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November 15, 1999

ORIGINAL

RECORDS AND REPORTING

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Ms. Blanca Bayo
Florida Public Service Commission
Division of Records and Reporting
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 991437-WS, Application of Wedgefield Utilities, Inc. to Increase its Water Rates and Charges

Dear Ms. Bayo:

Enclosed for filing in the above referenced docket are the following documents:

- a. Water Service Corporation Distribution of Expenses, Year End 1998. (3 copies)

Thank you for your assistance. If there are any questions, please let me know.

Sincerely yours,

Ben E. Girtman

Encl.

cc w/out encl: Mr. Carl Wenz

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APP
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FPSC-RECORDS/REPORTING

WATER SERVICE CORPORATION

Distribution of Expenses

Year-End 1998

DOCUMENT NUMBER-DATE
13995 NOV 15 88
FPSC-RECORDS/REPORTING

SE.50

Distribution of Direct Salaries

WATER SERVICE CORPORATION
 SE 50 - Summary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

	05-0010	06-0014	07-0018	08-0022	09-0026	11-0034	12-0038	13-0042	14-0046	15-0050	16-0054	17-0058		
	Apple	Camelot	Charmar	Cherry	Clarendon	County	Del	Ferson	Galena	Killarney	Lake	Lake		
	Canyon			Hill	Hills	Line	Mar	Creek	Territory		Holiday	Wildwood		
Total	Water													
	Service Corp.													
Operators Salary														
Illinois	539,416	36,951	12,556	2,027	11,017	20,629	4,589	1,634	18,292	80,212	13,861	56,507	39,347	
Florida	1,241,833													
North Carolina	1,987,560													
South Carolina	771,322													
Louisiana	391,569													
Maryland	229,579													
Virginia	178,253													
Georgia	132,131													
Pennsylvania	100,133													
Mississippi	86,634													
New Jersey	49,486													
Nevada	167,716													
Indiana	122,277													
Ohio	22,904													
Bio-Tech	71,764													
Total Operator Salary	6,092,577	0	36,951	12,556	2,027	11,017	20,629	4,589	1,634	18,292	80,212	13,861	56,507	39,347
Office Salary														
Florida Office	270,560													
North Carolina Office	378,805													
South Carolina Office	93,802													
Georgia Office	42,585													
Nevada Office	37,795													
Mississippi Office	25,581													
Maryland Office	60,566													
Louisiana Office	63,840													
Illinois Corp Travel	0													
Northbrook Office	3,012,885	3,012,885												
Total Office Salary	3,986,419	3,012,885	0	0	0	0	0	0	0	0	0	0	0	
Payroll Taxes	711,730	150,946	3,045	1,088	176	859	1,751	400	144	1,502	5,630	1,162	4,720	3,130
Pension	211,894	70,619	761	282	46	223	457	105	36	374	1,407	303	1,174	827
ESOP	246,353	82,310	883	329	54	260	530	121	42	434	1,634	353	1,363	960
Health Insurance	821,261	111,790	2,174	1,736	183	1,371	2,796	419	147	1,603	4,018	1,217	5,038	3,286
Other Benefits	97,938	13,344	259	207	21	163	335	49	17	192	479	146	599	392
Total Benefits and Taxes	2,089,176	429,009	7,122	3,642	480	2,876	5,869	1,094	386	4,105	13,168	3,181	12,894	8,595

WATER SERVICE CORPORATION
 SE 50 - Summary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

	18-0066 Northern Hills	20-0070 Lake Marian	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	35-0110 Spring Creek	34-0120 UI of Nevada	36-0750 Louisiana Wtr. Serv.	38-0770 UI of LA	40-0200 UI of MD
Operators Salary														
Illinois	16,903	11,093	2,601	8,444	91,756	25,623	6,612	16,691	27,108	12,742	4,825			
Florida														
North Carolina														5,201
South Carolina														
Louisiana												223,681	167,888	
Maryland														88,761
Virginia														7,523
Georgia														
Pennsylvania														
Mississippi														
New Jersey														
Nevada										147,904	19,812			
Indiana														
Ohio														
Bio-Tech														
Total Operator Salary	16,903	11,093	2,601	8,444	91,756	25,623	6,612	16,691	27,108	160,646	24,637	223,681	167,888	101,485
Office Salary														
Florida Office										0	0	0	0	0
North Carolina Office										0	0	0	0	0
South Carolina Office										0	0	0	0	0
Georgia Office										0	0	0	0	0
Nevada Office										27,414	10,381	0	0	0
Mississippi Office										0	0	0	0	0
Maryland Office										0	0	0	0	9,071
Louisiana Office										0	0	36,215	27,625	0
Illinois Corp Travel														
Northbrook Office														
Total Office Salary	0	0	0	0	0	0	0	0	0	27,414	10,381	36,215	27,625	9,071
Payroll Taxes	1,312	907	225	736	6,388	2,221	576	999	2,346	19,830	1,472	20,789	16,336	7,793
Pension	350	236	59	192	1,827	587	153	260	624	4,458	320	5,246	3,946	2,249
ESOP	406	275	68	222	2,119	681	178	303	726	5,175	372	6,088	4,582	2,610
Health Insurance	1,324	949	237	769	7,324	2,333	609	1,046	2,366	28,184	2,671	24,125	18,141	8,702
Other Benefits	157	114	28	93	872	278	72	126	282	3,361	319	2,880	2,160	1,038
Total Benefits and Taxes	3,549	2,481	617	2,012	18,530	6,100	1,588	2,734	6,344	61,008	5,154	59,128	45,165	22,392

WATER SERVICE CORPORATION
 SE 50 - Summary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Massanutten	50-0245 Holiday Service	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	60-0280 Twin Lakes	61-0646 Tierre Verde	62-0641 Lake Placid
Operators Salary														
Illinois						2,138						15,263		
Florida													31,609	1,122
North Carolina	502	2,651	4,346	4,854	7,764		3,141	6,270	16,584	7,070	2,910			
South Carolina									0					
Louisiana														
Maryland		37,009	48,697	55,112										
Virginia	35,239	3,834	6,286	7,021	100,556		4,543	9,069			4,182			
Georgia									132,131					
Pennsylvania							61,629	38,504						
Mississippi														
New Jersey											49,486			
Nevada														
Indiana												122,277		
Ohio						22,904								
Bio-Tech														
Total Operator Salary	35,741	43,494	59,329	66,987	108,320	25,042	69,313	53,843	148,715	7,070	56,578	137,540	31,609	1,122
Office Salary														
Florida Office	0	0	0	0	0	0	0	0	0	0	0	0	9,374	2,921
North Carolina Office	0	0	0	0	0	0	0	0	0	2,887	9,155	0	0	0
South Carolina Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Georgia Office	0	0	0	0	0	0	0	0	42,585	0	0	0	0	0
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland Office	875	4,623	7,580	8,465	13,539	0	5,478	10,935	0	0	0	0	0	0
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Illinois Corp Travel														
Northbrook Office														
Total Office Salary	875	4,623	7,580	8,465	13,539	0	5,478	10,935	42,585	2,887	9,155	0	9,374	2,921
Payroll Taxes	2,924	3,729	5,181	5,873	9,448	1,966	6,136	5,099	14,335	784	6,085	10,437	3,313	314
Pension	766	981	1,354	1,528	2,406	528	1,537	1,272	3,787	210	1,378	2,871	794	85
ESOP	890	1,139	1,572	1,774	2,794	613	1,783	1,479	4,398	243	1,601	3,333	922	98
Health Insurance	3,117	3,538	5,244	6,990	13,596	81	9,672	4,247	15,571	870	7,667	9,635	4,085	392
Other Benefits	372	422	625	832	1,620	10	1,153	507	1,856	104	915	1,149	487	47
Total Benefits and Taxes	8,069	9,809	13,976	16,997	29,864	3,198	20,281	12,604	39,947	2,211	17,646	27,425	9,601	936

WATER SERVICE CORPORATION
 SE 50 - Summary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

	64-0643 East Lake	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood	69-0649 Wedge- field	70-0298 Carolina Water Service	72-0672 Cypress Lakes	73-0673 UI of Eagle Ridge	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities	79-0485 Tega Cay	80-0500 CWS Inc. of NC
Operators Salary														
Illinois														
Florida	37,055		98,656	182,409	86,761	70,537		26,177	70,774					
North Carolina							84,869			538	3,669	918	33,512	1,262,898
South Carolina							566,360			8,137	97,226	19,908	50,311	29,380
Louisiana														
Maryland														
Virginia														
Georgia														
Pennsylvania														
Mississippi		86,634												
New Jersey														
Nevada														
Indiana														
Ohio														
Bio-Tech														
Total Operator Salary	37,055	86,634	98,656	182,409	86,761	70,537	651,229	26,177	70,774	8,675	100,895	20,826	83,823	1,292,278
Office Salary														
Florida Office	12,268	0	18,410	45,703	16,499	10,866	0	0	7,335	0	0	0	0	0
North Carolina Office	0	0	0	0	0	0	14,386	0	0	0	0	0	21,756	222,924
South Carolina Office	0	0	0	0	0	0	81,385	0	0	1,302	8,892	2,223	0	0
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	0	25,581	0	0	0	0	0	0	0	0	0	0	0	0
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Illinois Corp Travel														
Northbrook Office														
Total Office Salary	12,268	25,581	18,410	45,703	16,499	10,866	95,771	0	7,335	1,302	8,892	2,223	21,756	222,924
Payroll Taxes	3,953	8,817	9,492	18,544	8,524	6,728	58,055	2,138	6,295	774	8,925	1,809	8,327	118,203
Pension	1,037	2,204	2,204	4,214	1,912	1,455	13,816	547	1,646	207	1,747	479	2,226	31,496
ESOP	1,206	2,559	2,558	4,892	2,219	1,689	16,043	635	1,912	240	2,028	557	2,586	36,574
Health Insurance	6,172	12,076	12,283	22,176	12,955	8,946	59,405	3,019	8,095	731	14,445	3,164	12,356	159,320
Other Benefits	737	1,440	1,463	2,645	1,543	1,069	7,082	360	965	87	1,721	379	1,474	18,997
Total Benefits and Taxes	13,105	27,096	28,000	52,471	27,153	19,887	154,401	6,699	18,913	2,039	28,866	6,388	26,969	364,590

WATER SERVICE CORPORATION
 SE 50 - Summary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

	81-0598	83-0800	85-0545	86-0900	87-0905	88-0645	89-0660	90-0600	91-0640	92-0651	93-0006	94-0002
	Riverpointe	CWS Systems	Watauga Vista	Carolina Trace	Transylvania	Mid- County	Lake Utilities	UI of FLA	Miles Grant	Tenn. Wtr Serv.	Bio-Tech	ICT
Operators Salary												
Illinois												
Florida						191,940	100,815	274,222	69,756			
North Carolina	13,270	315,593	26,868	64,256	107,198					12,678		
South Carolina												
Louisiana												
Maryland												
Virginia												
Georgia												
Pennsylvania												
Mississippi												
New Jersey												
Nevada												
Indiana												
Ohio												
Bio-Tech											71,764	
Total Operator Salary	13,270	315,593	26,868	64,256	107,198	191,940	100,815	274,222	69,756	12,678	71,764	0
Office Salary												
Florida Office	0	0	0	0	0	56,915	15,435	57,980	16,854	0	0	0
North Carolina Office	2,233	67,716	1,224	14,292	18,066	0	0	0	0	4,166	0	0
South Carolina Office	0	0	0	0	0	0	0	0	0	0	0	0
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	0
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	0	0	0	0	0	0	0	0	0	0	0	0
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	0
Illinois Corp Travel												0
Northbrook Office												
Total Office Salary	2,233	67,716	1,224	14,292	18,066	56,915	15,435	57,980	16,854	4,166	0	0
Payroll Taxes	1,238	31,121	2,363	6,454	10,107	20,087	9,582	23,573	7,015	1,329	6,170	0
Pension	327	8,047	303	1,657	2,642	4,822	2,299	6,702	1,674	356	1,257	0
ESOP	381	9,346	352	1,923	3,069	5,600	2,668	7,782	1,945	413	1,459	0
Health Insurance	1,313	39,647	1,166	11,008	12,344	24,795	15,041	34,302	7,749	1,376	18,114	0
Other Benefits	156	4,727	139	1,313	1,472	2,956	1,794	4,089	924	164	2,160	0
Total Benefits and Taxes	3,415	92,888	4,323	22,355	29,634	58,260	31,384	76,448	19,307	3,638	29,160	0

WATER SERVICE CORPORATION
 SE 50 - Office Salary Detail
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Salary	FICA	FUTA	SUTA	Total Payroll Tax	6049020	6049070	6049010,11 6049012,15 6049050,55 Health Insurance	6049030,40 6049060,65 6049066,80 6049090 Other Benefits	Total Benefits
						Pension	ESOP			
Florida										
CHRISTIAN, ELISE S	32,712	2,503	56	75	2,634	690	801	3,019	360	4,870
GILLIS, SARAH ELIZABETH	14,459	1,106	56	75	1,237	305	354	3,019	360	4,038
HOLLOWAY, MICHAEL J	23,095	1,767	56	75	1,898	487	566	3,019	360	4,432
HULT, CHRISTINE D	31,792	2,432	56	75	2,563	671	779	3,019	360	4,829
MCNEIL, DEBRA A	24,528	1,876	56	75	2,007	518	601	3,019	360	4,498
RASMUSSEN, JACQUELYNE J	50,163	3,837	56	75	3,968	1,058	1,229	3,019	360	5,666
RATLIFF, JOSEPHINE EBLACAS	19,387	1,483	56	75	1,614	409	475	3,019	360	4,263
RODRIGUEZ, LANAY DENISE	5,079	389	41	54	484	107	124	3,019	360	3,610
SASIC, KAREN LEE	24,690	1,889	56	75	2,020	521	605	3,019	360	4,505
THOMPSON, WILLIAM CLAYTON	23,111	1,768	56	75	1,899	488	566	3,019	360	4,433
WELLIEN, JONI	26,736	2,045	56	75	2,176	564	655	3,019	360	4,598
OTHER	(5,192)	0	0	0	0	0	0	0	0	0
Total Florida	270,560	21,095	601	803	22,499	5,818	6,755	33,209	3,960	49,742
Georgia										
DEAVER, CONNIE B	34,225	2,618	56	9	2,683	722	839	3,019	360	4,940
PT DOTSON, MARGARET ELIZABETH	8,219	629	56	8	693	0	0	0	0	0
OTHER	141	0	0	0	0	0	0	0	0	0
Total Georgia	42,585	3,247	112	17	3,376	722	839	3,019	360	4,940
Louisiana										
BONNECARRE, TERRI CUCCIO	26,238	2,007	56	159	2,222	554	643	3,019	360	4,576
DANIELS, REBECCA B	28,516	2,181	56	159	2,396	602	699	3,019	360	4,680
PT PAYNE, RITA JOAN	8,344	638	56	159	853	0	0	0	0	0
OTHER	742	0	0	0	0	0	0	0	0	0
Total Louisiana	63,840	4,826	168	477	5,471	1,156	1,342	6,038	720	9,256
Maryland										
DAVIS, ALICE M	38,872	2,974	56	26	3,056	820	952	3,019	360	5,151
PT ODELL, ELLEN L	21,431	1,639	56	26	1,721	0	0	0	0	0
OTHER	262	0	0	0	0	0	0	0	0	0
Total Maryland	60,565	4,613	112	51	4,776	820	952	3,019	360	5,151
Mississippi										
WOMBLE, PAM RENEE	18,012	1,378	56	35	1,469	380	441	3,019	360	4,200
PT PRINE, MICHELLE C	6,313	483	51	32	565	0	0	0	0	0
PT SMITH, BETTY S	1,196	91	10	6	107	0	0	0	0	0
OTHER	59	0	0	0	0	0	0	0	0	0
Total Mississippi	25,581	1,952	116	73	2,141	380	441	3,019	360	4,200

WATER SERVICE CORPORATION
 SE 50 - Office Salary Detail
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Salary	FICA	FUTA	SUTA	Total Payroll Tax	Pension	ESOP	6049010,11	6049030,40	Total Benefits
								6049012,15	6049060,65	
								6049050,55	6049066,80	6049090
								Health Insurance	Other Benefits	
North Carolina										
BERRY, SANDRA	50,113	3,834	56	107	3,997	1,057	1,228	3,019	360	5,664
BROWN, SANDRA G	31,697	2,425	56	107	2,588	669	777	3,019	360	4,825
DRUMM, KATHLEEN	5,492	420	44	47	511	116	135	3,019	360	3,630
GRAHAM, LORI LEI	8,404	643	56	71	770	177	206	3,019	360	3,762
JAMES, CAROL J WMS	9,228	706	56	78	840	195	226	3,019	360	3,800
LAROWE, PEGGY J	24,327	1,861	56	107	2,024	513	596	3,019	360	4,488
MATTHEWS, LINDA C	32,393	2,478	56	107	2,641	683	794	3,019	360	4,856
ORR, DEBORAH C	17,841	1,365	56	107	1,528	376	437	3,019	360	4,192
ROGERS, HOLLY MICHELLE	8,868	678	56	75	809	187	217	3,019	360	3,783
STANIS, VERONICA MARIE	7,537	577	56	64	697	159	185	3,019	360	3,723
STEGALL, DONNA L	23,589	1,805	56	107	1,968	498	578	3,019	360	4,455
TOLMAN, JENNIFER H	3,903	299	31	33	363	82	96	3,019	360	3,557
TOWNSEND, PATRICIA COOK	26,888	2,057	56	107	2,220	567	659	3,019	360	4,605
TRAVER, EDITH COLE	36,563	2,797	56	107	2,960	771	896	3,019	360	5,046
WATSON, TRELIA Y	23,862	1,825	56	107	1,988	503	585	3,019	360	4,467
WILLIAMS, MORETTA TERESA	28,242	2,161	56	107	2,324	596	692	3,019	360	4,667
WOOD, STEPHANIE R	23,856	1,825	56	107	1,988	503	584	3,019	360	4,466
WRIGHT JR, ROY EDWARD	15,125	1,157	56	107	1,320	319	371	3,019	360	4,069
OTHER	878	0	0	0	0	0	0	0	0	0
Total North Carolina	378,805	28,913	971	1,654	31,539	7,971	9,262	54,342	6,480	78,055
Nevada										
PEDEN, MARY R	17,213	1,317	56	516	1,889	363	422	3,019	360	4,164
TYLER, LINDA LOU	17,670	1,352	56	530	1,938	373	433	3,019	360	4,185
VAN LYDEGRAF, CLAUDIA T	2,769	212	22	83	317	58	68	3,019	360	3,505
OTHER	144	0	0	0	0	0	0	0	0	0
Total Nevada	37,796	2,881	134	1,130	4,145	794	923	9,057	1,080	11,854
South Carolina										
CARTER, DONNA H	29,645	2,268	56	42	2,366	626	726	3,019	360	4,731
LEWIS, DOLLY H	35,963	2,751	56	42	2,849	759	881	3,019	360	5,019
STRATAKOS, GLORIA C	27,439	2,099	56	42	2,197	579	672	3,019	360	4,630
PT SMITH, CAROL A	594	45	5	4	53	0	0	0	0	0
OTHER	161	0	0	0	0	0	0	0	0	0
Total South Carolina	93,802	7,163	173	130	7,465	1,964	2,279	9,057	1,080	14,380
Grand Total	973,534	74,690	2,387	4,334	81,411	19,625	22,793	120,760	14,400	177,578

WATER SERVICE CORPORATION
 SZ 50 - Office Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Total	35-0110 Spring Creek	34-0120 UI of Nevada	36-0750 Louisiana Wtr Ser	38-0770 UI of Louisiana	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	50-0245 Holiday Service	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	
Customer Equivalent																
Florida Office	29,730															
North Carolina Office	40,551														309	
South Carolina Office	13,039															
Georgia Office	5,586													5,586		
Nevada Office	4,733	3,433	1,300													
Mississippi Office	1,679															
Maryland Office	11,698				1,752	169	893	1,464	1,635	2,615		1,058	2,112			
Louisiana Office	10,806			6,130	4,676											
Salaries																
Florida Office	270,560	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
North Carolina Office	378,805	0	0	0	0	0	0	0	0	0	0	0	0	0	2,887	
South Carolina Office	93,802	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Georgia Office	42,585	0	0	0	0	0	0	0	0	0	0	0	0	42,585	0	
Nevada Office	37,796	27,414	10,381	0	0	0	0	0	0	0	0	0	0	0	0	
Mississippi Office	25,581	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maryland Office	60,565	0	0	0	9,071	875	4,623	7,580	8,465	13,539	0	5,478	10,935	0	0	
Louisiana Office	63,840	0	0	36,215	27,625	0	0	0	0	0	0	0	0	0	0	
Total	973,534	27,414	10,381	36,215	27,625	9,071	875	4,623	7,580	8,465	13,539	0	5,478	10,935	42,585	2,887
FICA																
Florida Office	21,095	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
North Carolina Office	28,913	0	0	0	0	0	0	0	0	0	0	0	0	0	220	
South Carolina Office	7,163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Georgia Office	3,247	0	0	0	0	0	0	0	0	0	0	0	0	3,247	0	
Nevada Office	2,881	2,090	791	0	0	0	0	0	0	0	0	0	0	0	0	
Mississippi Office	1,952	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maryland Office	4,613	0	0	0	691	67	352	577	645	1,031	0	417	833	0	0	
Louisiana Office	4,826	0	0	2,738	2,088	0	0	0	0	0	0	0	0	0	0	
Total	74,690	2,090	791	2,738	2,088	691	67	352	577	645	1,031	0	417	833	3,247	220
FUTA																
Florida Office	601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
North Carolina Office	971	0	0	0	0	0	0	0	0	0	0	0	0	0	7	
South Carolina Office	173	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Georgia Office	112	0	0	0	0	0	0	0	0	0	0	0	0	112	0	
Nevada Office	134	97	37	0	0	0	0	0	0	0	0	0	0	0	0	
Mississippi Office	116	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maryland Office	112	0	0	0	17	2	9	14	16	25	0	10	20	0	0	
Louisiana Office	168	0	0	95	73	0	0	0	0	0	0	0	0	0	0	
Total	2,387	97	37	95	73	17	2	9	14	16	25	0	10	20	112	7
SUTA																
Florida Office	903	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
North Carolina Office	1,654	0	0	0	0	0	0	0	0	0	0	0	0	0	13	
South Carolina Office	130	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Georgia Office	17	0	0	0	0	0	0	0	0	0	0	0	0	17	0	
Nevada Office	1,130	819	310	0	0	0	0	0	0	0	0	0	0	0	0	
Mississippi Office	73	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Maryland Office	51	0	0	0	8	1	4	6	7	11	0	5	9	0	0	
Louisiana Office	477	0	0	270	206	0	0	0	0	0	0	0	0	0	0	
Total	4,334	819	310	270	206	8	1	4	6	7	11	0	5	9	17	13

WATER SERVICE CORPORATION
 SE 50 - Office Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

	57-0270 Montague	60-0280 Twin Lakes	61-0646 Tierre Verde	62-0641 Lake Placid	64-0643 East Lake	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood	69-0649 Wedge- field	70-0298 Carolina Wtr Ser	73-0673 UI of Eagle Ridge	74-0464 Southland	75-0700 United Utility Co	77-0470 SC Utilities	79-0485 Tega Cay
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Customer Equivalent

Florida Office		1,030	321	1,348		2,023	5,022	1,813	1,194		806					
North Carolina Office	980															
South Carolina Office										1,540						2,329
Georgia Office										11,313						
Nevada Office																
Mississippi Office						1,679										
Maryland Office																
Louisiana Office																

Salaries

Florida Office	0	0	9,374	2,921	12,268	0	18,410	45,703	16,499	10,866	0	7,335	0	0	0	0
North Carolina Office	9,155	0	0	0	0	0	0	0	0	0	14,386	0	0	0	0	21,756
South Carolina Office	0	0	0	0	0	0	0	0	0	0	81,385	0	1,302	8,892	2,223	0
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	0	0	0	0	0	25,581	0	0	0	0	0	0	0	0	0	0
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	9,155	0	9,374	2,921	12,268	25,581	18,410	45,703	16,499	10,866	95,771	7,335	1,302	8,892	2,223	21,756

FICA

Florida Office	0	0	731	228	956	0	1,435	3,563	1,286	847	0	572	0	0	0	0
North Carolina Office	699	0	0	0	0	0	0	0	0	0	1,098	0	0	0	0	1,661
South Carolina Office	0	0	0	0	0	0	0	0	0	0	6,215	0	99	679	170	0
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	0	0	0	0	0	1,952	0	0	0	0	0	0	0	0	0	0
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	699	0	731	228	956	1,952	1,435	3,563	1,286	847	7,313	572	99	679	170	1,661

WPA

Florida Office	0	0	21	6	27	0	41	101	37	24	0	16	0	0	0	0
North Carolina Office	23	0	0	0	0	0	0	0	0	0	37	0	0	0	0	56
South Carolina Office	0	0	0	0	0	0	0	0	0	0	150	0	2	16	4	0
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	0	0	0	0	0	116	0	0	0	0	0	0	0	0	0	0
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	23	0	21	6	27	116	41	101	37	24	187	16	2	16	4	56

WPA

Florida Office	0	0	28	9	36	0	55	136	49	32	0	22	0	0	0	0
North Carolina Office	40	0	0	0	0	0	0	0	0	0	63	0	0	0	0	95
South Carolina Office	0	0	0	0	0	0	0	0	0	0	112	0	2	12	3	0
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	0	0	0	0	0	73	0	0	0	0	0	0	0	0	0	0
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	40	0	28	9	36	73	55	136	49	32	175	22	2	12	3	95

WATER SERVICE CORPORATION
 SE 50 - Office Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

	80-0500 CWS Inc. of NC	81-0598 River- pointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Trans- ylvania	88-0645 Mid- County	89-0660 Lake Utilities	90-0600 UI of Florida	91-0640 Miles Grant	92-0651 Tennessee Wtr Ser	Total
Customer Equivalent												
Florida Office							6,254	1,696	6,371	1,852		
North Carolina Office	23,864	239	7,249	131	1,530	1,934					446	
South Carolina Office												
Georgia Office												
Nevada Office												
Mississippi Office												
Maryland Office												
Louisiana Office												
Salaries												
Florida Office	0	0	0	0	0	0	56,915	15,435	57,980	16,854	0	270,560
North Carolina Office	222,924	2,233	67,716	1,224	14,292	18,066	0	0	0	0	4,166	378,805
South Carolina Office	0	0	0	0	0	0	0	0	0	0	0	93,802
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	42,585
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	37,795
Mississippi Office	0	0	0	0	0	0	0	0	0	0	0	25,581
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	60,566
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	63,840
Total	222,924	2,233	67,716	1,224	14,292	18,066	56,915	15,435	57,980	16,854	4,166	973,534
FICA												
Florida Office	0	0	0	0	0	0	4,438	1,203	4,521	1,314	0	21,094
North Carolina Office	17,015	170	5,169	93	1,091	1,379	0	0	0	0	318	28,913
South Carolina Office	0	0	0	0	0	0	0	0	0	0	0	7,163
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	3,247
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	2,881
Mississippi Office	0	0	0	0	0	0	0	0	0	0	0	1,952
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	4,613
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	4,826
Total	17,015	170	5,169	93	1,091	1,379	4,438	1,203	4,521	1,314	318	74,689
FUTA												
Florida Office	0	0	0	0	0	0	126	34	129	37	0	599
North Carolina Office	572	6	174	3	37	46	0	0	0	0	11	972
South Carolina Office	0	0	0	0	0	0	0	0	0	0	0	172
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	112
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	134
Mississippi Office	0	0	0	0	0	0	0	0	0	0	0	116
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	113
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	168
Total	572	6	174	3	37	46	126	34	129	37	11	2,386
SDWA												
Florida Office	0	0	0	0	0	0	169	46	172	50	0	804
North Carolina Office	974	10	296	5	62	79	0	0	0	0	18	1,655
South Carolina Office	0	0	0	0	0	0	0	0	0	0	0	129
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	17
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	1,129
Mississippi Office	0	0	0	0	0	0	0	0	0	0	0	73
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	51
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	476
Total	974	10	296	5	62	79	169	46	172	50	18	4,334

WATER SERVICE CORPORATION
 SE 50 - Office Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Total	35-0110 Spring Creek	34-0120 UI of Nevada	36-0750 Louisiana Wtr Ser	38-0770 UI of Louisiana	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	50-0245 Holiday Service	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0030 Elk River
Pension															
Florida Office	5,818	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina Office	7,971	0	0	0	0	0	0	0	0	0	0	0	0	0	61
South Carolina Office	1,964	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Georgia Office	722	0	0	0	0	0	0	0	0	0	0	0	0	722	0
Nevada Office	794	576	218	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	380	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland Office	820	0	0	0	0	123	12	63	103	115	183	0	74	148	0
Louisiana Office	1,156	0	0	656	500	0	0	0	0	0	0	0	0	0	0
Total	19,625	576	218	656	500	123	12	63	103	115	183	0	74	148	722
ESOP															
Florida Office	6,755	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina Office	9,262	0	0	0	0	0	0	0	0	0	0	0	0	0	71
South Carolina Office	2,279	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Georgia Office	839	0	0	0	0	0	0	0	0	0	0	0	0	839	0
Nevada Office	923	669	254	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	441	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland Office	952	0	0	0	0	143	14	73	119	133	213	0	86	172	0
Louisiana Office	1,342	0	0	761	581	0	0	0	0	0	0	0	0	0	0
Total	22,793	669	254	761	581	143	14	73	119	133	213	0	86	172	839
Health Insurance															
Florida Office	33,209	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina Office	54,342	0	0	0	0	0	0	0	0	0	0	0	0	0	414
South Carolina Office	9,057	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Georgia Office	3,019	0	0	0	0	0	0	0	0	0	0	0	0	3,019	0
Nevada Office	9,057	6,569	2,488	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland Office	3,019	0	0	0	0	452	44	230	378	422	675	0	273	545	0
Louisiana Office	6,038	0	0	3,425	2,613	0	0	0	0	0	0	0	0	0	0
Total	120,760	6,569	2,488	3,425	2,613	452	44	230	378	422	675	0	273	545	3,019
Other Benefits															
Florida Office	3,960	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina Office	6,480	0	0	0	0	0	0	0	0	0	0	0	0	0	49
South Carolina Office	1,080	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Georgia Office	360	0	0	0	0	0	0	0	0	0	0	0	0	360	0
Nevada Office	1,080	783	297	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland Office	360	0	0	0	0	54	5	27	45	50	80	0	33	65	0
Louisiana Office	720	0	0	408	312	0	0	0	0	0	0	0	0	0	0
Total	14,400	783	297	408	312	54	5	27	45	50	80	0	33	65	360
Total															
Florida Office	342,801	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina Office	488,399	0	0	0	0	0	0	0	0	0	0	0	0	0	3,722
South Carolina Office	115,648	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Georgia Office	50,901	0	0	0	0	0	0	0	0	0	0	0	0	50,901	0
Nevada Office	53,794	39,017	14,776	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	31,921	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Maryland Office	70,492	0	0	0	0	10,559	1,020	5,381	8,822	9,853	15,757	0	6,376	12,727	0
Louisiana Office	78,567	0	0	44,568	33,998	0	0	0	0	0	0	0	0	0	0
Total	1,232,522	39,017	14,776	44,568	33,998	10,559	1,020	5,381	8,822	9,853	15,757	0	6,376	12,727	50,901

WATER SERVICE CORPORATION
SE 50 - Office Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

	57-0270 Montague	60-0280 Twin Lakes	61-0646 Tierre Verde	62-0641 Lake Placid	64-0643 East Lake	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood	69-0649 Wedge- field	70-0298 Carolina Wtr Ser	73-0673 UI of Eagle Ridge	74-0464 Southland	75-0700 United Utility Co	77-0470 SC Utilities	79-0485 Tega Cay
Pension																
Florida Office	0	0	202	63	264	0	396	983	355	234	0	158	0	0	0	0
North Carolina Office	193	0	0	0	0	0	0	0	0	0	303	0	0	0	0	458
South Carolina Office	0	0	0	0	0	0	0	0	0	0	1,704	0	27	186	47	0
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	0	0	0	0	0	380	0	0	0	0	0	0	0	0	0	0
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	193	0	202	63	264	380	396	983	355	234	2,007	158	27	186	47	458
RSOP																
Florida Office	0	0	234	73	306	0	460	1,141	412	271	0	183	0	0	0	0
North Carolina Office	224	0	0	0	0	0	0	0	0	0	352	0	0	0	0	532
South Carolina Office	0	0	0	0	0	0	0	0	0	0	1,977	0	32	216	54	0
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	0	0	0	0	0	441	0	0	0	0	0	0	0	0	0	0
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	224	0	234	73	306	441	460	1,141	412	271	2,329	183	32	216	54	532
Health Insurance																
Florida Office	0	0	1,151	359	1,506	0	2,260	5,610	2,025	1,334	0	900	0	0	0	0
North Carolina Office	1,313	0	0	0	0	0	0	0	0	0	2,064	0	0	0	0	3,121
South Carolina Office	0	0	0	0	0	0	0	0	0	0	7,858	0	126	859	215	0
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	0	0	0	0	0	3,019	0	0	0	0	0	0	0	0	0	0
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	1,313	0	1,151	359	1,506	3,019	2,260	5,610	2,025	1,334	9,922	900	126	859	215	3,121
Other Benefits																
Florida Office	0	0	137	43	180	0	269	669	241	159	0	107	0	0	0	0
North Carolina Office	157	0	0	0	0	0	0	0	0	0	246	0	0	0	0	372
South Carolina Office	0	0	0	0	0	0	0	0	0	0	937	0	15	102	26	0
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	0	0	0	0	0	360	0	0	0	0	0	0	0	0	0	0
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	157	0	137	43	180	360	269	669	241	159	1,183	107	15	102	26	372
Total																
Florida Office	0	0	11,878	3,702	15,543	0	23,326	57,906	20,904	13,767	0	9,293	0	0	0	0
North Carolina Office	11,804	0	0	0	0	0	0	0	0	0	18,549	0	0	0	0	28,051
South Carolina Office	0	0	0	0	0	0	0	0	0	0	100,338	0	1,605	10,962	2,742	0
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi Office	0	0	0	0	0	31,922	0	0	0	0	0	0	0	0	0	0
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	11,804	0	11,878	3,702	15,543	31,922	23,326	57,906	20,904	13,767	118,887	9,293	1,605	10,962	2,742	28,051

WATER SERVICE CORPORATION
 SE 50 - Office Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

	80-0500 CWS Inc. of NC	81-0598 River- pointe	83-0800 CWS Systems	85-0545 Wautauga Vista	86-0900 Carolina Trace	87-0905 Trans- ylvania	88-0645 Mid- County	89-0660 Lake Utilities	90-0600 UI of Florida	91-0640 Miles Grant	92-0651 Tennessee Wtr Ser	Total
Pension												
Florida Office	0	0	0	0	0	0	1,224	332	1,247	362	0	5,820
North Carolina Office	4,691	47	1,425	26	301	380	0	0	0	0	88	7,973
South Carolina Office	0	0	0	0	0	0	0	0	0	0	0	1,964
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	722
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	794
Mississippi Office	0	0	0	0	0	0	0	0	0	0	0	380
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	821
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	1,156
Total	4,691	47	1,425	26	301	380	1,224	332	1,247	362	88	19,630
ISOP												
Florida Office	0	0	0	0	0	0	1,421	385	1,448	421	0	6,755
North Carolina Office	3,451	55	1,656	30	349	442	0	0	0	0	102	9,264
South Carolina Office	0	0	0	0	0	0	0	0	0	0	0	2,279
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	839
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	923
Mississippi Office	0	0	0	0	0	0	0	0	0	0	0	441
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	953
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	1,342
Total	3,451	55	1,656	30	349	442	1,421	385	1,448	421	102	22,796
Health Insurance												
Florida Office	0	0	0	0	0	0	6,986	1,894	7,117	2,069	0	33,211
North Carolina Office	31,980	320	9,714	176	2,050	2,592	0	0	0	0	598	54,342
South Carolina Office	0	0	0	0	0	0	0	0	0	0	0	9,058
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	3,019
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	9,057
Mississippi Office	0	0	0	0	0	0	0	0	0	0	0	3,019
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	3,019
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	6,038
Total	31,980	320	9,714	176	2,050	2,592	6,986	1,894	7,117	2,069	598	120,763
Other Benefits												
Florida Office	0	0	0	0	0	0	833	226	849	247	0	3,960
North Carolina Office	3,813	38	1,158	21	244	309	0	0	0	0	71	6,478
South Carolina Office	0	0	0	0	0	0	0	0	0	0	0	1,080
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	360
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	1,080
Mississippi Office	0	0	0	0	0	0	0	0	0	0	0	360
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	359
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	720
Total	3,813	38	1,158	21	244	309	833	226	849	247	71	14,397
Total												
Florida Office	0	0	0	0	0	0	72,112	19,555	73,463	21,354	0	342,803
North Carolina Office	287,420	2,879	87,308	1,578	18,426	23,293	0	0	0	0	5,372	488,402
South Carolina Office	0	0	0	0	0	0	0	0	0	0	0	115,647
Georgia Office	0	0	0	0	0	0	0	0	0	0	0	50,901
Nevada Office	0	0	0	0	0	0	0	0	0	0	0	53,793
Mississippi Office	0	0	0	0	0	0	0	0	0	0	0	31,922
Maryland Office	0	0	0	0	0	0	0	0	0	0	0	70,495
Louisiana Office	0	0	0	0	0	0	0	0	0	0	0	78,566
Total	287,420	2,879	87,308	1,578	18,426	23,293	72,112	19,555	73,463	21,354	5,372	1,232,529

WATER SERVICE CORPORATION
 SE 50 - Operator Salary Detail
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Salary	FICA	FUTA	SUTA	Total Payroll Tax	Pension	ESOP	6049010, 11	6049030, 40	Total Benefits
								6049012, 15	6049060, 65	
								6049050, 55	6049066, 80	6049090
								Health Insurance	Other Benefits	
FLORIDA										
ALDRICH, HOWARD J	38,603	2,953	56	75	3,084	815	946	3,019	360	5,140
ANDERSON, DANIEL S	29,787	2,279	56	75	2,410	628	730	3,019	360	4,737
ARMSTRONG, GARTH H	26,175	2,002	56	75	2,133	552	641	3,019	360	4,572
ARMSTRONG, GARY T	41,492	3,174	56	75	3,305	875	1,017	3,019	360	5,271
BENSON, ROBERT C	25,367	1,941	56	75	2,072	535	621	3,019	360	4,535
CARVER, DONALD GARY	3,682	282	29	39	351	78	90	3,019	360	3,547
COATES, WILLIAM H	33,913	2,594	56	75	2,725	716	831	3,019	360	4,926
DUCK, CHRISTOPHER D	3,008	230	24	32	286	63	74	3,019	360	3,516
DUNN, MICHAEL T	59,163	4,526	56	75	4,657	1,248	1,449	3,019	360	6,076
FOREHAND, CHARLES	31,266	2,392	56	75	2,523	660	766	3,019	360	4,805
GAVALETTZ, MICHAEL JOHN	30,107	2,303	56	75	2,434	635	738	3,019	360	4,752
GENTILUCCI, DOMENIC VINCENT	28,956	2,215	56	75	2,346	611	709	3,019	360	4,699
GONGRE, BRYAN KEITH	33,413	2,556	56	75	2,687	705	819	3,019	360	4,903
HAHN, JERRY LAWRENCE	17,605	1,347	56	75	1,478	371	431	3,019	360	4,181
HOLSAPPLE, ROGER E	27,984	2,141	56	75	2,272	590	686	3,019	360	4,655
HOSTETLER, DONALD E	31,180	2,385	56	75	2,516	658	764	3,019	360	4,801
HOUSTON, JAMES E	19,227	1,471	56	75	1,602	406	471	3,019	360	4,256
JACKSON, ARNOLD JOE	13,048	998	56	75	1,129	275	320	3,019	360	3,974
KERR, DAVID AARON	32,214	2,464	56	75	2,595	680	789	3,019	360	4,848
KUHNS, JOSEPH M	25,935	1,984	56	75	2,115	547	635	3,019	360	4,561
LANE, FRED J	18,818	1,440	56	75	1,571	397	461	3,019	360	4,237
MILLER, KENNETH F	36,833	2,818	56	75	2,949	777	902	3,019	360	5,058
MOODY, BELTON FENNEL	11,961	915	56	75	1,046	252	293	3,019	360	3,924
NEWBERG, RICHARD K.	40,562	3,103	56	75	3,234	856	994	3,019	360	5,229
ORR, DAVID LAWRENCE	35,163	2,690	56	75	2,821	742	861	3,019	360	4,982
PHILLIPS, CHRISTOPHER R	23,520	1,799	56	75	1,930	496	576	3,019	360	4,451
FRUITT, JEFF L	15,708	1,202	56	75	1,333	331	385	3,019	360	4,095
RASMUSSEN, DONALD W	96,000	5,633	56	75	5,764	2,026	2,352	3,019	360	7,757
RISNER, ROBERT LOUIS	29,844	2,283	56	75	2,414	630	731	3,019	360	4,740
RYNIAK, DAVID	26,789	2,049	56	75	2,180	565	656	3,019	360	4,600
SECOY, WILLIAM M.	4,596	352	37	49	438	97	113	3,019	360	3,589
SHOFFSTALL, DAVID EUGENE	28,292	2,164	56	75	2,295	597	693	3,019	360	4,669
SHUKAIT, NORMAN L	28,120	2,151	56	75	2,282	593	689	3,019	360	4,661
SONKSEN, JEFFERY J	19,232	1,471	56	75	1,602	406	471	3,019	360	4,256
STEWART, MALCOLM S	26,411	2,020	56	75	2,151	557	647	3,019	360	4,583
STONE, CLAUDE KIRK	3,092	237	25	33	295	65	76	3,019	360	3,520
SZCZEPKOWSKI, STEPHEN A	30,627	2,343	56	75	2,474	646	750	3,019	360	4,775
THOMAS, JOHN DAVID	21,159	1,619	56	75	1,750	446	518	3,019	360	4,343
VANMETER JR, NATHAN Z	22,299	1,706	56	75	1,837	471	546	3,019	360	4,396
WATKINS JR, DONALD RAY	16,752	1,282	56	75	1,413	353	410	3,019	360	4,142
WILLIAMS II, JOSEPH KELLY	14,858	1,137	56	75	1,268	314	364	3,019	360	4,057
YINGLING, JAMES DENNIS	14,461	1,106	56	75	1,237	305	354	3,019	360	4,038
PT ARMSTRONG, SCOTT D	604	46	5	6	57	0	0	0	0	0
PT BARTLETT, TIMOTHY CHARLES	3,474	266	28	37	331	0	0	0	0	0
PT BEAUCHAMP, MARIO J	6,640	508	53	71	632	0	0	0	0	0
PT CLARK, JAMIE	242	18	2	3	23	0	0	0	0	0
PT CLEMENT, RODNEY ARNOLD	7,065	540	56	75	671	0	0	0	0	0
PT COBB, RICHARD CLIFTON	3,460	265	28	37	330	0	0	0	0	0
PT COX, HOWARD SWETT	13,490	1,032	56	75	1,163	0	0	0	0	0
PT GARNER, LLOYD C	3,885	297	31	42	370	0	0	0	0	0
PT GUNTHER, MATHEW JOSEPH	12,421	950	56	75	1,081	0	0	0	0	0
PT JOHNS, RALPH	15,393	1,178	56	75	1,309	0	0	0	0	0
PT KELLY JR, W G	6,174	472	49	66	587	0	0	0	0	0
PT LANE, BRIAN K	8,702	666	56	75	797	0	0	0	0	0
PT LIEVERTE, MARGARET S	7,862	601	56	75	732	0	0	0	0	0
PT LIEVERTE, SHARON M	2,726	209	22	29	260	0	0	0	0	0
PT LUCAS, ROBERT CARL	9,220	705	56	75	836	0	0	0	0	0
PT SUDOL, COREY F	2,858	219	23	31	272	0	0	0	0	0
PT WADLEY II, WILLIAM T	3,310	253	26	35	315	0	0	0	0	0
PT WEBER, JUSTIN R	3,496	267	28	37	332	0	0	0	0	0
PT ZEPEDA, MAURICIO D	5,184	397	41	55	494	0	0	0	0	0
OTHER	8,409	(2,302)	(83)	(145)	(2,530)	0	0	0	0	0
Total Florida	1,241,834	90,344	2,888	3,829	97,062	23,570	27,369	126,798	15,120	192,857

