Pebble Creek				13,307.00					13,307.00
Alafaya				66,180.00					66,180.00
<u>TENNESSEE</u>									
Tennessee Water Service	3,673.00								3,673.00
<u>MARYLAND</u>									
Utilities, Inc. of Maryland					(38,095.00)				(38,095.00)
Green Ridge Utilities					14,370.00				14,370.00
<u>PENNSYLVANIA</u>									
Utilities, Inc. of Pennsylvania					7,096.00				7,096.00

Distribution of Florida Office Expenses
 SR 90-FLORIDA
 12/31/95

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F-T/B			TIERRE VERDE			MID-COUNTY			LANE PLACID		
Sub Account	Amount		%	Account	Amount	%	Account	Amount	%	Account	Amount
INDIRECT EXPENSES:											
FLORIDA OFFICE:											
TEMP. EMPLOYMENT - CLERICAL	601 524-03	12,494.85	8.62%	0646 524-03	1,077.00	10.53%	0645 524-03	1,316.00	1.52%	0641 524-03	190.00
COMPUTER MAINT.	601 524-07	1,971.80	8.62%	0646 524-07	170.00	10.53%	0645 524-07	208.00	1.52%	0641 524-07	30.00
PUBL SUBSCRIPTIONS & TAPES	601 553-01	505.77	8.62%	0646 553-01	44.00	10.53%	0645 553-01	53.00	1.52%	0641 553-01	8.00
ANSWERING SERV	601 553-02	2,520.78	8.62%	0646 553-02	217.00	10.53%	0645 553-02	265.00	1.52%	0641 553-02	38.00
COMPUTER SUPPLIES	601 553-03	5,722.10	8.62%	0646 553-03	493.00	10.53%	0645 553-03	603.00	1.52%	0641 553-03	87.00
PRINTING & BLUEPRINTS	601 553-04	2,766.60	8.62%	0646 553-04	238.00	10.53%	0645 553-04	291.00	1.52%	0641 553-04	42.00
POSTAGE	601 553-05	19,426.63	8.62%	0646 553-05	1,675.00	10.53%	0645 553-05	2,046.00	1.52%	0641 553-05	295.00
UPS & AIR FREIGHT	601 553-06	4,712.71	8.62%	0646 553-06	406.00	10.53%	0645 553-06	496.00	1.52%	0641 553-06	72.00
XEROX	601 553-08	1,174.84	8.62%	0646 553-08	101.00	10.53%	0645 553-08	124.00	1.52%	0641 553-08	18.00
OFF SUPPLY STORES	601 553-09	5,066.22	8.62%	0646 553-09	437.00	10.53%	0645 553-09	533.00	1.52%	0641 553-09	77.00
CLEANING SUPPLIES	601 553-13	164.31	8.62%	0646 553-13	14.00	10.53%	0645 553-13	17.00	1.52%	0641 553-13	2.00
MEMBERSHIPS	601 553-14	15.00	8.62%	0646 553-14	1.00	10.53%	0645 553-14	2.00	1.52%	0641 553-14	0.00
PETTY CASH OFFICE	601 553-15	616.94	8.62%	0646 553-15	53.00	10.53%	0645 553-15	65.00	1.52%	0641 553-15	9.00
OTHER OFFICE EXPENSES	601 553-90	1,428.01	8.62%	0646 553-90	123.00	10.53%	0645 553-90	150.00	1.52%	0641 553-90	22.00
OFFICE TELEPHONE	601 555-10	4,479.54	8.62%	0646 555-10	386.00	10.53%	0645 555-10	472.00	1.52%	0641 555-10	68.00
OFFICE TELEPHONE - LD	601 555-11	14,683.55	8.62%	0646 555-11	1,266.00	10.53%	0645 555-11	1,546.00	1.52%	0641 555-11	223.00
OFFICE COMPUTER PHONE - LD	601 555-16	12,487.70	8.62%	0646 555-16	1,076.00	10.53%	0645 555-16	1,315.00	1.52%	0641 555-16	190.00
OFFICE FAX - LD	601 555-61	833.38	8.62%	0646 555-61	72.00	10.53%	0645 555-61	88.00	1.52%	0641 555-61	13.00
OFFICE CLEANING SERVICE	601 557-10	6,240.00	8.62%	0646 557-10	538.00	10.53%	0645 557-10	657.00	1.52%	0641 557-10	95.00
OFFICE GARBAGE REMOVAL	601 557-30	120.00	8.62%	0646 557-30	10.00	10.53%	0645 557-30	13.00	1.52%	0641 557-30	2.00
OTHER OFFICE MAINT.	601 557-90	1,378.19	8.62%	0646 557-90	119.00	10.53%	0645 557-90	145.00	1.52%	0641 557-90	21.00
OFFICE EDUCATION/TRAINING EXP.	601 559-55	4,236.37	8.62%	0646 559-55	365.00	10.53%	0645 559-55	446.00	1.52%	0641 559-55	64.00
OTHER MISC. GENERAL	601 559-90	298.65	8.62%	0646 559-90	26.00	10.53%	0645 559-90	31.00	1.52%	0641 559-90	5.00
DEPRECIATION - OFFICE STRUC.	601 710-90	43.70	8.62%	0646 710-90	4.00	10.53%	0645 710-90	5.00	1.52%	0641 710-90	1.00
DEPRECIATION - OFFICE FURN.	601 710-91	1,409.56	8.62%	0646 710-91	122.00	10.53%	0645 710-91	148.00	1.52%	0641 710-91	21.00
TOTAL INDIRECT EXPENSES		104,797.20		0646 234-02	(9,033.00)		0645 234-02	(11,035.00)		0641 234-02	(1,593.00)
WFL - PARENT:											
POSTAGE	600 553-05	3,500.00	8.62%	0646 553-05	302.00	10.53%	0645 553-05	369.00	1.52%	0641 553-05	53.00
OPERATIONS TELEPHONE	600 555-35	2,479.52	8.62%	0646 555-35	214.00	10.53%	0645 555-35	261.00	1.52%	0641 555-35	38.00
MEMBERSHIPS - COMPANY	600 559-30	1,669.76	8.62%	0646 559-30	144.00	10.53%	0645 559-30	176.00	1.52%	0641 559-30	25.00
MEALS & RELATED EXP.	600 559-70	1,301.57	8.62%	0646 559-70	112.00	10.53%	0645 559-70	137.00	1.52%	0641 559-70	20.00
BANK SERVICE CHARGES	600 559-80	807.29	8.62%	0646 559-80	70.00	10.53%	0645 559-80	85.00	1.52%	0641 559-80	12.00
OTHER MISC. GENERAL	600 559-90	9,217.47	8.62%	0646 559-90	795.00	10.53%	0645 559-90	971.00	1.52%	0641 559-90	140.00
WATER PERMITS	600 602-70	450.00	8.62%	0646 602-70	39.00	10.53%	0645 602-70	47.00	1.52%	0641 602-70	7.00
OPERATORS EXP.	600 604-02	148.77	8.62%	0646 604-02	13.00	10.53%	0645 604-02	16.00	1.52%	0641 604-02	2.00
COMMUNICATION EXP.	600 604-05	195.48	8.62%	0646 604-05	17.00	10.53%	0645 604-05	21.00	1.52%	0641 604-05	3.00
UNIFORM RENT & CLEANING EXP.	600 604-12	262.39	8.62%	0646 604-12	23.00	10.53%	0645 604-12	28.00	1.52%	0641 604-12	4.00
OPERATORS - POSTAGE	600 604-13	880.94	8.62%	0646 604-13	76.00	10.53%	0645 604-13	93.00	1.52%	0641 604-13	13.00
OPERATORS - MEMBERSHIPS	600 604-16	841.00	8.62%	0646 604-16	72.00	10.53%	0645 604-16	89.00	1.52%	0641 604-16	13.00
OPERATORS - OTHER OFFICE EXP.	600 604-18	376.13	8.62%	0646 604-18	32.00	10.53%	0645 604-18	40.00	1.52%	0641 604-18	6.00
SALES/USE TAX EXP.	600 604-30	770.18	8.62%	0646 604-30	66.00	10.53%	0645 604-30	81.00	1.52%	0641 604-30	12.00
GASOLINE	600 609-20	29,748.32	13.09%	0646 609-20	3,894.00	0.00%	0645 609-20	0.00	2.31%	0641 609-20	687.00
AUTO REPAIRS & TIRES	600 609-30	30,389.81	13.09%	0646 609-30	3,978.00	0.00%	0645 609-30	0.00	2.31%	0641 609-30	702.00
AUTO LICENSE	600 609-40	1,023.42	13.09%	0646 609-40	134.00	0.00%	0645 609-40	0.00	2.31%	0641 609-40	24.00
DEPRECIATION - OFFICE STRUC.	600 710-90	2,987.09	8.62%	0646 710-90	257.00	10.53%	0645 710-90	315.00	1.52%	0641 710-90	45.00
DEPRECIATION - OFFICE FURN.	600 710-91	2,578.70	8.62%	0646 710-91	222.00	10.53%	0645 710-91	272.00	1.52%	0641 710-91	39.00
DEPRECIATION - TRANSP. EQUIP.	600 710-92	38,825.86	13.09%	0646 710-92	5,082.00	0.00%	0645 710-92	0.00	2.31%	0641 710-92	897.00
DEPR. - TOOLS, SHOP, & MISC.	600 710-94	8,851.80	8.62%	0646 710-94	763.00	10.53%	0645 710-94	932.00	1.52%	0641 710-94	135.00
DEPRECIATION - LAB EQUIP.	600 710-95	125.98	8.62%	0646 710-95	11.00	10.53%	0645 710-95	13.00	1.52%	0641 710-95	2.00
DEPRECIATION - COMMUN. EQUIP.	600 710-97	2,782.98	8.62%	0646 710-97	240.00	10.53%	0645 710-97	293.00	1.52%	0641 710-97	42.00
DEPRECIATION - COMPUTER	600 710-98	8,138.24	8.62%	0646 710-98	702.00	10.53%	0645 710-98	857.00	1.52%	0641 710-98	124.00
TOTAL INDIRECT EXPENSES		148,352.70		0646 234-02	(17,258.00)		0645 234-02	(5,096.00)		0641 234-02	(3,045.00)
		148,352.70									
TOTAL COST CENTERS		253,149.90			(26,291.00)			(16,131.00)			(4,638.00)