WATER SERVICE CORPORATION
SE 50 - Operator Salary Detail
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Salary	FICA	FUTA	SUTA	Total Payroll Tax	6049020	6049070	6049010,11 6049012,15 6049050,55	6049030,40 6049060,65 6049066,80	Total Benefits
						Pension	ESOP	Health Insurance	Other Benefits	
GEORGIA										
CHRISTIE, CHARLES E	33,998	2,601	56	9	2,666	717	833	3,019	360	4,929
FULCHER III, ROBERT F	30,081	2,301	56	9	2,366	635	737	3,019	360	4,751
HARRINGTON, RAY	44,463	3,401	56	9	3,466	938	1,089	3,019	360	5,406
HOSHI, HENRY J	20,152	1,542	56	9	1,607	425	494	3,019	360	4,298
PT LANIER, CLAYTON W	3,094	237	25	3	265	0	0	0	0	0
OTHER	343	(347)	1	2	(344)	0	0	0	0	0
Total Georgia	132,131	9,735	250	39	10,024	2,715	3,153	12,076	1,440	19,384
LOUISIANA										
BRANDT, MICHAEL J	30,028	2,297	56	159	2,512	634	736	3,019	360	4,749
BURKHALTER, VINCENT LAROY	23,775	1,819	56	159	2,034	502	582	3,019	360	4,463
COOK, GREGORY ALAN	26,546	2,031	56	159	2,246	560	650	3,019	360	4,589
FERN II, CHRISTIAN P	28,053	2,146	56	159	2,361	592	687	3,019	360	4,658
FLYNN, PATRICK C	59,009	4,514	56	159	4,729	1,245	1,446	3,019	360	6,070
FREY, LEONARD J	39,510	3,023	56	159	3,238	834	968	3,019	360	5,181
KENNEDY, ALVIN WESLEY	41,476	3,173	56	159	3,388	875	1,016	3,019	360	5,270
PERRODIN, DAVID D	825	63	7	19	88	17	20	3,019	360	3,416
THIGPEN JR, GRADY LAVEL	27,285	2,087	56	159	2,302	576	668	3,019	360	4,623
VENEZIA JR, JAMES JOSEPH	15,928	1,218	56	159	1,433	336	390	3,019	360	4,105
WILLIAMS JR, DELOS RAY	56,663	4,335	56	159	4,550	1,196	1,388	3,019	360	5,963
WILLIAMS, SUSAN LEAH	31,705	2,425	56	159	2,640	669	777	3,019	360	4,825
PT WILLIAMS, ALEX EDWARD	11,096	849	56	159	1,064	0	0	0	0	0
OTHER	(328)	(929)	(1)	(1)	(931)	0	0	0	0	0
Total Louisiana	391,570	29,051	678	1,925	31,653	8,036	9,328	36,228	4,320	57,912
MARYLAND										
EDES, MARK S	32,212	2,464	56	26	2,546	680	789	3,019	360	4,848
HAGGERTY, RANDY L	22,662	1,734	56	26	1,816	478	555	3,019	360	4,412
HANNA II, JAMES L	32,450	2,482	56	26	2,564	685	795	3,019	360	4,859
MCCONNELL, WALTER GEORGE	37,009	2,831	56	26	2,913	781	907	3,019	360	5,067
REESE, JOSEPH MATTHEW	37,843	2,895	56	26	2,977	798	927	3,019	360	5,104
SMITH, EDWARD T.	35,192	2,692	56	26	2,774	743	862	3,019	360	4,984
WOZNIAK, BILL H	31,470	2,407	56	26	2,489	664	771	3,019	360	4,814
OTHER	741	(750)	(1)	(1)	(752)	0	0	0	0	0
Total Maryland	229,578	16,755	391	178	17,324	4,829	5,606	21,133	2,520	34,088
MISSISSIPPI										
CURTIS JR, ALBERT	23,351	1,786	56	35	1,877	493	572	3,019	360	4,444
SHELTON, MATHEW JAMES	18,927	1,448	56	35	1,539	399	464	3,019	360	4,242
SHOOK, PHILLIP POWELL	44,163	3,378	56	35	3,469	932	1,082	3,019	360	5,393
OTHER	193	(209)	0	0	(209)	0	0	0	0	0
Total Mississippi	86,634	6,403	168	105	6,676	1,824	2,118	9,057	1,080	14,079
NORTH CAROLINA										
ANDERSON, GORDON M.	9,411	720	56	80	856	199	231	3,019	360	3,809
ASHWORTH, JAMES PERRY	31,501	2,410	56	107	2,573	665	772	3,019	360	4,816
BALDWIN, EDDIE RAY	57,179	4,374	56	107	4,537	1,206	1,401	3,019	360	5,986
CHILDERS, STEVEN EDWARD	43,352	3,316	56	107	3,479	915	1,062	3,019	360	5,356
CLARKE, JOEL M	44,913	3,436	56	107	3,599	948	1,100	3,019	360	5,427
COOKE, JEFFREY JONES	27,317	2,090	56	107	2,253	576	669	3,019	360	4,624
CORN JR, DOUGLAS M	28,848	2,207	56	107	2,370	609	707	3,019	360	4,695
COUGHLIN, DIANE L	23,502	1,798	56	107	1,961	496	576	3,019	360	4,451
CUNNINGHAM, SONNY G	43,715	3,344	56	107	3,507	922	1,071	3,019	360	5,372
DANIEL, CARL	140,500	6,278	56	107	6,441	2,965	3,442	3,019	360	9,786
DAVIS, MIGUEL B	2,270	174	18	19	211	48	56	3,019	360	3,483
EDWARDS, CONLY J	35,174	2,691	56	107	2,854	742	862	3,019	360	4,983
ENGLISH, ALAN RANDALL	24,530	1,877	56	107	2,040	518	601	3,019	360	4,498
FAY, RAYMOND L	30,624	2,343	56	107	2,506	646	750	3,019	360	4,775
GARNER, TONY EDWARD	29,438	2,252	56	107	2,415	621	721	3,019	360	4,721
GRODE, SCOTT C	7,210	552	56	61	669	152	177	3,019	360	3,708
HAAS, BRUCE T	62,163	4,755	56	107	4,918	1,312	1,523	3,019	360	6,214
HANSON, JOHN PETER	11,583	886	56	98	1,040	244	284	3,019	360	3,907
HAYER, MARK R	45,427	3,475	56	107	3,638	959	1,113	3,019	360	5,451

WATER SERVICE CORPORATION
 SE 50 - Operator Salary Detail
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Salary	FICA	FUTA	SUTA	6049020		6049070		6049010, 11	6049030, 40	6049060, 65		Total Benefits
					Total Payroll Tax	Pension	ESOP	6049012, 15	6049050, 55	6049066, 80	6049090	Health Insurance	
HENRY, LARRY DARNELL	23,284	1,781	56	107	1,944	491	570	3,019	360	4,440			
HIGHLEY, JAMES T	69,912	5,255	56	107	5,418	1,475	1,713	3,019	360	6,567			
HODGES, BILLY REX	21,319	1,631	56	107	1,794	450	522	3,019	360	4,351			
HOGAN, GARY W	13,187	1,009	56	107	1,172	278	323	3,019	360	3,980			
HOUSTON, JAMES E	8,397	642	56	71	769	177	206	3,019	360	3,762			
HYLAND III, ALEXANDER GEOR	24,258	1,856	56	107	2,019	512	594	3,019	360	4,485			
JOHANSEN, JOHN E	33,300	2,547	56	107	2,710	703	816	3,019	360	4,898			
JOHNSON, LARRY W	23,577	1,804	56	107	1,967	497	578	3,019	360	4,454			
JONES, JOHN K	31,980	2,446	56	107	2,609	675	784	3,019	360	4,838			
KONSUL, ANTHONY J	35,664	2,728	56	107	2,891	753	874	3,019	360	5,006			
LASHUA, MARTIN J	57,913	4,430	56	107	4,593	1,222	1,419	3,019	360	6,020			
LAWRENCE, JOSEPH A	14,692	1,124	56	107	1,287	310	360	3,019	360	4,049			
LEARY, DONALD W	25,324	1,937	56	107	2,100	534	620	3,019	360	4,533			
LEE, CHRISTOPHER R	32,513	2,487	56	107	2,650	686	797	3,019	360	4,862			
MCDANIEL, WYMAN EDWARD	35,924	2,748	56	107	2,911	758	880	3,019	360	5,017			
MCFALLS, EDWIN L	25,223	1,930	56	107	2,093	532	618	3,019	360	4,529			
MCGOWAN, STEVEN M	31,185	2,386	56	107	2,549	658	764	3,019	360	4,801			
MCNEILL, THOMAS L	32,183	2,462	56	107	2,625	679	788	3,019	360	4,846			
MEDLING, DAVID G	35,622	2,725	56	107	2,888	752	873	3,019	360	5,004			
MONTGOMERY, LUKE P	15,201	1,163	56	107	1,326	321	372	3,019	360	4,072			
MULLINEAUX, KEVIN W	38,776	2,966	56	107	3,129	818	950	3,019	360	5,147			
MURPHY, PHILLIP K	23,938	1,831	56	107	1,994	505	586	3,019	360	4,470			
NELSON, RANDY R	24,123	1,845	56	107	2,008	509	591	3,019	360	4,479			
NOBLES, DAVID W	14,953	1,144	56	107	1,307	316	366	3,019	360	4,061			
NORRIS, JOEL F	42,895	3,281	56	107	3,444	905	1,051	3,019	360	5,335			
PALMITER, MATTHEW L	35,168	2,690	56	107	2,853	742	862	3,019	360	4,983			
PEACOCK II, GARY M	24,279	1,857	56	107	2,020	512	595	3,019	360	4,486			
PLANK, LELAND FLINT	25,450	1,947	56	107	2,110	537	624	3,019	360	4,540			
ROBERTS, JAMES D	12,118	927	56	103	1,086	256	297	3,019	360	3,932			
SANDERS, JAMES LEROY	30,413	2,327	56	107	2,490	642	745	3,019	360	4,766			
SHELTON, BENJAMIN W	34,795	2,662	56	107	2,825	734	852	3,019	360	4,965			
SHULTZ II, JOHN R	11,119	851	56	95	1,002	235	272	3,019	360	3,886			
TESCH, JIM R	44,836	3,430	56	107	3,593	946	1,098	3,019	360	5,423			
TIPTON, GARY	35,162	2,690	56	107	2,853	742	861	3,019	360	4,982			
UNDERWOOD, GERALD L	48,387	3,702	56	107	3,865	1,021	1,185	3,019	360	5,585			
VARNER, KENNETH R	20,162	1,542	56	107	1,705	425	494	3,019	360	4,298			
VASCELLARO, JOHN SAVIRIO	19,575	1,497	56	107	1,660	413	480	3,019	360	4,272			
WAITERS, PATRICK A	2,734	209	22	23	254	58	67	3,019	360	3,504			
WALTON, KERRY GENE	37,311	2,854	56	107	3,017	787	914	3,019	360	5,080			
WATKINS, ALAN J	44,163	3,378	56	107	3,541	932	1,082	3,019	360	5,393			
WOODY JR, REX	39,813	3,046	56	107	3,209	840	975	3,019	360	5,194			
WOODY, ROBERT DWIGHT	46,363	3,547	56	107	3,710	978	1,136	3,019	360	5,493			
YOUNG, RICHARD D	4,357	333	35	37	405	92	107	3,019	360	3,578			
PT ALLEN, HOWARD W	13,704	1,048	56	107	1,211	0	0	0	0	0			
PT BARTLETT, VANIA MARLENA	1,400	107	11	12	130	0	0	0	0	0			
PT BOYD, ISAAC SMITH	1,415	108	11	12	131	0	0	0	0	0			
PT FOLTRAUER, FRANK	1,692	129	14	14	157	0	0	0	0	0			
PT HALL, RICHARD LEROY	9,239	707	56	79	842	0	0	0	0	0			
PT THOMAS, JONATHAN N	583	45	5	5	55	0	0	0	0	0			
PT TIPTON, CHRISTOPHER NEIL	5,494	420	44	47	511	0	0	0	0	0			
OTHER	3,828	(4,122)	1	(60)	(4,181)	0	0	0	0	0			
Total North Carolina	1,987,556	143,067	3,577	6,480	153,124	41,151	47,779	187,178	22,320	298,428			

WATER SERVICE CORPORATION
 SE 50 - Operator Salary Detail
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 Year Ended 12/31/98

Employee	Salary	FICA	FUTA	SUTA	Total Payroll Tax	Pension	ESOP	6049010,11	6049030,40	Total Benefits
								6049012,15	6049060,65	
NEVADA										
FRIEZE, ROBERT LEE	3,962	303	32	119	454	84	97	3,019	360	3,560
GILL, KATHY ALLYSON	15,923	1,218	56	478	1,752	336	390	3,019	360	4,105
LEWIS, DARRIN R	32,394	2,478	56	540	3,074	684	794	3,019	360	4,857
LIMBERG, RYAN D	48,513	3,711	56	540	4,307	1,024	1,189	3,019	360	5,592
MURDOCH, STEPHEN M	19,812	1,516	0	540	2,056	418	485	3,019	360	4,282
NIELSEN, LARRY D	15,806	1,209	56	474	1,739	333	387	3,019	360	4,099
ROBERTS, JAMES A.	34,770	2,660	56	540	3,256	734	852	3,019	360	4,965
OTHER	498	(335)	(1)	(384)	(720)	0	0	0	0	0
Total Nevada	171,678	12,760	311	2,847	15,917	3,613	4,194	21,133	2,520	31,460
SOUTH CAROLINA										
BODIE SR, JOHN LARRY	42,030	3,215	56	42	3,313	887	1,030	3,019	360	5,296
BOYLSTON, KENNETH L	29,380	2,248	56	42	2,346	620	720	3,019	360	4,719
BRYAN, JOHN R	47,863	3,661	56	42	3,759	1,010	1,173	3,019	360	5,562
CARNISH, LARRY W	46,343	3,545	56	42	3,643	978	1,135	3,019	360	5,492
CHITWOOD, LARRY ALTON	9,354	716	56	42	814	197	229	3,019	360	3,805
COOK, RALPH H	34,288	2,623	56	42	2,721	723	840	3,019	360	4,942
CURETON, ERIK W	20,388	1,560	56	42	1,658	430	500	3,019	360	4,309
DAVIS, MIGUEL B	24,765	1,895	38	42	1,975	523	607	3,019	360	4,509
DAVIS, SAMUEL B	51,890	3,970	56	42	4,068	1,095	1,271	3,019	360	5,745
ELLINGER, BRIGHT ANTHONY	40,312	3,084	56	42	3,182	851	988	3,019	360	5,218
ESTES, HERMAN FOREST	42,437	3,246	56	42	3,344	895	1,040	3,019	360	5,314
FRANKLIN, PHILLIP L	16,073	1,230	56	42	1,328	339	394	3,019	360	4,112
GILROY, ROBERT H	36,437	2,787	56	42	2,885	769	893	3,019	360	5,041
HINSON, RICHARD F	31,117	2,380	56	42	2,478	657	762	3,019	360	4,798
KNOTTS, PAUL L	21,334	1,632	56	42	1,730	450	523	3,019	360	4,352
LOVETT, THOMAS AUTHER	38,646	2,956	56	42	3,054	815	947	3,019	360	5,141
PAINTER, KENNETH W	12,127	928	56	42	1,026	256	297	3,019	360	3,932
PLUMMER, GEORGE RANDALL	35,405	2,709	56	42	2,807	747	867	3,019	360	4,993
RHODES, ALVIN T	1,728	132	14	10	156	36	42	3,019	360	3,457
SMITH, STEVE A	20,910	1,600	56	42	1,698	441	512	3,019	360	4,332
TAYLOR, MICHAEL O NEAL	40,002	3,060	56	42	3,158	844	980	3,019	360	5,203
TURNER, ROBERT EMERY	1,540	118	12	9	140	32	38	3,019	360	3,449
VARN, SIDNEY F	8,062	617	56	42	715	170	198	3,019	360	3,747
PT BEEKS, JOEY D	8,290	634	56	42	732	0	0	0	0	0
PT BROWN, JAMES C	17,506	1,339	56	42	1,437	0	0	0	0	0
PT BYRD, HENRY	4,851	371	39	29	439	0	0	0	0	0
PT CARTER JR., WILLIAM B.	3,563	273	29	21	323	0	0	0	0	0
PT CARTIN, THANE B	7,635	584	56	42	682	0	0	0	0	0
PT DAVIS, EARL JIMMY	4,341	332	35	26	393	0	0	0	0	0
PT DOVE, ASHLEY C	5,031	385	40	30	455	0	0	0	0	0
PT HEADDEN, KATHERINE B	3,259	249	26	20	295	0	0	0	0	0
PT HUTCHINSON, KENNETH C	606	46	5	4	54	0	0	0	0	0
PT KEYES JR., ROBERT WAYNE	4,998	382	40	30	452	0	0	0	0	0
PT MITCHELL, BRUCE E	20,592	1,575	56	42	1,673	0	0	0	0	0
PT REEVES, PHILLIP L	17,393	1,331	56	42	1,429	0	0	0	0	0
PT REEVES, RONALD LEGARE	2,177	167	17	13	197	0	0	0	0	0
PT SCOTT, RICHARD DEAN	3,085	236	25	19	279	0	0	0	0	0
PT SMITH, LINDA E	9,813	751	56	42	849	0	0	0	0	0
PT STAPP, JEFFREY L	3,423	262	27	21	310	0	0	0	0	0
OTHER	2,328	(921)	(17)	(39)	(977)	0	0	0	0	0
Total South Carolina	771,321	57,908	1,786	1,327	61,020	13,765	15,986	69,437	8,280	107,468
NEW JERSEY										
HABERY, STEPHEN J	39,244	3,002	56	637	3,695	828	961	3,019	360	5,168
SIBUM, BRUCE DOUGLAS	9,875	755	56	326	1,137	208	242	3,019	360	3,829
OTHER	367	(5)	0	2	(3)	0	0	0	0	0
Total New Jersey	49,486	3,752	112	965	4,829	1,036	1,203	6,038	720	8,997

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Employee	Salary	FICA	FUTA	SUTA	Total Payroll Tax	6049020	6049070	6049010,11 6049012,15 6049050,55 Health Insurance	6049030,40 6049060,65 6049066,80 6049090 Other Benefits	Total Benefits
						Pension	ESOP			
VIRGINIA										
DELLINGER, CHAD M	5,114	391	41	46	478	108	125	3,019	360	3,612
FOLEY, TONY E	23,539	1,801	56	72	1,929	497	577	3,019	360	4,453
HUGHES, MARKELE	34,513	2,640	56	72	2,768	728	846	3,019	360	4,953
KNIGHT, DAVID WILSON	33,513	2,564	56	72	2,692	707	821	3,019	360	4,907
SHARP, TONY LINDEN	54,413	4,163	56	72	4,291	1,148	1,333	3,019	360	5,860
SMILEY, DONALD EUGENE	24,211	1,852	56	72	1,980	511	593	3,019	360	4,483
PT YOUNG, JENNIFER L	2,600	199	21	23	243	0	0	0	0	0
OTHER	350	(266)	0	1	(265)	0	0	0	0	0
Total Virginia	178,252	13,344	342	430	14,116	3,699	4,295	18,114	2,160	28,268
OHIO										
CUMMINGS, CHARLES R	22,904	1,752	56	9	1,817	483	561	0	0	1,044
OTHER	0	0	0	0	0	0	0	0	0	0
Total Ohio	22,904	1,752	56	9	1,817	483	561	0	0	1,044
INDIANA										
HECKMAN JR, HOWARD LEE	38,578	2,951	56	14	3,021	814	945	3,019	360	5,138
MICHALEX, JEFFREY T	33,367	2,553	56	14	2,623	704	817	3,019	360	4,900
YOUNT, DARRIN WYANE	48,843	3,736	56	14	3,806	1,031	1,197	3,019	360	5,607
PT SERWATKA, JAMISON I	1,194	91	10	2	103	0	0	0	0	0
OTHER	295	(248)	0	0	(248)	0	0	0	0	0
Total Indiana	122,277	9,083	178	44	9,305	2,549	2,959	9,057	1,080	15,645
PENNSYLVANIA										
DAVIS, SHAUN E	25,673	1,964	56	168	2,188	542	629	3,019	360	4,550
HAWKES JR, JOHN H	35,814	2,740	56	168	2,964	756	877	3,019	360	5,012
MADISON JR, CHARLES P	37,983	2,906	56	168	3,130	801	931	3,019	360	5,111
RADCLIFFE, MARY ANN	142	11	1	3	15	3	3	3,019	360	3,385
OTHER	521	40	0	(2)	38	0	0	0	0	0
Total Pennsylvania	100,132	7,661	169	505	8,335	2,102	2,440	12,076	1,440	18,058
ILLINOIS										
BISHOP JR, ROBERT DEAN	35,362	2,705	56	63	2,824	746	866	3,019	360	4,991
BRANT, TIM J	37,085	2,837	56	63	2,956	783	909	3,019	360	5,071
CHRISTMAN, TODD ALAN	38,100	2,915	56	63	3,034	804	933	3,019	360	5,116
CLOUD, DENNIS S	43,357	3,317	56	63	3,436	915	1,062	3,019	360	5,356
CONARD, WILLIAM C	36,603	2,800	56	63	2,919	772	897	3,019	360	5,048
GARRETT, JOHN	33,898	2,593	56	63	2,712	715	830	3,019	360	4,924
KICK, KEVIN C	25,037	1,915	56	63	2,034	528	613	3,019	360	4,520
MAROSS, RUBIN J	15,126	1,157	56	63	1,276	319	371	3,019	360	4,069
MURDOCH, STEPHEN M	13,885	1,062	56	63	1,181	293	340	3,019	360	4,012
OLSON, RANDY L	31,491	2,409	56	63	2,528	664	772	3,019	360	4,815
RUTHENBERG, RAYMOND LANE	57,364	4,388	56	63	4,507	1,210	1,405	3,019	360	5,994
VAN DYKE, ALBERT ROBERT	41,078	3,142	56	63	3,261	867	1,006	3,019	360	5,252
WESSELS, RICHARD A.	34,313	2,625	56	63	2,744	724	841	3,019	360	4,944
ZIMMER, HARRY A	79,750	5,397	56	63	5,516	1,683	1,954	3,019	360	7,016
PT BISHOP, DALE ENGENE	512	39	4	4	47	0	0	0	0	0
PT BURKE, JASON LEE	2,911	223	23	20	267	0	0	0	0	0
PT POOLEY, JOHN CHARLES	7,419	568	56	52	676	0	0	0	0	0
PT ROGERS, BRADLEY RAY	4,652	356	37	33	426	0	0	0	0	0
OTHER	1,479	(730)	0	121	(609)	0	0	0	0	0
Total Illinois	539,421	39,718	905	1,111	41,734	11,023	12,799	42,266	5,040	71,128

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Employee	Salary	FICA	FUTA	SUTA	Total Payroll Tax	6049020	6049070	6049010, 11	6049030, 40	6049012, 15	6049060, 65	6049066, 80	6049050, 55	6049090	Total
						Pension	ESOP	Health Insurance	Other Benefits	Benefits	Benefits	Benefits	Benefits	Benefits	
BIO-TECH															
ADAMS, THOMAS BRANTLEY	9,268	709	56	42	807	196	227	3,019	360	360	360	360	360	360	3,802
BROWN III, THOMAS DONALD	14,300	1,094	56	42	1,192	302	350	3,019	360	360	360	360	360	360	4,031
MARA, TED BROWNLEE	8,280	633	56	42	731	175	203	3,019	360	360	360	360	360	360	3,757
MCIE, ERICK P	13,151	1,006	56	42	1,104	277	322	3,019	360	360	360	360	360	360	3,978
NANCE, DONALD BRYON	1,708	131	14	10	155	36	42	3,019	360	360	360	360	360	360	3,457
WHITT, STEPHEN R	12,859	984	56	42	1,082	271	315	3,019	360	360	360	360	360	360	3,965
PT BRYAN, WILLIAM K	1,353	103	11	8	122	0	0	0	0	0	0	0	0	0	0
PT CARTER JR., WILLIAM B.	6,377	488	51	38	577	0	0	0	0	0	0	0	0	0	0
PT HORNE, JASON MATTHEW	495	38	4	3	45	0	0	0	0	0	0	0	0	0	0
PT MALSEED, JACK E	1,082	83	9	6	98	0	0	0	0	0	0	0	0	0	0
PT NANCE, DONALD BRYON	1,805	138	14	11	163	0	0	0	0	0	0	0	0	0	0
PT WILLIS, IVY LEE III	547	42	4	3	50	0	0	0	0	0	0	0	0	0	0
OTHER	539	(2)	(25)	72	45	0	0	0	0	0	0	0	0	0	0
Total Bio-Tech	71,763	5,447	362	362	6,171	1,257	1,459	28,114	2,160	2,160	2,160	2,160	2,160	2,160	22,990

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Employee	Total	61-0646	62-0641	64-0643	66-0644	67-0647	68-0648	69-0649	73-0672	73-0673	88-0645	89-0660	90-0600	91-0640
		Tierre Verde	Lake Placid	East Lake	Pebble Creek	Alafaya Utilities	UI of Longwood	Wedge- field	Cypress Lakes	UI of Eagle Ridge	Mid- County	Lake Utilities	UI of Florida	Miles Grant
Customer Equivalents		1,030	321	1,348	2,023	5,022	1,813	1,194	1	806	6,254	1,696	6,371	1,852
ALDRICH, HOWARD J	1,696											1,696		
ANDERSON, DANIEL S	467												467	
ARMSTRONG, GARTH H	7,284	1,030									6,254			
ARMSTRONG, GARY T	12,507	1,030		1,348	2,023						6,254		1,852	
BENSON, ROBERT C	1,852													1,852
CARVER, DONALD GARY	5,022					5,022								
COATES, WILLIAM H	2,658									806				1,852
DUCK, CHRISTOPHER D	3,371			1,348	2,023									
DUNN, MICHAEL T	15,165	1,030		1,348	2,023					806	6,254		1,852	1,852
FOREHAND, CHARLES	8,029						1,813	1,194						
GAVALETZ, MICHAEL JOHN	6,371												6,371	
GENTILUCCI, DOMENIC VINCEN	6,371												6,371	
GONGRE, BRYAN KEITH	14,400						1,813	1,194					6,371	
HAHN, JERRY LAWRENCE	7,284	1,030									6,254			
HOLSAPPLE, ROGER E	8,029						1,813	1,194						
HOSTETLER, DONALD E	7,284	1,030									6,254			
HOUSTON, JAMES E	1,696											1,696		
JACKSON, ARNOLD JOE	2											1	1	
KERR, DAVID AARON	6,371												6,371	
KUHNS, JOSEPH M	1								1					
LANE, FRED J	6,371												6,371	
MILLER, KENNETH F	6,835					5,022	1,813							
MOODY, BELTON FENNEL	7,284	1,030									6,254			
NEWBERG, RICHARD K.	6,835						1,813							
ORR, DAVID LAWRENCE	16,096						1,813	1,194				1,696	6,371	
PHILLIPS, CHRISTOPHER R	16,096						1,813	1,194				1,696	6,371	
PRUITT, JEFF L	12,937	1,030		1,348	2,023						6,254		2,282	
RASMUSSEN, DONALD W	29,730	1,030	321	1,348	2,023	5,022	1,813	1,194		806	6,254	1,696	6,371	1,852
RISNER, ROBERT LOUIS	3,056							1,194						1,862
RYNIAK, DAVID	7,284	1,030									6,254			
SECOY, WILLIAM M.	2,890							1,194				1,696		
SHOFFSTALL, DAVID EUGENE	3,371			1,348	2,023									
SHUKAIT, NORMAN L	806									806				
SONKSEN, JEFFERY J	6,371												6,371	
STEWART, MALCOLM S	806									806				
STONE, CLAUDE KIRK	1,813						1,813							
SZCZEPKOWSKI, STEPHEN A	2,023					2,023								
THOMAS, JOHN DAVID	3,371			1,348	2,023									
VANMETER JR, NATHAN Z	1,194							1,194						
WATKINS JR, DONALD RAY	1,813						1,813							
WILLIAMS II, JOSEPH KELLY	8,029						1,813	1,194						
YINGLING, JAMES DENNIS	1,696											1,696		
PT ARMSTRONG, SCOTT D	7,284	1,030									6,254			
PT BARTLETT, TIMOTHY CHARLES	7,284	1,030									6,254			
PT BEAUCHAMP, MARIO J	6,835						1,813							
PT CLARK, JAMIE	1								1					
PT CLEMENT, RODNEY ARNOLD	1,852													1,852
PT COBB, RICHARD CLIFTON	5,022							5,022						
PT COX, HOWARD SWETT	5,022							5,022						
PT GARNER, LLOYD C	1,696											1,696		
PT GUNTHER, MATHEW JOSEPH	2,023					2,023								
PT JOHNS, RALPH	7,284	1,030									6,254			
PT KELLY JR, W G	5,022							5,022						
PT LANE, BRIAN K	1,194										1,194			
PT LIEVERTZ, MARGARET S	29,730	1,030	321	1,348	2,023	5,022	1,813	1,194		806	6,254	1,696	6,371	1,852
PT LIEVERTZ, SHARON M	6,371												6,371	
PT LUCAS, ROBERT CARL	3,007						1,813	1,194						
PT SUDOL, COREY F	6,371												6,371	
PT WADLEY II, WILLIAM T	1,696											1,696		
PT WEBER, JUSTIN R	7,284	1,030									6,254			
PT ZEPEDA, MAURICIO D	1,813						1,813							
OTHER	6,371												6,371	

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 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	61-0646	62-0641	64-0643	66-0644	67-0647	68-0648	69-0649	73-0672	73-0673	88-0645	89-0660	90-0600	91-0640	
Employee	Tierre	Lake	East	Pebble	Alafaya	UI of	Wedge-	Cypress	UI of	Mid-	Lake	UI of	Miles	
Total	Verde	Placid	Lake	Creek	Utilities	Longwood	field	Lakes	Eagle Ridge	County	Utilities	Florida	Grant	
Salary														
ALDRICH, HOWARD J	38,603	0	0	0	0	0	0	0	0	0	38,603	0	0	
ANDERSON, DANIEL S	29,787	0	0	0	0	0	0	0	0	0	0	29,787	0	
ARMSTRONG, GARTH H	26,175	3,701	0	0	0	0	0	0	0	22,474	0	0	0	
ARMSTRONG, GARY T	41,492	3,417	0	4,472	6,711	0	0	0	0	20,748	0	6,144	0	
BENSON, ROBERT C	25,367	0	0	0	0	0	0	0	0	0	0	0	25,367	
CARVER, DONALD GARY	3,682	0	0	0	0	3,682	0	0	0	0	0	0	0	
COATES, WILLIAM H	33,913	0	0	0	0	0	0	0	10,283	0	0	0	23,629	
DUCK, CHRISTOPHER D	3,008	0	0	1,203	1,805	0	0	0	0	0	0	0	0	
DUNN, MICHAEL T	59,163	4,018	0	5,259	7,892	0	0	0	3,144	24,398	0	7,225	7,225	
FOREHAND, CHARLES	31,266	0	0	0	0	19,556	7,060	4,650	0	0	0	0	0	
GAVALETZ, MICHAEL JOHN	30,107	0	0	0	0	0	0	0	0	0	0	30,107	0	
GENTILUCCI, DOMENIC VINCEN	28,956	0	0	0	0	0	0	0	0	0	0	28,956	0	
GONGRE, BRYAN KEITH	33,413	0	0	0	0	11,653	4,207	2,770	0	0	0	14,783	0	
HAHN, JERRY LAWRENCE	17,605	2,489	0	0	0	0	0	0	0	15,116	0	0	0	
HOLSAPPLE, ROGER E	27,984	0	0	0	0	17,503	6,319	4,161	0	0	0	0	0	
HOSTETLER, DONALD E	31,180	4,409	0	0	0	0	0	0	0	26,771	0	0	0	
HOUSTON, JAMES E	19,227	0	0	0	0	0	0	0	0	0	19,227	0	0	
JACKSON, ARNOLD JOE	13,048	0	0	0	0	0	0	0	0	0	6,524	6,524	0	
KERR, DAVID AARON	32,214	0	0	0	0	0	0	0	0	0	0	32,214	0	
KUHNS, JOSEPH M	25,935	0	0	0	0	0	0	0	0	25,935	0	0	0	
LANE, FRED J	18,818	0	0	0	0	0	0	0	0	0	0	18,818	0	
MILLER, KENNETH F	36,833	0	0	0	0	27,063	9,770	0	0	0	0	0	0	
MOODY, BELTON FENNEL	11,961	1,691	0	0	0	0	0	0	0	10,270	0	0	0	
NEUBERG, RICHARD K.	40,562	0	0	0	0	29,803	10,759	0	0	0	0	0	0	
ORR, DAVID LAWRENCE	35,163	0	0	0	0	10,971	3,961	2,608	0	0	3,705	13,918	0	
PHILLIPS, CHRISTOPHER R	23,520	0	0	0	0	7,338	2,649	1,745	0	0	2,478	9,309	0	
BRUITT, JEFF L	15,708	1,251	0	1,637	2,456	0	0	0	0	7,594	0	2,771	0	
RASMUSSEN, DONALD W	96,000	3,326	1,037	4,353	6,532	16,216	5,854	3,856	2,603	20,195	5,476	20,572	5,980	
RISNER, ROBERT LOUIS	29,844	0	0	0	0	0	0	11,660	0	0	0	18,184	0	
RYNIAK, DAVID	26,789	3,788	0	0	0	0	0	0	0	23,001	0	0	0	
SECOY, WILLIAM H.	4,596	0	0	0	0	0	1,899	0	0	0	2,697	0	0	
SHOFFSTALL, DAVID EUGENE	28,292	0	0	11,314	16,979	0	0	0	0	0	0	0	0	
SHUKAIT, NORMAN L	28,120	0	0	0	0	0	0	0	28,120	0	0	0	0	
SONKSEN, JEFFERY J	19,232	0	0	0	0	0	0	0	0	0	0	19,232	0	
STEWART, MALCOLM S	26,411	0	0	0	0	0	0	0	26,411	0	0	0	0	
STONE, CLAUDE KIRK	3,092	0	0	0	0	3,092	0	0	0	0	0	0	0	
SECZEPKOWSKI, STEPHEN A	30,627	0	0	0	30,627	0	0	0	0	0	0	0	0	
THOMAS, JOHN DAVID	21,159	0	0	8,461	12,698	0	0	0	0	0	0	0	0	
VANMETER JR, NATHAN Z	22,299	0	0	0	0	0	22,299	0	0	0	0	0	0	
WATKINS JR, DONALD RAY	16,752	0	0	0	0	16,752	0	0	0	0	0	0	0	
WILLIAMS II, JOSEPH KELLY	14,858	0	0	0	0	9,293	3,355	2,210	0	0	0	0	0	
YINGLING, JAMES DENNIS	14,461	0	0	0	0	0	0	0	0	0	14,461	0	0	
PT ARMSTRONG, SCOTT D	604	85	0	0	0	0	0	0	0	518	0	0	0	
PT BARTLETT, TIMOTHY CHARLES	3,474	491	0	0	0	0	0	0	0	2,983	0	0	0	
PT BEAUCHAMP, MARIO J	6,640	0	0	0	0	4,879	1,761	0	0	0	0	0	0	
PT CLARK, JAMIE	242	0	0	0	0	0	0	242	0	0	0	0	0	
PT CLEMENT, RODNEY ARNOLD	7,065	0	0	0	0	0	0	0	0	0	0	0	7,065	
PT COBB, RICHARD CLIFTON	3,460	0	0	0	0	3,460	0	0	0	0	0	0	0	
PT COX, HOWARD SWETT	13,490	0	0	0	0	13,490	0	0	0	0	0	0	0	
PT GARNER, LLOYD C	3,885	0	0	0	0	0	0	0	0	0	3,885	0	0	
PT GUNTHER, MATHEW JOSEPH	12,421	0	0	0	12,421	0	0	0	0	0	0	0	0	
PT JOHNS, RALPH	15,393	2,177	0	0	0	0	0	0	0	13,216	0	0	0	
PT KELLY JR, W G	6,174	0	0	0	0	6,174	0	0	0	0	0	0	0	
PT LANE, BRIAN K	8,702	0	0	0	0	0	0	8,702	0	0	0	0	0	
PT LIEVERTZ, MARGARET S	7,862	272	85	356	535	1,328	479	316	0	213	1,654	449	1,685	
PT LIEVERTZ, SHARON M	2,726	0	0	0	0	0	0	0	0	0	0	2,726	0	
PT LUCAS, ROBERT CARL	9,220	0	0	0	0	0	5,559	3,661	0	0	0	0	0	
PT SUDOL, COREY F	2,858	0	0	0	0	0	0	0	0	0	0	2,858	0	
PT WADLEY II, WILLIAM T	3,310	0	0	0	0	0	0	0	0	0	3,310	0	0	
PT WEBER, JUSTIN R	3,496	494	0	0	0	0	0	0	0	3,002	0	0	0	
PT ZEPEDA, MAURICIO D	5,184	0	0	0	0	5,184	0	0	0	0	0	0	0	
OTHER	8,409	0	0	0	0	0	0	0	0	0	0	8,409	0	
Total Florida	1,241,834	31,609	1,122	37,055	98,656	182,409	86,761	70,537	26,177	70,774	191,940	100,815	274,222	69,756

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	61-0646	62-0641	64-0643	66-0644	67-0647	68-0648	69-0649	73-0672	73-0673	88-0645	89-0660	90-0600	91-0640	
Employee	Tierre	Lake	East	Pebble	Alafaya	UI of	Wedge-	Cypress	UI of	Mid-	Lake	UI of	Miles	
Total	Verde	Placid	Lake	Creek	Utilities	Longwood	field	Lakes	Eagle Ridge	County	Utilities	Florida	Grant	
FICA														
ALDRICH, HOWARD J	2,953	0	0	0	0	0	0	0	0	0	2,953	0	0	
ANDERSON, DANIEL S	2,279	0	0	0	0	0	0	0	0	0	0	2,279	0	
ARMSTRONG, GARTH H	2,002	283	0	0	0	0	0	0	0	1,719	0	0	0	
ARMSTRONG, GARY T	3,174	261	0	342	513	0	0	0	0	1,587	0	470	0	
BENSON, ROBERT C	1,941	0	0	0	0	0	0	0	0	0	0	0	1,941	
CARVER, DONALD GARY	282	0	0	0	0	282	0	0	0	0	0	0	0	
COATES, WILLIAM H	2,594	0	0	0	0	0	0	0	787	0	0	0	1,807	
DUCK, CHRISTOPHER D	230	0	0	92	138	0	0	0	0	0	0	0	0	
DUNN, MICHAEL T	4,526	307	0	402	604	0	0	0	241	1,867	0	553	553	
FOREHAND, CHARLES	2,392	0	0	0	0	1,496	540	356	0	0	0	0	0	
GAVALETZ, MICHAEL JOHN	2,303	0	0	0	0	0	0	0	0	0	0	2,303	0	
GENTILUCCI, DOMENIC VINCENT	2,215	0	0	0	0	0	0	0	0	0	0	2,215	0	
GONGRE, BRYAN KEITH	2,556	0	0	0	0	891	322	212	0	0	0	1,131	0	
HAHN, JERRY LAWRENCE	1,347	190	0	0	0	0	0	0	0	1,157	0	0	0	
HOLSAPPLE, ROGER E	2,141	0	0	0	0	1,339	483	318	0	0	0	0	0	
HOSTETLER, DONALD E	2,385	337	0	0	0	0	0	0	0	2,048	0	0	0	
HOUSTON, JAMES E	1,471	0	0	0	0	0	0	0	0	0	1,471	0	0	
JACKSON, ARNOLD JOE	998	0	0	0	0	0	0	0	0	0	499	499	0	
KERR, DAVID AARON	2,464	0	0	0	0	0	0	0	0	0	0	2,464	0	
KUHNS, JOSEPH M	1,984	0	0	0	0	0	0	0	1,984	0	0	0	0	
LANE, FRED J	1,440	0	0	0	0	0	0	0	0	0	0	1,440	0	
MILLER, KENNETH F	2,818	0	0	0	0	2,071	747	0	0	0	0	0	0	
MOODY, BELTON FENNEL	915	129	0	0	0	0	0	0	0	786	0	0	0	
NEWBERG, RICHARD K.	3,103	0	0	0	0	2,280	823	0	0	0	0	0	0	
ORR, DAVID LAWRENCE	2,690	0	0	0	0	839	303	200	0	0	283	1,065	0	
PHILLIPS, CHRISTOPHER R	1,799	0	0	0	0	561	203	133	0	0	190	712	0	
PRUITT, JEFF L	1,202	96	0	125	188	0	0	0	0	581	0	212	0	
RASMUSSEN, DONALD W	5,633	195	61	255	383	952	344	226	0	153	1,185	321	1,207	
RISNER, ROBERT LOUIS	2,283	0	0	0	0	0	0	892	0	0	0	1,391	0	
RYNIAK, DAVID	2,049	290	0	0	0	0	0	0	0	1,759	0	0	0	
SECOY, WILLIAM M.	352	0	0	0	0	0	0	145	0	0	0	207	0	
SHOFFSTALL, DAVID EUGENE	2,164	0	0	865	1,299	0	0	0	0	0	0	0	0	
SHUKAIT, NORMAN L	2,151	0	0	0	0	0	0	0	2,151	0	0	0	0	
SONKSEN, JEFFERY J	1,471	0	0	0	0	0	0	0	0	0	0	1,471	0	
STEWART, MALCOLM S	2,020	0	0	0	0	0	0	0	2,020	0	0	0	0	
STONE, CLAUDE KIRK	237	0	0	0	0	237	0	0	0	0	0	0	0	
SZCZEPKOWSKI, STEPHEN A	2,343	0	0	0	2,343	0	0	0	0	0	0	0	0	
THOMAS, JOHN DAVID	1,619	0	0	647	972	0	0	0	0	0	0	0	0	
VANMETER JR, NATHAN Z	1,706	0	0	0	0	0	0	1,706	0	0	0	0	0	
MATKINS JR, DONALD RAY	1,282	0	0	0	0	0	1,282	0	0	0	0	0	0	
WILLIAMS II, JOSEPH KELLY	1,137	0	0	0	0	711	257	169	0	0	0	0	0	
YINGLING, JAMES DENNIS	1,106	0	0	0	0	0	0	0	0	0	1,106	0	0	
PT ARMSTRONG, SCOTT D	46	7	0	0	0	0	0	0	0	39	0	0	0	
PT BARTLETT, TIMOTHY CHARLES	266	38	0	0	0	0	0	0	0	228	0	0	0	
PT BEAUCHAMP, MARIO J	508	0	0	0	0	373	135	0	0	0	0	0	0	
PT CLARK, JAMIE	18	0	0	0	0	0	0	18	0	0	0	0	0	
PT CLEMENT, RODNEY ARNOLD	540	0	0	0	0	0	0	0	0	0	0	0	540	
PT COBB, RICHARD CLIFTON	265	0	0	0	0	265	0	0	0	0	0	0	0	
PT COX, HOWARD SWETT	1,032	0	0	0	0	1,032	0	0	0	0	0	0	0	
PT GARNER, LLOYD C	297	0	0	0	0	0	0	0	0	0	297	0	0	
PT GUNTHER, MATHEN JOSEPH	950	0	0	0	950	0	0	0	0	0	0	0	0	
PT JOHNS, RALPH	1,178	167	0	0	0	0	0	0	0	1,011	0	0	0	
PT KELLY JR, W G	472	0	0	0	0	472	0	0	0	0	0	0	0	
PT LANE, BRIAN K	666	0	0	0	0	0	0	666	0	0	0	0	0	
PT LIEVERTZ, MARGARET S	601	21	6	27	41	102	37	24	0	16	126	34	129	
PT LIEVERTZ, SHARON M	209	0	0	0	0	0	0	0	0	0	0	209	0	
PT LUCAS, ROBERT CARL	705	0	0	0	0	0	425	280	0	0	0	0	0	
PT SUDOL, COREY F	219	0	0	0	0	0	0	0	0	0	0	219	0	
PT WADLEY II, WILLIAM T	253	0	0	0	0	0	0	0	0	0	253	0	0	
PT WEBER, JUSTIN R	267	38	0	0	0	0	0	0	0	229	0	0	0	
PT ZEPEDA, MAURICIO D	397	0	0	0	0	397	0	0	0	0	0	0	0	
OTHER	(2,302)	0	0	0	0	0	0	0	0	0	0	(2,302)	0	
Total Florida	90,344	2,359	67	2,755	7,431	13,666	6,535	5,327	2,002	5,368	14,322	7,614	17,667	5,229