Distribution of Florida Office Expenses
 RR 90-FLORIDA
 12/31/95

3/5/96
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.F-T/B			LAKE UTILITIES, INC.		MILES GRANT		EASTLAKE				
Sub. Account	Amount		%	Account	Amount	%	Account	Amount	%		
INDIRECT EXPENSES:											
FLORIDA OFFICE:											
TEMP. EMPLOYMENT - CLERICAL	601 524-03	12,494.85	3.92%	0660 524-03	490.00	8.41%	0640 524-03	1,051.00	6.51%	0643 524-03	813.00
COMPUTER MAINT.	601 524-07	1,911.80	3.92%	0660 524-07	77.00	8.41%	0640 524-07	166.00	6.51%	0643 524-07	128.00
PUBL. SUBSCRIPTIONS & TAPES	601 553-01	505.77	3.92%	0660 553-01	20.00	8.41%	0640 553-01	43.00	6.51%	0643 553-01	33.00
ANSWERING SERV	601 553-02	2,520.78	3.92%	0660 553-02	99.00	8.41%	0640 553-02	212.00	6.51%	0643 553-02	164.00
COMPUTER SUPPLIES	601 553-03	5,722.10	3.92%	0660 553-03	224.00	8.41%	0640 553-03	481.00	6.51%	0643 553-03	373.00
PRINTING & BLUEPRINTS	601 553-04	2,766.60	3.92%	0660 553-04	108.00	8.41%	0640 553-04	233.00	6.51%	0643 553-04	180.00
POSTAGE	601 553-05	19,426.63	3.92%	0660 553-05	762.00	8.41%	0640 553-05	1,634.00	6.51%	0643 553-05	1,265.00
UPS & AIR FREIGHT	601 553-06	4,712.71	3.92%	0660 553-06	185.00	8.41%	0640 553-06	396.00	6.51%	0643 553-06	307.00
XEROX	601 553-08	1,174.84	3.92%	0660 553-08	46.00	8.41%	0640 553-08	99.00	6.51%	0643 553-08	76.00
OFF SUPPLY STORES	601 553-09	5,066.22	3.92%	0660 553-09	199.00	8.41%	0640 553-09	426.00	6.51%	0643 553-09	330.00
CLEANING SUPPLIES	601 553-13	164.31	3.92%	0660 553-13	6.00	8.41%	0640 553-13	14.00	6.51%	0643 553-13	11.00
MEMBERSHIPS	601 553-14	15.00	3.92%	0660 553-14	1.00	8.41%	0640 553-14	1.00	6.51%	0643 553-14	1.00
PETTY CASH OFFICE	601 553-15	616.94	3.92%	0660 553-15	24.00	8.41%	0640 553-15	52.00	6.51%	0643 553-15	40.00
OTHER OFFICE EXPENSES	601 553-90	1,428.01	3.92%	0660 553-90	56.00	8.41%	0640 553-90	120.00	6.51%	0643 553-90	93.00
OFFICE TELEPHONE	601 555-10	4,479.54	3.92%	0660 555-10	176.00	8.41%	0640 555-10	377.00	6.51%	0643 555-10	292.00
OFFICE TELEPHONE - LD	601 555-11	14,683.55	3.92%	0660 555-11	576.00	8.41%	0640 555-11	1,235.00	6.51%	0643 555-11	956.00
OFFICE COMPUTER PHONE - LD	601 555-16	12,487.70	3.92%	0660 555-16	490.00	8.41%	0640 555-16	1,050.00	6.51%	0643 555-16	813.00
OFFICE FAX - LD	601 555-61	833.38	3.92%	0660 555-61	33.00	8.41%	0640 555-61	70.00	6.51%	0643 555-61	54.00
OFFICE CLEANING SERVICE	601 557-10	6,240.00	3.92%	0660 557-10	245.00	8.41%	0640 557-10	525.00	6.51%	0643 557-10	406.00
OFFICE GARBAGE REMOVAL	601 557-30	120.00	3.92%	0660 557-30	5.00	8.41%	0640 557-30	10.00	6.51%	0643 557-30	8.00
OTHER OFFICE MAINT.	601 557-90	1,378.19	3.92%	0660 557-90	54.00	8.41%	0640 557-90	114.00	6.51%	0643 557-90	90.00
OFFICE EDUCATION/TRAINING EXP.	601 559-55	4,236.37	3.92%	0660 559-55	166.00	8.41%	0640 559-55	356.00	6.51%	0643 559-55	276.00
OTHER MISC. GENERAL	601 559-90	298.65	3.92%	0660 559-90	12.00	8.41%	0640 559-90	25.00	6.51%	0643 559-90	19.00
DEPRECIATION - OFFICE STRUC.	601 710-90	43.70	3.92%	0660 710-90	2.00	8.41%	0640 710-90	4.00	6.51%	0643 710-90	3.00
DEPRECIATION - OFFICE FURN.	601 710-91	1,409.56	3.92%	0660 710-91	55.00	8.41%	0640 710-91	119.00	6.51%	0643 710-91	92.00
TOTAL INDIRECT EXPENSES		104,797.23		0660 234-02	(4,111.00)		0640 234-02	(8,815.00)		0643 234-02	(6,823.00)
MTV - PARENT:											
POSTAGE	600 553-05	3,500.00	3.92%	0660 553-05	137.00	8.41%	0640 553-05	294.00	6.51%	0643 553-05	228.00
OPERATIONS TELEPHONE	600 555-35	2,479.52	3.92%	0660 555-35	97.00	8.41%	0640 555-35	209.00	6.51%	0643 555-35	161.00
MEMBERSHIPS - COMPANY	600 559-30	1,669.76	3.92%	0660 559-30	65.00	8.41%	0640 559-30	140.00	6.51%	0643 559-30	109.00
MEALS & RELATED EXP.	600 559-70	1,301.57	3.92%	0660 559-70	51.00	8.41%	0640 559-70	109.00	6.51%	0643 559-70	85.00
BANK SERVICE CHARGES	600 559-80	807.29	3.92%	0660 559-80	32.00	8.41%	0640 559-80	68.00	6.51%	0643 559-80	53.00
OTHER MISC. GENERAL	600 559-90	9,217.47	3.92%	0660 559-90	361.00	8.41%	0640 559-90	775.00	6.51%	0643 559-90	600.00
WATER PERMITS	600 602-70	450.00	3.92%	0660 602-70	18.00	8.41%	0640 602-70	38.00	6.51%	0643 602-70	29.00
OPERATORS EXP.	600 604-02	148.77	3.92%	0660 604-02	6.00	8.41%	0640 604-02	13.00	6.51%	0643 604-02	10.00
COMMUNICATION EXP.	600 604-05	195.48	3.92%	0660 604-02	8.00	8.41%	0640 604-02	16.00	6.51%	0643 604-02	13.00
UNIFORM RENT & CLEANING EXP.	600 604-12	262.39	3.92%	0660 604-05	10.00	8.41%	0640 604-05	22.00	6.51%	0643 604-05	17.00
OPERATORS - POSTAGE	600 604-13	880.94	3.92%	0660 604-12	35.00	8.41%	0640 604-12	74.00	6.51%	0643 604-12	57.00
OPERATORS - MEMBERSHIPS	600 604-16	841.00	3.92%	0660 604-13	33.00	8.41%	0640 604-13	71.00	6.51%	0643 604-13	55.00
OPERATORS - OTHER OFFICE EXP.	600 604-18	376.13	3.92%	0660 604-16	15.00	8.41%	0640 604-16	32.00	6.51%	0643 604-16	24.00
SALES/USE TAX EXP.	600 604-30	770.18	3.92%	0660 604-18	30.00	8.41%	0640 604-18	65.00	6.51%	0643 604-18	50.00
GASOLINE	600 609-20	29,748.32	5.95%	0660 609-20	1,770.00	0.00%	0640 609-20	0.00	0.00%	0643 609-20	0.00
AUTO REPAIRS & TIRES	600 609-30	30,389.81	5.95%	0660 609-30	1,808.00	0.00%	0640 609-30	0.00	0.00%	0643 609-30	0.00
AUTO LICENSE	600 609-40	1,023.42	5.95%	0660 609-40	61.00	0.00%	0640 609-40	0.00	0.00%	0643 609-40	0.00
DEPRECIATION - OFFICE STRUC.	600 710-90	2,987.09	3.92%	0660 710-90	117.00	8.41%	0640 710-90	251.00	6.51%	0643 710-90	194.00
DEPRECIATION - OFFICE FURN.	600 710-91	2,578.70	3.92%	0660 710-91	101.00	8.41%	0640 710-91	217.00	6.51%	0643 710-91	168.00
DEPRECIATION - TRANSP. EQUIP.	600 710-92	38,825.86	5.95%	0660 710-92	2,310.00	0.00%	0640 710-92	0.00	0.00%	0643 710-92	0.00
DEPR. - TOOLS, SHOP, & MISC.	600 710-94	8,851.80	3.92%	0660 710-94	347.00	8.41%	0640 710-94	744.00	0.00%	0643 710-94	0.00
DEPRECIATION - LAB EQUIP.	600 710-95	125.98	3.92%	0660 710-95	5.00	8.41%	0640 710-95	11.00	0.00%	0643 710-95	0.00
DEPRECIATION - COMMUN. EQUIP.	600 710-97	2,782.98	3.92%	0660 710-97	109.00	8.41%	0640 710-97	234.00	0.00%	0643 710-97	0.00
DEPRECIATION - COMPUTER	600 710-98	8,138.24	3.92%	0660 710-98	319.00	8.41%	0640 710-98	684.00	6.51%	0643 710-98	530.00
TOTAL INDIRECT EXPENSES		148,352.70		0660 234-02	(7,845.00)		0640 234-02	(4,067.00)		0643 234-02	(2,383.00)
		148,352.70									
TOTAL COST CENTERS		253,149.90			(11,956.00)			(12,882.00)			(9,206.00)