WATER SERVICE CORPORATION
 \$5 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employee	Total	61-0646 Tierre Verde	62-0641 Lake Placid	64-0643 East Lake	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood	69-0649 Wedge- field	73-0672 Cypress Lakes	73-0673 UI of Eagle Ridge	88-0645 Mid- County	89-0660 Lake Utilities	90-0600 UI of Florida	91-0640 Miles Grant
TOTAL														
ALDRICH, HOWARD J	56	0	0	0	0	0	0	0	0	0	0	56	0	0
ANDERSON, DANIEL S	56	0	0	0	0	0	0	0	0	0	0	0	56	0
ARMSTRONG, GARTH H	56	8	0	0	0	0	0	0	0	0	48	0	0	0
ARMSTRONG, GARY T	56	5	0	6	9	0	0	0	0	0	28	0	8	0
BENSON, ROBERT C	56	0	0	0	0	0	0	0	0	0	0	0	0	56
CARVER, DONALD GARY	29	0	0	0	0	29	0	0	0	0	0	0	0	0
COATES, WILLIAM H	56	0	0	0	0	0	0	0	0	17	0	0	0	39
DUCK, CHRISTOPHER D	24	0	0	10	14	0	0	0	0	0	0	0	0	0
DUNN, MICHAEL T	56	4	0	5	7	0	0	0	0	3	23	0	7	7
FOREHAND, CHARLES	56	0	0	0	0	35	13	8	0	0	0	0	0	0
GAVALETZ, MICHAEL JOHN	56	0	0	0	0	0	0	0	0	0	0	0	56	0
GENTILUCCI, DOMENIC VINCEN	56	0	0	0	0	0	0	0	0	0	0	0	56	0
GONGRE, BRYAN KEITH	56	0	0	0	0	20	7	5	0	0	0	0	25	0
HAHN, JERRY LAWRENCE	56	8	0	0	0	0	0	0	0	0	48	0	0	0
HOLSAPPLE, ROGER E	56	0	0	0	0	35	13	8	0	0	0	0	0	0
HOSTETLER, DONALD E	56	8	0	0	0	0	0	0	0	0	48	0	0	0
HOUSTON, JAMES E	56	0	0	0	0	0	0	0	0	0	0	56	0	0
JACKSON, ARNOLD JOE	56	0	0	0	0	0	0	0	0	0	0	28	28	0
KERR, DAVID AARON	56	0	0	0	0	0	0	0	0	0	0	0	56	0
KUHNS, JOSEPH M	56	0	0	0	0	0	0	0	56	0	0	0	0	0
LANE, FRED J	56	0	0	0	0	0	0	0	0	0	0	0	56	0
MILLER, KENNETH F	56	0	0	0	0	41	15	0	0	0	0	0	0	0
MOODY, BELTON FENNEL	56	8	0	0	0	0	0	0	0	0	48	0	0	0
NEWBERG, RICHARD K.	56	0	0	0	0	41	15	0	0	0	0	0	0	0
ORR, DAVID LAWRENCE	56	0	0	0	0	17	6	4	0	0	0	6	22	0
PHILLIPS, CHRISTOPHER R	56	0	0	0	0	17	6	4	0	0	0	6	22	0
PRUITT, JEFF L	56	4	0	6	9	0	0	0	0	0	27	0	10	0
RASMUSSEN, DONALD W	56	2	1	3	4	9	3	2	0	2	12	3	12	3
RISNER, ROBERT LOUIS	56	0	0	0	0	0	0	22	0	0	0	0	34	0
RYNIAK, DAVID	56	8	0	0	0	0	0	0	0	0	48	0	0	0
SECOY, WILLIAM M.	37	0	0	0	0	0	0	15	0	0	0	22	0	0
SHOFFSTALL, DAVID EUGENE	56	0	0	22	34	0	0	0	0	0	0	0	0	0
SHUKAIT, NORMAN L	56	0	0	0	0	0	0	0	0	56	0	0	0	0
SONKSEN, JEFFERY J	56	0	0	0	0	0	0	0	0	0	0	0	56	0
STEWART, MALCOLM S	56	0	0	0	0	0	0	0	0	56	0	0	0	0
STONE, CLAUDE KIRK	25	0	0	0	0	0	25	0	0	0	0	0	0	0
SZCZEPKOWSKI, STEPHEN A	56	0	0	0	56	0	0	0	0	0	0	0	0	0
THOMAS, JOHN DAVID	56	0	0	22	34	0	0	0	0	0	0	0	0	0
VANMETER JR, NATHAN Z	56	0	0	0	0	0	0	56	0	0	0	0	0	0
WATKINS JR, DONALD RAY	56	0	0	0	0	0	56	0	0	0	0	0	0	0
WILLIAMS II, JOSEPH KELLY	56	0	0	0	0	35	13	8	0	0	0	0	0	0
YINGLING, JAMES DENNIS	56	0	0	0	0	0	0	0	0	0	0	56	0	0
PT ARMSTRONG, SCOTT D	5	1	0	0	0	0	0	0	0	0	4	0	0	0
PT BARTLETT, TIMOTHY CHARLES	28	4	0	0	0	0	0	0	0	0	24	0	0	0
PT BEAUCHAMP, MARIO J	53	0	0	0	0	39	14	0	0	0	0	0	0	0
PT CLARK, JAMIE	2	0	0	0	0	0	0	0	2	0	0	0	0	0
PT CLEMENT, RODNEY ARNOLD	56	0	0	0	0	0	0	0	0	0	0	0	0	56
PT COBB, RICHARD CLIFTON	28	0	0	0	0	28	0	0	0	0	0	0	0	0
PT COX, HOWARD SWETT	56	0	0	0	0	56	0	0	0	0	0	0	0	0
PT GARNER, LLOYD C	31	0	0	0	0	0	0	0	0	0	0	31	0	0
PT GUNTHER, MATHEW JOSEPH	56	0	0	0	56	0	0	0	0	0	0	0	0	0
PT JOHNS, RALPH	56	8	0	0	0	0	0	0	0	0	48	0	0	0
PT KELLY JR, W G	49	0	0	0	0	49	0	0	0	0	0	0	0	0
PT LANE, BRIAN K	56	0	0	0	0	0	0	56	0	0	0	0	0	0
PT LIEVERTZ, MARGARET S	56	2	1	3	4	9	3	2	0	2	12	3	12	3
PT LIEVERTZ, SHARON M	22	0	0	0	0	0	0	0	0	0	0	0	22	0
PT LUCAS, ROBERT CARL	56	0	0	0	0	0	34	22	0	0	0	0	0	0
PT SUDOL, COREY F	23	0	0	0	0	0	0	0	0	0	0	0	23	0
PT WADLEY II, WILLIAM T	26	0	0	0	0	0	0	0	0	0	0	26	0	0
PT WEBER, JUSTIN R	28	4	0	0	0	0	0	0	0	0	24	0	0	0
PT ZEPEDA, MAURICIO D	41	0	0	0	0	0	41	0	0	0	0	0	0	0
OTHER	(83)	0	0	0	0	0	0	0	0	0	0	0	(83)	Page 23 of 109
Total Florida	2,888	74	2	77	227	460	264	212	58	136	442	293	478	164

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	61-0646 Tierre Verde	62-0641 Lake Placid	64-0643 East Lake	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood	69-0649 Wedge- field	73-0672 Cypress Lakes	73-0673 UI of Eagle Ridge	88-0645 Mid- County	89-0660 Lake Utilities	90-0600 UI of Florida	91-0640 Miles Grant
ALDRICH, HOWARD J	75	0	0	0	0	0	0	0	0	0	0	75	0	0
ANDERSON, DANIEL S	75	0	0	0	0	0	0	0	0	0	0	0	75	0
ARMSTRONG, GARTH H	75	11	0	0	0	0	0	0	0	0	64	0	0	0
ARMSTRONG, GARY T	75	6	0	8	12	0	0	0	0	0	37	0	11	0
BENSON, ROBERT C	75	0	0	0	0	0	0	0	0	0	0	0	0	75
CARVER, DONALD GARY	39	0	0	0	0	39	0	0	0	0	0	0	0	0
COATES, WILLIAM H	75	0	0	0	0	0	0	0	0	23	0	0	0	52
DUCK, CHRISTOPHER D	32	0	0	13	19	0	0	0	0	0	0	0	0	0
DUNN, MICHAEL T	75	5	0	7	10	0	0	0	4	31	0	0	9	9
FOREHAND, CHARLES	75	0	0	0	0	47	17	11	0	0	0	0	0	0
GVALETZ, MICHAEL JOHN	75	0	0	0	0	0	0	0	0	0	0	0	75	0
GENTILUCCI, DOMENIC VINCENT	75	0	0	0	0	0	0	0	0	0	0	0	75	0
GONGRE, BRYAN KEITH	75	0	0	0	0	26	9	6	0	0	0	0	33	0
HAHN, JERRY LAWRENCE	75	11	0	0	0	0	0	0	0	64	0	0	0	0
HOLSAPPLE, ROGER E	75	0	0	0	0	47	17	11	0	0	0	0	0	0
HOSSTETLER, DONALD E	75	11	0	0	0	0	0	0	0	64	0	0	0	0
HOUSTON, JAMES E	75	0	0	0	0	0	0	0	0	0	0	75	0	0
JACKSON, ARNOLD JOE	75	0	0	0	0	0	0	0	0	0	0	37	37	0
KERR, DAVID AARON	75	0	0	0	0	0	0	0	0	0	0	0	75	0
KUHNS, JOSEPH M	75	0	0	0	0	0	0	0	75	0	0	0	0	0
LANE, FRED J	75	0	0	0	0	0	0	0	0	0	0	0	75	0
MILLER, KENNETH F	75	0	0	0	0	55	20	0	0	0	0	0	0	0
MOODY, BELTON FENNEL	75	11	0	0	0	0	0	0	0	0	64	0	0	0
MEMBERG, RICHARD K.	75	0	0	0	0	55	20	0	0	0	0	0	0	0
ORR, DAVID LAWRENCE	75	0	0	0	0	23	8	6	0	0	0	8	30	0
PHILLIPS, CHRISTOPHER R	75	0	0	0	0	23	8	6	0	0	0	8	30	0
FRUITT, JEFF L	75	6	0	0	12	0	0	0	0	0	36	0	13	0
RASMUSSEN, DONALD W	75	3	1	3	5	13	5	3	0	2	16	4	16	5
RISNER, ROBERT LOUIS	75	0	0	0	0	0	0	29	0	0	0	0	46	0
RYNIAK, DAVID	75	11	0	0	0	0	0	0	0	64	0	0	0	0
SECOY, WILLIAM M.	49	0	0	0	0	0	0	20	0	0	0	29	0	0
SHOFFSTALL, DAVID EUGENE	75	0	0	30	45	0	0	0	0	0	0	0	0	0
SHUKAIT, NORMAN L	75	0	0	0	0	0	0	0	0	75	0	0	0	0
SONKSEN, JEFFERY J	75	0	0	0	0	0	0	0	0	0	0	0	75	0
STEWART, MALCOLM S	75	0	0	0	0	0	0	0	0	75	0	0	0	0
STONE, CLAUDE KIRK	33	0	0	0	0	0	33	0	0	0	0	0	0	0
SZCZEPKOWSKI, STEPHEN A	75	0	0	0	75	0	0	0	0	0	0	0	0	0
THOMAS, JOHN DAVID	75	0	0	30	45	0	0	0	0	0	0	0	0	0
VANMETER JR, NATHAN Z	75	0	0	0	0	0	0	75	0	0	0	0	0	0
WATKINS JR, DONALD RAY	75	0	0	0	0	0	75	0	0	0	0	0	0	0
WILLIAMS II, JOSEPH KELLY	75	0	0	0	0	47	17	11	0	0	0	0	0	0
YINGLING, JAMES DENNIS	75	0	0	0	0	0	0	0	0	0	0	75	0	0
PT ARMSTRONG, SCOTT D	6	1	0	0	0	0	0	0	0	0	6	0	0	0
PT BARTLETT, TIMOTHY CHARLES	37	5	0	0	0	0	0	0	0	32	0	0	0	0
PT BEAUCHAMP, MARIO J	71	0	0	0	0	52	19	0	0	0	0	0	0	0
PT CLARK, JAMIE	3	0	0	0	0	0	0	0	3	0	0	0	0	0
PT CLEMENT, RODNEY ARNOLD	75	0	0	0	0	0	0	0	0	0	0	0	0	75
PT COBB, RICHARD CLIFTON	37	0	0	0	0	37	0	0	0	0	0	0	0	0
PT COX, HOWARD SWETT	75	0	0	0	0	75	0	0	0	0	0	0	0	0
PT GARNER, LLOYD C	42	0	0	0	0	0	0	0	0	0	0	42	0	0
PT GUNTHER, MATHEW JOSEPH	75	0	0	0	75	0	0	0	0	0	0	0	0	0
PT JOHNS, RALPH	75	11	0	0	0	0	0	0	0	0	64	0	0	0
PT KELLY JR, W G	66	0	0	0	0	66	0	0	0	0	0	0	0	0
PT LANE, BRIAN K	75	0	0	0	0	0	0	75	0	0	0	0	0	0
PT LIEVERTZ, MARGARET S	75	3	1	3	5	13	5	3	0	2	16	4	16	5
PT LIEVERTZ, SHARON M	29	0	0	0	0	0	0	0	0	0	0	0	29	0
PT LUCAS, ROBERT CARL	75	0	0	0	0	0	45	30	0	0	0	0	0	0
PT SUDOL, COREY F	31	0	0	0	0	0	0	0	0	0	0	0	31	0
PT WADLEY II, WILLIAM T	35	0	0	0	0	0	0	0	0	0	0	35	0	0
PT WEBER, JUSTIN R	37	5	0	0	0	0	0	0	0	32	0	0	0	0
PT ZEPEDA, MAURICIO D	55	0	0	0	0	0	55	0	0	0	0	0	0	0
OTHER	(145)	0	0	0	0	0	0	0	0	0	0	0	(145)	0
Total Florida	3,829	100	2	102	303	618	353	286	78	181	590	392	606	221

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	61-0646	62-0641	64-0643	66-0644	67-0647	68-0648	69-0649	73-0672	73-0673	88-0645	89-0660	90-0600	91-0640
		Tierre Verde	Lake Placid	East Lake	Pebble Creek	Alafaya Utilities	UI of Longwood	Wedge- field	Cypress Lakes	UI of Eagle Ridge	Mid- County	Lake Utilities	UI of Florida	Miles Grant
Pension														
ALDRICH, HOWARD J	815	0	0	0	0	0	0	0	0	0	0	815	0	0
ANDERSON, DANIEL S	628	0	0	0	0	0	0	0	0	0	0	0	628	0
ARMSTRONG, GARTH H	552	78	0	0	0	0	0	0	0	0	474	0	0	0
ARMSTRONG, GARY T	875	72	0	94	142	0	0	0	0	0	438	0	130	0
BENSON, ROBERT C	535	0	0	0	0	0	0	0	0	0	0	0	0	535
CARVER, DONALD GARY	78	0	0	0	0	78	0	0	0	0	0	0	0	0
COATES, WILLIAM H	716	0	0	0	0	0	0	0	0	217	0	0	0	499
DUCK, CHRISTOPHER D	63	0	0	25	38	0	0	0	0	0	0	0	0	0
DUNN, MICHAEL T	1,248	85	0	111	166	0	0	0	0	66	515	0	152	152
FOREHAND, CHARLES	660	0	0	0	0	413	149	98	0	0	0	0	0	0
GAVALETZ, MICHAEL JOHN	635	0	0	0	0	0	0	0	0	0	0	0	635	0
GENTILUCCI, DOMENIC VINCEN	611	0	0	0	0	0	0	0	0	0	0	0	611	0
GONGRE, BRYAN KEITH	705	0	0	0	0	246	89	58	0	0	0	0	312	0
HAHN, JERRY LAWRENCE	371	52	0	0	0	0	0	0	0	0	319	0	0	0
HOLSAPPLE, ROGER E	590	0	0	0	0	369	133	88	0	0	0	0	0	0
HOSSTETLER, DONALD E	658	93	0	0	0	0	0	0	0	0	565	0	0	0
HOUSTON, JAMES E	406	0	0	0	0	0	0	0	0	0	0	406	0	0
JACKSON, ARNOLD JOE	275	0	0	0	0	0	0	0	0	0	0	138	138	0
KERR, DAVID AARON	680	0	0	0	0	0	0	0	0	0	0	0	680	0
KUHNS, JOSEPH M	547	0	0	0	0	0	0	0	547	0	0	0	0	0
LANE, FRED J	397	0	0	0	0	0	0	0	0	0	0	0	397	0
MILLER, KENNETH F	777	0	0	0	0	571	206	0	0	0	0	0	0	0
MOODY, BELTON FENNEL	252	36	0	0	0	0	0	0	0	0	216	0	0	0
NEWBERG, RICHARD K.	856	0	0	0	0	629	227	0	0	0	0	0	0	0
ORR, DAVID LAWRENCE	742	0	0	0	0	232	84	55	0	0	0	78	294	0
PHILLIPS, CHRISTOPHER R	496	0	0	0	0	155	56	37	0	0	0	52	196	0
FRUITT, JEFF L	331	26	0	34	52	0	0	0	0	0	160	0	59	0
RASMUSSEN, DONALD W	2,026	70	22	92	138	342	124	81	0	55	426	116	434	126
RISNER, ROBERT LOUIS	630	0	0	0	0	0	0	246	0	0	0	0	384	0
RYNIAK, DAVID	565	80	0	0	0	0	0	0	0	0	485	0	0	0
SECOY, WILLIAM M.	97	0	0	0	0	0	0	40	0	0	0	57	0	0
SHOFFSTALL, DAVID EUGENE	597	0	0	239	358	0	0	0	0	0	0	0	0	0
SHUKAIT, NORMAN L	593	0	0	0	0	0	0	0	593	0	0	0	0	0
SONKSEN, JEFFERY J	406	0	0	0	0	0	0	0	0	0	0	0	406	0
STEWART, MALCOLM S	557	0	0	0	0	0	0	0	0	557	0	0	0	0
STONE, CLAUDE KIRK	65	0	0	0	0	0	65	0	0	0	0	0	0	0
SZCZEPKOWSKI, STEPHEN A	646	0	0	0	646	0	0	0	0	0	0	0	0	0
THOMAS, JOHN DAVID	446	0	0	178	268	0	0	0	0	0	0	0	0	0
VANMETER JR, NATHAN Z	471	0	0	0	0	0	0	471	0	0	0	0	0	0
WATKINS JR, DONALD RAY	353	0	0	0	0	0	353	0	0	0	0	0	0	0
WILLIAMS II, JOSEPH KELLY	314	0	0	0	0	196	71	47	0	0	0	0	0	0
YINGLING, JAMES DENNIS	305	0	0	0	0	0	0	0	0	0	0	305	0	0
PT ARMSTRONG, SCOTT D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BARTLETT, TIMOTHY CHARLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BEAUCHAMP, MARIO J	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CLARK, JAMIE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CLEMENT, RODNEY ARNOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT COBB, RICHARD CLIFTON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT COX, HOWARD SWETT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT GARNER, LLOYD C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT GUNTHER, MATHEW JOSEPH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT JOHNS, RALPH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT KELLY JR, W G	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LANE, BRIAN K	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LIEVERTZ, MARGARET S	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LIEVERTZ, SHARON M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LUCAS, ROBERT CARL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT SUDOL, COREY F	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT WADLEY II, WILLIAM T	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT WEBER, JUSTIN R	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ZEPEDA, MAURICIO D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Florida	23,570	592	22	773	1,808	3,231	1,557	1,221	547	1,488	3,598	1,967	5,455	1,312

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	61-0644	62-0641	64-0643	66-0644	67-0647	68-0648	69-0649	73-0672	73-0673	88-0645	89-0660	90-0600	91-0640
		Tierre Verde	Lake Placid	East Lake	Pebble Creek	Alafaya Utilities	UI of Longwood	Wedge- field	Cypress Lakes	UI of Eagle Ridge	Mid- County	Lake Utilities	UI of Florida	Miles Grant
ALDRICH, HOWARD J	946	0	0	0	0	0	0	0	0	0	0	946	0	0
ANDERSON, DANIEL S	730	0	0	0	0	0	0	0	0	0	0	0	730	0
ARMSTRONG, GARTH H	641	91	0	0	0	0	0	0	0	0	550	0	0	0
ARMSTRONG, GARY T	1,017	84	0	110	164	0	0	0	0	0	509	0	151	0
BENSON, ROBERT C	621	0	0	0	0	0	0	0	0	0	0	0	0	621
CARVER, DONALD GARY	90	0	0	0	0	90	0	0	0	0	0	0	0	0
COATES, WILLIAM H	831	0	0	0	0	0	0	0	0	252	0	0	0	579
DUCK, CHRISTOPHER D	74	0	0	30	44	0	0	0	0	0	0	0	0	0
DUNN, MICHAEL T	1,449	98	0	129	193	0	0	0	0	77	598	0	177	177
FOREHAND, CHARLES	766	0	0	0	0	479	173	114	0	0	0	0	0	0
GVALETTZ, MICHAEL JOHN	738	0	0	0	0	0	0	0	0	0	0	0	738	0
GENTILUCCI, DOMENIC VINCENT	709	0	0	0	0	0	0	0	0	0	0	0	709	0
GONGRE, BRYAN KEITH	819	0	0	0	0	286	103	68	0	0	0	0	362	0
HAHN, JERRY LAWRENCE	431	61	0	0	0	0	0	0	0	0	370	0	0	0
HOLSAPPLE, ROGER E	686	0	0	0	0	429	155	102	0	0	0	0	0	0
HOSTETLER, DONALD E	764	108	0	0	0	0	0	0	0	0	656	0	0	0
HOUSTON, JAMES E	471	0	0	0	0	0	0	0	0	0	0	471	0	0
JACKSON, ARNOLD JOE	320	0	0	0	0	0	0	0	0	0	0	160	160	0
KERR, DAVID AARON	789	0	0	0	0	0	0	0	0	0	0	0	789	0
KUHNS, JOSEPH M	635	0	0	0	0	0	0	0	635	0	0	0	0	0
LANE, FRED J	461	0	0	0	0	0	0	0	0	0	0	0	461	0
MILLER, KENNETH F	902	0	0	0	0	663	239	0	0	0	0	0	0	0
MOODY, BELTON FENNEL	293	41	0	0	0	0	0	0	0	0	252	0	0	0
NEWBERG, RICHARD K.	994	0	0	0	0	730	264	0	0	0	0	0	0	0
ORR, DAVID LAWRENCE	861	0	0	0	0	269	97	64	0	0	0	91	341	0
PHILLIPS, CHRISTOPHER R	576	0	0	0	0	180	65	43	0	0	0	61	228	0
PRUITT, JEFF L	385	31	0	40	60	0	0	0	0	0	186	0	68	0
RASMUSSEN, DONALD W	2,352	81	25	107	160	397	143	94	0	64	495	134	504	147
RISNER, ROBERT LOUIS	731	0	0	0	0	0	0	286	0	0	0	0	445	0
RYNIAK, DAVID	656	93	0	0	0	0	0	0	0	0	563	0	0	0
SECOY, WILLIAM M.	113	0	0	0	0	0	0	47	0	0	0	66	0	0
SHOFFSTALL, DAVID EUGENE	693	0	0	277	416	0	0	0	0	0	0	0	0	0
SHUKAIT, NORMAN L	689	0	0	0	0	0	0	0	0	689	0	0	0	0
SONKSEN, JEFFERY J	471	0	0	0	0	0	0	0	0	0	0	0	471	0
STEWART, MALCOLM S	647	0	0	0	0	0	0	0	0	647	0	0	0	0
STONE, CLAUDE KIRK	76	0	0	0	0	0	76	0	0	0	0	0	0	0
SZCZEPKOWSKI, STEPHEN A	750	0	0	0	750	0	0	0	0	0	0	0	0	0
THOMAS, JOHN DAVID	518	0	0	207	311	0	0	0	0	0	0	0	0	0
VANMETER JR, NATHAN Z	546	0	0	0	0	0	0	546	0	0	0	0	0	0
MATKINS JR, DONALD RAY	410	0	0	0	0	0	410	0	0	0	0	0	0	0
WILLIAMS II, JOSEPH KELLY	364	0	0	0	0	228	82	54	0	0	0	0	0	0
YINGLING, JAMES DENNIS	354	0	0	0	0	0	0	0	0	0	0	354	0	0
PT ARMSTRONG, SCOTT D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BARTLETT, TIMOTHY CHARLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BEAUCHAMP, MARIO J	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CLARK, JAMIE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CLEMENT, RODNEY ARNOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT COBB, RICHARD CLIFTON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT COX, HOWARD SWETT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT GARNER, LLOYD C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT GUNTHER, MATHEW JOSEPH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT JOHNS, RALPH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT KELLY JR, W G	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LANE, BRIAN K	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LIEVERTZ, MARGARET S	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LIEVERTZ, SHARON M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LUCAS, ROBERT CARL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT SUDOL, COREY F	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT WADLEY II, WILLIAM T	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT WEBER, JUSTIN R	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ZEPEDA, MAURICIO D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Florida	27,369	688	25	900	2,098	3,751	1,807	1,418	635	1,729	4,179	2,283	6,334	1,524

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	61-0646	62-0641	64-0643	66-0644	67-0647	68-0648	69-0649	73-0672	73-0673	88-0645	89-0660	90-0600	91-0640
		Tierre Verde	Lake Placid	East Lake	Pebble Creek	Alafaya Utilities	UI of Longwood	Wedge- field	Cypress Lakes	UI of Eagle Ridge	Mid- County	Lake Utilities	UI of Florida	Miles Grant
Health Insurance														
ALDRICH, HOWARD J	3,019	0	0	0	0	0	0	0	0	0	0	3,019	0	0
ANDERSON, DANIEL S	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0
ARMSTRONG, GARTH H	3,019	427	0	0	0	0	0	0	0	0	2,592	0	0	0
ARMSTRONG, GARY T	3,019	249	0	325	488	0	0	0	0	0	1,510	0	447	0
BENSON, ROBERT C	3,019	0	0	0	0	0	0	0	0	0	0	0	0	3,019
CARVER, DONALD GARY	3,019	0	0	0	0	3,019	0	0	0	0	0	0	0	0
COATES, WILLIAM H	3,019	0	0	0	0	0	0	0	0	915	0	0	0	2,104
DUCK, CHRISTOPHER D	3,019	0	0	1,207	1,812	0	0	0	0	0	0	0	0	0
DUNN, MICHAEL T	3,019	205	0	268	403	0	0	0	0	160	1,245	0	369	369
FOREHAND, CHARLES	3,019	0	0	0	0	1,888	682	449	0	0	0	0	0	0
GAVALETZ, MICHAEL JOHN	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0
GENTILUCCI, DOMENIC VINCENT	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0
GONGRE, BRYAN KEITH	3,019	0	0	0	0	1,053	380	250	0	0	0	0	1,336	0
HAHN, JERRY LAWRENCE	3,019	427	0	0	0	0	0	0	0	0	2,592	0	0	0
HOLSAPPLE, ROGER E	3,019	0	0	0	0	1,888	682	449	0	0	0	0	0	0
HOSTETLER, DONALD E	3,019	427	0	0	0	0	0	0	0	0	2,592	0	0	0
HOUSTON, JAMES E	3,019	0	0	0	0	0	0	0	0	0	0	3,019	0	0
JACKSON, ARNOLD JOE	3,019	0	0	0	0	0	0	0	0	0	0	1,510	1,510	0
KERR, DAVID AARON	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0
KUHNS, JOSEPH M	3,019	0	0	0	0	0	0	0	3,019	0	0	0	0	0
LANE, FRED J	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0
MILLER, KENNETH F	3,019	0	0	0	0	2,218	801	0	0	0	0	0	0	0
MOODY, BELTON FENNEL	3,019	427	0	0	0	0	0	0	0	0	2,592	0	0	0
NEWBERG, RICHARD K.	3,019	0	0	0	0	2,218	801	0	0	0	0	0	0	0
ORR, DAVID LAWRENCE	3,019	0	0	0	0	942	340	224	0	0	0	318	1,195	0
PHILLIPS, CHRISTOPHER R	3,019	0	0	0	0	942	340	224	0	0	0	318	1,195	0
FRUITT, JEFF L	3,019	240	0	315	472	0	0	0	0	0	1,459	0	533	0
RASMUSSEN, DONALD W	3,019	105	33	137	205	510	184	121	0	82	635	172	647	188
RISNER, ROBERT LOUIS	3,019	0	0	0	0	0	0	1,180	0	0	0	0	1,839	0
RYNIAK, DAVID	3,019	427	0	0	0	0	0	0	0	0	2,592	0	0	0
SECOY, WILLIAM M.	3,019	0	0	0	0	0	0	1,247	0	0	0	1,772	0	0
SHOFFSTALL, DAVID EUGENE	3,019	0	0	1,207	1,812	0	0	0	0	0	0	0	0	0
SHUKAIT, NORMAN L	3,019	0	0	0	0	0	0	0	0	3,019	0	0	0	0
SONKSEN, JEFFERY J	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0
STEWART, MALCOLM S	3,019	0	0	0	0	0	0	0	0	3,019	0	0	0	0
STONE, CLAUDE KIRK	3,019	0	0	0	0	0	3,019	0	0	0	0	0	0	0
SZCZEPKOWSKI, STEPHEN A	3,019	0	0	0	3,019	0	0	0	0	0	0	0	0	0
THOMAS, JOHN DAVID	3,019	0	0	1,207	1,812	0	0	0	0	0	0	0	0	0
VANMETER JR, NATHAN Z	3,019	0	0	0	0	0	0	3,019	0	0	0	0	0	0
WATKINS JR, DONALD RAY	3,019	0	0	0	0	0	3,019	0	0	0	0	0	0	0
WILLIAMS II, JOSEPH KELLY	3,019	0	0	0	0	1,888	682	449	0	0	0	0	0	0
YINGLING, JAMES DENNIS	3,019	0	0	0	0	0	0	0	0	0	0	3,019	0	0
PT ARMSTRONG, SCOTT D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BARTLETT, TIMOTHY CHARLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BEAUCHAMP, MARIO J	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CLARK, JAMIE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CLEMENT, RODNEY ARNOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT COBB, RICHARD CLIFTON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT COX, HOWARD SWETT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT GARNER, LLOYD C	0	0	0	0	0	0	340	0	0	0	0	0	0	0
PT GUNTHER, MATHEW JOSEPH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT JOHNS, RALPH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT KELLY JR, W G	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LANE, BRIAN K	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LIEVERTZ, MARGARET S	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LIEVERTZ, SHARON M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LUCAS, ROBERT CARL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT SUDOL, COREY F	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT WADLEY II, WILLIAM T	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT WEBER, JUSTIN R	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ZEPEDA, MAURICIO D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Florida	126,798	2,934	33	4,666	10,023	16,566	10,930	7,612	3,019	7,195	17,809	13,147	27,185	5,680

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	61-0646	62-0641	64-0643	66-0644	67-0647	68-0648	69-0649	73-0672	73-0673	88-0645	89-0660	90-0600	91-0640
		Tierre Verde	Lake Placid	East Lake	Pebble Creek	Alafaya Utilities	UI of Longwood	Wedge- field	Cypress Lakes	UI of Eagle Ridge	Mid- County	Lake Utilities	UI of Florida	Miles Grant
ALDRICH, HOWARD J	360	0	0	0	0	0	0	0	0	0	0	360	0	0
ANDERSON, DANIEL S	360	0	0	0	0	0	0	0	0	0	0	0	360	0
ARMSTRONG, GARTH H	360	51	0	0	0	0	0	0	0	0	309	0	0	0
ARMSTRONG, GARY T	360	30	0	39	58	0	0	0	0	0	180	0	53	0
BENSON, ROBERT C	360	0	0	0	0	0	0	0	0	0	0	0	0	360
CARVER, DONALD GARY	360	0	0	0	0	360	0	0	0	0	0	0	0	0
COATES, WILLIAM H	360	0	0	0	0	0	0	0	0	0	0	0	0	251
DUCK, CHRISTOPHER D	360	0	0	144	216	0	0	0	0	109	0	0	0	0
DUNN, MICHAEL T	360	24	0	32	48	0	0	0	0	19	148	0	44	44
FOREHAND, CHARLES	360	0	0	0	0	225	81	54	0	0	0	0	0	0
GAVALETZ, MICHAEL JOHN	360	0	0	0	0	0	0	0	0	0	0	0	360	0
GENTILUCCI, DOMENIC VINCENT	360	0	0	0	0	0	0	0	0	0	0	0	360	0
GONGRE, BRYAN KEITH	360	0	0	0	0	126	45	30	0	0	0	0	159	0
HAHN, JERRY LAWRENCE	360	51	0	0	0	0	0	0	0	0	309	0	0	0
HOLSAPPLE, ROGER E	360	0	0	0	0	225	81	54	0	0	0	0	0	0
HOSTETLER, DONALD E	360	51	0	0	0	0	0	0	0	0	309	0	0	0
HOUSTON, JAMES E	360	0	0	0	0	0	0	0	0	0	0	360	0	0
JACKSON, ARNOLD JOE	360	0	0	0	0	0	0	0	0	0	0	180	180	0
KERR, DAVID AARON	360	0	0	0	0	0	0	0	0	0	0	0	360	0
KUHNS, JOSEPH M	360	0	0	0	0	0	0	0	360	0	0	0	0	0
LANE, FRED J	360	0	0	0	0	0	0	0	0	0	0	0	360	0
MILLER, KENNETH F	360	0	0	0	0	265	95	0	0	0	0	0	0	0
MOODY, BELTON FENNEL	360	51	0	0	0	0	0	0	0	0	309	0	0	0
NEUBERG, RICHARD K.	360	0	0	0	0	265	95	0	0	0	0	0	0	0
ORR, DAVID LAWRENCE	360	0	0	0	0	112	41	27	0	0	0	38	142	0
PHILLIPS, CHRISTOPHER R	360	0	0	0	0	112	41	27	0	0	0	38	142	0
PRUITT, JEFF L	360	29	0	38	56	0	0	0	0	0	174	0	64	0
RASMUSSEN, DONALD W	360	12	4	16	24	61	22	14	0	10	76	21	77	22
RISNER, ROBERT LOUIS	360	0	0	0	0	0	0	141	0	0	0	0	219	0
RYNIAK, DAVID	360	51	0	0	0	0	0	0	0	0	309	0	0	0
SECOY, WILLIAM M.	360	0	0	0	0	0	0	149	0	0	0	211	0	0
SHOFFSTALL, DAVID EUGENE	360	0	0	144	216	0	0	0	0	0	0	0	0	0
SHUKAIT, NORMAN L	360	0	0	0	0	0	0	0	0	360	0	0	0	0
SONKSEN, JEFFERY J	360	0	0	0	0	0	0	0	0	0	0	0	360	0
STEWART, MALCOLM S	360	0	0	0	0	0	0	0	0	360	0	0	0	0
STONE, CLAUDE KIRK	360	0	0	0	0	0	360	0	0	0	0	0	0	0
SZCZEPKOWSKI, STEPHEN A	360	0	0	0	360	0	0	0	0	0	0	0	0	0
THOMAS, JOHN DAVID	360	0	0	144	216	0	0	0	0	0	0	0	0	0
VANMETER JR, NATHAN 2	360	0	0	0	0	0	0	360	0	0	0	0	0	0
WATKINS JR, DONALD RAY	360	0	0	0	0	0	360	0	0	0	0	0	0	0
WILLIAMS II, JOSEPH KELLY	360	0	0	0	0	225	81	54	0	0	0	0	0	0
YINGLING, JAMES DENNIS	360	0	0	0	0	0	0	0	0	0	360	0	0	0
PT ARMSTRONG, SCOTT D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BARTLETT, TIMOTHY CHARLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BEAUCHAMP, MARIO J	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CLARK, JAMIE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CLEMENT, RODNEY ARNOLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT COBB, RICHARD CLIFTON	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT COX, HOWARD SWETT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT GARNER, LLOYD C	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT GUNTHER, MATHEW JOSEPH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT JOHNS, RALPH	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT KELLY JR, W G	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LANE, BRIAN K	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LIEVERTZ, MARGARET S	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LIEVERTZ, SHARON M	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT LUCAS, ROBERT CARL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT SUDOL, COREY F	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT WADLEY II, WILLIAM T	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT WEBER, JUSTIN R	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ZEPEDA, MAURICIO D	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Florida	15,120	350	4	557	1,194	1,976	1,302	910	360	858	2,123	1,568	3,240	677

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employee	Total	40-0200	41-0212	42-0205	43-0210	44-0215	47-0225	52-0250	53-0255	55-0264	56-0830	57-0270	70-0298	74-0464	75-0700	77-0470
		UI of Maryland	Colchester	Greenridge Utilities	Provinces	Maryland Wtr Serv	Mass- anutton	UI of Penn	Penn Estates	Skidaway	Elk River	Montague	Carolina Wtr Serv	Southland	Utility Co.	United Utilities
Customer Equivalents		1,752	169	893	1,464	1,635	2,615	1,058	2,112	5,586	309	980	12,853	181	1,236	309
Georgia																
CHRISTIE, CHARLES E	5,586									5,586						
FULCHER III, ROBERT F	5,586									5,586						
HARRINGTON, RAY	5,586									5,586						
HOSTI, HENRY J	5,586									5,586						
PT LANIER, CLAYTON W	5,586									5,586						
OTHER	5,586									5,586						
Maryland																
EDES, MARK S	1,752	1,752														
HAGGERTY, RANDY L	1,635							1,635								
HANNA II, JAMES L	1,635							1,635								
MCCONNELL, WALTER GEORGE	893			893												
REESE, JOSEPH MATTHEW	3,216	1,752			1,464											
SMITH, EDWARD T.	1,752	1,752														
WOZNIAK, BILL H	1,464				1,464											
OTHER	1,752	1,752														

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485	80-0500	81-0598	83-0800	85-0545	86-0900	87-0905	92-0651
Employee	Tega	CWS Inc.	River	CWS	Watauga	Carolina	Translyv	Tenn.
Customer Equivalents	Cay	of NC	Pointe	Systems	Vista	Trace	Translyv	Wtr. Serv.
	2,329	23,864	239	7,249	131	1,530	1,934	446

Georgia

CHRISTIE, CHARLES E
 FULCHER III, ROBERT F
 HARRINGTON, RAY
 HOSTI, HENRY J
 PT LANIER, CLAYTON W
 OTHER

Maryland

EDES, MARK S
 HAGGERTY, RANDY L
 HANNA II, JAMES L
 MCCONNELL, WALTER GEORGE
 REESE, JOSEPH MATTHEW
 SMITH, EDWARD T.
 WOZNIAK, BILL H
 OTHER

WATER SERVICE CORPORATION
 SK 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Mtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
North Carolina																
ANDERSON, GORDON M.	23,864															
ASHWORTH, JAMES PERRY	1,934															
BALDWIN, EDDIE RAY	10,999															
CHILDERS, STEVEN EDWARD	23,864															
CLARKE, JOEL M	5,666															
COOKE, JEFFREY JONES	822															
CORN JR, DOUGLAS M	23,864															
COUGHLIN, DIANE L	23,864															
CUNNINGHAM, SONNY G	23,864															
DANIEL, CARL	70,874	1,752	169	893	1,464	1,635	2,615	1,058	2,112	5,586	309	980	12,853	181	1,236	309
DAVIS, MIGUEL B	2,329															
EDWARDS, CONLY J	23,864															
ENGLISH, ALAN RANDALL	23,864															
FAY, RAYMOND L	12,853															
GARNER, TONY EDWARD	23,864															
GRODE, SCOTT C	23,864															
HAAS, BRUCE T	5,951															
HANSON, JOHN PETER	1,320															
HAYER, MARK R	23,864															
HENRY, LARRY DARNELL	23,864															
HIGHLEY, JAMES T	70,874	1,752	169	893	1,464	1,635	2,615	1,058	2,112	5,586	309	980	12,853	181	1,236	309
HODGES, BILLY REX	23,864															
HOGAN, GARY W	23,864															
HOUSTON, JAMES E	1,530															
HYLAND III, ALEXANDER GEOR	23,864															
JOHANSEN, JOHN E	23,864															
JOHNSON, LARRY W	23,864															
JONES, JOHN K	23,864															
KONSUL, ANTHONY J	847															
LASHUA, MARTIN J	6,054															
LAWRENCE, JOSEPH A	23,864															
LEARY, DONALD W	859															
LEE, CHRISTOPHER R	518															
MCDANIEL, WYMAN EDWARD	1,568															
MCFALLS, EDWIN L	7,249															
MCGOWAN, STEVEN M	1,320															
MCNEILL, THOMAS L	1,850															
MEDLING, DAVID G	1,934															
MONTGOMERY, LUKE P	1,850															
MULLINEAUX, KEVIN W	420															
MURPHY, PHILLIP K	23,864															
NELON, RANDY R	1,057															
NOBLES, DAVID W	7,249															
NORRIS, JOEL F	23,864															
PALMITER, MATTHEW L	23,864															
PEACOCK II, GARY M	1,934															
PLANK, LELAND FLINT	7,249															
ROBERTS, JAMES D	23,864															
SANDERS, JAMES LEROY	7,249															
SHELTON, BENJAMIN W	23,864															
SHULTZ II, JOHN R	23,864															
TESCH, JIM R	23,864															
TIPTON, GARY	23,864															
UNDERWOOD, GERALD L	6,956															
VARNER, KENNETH R	23,864															
VASCELLARO, JOHN SAVIRIO	23,864															
WAITERS, PATRICK A	23,864															
WALTON, KERRY GENE	1,057															
WATKINS, ALAN J	2,180															
WOODY JR, REX	2,706															
WOODY, ROBERT DWIGHT	23,864															
YOUNG, RICHARD D	23,864															
PT ALLEN, HOWARD W	131															
PT BARTLETT, VANIA MARLENA	23,864															
PT BOYD, ISAAC SMITH	23,864															
PT FOLTRAUER, FRANK	265															
PT HALL, RICHARD LEROY	23,864															
PT THOMAS, JONATHAN N	23,864															
PT TIPTON, CHRISTOPHER NEIL	23,864															
OTHER	23,864															