COMPANY 02
Distribution
Codes

Indirect Expense Allocation Percentage
Codes 1, 2, 3

Company Number	Company Name	Customer Equivalents @ 6/30/95	Customer Equivalent Percentage CODE 1	Customer Equivalent Percentage CODE 2	Customer Equivalent Percentage CODE 3
05	Apple Canyon	1,089	1.030%	7.135%	9.566%
06	Camelot	290	0.274%	1.900%	2.547%
07	Charmar	53	0.050%	0.347%	0.466%
08	Cherry Hill	233	0.220%	1.527%	2.047%
09	Clarendon	626	0.592%	4.101%	5.499%
11	County Line	120	0.113%	0.786%	1.054%
12	DelMar	42	0.040%	0.275%	0.369%
13	Ferson Creek	548	0.518%	3.590%	4.814%
14	Galena Territory	1,862	1.760%	12.199%	16.356%
15	Killarney	348	0.329%	2.280%	3.057%
16	Lake Holiday	1,628	1.539%	10.666%	14.301%
17	Lake Wildwood	708	0.669%	4.639%	6.219%
18	Northern Hills	267	0.252%	1.749%	2.345%
22	Valentine	61	0.058%	0.400%	0.536%
23	Walk-Up Woods	219	0.207%	1.435%	1.924%
24	Whisp.Hills/Pist./Sun	2,065	1.952%	13.529%	18.139%
26	Medina	506	0.478%	3.315%	4.445%
28	Cedar Bluff	131	0.124%	0.858%	1.151%
29	Harbor Ridge	228	0.216%	1.494%	2.003%
30	Great Northern	360	0.340%	2.359%	3.162%
36	Lousiana Water Service	5,898	5.576%	0.000%	0.000%
38	Utilities Inc. of Louisiana	3,181	3.007%	0.000%	0.000%
40	Utilities, Inc. of Maryland	1,623	1.534%	0.000%	0.000%
41	Colchester	169	0.160%	0.000%	0.000%
42	Greenridge Utilities, Inc.	766	0.724%	0.000%	0.000%
47	Massanutten	2,216	2.095%	0.000%	0.000%
50	Holiday Service	584	0.552%	0.000%	0.000%
52	Utilities, Inc. of Pennsylvania	1,018	0.962%	0.000%	0.000%
55	Skidaway	1,002	0.947%	0.000%	0.000%
56	Elk River	271	0.256%	0.000%	0.000%
60	Twin Lakes Utilities	3,879	3.667%	25.414%	0.000%
61	Tierre Verde	1,795	1.697%	0.000%	0.000%
62	Lake Placid	317	0.300%	0.000%	0.000%
64	Eastlake	1,356	1.282%	0.000%	0.000%
65	Charleston Utilites	1,632	1.543%	0.000%	0.000%
66	Pebble Creek	1,810	1.711%	0.000%	0.000%
67	Alafaya Utilities, Inc.	4,518	4.272%	0.000%	0.000%
70	CWS (South Carolina)	12,766	12.070%	0.000%	0.000%
74	Southland Utilities	180	0.170%	0.000%	0.000%
75	United Utility Co.	1,385	1.309%	0.000%	0.000%
77	South Carolina Utilities	307	0.290%	0.000%	0.000%
79	Tega Cay Water Service	2,219	2.098%	0.000%	0.000%
80	CWS of NC	24,277	22.952%	0.000%	0.000%
81	Riverpointe Company	195	0.184%	0.000%	0.000%
83	CWS Systems, Inc.	6,239	5.899%	0.000%	0.000%
85	Wautauga Vista	128	0.121%	0.000%	0.000%
86	Carolina Trace	1,389	1.313%	0.000%	0.000%
87	Transylvania	1,848	1.747%	0.000%	0.000%
88	Mid-County Services, Inc.	2,192	2.072%	0.000%	0.000%
*89	Lake Utility	817	0.772%	0.000%	0.000%
90	UIF	6,266	5.924%	0.000%	0.000%
91	Miles Grant	1,752	1.656%	0.000%	0.000%
92	Tennessee Water Service	392	0.371%	0.000%	0.000%
Total		105,771	100.000%	100.000%	100.000%
Total Illinois			10.763%	74.586%	100.000%
Total Indiana			3.667%	25.414%	0.000%
Total Other			85.570%	0.000%	0.000%
			100.000%	100.000%	100.000%

Distribution of Expenses
Code 4

	General Services 30.00% Code 1	Customer Services 70.00% Code 2	100.00% Weighted Code 4
05 Apple Canyon	1.030%	7.135%	5.303%
06 Camelot	0.274%	1.900%	1.412%
07 Charmar	0.050%	0.347%	0.258%
08 Cherry Hill	0.220%	1.527%	1.135%
09 Clarendon	0.592%	4.101%	3.049%
11 County Line	0.113%	0.786%	0.584%
12 DelMar	0.040%	0.275%	0.205%
13 Ferson Creek	0.518%	3.590%	2.669%
14 Galena Territory	1.760%	12.199%	9.068%
15 Killarney	0.329%	2.280%	1.695%
16 Lake Holiday	1.539%	10.666%	7.928%
17 Lake Wildwood	0.669%	4.639%	3.448%
18 Northern Hills	0.252%	1.749%	1.300%
22 Valentine	0.058%	0.400%	0.297%
23 Walk-up Woods	0.207%	1.435%	1.067%
24 Whisp.Hills/Pist./Sun	1.952%	13.529%	10.056%
26 Medina	0.478%	3.315%	2.464%
28 Cedar Bluff	0.124%	0.858%	0.638%
29 Harbor Ridge	0.216%	1.494%	1.110%
30 Great Northern	0.340%	2.359%	1.753%
36 Louisiana Water Service	5.576%	0.000%	1.673%
38 Utilities Inc. of Louisiana	3.007%	0.000%	0.902%
40 Utilities, Inc. of Maryland	1.534%	0.000%	0.460%
41 Colchester	0.160%	0.000%	0.048%
42 Greenridge Utilities, Inc.	0.724%	0.000%	0.217%
47 Massanutten	2.095%	0.000%	0.628%
50 Holiday Service	0.552%	0.000%	0.166%
52 Utilities, Inc. of Pennsylv	0.962%	0.000%	0.289%
55 Skidaway	0.947%	0.000%	0.284%
56 Elk River	0.256%	0.000%	0.077%
60 Twin Lakes Utilities	3.667%	25.414%	18.890%
61 Terre Verde	1.697%	0.000%	0.509%
62 Lake Placid	0.300%	0.000%	0.090%
64 Eastlake	1.282%	0.000%	0.385%
65 Charleston Utilites	1.543%	0.000%	0.463%
66 Pebble Creek	1.711%	0.000%	0.513%
67 Alafaya	4.272%	0.000%	1.281%
70 CWS (South Carolina)	12.070%	0.000%	3.621%
74 Southland Utilities	0.170%	0.000%	0.051%
75 United Utility Co.	1.309%	0.000%	0.393%
77 South Carolina Utilities	0.290%	0.000%	0.087%
79 Tega Cay Water Service	2.098%	0.000%	0.629%
80 CWS of NC	22.952%	0.000%	6.886%
81 Riverpointe Company	0.184%	0.000%	0.055%
83 CWS Systems, Inc.	5.899%	0.000%	1.770%
85 Watauga Vista	0.121%	0.000%	0.036%
86 Carolina Trace	1.313%	0.000%	0.394%
87 Transylvania	1.747%	0.000%	0.524%
88 Mid-County Services, Inc.	2.072%	0.000%	0.622%
89 Lake Utility	0.772%	0.000%	0.232%
90 UIF	5.924%	0.000%	1.777%
91 Miles Grant	1.656%	0.000%	0.497%
92 Tennessee Water Service	0.371%	0.000%	0.111%
	100.000%	100.000%	100.000%
Total Illinois			55.439%
Total Indiana			18.890%
Total Other			25.671%
			100.000%