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 River Pointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
North Carolina								
ANDERSON, GORDON M.		23,864						
ASHWORTH, JAMES PERRY							1,934	
BALDWIN, EDDIE RAY		5,276		2,903	131		1,934	446
CHILDERS, STEVEN EDWARD		23,864						
CLARKE, JOEL M				1,193		1,530		
COOKE, JEFFREY JONES		591		231				
CORN JR, DOUGLAS M		23,864						
COUGHLIN, DIANE L		23,864						
CUNNINGHAM, SONNY G		23,864						
DANIEL, CARL	2,329	23,864	239	7,249	131	1,530	1,934	446
DAVIS, MIGUEL B	2,329							
EDWARDS, CONLY J		23,864						
ENGLISH, ALAN RANDALL		23,864						
FAY, RAYMOND L								
GARNER, TONY EDWARD		23,864						
GRODE, SCOTT C		23,864						
HAAS, BRUCE T	2,329	1,843	239					
HANSON, JOHN PETER		1,055		265				
HAYER, MARK R		23,864						
HENRY, LARRY DARNELL		23,864						
HIGHLEY, JAMES T	2,329	23,864	239	7,249	131	1,530	1,934	446
HODGES, BILLY REX		23,864						
HOGAN, GARY W		23,864						
HOUSTON, JAMES E						1,530		
HYLAND III, ALEXANDER GEOR		23,864						
JOHANSEN, JOHN E		23,864						
JOHNSON, LARRY W		23,864						
JONES, JOHN K		23,864						
KONSUL, ANTHONY J		608	239					
LASHUA, MARTIN J		5,789		265				
LAWRENCE, JOSEPH A		23,864						
LEARY, DONALD W		111		748				
LEE, CHRISTOPHER R		366		152				
MCDANIEL, WYMAN EDWARD		1,297		271				
MCFALLS, EDWIN L				7,249				
MCGOWAN, STEVEN M		1,055		265				
MCNEILL, THOMAS L		320				1,530		
MEDLING, DAVID G							1,934	
MONTGOMERY, LUKE P		320				1,530		
MULLINEAUX, KEVIN W		289			131			
MURPHY, PHILLIP K		23,864						
NELSON, RANDY R		12		1,045				
NOBLES, DAVID W				7,249				
MORRIS, JOEL F		23,864						
PALMITER, MATTHEW L		23,864						
PEACOCK II, GARY M							1,934	
PLANK, LELAND FLINT				7,249				
ROBERTS, JAMES D		23,864						
SANDERS, JAMES LEROY				7,249				
SHELTON, BENJAMIN W		23,864						
SHULTZ II, JOHN R		23,864						
TESCH, JIM R		23,864						
TIPTON, GARY		23,864						
UNDERWOOD, GERALD L		4,177		2,779				
VARNER, KENNETH R		23,864						
VASCELLARO, JOHN SAVIRIO		23,864						
WAITERS, PATRICK A		23,864						
WALTON, KERRY GENE		12		1,045				
WATKINS, ALAN J				1,734				446
WOODY JR, REX		2,397						
WOODY, ROBERT DWIGHT		23,864						
YOUNG, RICHARD D		23,864						
PT ALLEN, HOWARD W					131			
PT BARTLETT, VANIA MARLENA		23,864						
PT BOYD, ISAAC SMITH		23,864						
PT FOLTRAUER, FRANK				265				
PT HALL, RICHARD LEROY		23,864						
PT THOMAS, JONATHAN N		23,864						
PT TIPTON, CHRISTOPHER NEIL		23,864						
OTHER		23,864						

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
South Carolina																
BODIE SR, JOHN LARRY	12,853												12,853			
BOYLSTON, KENNETH L	23,864															
BRYAN, JOHN R	2,658															
CARNISH, LARRY W	12,853														1,236	
CHITWOOD, LARRY ALTON	1,236														1,236	
COOK, RALPH H	12,853															
CURETON, ERIK W	12,853															
DAVIS, MIGUEL B	2,329															
DAVIS, SAMUEL B	11,921															
ELLINGER, BRIGHT ANTHONY	12,853															309
ESTES, HERMAN FOREST	3,869															
FRANKLIN, PHILLIP L	1,236															
GILROY, ROBERT H	12,910															
HINSON, RICHARD F	12,853															
KNOTTS, PAUL L	12,853															
LOVETT, THOMAS AUTHER	12,853															
PAINTER, KENNETH W	12,853															
PLUMMER, GEORGE RANDALL	12,853															
RHODES, ALVIN T	1,236															
SMITH, STEVE A	1,236															
TAYLOR, MICHAEL O NEAL	706															
TURNER, ROBERT EMERY	612															
VARN, SIDNEY F	12,853															
PT BEEKS, JOEY D	1,236															
PT BROWN, JAMES C	1,236															
PT BYRD, HENRY	12,853															
PT CARTER JR., WILLIAM B.	12,853															
PT CARTIN, THANE B	12,853															
PT DAVIS, EARL JIMMY	12,853															
PT DOVE, ASHLEY C	12,853															
PT HEADDEN, KATHERINE B	14,579															
PT HUTCHINSON, KENNETH C	12,853															
PT KEEYS JR., ROBERT WAYNE	12,853															
PT MITCHELL, BRUCE E	12,853															
PT REEVES, PHILLIP L	12,853															
PT REEVES, RONALD LEGARE	12,853															
PT SCOTT, RICHARD DEAN	12,853															
PT SMITH, LINDA E	14,579															
PT STAPP, JEFFREY L	12,853															
OTHER	12,853															
New Jersey																
HABERY, STEPHEN J	980															
SIBUM, BRUCE DOUGLAS	980															
OTHER	980															
Virginia																
DELLINGER, CHAD M	2,615															
FOLEY, TONY E	2,615															
HUGHES, MARKELE	169			169												
KNIGHT, DAVID WILSON	2,615															
SHARP, TONY LINDEN	12,672	1,752	169	893	1,464	1,635	2,615	1,058	2,112			974				
SMILEY, DONALD EUGENE	2,615															
PT YOUNG, JENNIFER L	2,615															
OTHER	2,615															
Pennsylvania																
DAVIS, SHAUN E	1,058															
HAWKES JR, JOHN H	1,058															
MADISON JR, CHARLES P	2,112															
RADCLIFFE, MARY ANN	1,058															
OTHER	2,112															

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

79-0485	80-0500	81-0598	83-0800	85-0545	86-0900	87-0905	92-0651
Tega	CMS Inc.	River	CMS	Mautauga	Carolina	Translyv	Tenn.
City	of NC	Pointe	Systems	Vista	Trace	Mtn.	Serv.

Employee
South Carolina

BODIE SR, JOHN LARRY
 BOYLSTON, KENNETH L
 BRYAN, JOHN R
 CARNISH, LARRY W
 CHITWOOD, LARRY ALTON
 COOK, RALPH H
 CURETON, ERIK W
 DAVIS, MIGUEL B
 DAVIS, SAMUEL B
 ELLINGER, BRIGHT ANTHONY
 ESTES, HERMAN FOREST
 FRANKLIN, PHILLIP L
 GILROY, ROBERT H
 HINSON, RICHARD F
 KNOTTS, PAUL L
 LOVETT, THOMAS AUTHER
 PAINTER, KENNETH W
 PLUMMER, GEORGE RANDALL
 RHODES, ALVIN T
 SMITH, STEVE A
 TAYLOR, MICHAEL O NEAL
 TURNER, ROBERT EMERY
 VARN, SIDNEY F
 WARM, SIDNEY F
 WARM, SIDNEY F

23,864

2,329

2,329

PT BEEKS, JOE D
 PT BROWN, JAMES C
 PT BYRD, HENRY
 PT CARTER JR., WILLIAM B.
 PT CARTIN, THANE B
 PT DAVIS, EARL JIMMY
 PT DOVE, ASHLEY C
 PT HEADDEN, KATHERINE B
 PT HUTCHINSON, KENNETH C
 PT KEEYS JR., ROBERT WAYNE
 PT MITCHELL, BRUCE E
 PT REEVES, PHILLIP L
 PT REEVES, RONALD LEGARE
 PT SCOTT, RICHARD DEAN
 PT SMITH, LINDA E
 PT STAPP, JEFFREY L
 OTHER

New Jersey
 HABERY, STEPHEN J
 SIBUM, BRUCE DOUGLAS
 OTHER

Virginia
 DELLINGER, CHAD M
 FOLEY, TONY E
 HUGHES, MARKELE
 KNIGHT, DAVID WILSON
 SHARP, TONY LINDEN
 SKILEY, DONALD EUGENE
 PT YOUNG, JENNIFER L
 OTHER

Pennsylvania
 DAVIS, SHAUN E
 HAWKES JR, JOHN H
 MADISON JR, CHARLES P
 RADCLIFFE, MARY ANN
 OTHER

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
Salary																
Georgia																
CHRISTIE, CHARLES E	33,998	0	0	0	0	0	0	0	0	33,998	0	0	0	0	0	0
FULCHER III, ROBERT F	30,081	0	0	0	0	0	0	0	0	30,081	0	0	0	0	0	0
HARRINGTON, RAY	44,463	0	0	0	0	0	0	0	0	44,463	0	0	0	0	0	0
HOSTI, HENRY J	20,152	0	0	0	0	0	0	0	0	20,152	0	0	0	0	0	0
PT LANIER, CLAYTON W	3,094	0	0	0	0	0	0	0	0	3,094	0	0	0	0	0	0
OTHER	343	0	0	0	0	0	0	0	0	343	0	0	0	0	0	0
Total Georgia	132,131	0	0	0	0	0	0	0	0	132,131	0	0	0	0	0	0
Maryland																
EDES, MARK S	32,212	32,212	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	22,662	0	0	0	0	22,662	0	0	0	0	0	0	0	0	0	0
HANNA II, JAMES L	32,450	0	0	0	0	32,450	0	0	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	37,009	0	0	37,009	0	0	0	0	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	37,843	20,616	0	0	17,227	0	0	0	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	35,192	35,192	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	31,470	0	0	0	31,470	0	0	0	0	0	0	0	0	0	0	0
OTHER	741	741	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Maryland	229,578	88,761	0	37,009	48,697	55,112	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SK 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CMS Inc. of NC	81-0598 River Pointe	83-0800 CMS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Transylv	92-0651 Tenn. Wtr. Serv.
Salary								
Georgia								
CHRISTIE, CHARLES E	0	0	0	0	0	0	0	0
FULCHER III, ROBERT F	0	0	0	0	0	0	0	0
HARRINGTON, RAY	0	0	0	0	0	0	0	0
HOSTI, HENRY J	0	0	0	0	0	0	0	0
PT LANIER, CLAYTON W	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Georgia	0	0	0	0	0	0	0	0
Maryland								
EDES, MARK S	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	0	0	0	0	0	0	0	0
HANNA II, JAMES L	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Maryland	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
North Carolina																
ANDERSON, GORDON M.	9,411	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	31,501	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BALDWIN, EDDIE RAY	57,179	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CHILDERS, STEVEN EDWARD	43,352	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CLARKE, JOEL M	44,913	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COOKE, JEFFREY JONES	27,317	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CORN JR, DOUGLAS M	28,848	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COUGHLIN, DIANE L	23,502	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUNNINGHAM, SONNY G	43,715	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DANIEL, CARL	140,500	3,473	335	1,770	2,902	3,241	5,184	2,097	4,187	11,074	613	1,943	25,480	359	2,450	613
DAVIS, MIGUEL B	2,270	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EDWARDS, CONLY J	35,174	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	24,530	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FAY, RAYMOND L	30,624	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GARNER, TONY EDWARD	29,438	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GRODE, SCOTT C	7,210	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAAS, BRUCE T	62,163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HANSON, JOHN PETER	11,583	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAYER, MARK R	45,427	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HENRY, LARRY DARNELL	23,284	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HIGLEY, JAMES T	69,912	1,728	167	881	1,444	1,613	2,580	1,044	2,083	5,510	305	967	12,679	179	1,219	305
HODGES, BILLY REX	21,319	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOGAN, GARY W	13,187	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOUSTON, JAMES E	8,397	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HYLAND III, ALEXANDER GEOR	24,258	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHANSEN, JOHN E	33,300	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHNSON, LARRY W	23,577	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JONES, JOHN K	31,980	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KONSUL, ANTHONY J	35,664	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LASHUA, MARTIN J	57,913	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LAWRENCE, JOSEPH A	14,692	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEARY, DONALD W	25,324	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEE, CHRISTOPHER R	32,513	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCDANIEL, WYMAN EDWARD	35,924	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCFALLS, EDWIN L	25,223	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCGOWAN, STEVEN M	31,185	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCNEILL, THOMAS L	32,183	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MEDLING, DAVID G	35,622	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTGOMERY, LUKE P	15,201	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MULLINEAUX, KEVIN M	38,776	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MURPHY, PHILLIP K	23,938	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NELON, RANDY R	24,123	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NOBLES, DAVID W	14,953	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NORRIS, JOEL F	42,895	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PALMITER, MATTHEW L	35,168	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PEACOCK II, GARY M	24,279	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLANK, LELAND FLINT	25,450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROBERTS, JAMES D	12,118	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SANDERS, JAMES LEROY	30,413	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHELTON, BENJAMIN W	34,795	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHULTZ II, JOHN R	11,119	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TESCH, JIM R	44,836	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TIPTON, GARY	35,162	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
UNDERWOOD, GERALD L	48,387	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VARNER, KENNETH R	20,162	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VASCELLARO, JOHN SAVIRIO	19,575	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WAITERS, PATRICK A	2,734	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WALTON, KERRY GENE	37,311	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATKINS, ALAN J	44,163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOODY JR, REX	39,813	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOODY, ROBERT DWIGHT	46,363	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YOUNG, RICHARD D	4,357	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ALLEN, HOWARD W	13,704	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BARTLETT, VANIA MARLENA	1,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	1,415	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT FOLTRAUER, FRANK	1,692	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HALL, RICHARD LEROY	9,239	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT THOMAS, JONATHAN N	583	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	5,494	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	3,828	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total North Carolina	1,987,556	5,201	502	2,651	4,346	4,854	7,764	3,141	6,270	16,584	7,070	2,910	84,869	538	1,219	918

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 River Pointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Transylv	92-0651 Tenn. Wtr. Serv.
North Carolina								
ANDERSON, GORDON M.	0	9,411	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	0	0	0	0	0	0	31,501	0
BALDWIN, EDDIE RAY	0	27,428	0	15,091	681	0	10,054	2,319
CHILDERS, STEVEN EDWARD	0	43,352	0	0	0	0	0	0
CLARKE, JOEL M	0	23,328	0	9,457	0	12,128	0	0
COOKE, JEFFREY JONES	0	19,641	0	7,677	0	0	0	0
CORN JR, DOUGLAS M	0	28,848	0	0	0	0	0	0
COUGHLIN, DIANE L	0	23,502	0	0	0	0	0	0
CUNNINGHAM, SONNY G	0	43,715	0	0	0	0	0	0
DANIEL, CARL	4,617	47,308	474	14,370	260	3,033	3,834	884
DAVIS, MIGUEL B	2,270	0	0	0	0	0	0	0
EDWARDS, CONLY J	0	35,174	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	0	24,530	0	0	0	0	0	0
FAY, RAYMOND L	0	0	0	0	0	0	0	0
GARNER, TONY EDWARD	0	29,438	0	0	0	0	0	0
GRODE, SCOTT C	0	7,210	0	0	0	0	0	0
HAAS, BRUCE T	24,328	19,251	2,497	0	0	0	0	0
HANSON, JOHN PETER	0	9,258	0	2,325	0	0	0	0
HAVER, MARK R	0	45,427	0	0	0	0	0	0
HENRY, LARRY DARNELL	0	23,284	0	0	0	0	0	0
HIGHLAY, JAMES T	2,297	23,540	236	7,151	129	1,509	1,908	440
HODGES, BILLY REX	0	21,319	0	0	0	0	0	0
HOGAN, GARY W	0	13,187	0	0	0	0	0	0
HOUSTON, JAMES E	0	0	0	0	0	8,397	0	0
HYLAND III, ALEXANDER GEOR	0	24,258	0	0	0	0	0	0
JOHANSEN, JOHN E	0	33,300	0	0	0	0	0	0
JOHNSON, LARRY W	0	23,577	0	0	0	0	0	0
JONES, JOHN K	0	31,980	0	0	0	0	0	0
KONSUL, ANTHONY J	0	25,601	10,063	0	0	0	0	0
LASHUA, MARTIN J	0	55,378	0	2,535	0	0	0	0
LAWRENCE, JOSEPH A	0	14,692	0	0	0	0	0	0
LEARY, DONALD W	0	3,272	0	22,051	0	0	0	0
LEE, CHRISTOPHER R	0	22,972	0	9,540	0	0	0	0
MCDANIEL, WYMAN EDWARD	0	29,715	0	6,209	0	0	0	0
MCFALLS, EDWIN L	0	0	0	25,223	0	0	0	0
MCGOWAN, STEVEN M	0	24,924	0	6,261	0	0	0	0
MCNEILL, THOMAS L	0	5,567	0	0	0	26,617	0	0
MEDLING, DAVID G	0	0	0	0	0	0	35,622	0
MONTGOMERY, LUKE P	0	2,629	0	0	0	12,572	0	0
MULLINEAUX, KEVIN W	0	26,681	0	0	12,094	0	0	0
MURPHY, PHILLIP K	0	23,938	0	0	0	0	0	0
NELSON, RANDY R	0	274	0	23,849	0	0	0	0
NOBLES, DAVID W	0	0	0	14,953	0	0	0	0
NORRIS, JOEL F	0	42,895	0	0	0	0	0	0
PALMITER, MATTHEW L	0	35,168	0	0	0	0	0	0
PEACOCK II, GARY M	0	0	0	0	0	0	24,279	0
PLANK, LELAND FLINT	0	0	0	25,450	0	0	0	0
ROBERTS, JAMES D	0	12,118	0	0	0	0	0	0
SANDERS, JAMES LEROY	0	0	0	30,413	0	0	0	0
SHELTON, BENJAMIN W	0	34,795	0	0	0	0	0	0
SHULTZ II, JOHN R	0	11,119	0	0	0	0	0	0
TESCH, JIM R	0	44,836	0	0	0	0	0	0
TIPTON, GARY	0	35,162	0	0	0	0	0	0
UNDERWOOD, GERALD L	0	29,056	0	19,331	0	0	0	0
VARNER, KENNETH R	0	20,162	0	0	0	0	0	0
VASCCELLARO, JOHN SAVIRIO	0	19,575	0	0	0	0	0	0
WAITERS, PATRICK A	0	2,734	0	0	0	0	0	0
WALTON, KERRY GENE	0	424	0	36,888	0	0	0	0
WATKINS, ALAN J	0	0	0	35,127	0	0	0	9,035
WOODY JR, REX	0	35,266	0	0	0	0	0	0
WOODY, ROBERT DWIGHT	0	46,363	0	0	0	0	0	0
YOUNG, RICHARD D	0	4,357	0	0	0	0	0	0
PT ALLEN, HOWARD W	0	0	0	0	13,704	0	0	0
PT BARTLETT, VANIA MARLENA	0	1,400	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	0	1,415	0	0	0	0	0	0
PT FOLTRAUER, FRANK	0	0	0	1,692	0	0	0	0
PT HALL, RICHARD LEROY	0	9,239	0	0	0	0	0	0
PT THOMAS, JONATHAN N	0	583	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	0	5,494	0	0	0	0	0	0
OTHER	0	3,828	0	0	0	0	0	0
Total North Carolina	33,512	1,262,898	13,270	315,593	26,868	64,256	107,198	12,678

WATER SERVICE CORPORATION
 SK 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Mtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Mtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
South Carolina																
BODIE SR, JOHN LARRY	42,030	0	0	0	0	0	0	0	0	0	0	0	42,030	0	0	0
BOYLSTON, KENNETH L	29,380	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BRYAN, JOHN R	47,863	0	0	0	0	0	0	0	0	0	0	0	25,606	0	22,257	0
CARNISH, LARRY W	46,343	0	0	0	0	0	0	0	0	0	0	0	46,343	0	0	0
CHITWOOD, LARRY ALTON	9,354	0	0	0	0	0	0	0	0	0	0	0	0	0	9,354	0
COOK, RALPH H	34,288	0	0	0	0	0	0	0	0	0	0	0	34,288	0	0	0
CURETON, ERIK W	20,388	0	0	0	0	0	0	0	0	0	0	0	20,388	0	0	0
DAVIS, MIGUEL B	24,765	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DAVIS, SAMUEL B	51,090	0	0	0	0	0	0	0	0	0	0	0	49,757	788	0	1,345
ELLINGER, BRIGHT ANTHONY	40,312	0	0	0	0	0	0	0	0	0	0	0	40,312	0	0	0
ESTES, HERMAN FOREST	42,437	0	0	0	0	0	0	0	0	0	0	0	16,892	0	0	0
FRANKLIN, PHILLIP L	16,073	0	0	0	0	0	0	0	0	0	0	0	0	0	16,073	0
GILROY, ROBERT H	36,437	0	0	0	0	0	0	0	0	0	0	0	36,276	161	0	0
HINSON, RICHARD F	31,117	0	0	0	0	0	0	0	0	0	0	0	31,117	0	0	0
KNOTTS, PAUL L	21,334	0	0	0	0	0	0	0	0	0	0	0	21,334	0	0	0
LOVETT, THOMAS AUTHER	38,646	0	0	0	0	0	0	0	0	0	0	0	38,646	0	0	0
PAINTER, KENNETH W	12,127	0	0	0	0	0	0	0	0	0	0	0	12,127	0	0	0
PLUMMER, GEORGE RANDALL	35,405	0	0	0	0	0	0	0	0	0	0	0	35,405	0	0	0
RHODES, ALVIN T	1,728	0	0	0	0	0	0	0	0	0	0	0	0	0	1,728	0
SMITH, STEVE A	20,910	0	0	0	0	0	0	0	0	0	0	0	0	0	20,910	0
TAYLOR, MICHAEL O NEAL	40,002	0	0	0	0	0	0	0	0	0	0	0	15,468	7,026	0	17,508
TURNER, HOBERT EMERY	1,540	0	0	0	0	0	0	0	0	0	0	0	762	0	0	778
VARN, SIDNEY F	8,062	0	0	0	0	0	0	0	0	0	0	0	8,062	0	0	0
PT BEEKS, JOEY D	8,290	0	0	0	0	0	0	0	0	0	0	0	0	0	8,290	0
PT BROWN, JAMES C	17,506	0	0	0	0	0	0	0	0	0	0	0	0	0	17,506	0
PT BYRD, HENRY	4,851	0	0	0	0	0	0	0	0	0	0	0	4,851	0	0	0
PT CARTER JR., WILLIAM B.	3,563	0	0	0	0	0	0	0	0	0	0	0	3,563	0	0	0
PT CARTIN, THANE B	7,635	0	0	0	0	0	0	0	0	0	0	0	7,635	0	0	0
PT DAVIS, EARL JIMMY	4,341	0	0	0	0	0	0	0	0	0	0	0	4,341	0	0	0
PT DOVE, ASHLEY C	5,031	0	0	0	0	0	0	0	0	0	0	0	5,031	0	0	0
PT HEADDEN, KATHERINE B	3,259	0	0	0	0	0	0	0	0	0	0	0	2,873	40	276	69
PT HUTCHINSON, KENNETH C	606	0	0	0	0	0	0	0	0	0	0	0	606	0	0	0
PT KEEYS JR., ROBERT WAYNE	4,998	0	0	0	0	0	0	0	0	0	0	0	4,998	0	0	0
PT MITCHELL, BRUCE E	20,592	0	0	0	0	0	0	0	0	0	0	0	20,592	0	0	0
PT REEVES, PHILLIP L	17,393	0	0	0	0	0	0	0	0	0	0	0	17,393	0	0	0
PT REEVES, RONALD LEGARE	2,177	0	0	0	0	0	0	0	0	0	0	0	2,177	0	0	0
PT SCOTT, RICHARD DEAN	3,085	0	0	0	0	0	0	0	0	0	0	0	3,085	0	0	0
PT SMITH, LINDA E	9,813	0	0	0	0	0	0	0	0	0	0	0	8,651	122	832	208
PT STAPP, JEFFREY L	3,423	0	0	0	0	0	0	0	0	0	0	0	3,423	0	0	0
OTHER	2,328	0	0	0	0	0	0	0	0	0	0	0	2,328	0	0	0
Total South Carolina	771,321	0	0	0	0	0	0	0	0	0	0	0	566,360	8,137	97,226	19,908
New Jersey																
HABERY, STEPHEN J	39,244	0	0	0	0	0	0	0	0	0	0	39,244	0	0	0	0
SIBUM, BRUCE DOUGLAS	9,875	0	0	0	0	0	0	0	0	0	0	9,875	0	0	0	0
OTHER	367	0	0	0	0	0	0	0	0	0	0	367	0	0	0	0
Total New Jersey	49,486	0	0	0	0	0	0	0	0	0	0	49,486	0	0	0	0
Virginia																
DELLINGER, CHAD M	5,114	0	0	0	0	0	5,114	0	0	0	0	0	0	0	0	0
FOLEY, TONY E	23,539	0	0	0	0	0	23,539	0	0	0	0	0	0	0	0	0
HUGHES, MARKELE	34,513	0	34,513	0	0	0	0	0	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	33,513	0	0	0	0	0	33,513	0	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	54,413	7,523	726	3,834	6,286	7,021	11,229	4,543	9,069	0	0	4,182	0	0	0	0
SMILEY, DONALD EUGENE	24,211	0	0	0	0	0	24,211	0	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	2,600	0	0	0	0	0	2,600	0	0	0	0	0	0	0	0	0
OTHER	350	0	0	0	0	0	350	0	0	0	0	0	0	0	0	0
Total Virginia	178,252	7,523	35,239	3,834	6,286	7,021	100,556	4,543	9,069	0	0	4,182	0	0	0	0
Pennsylvania																
DAVIS, SHAUN E	25,673	0	0	0	0	0	25,673	0	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	35,814	0	0	0	0	0	35,814	0	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	37,983	0	0	0	0	0	0	0	37,983	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	142	0	0	0	0	0	142	0	0	0	0	0	0	0	0	0
OTHER	521	0	0	0	0	0	0	521	0	0	0	0	0	0	0	0
Total Pennsylvania	100,132	0	0	0	0	0	61,629	38,504	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 River Pointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
South Carolina								
BODIE SR, JOHN LARRY	0	0	0	0	0	0	0	0
BOYLSTON, KENNETH L	0	29,380	0	0	0	0	0	0
BRYAN, JOHN R	0	0	0	0	0	0	0	0
CARNISH, LARRY W	0	0	0	0	0	0	0	0
CHITWOOD, LARRY ALTON	0	0	0	0	0	0	0	0
COOK, RALPH H	0	0	0	0	0	0	0	0
CURETON, ERIK W	0	0	0	0	0	0	0	0
DAVIS, MIGUEL B	24,765	0	0	0	0	0	0	0
DAVIS, SAMUEL B	0	0	0	0	0	0	0	0
ELLINGER, BRIGHT ANTHONY	0	0	0	0	0	0	0	0
ESTES, HERMAN FOREST	25,546	0	0	0	0	0	0	0
FRANKLIN, PHILLIP L	0	0	0	0	0	0	0	0
GILROY, ROBERT H	0	0	0	0	0	0	0	0
HINSON, RICHARD F	0	0	0	0	0	0	0	0
KNOTTS, PAUL L	0	0	0	0	0	0	0	0
LOVETT, THOMAS AUTHER	0	0	0	0	0	0	0	0
PAINTER, KENNETH W	0	0	0	0	0	0	0	0
PLUMMER, GEORGE RANDALL	0	0	0	0	0	0	0	0
RHODES, ALVIN T	0	0	0	0	0	0	0	0
SMITH, STEVE A	0	0	0	0	0	0	0	0
TAYLOR, MICHAEL O NEAL	0	0	0	0	0	0	0	0
TURNER, ROBERT EMERY	0	0	0	0	0	0	0	0
VARN, SIDNEY F	0	0	0	0	0	0	0	0
PT BEEKS, JOEY D	0	0	0	0	0	0	0	0
PT BROWN, JAMES C	0	0	0	0	0	0	0	0
PT BYRD, HENRY	0	0	0	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0	0	0	0
PT CARTIN, THANE B	0	0	0	0	0	0	0	0
PT DAVIS, EARL JIMMY	0	0	0	0	0	0	0	0
PT DOVE, ASHLEY C	0	0	0	0	0	0	0	0
PT HEADDEN, KATHERINE B	0	0	0	0	0	0	0	0
PT HUTCHINSON, KENNETH C	0	0	0	0	0	0	0	0
PT KEEYS JR., ROBERT WAYNE	0	0	0	0	0	0	0	0
PT MITCHELL, BRUCE E	0	0	0	0	0	0	0	0
PT REEVES, PHILLIP L	0	0	0	0	0	0	0	0
PT REEVES, RONALD LEGARE	0	0	0	0	0	0	0	0
PT SCOTT, RICHARD DEAN	0	0	0	0	0	0	0	0
PT SMITH, LINDA E	0	0	0	0	0	0	0	0
PT STAPP, JEFFREY L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total South Carolina	50,311	29,380	0	0	0	0	0	0
New Jersey								
HABERY, STEPHEN J	0	0	0	0	0	0	0	0
SIBUM, BRUCE DOUGLAS	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total New Jersey	0	0	0	0	0	0	0	0
Virginia								
DELLINGER, CHAD M	0	0	0	0	0	0	0	0
FOLEY, TONY E	0	0	0	0	0	0	0	0
HUGHES, MARKELE	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	0	0	0	0	0	0	0	0
SMILEY, DONALD EUGENE	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Virginia	0	0	0	0	0	0	0	0
Pennsylvania								
DAVIS, SHAUN E	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	0	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Pennsylvania	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
FICA																
Georgia																
CHRISTIE, CHARLES E	2,601	0	0	0	0	0	0	0	0	2,601	0	0	0	0	0	0
FULCHER III, ROBERT F	2,301	0	0	0	0	0	0	0	0	2,301	0	0	0	0	0	0
HARRINGTON, RAY	3,401	0	0	0	0	0	0	0	0	3,401	0	0	0	0	0	0
HOSTI, HENRY J	1,542	0	0	0	0	0	0	0	0	1,542	0	0	0	0	0	0
PT LANIER, CLAYTON W	237	0	0	0	0	0	0	0	0	237	0	0	0	0	0	0
OTHER	(347)	0	0	0	0	0	0	0	0	(347)	0	0	0	0	0	0
Total Georgia	9,735	0	0	0	0	0	0	0	0	9,735	0	0	0	0	0	0
Maryland																
EDS, MARK S	2,464	2,464	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	1,734	0	0	0	0	1,734	0	0	0	0	0	0	0	0	0	0
HANNA II, JAMES L	2,482	0	0	0	0	2,482	0	0	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	2,831	0	0	2,831	0	0	0	0	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	2,895	1,577	0	0	1,318	0	0	0	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	2,692	2,692	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	2,407	0	0	0	2,407	0	0	0	0	0	0	0	0	0	0	0
OTHER	(750)	(750)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Maryland	16,755	5,983	0	2,831	3,725	4,216	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 River Pointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
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FICA

Georgia								
CHRISTIE, CHARLES E	0	0	0	0	0	0	0	0
FULCHER III, ROBERT F	0	0	0	0	0	0	0	0
HARRINGTON, RAY	0	0	0	0	0	0	0	0
HOSTI, HENRY J	0	0	0	0	0	0	0	0
PT LAWIER, CLAYTON W	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Georgia	0	0	0	0	0	0	0	0

Maryland

EDES, MARK S	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	0	0	0	0	0	0	0	0
HANNA II, JAMES L	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Maryland	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Mtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Mtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
North Carolina																
ANDERSON, GORDON M.	720	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	2,410	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BALDWIN, EDDIE RAY	4,374	0	0	0	0	0	0	0	0	0	123	0	0	0	0	0
CHILDERS, STEVEN EDWARD	3,316	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CLARKE, JOEL M	3,436	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COOKE, JEFFREY JONES	2,090	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CORN JR, DOUGLAS M	2,207	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COUGHLIN, DIANE L	1,798	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUNNINGHAM, SONNY G	3,344	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DANIEL, CARL	6,278	155	15	79	130	145	232	94	187	495	27	87	1,139	16	109	27
DAVIS, MIGUEL B	174	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EDWARDS, CONLY J	2,691	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	1,877	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FAY, RAYMOND L	2,343	0	0	0	0	0	0	0	0	0	0	0	2,343	0	0	0
GARNER, TONY EDWARD	2,252	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GRODE, SCOTT C	552	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAAS, BRUCE T	4,755	0	0	0	0	0	0	0	0	0	0	0	1,230	0	0	0
HANSON, JOHN PETER	886	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAVER, MARK R	3,475	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HENRY, LARRY DARNELL	1,781	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HIGHLEY, JAMES T	5,255	130	13	66	109	121	194	78	157	414	23	73	953	13	92	23
HODGES, BILLY REX	1,631	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOGAN, GARY W	1,009	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOUSTON, JAMES E	642	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HYLAND III, ALEXANDER GEOR	1,856	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHANSEN, JOHN E	2,547	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHNSON, LARRY W	1,804	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JONES, JOHN K	2,446	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KONSUL, ANTHONY J	2,728	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LASHUA, MARTIN J	4,430	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LAWRENCE, JOSEPH A	1,124	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEARY, DONALD W	1,937	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEE, CHRISTOPHER R	2,487	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCDANIEL, WYMAN EDWARD	2,748	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCFALLS, EDWIN L	1,930	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCGOWAN, STEVEN M	2,386	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCNEILL, THOMAS L	2,462	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MEDLING, DAVID G	2,725	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTGOMERY, LUKE P	1,163	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MULLINEAUX, KEVIN W	2,966	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MURPHY, PHILLIP K	1,831	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NELON, RANDY R	1,845	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NOBLES, DAVID W	1,144	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NORRIS, JOEL F	3,281	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PALMITER, MATTHEW L	2,690	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PEACOCK II, GARY M	1,857	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLANK, LELAND FLINT	1,947	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROBERTS, JAMES D	927	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SANDERS, JAMES LEROY	2,327	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHELTON, BENJAMIN W	2,662	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHULTZ II, JOHN R	851	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TESCH, JIM R	3,430	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TIPTON, GARY	2,690	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
UNDERWOOD, GERALD L	3,702	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VARNER, KENNETH R	1,542	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VASCCELLARO, JOHN SAVIRIO	1,497	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WAITERS, PATRICK A	209	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WALTON, KERRY GENE	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATKINS, ALAN J	3,378	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOODY JR, REX	3,046	0	0	0	0	0	0	0	0	0	348	0	0	0	0	0
WOODY, ROBERT DWIGHT	3,547	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YOUNG, RICHARD D	333	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ALLEN, HOWARD W	1,048	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BARTLETT, VANIA MARLENA	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	108	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT FOLTRAUER, FRANK	129	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HALL, RICHARD LEROY	707	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT THOMAS, JONATHAN H	45	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	420	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	(4,122)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total North Carolina	143,232	285	28	145	239	266	426	172	344	909	521	160	5,665	29	Page 43 of 1109	50

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Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CMS Inc. of NC	81-0598 River Pointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
North Carolina								
ANDERSON, GORDON M.	0	720	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	0	0	0	0	0	0	2,410	0
BALDWIN, EDDIE RAY	0	2,098	0	1,154	52	0	769	177
CHILDERS, STEVEN EDWARD	0	3,316	0	0	0	0	0	0
CLARKE, JOEL M	0	1,785	0	723	0	928	0	0
COOKE, JEFFREY JONES	0	1,503	0	587	0	0	0	0
CORN JR, DOUGLAS M	0	2,207	0	0	0	0	0	0
COUGHLIN, DIANE L	0	1,798	0	0	0	0	0	0
CUNNINGHAM, SONNY G	0	3,344	0	0	0	0	0	0
DANIEL, CARL	206	2,114	21	642	12	136	171	40
DAVIS, MIGUEL B	174	0	0	0	0	0	0	0
EDWARDS, CONLY J	0	2,691	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	0	1,877	0	0	0	0	0	0
FAY, RAYMOND L	0	0	0	0	0	0	0	0
GARNER, TONY EDWARD	0	2,252	0	0	0	0	0	0
GRODE, SCOTT C	0	552	0	0	0	0	0	0
HAAS, BRUCE T	1,861	1,473	191	0	0	0	0	0
HANSON, JOHN PETER	0	708	0	178	0	0	0	0
HAYER, MARK R	0	3,475	0	0	0	0	0	0
HENRY, LARRY DARNELL	0	1,781	0	0	0	0	0	0
HIGHLEY, JAMES T	173	1,769	18	537	10	113	143	33
HODGES, BILLY REX	0	1,631	0	0	0	0	0	0
HOGAN, GARY M	0	1,009	0	0	0	0	0	0
HOUSTON, JAMES E	0	0	0	0	0	642	0	0
HYLAND III, ALEXANDER GEOR	0	1,856	0	0	0	0	0	0
JOHANSEN, JOHN E	0	2,547	0	0	0	0	0	0
JOHNSON, LARRY W	0	1,804	0	0	0	0	0	0
JONES, JOHN K	0	2,446	0	0	0	0	0	0
KONSUL, ANTHONY J	0	1,958	770	0	0	0	0	0
LASHUA, MARTIN J	0	4,236	0	194	0	0	0	0
LAWRENCE, JOSEPH A	0	1,124	0	0	0	0	0	0
LEARY, DONALD W	0	250	0	1,687	0	0	0	0
LEE, CHRISTOPHER R	0	1,757	0	730	0	0	0	0
MCDANIEL, MYMAN EDWARD	0	2,273	0	475	0	0	0	0
MCFALLS, EDWIN L	0	0	0	1,930	0	0	0	0
MCGOWAN, STEVEN M	0	1,907	0	479	0	0	0	0
MCNEILL, THOMAS L	0	426	0	0	0	2,036	0	0
MEDLING, DAVID G	0	0	0	0	0	0	2,725	0
MONTGOMERY, LUKE P	0	201	0	0	0	962	0	0
MULLINEAUX, KEVIN W	0	2,041	0	0	925	0	0	0
MURPHY, PHILLIP K	0	1,831	0	0	0	0	0	0
NELSON, RANDY R	0	21	0	1,824	0	0	0	0
NOBLES, DAVID W	0	0	0	1,144	0	0	0	0
NORRIS, JOEL F	0	3,281	0	0	0	0	0	0
PALMITER, MATTHEW L	0	2,690	0	0	0	0	0	0
PEACOCK II, GARY M	0	0	0	0	0	0	1,857	0
PLANK, LELAND FLINT	0	0	0	1,947	0	0	0	0
ROBERTS, JAMES D	0	927	0	0	0	0	0	0
SANDERS, JAMES LEROY	0	0	0	2,327	0	0	0	0
SHELTON, BENJAMIN W	0	2,662	0	0	0	0	0	0
SHULTE II, JOHN R	0	851	0	0	0	0	0	0
TESCH, JIM R	0	3,430	0	0	0	0	0	0
TIPTON, GARY	0	2,690	0	0	0	0	0	0
UNDERWOOD, GERALD L	0	2,223	0	1,479	0	0	0	0
VARNER, KENNETH R	0	1,542	0	0	0	0	0	0
VASCELLARO, JOHN SAVIRIO	0	1,497	0	0	0	0	0	0
WAITERS, PATRICK A	0	209	0	0	0	0	0	0
WALTON, KERRY GENE	0	34	0	2,985	0	0	0	0
WATRINS, ALAN J	0	0	0	2,687	0	0	0	691
WOODY JR, REX	0	2,698	0	0	0	0	0	0
WOODY, ROBERT DWIGHT	0	3,547	0	0	0	0	0	0
YOUNG, RICHARD D	0	333	0	0	0	0	0	0
PT ALLEN, HOWARD W	0	0	0	0	1,048	0	0	0
PT BARTLETT, VANIA MARLENA	0	107	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	0	108	0	0	0	0	0	0
PT FOLTRAUER, FRANK	0	0	0	129	0	0	0	0
PT HALL, RICHARD LEROY	0	707	0	0	0	0	0	0
PT THOMAS, JONATHAN N	0	45	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	0	420	0	0	0	0	0	0
OTHER	0	(4,122)	0	0	0	0	0	0
Total North Carolina	2,414	90,660	1,000	23,838	2,047	4,817	8,075	941