Distribution of Expenses
 DETAIL OF INVOICE/BILLS COUNT BY COMPANY
 Code 5

	# OF INVOICES	% OF TOTAL	# OF BILLS	% OF TOTAL	TOTAL INVOICES /BILLS	% OF TOTAL
05 Apple Canyon	183	0.27%	7,634	1.52%	7,817	1.37%
06 Camelot	275	0.40%	1,140	0.23%	1,415	0.25%
07 Charmar	62	0.09%	306	0.06%	368	0.06%
08 Cherry Hill	159	0.23%	1,392	0.28%	1,551	0.27%
09 Clarendon	150	0.22%	1,680	0.34%	1,830	0.32%
11 County Line	101	0.15%	678	0.14%	779	0.14%
12 DelMar	67	0.10%	498	0.10%	565	0.10%
13 Ferson Creek	274	0.40%	2,172	0.43%	2,446	0.43%
4 Galena Territory	700	1.01%	8,910	1.78%	9,610	1.69%
15 Killarney	122	0.18%	2,076	0.41%	2,198	0.39%
16 Lake Holiday	362	0.52%	10,088	2.01%	10,450	1.83%
17 Lake Wildwood	149	0.22%	4,638	0.93%	4,787	0.84%
18 Northern Hills	357	0.52%	2,172	0.43%	2,529	0.44%
22 Valentine	71	0.10%	360	0.07%	431	0.08%
23 Walk-up Woods	148	0.21%	1,302	0.26%	1,450	0.25%
24 Whisp.Hills/Pist./Sun	664	0.96%	12,336	2.46%	13,000	2.28%
26 Medina	226	0.33%	2,184	0.44%	2,410	0.42%
28 Cedar Bluff	125	0.18%	516	0.10%	641	0.11%
29 Harbor Ridge	116	0.17%	912	0.18%	1,028	0.18%
30 Great Northern	232	0.34%	2,160	0.43%	2,392	0.42%
36 Louisiana Water Service	3,863	5.59%	22,440	4.48%	26,303	4.61%
38 Utilities Inc. of Louisiana	1,992	2.88%	8,064	1.61%	10,056	1.76%
40 Utilities, Inc. of Maryland	1,213	1.76%	13,596	2.71%	14,809	2.60%
41 Colchester	334	0.48%	12	0.00%	346	0.06%
42 Greenridge Utilities, Inc.	416	0.60%	3,128	0.62%	3,544	0.62%
47 Massanutten	1,044	1.51%	7,980	1.59%	9,024	1.58%
50 Holiday Service	405	0.59%	3,860	0.77%	4,265	0.75%
52 Utilities, Inc. of Pennsylvania	595	0.86%	2,028	0.40%	2,623	0.46%
55 Skidaway	1,651	2.39%	20,690	4.13%	22,341	3.92%
56 Elk River	305	0.44%	784	0.16%	1,089	0.19%
60 Twin Lakes Utilities	1,029	1.49%	15,528	3.10%	16,557	2.90%
61 Terre Verde	296	0.43%	0	0.00%	296	0.05%
62 Lake Placid	280	0.41%	1,740	0.35%	2,020	0.35%
64 Eastlake	550	0.80%	10,680	2.13%	11,230	1.97%
65 Charleston Utilities	461	0.67%	7,374	1.47%	7,835	1.37%
66 Pobble Creek	854	1.24%	14,868	2.97%	15,722	2.76%
67 Alafaya	985	1.43%	0	0.00%	985	0.17%
70 CWS (South Carolina)	10,067	14.58%	54,444	10.86%	64,511	11.31%
74 Southland Utilities	232	0.34%	1,032	0.21%	1,264	0.22%
75 United Utility Co.	1,634	2.37%	7,302	1.46%	8,936	1.57%
77 South Carolina Utilities	191	0.28%	1,794	0.36%	1,985	0.35%
79 Tega Cay Water Service	1,168	1.69%	17,004	3.39%	18,172	3.19%
80 CWS of NC	21,906	31.72%	113,292	22.61%	135,198	23.71%
81 Riverpointe Company	393	0.57%	768	0.15%	1,161	0.20%
83 CWS Systems, Inc.	4,399	6.37%	35,928	7.17%	40,327	7.07%
85 Watauga Vista	192	0.28%	768	0.15%	960	0.17%
86 Carolina Trace	912	1.32%	5,718	1.14%	6,630	1.16%
87 Transylvania	995	1.44%	16,472	3.29%	17,467	3.06%
88 Mid-County Services, Inc.	778	1.13%	0	0.00%	778	0.14%
89 Lake Utility	1,046	1.51%	5,454	1.09%	6,500	1.14%
90 UIF	3,308	4.79%	35,544	7.09%	38,852	6.81%
91 Miles Grant	719	1.04%	7,284	1.45%	8,003	1.40%
92 Tennessee Water Service	296	0.43%	2,376	0.47%	2,672	0.47%
TOTAL PER REPORT	69,052	100.00%	501,106	100.00%	570,158	100.00%

Total Illinois 11.873%
 Total Indiana 2.904%
 Total Other 85.223%
 100.000%

Indirect Expense Allocation Percentage
Allocation of Office Expense
Code 8

Company Number	Company Name	Non-Executive Computer Executive WSC Services Services			Weighted Average
		Allocated Based on # of Employees			
		8 Employees Code 1	20 Employees Code 16	5 Employees Code 5	33 Employees Code 6
05	Apple Canyon	1.030%	2.536%	1.371%	1.994%
06	Camelot	0.274%	0.673%	0.248%	0.512%
07	Charmar	0.050%	0.123%	0.065%	0.097%
08	Cherry Hill	0.220%	0.542%	0.272%	0.423%
09	Clarendon	0.592%	1.447%	0.321%	1.069%
11	County Line	0.113%	0.279%	0.137%	0.217%
12	DelMar	0.040%	0.099%	0.099%	0.085%
13	Ferson Creek	0.518%	1.270%	0.429%	0.960%
14	Galena Territory	1.760%	4.321%	1.685%	3.301%
15	Killarney	0.329%	0.809%	0.386%	0.629%
16	Lake Holiday	1.539%	3.786%	1.833%	2.945%
17	Lake Wildwood	0.669%	1.648%	0.840%	1.288%
18	Northern Hills	0.252%	0.624%	0.444%	0.507%
22	Valentine	0.058%	0.142%	0.076%	0.112%
23	Walk-up Woods	0.207%	0.509%	0.254%	0.398%
24	Whisp.Hills/Pst./Sun	1.952%	4.801%	2.280%	3.729%
26	Medina	0.478%	1.173%	0.423%	0.891%
28	Cedar Bluff	0.124%	0.304%	0.112%	0.231%
29	Harbor Ridge	0.216%	0.529%	0.180%	0.400%
30	Great Northern	0.340%	0.838%	0.420%	0.654%
36	Louisiana Water Service	5.576%	4.186%	4.613%	4.588%
38	Utlities Inc. of Louisiana	3.007%	2.241%	1.764%	2.354%
40	Utlities, Inc. of Maryland	1.534%	1.182%	2.597%	1.482%
41	Colchester	0.160%	0.118%	0.061%	0.120%
42	Greenridge Utlities, Inc.	0.724%	0.544%	0.622%	0.600%
47	Massanutten	2.095%	1.569%	1.583%	1.698%
50	Holiday Service	0.552%	0.421%	0.748%	0.502%
52	Utlities, Inc. of Pennsylvania	0.962%	0.715%	0.460%	0.736%
55	Skidaway	0.947%	0.782%	3.918%	1.297%
56	Elk River	0.256%	0.192%	0.191%	0.207%
60	Twin Lakes Utlities	3.667%	8.988%	2.904%	6.776%
61	Tierre Verde	1.697%	1.243%	0.052%	1.173%
62	Lake Placid	0.300%	0.227%	0.354%	0.264%
64	Eastlake	1.282%	0.983%	1.970%	1.205%
65	Charleston Utlities	1.543%	1.160%	1.374%	1.286%
66	Pebble Creek	1.711%	1.315%	2.757%	1.630%
67	Alafaya	4.272%	3.130%	0.173%	2.959%
70	CWS (South Carolina)	12.070%	9.090%	11.315%	10.149%
74	Southland Utlities	0.170%	0.130%	0.222%	0.153%
75	United Utility Co.	1.309%	0.994%	1.567%	1.157%
77	South Carolina Utlities	0.290%	0.220%	0.348%	0.257%
79	Tega Cay Water Service	2.098%	1.608%	3.187%	1.966%
80	CWS of NC	22.952%	17.336%	23.712%	19.664%
81	Riverpointe Company	0.184%	0.140%	0.204%	0.160%
83	CWS Systems, Inc.	5.899%	4.477%	7.073%	5.215%
85	Watauga Vista	0.121%	0.092%	0.168%	0.111%
86	Carolina Trace	1.313%	0.987%	1.163%	1.093%
87	Transylvania	1.747%	1.348%	3.064%	1.705%
88	Mid-County Services, Inc.	2.072%	1.520%	0.136%	1.444%
*89	Lake Utility	0.772%	0.591%	1.140%	0.718%
90	UIF	5.924%	4.490%	6.814%	5.190%
91	Miles Grant	1.656%	1.244%	1.404%	1.368%
92	Tennessee Water Service	0.371%	0.282%	0.469%	0.332%
Total		100.000%	100.000%	100.000%	100.000%

Total Illinois 20.441%
Total Indiana 6.776%
Total Other 72.783%
100.000%

Water Service Corporation
Distribution of Expenses
Code 7
Based on Property Values
Source: SE.52

	<u>Code 7</u>
05 Apple Canyon	0.624%
06 Camelot	0.160%
07 Charmar	0.030%
08 Cherry Hill	0.132%
09 Clarendon	0.334%
11 County Line	0.068%
12 DelMar	0.026%
13 Ferson Creek	0.300%
14 Galena Territory	1.032%
15 Killarney	0.197%
16 Lake Holiday	1.732%
17 Lake Wildwood	0.403%
18 Northern Hills	0.158%
22 Valentine	0.035%
23 Walk-up Woods	0.124%
24 Whisp.Hills/Pist./Sun	6.263%
26 Medina	0.279%
28 Cedar Bluff	0.072%
29 Harbor Ridge	1.052%
30 Great Northern	0.204%
36 Louisiana Water Service	1.615%
38 Utilities Inc. of Louisiana	3.614%
40 Utilities, Inc. of Maryland	5.292%
41 Colchester	0.251%
42 Greenridge Utilities, Inc.	1.154%
47 Massanutten	3.327%
50 Holiday Service	1.316%
52 Utilities, Inc. of Pennsylvania	0.230%
55 Skidaway	5.457%
56 Elk River	0.065%
60 Twin Lakes Utilities	3.510%
61 Terre Verde	0.726%
62 Lake Placid	0.146%
64 Eastlake	1.343%
65 Charleston Utilites	1.213%
66 Pebble Creek	0.872%
67 Alafaya	1.830%
70 CWS (South Carolina)	16.782%
74 Southland Utilities	0.188%
75 United Utility Co.	1.436%
77 South Carolina Utilities	0.318%
79 Tega Cay Water Service	2.005%
80 CWS of NC	22.957%
81 Riverpointe Company	0.050%
83 CWS Systems, Inc.	1.723%
85 Wautauga Vista	0.035%
86 Carolina Trace	1.752%
87 Transylvania	0.533%
88 Mid-County Services, Inc.	0.891%
*89 Lake Utility	0.388%
90 UIF	2.878%
91 Miles Grant	0.779%
92 Tennessee Water Service	0.104%
93 Land & Lab Technologies	0.371%
94 Illinois Corp. Travel	1.622%

Total	100.000%
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Water Service Corporation
Distribution of Expenses
Code 8

Based on Miles of Sewer Mains, Gals Sold, Operations Payroll
 Source: SE.52

		<u>CODE 8</u>
05	Apple Canyon	0.584%
06	Camelot	0.301%
07	Charmar	0.036%
08	Cherry Hill	0.202%
09	Clarendon	0.546%
11	County Line	0.082%
12	DelMar	0.048%
13	Ferson Creek	0.493%
14	Galena Territory	1.673%
15	Killamey	0.237%
16	Lake Holiday	1.078%
17	Lake Wildwood	0.420%
18	Northern Hills	0.275%
22	Valentine	0.042%
23	Walk-up Woods	0.149%
24	Whisp.Hills/Pist./Sun	1.469%
26	Medina	0.684%
28	Cedar Bluff	0.177%
29	Harbor Ridge	0.199%
30	Great Northern	0.318%
36	Lousiana Water Service	9.161%
38	Utilities Inc. of Louisiana	2.807%
40	Utilities, Inc. of Maryland	1.738%
41	Colchester	0.336%
42	Greenridge Utilities, Inc.	0.501%
47	Massanutten	1.979%
50	Holiday Service	0.323%
52	Utilities, Inc. of Pennsylvania	1.029%
55	Skidaway	1.141%
56	Elk River	0.206%
60	Twin Lakes Utilities	3.382%
61	Tierre Verde	1.317%
62	Lake Placid	0.222%
64	Eastlake	1.153%
65	Charleston Utilites	1.332%
66	Pebble Creek	1.897%
67	Alafaya	3.044%
70	CWS (South Carolina)	12.330%
74	Southland Utilities	0.151%
75	United Utility Co.	1.294%
77	South Carolina Utilities	0.274%
79	Tega Cay Water Service	2.267%
80	CWS of NC	23.026%
81	Riverpointe Company	0.203%
83	CWS Systems, Inc.	4.723%
85	Wautauga Vista	0.108%
86	Carolina Trace	1.378%
87	Transylvania	1.370%
88	Mid-County Services, Inc.	3.911%
*89	Lake Utility	0.996%
90	UIF	5.577%
91	Miles Grant	1.550%
92	Tennessee Water Service	0.260%
93	Land & Lab Technologies	0.000%
94	Illinois Corp. Travel	0.000%

Total	100.000%
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Water Service Corporation
Distribution of Expenses
Code 9
Based on Operator's Payroll
Source: SE.52

CODE 9

05	Apple Canyon	0.862%
06	Camelot	0.282%
07	Charmar	0.028%
08	Cherry Hill	0.241%
09	Clarendon	0.655%
11	County Line	0.064%
12	DelMar	0.023%
13	Ferson Creek	0.333%
14	Galena Territory	1.475%
15	Killarney	0.187%
16	Lake Holiday	0.989%
17	Lake Wildwood	0.707%
18	Northern Hills	0.259%
22	Valentine	0.033%
23	Walk-up Woods	0.118%
24	Whisp.Hills/Pist./Sun	1.279%
26	Medina	0.465%
28	Cedar Bluff	0.120%
29	Harbor Ridge	0.123%
30	Great Northern	0.388%
36	Louisiana Water Service	3.402%
38	Utilities Inc. of Louisiana	1.835%
40	Utilities, Inc. of Maryland	1.729%
41	Colchester	0.657%
42	Greenridge Utilities, Inc.	0.358%
47	Massanutten	1.845%
50	Holiday Service	0.404%
52	Utilities, Inc. of Pennsylvania	1.306%
55	Skidaway	2.230%
56	Elk River	0.112%
60	Twin Lakes Utilities	2.084%
61	Tierre Verde	0.979%
62	Lake Placid	0.048%
64	Eastlake	0.655%
65	Charleston Utilites	1.468%
66	Pebble Creek	1.831%
67	Alafaya	1.738%
70	CWS (South Carolina)	12.580%
74	Southland Utilities	0.174%
75	United Utility Co.	1.478%
77	South Carolina Utilities	0.296%
79	Tega Cay Water Service	2.097%
80	CWS of NC	23.758%
81	Riverpointe Company	0.191%
83	CWS Systems, Inc.	4.231%
85	Watauga Vista	0.125%
86	Carolina Trace	1.214%
87	Transylvania	1.684%
88	Mid-County Services, Inc.	1.950%
*89	Lake Utility	1.613%
90	UIF	4.981%
91	Miles Grant	1.018%
92	Tennessee Water Service	0.193%
93	Land & Lab Technologies	9.269%
94	Illinois Corp. Travel	1.834%

TOTAL	100.000%
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Water Service Corporation
 Distribution of Expenses
 Code 10
 Number of Vehicles
 Source: SE.52

CODE 10

05	Apple Canyon	0.643%
06	Camelot	0.171%
07	Charmar	0.031%
08	Cherry Hill	0.138%
09	Clarendon	0.369%
11	County Line	0.071%
12	DelMar	0.025%
13	Ferson Creek	0.323%
14	Galena Territory	1.099%
15	Killarney	0.205%
16	Lake Holiday	0.961%
17	Lake Wildwood	0.418%
18	Northern Hills	0.158%
22	Valentine	0.036%
23	Walk-up Woods	0.129%
24	Whisp.Hills/Pist./Sun	1.219%
26	Medina	0.299%
28	Cedar Bluff	0.077%
29	Harbor Ridge	0.135%
30	Great Northern	0.212%
36	Louisiana Water Service	4.505%
38	Utilities Inc. of Louisiana	2.252%
40	Utilities, Inc. of Maryland	2.601%
41	Colchester	0.450%
42	Greenridge Utilities, Inc.	1.231%
47	Massanutten	2.703%
50	Holiday Service	0.450%
52	Utilities, Inc. of Pennsylvania	0.901%
55	Skidaway	2.252%
56	Elk River	0.347%
60	Twin Lakes Utilities	4.992%
61	Tierre Verde	1.326%
62	Lake Placid	0.234%
64	Eastlake	0.450%
65	Charleston Utilites	0.450%
66	Pebble Creek	0.901%
67	Alafaya	3.336%
70	CWS (South Carolina)	9.546%
74	Southland Utilities	0.135%
75	United Utility Co.	0.901%
77	South Carolina Utilities	0.230%
79	Tega Cay Water Service	2.252%
80	CWS of NC	31.118%
81	Riverpointe Company	0.250%
83	CWS Systems, Inc.	4.955%
85	Watauga Vista	0.164%
86	Carolina Trace	0.901%
87	Transylvania	1.802%
88	Mid-County Services, Inc.	1.351%
89	Lake Utility	0.603%
90	UIF	4.627%
91	Miles Grant	0.901%
92	Tennessee Water Service	0.000%
93	Land & Lab Technologies	4.505%
94	Illinois Corp. Travel	0.000%

TOTAL	100.000%
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Water Service Corporation
Distribution of Expenses
CODE 11