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
South Carolina																
BODIE SR, JOHN LARRY	3,215	0	0	0	0	0	0	0	0	0	0	0	3,215	0	0	0
BOYLSTON, KENNETH L	2,248	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BRYAN, JOHN R	3,661	0	0	0	0	0	0	0	0	0	0	0	1,959	0	1,702	0
CARNISH, LARRY W	3,545	0	0	0	0	0	0	0	0	0	0	0	3,545	0	0	0
CHITWOOD, LARRY ALTON	716	0	0	0	0	0	0	0	0	0	0	0	0	0	716	0
COOK, RALPH H	2,623	0	0	0	0	0	0	0	0	0	0	0	2,623	0	0	0
CURETON, ERIK W	1,560	0	0	0	0	0	0	0	0	0	0	0	1,560	0	0	0
DAVIS, MIGUEL B	1,895	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DAVIS, SAMUEL B	3,970	0	0	0	0	0	0	0	0	0	0	0	3,807	60	0	103
ELLINGER, BRIGHT ANTHONY	3,084	0	0	0	0	0	0	0	0	0	0	0	3,084	0	0	0
ESTES, HERMAN FOREST	3,246	0	0	0	0	0	0	0	0	0	0	0	1,292	0	0	0
FRANKLIN, PHILLIP L	1,230	0	0	0	0	0	0	0	0	0	0	0	0	0	1,230	0
GILROY, ROBERT H	2,787	0	0	0	0	0	0	0	0	0	0	0	2,775	12	0	0
HINSON, RICHARD F	2,380	0	0	0	0	0	0	0	0	0	0	0	2,380	0	0	0
KNOTTS, PAUL L	1,632	0	0	0	0	0	0	0	0	0	0	0	1,632	0	0	0
LOVETT, THOMAS AUTHER	2,956	0	0	0	0	0	0	0	0	0	0	0	2,956	0	0	0
PAINTER, KENNETH W	928	0	0	0	0	0	0	0	0	0	0	0	928	0	0	0
PLUMMER, GEORGE RANDALL	2,709	0	0	0	0	0	0	0	0	0	0	0	2,709	0	0	0
RHODES, ALVIN T	132	0	0	0	0	0	0	0	0	0	0	0	0	0	132	0
SMITH, STEVE A	1,600	0	0	0	0	0	0	0	0	0	0	0	0	0	1,600	0
TAYLOR, MICHAEL O NEAL	3,060	0	0	0	0	0	0	0	0	0	0	0	1,183	537	0	1,339
TURNER, ROBERT EMERY	110	0	0	0	0	0	0	0	0	0	0	0	58	0	0	60
VARN, SIDNEY F	617	0	0	0	0	0	0	0	0	0	0	0	617	0	0	0
PT BEEKS, JOE D	634	0	0	0	0	0	0	0	0	0	0	0	0	0	634	0
PT BROWN, JAMES C	1,339	0	0	0	0	0	0	0	0	0	0	0	0	0	1,339	0
PT BYRD, HENRY	371	0	0	0	0	0	0	0	0	0	0	0	371	0	0	0
PT CARTER JR., WILLIAM B.	273	0	0	0	0	0	0	0	0	0	0	0	273	0	0	0
PT CARTIN, THANE B	584	0	0	0	0	0	0	0	0	0	0	0	584	0	0	0
PT DAVIS, EARL JIMMY	332	0	0	0	0	0	0	0	0	0	0	0	332	0	0	0
PT DOVE, ASHLEY C	385	0	0	0	0	0	0	0	0	0	0	0	385	0	0	0
PT HEADDEN, KATHERINE B	249	0	0	0	0	0	0	0	0	0	0	0	220	3	21	5
PT HUTCHINSON, KENNETH C	46	0	0	0	0	0	0	0	0	0	0	0	46	0	0	0
PT KEEYS JR., ROBERT WAYNE	382	0	0	0	0	0	0	0	0	0	0	0	382	0	0	0
PT MITCHELL, BRUCE E	1,575	0	0	0	0	0	0	0	0	0	0	0	1,575	0	0	0
PT REEVES, PHILLIP L	1,331	0	0	0	0	0	0	0	0	0	0	0	1,331	0	0	0
PT REEVES, RONALD LEGARE	167	0	0	0	0	0	0	0	0	0	0	0	167	0	0	0
PT SCOTT, RICHARD DEAN	236	0	0	0	0	0	0	0	0	0	0	0	236	0	0	0
PT SMITH, LINDA E	751	0	0	0	0	0	0	0	0	0	0	0	662	9	64	16
PT STAPP, JEFFREY L	262	0	0	0	0	0	0	0	0	0	0	0	262	0	0	0
OTHER	(921)	0	0	0	0	0	0	0	0	0	0	0	(921)	0	0	0
Total South Carolina	57,908	0	0	0	0	0	0	0	0	0	0	0	42,228	621	7,438	1,523
New Jersey																
HABERY, STEPHEN J	3,002	0	0	0	0	0	0	0	0	0	0	3,002	0	0	0	0
SIBUM, BRUCE DOUGLAS	755	0	0	0	0	0	0	0	0	0	0	755	0	0	0	0
OTHER	(5)	0	0	0	0	0	0	0	0	0	0	(5)	0	0	0	0
Total New Jersey	3,752	0	0	0	0	0	0	0	0	0	0	0	3,752	0	0	0
Virginia																
DELLINGER, CHAD M	391	0	0	0	0	0	391	0	0	0	0	0	0	0	0	0
FOLEY, TONY E	1,801	0	0	0	0	0	1,801	0	0	0	0	0	0	0	0	0
HUGHES, MARKELE	2,640	0	2,640	0	0	0	0	0	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	2,564	0	0	0	0	0	2,564	0	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	4,163	576	56	293	481	537	859	348	694	0	0	320	0	0	0	0
SMILEY, DONALD EUGENE	1,852	0	0	0	0	0	1,852	0	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	199	0	0	0	0	0	199	0	0	0	0	0	0	0	0	0
OTHER	(266)	0	0	0	0	0	(266)	0	0	0	0	0	0	0	0	0
Total Virginia	13,344	576	2,696	293	481	537	7,400	348	694	0	0	320	0	0	0	0
Pennsylvania																
DAVIS, SHAUN E	1,964	0	0	0	0	0	1,964	0	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	2,740	0	0	0	0	0	2,740	0	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	2,906	0	0	0	0	0	0	2,906	0	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	11	0	0	0	0	0	11	0	0	0	0	0	0	0	0	0
OTHER	40	0	0	0	0	0	0	40	0	0	0	0	0	0	0	0
Total Pennsylvania	7,661	0	0	0	0	0	4,715	2,946	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employee	79-0485 Tega Cay	80-0500 CMS Inc. of NC	81-0598 River Pointe	83-0800 CMS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Transylv	92-0651 Tenn. Mtr. Serv.
South Carolina								
BODIE SR, JOHN LARRY	0	0	0	0	0	0	0	0
BOYLSTON, KENNETH L	0	2,248	0	0	0	0	0	0
BRYAN, JOHN R	0	0	0	0	0	0	0	0
CARNISH, LARRY W	0	0	0	0	0	0	0	0
CHITWOOD, LARRY ALTON	0	0	0	0	0	0	0	0
COOK, RALPH H	0	0	0	0	0	0	0	0
CURETON, ERIK W	0	0	0	0	0	0	0	0
DAVIS, MIGUEL B	1,895	0	0	0	0	0	0	0
DAVIS, SAMUEL B	0	0	0	0	0	0	0	0
ELLINGER, BRIGHT ANTHONY	0	0	0	0	0	0	0	0
ESTES, HERMAN FOREST	1,954	0	0	0	0	0	0	0
FRANKLIN, PHILLIP L	0	0	0	0	0	0	0	0
GILROY, ROBERT H	0	0	0	0	0	0	0	0
HINSON, RICHARD F	0	0	0	0	0	0	0	0
KNOTTS, PAUL L	0	0	0	0	0	0	0	0
LOVETT, THOMAS AUTHER	0	0	0	0	0	0	0	0
PAINTER, KENNETH W	0	0	0	0	0	0	0	0
PLUMMER, GEORGE RANDALL	0	0	0	0	0	0	0	0
RHODES, ALVIN T	0	0	0	0	0	0	0	0
SMITH, STEVE A	0	0	0	0	0	0	0	0
TAYLOR, MICHAEL O NEAL	0	0	0	0	0	0	0	0
TURNER, HOBERT EMERY	0	0	0	0	0	0	0	0
VARN, SIDNEY F	0	0	0	0	0	0	0	0
PT BEEKS, JOEY D	0	0	0	0	0	0	0	0
PT BROWN, JAMES C	0	0	0	0	0	0	0	0
PT BYRD, HENRY	0	0	0	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0	0	0	0
PT CARTIN, THANE B	0	0	0	0	0	0	0	0
PT DAVIS, EARL JIMMY	0	0	0	0	0	0	0	0
PT DOVE, ASHLEY C	0	0	0	0	0	0	0	0
PT HEADDEN, KATHERINE B	0	0	0	0	0	0	0	0
PT HUTCHINSON, KENNETH C	0	0	0	0	0	0	0	0
PT KEEYS JR., ROBERT WAYNE	0	0	0	0	0	0	0	0
PT MITCHELL, BRUCE E	0	0	0	0	0	0	0	0
PT REEVES, PHILLIP L	0	0	0	0	0	0	0	0
PT REEVES, RONALD LEGARE	0	0	0	0	0	0	0	0
PT SCOTT, RICHARD DEAN	0	0	0	0	0	0	0	0
PT SMITH, LINDA E	0	0	0	0	0	0	0	0
PT STAPP, JEFFREY L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total South Carolina	3,849	2,248	0	0	0	0	0	0
New Jersey								
HABEAY, STEPHEN J	0	0	0	0	0	0	0	0
SIBUM, BRUCE DOUGLAS	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total New Jersey	0	0	0	0	0	0	0	0
Virginia								
DELLINGER, CHAD M	0	0	0	0	0	0	0	0
FOLEY, TONY E	0	0	0	0	0	0	0	0
HUGHES, MARKELE	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	0	0	0	0	0	0	0	0
SMILEY, DONALD EUGENE	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Virginia	0	0	0	0	0	0	0	0
Pennsylvania								
DAVIS, SHAUN E	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	0	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Pennsylvania	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SK 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/96

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
FLGA																
Georgia																
CHRISTIE, CHARLES E	56	0	0	0	0	0	0	0	0	56	0	0	0	0	0	0
FULCHER III, ROBERT F	56	0	0	0	0	0	0	0	0	56	0	0	0	0	0	0
HARRINGTON, RAY	56	0	0	0	0	0	0	0	0	56	0	0	0	0	0	0
HOSTI, HENRY J	56	0	0	0	0	0	0	0	0	56	0	0	0	0	0	0
PT LANIER, CLAYTON W	25	0	0	0	0	0	0	0	0	25	0	0	0	0	0	0
OTHER	1	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0
Total Georgia	250	0	0	0	0	0	0	0	0	250	0	0	0	0	0	0
Maryland																
EDES, MARK S	56	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	56	0	0	0	0	56	0	0	0	0	0	0	0	0	0	0
HANNA II, JAMES L	56	0	0	0	0	56	0	0	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	56	0	0	56	0	0	0	0	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	56	31	0	0	25	0	0	0	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	56	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	56	0	0	0	56	0	0	0	0	0	0	0	0	0	0	0
OTHER	(1)	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Maryland	391	142	0	56	81	112	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION

SE 50 - Operator Salary

Distribution of Direct Salaries and Benefits

Year Ended 12/31/98

Employee	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 River Pointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
FLTA								
Georgia								
CHRISTIE, CHARLES E	0	0	0	0	0	0	0	0
FULCHER III, ROBERT F	0	0	0	0	0	0	0	0
HARRINGTON, RAY	0	0	0	0	0	0	0	0
HOSTI, HENRY J	0	0	0	0	0	0	0	0
PT LANIER, CLAYTON W	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Georgia	0	0	0	0	0	0	0	0
Maryland								
EDES, MARK S	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	0	0	0	0	0	0	0	0
HANNA II, JAMES L	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Maryland	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
North Carolina																
ANDERSON, GORDON M.	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BALDWIN, EDDIE RAY	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CHILDERS, STEVEN EDWARD	56	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0
CLARKE, JOEL M	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COOKE, JEFFREY JONES	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CORN JR, DOUGLAS M	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COUGHLIN, DIANE L	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUNNINGHAM, SONNY G	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DANIEL, CARL	56	1	0	1	1	1	2	1	2	4	0	1	10	0	1	0
DAVIS, MIGUEL B	18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EDWARDS, CONLY J	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FAY, RAYMOND L	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
GARNER, TONY EDWARD	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GRODE, SCOTT C	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAAS, BRUCE T	56	0	0	0	0	0	0	0	0	0	0	0	14	0	0	0
HANSON, JOHN PETER	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAYER, MARK R	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HENRY, LARRY DARNELL	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HIGHLEY, JAMES T	56	1	0	1	1	1	2	1	2	4	0	1	10	0	1	0
HODGES, BILLY REX	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOGAN, GARY W	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOUSTON, JAMES E	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HYLAND III, ALEXANDER GEOR	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHANSEN, JOHN E	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHNSON, LARRY W	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JONES, JOHN K	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KONSUL, ANTHONY J	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LASHUA, MARTIN J	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LAWRENCE, JOSEPH A	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEARY, DONALD W	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEE, CHRISTOPHER R	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCDANIEL, WYMAN EDWARD	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCFALLS, EDWIN L	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCCOWAN, STEVEN M	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCNEILL, THOMAS L	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MEDLING, DAVID G	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTGOMERY, LUKE P	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MULLINEAUX, KEVIN W	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MURPHY, PHILLIP K	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NELON, RANDY R	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NOBLES, DAVID W	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NORRIS, JOEL F	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PALMITER, MATTHEW L	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PEACOCK II, GARY M	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLANK, LELAND FLINT	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROBERTS, JAMES D	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SANDERS, JAMES LEROY	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHELTON, BENJAMIN W	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHULTZ II, JOHN R	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TESCH, JIM R	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TIPTON, GARY	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
UNDERWOOD, GERALD L	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VARNER, KENNETH R	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VASCELLARO, JOHN SAVIRIO	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WAITERS, PATRICK A	22	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WALTON, KERRY GENE	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATKINS, ALAN J	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOODY JR, REX	56	0	0	0	0	0	0	0	0	6	0	0	0	0	0	0
WOODY, ROBERT DWIGHT	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YOUNG, RICHARD D	35	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ALLEN, HOWARD W	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BARTLETT, VANIA MARLENA	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT FOLTRAUER, FRANK	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HALL, RICHARD LEROY	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT THOMAS, JONATHAN N	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total North Carolina	3,577	2	0	2	2	2	4	2	4	8	8	2	90	0	0	0

WATER SERVICE CORPORATION
 SZ 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485	80-0500	81-0598	83-0800	85-0545	86-0900	87-0905	92-0651
Employee	Tega Cay	CMS Inc. of NC	River Pointe	CMS Systems	Mautauga Vista	Carolina Trace	Transylv	Tenn. Wtr. Serv.
North Carolina								
ANDERSON, GORDON M.	0	56	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	0	0	0	0	0	0	56	0
BALDWIN, EDDIE RAY	0	27	0	15	1	0	10	2
CHILDERS, STEVEN EDWARD	0	56	0	0	0	0	0	0
CLARKE, JOEL M	0	29	0	12	0	15	0	0
COOKE, JEFFREY JONES	0	40	0	16	0	0	0	0
CORN JR, DOUGLAS M	0	56	0	0	0	0	0	0
COUGHLIN, DIANE L	0	56	0	0	0	0	0	0
CUNNINGHAM, SONNY G	0	56	0	0	0	0	0	0
DANIEL, CARL	2	19	0	6	0	1	2	0
DAVIS, MIGUEL B	18	0	0	0	0	0	0	0
EDWARDS, CONLY J	0	56	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	0	56	0	0	0	0	0	0
FAY, RAYMOND L	0	0	0	0	0	0	0	0
GARNER, TONY EDWARD	0	56	0	0	0	0	0	0
GRODE, SCOTT C	0	56	0	0	0	0	0	0
HAAS, BRUCE T	22	17	2	0	0	0	0	0
HANSON, JOHN PETER	0	45	0	11	0	0	0	0
HAYER, MARK R	0	56	0	0	0	0	0	0
HENRY, LARRY DARNELL	0	56	0	0	0	0	0	0
HIGHLEY, JAMES T	2	19	0	6	0	1	2	0
HODGES, BILLY REX	0	56	0	0	0	0	0	0
HOGAN, GARY W	0	56	0	0	0	0	0	0
HOUSTON, JAMES E	0	0	0	0	0	56	0	0
HYLAND III, ALEXANDER GEOR	0	56	0	0	0	0	0	0
JOHANSEN, JOHN E	0	56	0	0	0	0	0	0
JOHNSON, LARRY W	0	56	0	0	0	0	0	0
JONES, JOHN K	0	56	0	0	0	0	0	0
KONSUL, ANTHONY J	0	40	16	0	0	0	0	0
LASHUA, MARTIN J	0	54	0	2	0	0	0	0
LAWRENCE, JOSEPH A	0	56	0	0	0	0	0	0
LEARY, DONALD W	0	7	0	49	0	0	0	0
LEE, CHRISTOPHER R	0	40	0	16	0	0	0	0
MCDANIEL, WYMAN EDWARD	0	46	0	10	0	0	0	0
MCFALLS, EDWIN L	0	0	0	56	0	0	0	0
MCGOWAN, STEVEN M	0	45	0	11	0	0	0	0
MCNEILL, THOMAS L	0	10	0	0	0	46	0	0
MEDLING, DAVID G	0	0	0	0	0	0	56	0
MONTGOMERY, LUKE P	0	10	0	0	0	46	0	0
MULLINEAUX, KEVIN W	0	39	0	0	17	0	0	0
MURPHY, PHILLIP K	0	56	0	0	0	0	0	0
NELSON, RANDY R	0	1	0	55	0	0	0	0
NOBLES, DAVID W	0	0	0	56	0	0	0	0
NORRIS, JOEL F	0	56	0	0	0	0	0	0
PALMITER, MATTHEW L	0	56	0	0	0	0	0	0
PEACOCK II, GARY M	0	0	0	0	0	0	56	0
PLANK, LELAND FLINT	0	0	0	56	0	0	0	0
ROBERTS, JAMES D	0	56	0	0	0	0	0	0
SANDERS, JAMES LEROY	0	0	0	56	0	0	0	0
SHELTON, BENJAMIN W	0	56	0	0	0	0	0	0
SHULTZ II, JOHN R	0	56	0	0	0	0	0	0
TESCH, JIM R	0	56	0	0	0	0	0	0
TIPTON, GARY	0	56	0	0	0	0	0	0
UNDERWOOD, GERALD L	0	34	0	22	0	0	0	0
VARNER, KENNETH R	0	56	0	0	0	0	0	0
VASCCELLARO, JOHN SAVIRIO	0	56	0	0	0	0	0	0
WAITERS, PATRICK A	0	22	0	0	0	0	0	0
WALTON, KERRY GENE	0	1	0	55	0	0	0	0
WATKINS, ALAN J	0	0	0	45	0	0	0	11
WOODY JR, REX	0	50	0	0	0	0	0	0
WOODY, ROBERT DWIGHT	0	56	0	0	0	0	0	0
YOUNG, RICHARD D	0	35	0	0	0	0	0	0
PT ALLEN, HOWARD W	0	0	0	0	56	0	0	0
PT BARTLETT, VANIA MARLENA	0	11	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	0	11	0	0	0	0	0	0
PT FOLTRAUER, FRANK	0	0	0	14	0	0	0	0
PT HALL, RICHARD LEROY	0	56	0	0	0	0	0	0
PT THOMAS, JONATHAN N	0	5	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	0	44	0	0	0	0	0	0
OTHER	0	1	0	0	0	0	0	0
Total North Carolina	44	2,382	18	569	74	165	182	13

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
South Carolina																
BODIE SR, JOHN LARRY	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
BOYLSTON, KENNETH L	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BRYAN, JOHN R	56	0	0	0	0	0	0	0	0	0	0	0	30	0	26	0
CARNISH, LARRY W	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
CHITWOOD, LARRY ALTON	56	0	0	0	0	0	0	0	0	0	0	0	0	0	56	0
COOK, RALPH H	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
CURETON, ERIK W	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
DAVIS, MIGUEL B	38	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DAVIS, SAMUEL B	56	0	0	0	0	0	0	0	0	0	0	0	54	1	0	1
ELLINGER, BRIGHT ANTHONY	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
ESTES, HERMAN FOREST	56	0	0	0	0	0	0	0	0	0	0	0	22	0	0	0
FRANKLIN, PHILLIP L	56	0	0	0	0	0	0	0	0	0	0	0	0	0	56	0
GILROY, ROBERT H	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
HINSON, RICHARD F	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
KNOTTS, PAUL L	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
LOVETT, THOMAS AUTHER	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
PAINTER, KENNETH W	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
PLUMMER, GEORGE RANDALL	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
RHODES, ALVIN T	14	0	0	0	0	0	0	0	0	0	0	0	0	0	14	0
SMITH, STEVE A	56	0	0	0	0	0	0	0	0	0	0	0	0	0	56	0
TAYLOR, MICHAEL O NEAL	56	0	0	0	0	0	0	0	0	0	0	0	22	10	0	25
TURNER, HOBERT EMERY	12	0	0	0	0	0	0	0	0	0	0	0	6	0	0	6
VARN, SIDNEY F	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
PT BEEKS, JOEY D	56	0	0	0	0	0	0	0	0	0	0	0	0	0	56	0
PT BROWN, JAMES C	56	0	0	0	0	0	0	0	0	0	0	0	0	0	56	0
PT BYRD, HENRY	39	0	0	0	0	0	0	0	0	0	0	0	39	0	0	0
PT CARTER JR., WILLIAM B.	29	0	0	0	0	0	0	0	0	0	0	0	29	0	0	0
PT CARTIN, THANE B	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
PT DAVIS, EARL JIMMY	35	0	0	0	0	0	0	0	0	0	0	0	35	0	0	0
PT DOVE, ASHLEY C	40	0	0	0	0	0	0	0	0	0	0	0	40	0	0	0
PT HEADDEN, KATHERINE B	26	0	0	0	0	0	0	0	0	0	0	0	23	0	2	1
PT HUTCHINSON, KENNETH C	5	0	0	0	0	0	0	0	0	0	0	0	5	0	0	0
PT KEEYS JR., ROBERT WAYNE	40	0	0	0	0	0	0	0	0	0	0	0	40	0	0	0
PT MITCHELL, BRUCE E	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
PT REEVES, PHILLIP L	56	0	0	0	0	0	0	0	0	0	0	0	56	0	0	0
PT REEVES, RONALD LEGARE	17	0	0	0	0	0	0	0	0	0	0	0	17	0	0	0
PT SCOTT, RICHARD DEAN	25	0	0	0	0	0	0	0	0	0	0	0	25	0	0	0
PT SMITH, LINDA E	56	0	0	0	0	0	0	0	0	0	0	0	49	1	5	1
PT STAPP, JEFFREY L	27	0	0	0	0	0	0	0	0	0	0	0	27	0	0	0
OTHER	(17)	0	0	0	0	0	0	0	0	0	0	0	(17)	0	0	0
Total South Carolina	1,786	0	0	0	0	0	0	0	0	0	0	0	1,286	12	327	34
New Jersey																
HABERY, STEPHEN J	56	0	0	0	0	0	0	0	0	0	0	56	0	0	0	0
SIBUM, BRUCE DOUGLAS	56	0	0	0	0	0	0	0	0	0	0	56	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total New Jersey	112	0	0	0	0	0	0	0	0	0	0	112	0	0	0	0
Virginia																
DELLINGER, CHAD M	41	0	0	0	0	0	41	0	0	0	0	0	0	0	0	0
FOLEY, TONY E	56	0	0	0	0	0	56	0	0	0	0	0	0	0	0	0
HUGHES, MARKELE	56	0	56	0	0	0	0	0	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	56	0	0	0	0	0	56	0	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	56	8	1	4	6	7	12	5	9	0	0	4	0	0	0	0
SMILEY, DONALD EUGENE	56	0	0	0	0	0	56	0	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	21	0	0	0	0	0	21	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Virginia	342	8	57	4	6	7	242	5	9	0	0	4	0	0	0	0
Pennsylvania																
DAVIS, SHAUN E	56	0	0	0	0	0	0	56	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	56	0	0	0	0	0	0	56	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	56	0	0	0	0	0	0	0	56	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	1	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Pennsylvania	169	0	0	0	0	0	0	113	56	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 River Pointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
South Carolina								
BODIE SR, JOHN LARRY	0	0	0	0	0	0	0	0
BOYLSTON, KENNETH L	0	56	0	0	0	0	0	0
BRYAN, JOHN R	0	0	0	0	0	0	0	0
CARNISH, LARRY W	0	0	0	0	0	0	0	0
CHITWOOD, LARRY ALTON	0	0	0	0	0	0	0	0
COOK, RALPH H	0	0	0	0	0	0	0	0
CURETON, ERIK W	0	0	0	0	0	0	0	0
DAVIS, MIGUEL B	38	0	0	0	0	0	0	0
DAVIS, SAMUEL B	0	0	0	0	0	0	0	0
ELLINGER, BRIGHT ANTHONY	0	0	0	0	0	0	0	0
ESTES, HERMAN FOREST	34	0	0	0	0	0	0	0
FRANKLIN, PHILLIP L	0	0	0	0	0	0	0	0
GILROY, ROBERT H	0	0	0	0	0	0	0	0
HINSON, RICHARD F	0	0	0	0	0	0	0	0
KNOTTS, PAUL L	0	0	0	0	0	0	0	0
LOVETT, THOMAS AUTHER	0	0	0	0	0	0	0	0
PAINTER, KENNETH W	0	0	0	0	0	0	0	0
PLUMMER, GEORGE RANDALL	0	0	0	0	0	0	0	0
RHODES, ALVIN T	0	0	0	0	0	0	0	0
SMITH, STEVE A	0	0	0	0	0	0	0	0
TAYLOR, MICHAEL O NEAL	0	0	0	0	0	0	0	0
TURNER, HOBERT EMERY	0	0	0	0	0	0	0	0
VARN, SIDNEY F	0	0	0	0	0	0	0	0
PT BEEKS, JOEY D	0	0	0	0	0	0	0	0
PT BROWN, JAMES C	0	0	0	0	0	0	0	0
PT BYRD, HENRY	0	0	0	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0	0	0	0
PT CARTIN, THANE B	0	0	0	0	0	0	0	0
PT DAVIS, EARL JIMMY	0	0	0	0	0	0	0	0
PT DOVE, ASHLEY C	0	0	0	0	0	0	0	0
PT HEADDEN, KATHERINE B	0	0	0	0	0	0	0	0
PT HUTCHINSON, KENNETH C	0	0	0	0	0	0	0	0
PT KEEYS JR., ROBERT WAYNE	0	0	0	0	0	0	0	0
PT MITCHELL, BRUCE E	0	0	0	0	0	0	0	0
PT REEVES, PHILLIP L	0	0	0	0	0	0	0	0
PT REEVES, RONALD LEGARE	0	0	0	0	0	0	0	0
PT SCOTT, RICHARD DEAN	0	0	0	0	0	0	0	0
PT SMITH, LINDA E	0	0	0	0	0	0	0	0
PT STAPP, JEFFREY L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total South Carolina	72	56	0	0	0	0	0	0
New Jersey								
HABERY, STEPHEN J	0	0	0	0	0	0	0	0
SIBUM, BRUCE DOUGLAS	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total New Jersey	0	0	0	0	0	0	0	0
Virginia								
DELLINGER, CHAD M	0	0	0	0	0	0	0	0
FOLEY, TONY E	0	0	0	0	0	0	0	0
HUGHES, MARKELE	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	0	0	0	0	0	0	0	0
SMILEY, DONALD EUGENE	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Virginia	0	0	0	0	0	0	0	0
Pennsylvania								
DAVIS, SHAUN E	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	0	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Pennsylvania	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
Georgia																
CHRISTIE, CHARLES E	9	0	0	0	0	0	0	0	0	9	0	0	0	0	0	0
FULCHER III, ROBERT F	9	0	0	0	0	0	0	0	0	9	0	0	0	0	0	0
HARRINGTON, RAY	9	0	0	0	0	0	0	0	0	9	0	0	0	0	0	0
HOSTI, HENRY J	9	0	0	0	0	0	0	0	0	9	0	0	0	0	0	0
PT LANIER, CLAYTON W	3	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0
OTHER	2	0	0	0	0	0	0	0	0	2	0	0	0	0	0	0
Total Georgia	39	0	0	0	0	0	0	0	0	41	0	0	0	0	0	0
Maryland																
EDES, MARK S	26	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	26	0	0	0	0	26	0	0	0	0	0	0	0	0	0	0
HANNA II, JAMES L	26	0	0	0	0	26	0	0	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	26	0	0	26	0	0	0	0	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	26	14	0	0	12	0	0	0	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	26	26	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	26	0	0	0	26	0	0	0	0	0	0	0	0	0	0	0
OTHER	(1)	(1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Maryland	178	65	0	26	38	52	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 River Pointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
SUTA								
Georgia								
CHRISTIE, CHARLES E	0	0	0	0	0	0	0	0
FULCHER III, ROBERT F	0	0	0	0	0	0	0	0
HARRINGTON, RAY	0	0	0	0	0	0	0	0
HOSTI, HENRY J	0	0	0	0	0	0	0	0
PT LANIER, CLAYTON W	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Georgia	0	0	0	0	0	0	0	0
Maryland								
EDES, MARK S	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	0	0	0	0	0	0	0	0
HANNA II, JAMES I.	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Maryland	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
North Carolina																
ANDERSON, GORDON M.	80	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BALDWIN, EDDIE RAY	107	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0
CHILDERS, STEVEN EDWARD	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CLARKE, JOEL M	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COOKE, JEFFREY JONES	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CORN JR, DOUGLAS M	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COUGHLIN, DIANE L	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUNNINGHAM, SONNY G	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DANIEL, CARL	107	3	0	1	2	2	4	2	3	8	0	1	19	0	2	0
DAVIS, MIGUEL B	19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EDWARDS, CONLY J	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FAY, RAYMOND L	107	0	0	0	0	0	0	0	0	0	0	0	107	0	0	0
GARNER, TONY EDWARD	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GRODE, SCOTT C	61	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAAS, BRUCE T	107	0	0	0	0	0	0	0	0	0	0	0	28	0	0	0
HANSON, JOHN PETER	98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAYER, MARK R	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HENRY, LARRY DARNELL	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HIGHLEY, JAMES T	107	3	0	1	2	2	4	2	3	8	0	1	19	0	2	0
HODGES, BILLY REX	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOGAN, GARY W	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOUSTON, JAMES E	71	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HYLAND III, ALEXANDER GEOR	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHANSEN, JOHN E	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHNSON, LARRY W	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JONES, JOHN K	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KONSUL, ANTHONY J	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LASHUA, MARTIN J	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LAWRENCE, JOSEPH A	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEARY, DONALD W	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEE, CHRISTOPHER R	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCDANIEL, WYMAN EDWARD	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCFALLS, EDWIN L	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCGOWAN, STEVEN M	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCNEILL, THOMAS L	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MEDLING, DAVID G	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTGOMERY, LUKE P	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MULLINEAUX, KEVIN W	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MURPHY, PHILLIP K	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NELSON, RANDY R	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NOBLES, DAVID W	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NORRIS, JOEL F	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PALMITER, MATTHEW L	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PEACOCK II, GARY M	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLANK, LELAND FLINT	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROBERTS, JAMES D	103	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SANDERS, JAMES LEROY	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHELTON, BENJAMIN W	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHULTZ II, JOHN R	95	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TESCH, JIM R	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TIPTON, GARY	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
UNDERWOOD, GERALD L	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VARNER, KENNETH R	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VASCELLARO, JOHN SAVIRIO	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WAITERS, PATRICK A	23	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WALTON, KERRY GENE	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATKINS, ALAN J	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOODY JR, REX	107	0	0	0	0	0	0	0	0	0	12	0	0	0	0	0
WOODY, ROBERT DWIGHT	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YOUNG, RICHARD D	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ALLEN, HOWARD W	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BARTLETT, VANIA MARLENA	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT FOLTRAUER, FRANK	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HALL, RICHARD LEROY	79	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT THOMAS, JONATHAN N	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	47	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	(60)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total North Carolina	6,480	6	0	2	4	4	8	4	6	16	15	2	173	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CMS Inc. of NC	81-0598 River Pointe	83-0800 CMS Systems	85-0545 Mautauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
North Carolina								
ANDERSON, GORDON M.	0	80	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	0	0	0	0	0	0	107	0
BALDWIN, EDDIE RAY	0	51	0	28	1	0	19	4
CHILDERS, STEVEN EDWARD	0	107	0	0	0	0	0	0
CLARKE, JOEL M	0	56	0	23	0	29	0	0
COOKE, JEFFREY JONES	0	77	0	30	0	0	0	0
CORN JR, DOUGLAS M	0	107	0	0	0	0	0	0
COUGHLIN, DIANE L	0	107	0	0	0	0	0	0
CUNNINGHAM, SONNY G	0	107	0	0	0	0	0	0
DANIEL, CARL	4	36	0	11	0	2	3	1
DAVIS, MIGUEL B	19	0	0	0	0	0	0	0
EDWARDS, CONLY J	0	107	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	0	107	0	0	0	0	0	0
FAY, RAYMOND L	0	0	0	0	0	0	0	0
GARNER, TONY EDWARD	0	107	0	0	0	0	0	0
GRODE, SCOTT C	0	61	0	0	0	0	0	0
HAAS, BRUCE T	42	33	4	0	0	0	0	0
HANSON, JOHN PETER	0	79	0	20	0	0	0	0
HAYER, MARK R	0	107	0	0	0	0	0	0
HENRY, LARRY DARNELL	0	107	0	0	0	0	0	0
HIGHLEY, JAMES T	4	36	0	11	0	2	3	1
HODGES, BILLY REX	0	107	0	0	0	0	0	0
HOGAN, GARY W	0	107	0	0	0	0	0	0
HOUSTON, JAMES E	0	0	0	0	0	71	0	0
HYLAND III, ALEXANDER GEOR	0	107	0	0	0	0	0	0
JOHANSEN, JOHN E	0	107	0	0	0	0	0	0
JOHNSON, LARRY W	0	107	0	0	0	0	0	0
JONES, JOHN K	0	107	0	0	0	0	0	0
KONSUL, ANTHONY J	0	77	30	0	0	0	0	0
LASHUA, MARTIN J	0	102	0	5	0	0	0	0
LAWRENCE, JOSEPH A	0	107	0	0	0	0	0	0
LEARY, DONALD W	0	14	0	93	0	0	0	0
LEE, CHRISTOPHER R	0	76	0	31	0	0	0	0
MCDANIEL, WYMAN EDWARD	0	89	0	19	0	0	0	0
MCFALLS, EDWIN L	0	0	0	107	0	0	0	0
MCGOWAN, STEVEN M	0	86	0	22	0	0	0	0
MCNEILL, THOMAS L	0	19	0	0	0	89	0	0
MEDLING, DAVID G	0	0	0	0	0	0	107	0
MONTGOMERY, LUKE P	0	19	0	0	0	89	0	0
MULLINEAUX, KEVIN W	0	74	0	0	33	0	0	0
MURPHY, PHILLIP K	0	107	0	0	0	0	0	0
NELON, RANDY R	0	1	0	106	0	0	0	0
NOBLES, DAVID W	0	0	0	107	0	0	0	0
NORRIS, JOEL F	0	107	0	0	0	0	0	0
PALMITER, MATTHEW L	0	107	0	0	0	0	0	0
PEACOCK II, GARY M	0	0	0	0	0	0	107	0
PLANK, LELAND FLINT	0	0	0	107	0	0	0	0
ROBERTS, JAMES D	0	103	0	0	0	0	0	0
SANDERS, JAMES LEROY	0	0	0	107	0	0	0	0
SHELTON, BENJAMIN W	0	107	0	0	0	0	0	0
SHULTZ II, JOHN R	0	95	0	0	0	0	0	0
TESCH, JIM R	0	107	0	0	0	0	0	0
TIPTON, GARY	0	107	0	0	0	0	0	0
UNDERWOOD, GERALD L	0	64	0	43	0	0	0	0
VARNER, KENNETH R	0	107	0	0	0	0	0	0
VASCELLARO, JOHN SAVIRIO	0	107	0	0	0	0	0	0
WAITERS, PATRICK A	0	23	0	0	0	0	0	0
WALTON, KERRY GENE	0	1	0	106	0	0	0	0
WATKINS, ALAN J	0	0	0	85	0	0	0	22
WOODY JR, REX	0	95	0	0	0	0	0	0
WOODY, ROBERT DWIGHT	0	107	0	0	0	0	0	0
YOUNG, RICHARD D	0	37	0	0	0	0	0	0
PT ALLEN, HOWARD W	0	0	0	0	107	0	0	0
PT BARTLETT, VANIA HARLENA	0	12	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	0	12	0	0	0	0	0	0
PT FOLTRAUER, FRANK	0	0	0	14	0	0	0	0
PT HALL, RICHARD LEROY	0	79	0	0	0	0	0	0
PT THOMAS, JONATHAN N	0	5	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	0	47	0	0	0	0	0	0
OTHER	0	(60)	0	0	0	0	0	0
Total North Carolina	69	4,254	34	1,075	141	282	346	28

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
South Carolina																
BODIE SR, JOHN LARRY	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
BOYLSTON, KENNETH L	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BRYAN, JOHN R	42	0	0	0	0	0	0	0	0	0	0	0	22	0	20	0
CARNISH, LARRY W	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
CHITWOOD, LARRY ALTON	42	0	0	0	0	0	0	0	0	0	0	0	0	0	42	0
COOK, RALPH H	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
CURETON, ERIK W	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
DAVIS, MIGUEL B	42	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DAVIS, SAMUEL B	42	0	0	0	0	0	0	0	0	0	0	0	40	1	0	1
ELLINGER, BRIGHT ANTHONY	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
ESTES, HERMAN FOREST	42	0	0	0	0	0	0	0	0	0	0	0	17	0	0	0
FRANKLIN, PHILLIP L	42	0	0	0	0	0	0	0	0	0	0	0	0	0	42	0
GILROY, ROBERT H	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
HINSON, RICHARD F	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
KNOTTS, PAUL L	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
LOVETT, THOMAS AUTHER	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
PAINTER, KENNETH W	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
PLUMMER, GEORGE RANDALL	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
RHODES, ALVIN T	10	0	0	0	0	0	0	0	0	0	0	0	0	0	10	0
SMITH, STEVE A	42	0	0	0	0	0	0	0	0	0	0	0	0	0	42	0
TAYLOR, MICHAEL O NEAL	42	0	0	0	0	0	0	0	0	0	0	0	16	7	0	18
TURNER, HOBERT EMERY	9	0	0	0	0	0	0	0	0	0	0	0	5	0	0	5
VARN, SIDNEY F	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
PT BEEKS, JOEY D	42	0	0	0	0	0	0	0	0	0	0	0	0	0	42	0
PT BROWN, JAMES C	42	0	0	0	0	0	0	0	0	0	0	0	0	0	42	0
PT BYRD, HENRY	29	0	0	0	0	0	0	0	0	0	0	0	29	0	0	0
PT CARTER JR., WILLIAM B.	21	0	0	0	0	0	0	0	0	0	0	0	21	0	0	0
PT CARTIN, THANE B	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
PT DAVIS, EARL JIMMY	26	0	0	0	0	0	0	0	0	0	0	0	26	0	0	0
PT DOVE, ASHLEY C	30	0	0	0	0	0	0	0	0	0	0	0	30	0	0	0
PT HEADDEN, KATHERINE B	20	0	0	0	0	0	0	0	0	0	0	0	17	0	2	0
PT HUTCHINSON, KENNETH C	4	0	0	0	0	0	0	0	0	0	0	0	4	0	0	0
PT KEEYS JR., ROBERT WAYNE	30	0	0	0	0	0	0	0	0	0	0	0	30	0	0	0
PT MITCHELL, BRUCE E	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
PT REEVES, PHILLIP L	42	0	0	0	0	0	0	0	0	0	0	0	42	0	0	0
PT REEVES, RONALD LEGARE	13	0	0	0	0	0	0	0	0	0	0	0	13	0	0	0
PT SCOTT, RICHARD DEAN	19	0	0	0	0	0	0	0	0	0	0	0	19	0	0	0
PT SMITH, LINDA E	42	0	0	0	0	0	0	0	0	0	0	0	37	1	4	1
PT STAPP, JEFFREY L	21	0	0	0	0	0	0	0	0	0	0	0	21	0	0	0
OTHER	(39)	0	0	0	0	0	0	0	0	0	0	0	(39)	0	0	0
Total South Carolina	1,327	0	0	0	0	0	0	0	0	0	0	0	938	9	246	25
New Jersey																
HABERY, STEPHEN J	637	0	0	0	0	0	0	0	0	0	0	637	0	0	0	0
SIBUM, BRUCE DOUGLAS	326	0	0	0	0	0	0	0	0	0	0	326	0	0	0	0
OTHER	2	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0
Total New Jersey	965	0	0	0	0	0	0	0	0	0	0	965	0	0	0	0
Virginia																
DELLINGER, CHAD M	46	0	0	0	0	0	46	0	0	0	0	0	0	0	0	0
FOLEY, TONY E	72	0	0	0	0	0	72	0	0	0	0	0	0	0	0	0
HUGHES, MARKELE	72	0	72	0	0	0	0	0	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	72	0	0	0	0	0	72	0	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	72	10	1	5	8	9	15	6	12	0	0	6	0	0	0	0
SMILEY, DONALD EUGENE	72	0	0	0	0	0	72	0	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	23	0	0	0	0	0	23	0	0	0	0	0	0	0	0	0
OTHER	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0
Total Virginia	430	10	73	5	8	9	301	6	12	0	0	6	0	0	0	0
Pennsylvania																
DAVIS, SHAUN E	168	0	0	0	0	0	0	168	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	168	0	0	0	0	0	0	168	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	168	0	0	0	0	0	0	0	168	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	3	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0
OTHER	(2)	0	0	0	0	0	0	0	(2)	0	0	0	0	0	0	0
Total Pennsylvania	505	0	0	0	0	0	0	339	166	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 River Pointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
South Carolina								
BODIE SR, JOHN LARRY	0	0	0	0	0	0	0	0
BOYLSTON, KENNETH L	0	42	0	0	0	0	0	0
BRYAN, JOHN R	0	0	0	0	0	0	0	0
CARNISH, LARRY W	0	0	0	0	0	0	0	0
CHITWOOD, LARRY ALTON	0	0	0	0	0	0	0	0
COOK, RALPH H	0	0	0	0	0	0	0	0
CURETON, ERIK W	0	0	0	0	0	0	0	0
DAVIS, MIGUEL B	42	0	0	0	0	0	0	0
DAVIS, SAMUEL B	0	0	0	0	0	0	0	0
ELLINGER, BRIGHT ANTHONY	0	0	0	0	0	0	0	0
ESTES, HERMAN FOREST	25	0	0	0	0	0	0	0
FRANKLIN, PHILLIP L	0	0	0	0	0	0	0	0
GILROY, ROBERT H	0	0	0	0	0	0	0	0
HINSON, RICHARD F	0	0	0	0	0	0	0	0
KNOTTS, PAUL L	0	0	0	0	0	0	0	0
LOVETT, THOMAS AUTHER	0	0	0	0	0	0	0	0
PAINTER, KENNETH W	0	0	0	0	0	0	0	0
PLUMMER, GEORGE RANDALL	0	0	0	0	0	0	0	0
RHODES, ALVIN T	0	0	0	0	0	0	0	0
SMITH, STEVE A	0	0	0	0	0	0	0	0
TAYLOR, MICHAEL O NEAL	0	0	0	0	0	0	0	0
TURNER, HOBERT EMERY	0	0	0	0	0	0	0	0
VARN, SIDNEY F	0	0	0	0	0	0	0	0
PT BEEKS, JOEY D	0	0	0	0	0	0	0	0
PT BROWN, JAMES C	0	0	0	0	0	0	0	0
PT BYRD, HENRY	0	0	0	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0	0	0	0
PT CARTIN, THANE B	0	0	0	0	0	0	0	0
PT DAVIS, EARL JIMMY	0	0	0	0	0	0	0	0
PT DOVE, ASHLEY C	0	0	0	0	0	0	0	0
PT HEADDEN, KATHERINE B	0	0	0	0	0	0	0	0
PT HUTCHINSON, KENNETH C	0	0	0	0	0	0	0	0
PT KEEYS JR., ROBERT WAYNE	0	0	0	0	0	0	0	0
PT MITCHELL, BRUCE E	0	0	0	0	0	0	0	0
PT REEVES, PHILLIP L	0	0	0	0	0	0	0	0
PT REEVES, RONALD LEGARE	0	0	0	0	0	0	0	0
PT SCOTT, RICHARD DEAN	0	0	0	0	0	0	0	0
PT SMITH, LINDA E	0	0	0	0	0	0	0	0
PT STAPP, JEFFREY L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total South Carolina	67	42	0	0	0	0	0	0
New Jersey								
HABERY, STEPHEN J	0	0	0	0	0	0	0	0
SIBUM, BRUCE DOUGLAS	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total New Jersey	0	0	0	0	0	0	0	0
Virginia								
DELLINGER, CHAD M	0	0	0	0	0	0	0	0
POLEY, TONY E	0	0	0	0	0	0	0	0
HUGHES, MARKELE	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	0	0	0	0	0	0	0	0
SMILEY, DONALD EUGENE	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Virginia	0	0	0	0	0	0	0	0
Pennsylvania								
DAVIS, SHAUN E	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	0	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Pennsylvania	0	0	0	0	0	0	0	0