Insurance Distribution

Source: Finance:WSC.Work.Papers:2A.Prepaid.Ins.Curr

	Property Gen Insurance	Excess Liability	Workman's Compensation	Auto Insurance	Other Insurance	Total
Per Ins. W/P	22,427.65	194,997.38	195,310.58	110,931.21	117,187.42	640,854.24
	3.500%	30.428%	30.477%	17.310%	18.286%	100.000%
	CODE 7	CODE 8	CODE 9	CODE 10	CODE 9	Weighted CODE 11
05 Apple Canyon	0.624%	0.584%	0.862%	0.643%	0.862%	0.731%
06 Camelot	0.160%	0.301%	0.282%	0.171%	0.282%	0.264%
07 Charmar	0.030%	0.036%	0.028%	0.031%	0.028%	0.031%
08 Cherry Hill	0.132%	0.202%	0.241%	0.138%	0.241%	0.207%
09 Clarendon	0.334%	0.546%	0.655%	0.369%	0.655%	0.561%
11 County Line	0.068%	0.082%	0.064%	0.071%	0.064%	0.071%
12 DelMar	0.026%	0.048%	0.023%	0.025%	0.023%	0.031%
13 Ferson Creek	0.300%	0.493%	0.333%	0.323%	0.333%	0.379%
14 Galena Territory	1.032%	1.673%	1.475%	1.099%	1.475%	1.454%
15 Killarney	0.197%	0.237%	0.187%	0.205%	0.187%	0.206%
16 Lake Holiday	1.732%	1.078%	0.989%	0.961%	0.989%	1.037%
17 Lake Wildwood	0.403%	0.420%	0.707%	0.418%	0.707%	0.559%
18 Northern Hills	0.158%	0.275%	0.259%	0.158%	0.259%	0.243%
22 Valentine	0.035%	0.042%	0.033%	0.036%	0.033%	0.036%
23 Walk-up Woods	0.124%	0.149%	0.118%	0.129%	0.118%	0.129%
24 Whisp.Hills/Pist./Sun	6.263%	1.469%	1.279%	1.219%	1.279%	1.501%
26 Medina	0.279%	0.684%	0.465%	0.299%	0.465%	0.496%
28 Cedar Bluff	0.072%	0.177%	0.120%	0.077%	0.120%	0.128%
29 Harbor Ridge	1.052%	0.199%	0.123%	0.135%	0.123%	0.180%
30 Great Northern	0.204%	0.318%	0.388%	0.212%	0.388%	0.330%
36 Louisiana Water Service	1.615%	9.161%	3.402%	4.505%	3.402%	5.283%
38 Utilities Inc. of Louisiana	3.614%	2.807%	1.835%	2.252%	1.835%	2.265%
40 Utilities, Inc. of Maryland	5.292%	1.738%	1.729%	2.601%	1.729%	2.008%
41 Colchester	0.251%	0.336%	0.657%	0.450%	0.657%	0.509%
42 Greenridge Utilities, Inc.	1.154%	0.501%	0.358%	1.231%	0.358%	0.581%
47 Massanutten	3.327%	1.979%	1.845%	2.703%	1.845%	2.086%
50 Holiday Service	1.316%	0.323%	0.404%	0.450%	0.404%	0.420%
52 Utilities, Inc. of Pennsylvania	0.230%	1.029%	1.306%	0.901%	1.306%	1.114%
55 Skidaway	5.457%	1.141%	2.230%	2.252%	2.230%	2.016%
56 Elk River	0.065%	0.206%	0.112%	0.347%	0.112%	0.180%
60 Twin Lakes Utilities	3.510%	3.382%	2.084%	4.992%	2.084%	3.032%
61 Terre Verde	0.726%	1.317%	0.979%	1.326%	0.979%	1.133%
62 Lake Placid	0.146%	0.222%	0.048%	0.234%	0.048%	0.137%
64 Eastlake	1.343%	1.153%	0.655%	0.450%	0.655%	0.795%
65 Charleston Utilities	1.213%	1.332%	1.468%	0.450%	1.468%	1.242%
66 Pebble Creek	0.872%	1.897%	1.831%	0.901%	1.831%	1.656%
67 Alafaya	1.830%	3.044%	1.738%	3.336%	1.738%	2.416%
70 CWS (South Carolina)	16.782%	12.330%	12.580%	9.546%	12.580%	12.126%
74 Southland Utilities	0.185%	0.151%	0.174%	0.135%	0.174%	0.161%
75 United Utility Co.	1.436%	1.294%	1.478%	0.901%	1.478%	1.321%
77 South Carolina Utilities	0.318%	0.274%	0.296%	0.230%	0.296%	0.279%
79 Tega Cay Water Service	2.005%	2.267%	2.097%	2.252%	2.097%	2.172%
80 CWS of NC	22.957%	23.026%	23.758%	31.118%	23.758%	24.781%
81 Riverpointe Company	0.050%	0.203%	0.191%	0.250%	0.191%	0.200%
83 CWS Systems, Inc.	1.723%	4.723%	4.231%	4.955%	4.231%	4.418%
85 Watauga Vista	0.035%	0.108%	0.125%	0.164%	0.125%	0.124%
86 Carolina Trace	1.752%	1.378%	1.214%	0.901%	1.214%	1.228%
87 Transylvania	0.533%	1.370%	1.684%	1.802%	1.684%	1.569%
88 Mid-County Services, Inc.	0.891%	3.911%	1.950%	1.351%	1.950%	2.406%
*89 Lake Utility	0.388%	0.996%	1.613%	0.603%	1.613%	1.208%
90 UIF	2.878%	5.577%	4.981%	4.627%	4.981%	5.028%
91 Miles Grant	0.779%	1.550%	1.018%	0.901%	1.018%	1.151%
92 Tennessee Water Service	0.104%	0.260%	0.193%	0.000%	0.193%	0.177%
93 Land & Lab Technologies	0.371%	0.000%	9.269%	4.505%	9.269%	5.313%
94 Illinois Corp. Travel	1.622%	0.000%	1.834%	0.000%	1.834%	0.951%
Total	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%
Total Illinois	13.228%	9.013%	8.632%	6.719%	8.632%	8.577%
Total Indiana	3.510%	3.382%	2.084%	4.992%	2.084%	3.032%
Total Other	83.263%	87.606%	89.284%	88.630%	89.284%	88.450%
	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 Corp.
 Indirect Expense Allocation Percentage
 Illinois Administrative Services Salaries
 Code 12

Company Number Company Name

Customer Equivalents @ 6/30/95	Customer Equivalents 45.00% Code 1	Customer Services 55.00% Code 2	100.00% Weighted Code 12		
05	Apple Canyon	1,089	1.030%	7.135%	4.388%
06	Camelot	290	0.274%	1.900%	1.168%
07	Charmar	53	0.050%	0.347%	0.214%
08	Cherry Hill	233	0.220%	1.527%	0.939%
09	Clarendon	626	0.592%	4.101%	2.522%
11	County Line	120	0.113%	0.786%	0.483%
12	DelMar	42	0.040%	0.275%	0.169%
13	Ferson Creek	548	0.518%	3.590%	2.208%
14	Galena Territory	1,862	1.760%	12.199%	7.502%
15	Killarney	348	0.329%	2.280%	1.402%
16	Lake Holiday	1,628	1.539%	10.666%	6.559%
17	Lake Wildwood	708	0.669%	4.639%	2.852%
18	Northern Hills	267	0.252%	1.749%	1.076%
22	Valentine	61	0.058%	0.400%	0.246%
23	Walk-up Woods	219	0.207%	1.435%	0.882%
24	Whisp.Hills/Pist./Sun	2,065	1.952%	13.529%	8.320%
26	Medina	506	0.478%	3.315%	2.039%
28	Cedar Bluff	131	0.124%	0.858%	0.528%
29	Harbor Ridge	228	0.216%	1.494%	0.919%
30	Great Northern	360	0.340%	2.359%	1.450%
36	Lousiana Water Service	5,898	5.576%	0.000%	2.509%
38	Utilities Inc. of Louisiana	3,181	3.007%	0.000%	1.353%
40	Utilities, Inc. of Maryland	1,623	1.534%	0.000%	0.691%
41	Colchester	169	0.160%	0.000%	0.072%
42	Greenridge Utilities, Inc.	766	0.724%	0.000%	0.326%
47	Massanutten	2,216	2.095%	0.000%	0.943%
50	Holiday Service	584	0.552%	0.000%	0.248%
52	Utilities, Inc. of Pennsylvania	1,018	0.962%	0.000%	0.433%
55	Skidaway	1,002	0.947%	0.000%	0.426%
56	Elk River	271	0.256%	0.000%	0.115%
60	Twin Lakes Utilities	3,879	3.667%	25.414%	15.628%
61	Tierre Verde	1,795	1.697%	0.000%	0.764%
62	Lake Placid	317	0.300%	0.000%	0.135%
64	Eastlake	1,356	1.282%	0.000%	0.577%
65	Charleston Utilites	1,632	1.543%	0.000%	0.694%
66	Pebble Creek	1,810	1.711%	0.000%	0.770%
67	Alafaya	4,518	4.272%	0.000%	1.922%
70	CWS (South Carolina)	12,766	12.070%	0.000%	5.431%
74	Southland Utilities	180	0.170%	0.000%	0.077%
75	United Utility Co.	1,385	1.309%	0.000%	0.589%
77	South Carolina Utilities	307	0.290%	0.000%	0.131%
79	Tega Cay Water Service	2,219	2.098%	0.000%	0.944%
80	CWS of NC	24,277	22.952%	0.000%	10.329%
81	Riverpointe Company	195	0.184%	0.000%	0.083%
83	CWS Systems, Inc.	6,239	5.899%	0.000%	2.654%
85	Watauga Vista	128	0.121%	0.000%	0.054%
86	Carolina Trace	1,389	1.313%	0.000%	0.591%
87	Transylvania	1,848	1.747%	0.000%	0.786%
88	Mid-County Services, Inc.	2,192	2.072%	0.000%	0.933%
*89	Lake Utility	817	0.772%	0.000%	0.348%
90	UIF	6,266	5.924%	0.000%	2.666%
91	Miles Grant	1,752	1.656%	0.000%	0.745%
92	Tennessee Water Service	392	0.371%	0.000%	0.167%
Total		105,771	100.000%	100.000%	100.000%

Total Illinois 45.865%
 Total Indiana 15.628%
 Total Other 38.506%

100.000%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Illinois Administrative Supervisor Salaries
 Code 13

Company Number	Company Name	IL - IN	Computer	Customer	Weighted Average
		Admin Serv.	Services	Service	
		Weighted	Invoice /		
		IL-IN	Bills	IL-IN	
		4	5	2	11
		Employees	Employees	Employees	Employees
		Code 14	Code 5	Code 2	Code 13
05	Apple Canyon	4.845%	1.371%	7.135%	3.682%
06	Camelot	1.290%	0.248%	1.900%	0.927%
07	Charmar	0.236%	0.065%	0.347%	0.178%
08	Cherry Hill	1.037%	0.272%	1.527%	0.778%
09	Clarendon	2.785%	0.321%	4.101%	1.904%
11	County Line	0.534%	0.137%	0.786%	0.399%
12	DelMar	0.187%	0.099%	0.275%	0.163%
13	Person Creek	2.438%	0.429%	3.590%	1.734%
14	Galena Territory	8.285%	1.685%	12.199%	5.997%
15	Killarney	1.548%	0.386%	2.280%	1.153%
16	Lake Holiday	7.244%	1.833%	10.666%	5.406%
17	Lake Wildwood	3.150%	0.840%	4.639%	2.371%
18	Northern Hills	1.188%	0.444%	1.749%	0.952%
22	Valentine	0.271%	0.076%	0.400%	0.206%
23	Walk-up Woods	0.974%	0.254%	1.435%	0.731%
24	Whisp.Hills/Pist./Sun	9.188%	2.280%	13.529%	6.837%
26	Medina	2.251%	0.423%	3.315%	1.614%
28	Cedar Bluff	0.583%	0.112%	0.858%	0.419%
29	Harbor Ridge	1.014%	0.180%	1.494%	0.722%
30	Great Northern	1.602%	0.420%	2.359%	1.202%
36	Louisiana Water Service	2.091%	4.613%	0.000%	2.857%
38	Utilities Inc. of Louisiana	1.128%	1.764%	0.000%	1.212%
40	Utilities, Inc. of Maryland	0.575%	2.597%	0.000%	1.390%
41	Colchester	0.060%	0.061%	0.000%	0.049%
42	Greenridge Utilities, Inc.	0.272%	0.622%	0.000%	0.381%
47	Massanutten	0.785%	1.583%	0.000%	1.005%
50	Holiday Service	0.207%	0.748%	0.000%	0.415%
52	Utilities, Inc. of Pennsylvania	0.361%	0.460%	0.000%	0.340%
55	Skidaway	0.355%	3.918%	0.000%	1.910%
56	Elk River	0.096%	0.191%	0.000%	0.122%
60	Twin Lakes Utilities	17.259%	2.904%	25.414%	12.217%
61	Tierre Verde	0.636%	0.052%	0.000%	0.255%
62	Lake Placid	0.112%	0.354%	0.000%	0.202%
64	Eastlake	0.481%	1.970%	0.000%	1.070%
65	Charleston Utilites	0.579%	1.374%	0.000%	0.835%
66	Pebble Creek	0.642%	2.757%	0.000%	1.487%
67	Alafaya	1.602%	0.173%	0.000%	0.661%
70	CWS (South Carolina)	4.526%	11.315%	0.000%	6.789%
74	Southland Utilities	0.064%	0.222%	0.000%	0.124%
75	United Utility Co.	0.491%	1.567%	0.000%	0.891%
77	South Carolina Utilities	0.109%	0.348%	0.000%	0.198%
79	Tega Cay Water Service	0.787%	3.187%	0.000%	1.735%
80	CWS of NC	8.607%	23.712%	0.000%	13.908%
81	Riverpointe Company	0.069%	0.204%	0.000%	0.118%
83	CWS Systems, Inc.	2.212%	7.073%	0.000%	4.019%
85	Wautauga Vista	0.045%	0.168%	0.000%	0.093%
86	Carolina Trace	0.492%	1.163%	0.000%	0.708%
87	Transylvania	0.655%	3.064%	0.000%	1.631%
88	Mid-County Services, Inc.	0.777%	0.136%	0.000%	0.345%
89	Lake Utility	0.290%	1.140%	0.000%	0.624%
90	UIF	2.222%	6.814%	0.000%	3.905%
91	Miles Grant	0.621%	1.404%	0.000%	0.864%
92	Tennessee Water Service	0.139%	0.469%	0.000%	0.264%
Total		100.000%	100.000%	100.000%	100.000%