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WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
Pension																
Georgia																
CHRISTIE, CHARLES E	717	0	0	0	0	0	0	0	0	717	0	0	0	0	0	0
FULCHER III, ROBERT F	635	0	0	0	0	0	0	0	0	635	0	0	0	0	0	0
HARRINGTON, RAY	938	0	0	0	0	0	0	0	0	938	0	0	0	0	0	0
HOSTI, HENRY J	425	0	0	0	0	0	0	0	0	425	0	0	0	0	0	0
PT LANIER, CLAYTON W	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Georgia	2,715	0	0	0	0	0	0	0	0	2,715	0	0	0	0	0	0
Maryland																
EDES, MARK S	680	680	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	478	0	0	0	0	478	0	0	0	0	0	0	0	0	0	0
HANNA II, JAMES L	685	0	0	0	0	685	0	0	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	781	0	0	781	0	0	0	0	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	798	435	0	0	363	0	0	0	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	743	743	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	664	0	0	0	664	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Maryland	4,829	1,858	0	781	1,027	1,163	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 River Pointe	83-0800 CMS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
Pension								
Georgia								
CHRISTIE, CHARLES E	0	0	0	0	0	0	0	0
FULCHER III, ROBERT F	0	0	0	0	0	0	0	0
HARRINGTON, RAY	0	0	0	0	0	0	0	0
HOSTI, HENRY J	0	0	0	0	0	0	0	0
PT LANIER, CLAYTON W	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Georgia	0	0	0	0	0	0	0	0
Maryland								
EDES, MARK S	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	0	0	0	0	0	0	0	0
HANNA II, JAMES L	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Maryland	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutten	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
North Carolina																
ANDERSON, GORDON M.	199	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	665	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BALDWIN, EDDIE RAY	1,206	0	0	0	0	0	0	0	0	0	34	0	0	0	0	0
CHILDERS, STEVEN EDWARD	915	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CLARKE, JOEL M	948	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COOKE, JEFFREY JONES	576	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CORN JR, DOUGLAS M	609	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COUGHLIN, DIANE L	496	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUNNINGHAM, SONNY G	922	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DANIEL, CARL	2,965	73	7	37	61	68	109	44	88	234	13	41	538	8	52	13
DAVIS, MIGUEL B	48	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EDWARDS, CONLY J	742	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	518	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FAY, RAYMOND L	646	0	0	0	0	0	0	0	0	0	0	0	646	0	0	0
GARNER, TONY EDWARD	621	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GRODE, SCOTT C	152	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAAS, BRUCE T	1,312	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HANSON, JOHN PETER	244	0	0	0	0	0	0	0	0	0	0	0	340	0	0	0
HAVER, MARK R	959	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HENRY, LARRY DARNELL	491	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HIGHLEY, JAMES T	1,475	36	4	19	30	34	54	22	44	116	6	20	267	4	26	6
HODGES, BILLY REX	450	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOGAN, GARY W	278	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOUSTON, JAMES E	177	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HYLAND III, ALEXANDER GEOR	512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHANSEN, JOHN E	703	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHNSON, LARRY W	497	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JONES, JOHN K	675	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KONSUL, ANTHONY J	753	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LASHUA, MARTIN J	1,222	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LAWRENCE, JOSEPH A	310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEARY, DONALD W	534	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEE, CHRISTOPHER R	686	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCDANIEL, WYMAN EDWARD	758	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCFALLS, EDWIN L	532	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCGOWAN, STEVEN M	658	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCNEILL, THOMAS L	679	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MEDLING, DAVID G	752	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTGOMERY, LUKE P	321	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MULLINEAUX, KEVIN W	818	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MURPHY, PHILLIP K	505	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NELON, RANDY R	509	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NOBLES, DAVID W	316	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NORRIS, JOEL F	905	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PALMITER, MATTHEW L	742	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PEACOCK II, GARY M	512	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLANK, LELAND FLINT	537	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROBERTS, JAMES D	256	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SANDERS, JAMES LEROY	642	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHELTON, BENJAMIN W	734	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHULTE II, JOHN R	235	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TESCH, JIM R	946	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TIPTON, GARY	742	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
UNDERWOOD, GERALD L	1,021	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VARNER, KENNETH R	425	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VASCCELLARO, JOHN SAVIRIO	413	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WAITERS, PATRICK A	58	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WALTON, KERRY GENE	787	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATKINS, ALAN J	932	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOODY JR, REX	840	0	0	0	0	0	0	0	0	0	96	0	0	0	0	0
WOODY, ROBERT DWIGHT	978	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YOUNG, RICHARD D	92	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ALLEN, HOWARD W	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BARTLETT, VANIA MARLENA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT FOLTRAUER, FRANK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HALL, RICHARD LEROY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT THOMAS, JONATHAN N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total North Carolina	41,151	109	11	56	91	102	163	66	132	350	149	61	1,791	12	Page 61 of 109	19

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 River Pointe	83-0800 CWS Systems	85-0545 Mautauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
North Carolina								
ANDERSON, GORDON M.	0	199	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	0	0	0	0	0	0	665	0
BALDWIN, EDDIE RAY	0	578	0	318	14	0	212	49
CHILDERS, STEVEN EDWARD	0	915	0	0	0	0	0	0
CLARKE, JOEL M	0	492	0	200	0	256	0	0
COOKE, JEFFREY JONES	0	414	0	162	0	0	0	0
CORN JR, DOUGLAS M	0	609	0	0	0	0	0	0
COUGHLIN, DIANE L	0	496	0	0	0	0	0	0
CUNNINGHAM, SONNY G	0	922	0	0	0	0	0	0
DANIEL, CARL	97	998	10	303	5	64	81	19
DAVIS, MIGUEL B	48	0	0	0	0	0	0	0
EDWARDS, CONLY J	0	742	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	0	518	0	0	0	0	0	0
FAY, RAYMOND L	0	0	0	0	0	0	0	0
GARNER, TONY EDWARD	0	621	0	0	0	0	0	0
GRODE, SCOTT C	0	152	0	0	0	0	0	0
HAAS, BRUCE T	513	406	53	0	0	0	0	0
HANSON, JOHN PETER	0	195	0	49	0	0	0	0
HAYER, MARK R	0	959	0	0	0	0	0	0
HENRY, LARRY DARNELL	0	491	0	0	0	0	0	0
HIGHLLEY, JAMES T	48	497	5	151	3	32	40	9
HODGES, BILLY REX	0	450	0	0	0	0	0	0
HOGAN, GARY W	0	278	0	0	0	0	0	0
HOUSTON, JAMES E	0	0	0	0	0	177	0	0
HYLAND III, ALEXANDER GEOR	0	512	0	0	0	0	0	0
JOHANSEN, JOHN E	0	703	0	0	0	0	0	0
JOHNSON, LARRY W	0	497	0	0	0	0	0	0
JONES, JOHN K	0	675	0	0	0	0	0	0
KONSUL, ANTHONY J	0	541	212	0	0	0	0	0
LASHUA, MARTIN J	0	1,169	0	53	0	0	0	0
LAWRENCE, JOSEPH A	0	310	0	0	0	0	0	0
LEARY, DONALD W	0	69	0	465	0	0	0	0
LEE, CHRISTOPHER R	0	485	0	201	0	0	0	0
MCDANIEL, WYMAN EDWARD	0	627	0	131	0	0	0	0
MCFALLS, EDWIN L	0	0	0	532	0	0	0	0
MCGOWAN, STEVEN M	0	526	0	132	0	0	0	0
MCNEILL, THOMAS L	0	117	0	0	0	562	0	0
MEDLING, DAVID G	0	0	0	0	0	0	752	0
MONTGOMERY, LUKE P	0	56	0	0	0	265	0	0
MULLINEAUX, KEVIN W	0	563	0	0	255	0	0	0
MURPHY, PHILLIP K	0	505	0	0	0	0	0	0
NELON, RANDY R	0	6	0	503	0	0	0	0
NOBLES, DAVID W	0	0	0	316	0	0	0	0
NORRIS, JOEL F	0	905	0	0	0	0	0	0
PALMITER, MATTHEW L	0	742	0	0	0	0	0	0
PEACOCK II, GARY M	0	0	0	0	0	0	512	0
PLANK, LELAND FLINT	0	0	0	537	0	0	0	0
ROBERTS, JAMES D	0	256	0	0	0	0	0	0
SANDERS, JAMES LEROY	0	0	0	642	0	0	0	0
SHELTON, BENJAMIN W	0	734	0	0	0	0	0	0
SHULTZ II, JOHN R	0	235	0	0	0	0	0	0
TESCH, JIM R	0	946	0	0	0	0	0	0
TIPTON, GARY	0	742	0	0	0	0	0	0
UNDERWOOD, GERALD L	0	613	0	408	0	0	0	0
VARNER, KENNETH R	0	425	0	0	0	0	0	0
VASCCELLARO, JOHN SAVIRIO	0	413	0	0	0	0	0	0
WAITERS, PATRICK A	0	58	0	0	0	0	0	0
WALTON, KERRY GENE	0	9	0	778	0	0	0	0
WATKINS, ALAN J	0	0	0	741	0	0	0	191
WOODY JR, REX	0	744	0	0	0	0	0	0
WOODY, ROBERT DWIGHT	0	978	0	0	0	0	0	0
YOUNG, RICHARD D	0	92	0	0	0	0	0	0
PT ALLEN, HOWARD W	0	0	0	0	0	0	0	0
PT BARTLETT, VANIA MARLENA	0	0	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	0	0	0	0	0	0	0	0
PT FOLTRAUER, FRANK	0	0	0	0	0	0	0	0
PT HALL, RICHARD LEROY	0	0	0	0	0	0	0	0
PT THOMAS, JONATHAN N	0	0	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total North Carolina	706	26,185	280	6,622	277	1,356	2,262	268

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
South Carolina																
BODIE SR, JOHN LARRY	887	0	0	0	0	0	0	0	0	0	0	0	887	0	0	0
BOYLSTON, KENNETH L	620	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BRYAN, JOHN R	1,010	0	0	0	0	0	0	0	0	0	0	0	540	0	470	0
CARNISH, LARRY W	978	0	0	0	0	0	0	0	0	0	0	0	978	0	0	0
CHITWOOD, LARRY ALTON	197	0	0	0	0	0	0	0	0	0	0	0	0	0	197	0
COOK, RALPH H	723	0	0	0	0	0	0	0	0	0	0	0	723	0	0	0
CURETON, ERIK W	430	0	0	0	0	0	0	0	0	0	0	0	430	0	0	0
DAVIS, MIGUEL B	523	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DAVIS, SAMUEL B	1,095	0	0	0	0	0	0	0	0	0	0	0	1,050	17	0	28
ELLINGER, BRIGHT ANTHONY	851	0	0	0	0	0	0	0	0	0	0	0	851	0	0	0
ESTES, HERMAN FOREST	895	0	0	0	0	0	0	0	0	0	0	0	356	0	0	0
FRANKLIN, PHILLIP L	339	0	0	0	0	0	0	0	0	0	0	0	0	0	339	0
GILROY, ROBERT H	769	0	0	0	0	0	0	0	0	0	0	0	766	3	0	0
HINSON, RICHARD F	657	0	0	0	0	0	0	0	0	0	0	0	657	0	0	0
KNOTTS, PAUL L	450	0	0	0	0	0	0	0	0	0	0	0	450	0	0	0
LOVETT, THOMAS AUTHER	815	0	0	0	0	0	0	0	0	0	0	0	815	0	0	0
PAINTER, KENNETH W	256	0	0	0	0	0	0	0	0	0	0	0	256	0	0	0
PLUMMER, GEORGE RANDALL	747	0	0	0	0	0	0	0	0	0	0	0	747	0	0	0
RHODES, ALVIN T	36	0	0	0	0	0	0	0	0	0	0	0	0	0	36	0
SMITH, STEVE A	441	0	0	0	0	0	0	0	0	0	0	0	0	0	441	0
TAYLOR, MICHAEL O NEAL	844	0	0	0	0	0	0	0	0	0	0	0	326	148	0	369
TURNER, ROBERT EMERY	32	0	0	0	0	0	0	0	0	0	0	0	16	0	0	16
VARN, SIDNEY F	170	0	0	0	0	0	0	0	0	0	0	0	170	0	0	0
PT BEEKS, JOEY D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BROWN, JAMES C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BYRD, HENRY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CARTIN, THANE B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT DAVIS, EARL JIMMY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT DOVE, ASHLEY C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HEADDEN, KATHERINE B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HUTCHINSON, KENNETH C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT KEYES JR., ROBERT WAYNE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT MITCHELL, BRUCE E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT REEVES, PHILLIP L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT REEVES, RONALD LEGARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT SCOTT, RICHARD DEAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT SMITH, LINDA E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT STAPP, JEFFREY L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total South Carolina	13,765	0	0	0	0	0	0	0	0	0	0	0	10,018	168	1,483	413
New Jersey																
HABERY, STEPHEN J	828	0	0	0	0	0	0	0	0	0	0	828	0	0	0	0
SIBUM, BRUCE DOUGLAS	208	0	0	0	0	0	0	0	0	0	0	208	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total New Jersey	1,036	0	0	0	0	0	0	0	0	0	0	1,036	0	0	0	0
Virginia																
DELLINGER, CHAD M	108	0	0	0	0	0	108	0	0	0	0	0	0	0	0	0
FOLEY, TONY E	497	0	0	0	0	0	497	0	0	0	0	0	0	0	0	0
HUGHES, MARKELE	728	0	728	0	0	0	0	0	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	707	0	0	0	0	0	707	0	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	1,148	159	15	81	133	148	237	96	191	0	0	88	0	0	0	0
SMILEY, DONALD EUGENE	511	0	0	0	0	0	511	0	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Virginia	3,699	159	743	81	133	148	2,060	96	191	0	0	88	0	0	0	0
Pennsylvania																
DAVIS, SHAUN E	542	0	0	0	0	0	0	542	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	756	0	0	0	0	0	0	756	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	801	0	0	0	0	0	0	0	801	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	3	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Pennsylvania	2,102	0	0	0	0	0	0	1,301	801	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 River Pointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
South Carolina								
BODIE SR, JOHN LARRY	0	0	0	0	0	0	0	0
BOYLSTON, KENNETH L	0	620	0	0	0	0	0	0
BRYAN, JOHN R	0	0	0	0	0	0	0	0
CARNISH, LARRY W	0	0	0	0	0	0	0	0
CHITWOOD, LARRY ALTON	0	0	0	0	0	0	0	0
COOK, RALPH H	0	0	0	0	0	0	0	0
CURETON, ERIK W	0	0	0	0	0	0	0	0
DAVIS, MIGUEL B	523	0	0	0	0	0	0	0
DAVIS, SAMUEL B	0	0	0	0	0	0	0	0
ELLINGER, BRIGHT ANTHONY	0	0	0	0	0	0	0	0
ESTES, HERMAN FOREST	539	0	0	0	0	0	0	0
FRANKLIN, PHILLIP L	0	0	0	0	0	0	0	0
GILROY, ROBERT H	0	0	0	0	0	0	0	0
HINSON, RICHARD F	0	0	0	0	0	0	0	0
KNOTTS, PAUL L	0	0	0	0	0	0	0	0
LOVETT, THOMAS AUTHER	0	0	0	0	0	0	0	0
PAINTER, KENNETH W	0	0	0	0	0	0	0	0
PLUMMER, GEORGE RANDALL	0	0	0	0	0	0	0	0
RHODES, ALVIN T	0	0	0	0	0	0	0	0
SMITH, STEVE A	0	0	0	0	0	0	0	0
TAYLOR, MICHAEL O NEAL	0	0	0	0	0	0	0	0
TURNER, ROBERT EMERY	0	0	0	0	0	0	0	0
VARN, SIDNEY F	0	0	0	0	0	0	0	0
PT BEEKS, JOEY D	0	0	0	0	0	0	0	0
PT BROWN, JAMES C	0	0	0	0	0	0	0	0
PT BYRD, HENRY	0	0	0	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0	0	0	0
PT CARTIN, THANE B	0	0	0	0	0	0	0	0
PT DAVIS, EARL JIMMY	0	0	0	0	0	0	0	0
PT DOVE, ASHLEY C	0	0	0	0	0	0	0	0
PT HEADDEN, KATHERINE B	0	0	0	0	0	0	0	0
PT HUTCHINSON, KENNETH C	0	0	0	0	0	0	0	0
PT KEYS JR., ROBERT WAYNE	0	0	0	0	0	0	0	0
PT MITCHELL, BRUCE E	0	0	0	0	0	0	0	0
PT REEVES, PHILLIP L	0	0	0	0	0	0	0	0
PT REEVES, RONALD LEGARE	0	0	0	0	0	0	0	0
PT SCOTT, RICHARD DEAN	0	0	0	0	0	0	0	0
PT SMITH, LINDA E	0	0	0	0	0	0	0	0
PT STAPP, JEFFREY L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total South Carolina	1,062	620	0	0	0	0	0	0
New Jersey								
HABERY, STEPHEN J	0	0	0	0	0	0	0	0
SIBUM, BRUCE DOUGLAS	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total New Jersey	0	0	0	0	0	0	0	0
Virginia								
DELLINGER, CHAD M	0	0	0	0	0	0	0	0
FOLEY, TONY E	0	0	0	0	0	0	0	0
HUGHES, MARKELE	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	0	0	0	0	0	0	0	0
SMILEY, DONALD EUGENE	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Virginia	0	0	0	0	0	0	0	0
Pennsylvania								
DAVIS, SHAUN E	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	0	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Pennsylvania	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
KSOP																
Georgia																
CHRISTIE, CHARLES E	833	0	0	0	0	0	0	0	0	833	0	0	0	0	0	0
FULCHER III, ROBERT F	737	0	0	0	0	0	0	0	0	737	0	0	0	0	0	0
HARRINGTON, RAY	1,089	0	0	0	0	0	0	0	0	1,089	0	0	0	0	0	0
HOSTI, HENRY J	494	0	0	0	0	0	0	0	0	494	0	0	0	0	0	0
PT LANIER, CLAYTON W	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Georgia	3,153	0	0	0	0	0	0	0	0	3,153	0	0	0	0	0	0
Maryland																
EDES, MARK S	789	789	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	555	0	0	0	0	555	0	0	0	0	0	0	0	0	0	0
HANNA II, JAMES L	795	0	0	0	0	795	0	0	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	907	0	0	907	0	0	0	0	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	927	505	0	0	422	0	0	0	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	862	862	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	771	0	0	0	771	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Maryland	5,606	2,156	0	907	1,193	1,350	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485	80-0500	81-0598	83-0800	85-0545	86-0900	87-0905	92-0651
Employee	Tega	CWS Inc.	River	CMS	Watauga	Carolina	Translyv	Tenn.
	Cay	of NC	Pointe	Systems	Vista	Trace		Wtr. Serv.
ESOP								
Georgia								
CHRISTIE, CHARLES E	0	0	0	0	0	0	0	0
FULCHER III, ROBERT F	0	0	0	0	0	0	0	0
HARRINGTON, RAY	0	0	0	0	0	0	0	0
HOSTI, HENRY J	0	0	0	0	0	0	0	0
PT LANIER, CLAYTON W	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Georgia	0	0	0	0	0	0	0	0
Maryland								
EDES, MARK S	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	0	0	0	0	0	0	0	0
HANNA II, JAMES L	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Maryland	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutten	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
North Carolina																
ANDERSON, GORDON M.	231	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	772	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BALDWIN, EDDIE RAY	1,401	0	0	0	0	0	0	0	0	0	39	0	0	0	0	0
CHILDERS, STEVEN EDWARD	1,062	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CLARKE, JOEL M	1,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COOKE, JEFFREY JONES	669	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CORN JR, DOUGLAS M	707	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COUGHLIN, DIANE L	576	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUNNINGHAM, SONNY G	1,071	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DANIEL, CARL	3,442	85	8	43	71	79	127	51	103	271	15	48	624	9	60	15
DAVIS, MIGUEL B	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EDWARDS, CONLY J	862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	601	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FAY, RAYMOND L	750	0	0	0	0	0	0	0	0	0	0	0	750	0	0	0
GARNER, TONY EDWARD	721	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GRODE, SCOTT C	177	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAAS, BRUCE T	1,523	0	0	0	0	0	0	0	0	0	0	0	394	0	0	0
HANSON, JOHN PETER	284	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAVER, MARK R	1,113	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HENRY, LARRY DARNELL	570	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HIGHLEY, JAMES T	1,713	42	4	22	35	40	63	26	51	135	7	24	311	4	30	7
HODGES, BILLY REX	522	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOGAN, GARY W	323	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOUSTON, JAMES E	206	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HYLAND III, ALEXANDER GEOR	594	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHANSEN, JOHN E	816	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHNSON, LARRY W	578	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JONES, JOHN K	784	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KONSUL, ANTHONY J	874	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LASHUA, MARTIN J	1,419	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LAWRENCE, JOSEPH A	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEARY, DONALD W	620	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEE, CHRISTOPHER R	797	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCDANIEL, WYMAN EDWARD	880	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCFALLS, EDWIN L	618	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCGOWAN, STEVEN M	764	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCNEILL, THOMAS L	788	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MEDLING, DAVID G	873	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTGOMERY, LUKE P	372	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MULLINEAUX, KEVIN W	950	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MURPHY, PHILLIP K	586	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NELON, RANDY R	591	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NOBLES, DAVID W	366	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NORRIS, JOEL F	1,051	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PALMITER, MATTHEW L	862	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PEACOCK II, GARY M	595	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLANK, LELAND FLINT	624	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROBERTS, JAMES D	297	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SANDERS, JAMES LEROY	745	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHELTON, BENJAMIN W	852	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHULTZ II, JOHN R	272	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TESCH, JIM R	1,098	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TIPTON, GARY	861	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
UNDERWOOD, GERALD L	1,185	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VARNER, KENNETH R	494	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VASCCELLARO, JOHN SAVIRIO	480	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WAITERS, PATRICK A	67	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WALTON, KERRY GENE	914	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATKINS, ALAN J	1,082	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOODY JR, REX	975	0	0	0	0	0	0	0	0	0	111	0	0	0	0	0
WOODY, ROBERT DWIGHT	1,136	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YOUNG, RICHARD D	107	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ALLEN, HOWARD W	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BARTLETT, VANIA MARLENA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT FOLTRAUER, FRANK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HALL, RICHARD LEROY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT THOMAS, JONATHAN N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total North Carolina	47,779	127	12	65	106	119	190	77	154	406	172	72	2,079	13	Page 67 of 09	22

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employees	79-0485 Tega Cay	80-0500 CMS Inc. of NC	81-0598 River Pointe	83-0800 CMS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
North Carolina								
ANDERSON, GORDON M.	0	231	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	0	0	0	0	0	0	772	0
BALDWIN, EDDIE RAY	0	672	0	370	17	0	246	57
CHILDERS, STEVEN EDWARD	0	1,062	0	0	0	0	0	0
CLARKE, JOEL M	0	571	0	232	0	297	0	0
COOKE, JEFFREY JONES	0	481	0	188	0	0	0	0
CORN JR, DOUGLAS M	0	707	0	0	0	0	0	0
COUGHLIN, DIANE L	0	576	0	0	0	0	0	0
CUNNINGHAM, SONNY G	0	1,071	0	0	0	0	0	0
DANIEL, CARL	113	1,159	12	352	6	74	94	22
DAVIS, MIGUEL B	56	0	0	0	0	0	0	0
EDWARDS, CONLY J	0	862	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	0	601	0	0	0	0	0	0
FAY, RAYMOND L	0	0	0	0	0	0	0	0
GARNER, TONY EDWARD	0	721	0	0	0	0	0	0
GRODE, SCOTT C	0	177	0	0	0	0	0	0
HAAS, BRUCE T	596	472	61	0	0	0	0	0
HANSON, JOHN PETER	0	227	0	57	0	0	0	0
HAYER, MARK R	0	1,113	0	0	0	0	0	0
HENRY, LARRY DARNELL	0	570	0	0	0	0	0	0
HIGHLEY, JAMES T	56	577	6	175	3	37	47	11
HODGES, BILLY REX	0	522	0	0	0	0	0	0
HOGAN, GARY W	0	323	0	0	0	0	0	0
HOUSTON, JAMES E	0	0	0	0	0	206	0	0
HYLAND III, ALEXANDER GEOR	0	594	0	0	0	0	0	0
JOHANSEN, JOHN E	0	816	0	0	0	0	0	0
JOHNSON, LARRY W	0	578	0	0	0	0	0	0
JONES, JOHN K	0	784	0	0	0	0	0	0
KONSUL, ANTHONY J	0	627	247	0	0	0	0	0
LASHUA, MARTIN J	0	1,357	0	62	0	0	0	0
LAWRENCE, JOSEPH A	0	360	0	0	0	0	0	0
LEARY, DONALD W	0	80	0	540	0	0	0	0
LEE, CHRISTOPHER R	0	563	0	234	0	0	0	0
MCDANIEL, WYMAN EDWARD	0	728	0	152	0	0	0	0
MCFALLS, EDWIN L	0	0	0	618	0	0	0	0
MCGOWAN, STEVEN M	0	611	0	153	0	0	0	0
MCNEILL, THOMAS L	0	136	0	0	0	652	0	0
MEDLING, DAVID G	0	0	0	0	0	0	873	0
MONTGOMERY, LUKE P	0	64	0	0	0	308	0	0
MULLINEAUX, KEVIN W	0	654	0	0	296	0	0	0
MURPHY, PHILLIP K	0	586	0	0	0	0	0	0
NELON, RANDY R	0	7	0	584	0	0	0	0
NOBLES, DAVID W	0	0	0	366	0	0	0	0
NORRIS, JOEL F	0	1,051	0	0	0	0	0	0
PALMITER, MATTHEW L	0	862	0	0	0	0	0	0
PEACOCK II, GARY M	0	0	0	0	0	0	595	0
PLANK, LELAND FLINT	0	0	0	624	0	0	0	0
ROBERTS, JAMES D	0	297	0	0	0	0	0	0
SANDERS, JAMES LEROY	0	0	0	745	0	0	0	0
SHELTON, BENJAMIN W	0	852	0	0	0	0	0	0
SHULTZ II, JOHN R	0	272	0	0	0	0	0	0
TESCH, JIM R	0	1,098	0	0	0	0	0	0
TIPTON, GARY	0	861	0	0	0	0	0	0
UNDERWOOD, GERALD L	0	712	0	473	0	0	0	0
VARNER, KENNETH R	0	494	0	0	0	0	0	0
VASCCELLARO, JOHN SAVIRIO	0	480	0	0	0	0	0	0
WAITERS, PATRICK A	0	67	0	0	0	0	0	0
WALTON, KERRY GENE	0	10	0	904	0	0	0	0
WATKINS, ALAN J	0	0	0	861	0	0	0	221
WOODY JR, REX	0	864	0	0	0	0	0	0
WOODY, ROBERT DWIGHT	0	1,136	0	0	0	0	0	0
YOUNG, RICHARD D	0	107	0	0	0	0	0	0
PT ALLEN, HOWARD W	0	0	0	0	0	0	0	0
PT BARTLETT, VANIA MARLENA	0	0	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	0	0	0	0	0	0	0	0
PT FOLTRAUER, FRANK	0	0	0	0	0	0	0	0
PT HALL, RICHARD LEROY	0	0	0	0	0	0	0	0
PT THOMAS, JONATHAN N	0	0	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total North Carolina	821	30,403	326	7,690	322	1,574	2,627	311

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
South Carolina																
BODIE SR, JOHN LARRY	1,030	0	0	0	0	0	0	0	0	0	0	0	1,030	0	0	0
BOYLSTON, KENNETH L	720	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BRYAN, JOHN R	1,173	0	0	0	0	0	0	0	0	0	0	0	628	0	545	0
CARNISH, LARRY W	1,135	0	0	0	0	0	0	0	0	0	0	0	1,135	0	0	0
CHITWOOD, LARRY ALTON	229	0	0	0	0	0	0	0	0	0	0	0	0	0	229	0
COOK, RALPH H	840	0	0	0	0	0	0	0	0	0	0	0	840	0	0	0
CURETON, ERIK W	500	0	0	0	0	0	0	0	0	0	0	0	500	0	0	0
DAVIS, MIGUEL B	607	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DAVIS, SAMUEL B	1,271	0	0	0	0	0	0	0	0	0	0	0	1,219	19	0	33
ELLINGER, BRIGHT ANTHONY	988	0	0	0	0	0	0	0	0	0	0	0	988	0	0	0
ESTES, HERMAN FOREST	1,040	0	0	0	0	0	0	0	0	0	0	0	414	0	0	0
FRANKLIN, PHILLIP L	394	0	0	0	0	0	0	0	0	0	0	0	0	0	394	0
GILROY, ROBERT H	893	0	0	0	0	0	0	0	0	0	0	0	889	4	0	0
HINSON, RICHARD F	762	0	0	0	0	0	0	0	0	0	0	0	762	0	0	0
KNOTTS, PAUL L	523	0	0	0	0	0	0	0	0	0	0	0	523	0	0	0
LOVETT, THOMAS AVTHER	947	0	0	0	0	0	0	0	0	0	0	0	947	0	0	0
PAINTER, KENNETH W	297	0	0	0	0	0	0	0	0	0	0	0	297	0	0	0
PLUMMER, GEORGE RANDALL	867	0	0	0	0	0	0	0	0	0	0	0	867	0	0	0
RHODES, ALVIN T	42	0	0	0	0	0	0	0	0	0	0	0	0	0	42	0
SMITH, STEVE A	512	0	0	0	0	0	0	0	0	0	0	0	0	0	512	0
TAYLOR, MICHAEL O NEAL	980	0	0	0	0	0	0	0	0	0	0	0	379	172	0	429
TURNER, ROBERT EMERY	38	0	0	0	0	0	0	0	0	0	0	0	19	0	0	19
VARN, SIDNEY F	198	0	0	0	0	0	0	0	0	0	0	0	198	0	0	0
PT BEEKS, JOEY D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BROWN, JAMES C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BYRD, HENRY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CARTIN, THANE B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT DAVIS, EARL JIMMY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT DOVE, ASHLEY C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HEADDEN, KATHERINE B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HUTCHINSON, KENNETH C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT KEYS JR., ROBERT WAYNE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT MITCHELL, BRUCE E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT REEVES, PHILLIP L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT REEVES, RONALD LEGARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT SCOTT, RICHARD DEAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT SMITH, LINDA E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT STAPP, JEFFREY L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total South Carolina	15,986	0	0	0	0	0	0	0	0	0	0	0	11,635	195	1,722	481
New Jersey																
HABERY, STEPHEN J	961	0	0	0	0	0	0	0	0	0	0	961	0	0	0	0
SIBUM, BRUCE DOUGLAS	242	0	0	0	0	0	0	0	0	0	0	242	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total New Jersey	1,203	0	0	0	0	0	0	0	0	0	0	1,203	0	0	0	0
Virginia																
DELLINGER, CHAD M	125	0	0	0	0	0	125	0	0	0	0	0	0	0	0	0
FOLEY, TONY E	577	0	0	0	0	0	577	0	0	0	0	0	0	0	0	0
HUGHES, MARKELE	846	0	846	0	0	0	0	0	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	821	0	0	0	0	0	821	0	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	1,333	184	18	94	154	172	275	111	222	0	0	102	0	0	0	0
SMILEY, DONALD EUGENE	593	0	0	0	0	0	593	0	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Virginia	4,295	184	864	94	154	172	2,391	111	222	0	0	102	0	0	0	0
Pennsylvania																
DAVIS, SHAUN E	629	0	0	0	0	0	0	629	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	877	0	0	0	0	0	0	877	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	931	0	0	0	0	0	0	0	931	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	3	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Pennsylvania	2,440	0	0	0	0	0	0	1,509	931	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SK 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 River Pointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
South Carolina								
BODIE SR, JOHN LARRY	0	0	0	0	0	0	0	0
BOYLSTON, KENNETH L	0	720	0	0	0	0	0	0
BRYAN, JOHN R	0	0	0	0	0	0	0	0
CARNISH, LARRY W	0	0	0	0	0	0	0	0
CHITWOOD, LARRY ALTON	0	0	0	0	0	0	0	0
COOK, RALPH H	0	0	0	0	0	0	0	0
CURETON, ERIK W	0	0	0	0	0	0	0	0
DAVIS, MIGUEL B	607	0	0	0	0	0	0	0
DAVIS, SAMUEL B	0	0	0	0	0	0	0	0
ELLINGER, BRIGHT ANTHONY	0	0	0	0	0	0	0	0
ESTES, HERMAN FOREST	626	0	0	0	0	0	0	0
FRANKLIN, PHILLIP L	0	0	0	0	0	0	0	0
GILROY, ROBERT H	0	0	0	0	0	0	0	0
HINSON, RICHARD F	0	0	0	0	0	0	0	0
KNOTTS, PAUL L	0	0	0	0	0	0	0	0
LOVETT, THOMAS AUTHER	0	0	0	0	0	0	0	0
PAINTER, KENNETH W	0	0	0	0	0	0	0	0
PLUMMER, GEORGE RANDALL	0	0	0	0	0	0	0	0
RHODES, ALVIN T	0	0	0	0	0	0	0	0
SMITH, STEVE A	0	0	0	0	0	0	0	0
TAYLOR, MICHAEL O NEAL	0	0	0	0	0	0	0	0
TURNER, ROBERT EMERY	0	0	0	0	0	0	0	0
VARN, SIDNEY F	0	0	0	0	0	0	0	0
PT BEEKS, JOEY D	0	0	0	0	0	0	0	0
PT BROWN, JAMES C	0	0	0	0	0	0	0	0
PT BYRD, HENRY	0	0	0	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0	0	0	0
PT CARTIN, THANE B	0	0	0	0	0	0	0	0
PT DAVIS, EARL JIMMY	0	0	0	0	0	0	0	0
PT DOVE, ASHLEY C	0	0	0	0	0	0	0	0
PT HEADDEN, KATHERINE B	0	0	0	0	0	0	0	0
PT HUTCHINSON, KENNETH C	0	0	0	0	0	0	0	0
PT KEEYS JR., ROBERT WAYNE	0	0	0	0	0	0	0	0
PT MITCHELL, BRUCE E	0	0	0	0	0	0	0	0
PT REEVES, PHILLIP L	0	0	0	0	0	0	0	0
PT REEVES, RONALD LEGARE	0	0	0	0	0	0	0	0
PT SCOTT, RICHARD DEAN	0	0	0	0	0	0	0	0
PT SMITH, LINDA E	0	0	0	0	0	0	0	0
PT STAPP, JEFFREY L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total South Carolina	1,233	720	0	0	0	0	0	0
New Jersey								
HABERY, STEPHEN J	0	0	0	0	0	0	0	0
SIBUM, BRUCE DOUGLAS	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total New Jersey	0	0	0	0	0	0	0	0
Virginia								
DELLINGER, CHAD M	0	0	0	0	0	0	0	0
FOLEY, TONY E	0	0	0	0	0	0	0	0
HUGHES, MARKELE	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	0	0	0	0	0	0	0	0
SMILEY, DONALD EUGENE	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Virginia	0	0	0	0	0	0	0	0
Pennsylvania								
DAVIS, SHAUN E	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	0	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Pennsylvania	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
Health Insurance																
Georgia																
CHRISTIE, CHARLES E	3,019	0	0	0	0	0	0	0	0	3,019	0	0	0	0	0	0
FULCHER III, ROBERT F	3,019	0	0	0	0	0	0	0	0	3,019	0	0	0	0	0	0
HARRINGTON, RAY	3,019	0	0	0	0	0	0	0	0	3,019	0	0	0	0	0	0
HOSTI, HENRY J	3,019	0	0	0	0	0	0	0	0	3,019	0	0	0	0	0	0
PT LANIER, CLAYTON W	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Georgia	12,076	0	0	0	0	0	0	0	0	12,076	0	0	0	0	0	0
Maryland																
EDES, MARK S	3,019	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	3,019	0	0	0	0	3,019	0	0	0	0	0	0	0	0	0	0
HANNA II, JAMES L	3,019	0	0	0	0	3,019	0	0	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	3,019	0	0	3,019	0	0	0	0	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	3,019	1,645	0	0	1,374	0	0	0	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	3,019	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	3,019	0	0	0	3,019	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Maryland	21,133	7,683	0	3,019	4,393	6,038	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485	80-0500	81-0598	83-0800	85-0545	86-0900	87-0905	92-0651
Employee	Tega	CMS Inc.	River	CMS	Watauga	Carolina	Translyv	Tenn.
	Cay	of NC	Pointe	Systems	Vista	Trace		Wtr. Serv.
Health Insurance								
Georgia								
CHRISTIE, CHARLES E	0	0	0	0	0	0	0	0
FULCHER III, ROBERT F	0	0	0	0	0	0	0	0
HARRINGTON, RAY	0	0	0	0	0	0	0	0
HOSTI, HENRY J	0	0	0	0	0	0	0	0
PT LANIER, CLAYTON W	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Georgia	0	0	0	0	0	0	0	0
Maryland								
EDES, MARK S	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	0	0	0	0	0	0	0	0
HANNA II, JAMES L	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Maryland	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
North Carolina																
ANDERSON, GORDON M.	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BALDWIN, EDDIE RAY	3,019	0	0	0	0	0	0	0	0	0	85	0	0	0	0	0
CHILDERS, STEVEN EDWARD	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CLARKE, JOEL M	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COOKE, JEFFREY JONES	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CORN JR, DOUGLAS M	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COUGHLIN, DIANE L	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUNNINGHAM, SONNY G	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DANIEL, CARL	3,019	75	7	38	62	70	111	45	90	238	13	42	547	8	53	13
DAVIS, MIGUEL B	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EDWARDS, CONLY J	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FAY, RAYMOND L	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0
GARNER, TONY EDWARD	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GRODE, SCOTT C	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAAS, BRUCE T	3,019	0	0	0	0	0	0	0	0	0	0	0	781	0	0	0
HANSON, JOHN PETER	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAVER, MARK R	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HENRY, LARRY DARNELL	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HIGHLEY, JAMES T	3,019	75	7	38	62	70	111	45	90	238	13	42	547	8	53	13
HODGES, BILLY REX	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOGAN, GARY W	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOUSTON, JAMES E	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HYLAND III, ALEXANDER GEOR	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHANSEN, JOHN E	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHNSON, LARRY W	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JONES, JOHN K	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KONSUL, ANTHONY J	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LASHUA, MARTIN J	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LAWRENCE, JOSEPH A	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEARY, DONALD W	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEE, CHRISTOPHER R	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCDANIEL, WYMAN EDWARD	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCFALLS, EDWIN L	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCGOWAN, STEVEN M	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCNEILL, THOMAS L	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MEDLING, DAVID G	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTGOMERY, LUKE P	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MULLINEAUX, KEVIN W	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MURPHY, PHILLIP K	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NELSON, RANDY R	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NOBLES, DAVID W	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NORRIS, JOEL F	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PALMITER, MATTHEW L	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PEACOCK II, GARY M	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLANK, LELAND FLINT	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROBERTS, JAMES D	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SANDERS, JAMES LEROY	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHELTON, BENJAMIN W	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHULTZ II, JOHN R	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TESCH, JIM R	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TIPTON, GARY	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
UNDERWOOD, GERALD L	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VARNER, KENNETH R	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VASCELLARO, JOHN SAVIRIO	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WAITERS, PATRICK A	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WALTON, KERRY GENE	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATKINS, ALAN J	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOODY JR, REX	3,019	0	0	0	0	0	0	0	0	0	345	0	0	0	0	0
WOODY, ROBERT DWIGHT	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YOUNG, RICHARD D	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ALLEN, HOWARD W	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BARTLETT, VANIA MARLENA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT FOLTRAUER, FRANK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HALL, RICHARD LEROY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT THOMAS, JONATHAN N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total North Carolina	187,178	150	14	76	124	140	222	90	180	476	456	84	4,894	16	Page 73 of 109	26

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Employee	79-0485 Tega Cay	80-0500 CMS Inc. of NC	81-0598 River Pointe	83-0800 CWS Systems	85-0545 Mautauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
North Carolina								
ANDERSON, GORDON M.	0	3,019	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	0	0	0	0	0	0	3,019	0
BALDWIN, EDDIE RAY	0	1,448	0	797	36	0	531	122
CHILDERS, STEVEN EDWARD	0	3,019	0	0	0	0	0	0
CLARKE, JOEL M	0	1,568	0	636	0	815	0	0
COOKE, JEFFREY JONES	0	2,171	0	848	0	0	0	0
CORN JR, DOUGLAS M	0	3,019	0	0	0	0	0	0
COUGHLIN, DIANE L	0	3,019	0	0	0	0	0	0
CUNNINGHAM, SONNY G	0	3,019	0	0	0	0	0	0
DANIEL, CARL	99	1,017	10	309	6	65	82	19
DAVIS, MIGUEL B	3,019	0	0	0	0	0	0	0
EDWARDS, CONLY J	0	3,019	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	0	3,019	0	0	0	0	0	0
FAY, RAYMOND L	0	0	0	0	0	0	0	0
GARNER, TONY EDWARD	0	3,019	0	0	0	0	0	0
GRODE, SCOTT C	0	3,019	0	0	0	0	0	0
HAAS, BRUCE T	1,182	935	121	0	0	0	0	0
HANSON, JOHN PETER	0	2,413	0	606	0	0	0	0
HAYER, MARK R	0	3,019	0	0	0	0	0	0
HENRY, LARRY DARNELL	0	3,019	0	0	0	0	0	0
HIGHLEY, JAMES T	99	1,017	10	309	6	65	82	19
HODGES, BILLY REX	0	3,019	0	0	0	0	0	0
HOGAN, GARY W	0	3,019	0	0	0	0	0	0
HOUSTON, JAMES E	0	0	0	0	0	3,019	0	0
HYLAND III, ALEXANDER GEOR	0	3,019	0	0	0	0	0	0
JOHANSEN, JOHN E	0	3,019	0	0	0	0	0	0
JOHNSON, LARRY W	0	3,019	0	0	0	0	0	0
JONES, JOHN K	0	3,019	0	0	0	0	0	0
KONSUL, ANTHONY J	0	2,167	852	0	0	0	0	0
LASHUA, MARTIN J	0	2,887	0	132	0	0	0	0
LAWRENCE, JOSEPH A	0	3,019	0	0	0	0	0	0
LEARY, DONALD W	0	390	0	2,629	0	0	0	0
LEE, CHRISTOPHER R	0	2,133	0	886	0	0	0	0
MCDANIEL, WYMAN EDWARD	0	2,497	0	522	0	0	0	0
MCFALLS, EDWIN L	0	0	0	3,019	0	0	0	0
MCGOWAN, STEVEN M	0	2,413	0	606	0	0	0	0
MCNEILL, THOMAS L	0	522	0	0	0	2,497	0	0
MEDLING, DAVID G	0	0	0	0	0	0	3,019	0
MONTGOMERY, LUKE P	0	522	0	0	0	2,497	0	0
MULLINEAUX, KEVIN W	0	2,077	0	0	942	0	0	0
MURPHY, PHILLIP K	0	3,019	0	0	0	0	0	0
NELSON, RANDY R	0	34	0	2,985	0	0	0	0
NOBLES, DAVID W	0	0	0	3,019	0	0	0	0
NORRIS, JOEL F	0	3,019	0	0	0	0	0	0
PALMITER, MATTHEW L	0	3,019	0	0	0	0	0	0
PEACOCK II, GARY M	0	0	0	0	0	0	3,019	0
PLANK, LELAND FLINT	0	0	0	3,019	0	0	0	0
ROBERTS, JAMES D	0	3,019	0	0	0	0	0	0
SANDERS, JAMES LEROY	0	0	0	3,019	0	0	0	0
SHELTON, BENJAMIN W	0	3,019	0	0	0	0	0	0
SHULTZ II, JOHN R	0	3,019	0	0	0	0	0	0
TESCH, JIM R	0	3,019	0	0	0	0	0	0
TIPTON, GARY	0	3,019	0	0	0	0	0	0
UNDERWOOD, GERALD L	0	1,813	0	1,206	0	0	0	0
VARNER, KENNETH R	0	3,019	0	0	0	0	0	0
VASCCELLARO, JOHN SAVIRIO	0	3,019	0	0	0	0	0	0
WAITERS, PATRICK A	0	3,019	0	0	0	0	0	0
WALTON, KERRY GENE	0	34	0	2,985	0	0	0	0
WATKINS, ALAN J	0	0	0	2,401	0	0	0	618
WOODY JR, REX	0	2,674	0	0	0	0	0	0
WOODY, ROBERT DWIGHT	0	3,019	0	0	0	0	0	0
YOUNG, RICHARD D	0	3,019	0	0	0	0	0	0
PT ALLEN, HOWARD W	0	0	0	0	0	0	0	0
PT BARTLETT, VANIA MARLENA	0	0	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	0	0	0	0	0	0	0	0
PT FOLTRAUER, FRANK	0	0	0	0	0	0	0	0
PT HALL, RICHARD LEROY	0	0	0	0	0	0	0	0
PT THOMAS, JONATHAN W	0	0	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total North Carolina	4,399	124,321	993	29,933	990	8,958	9,752	778

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Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Maas- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
South Carolina																
BODIE SR, JOHN LARRY	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0
BOYLSTON, KENNETH L	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BRYAN, JOHN R	3,019	0	0	0	0	0	0	0	0	0	0	0	1,615	0	1,404	0
CARNISH, LARRY W	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0
CHITWOOD, LARRY ALTON	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	3,019	0
COOK, RALPH H	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0
CURETON, ERIK W	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0
DAVIS, MIGUEL B	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DAVIS, SAMUEL B	3,019	0	0	0	0	0	0	0	0	0	0	0	2,895	46	0	78
ELLINGER, BRIGHT ANTHONY	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0
ESTES, HERMAN FOREST	3,019	0	0	0	0	0	0	0	0	0	0	0	1,202	0	0	0
FRANKLIN, PHILLIP L	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	3,019	0
GILROY, ROBERT H	3,019	0	0	0	0	0	0	0	0	0	0	0	3,006	13	0	0
HINSON, RICHARD F	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0
KNOTTS, PAUL L	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0
LOVETT, THOMAS AUTHER	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0
PAINTER, KENNETH W	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0
PLUMMER, GEORGE RANDALL	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0
RHODES, ALVIN T	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	3,019	0
SMITH, STEVE A	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0	3,019	0
TAYLOR, MICHAEL O NEAL	3,019	0	0	0	0	0	0	0	0	0	0	0	1,167	530	0	1,321
TURNER, ROBERT EMERY	3,019	0	0	0	0	0	0	0	0	0	0	0	1,495	0	0	1,524
VARN, SIDNEY F	3,019	0	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0
PT BECKS, JOEY D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BROWN, JAMES C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BYRD, HENRY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CARTIN, THANE B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT DAVIS, EARL JIMMY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT DOVE, ASHLEY C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HEADDEN, KATHERINE B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HUTCHINSON, KENNETH C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT KEEYS JR., ROBERT WAYNE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT MITCHELL, BRUCE E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT REEVES, PHILLIP L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT REEVES, RONALD LEGARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT SCOTT, RICHARD DEAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT SMITH, LINDA E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT STAPP, JEFFREY L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total South Carolina	69,437	0	0	0	0	0	0	0	0	0	0	0	44,589	589	13,480	2,923
New Jersey																
HABERY, STEPHEN J	3,019	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0	0
SIBUM, BRUCE DOUGLAS	3,019	0	0	0	0	0	0	0	0	0	0	3,019	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total New Jersey	6,038	0	0	0	0	0	0	0	0	0	0	6,038	0	0	0	0
Virginia																
DELLINGER, CHAD M	3,019	0	0	0	0	0	3,019	0	0	0	0	0	0	0	0	0
FOLEY, TONY E	3,019	0	0	0	0	0	3,019	0	0	0	0	0	0	0	0	0
HUGHES, MARKELE	3,019	0	3,019	0	0	0	0	0	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	3,019	0	0	0	0	0	3,019	0	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	3,019	417	40	213	349	390	623	252	503	0	0	232	0	0	0	0
SMELEY, DONALD EUGENE	3,019	0	0	0	0	0	3,019	0	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Virginia	18,114	417	3,059	213	349	390	12,699	252	503	0	0	232	0	0	0	0
Pennsylvania																
DAVIS, SHAUN E	3,019	0	0	0	0	0	0	3,019	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	3,019	0	0	0	0	0	0	3,019	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	3,019	0	0	0	0	0	0	0	3,019	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	3,019	0	0	0	0	0	0	3,019	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Pennsylvania	12,076	0	0	0	0	0	0	9,057	3,019	0	0	0	0	0	0	0

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Employee	79-0485 Tege Cay	80-0500 CMS Inc. of NC	81-0598 River Pointe	83-0800 CMS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
South Carolina								
BODIE SR, JOHN LARRY	0	0	0	0	0	0	0	0
BOYLSTON, KENNETH L	0	3,019	0	0	0	0	0	0
BRYAN, JOHN R	0	0	0	0	0	0	0	0
CARNISH, LARRY W	0	0	0	0	0	0	0	0
CHITWOOD, LARRY ALTON	0	0	0	0	0	0	0	0
COOK, RALPH H	0	0	0	0	0	0	0	0
CURETON, ERIK W	0	0	0	0	0	0	0	0
DAVIS, MIGUEL B	3,019	0	0	0	0	0	0	0
DAVIS, SAMUEL B	0	0	0	0	0	0	0	0
ELLINGER, BRIGHT ANTHONY	0	0	0	0	0	0	0	0
ESTES, HERMAN FOREST	1,817	0	0	0	0	0	0	0
FRANKLIN, PHILLIP L	0	0	0	0	0	0	0	0
GILROY, ROBERT H	0	0	0	0	0	0	0	0
HINSON, RICHARD F	0	0	0	0	0	0	0	0
KNOTTS, PAUL L	0	0	0	0	0	0	0	0
LOVETT, THOMAS AUTHER	0	0	0	0	0	0	0	0
PAINTER, KENNETH W	0	0	0	0	0	0	0	0
PLUMMER, GEORGE RANDALL	0	0	0	0	0	0	0	0
RHODES, ALVIN T	0	0	0	0	0	0	0	0
SMITH, STEVE A	0	0	0	0	0	0	0	0
TAYLOR, MICHAEL O NEAL	0	0	0	0	0	0	0	0
TURNER, HOBERT EMERY	0	0	0	0	0	0	0	0
VARN, SIDNEY F	0	0	0	0	0	0	0	0
PT BEEKS, JOEY D	0	0	0	0	0	0	0	0
PT BROWN, JAMES C	0	0	0	0	0	0	0	0
PT BYRD, HENRY	0	0	0	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0	0	0	0
PT CARTIN, THANE B	0	0	0	0	0	0	0	0
PT DAVIS, EARL JIMMY	0	0	0	0	0	0	0	0
PT DOVE, ASHLEY C	0	0	0	0	0	0	0	0
PT HEADDEN, KATHERINE B	0	0	0	0	0	0	0	0
PT HUTCHINSON, KENNETH C	0	0	0	0	0	0	0	0
PT KEEYS JR., ROBERT WAYNE	0	0	0	0	0	0	0	0
PT MITCHELL, BRUCE E	0	0	0	0	0	0	0	0
PT REEVES, PHILLIP L	0	0	0	0	0	0	0	0
PT REEVES, RONALD LEGARE	0	0	0	0	0	0	0	0
PT SCOTT, RICHARD DEAN	0	0	0	0	0	0	0	0
PT SMITH, LINDA E	0	0	0	0	0	0	0	0
PT STAPP, JEFFREY L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total South Carolina	4,836	3,019	0	0	0	0	0	0
New Jersey								
HABERY, STEPHEN J	0	0	0	0	0	0	0	0
SIBUM, BRUCE DOUGLAS	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total New Jersey	0	0	0	0	0	0	0	0
Virginia								
DELLINGER, CHAD M	0	0	0	0	0	0	0	0
FOLEY, TONY E	0	0	0	0	0	0	0	0
HUGHES, MARKELE	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	0	0	0	0	0	0	0	0
SMILEY, DONALD EUGENE	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Virginia	0	0	0	0	0	0	0	0
Pennsylvania								
DAVIS, SHAUN E	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	0	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Pennsylvania	0	0	0	0	0	0	0	0

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 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutten	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
Other Benefits																
Georgia																
CHRISTIE, CHARLES E	360	0	0	0	0	0	0	0	0	360	0	0	0	0	0	0
FULCHER III, ROBERT F	360	0	0	0	0	0	0	0	0	360	0	0	0	0	0	0
HARRINGTON, RAY	360	0	0	0	0	0	0	0	0	360	0	0	0	0	0	0
HOSTI, HENRY J	360	0	0	0	0	0	0	0	0	360	0	0	0	0	0	0
PT LANIER, CLAYTON W	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Georgia	1,440	0	0	0	0	0	0	0	0	1,440	0	0	0	0	0	0
Maryland																
EDES, MARK S	360	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	360	0	0	0	0	360	0	0	0	0	0	0	0	0	0	0
HANNA II, JAMES L	360	0	0	0	0	360	0	0	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	360	0	0	360	0	0	0	0	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	360	196	0	0	164	0	0	0	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	360	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOZNIAR, BILL H	360	0	0	0	360	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Maryland	2,520	916	0	360	524	720	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 River Pointe	83-0800 CMS Systems	85-0545 Wautauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Wtr. Serv.
Other Benefits								
Georgia								
CHRISTIE, CHARLES E	0	0	0	0	0	0	0	0
FULCHER III, ROBERT F	0	0	0	0	0	0	0	0
HARRINGTON, RAY	0	0	0	0	0	0	0	0
HOSTI, HENRY J	0	0	0	0	0	0	0	0
PT LANIER, CLAYTON W	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Georgia	0	0	0	0	0	0	0	0
Maryland								
EDES, MARK S	0	0	0	0	0	0	0	0
HAGGERTY, RANDY L	0	0	0	0	0	0	0	0
HANNA II, JAMES L	0	0	0	0	0	0	0	0
MCCONNELL, WALTER GEORGE	0	0	0	0	0	0	0	0
REESE, JOSEPH MATTHEW	0	0	0	0	0	0	0	0
SMITH, EDWARD T.	0	0	0	0	0	0	0	0
WOZNIAK, BILL H	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Maryland	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutten	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
North Carolina																
ANDERSON, GORDON M.	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BALDWIN, EDDIE RAY	360	0	0	0	0	0	0	0	0	0	10	0	0	0	0	0
CHILDERS, STEVEN EDWARD	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CLARKE, JOEL H	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COOKE, JEFFREY JONES	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CORN JR, DOUGLAS M	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COUGHLIN, DIANE L	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CUNNINGHAM, SONNY G	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DANIEL, CARL	360	9	1	5	7	8	13	5	11	28	2	5	65	1	6	2
DAVIS, MIGUEL B	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EDWARDS, CONLY J	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FAY, RAYMOND L	360	0	0	0	0	0	0	0	0	0	0	0	360	0	0	0
GARNER, TONY EDWARD	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GRODE, SCOTT C	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAAS, BRUCE T	360	0	0	0	0	0	0	0	0	0	0	0	93	0	0	0
HANSON, JOHN PETER	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HAYER, MARK R	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HENRY, LARRY DARNELL	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HIGHLLEY, JAMES T	360	9	1	5	7	8	13	5	11	28	2	5	65	1	6	2
HODGES, BILLY REX	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOGAN, GARY W	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HOUSTON, JAMES E	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
HYLAND III, ALEXANDER GEOR	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHANSEN, JOHN E	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JOHNSON, LARRY W	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JONES, JOHN K	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
KONSUL, ANTHONY J	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LASHUA, MARTIN J	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LAWRENCE, JOSEPH A	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEARY, DONALD W	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
LEE, CHRISTOPHER R	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCDANIEL, WYMAN EDWARD	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCFALLS, EDWIN L	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCGOWAN, STEVEN M	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MCNEILL, THOMAS L	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MEDLING, DAVID G	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MONTGOMERY, LUKE P	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MULLINEAUX, KEVIN W	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MURPHY, PHILLIP K	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NELON, RANDY R	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NOBLES, DAVID W	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NORRIS, JOEL F	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PALMITER, MATTHEW L	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PEACOCK II, GARY M	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLANK, LELAND FLINT	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROBERTS, JAMES D	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SANDERS, JAMES LEROY	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHELTON, BENJAMIN W	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SHULTZ II, JOHN R	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TESCH, JIM R	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TIPTON, GARY	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
UNDERWOOD, GERALD L	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VARNER, KENNETH R	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VASCELLARO, JOHN SAVIRIO	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WAITERS, PATRICK A	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WALTON, KERRY GENE	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WATKINS, ALAN J	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WOODY JR, REX	360	0	0	0	0	0	0	0	0	0	41	0	0	0	0	0
WOODY, ROBERT DWIGHT	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YOUNG, RICHARD D	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ALLEN, HOWARD W	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BARTLETT, VANIA MARLENA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT FOLTRAUER, FRANK	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HALL, RICHARD LEROY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT THOMAS, JONATHAN N	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total North Carolina	22,320	18	2	10	14	16	26	10	22	56	55	10	583	2	Page 79 of 109	4

WATER SERVICE CORPORATION
 SI 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98	79-0485 Tega Cay	80-0500 CMS Inc. of NC	81-0598 River Pointe	83-0800 CMS Systems	85-0545 Mautauga Vista	86-0900 Carolina Trace	87-0905 Translyv	92-0651 Tenn. Mtr. Serv.
North Carolina								
ANDERSON, GORDON M.	0	360	0	0	0	0	0	0
ASHWORTH, JAMES PERRY	0	0	0	0	0	0	360	0
BALDWIN, EDDIE RAY	0	173	0	95	4	0	63	15
CHILDERS, STEVEN EDWARD	0	360	0	0	0	0	0	0
CLARKE, JOEL M	0	187	0	76	0	97	0	0
COOKE, JEFFREY JONES	0	259	0	101	0	0	0	0
CORN JR, DOUGLAS M	0	360	0	0	0	0	0	0
COUGHLIN, DIANE L	0	360	0	0	0	0	0	0
CUNNINGHAM, SONNY G	0	360	0	0	0	0	0	0
DANIEL, CARL	12	121	1	37	1	8	10	2
DAVIS, MIGUEL B	360	0	0	0	0	0	0	0
EDWARDS, CONLY J	0	360	0	0	0	0	0	0
ENGLISH, ALAN RANDALL	0	360	0	0	0	0	0	0
FAY, RAYMOND L	0	0	0	0	0	0	0	0
GARNER, TONY EDWARD	0	360	0	0	0	0	0	0
GRODE, SCOTT C	0	360	0	0	0	0	0	0
HAAS, BRUCE T	141	111	14	0	0	0	0	0
HANSON, JOHN PETER	0	288	0	72	0	0	0	0
HAYER, MARK R	0	360	0	0	0	0	0	0
HENRY, LARRY DARNELL	0	360	0	0	0	0	0	0
HIGHLEY, JAMES T	12	121	1	37	1	8	10	2
HODGES, BILLY REX	0	360	0	0	0	0	0	0
HOGAN, GARY W	0	360	0	0	0	0	0	0
HOUSTON, JAMES E	0	0	0	0	0	360	0	0
HYLAND III, ALEXANDER GEOR	0	360	0	0	0	0	0	0
JOHANSEN, JOHN E	0	360	0	0	0	0	0	0
JOHNSON, LARRY W	0	360	0	0	0	0	0	0
JONES, JOHN K	0	360	0	0	0	0	0	0
KONSUL, ANTHONY J	0	258	102	0	0	0	0	0
LASHUA, MARTIN J	0	344	0	16	0	0	0	0
LAWRENCE, JOSEPH A	0	360	0	0	0	0	0	0
LEARY, DONALD W	0	47	0	313	0	0	0	0
LEE, CHRISTOPHER R	0	254	0	106	0	0	0	0
MCDANIEL, WYMAN EDWARD	0	298	0	62	0	0	0	0
MCFALLS, EDWIN L	0	0	0	360	0	0	0	0
MCGOWAN, STEVEN M	0	288	0	72	0	0	0	0
MCNEILL, THOMAS L	0	62	0	0	0	298	0	0
MEDLING, DAVID G	0	0	0	0	0	0	360	0
MONTGOMERY, LUKE P	0	62	0	0	0	298	0	0
MULLINEAUX, KEVIN W	0	248	0	0	112	0	0	0
MURPHY, PHILLIP K	0	360	0	0	0	0	0	0
NELSON, RANDY R	0	4	0	356	0	0	0	0
NOBLES, DAVID W	0	0	0	360	0	0	0	0
NORRIS, JOEL F	0	360	0	0	0	0	0	0
PALMITER, MATTHEW L	0	360	0	0	0	0	0	0
PEACOCK II, GARY M	0	0	0	0	0	0	360	0
PLANK, LELAND FLINT	0	0	0	360	0	0	0	0
ROBERTS, JAMES D	0	360	0	0	0	0	0	0
SANDERS, JAMES LEROY	0	0	0	360	0	0	0	0
SHELTON, BENJAMIN W	0	360	0	0	0	0	0	0
SHULTZ II, JOHN R	0	360	0	0	0	0	0	0
TESCH, JIM R	0	360	0	0	0	0	0	0
TIPTON, GARY	0	360	0	0	0	0	0	0
UNDERWOOD, GERALD L	0	216	0	144	0	0	0	0
VARNER, KENNETH R	0	360	0	0	0	0	0	0
VASCELLARO, JOHN SAVIRIO	0	360	0	0	0	0	0	0
WAITERS, PATRICK A	0	360	0	0	0	0	0	0
WALTON, KERRY GENE	0	4	0	356	0	0	0	0
WATKINS, ALAN J	0	0	0	286	0	0	0	74
WOODY JR, REX	0	319	0	0	0	0	0	0
WOODY, ROBERT DWIGHT	0	360	0	0	0	0	0	0
YOUNG, RICHARD D	0	360	0	0	0	0	0	0
PT ALLEN, HOWARD W	0	0	0	0	0	0	0	0
PT BARTLETT, VANIA MARLENA	0	0	0	0	0	0	0	0
PT BOYD, ISAAC SMITH	0	0	0	0	0	0	0	0
PT FOLTRAUER, FRANK	0	0	0	0	0	0	0	0
PT HALL, RICHARD LEROY	0	0	0	0	0	0	0	0
PT THOMAS, JONATHAN N	0	0	0	0	0	0	0	0
PT TIPTON, CHRISTOPHER NEIL	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total North Carolina	525	14,824	118	3,569	118	1,069	1,163	93

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	40-0200 UI of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr Serv	47-0225 Mass- anutton	52-0250 UI of Penn	53-0255 Penn Estates	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	70-0298 Carolina Wtr Serv	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities
South Carolina																
BODIE SR, JOHN LARRY	360	0	0	0	0	0	0	0	0	0	0	0	360	0	0	0
BOYLSTON, KENNETH L	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BRYAN, JOHN R	360	0	0	0	0	0	0	0	0	0	0	0	193	0	167	0
CARNISH, LARRY W	360	0	0	0	0	0	0	0	0	0	0	0	360	0	0	0
CHITWOOD, LARRY ALTON	360	0	0	0	0	0	0	0	0	0	0	0	0	0	360	0
COOK, RALPH H	360	0	0	0	0	0	0	0	0	0	0	0	360	0	0	0
CURETON, ERIK W	360	0	0	0	0	0	0	0	0	0	0	0	360	0	0	0
DAVIS, MIGUEL B	360	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
DAVIS, SAMUEL B	360	0	0	0	0	0	0	0	0	0	0	0	345	5	0	9
ELLINGER, BRIGHT ANTHONY	360	0	0	0	0	0	0	0	0	0	0	0	360	0	0	0
ESTES, HERMAN FOREST	360	0	0	0	0	0	0	0	0	0	0	0	143	0	0	0
FRANKLIN, PHILLIP L	360	0	0	0	0	0	0	0	0	0	0	0	0	0	360	0
GILROY, ROBERT H	360	0	0	0	0	0	0	0	0	0	0	0	358	2	0	0
HINSON, RICHARD F	360	0	0	0	0	0	0	0	0	0	0	0	360	0	0	0
KNOTTS, PAUL L	360	0	0	0	0	0	0	0	0	0	0	0	360	0	0	0
LOVETT, THOMAS AUTHER	360	0	0	0	0	0	0	0	0	0	0	0	360	0	0	0
PAINTER, KENNETH W	360	0	0	0	0	0	0	0	0	0	0	0	360	0	0	0
PLUMMER, GEORGE RANDALL	360	0	0	0	0	0	0	0	0	0	0	0	360	0	0	0
RHODES, ALVIN T	360	0	0	0	0	0	0	0	0	0	0	0	0	0	360	0
SMITH, STEVE A	360	0	0	0	0	0	0	0	0	0	0	0	0	0	360	0
TAYLOR, MICHAEL O NEAL	360	0	0	0	0	0	0	0	0	0	0	0	139	63	0	158
TURNER, ROBERT EMERY	360	0	0	0	0	0	0	0	0	0	0	0	178	0	0	182
VARN, SIDNEY F	360	0	0	0	0	0	0	0	0	0	0	0	360	0	0	0
PT BEEKS, JOEY D	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BROWN, JAMES C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BYRD, HENRY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT CARTIN, THANE B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT DAVIS, EARL JIMMY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT DOVE, ASHLEY C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HEADDEN, KATHERINE B	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT HUTCHINSON, KENNETH C	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT KEEYS JR., ROBERT WAYNE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT MITCHELL, BRUCE E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT REEVES, PHILLIP L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT REEVES, RONALD LEGARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT SCOTT, RICHARD DEAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT SMITH, LINDA E	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT STAPP, JEFFREY L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total South Carolina	8,280	0	0	0	0	0	0	0	0	0	0	0	5,316	70	1,607	349
New Jersey																
HABERY, STEPHEN J	360	0	0	0	0	0	0	0	0	0	0	360	0	0	0	0
SIBUM, BRUCE DOUGLAS	360	0	0	0	0	0	0	0	0	0	0	360	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total New Jersey	720	0	0	0	0	0	0	0	0	0	0	720	0	0	0	0
Virginia																
DELLINGER, CHAD M	360	0	0	0	0	0	360	0	0	0	0	0	0	0	0	0
FOLEY, TONY E	360	0	0	0	0	0	360	0	0	0	0	0	0	0	0	0
HUGHES, HARKELE	360	0	360	0	0	0	0	0	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	360	0	0	0	0	0	360	0	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	360	50	5	25	42	46	74	30	60	0	0	28	0	0	0	0
SMILEY, DONALD EUGENE	360	0	0	0	0	0	360	0	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Virginia	2,160	50	365	25	42	46	1,514	30	60	0	0	28	0	0	0	0
Pennsylvania																
DAVIS, SHAUN E	360	0	0	0	0	0	0	360	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	360	0	0	0	0	0	0	360	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	360	0	0	0	0	0	0	0	360	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	360	0	0	0	0	0	0	360	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Pennsylvania	1,440	0	0	0	0	0	0	1,080	360	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	79-0485 Tega Cay	80-0500 CMS Inc. of NC	81-0598 River Pointe	83-0800 CMS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Transylv	92-0651 Tenn. Wtr. Serv.
South Carolina								
BODIE SR, JOHN LARRY	0	0	0	0	0	0	0	0
BOYLSTON, KENNETH L	0	360	0	0	0	0	0	0
BRYAN, JOHN R	0	0	0	0	0	0	0	0
CARNISH, LARRY W	0	0	0	0	0	0	0	0
CHITWOOD, LARRY ALTON	0	0	0	0	0	0	0	0
COOK, RALPH H	0	0	0	0	0	0	0	0
CURETON, ERIK W	0	0	0	0	0	0	0	0
DAVIS, MIGUEL B	360	0	0	0	0	0	0	0
DAVIS, SAMUEL B	0	0	0	0	0	0	0	0
ELLINGER, BRIGHT ANTHONY	0	0	0	0	0	0	0	0
ESTES, HERMAN FOREST	217	0	0	0	0	0	0	0
FRANKLIN, PHILLIP L	0	0	0	0	0	0	0	0
GILROY, ROBERT H	0	0	0	0	0	0	0	0
HINSON, RICHARD F	0	0	0	0	0	0	0	0
KNOTTS, PAUL L	0	0	0	0	0	0	0	0
LOVETT, THOMAS AUTHER	0	0	0	0	0	0	0	0
PAINTER, KENNETH W	0	0	0	0	0	0	0	0
PLUMMER, GEORGE RANDALL	0	0	0	0	0	0	0	0
RHODES, ALVIN T	0	0	0	0	0	0	0	0
SMITH, STEVE A	0	0	0	0	0	0	0	0
TAYLOR, MICHAEL O NEAL	0	0	0	0	0	0	0	0
TURNER, HOBERT EMERY	0	0	0	0	0	0	0	0
VARN, SIDNEY F	0	0	0	0	0	0	0	0
PT BEEKS, JOEY D	0	0	0	0	0	0	0	0
PT BROWN, JAMES C	0	0	0	0	0	0	0	0
PT BYRD, HENRY	0	0	0	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0	0	0	0
PT CARTIN, THANE B	0	0	0	0	0	0	0	0
PT DAVIS, EARL JIMMY	0	0	0	0	0	0	0	0
PT DOVE, ASHLEY C	0	0	0	0	0	0	0	0
PT HEADDEN, KATHERINE B	0	0	0	0	0	0	0	0
PT HUTCHINSON, KENNETH C	0	0	0	0	0	0	0	0
PT KEEYS JR., ROBERT WAYNE	0	0	0	0	0	0	0	0
PT MITCHELL, BRUCE E	0	0	0	0	0	0	0	0
PT REEVES, PHILLIP L	0	0	0	0	0	0	0	0
PT REEVES, RONALD LEGARE	0	0	0	0	0	0	0	0
PT SCOTT, RICHARD DEAN	0	0	0	0	0	0	0	0
PT SMITH, LINDA E	0	0	0	0	0	0	0	0
PT STAPP, JEFFREY L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total South Carolina	577	360	0	0	0	0	0	0
New Jersey								
HABERY, STEPHEN J	0	0	0	0	0	0	0	0
SIBUM, BRUCE DOUGLAS	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total New Jersey	0	0	0	0	0	0	0	0
Virginia								
DELLINGER, CHAD M	0	0	0	0	0	0	0	0
FOLEY, TONY E	0	0	0	0	0	0	0	0
HUGHES, MARKELE	0	0	0	0	0	0	0	0
KNIGHT, DAVID WILSON	0	0	0	0	0	0	0	0
SHARP, TONY LINDEN	0	0	0	0	0	0	0	0
SMILEY, DONALD EUGENE	0	0	0	0	0	0	0	0
PT YOUNG, JENNIFER L	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Virginia	0	0	0	0	0	0	0	0
Pennsylvania								
DAVIS, SHAUN E	0	0	0	0	0	0	0	0
HAWKES JR, JOHN H	0	0	0	0	0	0	0	0
MADISON JR, CHARLES P	0	0	0	0	0	0	0	0
RADCLIFFE, MARY ANN	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0
Total Pennsylvania	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	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	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Marian
CUSTOMER EQUIVALENTS		1,138	296	53	234	477	120	42	560	2,104	348	1,760	713	267	272
BISHOP JR, ROBERT DEAN	1,351														
BRANT, TIM J	3,602	1,138								2,104			713		
CHRISTMAN, TODD ALAN	3,878			53			120	42							
CLOUD, DENNIS S	3,327		296		234	477			560		348				272
CONARD, WILLIAM C	627											1,760			
GARRETT, JOHN	1,351													267	
KICK, KEVIN C	3,518			53									713		
MAROSS, RUBIN J	3,327		296		234	477	120	42			348				272
MURDOCH, STEPHEN M	1,007		296		234	477			560			1,760			
OLSON, RANDY L	3,518														
RUTHENBERG, RAYMOND LANE	3,242	1,138		53			120	42			348				272
VAN DYKE, ALBERT ROBERT	3,518									2,104					
WESSELS, RICHARD A.	3,327		296		234	477	120	42			348				272
ZIMMER, HARRY A	21,486	1,138	296	53	234	477	120	42	560	2,104	348	1,760	713	267	272
PT BISHOP, DALE ENGINE	1,351														
PT BURKE, JASON LEE	3,518			53									713		
PT POOLEY, JOHN CHARLES	3,242	1,138					120	42			348				272
PT ROGERS, BRADLEY RAY	2,320								560	2,104					
OTHER	2,096											1,760			
Total Illinois	69,606	4,552	1,480	318	1,170	2,385	720	252	2,800	8,416	2,088	8,800	2,852	534	1,632
Total Nevada	4,733														
Total Ohio	576														
Total Indiana	4,112														

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	35-0110 Spring Creek	34-0120 UI of Nevada	50-0245 Holiday Service	60-0280 Twin Lakes
CUSTOMER EQUIVALENTS	68	220	2,096	506	132	299	360	3,433	1,300	576	4,112
BISHOP JR, ROBERT DEAN				506	132						
BRANT, TIM J							360				
CHRISTMAN, TODD ALAN	68	220	2,096			299	360				
CLOUD, DENNIS S											
CONARD, WILLIAM C							360				
GARRETT, JOHN				506	132						
KICK, KEVIN C	68	220	2,096			299					
MAROSS, RUBIN J											
MURDOCH, STEPHEN M											
OLSON, RANDY L	68	220	2,096			299					
RUTHENBERG, RAYMOND LANE											
VAN DYKE, ALBERT ROBERT	68	220	2,096			299					
WESSELS, RICHARD A.											
ZIMMER, HARRY A	68	220	2,096	506	132	299	360	3,433	1,300	576	4,112
PT BISHOP, DALE ENGNE				506	132						
PT BURKE, JASON LEE	68	220	2,096			299					
PT POOLEY, JOHN CHARLES											
PT ROGERS, BRADLEY RAY											
OTHER			2,096								
Total Illinois	408	1,320	14,672	2,024	528	1,794	1,440	3,433	1,300	576	4,112
Total Nevada								3,433	1,300		
Total Ohio										576	
Total Indiana											4,112

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	05-0010 Apple Canyon	06-0014 Camelot	07-0018 Charmar	08-0022 Cherry Hill	09-0026 Clarendon Hills	11-0034 Apple 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	18-0066 Northern Hills	20-0070 Lake Marian
Salary (less Capitalized Time for Ill)															
Illinois															
BISHOP JR, ROBERT DEAN	31,733	0	0	0	0	0	0	0	0	0	0	0	16,747	0	0
BRANT, TIM J	33,279	10,514	0	0	0	0	0	0	0	19,439	0	0	0	0	0
CHRISTMAN, TODD ALAN	34,190	0	0	467	0	0	1,058	370	0	0	3,068	0	0	0	2,398
CLOUD, DENNIS S	38,908	0	3,462	0	2,737	5,578	0	0	6,549	0	0	20,582	0	0	0
CONARD, WILLIAM C	32,847	0	0	0	0	0	0	0	0	0	0	0	0	13,987	0
GARRETT, JOHN	30,419	0	0	0	0	0	0	0	0	0	0	0	16,054	0	0
KICK, KEVIN C	22,468	0	0	338	0	0	766	268	0	0	2,222	0	0	0	1,737
MAROSS, RUBIN J	13,574	0	1,208	0	955	1,946	0	0	2,285	0	0	7,181	0	0	0
MURDOCH, STEPHEN M	12,460	0	3,662	0	2,895	5,902	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	28,259	0	0	426	0	0	964	337	0	0	2,795	0	0	0	2,185
RUTHENBERG, RAYMOND LANE	51,477	18,069	0	0	0	0	0	0	0	33,407	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	36,863	0	0	555	0	0	1,257	440	0	0	3,646	0	0	0	2,850
WESSELS, RICHARD A.	30,792	0	2,740	0	2,166	4,415	0	0	5,183	0	0	16,289	0	0	0
ZIMMER, HARRY A	79,750	4,224	1,099	197	869	1,770	445	156	2,079	7,809	1,292	6,533	2,646	991	1,010
PT BISHOP, DALE ENGINE	512	0	0	0	0	0	0	0	0	0	0	0	270	0	0
PT BURKE, JASON LEE	2,911	0	0	44	0	0	99	35	0	0	288	0	0	0	225
PT POOLEY, JOHN CHARLES	7,419	2,604	0	0	0	0	0	0	0	4,814	0	0	0	0	0
PT ROGERS, BRADLEY RAY	4,652	0	0	0	0	0	0	0	1,123	0	0	3,529	0	0	0
OTHER	1,479	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sub-Total Illinois	493,991	35,411	12,171	2,027	9,622	19,611	4,589	1,606	17,219	65,469	13,311	54,114	35,717	14,978	10,405
Direct Assignment of time	45,430	1,540	385	0	1,395	1,018	0	28	1,073	14,743	550	2,393	3,630	1,925	688
Total Illinois	539,421	36,951	12,556	2,027	11,017	20,629	4,589	1,634	18,292	80,212	13,861	56,507	39,347	16,903	11,093
Nevada															
FRIEZE, ROBERT LEE	3,962														
GILL, KATHY ALLYSON	15,923														
LEWIS, DARRIN R	32,394														
LIMBERG, RYAN D	48,513														
MURDOCH, STEPHEN M	19,812														
NIELSEN, LARRY D	15,806														
ROBERTS, JAMES A.	34,770														
OTHER	498														
Total Nevada	171,678	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio															
CUMMINGS, CHARLES R	22,904														
OTHER	0														
Total Ohio	22,904	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Indiana															
HECKMAN JR, HOWARD LEE	38,578														
MICHALEK, JEFFREY T	33,367														
YOUNT, DARRIN WYANE	48,843														
PT SERMATKA, JAMISON I	1,194														
OTHER	295														
Total Indiana	122,277	0	0	0	0	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SK 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employee	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	35-0110 Spring Creek	34-0120 UI of Nevada	50-0245 Holiday Service	60-0280 Twin Lakes
SALARY (less Capitalized Time for IL)											
Illinois											
BISHOP JR, ROBERT DEAN	0	0	0	11,885	3,100	0	0	0	0	0	0
BRANT, TIM J	0	0	0	0	0	0	3,326	0	0	0	0
CHRISTMAN, TODD ALAN	600	1,940	18,479	0	0	2,636	3,174	0	0	0	0
CLOUD, DENNIS S	0	0	0	0	0	0	0	0	0	0	0
CONARD, WILLIAM C	0	0	0	0	0	0	18,859	0	0	0	0
GARRETT, JOHN	0	0	0	11,393	2,972	0	0	0	0	0	0
KICK, KEVIN C	434	1,405	13,386	0	0	1,910	0	0	0	0	0
MAROSS, RUBIN J	0	0	0	0	0	0	0	0	0	0	0
MURDOCH, STEPHEN M	0	0	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	546	1,767	16,837	0	0	2,402	0	0	0	0	0
RUTHENBERG, RAYMOND LANE	0	0	0	0	0	0	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	713	2,305	21,963	0	0	3,133	0	0	0	0	0
WESSELS, RICHARD A.	0	0	0	0	0	0	0	0	0	0	0
ZIMMER, HARRY A	252	817	7,780	1,878	490	1,110	1,336	12,742	4,825	2,138	15,263
PT BISHOP, DALE ENGENE	0	0	0	192	50	0	0	0	0	0	0
PT BURKE, JASON LEE	56	182	1,734	0	0	247	0	0	0	0	0
PT POOLEY, JOHN CHARLES	0	0	0	0	0	0	0	0	0	0	0
PT ROGERS, BRADLEY RAY	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	1,479	0	0	0	0	0	0	0	0
Sub-Total Illinois	2,601	8,416	81,658	25,348	6,612	11,438	26,695	12,742	4,825	2,138	15,263
Direct Assignment of time	0	28	10,098	275	0	5,253	413				
Total Illinois	2,601	8,444	91,756	25,623	6,612	16,691	27,108	12,742	4,825	2,138	15,263
Nevada											
FRIEZE, ROBERT LEE								15,923			
GILL, KATHY ALLYSON								32,394			
LEWIS, DARRIN R								48,513			
LIMBERG, RYAN D									19,812		
MURDOCH, STEPHEN M											
NIELSEN, LARRY D								15,806			
ROBERTS, JAMES A.								34,770			
OTHER								498			
Total Nevada	0	0	0	0	0	0	0	147,904	19,812	0	0
Ohio											
CUMMINGS, CHARLES R											
OTHER											
Total Ohio	0	0	0	0	0	0	0	0	0	22,904	0
Indiana											
HECKMAN JR, HOWARD LEE											
MICHALEK, JEFFREY T											
YOUNT, DARRIN WYANE											
PT SERWATKA, JAMISON I											
OTHER											
Total Indiana	0	0	0	0	0	0	0	0	0	0	122,277

WATER SERVICE CORPORATION
 SR 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	05-0010 Apple Canyon	06-0014 Camelot	07-0018 Charmar	08-0022 Cherry Hill	09-0026 Clarendon Hills	11-0034 County Line	12-0030 Del Mar	13-0042 Ferson Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Marian
WCA															
Illinois															
BISHOP JR, ROBERT DEAN	2,705	0	0	0	0	0	0	0	0	0	0	0	1,428	0	0
BRANT, TIM J	2,837	896	0	0	0	0	0	0	0	1,657	0	0	0	0	0
CHRISTMAN, TODD ALAN	2,915	0	0	40	0	0	90	32	0	0	262	0	0	0	204
CLOUD, DENNIS S	3,317	0	295	0	233	476	0	0	558	0	0	1,755	0	0	0
CONARD, WILLIAM C	2,800	0	0	0	0	0	0	0	0	0	0	0	0	1,192	0
GARRETT, JOHN	2,593	0	0	0	0	0	0	0	0	0	0	0	1,368	0	0
KICK, KEVIN C	1,915	0	0	29	0	0	65	23	0	0	189	0	0	0	148
MAROSS, RUBIN J	1,157	0	103	0	81	166	0	0	195	0	0	612	0	0	0
MURDOCH, STEPHEN M	1,062	0	312	0	247	503	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	2,409	0	0	36	0	0	82	29	0	0	238	0	0	0	186
RUTHENBERG, RAYMOND LANE	4,388	1,540	0	0	0	0	0	0	0	2,848	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	3,142	0	0	47	0	0	107	38	0	0	311	0	0	0	243
WESSELS, RICHARD A.	2,625	0	234	0	185	376	0	0	442	0	0	1,389	0	0	0
ZIMMER, HARRY A	5,397	286	74	13	59	120	30	11	141	528	87	442	179	67	68
PT BISHOP, DALE ENGENE	39	0	0	0	0	0	0	0	0	0	0	0	21	0	0
PT BURKE, JASON LEE	223	0	0	3	0	0	8	3	0	0	22	0	0	0	17
PT POOLEY, JOHN CHARLES	568	199	0	0	0	0	0	0	0	369	0	0	0	0	0
PT ROGERS, BRADLEY RAY	356	0	0	0	0	0	0	0	86	0	0	270	0	0	0
OTHER	(730)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Illinois	39,718	2,921	1,018	168	805	1,641	382	136	1,422	5,402	1,109	4,468	2,996	1,259	866
Nevada															
FRIEZE, ROBERT LEE	303														
GILL, KATHY ALLYSON	1,218														
LEWIS, DARRIN R	2,478														
LIMBERG, RYAN D	3,711														
MURDOCH, STEPHEN M	1,516														
NIELSEN, LARRY D	1,209														
ROBERTS, JAMES A.	2,660														
OTHER	(335)														
Total Nevada	12,760	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio															
CUMMINGS, CHARLES R	1,752														
OTHER	0														
Total Ohio	1,752	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Indiana															
HECKMAN JR, HOWARD LEE	2,951														
MICHALEK, JEFFREY T	2,553														
YOUNT, DARRIN WYANE	3,736														
PT SERWATKA, JAMISON I	91														
OTHER	(248)														
Total Indiana	9,083	0	0	0	0	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employee	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	35-0110 Spring Creek	34-0120 UI of Nevada	50-0245 Holiday Service	60-0280 Twin Lakes
ETCA											
Illinois											
BISHOP JR, ROBERT DEAN	0	0	0	1,013	264	0	0	0	0	0	0
BRANT, TIM J	0	0	0	0	0	0	284	0	0	0	0
CHRISTMAN, TODD ALAN	51	165	1,576	0	0	225	271	0	0	0	0
CLOUD, DENNIS S	0	0	0	0	0	0	0	0	0	0	0
CONARD, WILLIAM C	0	0	0	0	0	0	1,608	0	0	0	0
GARRETT, JOHN	0	0	0	971	253	0	0	0	0	0	0
KICK, KEVIN C	37	120	1,141	0	0	163	0	0	0	0	0
MAROSS, RUBIN J	0	0	0	0	0	0	0	0	0	0	0
MURDOCH, STEPHEN M	0	0	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	47	151	1,435	0	0	205	0	0	0	0	0
RUTHENBERG, RAYMOND LANE	0	0	0	0	0	0	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	61	196	1,872	0	0	267	0	0	0	0	0
WESSELS, RICHARD A.	0	0	0	0	0	0	0	0	0	0	0
ZIMMER, HARRY A	17	55	526	127	33	75	90	862	327	145	1,033
PT BISHOP, DALE ENGENE	0	0	0	15	4	0	0	0	0	0	0
PT BURKE, JASON LEE	4	14	133	0	0	19	0	0	0	0	0
PT POOLEY, JOHN CHARLES	0	0	0	0	0	0	0	0	0	0	0
PT ROGERS, BRADLEY RAY	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	(730)	0	0	0	0	0	0	0	0
Total Illinois	217	701	5,953	2,126	554	954	2,253	862	327	145	1,033
Nevada											
FRIEZE, ROBERT LEE											
GILL, KATHY ALLYSON											
LEWIS, DARRIN R											
LIMBERG, RYAN D											
MURDOCH, STEPHEN M											
NIELSEN, LARRY D											
ROBERTS, JAMES A.											
OTHER											
Total Nevada	0	0	0	0	0	0	0	12,760	0	0	0
Ohio											
CUMMINGS, CHARLES R											
OTHER											
Total Ohio	0	0	0	0	0	0	0	0	0	1,752	0
Indiana											
HECKMAN JR, HOWARD LEE											
MICHALEK, JEFFREY T											
YOUNT, DARRIN WYANE											
PT SERWATKA, JAMISON I											
OTHER											
Total Indiana	0	0	0	0	0	0	0	0	0	0	9,083