Total Illinois 37.377%
 Total Indiana 12.217%
 Total Other 50.406%

100.000%

Water Service Corp.
Indirect Expense Allocation Percentage
Illinois-Indiana Administrative Salaries
Code 14

Company Number	Company Name	IL Admin		
		Services	Receptionist	Weighted
		Weighted	Weighted	Average
		IL-IN	IL-IN	
		2	2	4
		Employees	Employees	Employees
		Code 12	Code 4	Code 14
05	Apple Canyon	4.388%	5.303%	4.845%
06	Camelot	1.168%	1.412%	1.290%
07	Charmar	0.214%	0.258%	0.236%
08	Cherry Hill	0.939%	1.135%	1.037%
09	Clarendon	2.522%	3.049%	2.785%
11	County Line	0.483%	0.584%	0.534%
12	DelMar	0.169%	0.205%	0.187%
13	Ferson Creek	2.208%	2.669%	2.438%
14	Galena Territory	7.502%	9.068%	8.285%
15	Killarney	1.402%	1.695%	1.548%
16	Lake Holiday	6.559%	7.928%	7.244%
17	Lake Wildwood	2.852%	3.448%	3.150%
18	Northern Hills	1.076%	1.300%	1.188%
22	Valentine	0.246%	0.297%	0.271%
23	Walk-up Woods	0.882%	1.067%	0.974%
24	Whisp.Hills/Pist./Sun	8.320%	10.056%	9.188%
26	Medina	2.039%	2.464%	2.251%
28	Cedar Bluff	0.528%	0.638%	0.583%
29	Harbor Ridge	0.919%	1.110%	1.014%
30	Great Northern	1.450%	1.753%	1.602%
36	Louisiana Water Service	2.509%	1.673%	2.091%
38	Utilities Inc. of Louisiana	1.353%	0.902%	1.128%
40	Utilities, Inc. of Maryland	0.691%	0.460%	0.575%
41	Colchester	0.072%	0.048%	0.060%
42	Greenridge Utilities, Inc.	0.326%	0.217%	0.272%
47	Massanutten	0.943%	0.628%	0.785%
50	Holiday Service	0.248%	0.166%	0.207%
52	Utilities, Inc. of Pennsylvania	0.433%	0.289%	0.361%
55	Skidaway	0.426%	0.284%	0.355%
56	Elk River	0.115%	0.077%	0.096%
60	Twin Lakes Utilities	15.628%	18.890%	17.259%
61	Tierre Verde	0.764%	0.509%	0.636%
62	Lake Placid	0.135%	0.090%	0.112%
64	Eastlake	0.577%	0.385%	0.481%
65	Charleston Utilites	0.694%	0.463%	0.579%
66	Pebble Creek	0.770%	0.513%	0.642%
67	Alafaya	1.922%	1.281%	1.602%
70	CWS (South Carolina)	5.431%	3.621%	4.526%
74	Southland Utilities	0.077%	0.051%	0.064%
75	United Utility Co.	0.589%	0.393%	0.491%
77	South Carolina Utilities	0.131%	0.087%	0.109%
79	Tega Cay Water Service	0.944%	0.629%	0.787%
80	CWS of NC	10.329%	6.886%	8.607%
81	Riverpointe Company	0.083%	0.055%	0.069%
83	CWS Systems, Inc.	2.654%	1.770%	2.212%
85	Wautauga Vista	0.054%	0.036%	0.045%
86	Carolina Trace	0.591%	0.394%	0.492%
87	Transylvania	0.786%	0.524%	0.655%
88	Mid-County Services, Inc.	0.933%	0.622%	0.777%
*89	Lake Utility	0.348%	0.232%	0.290%
90	UIF	2.666%	1.777%	2.222%
91	Miles Grant	0.745%	0.497%	0.621%
92	Tennessee Water Service	0.167%	0.111%	0.139%
Total		100.000%	100.000%	100.000%

Total Illinois 50.652%
 Total Indiana 17.259%
 Total Other 32.089%

100.000%

Water Service Corp.
 Indirect Expense Allocation Percentage
 All Non-Executive WSC Salaries
 Code 15

Company	Accounting/ Admin Assts	IL-IN Admin Services	Admin Supervisor	Customer Service	Computer Services	Weighted Average	
							Customer Equivalents
Number	Company Name	13	4	1	2	5	25
		Employees Code 1	Employees Code 14	Employees Code 13	Employees Code 2	Employees Code 5	Employees Code 15
05	Apple Canyon	1.030%	4.845%	3.682%	7.135%	1.371%	2.303%
06	Camelot	0.274%	1.290%	0.927%	1.900%	0.248%	0.588%
07	Charmar	0.050%	0.236%	0.178%	0.347%	0.065%	0.112%
08	Cherry Hill	0.220%	1.037%	0.778%	1.527%	0.272%	0.488%
09	Clarendon	0.592%	2.785%	1.904%	4.101%	0.321%	1.222%
11	County Line	0.113%	0.534%	0.399%	0.786%	0.137%	0.251%
12	DelMar	0.040%	0.187%	0.163%	0.275%	0.099%	0.099%
13	Ferson Creek	0.518%	2.438%	1.734%	3.590%	0.429%	1.102%
14	Galena Territory	1.760%	8.285%	5.997%	12.199%	1.685%	3.794%
15	Killarney	0.329%	1.548%	1.153%	2.280%	0.386%	0.724%
16	Lake Holiday	1.539%	7.244%	5.406%	10.666%	1.833%	3.395%
17	Lake Wildwood	0.669%	3.150%	2.371%	4.639%	0.840%	1.486%
18	Northern Hills	0.252%	1.188%	0.952%	1.749%	0.444%	0.588%
22	Valentine	0.058%	0.271%	0.206%	0.400%	0.076%	0.129%
23	Walk-up Woods	0.207%	0.974%	0.731%	1.435%	0.254%	0.458%
24	Whisp.Hills/Pist./Sun	1.952%	9.188%	6.837%	13.529%	2.280%	4.297%
26	Medina	0.478%	2.251%	1.614%	3.315%	0.423%	1.023%
28	Cedar Bluff	0.124%	0.583%	0.419%	0.858%	0.112%	0.266%
29	Harbor Ridge	0.216%	1.014%	0.722%	1.494%	0.180%	0.459%
30	Great Northern	0.340%	1.602%	1.202%	2.359%	0.420%	0.754%
36	Louisiana Water Service	5.576%	2.091%	2.857%	0.000%	4.613%	4.271%
38	Utilities Inc. of Louisiana	3.007%	1.128%	1.212%	0.000%	1.764%	2.146%
40	Utilities, Inc. of Maryland	1.534%	0.575%	1.390%	0.000%	2.597%	1.465%
41	Colchester	0.160%	0.060%	0.049%	0.000%	0.061%	0.107%
42	Greenridge Utilities, Inc.	0.724%	0.272%	0.381%	0.000%	0.622%	0.560%
47	Massanutten	2.095%	0.785%	1.005%	0.000%	1.583%	1.572%
50	Holiday Service	0.552%	0.207%	0.415%	0.000%	0.748%	0.486%
52	Utilities, Inc. of Pennsylvania	0.962%	0.361%	0.340%	0.000%	0.460%	0.664%
55	Skidaway	0.947%	0.355%	1.910%	0.000%	3.918%	1.410%
56	Elk River	0.256%	0.096%	0.122%	0.000%	0.191%	0.192%
60	Twin Lakes Utilities	3.667%	17.259%	12.217%	25.414%	2.904%	7.771%
61	Tierre Verde	1.697%	0.636%	0.255%	0.000%	0.052%	1.005%
62	Lake Placid	0.300%	0.112%	0.202%	0.000%	0.354%	0.253%
64	Eastlake	1.282%	0.481%	1.070%	0.000%	1.970%	1.180%
65	Charleston Utilites	1.543%	0.579%	0.835%	0.000%	1.374%	1.203%
66	Pebble Creek	1.711%	0.642%	1.487%	0.000%	2.757%	1.603%
67	Alafaya	4.272%	1.602%	0.661%	0.000%	0.173%	2.538%
70	CWS (South Carolina)	12.070%	4.526%	6.789%	0.000%	11.315%	9.535%
74	Southland Utilities	0.170%	0.064%	0.124%	0.000%	0.222%	0.148%
75	United Utility Co.	1.309%	0.491%	0.891%	0.000%	1.567%	1.109%
77	South Carolina Utilities	0.290%	0.109%	0.198%	0.000%	0.348%	0.246%
79	Tega Cay Water Service	2.098%	0.787%	1.735%	0.000%	3.187%	1.924%
80	CWS of NC	22.952%	8.607%	13.908%	0.000%	23.712%	18.611%
81	Riverpointe Company	0.184%	0.069%	0.118%	0.000%	0.204%	0.152%
83	CWS Systems, Inc.	5.899%	2.212%	4.019%	0.000%	7.073%	4.997%
85	Watauga Vista	0.121%	0.045%	0.093%	0.000%	0.168%	0.108%
86	Carolina Trace	1.313%	0.492%	0.708%	0.000%	1.163%	1.023%
87	Transylvania	1.747%	0.655%	1.631%	0.000%	3.064%	1.691%
88	Mid-County Services, Inc.	2.072%	0.777%	0.345%	0.000%	0.136%	1.243%
89	Lake Utility	0.772%	0.290%	0.624%	0.000%	1.140%	0.701%
90	UIF	5.924%	2.222%	3.905%	0.000%	6.814%	4.955%
91	Miles Grant	1.656%	0.621%	0.864%	0.000%	1.404%	1.276%
92	Tennessee Water Service	0.371%	0.139%	0.264%	0.000%	0.469%	0.319%
Total		100.000%	100.000%	100.000%	100.000%	100.000%	100.000%

Total Illinois 23.538%
 Total Indiana 7.771%
 Total Other 68.691%
 100.000%

Water Service Corp.
Indirect Expense Allocation Percentage
Non-Executive WSC Salaries (Excluding Computer Salaries)
Code 16

Company Number	Company Name	Accounting/IL-IN Admin		Admin	Customer	Weighted Average
		Admin Assts	Services	Supervisor	Service	
		Customer Equivalents	Weighted IL-IN	Weighted Employee	IL-IN	
		13	4	1	2	
		Employees	Employees	Employees	Employees	20
		Code 1	Code 14	Code 13	Code 2	Code 16
05	Apple Canyon	1.030%	4.845%	3.682%	7.135%	2.536%
06	Camelot	0.274%	1.290%	0.927%	1.900%	0.673%
07	Charmar	0.050%	0.236%	0.178%	0.347%	0.123%
08	Cherry Hill	0.220%	1.037%	0.778%	1.527%	0.542%
09	Clarendon	0.592%	2.785%	1.904%	4.101%	1.447%
11	County Line	0.113%	0.534%	0.399%	0.786%	0.279%
12	DelMar	0.040%	0.187%	0.163%	0.275%	0.099%
13	Ferson Creek	0.518%	2.438%	1.734%	3.590%	1.270%
14	Galena Territory	1.760%	8.285%	5.997%	12.199%	4.321%
15	Killarney	0.329%	1.548%	1.153%	2.280%	0.809%
16	Lake Holiday	1.539%	7.244%	5.406%	10.666%	3.786%
17	Lake Wildwood	0.669%	3.150%	2.371%	4.639%	1.648%
18	Northern Hills	0.252%	1.188%	0.952%	1.749%	0.624%
22	Valentine	0.058%	0.271%	0.206%	0.400%	0.142%
23	Walk-up Woods	0.207%	0.974%	0.731%	1.435%	0.509%
24	Whisp.Hills/Pist./Sun	1.952%	9.188%	6.837%	13.529%	4.801%
26	Medina	0.478%	2.251%	1.614%	3.315%	1.173%
28	Cedar Bluff	0.124%	0.583%	0.419%	0.858%	0.304%
29	Harbor Ridge	0.216%	1.014%	0.722%	1.494%	0.529%
30	Great Northern	0.340%	1.602%	1.202%	2.359%	0.838%
36	Louisiana Water Service	5.576%	2.091%	2.857%	0.000%	4.186%
38	Utilities Inc. of Louisiana	3.007%	1.128%	1.212%	0.000%	2.241%
40	Utilities, Inc. of Maryland	1.534%	0.575%	1.390%	0.000%	1.182%
41	Colchester	0.160%	0.060%	0.049%	0.000%	0.118%
42	Greenridge Utilities, Inc.	0.724%	0.272%	0.381%	0.000%	0.544%
47	Massanutten	2.095%	0.785%	1.005%	0.000%	1.569%
50	Holiday Service	0.552%	0.207%	0.415%	0.000%	0.421%
52	Utilities, Inc. of Pennsylvania	0.962%	0.361%	0.340%	0.000%	0.715%
55	Skidaway	0.947%	0.355%	1.910%	0.000%	0.782%
56	Elk River	0.256%	0.096%	0.122%	0.000%	0.192%
60	Twin Lakes Utilities	3.667%	17.259%	12.217%	25.414%	8.988%
61	Tierre Verde	1.697%	0.636%	0.255%	0.000%	1.243%
62	Lake Placid	0.300%	0.112%	0.202%	0.000%	0.227%
64	Eastlake	1.282%	0.481%	1.070%	0.000%	0.983%
65	Charleston Utilites	1.543%	0.579%	0.835%	0.000%	1.160%
66	Pebble Creek	1.711%	0.642%	1.487%	0.000%	1.315%
67	Alafaya	4.272%	1.602%	0.661%	0.000%	3.130%
70	CWS (South Carolina)	12.070%	4.526%	6.789%	0.000%	9.090%
74	Southland Utilities	0.170%	0.064%	0.124%	0.000%	0.130%
75	United Utility Co.	1.309%	0.491%	0.891%	0.000%	0.994%
77	South Carolina Utilities	0.290%	0.109%	0.198%	0.000%	0.220%
79	Tega Cay Water Service	2.098%	0.787%	1.735%	0.000%	1.608%
80	CWS of NC	22.952%	8.607%	13.908%	0.000%	17.336%
81	Riverpointe Company	0.184%	0.069%	0.118%	0.000%	0.140%
83	CWS Systems, Inc.	5.899%	2.212%	4.019%	0.000%	4.477%
85	Watauga Vista	0.121%	0.045%	0.093%	0.000%	0.092%
86	Carolina Trace	1.313%	0.492%	0.708%	0.000%	0.987%
87	Transylvania	1.747%	0.655%	1.631%	0.000%	1.348%
88	Mid-County Services, Inc.	2.072%	0.777%	0.345%	0.000%	1.520%
89	Lake Utility	0.772%	0.290%	0.624%	0.000%	0.591%
90	UIF	5.924%	2.222%	3.905%	0.000%	4.490%
91	Miles Grant	1.656%	0.621%	0.864%	0.000%	1.244%
92	Tennessee Water Service	0.371%	0.139%	0.264%	0.000%	0.282%
Total		100.000%	100.000%	100.000%	100.000%	100.000%

Total Illinois 26.454%
 Total Indiana 8.988%
 Total Other 64.558%

100.000%

Water Service Corp.
Indirect Expense Allocation Percentage
Allocation of Pension & ESOP
Code 17

Account Number	Account Name	Co. - 02 Balance	87-0905 Transylvania	88-0645 Mid-County	89-0660 Lake Utilities	90-0600 Utilities, Inc. of Florida	91-0640 Miles Grant	92-0651 Tennessee Water Service	Total
508-53	Sal-IL Office	263,845	3,557	4,010	1,560	11,847	3,282	744	263,845
508-54	Sal-IL Admin	411,727	8,502	10,085	3,759	28,828	8,061	1,803	486,625
508-70	Sal-IL Admin Office	128,577	1,734	1,954	760	5,773	1,600	362	128,577
508-71	Sal-IL Office Exempt	471,375	6,355	7,164	2,787	21,166	5,864	1,329	471,375
	Total Salary	1,275,524	20,148	23,212	8,865	67,615	18,807	4,238	1,350,422
	Code 17		1.580%	1.820%	0.695%	5.301%	1.474%	0.332%	105.872%

Water Service Corp.
Indirect Expense Allocation Percentage
Allocation based on WSC Rate Base
Code 18

<u>Company</u>		
<u>Number</u>	<u>Company Name</u>	<u>Code 18</u>
05	Apple Canyon	2.25%
06	Camelot	0.56%
07	Charmar	0.11%
08	Cherry Hill	0.47%
09	Clarendon	1.16%
11	County Line	0.24%
12	DelMar	0.10%
13	Ferson Creek	1.06%
14	Galena Territory	3.65%
15	Killarney	0.70%
16	Lake Holiday	3.29%
17	Lake Wildwood	1.45%
18	Northern Hills	0.58%
22	Valentine	0.13%
23	Walk-up Woods	0.45%
24	Whisp.Hills/Pist./Sun	4.17%
26	Medina	0.98%
28	Cedar Bluff	0.26%
29	Harbor Ridge	0.44%
30	Great Northern	0.73%
36	Lousiana Water Service	4.29%
38	Utilities Inc. of Louisiana	2.11%
40	Utilities, Inc. of Maryland	1.56%
41	Colchester	0.10%
42	Greenridge Utilities, Inc.	0.56%
47	Massanutten	1.57%
50	Holiday Service	0.51%
52	Utilities, Inc. of Pennsylvania	0.64%
55	Skidaway	1.63%
56	Elk River	0.19%
60	Twin Lakes Utilities	7.25%
61	Tierre Verde	0.92%
62	Lake Placid	0.26%
64	Eastlake	1.25%
65	Charleston Utilites	1.22%
66	Pebble Creek	1.70%
67	Alafaya	2.32%
70	CWS (South Carolina)	9.67%
74	Southland Utilities	0.15%
75	United Utility Co.	1.15%
77	South Carolina Utilities	0.25%
79	Tega Cay Water Service	2.03%
80	CWS of NC	19.02%
81	Riverpointe Company	0.16%
83	CWS Systems, Inc.	5.17%
85	Watauga Vista	0.11%
86	Carolina Trace	1.03%
87	Transylvania	1.81%
88	Mid-County Services, Inc.	1.14%
89	Lake Utility	0.74%
90	UIF	5.11%
91	Miles Grant	1.28%
92	Tennessee Water Service	0.33%
	Total	100.00%