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	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 Person Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Marian
ILVA															
Illinois															
BISHOP JR, ROBERT DEAN	56	0	0	0	0	0	0	0	0	33	0	0	30	0	0
BRANT, TIM J	56	18	0	0	0	0	2	1	0	0	5	0	0	0	0
CHRISTMAN, TODD ALAN	56	0	0	1	0	0	0	0	9	0	0	30	0	0	4
CLOUD, DENNIS S	56	0	5	0	4	8	0	0	0	0	0	0	0	24	0
CONARD, WILLIAM C	56	0	0	0	0	0	0	0	0	0	0	0	30	0	0
GARRETT, JOHN	56	0	0	1	0	0	2	1	0	0	6	0	0	0	4
KICK, KEVIN C	56	0	0	1	4	8	0	0	9	0	0	30	0	0	0
MAROSS, RUBIN J	56	0	16	0	13	27	0	0	0	0	6	0	0	0	4
MURDOCH, STEPHEN M	56	0	0	1	0	0	2	1	0	0	0	0	0	0	0
OLSON, RANDY L	56	20	0	0	0	0	0	0	0	36	0	0	0	0	4
RUTHEMBERG, RAYMOND LANE	56	0	0	1	0	0	2	1	0	0	6	0	0	0	0
VAN DYKE, ALBERT ROBERT	56	0	0	1	0	8	0	0	9	0	0	30	0	0	0
WESSELS, RICHARD A.	56	0	5	0	4	8	0	0	1	5	1	5	2	1	1
ZIMMER, HARRY A	4	3	1	0	1	1	0	0	0	0	1	0	2	0	0
PT BISHOP, DALE ENGENE	23	0	0	0	0	0	1	0	0	0	2	0	0	0	0
PT BURKE, JASON LEE	56	20	0	0	0	0	0	0	9	0	0	28	0	0	0
PT POOLEY, JOHN CHARLES	37	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ROGERS, BRADLEY RAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	945	61	32	4	26	52	9	4	37	110	26	123	64	25	19
Total Illinois															
Nevada															
FRIEZE, ROBERT LEE	32														
GILL, KATHY ALLYSON	56														
LEWIS, DARRIN R	56														
LIMBERG, RYAN D	0														
MURDOCH, STEPHEN M	56														
NIELSEN, LARRY D	56														
ROBERTS, JAMES A.	(1)														
OTHER	336	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Nevada															
Ohio															
CUMMINGS, CHARLES R	56														
OTHER	0														
Total Ohio	56	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Indiana															
HECKMAN JR, HOWARD LEE	56														
MICHALEK, JEFFREY T	56														
YOUNT, DARRIN WYANE	10														
PT SERWATKA, JAMISON I	0														
OTHER	254	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Indiana															

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employee	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	35-0110 Spring Creek	34-0120 UI of Nevada	50-0245 Holiday Service	60-0280 Twin Lakes
WVA											
Illinois											
BISHOP JR, ROBERT DEAN	0	0	0	21	5	0	0	0	0	0	0
BRANT, TIM J	0	0	0	0	0	0	6	0	0	0	0
CHRISTMAN, TODD ALAN	1	3	30	0	0	4	5	0	0	0	0
CLOUD, DENNIS S	0	0	0	0	0	0	0	0	0	0	0
CONARD, WILLIAM C	0	0	0	0	0	0	32	0	0	0	0
GARRETT, JOHN	0	0	0	21	5	0	0	0	0	0	0
KICK, KEVIN C	1	4	33	0	0	5	0	0	0	0	0
MAROSS, RUBIN J	0	0	0	0	0	0	0	0	0	0	0
MURDOCH, STEPHEN M	0	0	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	1	4	33	0	0	5	0	0	0	0	0
RUTHENBERG, RAYMOND LANE	0	0	0	0	0	0	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	1	4	33	0	0	5	0	0	0	0	0
WESSELS, RICHARD A.	0	0	0	0	0	0	0	0	0	0	0
ZIMMER, HARRY A	0	1	5	1	0	1	1	9	3	2	11
PT BISHOP, DALE ENGNE	0	0	0	2	0	0	0	0	0	0	0
PT BURKE, JASON LEE	0	1	14	0	0	2	0	0	0	0	0
PT POOLEY, JOHN CHARLES	0	0	0	0	0	0	0	0	0	0	0
PT ROGERS, BRADLEY RAY	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0
Total Illinois	4	17	148	45	10	22	44	9	3	2	11
Nevada											
FRIEZE, ROBERT LEE											
GILL, KATHY ALLYSON											
LEWIS, DARRIN R											
LIMBERG, RYAN D											
MURDOCH, STEPHEN M											
NIELSEN, LARRY D											
ROBERTS, JAMES A.											
OTHER											
Total Nevada	0	0	0	0	0	0	0	336	0	0	0
Ohio											
CUMMINGS, CHARLES R											
OTHER											
Total Ohio	0	0	0	0	0	0	0	0	0	56	0
Indiana											
HECKMAN JR, HOWARD LEE											
MICHALEK, JEFFREY T											
YOUNT, DARRIN WYANE											
PT SERWATKA, JAMISON I											
OTHER											
Total Indiana	0	0	0	0	0	0	0	0	0	0	254

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	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 Person Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Marian
SDPA															
Illinois															
BISHOP JR, ROBERT DEAN	63	0	0	0	0	0	0	0	0	0	0	0	33	0	0
BRANT, TIM J	63	20	0	0	0	0	0	0	0	37	0	0	0	0	0
CHRISTMAN, TODD ALAN	63	0	0	1	0	0	2	1	0	0	6	0	0	0	4
CLOUD, DENNIS S	63	0	6	0	4	9	0	0	11	0	0	33	0	0	0
CONARD, WILLIAM C	63	0	0	0	0	0	0	0	0	0	0	0	0	27	0
GARRETT, JOHN	63	0	0	0	0	0	0	0	0	0	0	0	33	0	0
KICK, KEVIN C	63	0	0	1	0	0	2	1	0	0	6	0	0	0	5
MAROSS, RUBIN J	63	0	6	0	4	9	0	0	11	0	0	33	0	0	0
MURDOCH, STEPHEN M	63	0	19	0	15	30	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	63	0	0	1	0	0	2	1	0	0	6	0	0	0	5
RUTHENBERG, RAYMOND LANE	63	22	0	0	0	0	0	0	0	41	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	63	0	0	1	0	0	2	1	0	0	6	0	0	0	5
WESSELS, RICHARD A.	63	0	6	0	4	9	0	0	11	0	0	33	0	0	0
ZIMMER, HARRY A	63	3	1	0	1	1	0	0	2	6	1	5	2	1	1
PT BISHOP, DALE ENGENE	4	0	0	0	0	0	0	0	0	0	0	0	2	0	0
PT BURKE, JASON LEE	20	0	0	0	0	0	1	0	0	0	2	0	0	0	2
PT POOLEY, JOHN CHARLES	52	18	0	0	0	0	0	0	0	34	0	0	0	0	0
PT ROGERS, BRADLEY RAY	33	0	0	0	0	0	0	0	8	0	0	25	0	0	0
OTHER	121	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Illinois	1,111	63	38	4	28	58	9	4	43	118	27	129	70	28	22
Nevada															
FRIEZE, ROBERT LEE	119														
GILL, KATHY ALLYSON	478														
LEWIS, DARRIN R	540														
LIMBERG, RYAN D	540														
MURDOCH, STEPHEN M	540														
NIELSEN, LARRY D	474														
ROBERTS, JAMES A.	540														
OTHER	(384)														
Total Nevada	2,847	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio															
CUMMINGS, CHARLES R	9														
OTHER	0														
Total Ohio	9	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Indiana															
HECKMAN JR, HOWARD LEE	14														
MICHALEK, JEFFREY T	14														
YOUNT, DARRIN WYANE	14														
PT SERMATKA, JAMISON I	2														
OTHER	0														
Total Indiana	44	0	0	0	0	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	35-0110 Spring Creek	34-0120 UI of Nevada	50-0245 Holiday Service	60-0280 Twin Lakes
SDVA											
Illinois											
BISHOP JR, ROBERT DEAN	0	0	0	24	6	0	0	0	0	0	0
BRANT, TIM J	0	0	0	0	0	0	6	0	0	0	0
CHRISTMAN, TODD ALAN	1	4	34	0	0	5	6	0	0	0	0
CLOUD, DENNIS S	0	0	0	0	0	0	0	0	0	0	0
CONARD, WILLIAM C	0	0	0	0	0	0	36	0	0	0	0
GARRETT, JOHN	0	0	0	24	6	0	0	0	0	0	0
KICK, KEVIN C	1	4	38	0	0	5	0	0	0	0	0
MAROSS, RUBIN J	0	0	0	0	0	0	0	0	0	0	0
MURDOCH, STEPHEN M	0	0	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	1	4	38	0	0	5	0	0	0	0	0
RUTHENBERG, RAYMOND LANE	0	0	0	0	0	0	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	1	4	38	0	0	5	0	0	0	0	0
WESSELS, RICHARD A.	0	0	0	0	0	0	0	0	0	0	0
ZIMMER, HARRY A	0	1	6	1	0	1	1	10	4	2	12
PT BISHOP, DALE EUGENE	0	0	0	1	0	0	0	0	0	0	0
PT BURKE, JASON LEE	0	1	12	0	0	2	0	0	0	0	0
PT POOLEY, JOHN CHARLES	0	0	0	0	0	0	0	0	0	0	0
PT ROGERS, BRADLEY RAY	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	121	0	0	0	0	0	0	0	0
Total Illinois	4	18	287	50	12	23	49	10	4	2	12
Nevada											
FRIEZE, ROBERT LEE											
GILL, KATHY ALLYSON											
LEWIS, DARRIN R											
LIMBERG, RYAN D											
MURDOCH, STEPHEN M											
NIELSEN, LARRY D											
ROBERTS, JAMES A.											
OTHER											
Total Nevada	0	0	0	0	0	0	0	2,847	0	0	0
Ohio											
CUMMINGS, CHARLES R											
OTHER											
Total Ohio	0	0	0	0	0	0	0	0	0	9	0
Indiana											
HECKMAN JR, HOWARD LEE											
MICHALEK, JEFFREY T											
YOUNT, DARRIN WYANE											
PT SERMATKA, JAMISON I											
OTHER											
Total Indiana	0	0	0	0	0	0	0	0	0	0	44

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	05-0010	06-0014	07-0018	08-0022	09-0026	11-0034	12-0038	13-0042	14-0046	15-0050	16-0054	17-0058	18-0066	20-0070
		Apple Canyon	Camelot	Charmar	Cherry Hill	Clarendon Hills	County Line	Del Mar	Ferson Creek	Galena Territory	Killarney	Lake Holiday	Lake Wildwood	Northern Hills	Lake Marian
ILLINOIS															
Illinois															
BISHOP JR, ROBERT DEAN	F 746	0	0	0	0	0	0	0	0	0	0	0	394	0	0
BRANT, TIM J	F 783	247	0	0	0	0	0	0	0	457	0	0	0	0	0
CHRISTMAN, TODD ALAN	F 804	0	0	11	0	0	25	9	0	0	72	0	0	0	56
CLOUD, DENNIS S	F 915	0	81	0	64	131	0	0	154	0	0	484	0	0	0
CONARD, WILLIAM C	F 772	0	0	0	0	0	0	0	0	0	0	0	0	329	0
GARRETT, JOHN	F 715	0	0	0	0	0	0	0	0	0	0	0	377	0	0
KICK, KEVIN C	F 528	0	0	8	0	0	18	6	0	0	52	0	0	0	41
MAROSS, RUBIN J	F 319	0	28	0	22	46	0	0	54	0	0	169	0	0	0
MURDOCH, STEPHEN M	F 293	0	86	0	68	139	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	F 664	0	0	10	0	0	23	8	0	0	66	0	0	0	51
RUTHENBERG, RAYMOND LANE	F 1,210	425	0	0	0	0	0	0	0	785	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	F 867	0	0	13	0	0	30	10	0	0	86	0	0	0	67
WESSELS, RICHARD A.	F 724	0	64	0	51	104	0	0	122	0	0	383	0	0	0
ZIMMER, HARRY A	F 1,683	89	23	4	18	37	9	3	44	165	27	138	56	21	21
PT BISHOP, DALE ENGENE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BURKE, JASON LEE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT POOLEY, JOHN CHARLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ROGERS, BRADLEY RAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Illinois	11,023	761	282	46	223	457	105	36	374	1,407	303	1,174	827	350	236
NEVADA															
Nevada															
FRIEZE, ROBERT LEE	84														
GILL, KATHY ALLYSON	336														
LEWIS, DARRIN R	684														
LIMBERG, RYAN D	1,024														
MURDOCH, STEPHEN M	418														
NIELSEN, LARRY D	333														
ROBERTS, JAMES A.	734														
OTHER	0														
Total Nevada	3,613	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OHIO															
Ohio															
CUMMINGS, CHARLES R	483														
OTHER	0														
Total Ohio	483	0	0	0	0	0	0	0	0	0	0	0	0	0	0
INDIANA															
Indiana															
HECKMAN JR, HOWARD LEE	814														
MICHALEK, JEFFREY T	704														
YOUNT, DARRIN WYANE	1,031														
PT SERMATKA, JAMISON I	0														
OTHER	0														
Total Indiana	2,549	0	0	0	0	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employee	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	35-0110 Spring Creek	34-0120 UI of Nevada	50-0245 Holiday Service	60-0280 Twin Lakes
ILLINOIS											
Illinois											
BISHOP JR, ROBERT DEAN	0	0	0	279	73	0	0	0	0	0	0
BRANT, TIM J	0	0	0	0	0	0	78	0	0	0	0
CHRISTMAN, TODD ALAN	14	46	435	0	0	62	75	0	0	0	0
CLOUD, DENNIS S	0	0	0	0	0	0	0	0	0	0	0
CONARD, WILLIAM C	0	0	0	0	0	0	443	0	0	0	0
GARRETT, JOHN	0	0	0	268	70	0	0	0	0	0	0
KICK, KEVIN C	10	33	315	0	0	45	0	0	0	0	0
MAROSS, RUBIN J	0	0	0	0	0	0	0	0	0	0	0
MURDOCH, STEPHEN M	0	0	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	13	42	396	0	0	56	0	0	0	0	0
RUTHENBERG, RAYMOND LANE	0	0	0	0	0	0	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	17	54	517	0	0	74	0	0	0	0	0
WESSELS, RICHARD A.	0	0	0	0	0	0	0	0	0	0	0
ZIMMER, HARRY A	5	17	164	40	10	23	28	269	102	45	322
PT BISHOP, DALE ENGENE	0	0	0	0	0	0	0	0	0	0	0
PT BURKE, JASON LEE	0	0	0	0	0	0	0	0	0	0	0
PT POOLEY, JOHN CHARLES	0	0	0	0	0	0	0	0	0	0	0
PT ROGERS, BRADLEY RAY	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0
Total Illinois	59	192	1,827	587	153	260	624	269	102	45	322
Nevada											
FRIEZE, ROBERT LEE											
GILL, KATHY ALLYSON											
LEWIS, DARRIN R											
LIMBERG, RYAN D											
MURDOCH, STEPHEN M											
NIELSEN, LARRY D											
ROBERTS, JAMES A.											
OTHER											
Total Nevada	0	0	0	0	0	0	0	3,613	0	0	0
Ohio											
CUMMINGS, CHARLES R											
OTHER											
Total Ohio	0	0	0	0	0	0	0	0	0	483	0
Indiana											
HECKMAN JR, HOWARD LEE											
MICHALEK, JEFFREY T											
YOUNT, DARRIN WYANE											
PT SERWATKA, JAMISON I											
OTHER											
Total Indiana	0	0	0	0	0	0	0	0	0	0	2,549

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	05-0010 Apple Canyon	06-0014 Camelot	07-0018 Chasmar	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	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Marian
KSOP															
Illinois															
BISHOP JR, ROBERT DEAN	866	0	0	0	0	0	0	0	0	0	0	0	457	0	0
BRANT, TIM J	909	287	0	0	0	0	0	0	0	531	0	0	0	0	0
CHRISTMAN, TODD ALAN	933	0	0	13	0	0	29	10	0	0	84	0	0	0	65
CLOUD, DENNIS S	1,062	0	94	0	75	152	0	0	179	0	0	562	0	0	0
CONARD, WILLIAM C	897	0	0	0	0	0	0	0	0	0	0	0	382	0	0
GARRETT, JOHN	830	0	0	0	0	0	0	0	0	0	0	0	438	0	0
KICK, KEVIN C	613	0	0	9	0	0	21	7	0	0	61	0	0	0	47
MAROSS, RUBIN J	371	0	33	0	26	53	0	0	62	0	0	196	0	0	0
MURDOCH, STEPHEN M	340	0	100	0	79	161	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	772	0	0	12	0	0	26	9	0	0	76	0	0	0	60
RUTHENBERG, RAYMOND LANE	1,405	493	0	0	0	0	0	0	0	912	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	1,006	0	0	15	0	0	34	12	0	0	100	0	0	0	78
WESSELS, RICHARD A.	841	0	75	0	59	121	0	0	142	0	0	445	0	0	0
ZIMMER, HARRY A	1,954	103	27	5	21	43	11	4	51	191	32	160	65	24	25
PT BISHOP, DALE ENGENE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BURKE, JASON LEE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT POOLEY, JOHN CHARLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ROGERS, BRADLEY RAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Illinois	12,799	883	329	54	260	530	121	42	434	1,634	353	1,363	960	406	275
Nevada															
FRIEZE, ROBERT LEE	97														
GILL, KATHY ALLYSON	390														
LEWIS, DARRIN R	794														
LIMBERG, RYAN D	1,189														
MURDOCH, STEPHEN M	485														
NIELSEN, LARRY D	387														
ROBERTS, JAMES A.	852														
OTHER	0														
Total Nevada	4,194	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio															
CUMMINGS, CHARLES R	561														
OTHER	0														
Total Ohio	561	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Indiana															
HECKMAN JR, HOWARD LEE	945														
MICHALEK, JEFFREY T	817														
YOUNT, DARRIN WYANE	1,197														
PT SERWATKA, JAMISON I	0														
OTHER	0														
Total Indiana	2,959	0	0	0	0	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	35-0110 Spring Creek	34-0120 UI of Nevada	50-0245 Holiday Service	60-0280 Twin Lakes
ESOP											
Illinois											
BISHOP JR, ROBERT DEAN	0	0	0	324	85	0	0	0	0	0	0
BRANT, TIM J	0	0	0	0	0	0	91	0	0	0	0
CHRISTMAN, TODD ALAN	16	53	504	0	0	72	87	0	0	0	0
CLOUD, DENNIS S	0	0	0	0	0	0	0	0	0	0	0
CONARD, WILLIAM C	0	0	0	0	0	0	515	0	0	0	0
GARRETT, JOHN	0	0	0	311	81	0	0	0	0	0	0
KICK, KEVIN C	12	38	365	0	0	52	0	0	0	0	0
MAROSS, RUBIN J	0	0	0	0	0	0	0	0	0	0	0
MURDOCH, STEPHEN M	0	0	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	15	48	460	0	0	66	0	0	0	0	0
RUTHENBERG, RAYMOND LANE	0	0	0	0	0	0	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	19	63	599	0	0	86	0	0	0	0	0
WESSELS, RICHARD A.	0	0	0	0	0	0	0	0	0	0	0
ZIMMER, HARRY A	6	20	191	46	12	27	33	312	118	52	374
PT BISHOP, DALE ENGENE	0	0	0	0	0	0	0	0	0	0	0
PT BURKE, JASON LEE	0	0	0	0	0	0	0	0	0	0	0
PT POOLEY, JOHN CHARLES	0	0	0	0	0	0	0	0	0	0	0
PT ROGERS, BRADLEY RAY	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0
Total Illinois	68	222	2,119	681	178	303	726	312	118	52	374
Nevada											
FRIEZE, ROBERT LEE											
GILL, KATHY ALLYSON											
LEWIS, DARRIN R											
LIMBERG, RYAN D											
MURDOCH, STEPHEN M											
NIELSEN, LARRY D											
ROBERTS, JAMES A.											
OTHER											
Total Nevada	0	0	0	0	0	0	0	4,194	0	0	0
Ohio											
CUMMINGS, CHARLES R											
OTHER											
Total Ohio	0	0	0	0	0	0	0	0	0	561	0
Indiana											
HECKMAN JR, HOWARD LEE											
MICHALEK, JEFFREY T											
YOUNT, DARRIN WYANE											
PT SERWATKA, JAMISON I											
OTHER											
Total Indiana	0	0	0	0	0	0	0	0	0	0	2,959

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	05-0010 Apple Canyon	06-0014 Camelet	07-0018 Chazmar	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	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Marian
HEALTH INSURANCE															
Illinois															
BISHOP JR, ROBERT DEAN	3,019	0	0	0	0	0	0	0	0	0	0	0	1,593	0	0
BRANT, TIM J	3,019	954	0	0	0	0	0	0	0	1,763	0	0	0	0	0
CHRISTMAN, TODD ALAN	3,019	0	0	41	0	0	93	33	0	0	271	0	0	0	212
CLOUD, DENNIS S	3,019	0	269	0	212	433	0	0	508	0	0	1,597	0	0	0
CONARD, WILLIAM C	3,019	0	0	0	0	0	0	0	0	0	0	0	0	1,286	0
GARRETT, JOHN	3,019	0	0	0	0	0	0	0	0	0	0	0	1,593	0	0
RICK, KEVIN C	3,019	0	0	45	0	0	103	36	0	0	299	0	0	0	233
MAROSS, RUBIN J	3,019	0	269	0	212	433	0	0	508	0	0	1,597	0	0	0
MURDOCH, STEPHEN M	3,019	0	887	0	702	1,430	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	3,019	0	0	45	0	0	103	36	0	0	299	0	0	0	233
RUTHENBERG, RAYMOND LANE	3,019	1,060	0	0	0	0	0	0	0	1,959	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	3,019	0	0	45	0	0	103	36	0	0	299	0	0	0	233
WESSELS, RICHARD A.	3,019	0	269	0	212	433	0	0	508	0	0	1,597	0	0	0
ZIMMER, HARRY A	3,019	160	42	7	33	67	17	6	79	296	49	247	100	38	38
PT BISHOP, DALE ENGENE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BURKE, JASON LEE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT POOLEY, JOHN CHARLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ROGERS, BRADLEY RAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Illinois	42,266	2,174	1,736	183	1,371	2,796	419	147	1,603	4,018	1,217	5,038	3,286	1,324	949
Nevada															
FRIEZE, ROBERT LEE	3,019														
GILL, KATHY ALLYSON	3,019														
LEWIS, DARRIN R	3,019														
LIMBERG, RYAN D	3,019														
MURDOCH, STEPHEN M	3,019														
NIELSEN, LARRY D	3,019														
ROBERTS, JAMES A.	3,019														
OTHER	0														
Total Nevada	21,133	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio															
CUMMINGS, CHARLES R	0														
OTHER	0														
Total Ohio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Indiana															
HECKMAN JR, HOWARD LEE	3,019														
MICHALEK, JEFFREY T	3,019														
YOUNT, DARRIN WYANE	3,019														
PT SERWATKA, JAMISON I	0														
OTHER	0														
Total Indiana	9,057	0	0	0	0	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	35-0110 Spring Creek	34-0120 UI of Nevada	50-0245 Holiday Service	60-0280 Twin Lakes
HEALTH INSURANCE											
Illinois											
BISHOP JR, ROBERT DEAN	0	0	0	1,131	295	0	0	0	0	0	0
BRANT, TIM J	0	0	0	0	0	0	302	0	0	0	0
CHRISTMAN, TODD ALAN	53	171	1,632	0	0	233	280	0	0	0	0
CLOUD, DENNIS S	0	0	0	0	0	0	0	0	0	0	0
CONARD, WILLIAM C	0	0	0	0	0	0	1,733	0	0	0	0
GARRETT, JOHN	0	0	0	1,131	295	0	0	0	0	0	0
KICK, KEVIN C	58	189	1,799	0	0	257	0	0	0	0	0
MAROSS, RUBIN J	0	0	0	0	0	0	0	0	0	0	0
MURDOCH, STEPHEN M	0	0	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	58	189	1,799	0	0	257	0	0	0	0	0
RUTHENBERG, RAYMOND LANE	0	0	0	0	0	0	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	58	189	1,799	0	0	257	0	0	0	0	0
WESSELS, RICHARD A.	0	0	0	0	0	0	0	0	0	0	0
ZIMMER, HARRY A	10	31	295	71	19	42	51	482	183	81	578
PT BISHOP, DALE ENGINE	0	0	0	0	0	0	0	0	0	0	0
PT BURKE, JASON LEE	0	0	0	0	0	0	0	0	0	0	0
PT POOLEY, JOHN CHARLES	0	0	0	0	0	0	0	0	0	0	0
PT ROGERS, BRADLEY RAY	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0
Total Illinois	237	769	7,324	2,333	609	1,046	2,366	482	183	81	578
Nevada											
FRIEZE, ROBERT LEE											
GILL, KATHY ALLYSON											
LEWIS, DARRIN R											
LIMBERG, RYAN D											
MURDOCH, STEPHEN M											
NIELSEN, LARRY D											
ROBERTS, JAMES A.											
OTHER											
Total Nevada	0	0	0	0	0	0	0	21,133	0	0	0
Ohio											
CUMMINGS, CHARLES R											
OTHER											
Total Ohio	0	0	0	0	0	0	0	0	0	0	0
Indiana											
HECKMAN JR, HOWARD LEE											
MICHALEK, JEFFREY T											
YOUNT, DARRIN WYANE											
PT SERMATKA, JAMISON I											
OTHER											
Total Indiana	0	0	0	0	0	0	0	0	0	0	9,057

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	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 Person Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Marian
OTHER BENEFITS															
Illinois															
BISHOP JR, ROBERT DEAN	360	0	0	0	0	0	0	0	0	0	0	0	190	0	0
BRANT, TIM J	360	114	0	0	0	0	0	0	0	210	0	0	0	0	0
CHRISTMAN, TODD ALAN	360	0	0	5	0	0	11	4	0	0	32	0	0	0	25
CLOUD, DENNIS S	360	0	32	0	25	52	0	0	61	0	0	190	0	0	0
CONARD, WILLIAM C	360	0	0	0	0	0	0	0	0	0	0	0	0	153	0
GARRETT, JOHN	360	0	0	0	0	0	0	0	0	0	0	0	190	0	0
KICK, KEVIN C	360	0	0	5	0	0	12	4	0	0	36	0	0	0	28
MAROSS, RUBIN J	360	0	32	0	25	52	0	0	61	0	0	190	0	0	0
MURDOCH, STEPHEN M	360	0	106	0	84	171	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	360	0	0	5	0	0	12	4	0	0	36	0	0	0	28
RUTHENBERG, RAYMOND LANE	360	126	0	0	0	0	0	0	0	234	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	360	0	0	5	0	0	12	4	0	0	36	0	0	0	28
WESSELS, RICHARD A.	360	0	32	0	25	52	0	0	61	0	0	190	0	0	0
ZIMMER, HARRY A	360	19	5	1	4	8	2	1	9	35	6	29	12	4	5
PT BISHOP, DALE EUGENE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT BURKE, JASON LEE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT POOLEY, JOHN CHARLES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT ROGERS, BRADLEY RAY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Illinois	5,040	259	207	21	163	335	49	17	192	479	146	599	392	157	114
Nevada															
FRIESE, ROBERT LEE	360														
GILL, KATHY ALLYSON	360														
LEWIS, DARRIN R	360														
LIMBERG, RYAN D	360														
MURDOCH, STEPHEN M	360														
NIELSEN, LARRY D	360														
ROBERTS, JAMES A.	360														
OTHER	0														
Total Nevada	2,520	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio															
CUMMINGS, CHARLES R	0														
OTHER	0														
Total Ohio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Indiana															
HECKMAN JR, HOWARD LEE	360														
MICHALEK, JEFFREY T	360														
YOUNT, DARRIN WYANE	360														
PT SERWATKA, JAMISON I	0														
OTHER	0														
Total Indiana	1,080	0	0	0	0	0	0	0	0	0	0	0	0	0	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits

Year Ended 12/31/98

Employee	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	35-0110 Spring Creek	34-0120 UI of Nevada	50-0245 Holiday Service	60-0280 Twin Lakes
OTHER BENEFITS											
Illinois											
BISHOP JR, ROBERT DEAN	0	0	0	135	35	0	0	0	0	0	0
BRANT, TIM J	0	0	0	0	0	0	36	0	0	0	0
CHRISTMAN, TODD ALAN	6	20	195	0	0	28	33	0	0	0	0
CLOUD, DENNIS S	0	0	0	0	0	0	0	0	0	0	0
CONARD, WILLIAM C	0	0	0	0	0	0	207	0	0	0	0
GARRETT, JOHN	0	0	0	135	35	0	0	0	0	0	0
KICK, KEVIN C	7	23	214	0	0	31	0	0	0	0	0
MAROSS, RUBIN J	0	0	0	0	0	0	0	0	0	0	0
MURDOCH, STEPHEN M	0	0	0	0	0	0	0	0	0	0	0
OLSON, RANDY L	7	23	214	0	0	31	0	0	0	0	0
RUTHENBERG, RAYMOND LANE	0	0	0	0	0	0	0	0	0	0	0
VAN DYKE, ALBERT ROBERT	7	23	214	0	0	31	0	0	0	0	0
WESSELS, RICHARD A.	0	0	0	0	0	0	0	0	0	0	0
ZIMMER, HARRY A	1	4	35	8	2	5	6	58	22	10	69
PT BISHOP, DALE ENGENE	0	0	0	0	0	0	0	0	0	0	0
PT BURKE, JASON LEE	0	0	0	0	0	0	0	0	0	0	0
PT POOLEY, JOHN CHARLES	0	0	0	0	0	0	0	0	0	0	0
PT ROGERS, BRADLEY RAY	0	0	0	0	0	0	0	0	0	0	0
OTHER	0	0	0	0	0	0	0	0	0	0	0
Total Illinois	28	93	872	278	72	126	282	58	22	10	69
Nevada											
FRIEZE, ROBERT LEE											
GILL, KATHY ALLYSON											
LEWIS, DARRIN R											
LIMBERG, RYAN D											
MURDOCH, STEPHEN M											
NIELSEN, LARRY D											
ROBERTS, JAMES A.											
OTHER											
Total Nevada	0	0	0	0	0	0	0	2,520	0	0	0
Ohio											
CUMMINGS, CHARLES R											
OTHER											
Total Ohio	0	0	0	0	0	0	0	0	0	0	0
Indiana											
HECKMAN JR, HOWARD LEE											
MICHALEK, JEFFREY T											
YOUNT, DARRIN WYANE											
PT SERMATKA, JAMISON I											
OTHER											
Total Indiana	0	0	0	0	0	0	0	0	0	0	1,080

WATER SERVICE CORPORATION
 SE 30 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	36-0750	38-0770	65-0290	93-0006
		Louisiana Water Service	Utilities, Inc. of Louisiana	Charleston Utilities	Bio-Tech
Customer Equivalent		6,230	4,676	1,679	1
Louisiana					
BRANDT, MICHAEL J	10,906	6,230	4,676		
BURKHALTER, VINCENT LAROY	10,906	6,230	4,676		
COOK, GREGORY ALAN	10,906	6,230	4,676		
FERN II, CHRISTIAN P	10,906	6,230	4,676		
FLYNN, PATRICK C	10,906	6,230	4,676		
FREY, LEONARD J	10,906	6,230	4,676		
KENNEDY, ALVIN WESLEY	10,906	6,230	4,676		
FERRODIN, DAVID D	10,906	6,230	4,676		
THIGPEN JR, GRADY LAVEL	10,906	6,230	4,676		
VENEZIA JR, JAMES JOSEPH	10,906	6,230	4,676		
WILLIAMS JR, DELOS RAY	10,906	6,230	4,676		
WILLIAMS, SUSAN LEAH	10,906	6,230	4,676		
PT WILLIAMS, ALEX EDWARD	10,906	6,230	4,676		
OTHER	10,906	6,230	4,676		
Mississippi					
CURTIS JR, ALBERT	1,679			1,679	
SHELTON, MATHEW JAMES	1,679			1,679	
SHOOK, PHILLIP POWELL	1,679			1,679	
OTHER	1,679			1,679	
Bio - Tech					
ADAMS, THOMAS BRANTLEY	1				1
BROWN III, THOMAS DONALD	1				1
MARA, TED BROWNLEE	1				1
MCIE, ERICK P	1				1
NANCE, DONALD BRYON	1				1
WHITT, STEPHEN R	1				1
PT BRYAN, WILLIAM K	1				1
PT CARTER JR., WILLIAM B.	1				1
PT HORNE, JASON MATTHEW	1				1
PT MALSEED, JACK E	1				1
PT NANCE, DONALD BRYON	1				1
PT WILLIS, IVY LEE III	1				1
OTHER	1				1

WATER SERVICE CORPORATION
 EE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	36-0750	38-0770	65-0290	93-0006
		Louisiana Water Service	Utilities, Inc. of Louisiana	Charleston Utilities	Bio-Tech
Salary					
Louisiana					
BRANDT, MICHAEL J	30,028	17,153	12,875	0	0
BURKHALTER, VINCENT LAROY	23,775	13,581	10,194	0	0
COOK, GREGORY ALAN	26,546	15,164	11,382	0	0
FERN II, CHRISTIAN P	28,053	16,025	12,028	0	0
FLYNN, PATRICK C	59,009	33,709	25,300	0	0
FREY, LEONARD J	39,510	22,570	16,940	0	0
KENNEDY, ALVIN WESLEY	41,476	23,693	17,783	0	0
FERRODIN, DAVID D	825	471	354	0	0
THIGPEN JR, GRADY LAVEL	27,285	15,586	11,699	0	0
VENEZIA JR, JAMES JOSEPH	15,928	9,099	6,829	0	0
WILLIAMS JR, DELOS RAY	56,663	32,368	24,294	0	0
WILLIAMS, SUSAN LEAH	31,705	18,111	13,594	0	0
PT WILLIAMS, ALEX EDWARD	11,096	6,338	4,757	0	0
OTHER	(328)	(187)	(141)	0	0
Total Louisiana	391,570	223,681	167,888	0	0
Mississippi					
CURTIS JR, ALBERT	23,351	0	0	23,351	0
SHELTON, MATHEW JAMES	18,927	0	0	18,927	0
SHOOK, PHILLIP POWELL	44,163	0	0	44,163	0
OTHER	193	0	0	193	0
Total Mississippi	86,634	0	0	86,634	0
Bio-Tech					
ADAMS, THOMAS BRANTLEY	9,268	0	0	0	9,268
BROWN III, THOMAS DONALD	14,300	0	0	0	14,300
MARA, TED BROWNLEE	8,280	0	0	0	8,280
MCIE, ERICK P	13,151	0	0	0	13,151
NANCE, DONALD BRYON	1,708	0	0	0	1,708
WHITT, STEPHEN R	12,859	0	0	0	12,859
PT BRYAN, WILLIAM K	1,353	0	0	0	1,353
PT CARTER JR., WILLIAM B.	6,377	0	0	0	6,377
PT HORNE, JASON MATTHEW	495	0	0	0	495
PT MALSEED, JACK E	1,082	0	0	0	1,082
PT NANCE, DONALD BRYON	1,805	0	0	0	1,805
PT WILLIS, IVY LEE III	547	0	0	0	547
OTHER	539	0	0	0	539
Total Bio Tech	71,763	0	0	0	71,764

WATER SERVICE CORPORATION
 SE 30 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	36-0750	38-0770	65-0290	93-0006
		Louisiana Water Service	Utilities, Inc. of Louisiana	Charleston Utilities	Bio-Tech
FICA					
Louisiana					
BRANDT, MICHAEL J	2,297	1,312	985	0	0
BURKHALTER, VINCENT LAROY	1,819	1,039	780	0	0
COOK, GREGORY ALAN	2,031	1,160	871	0	0
FERN II, CHRISTIAN P	2,146	1,226	920	0	0
FLYNN, PATRICK C	4,514	2,579	1,935	0	0
FREY, LEONARD J	3,023	1,727	1,296	0	0
KENNEDY, ALVIN WESLEY	3,173	1,813	1,360	0	0
PERRODIN, DAVID D	63	36	27	0	0
THIGPEN JR, GRADY LAVEL	2,087	1,192	895	0	0
VENEZIA JR, JAMES JOSEPH	1,218	696	522	0	0
WILLIAMS JR, DELOS RAY	4,335	2,476	1,859	0	0
WILLIAMS, SUSAN LEAH	2,425	1,385	1,040	0	0
PT WILLIAMS, ALEX EDWARD	849	485	364	0	0
OTHER	(929)	(929)	0	0	0
Total Louisiana	29,051	16,197	12,854	0	0
Mississippi					
CURTIS JR, ALBERT	1,786	0	0	1,786	0
SHELTON, MATHEW JAMES	1,448	0	0	1,448	0
SHOOK, PHILLIP POWELL	3,378	0	0	3,378	0
OTHER	(209)	0	0	(209)	0
Total Mississippi	6,403	0	0	6,403	0
Bio Tech					
ADAMS, THOMAS BRANTLEY	709	0	0	0	709
BROWN III, THOMAS DONALD	1,094	0	0	0	1,094
MARA, TED BROWNLEE	633	0	0	0	633
MCIE, ERICK P	1,006	0	0	0	1,006
NANCE, DONALD BRYON	131	0	0	0	131
WHITT, STEPHEN R	984	0	0	0	984
PT BRYAN, WILLIAM K	103	0	0	0	103
PT CARTER JR., WILLIAM B.	488	0	0	0	488
PT HORNE, JASON MATTHEW	38	0	0	0	38
PT HALSEED, JACK E	83	0	0	0	83
PT NANCE, DONALD BRYON	138	0	0	0	138
PT WILLIS, IVY LEE III	42	0	0	0	42
OTHER	(2)	0	0	0	(2)
Total Bio Tech	5,447	0	0	0	5,447

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/90

Employee	Total	36-0750	38-0770	65-0290	93-0006
		Louisiana Water Service	Utilities, Inc. of Louisiana	Charleston Utilities	Bio-Tech
PTA					
Louisiana					
BRANDT, MICHAEL J	56	32	24	0	0
BURKHALTER, VINCENT LAROY	56	32	24	0	0
COOK, GREGORY ALAN	56	32	24	0	0
FERN II, CHRISTIAN P	56	32	24	0	0
FLYNN, PATRICK C	56	32	24	0	0
FREY, LEONARD J	56	32	24	0	0
KENNEDY, ALVIN WESLEY	56	32	24	0	0
PERRODIN, DAVID D	7	4	3	0	0
THIGPEN JR, GRADY LAVEL	56	32	24	0	0
VENEZIA JR, JAMES JOSEPH	56	32	24	0	0
WILLIAMS JR, DELOS RAY	56	32	24	0	0
WILLIAMS, SUSAN LEAH	56	32	24	0	0
PT WILLIAMS, ALEX EDWARD	56	32	24	0	0
OTHER	(1)	(1)	0	0	0
Total Louisiana	678	387	291	0	0
Mississippi					
CURTIS JR, ALBERT	56	0	0	56	0
SHELTON, MATHEW JAMES	56	0	0	56	0
SHOOK, PHILLIP POWELL	56	0	0	56	0
OTHER	0	0	0	0	0
Total Mississippi	168	0	0	168	0
Bio-Tech					
ADAMS, THOMAS BRANTLEY	56	0	0	0	56
BROWN III, THOMAS DONALD	56	0	0	0	56
MARA, TED BROWNLEE	56	0	0	0	56
MCIE, ERICK P	56	0	0	0	56
NANCE, DONALD BRYON	14	0	0	0	14
WHITT, STEPHEN R	56	0	0	0	56
PT BRYAN, WILLIAM K	11	0	0	0	11
PT CARTER JR., WILLIAM B.	51	0	0	0	51
PT HORNE, JASON MATTHEW	4	0	0	0	4
PT MALSEED, JACK E	9	0	0	0	9
PT NANCE, DONALD BRYON	14	0	0	0	14
PT WILLIS, IVY LEE III	4	0	0	0	4
OTHER	(25)	0	0	0	(25)
Total Bio Tech	362	0	0	0	362

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	36-0750 Louisiana Water Service	38-0770 Utilities, Inc. of Louisiana	65-0290 Charleston Utilities	93-0006 Bio-Tech
SDA					
Louisiana					
BRANDT, MICHAEL J	159	91	68	0	0
BURKHALTER, VINCENT LAROE	159	91	68	0	0
COOK, GREGORY ALAN	159	91	68	0	0
FERN II, CHRISTIAN P	159	91	68	0	0
FLYNN, PATRICK C	159	91	68	0	0
PREY, LEONARD J	159	91	68	0	0
KENNEDY, ALVIN WESLEY	159	91	68	0	0
PERRODIN, DAVID D	19	11	8	0	0
THIGPEN JR, GRADY LAVEL	159	91	68	0	0
VENEZIA JR, JAMES JOSEPH	159	91	68	0	0
WILLIAMS JR, DELOS RAY	159	91	68	0	0
WILLIAMS, SUSAN LEAH	159	91	68	0	0
PT WILLIAMS, ALEX EDWARD	159	91	68	0	0
OTHER	(1)	(1)	0	0	0
Total Louisiana	1,925	1,102	824	0	0
Mississippi					
CURTIS JR, ALBERT	35	0	0	35	0
SHELTON, MATHEW JAMES	35	0	0	35	0
SHOOK, PHILLIP POWELL	35	0	0	35	0
OTHER	0	0	0	0	0
Total Mississippi	105	0	0	105	0
Bio - Tech					
ADAMS, THOMAS BRANTLEY	42	0	0	0	42
BROWN III, THOMAS DONALD	42	0	0	0	42
MARA, TED BROWNLEE	42	0	0	0	42
MCIE, ERICK P	42	0	0	0	42
NANCE, DONALD BRYON	10	0	0	0	10
WHITT, STEPHEN R	42	0	0	0	42
PT BRYAN, WILLIAM K	8	0	0	0	8
PT CARTER JR., WILLIAM B.	38	0	0	0	38
PT HORNE, JASON MATTHEW	3	0	0	0	3
PT MALSEED, JACK E	6	0	0	0	6
PT NANCE, DONALD BRYON	11	0	0	0	11
PT WILLIS, IVY LEE III	3	0	0	0	3
OTHER	72	0	0	0	72
Total Bio Tech	362	0	0	0	361

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	36-0750	38-0770	65-0290	93-0006
		Louisiana	Utilities, Inc. of Louisiana	Charleston Utilities	Bio-Tech
Pension					
Louisiana					
BRANDT, MICHAEL J	634	362	272	0	0
BURKHALTER, VINCENT LARCY	502	287	215	0	0
COOK, GREGORY ALAN	560	320	240	0	0
FERN II, CHRISTIAN P	592	338	254	0	0
FLYNN, PATRICK C	1,245	711	534	0	0
FREY, LEONARD J	834	476	358	0	0
KENNEDY, ALVIN WESLEY	875	500	375	0	0
PERRODIN, DAVID D	17	10	7	0	0
THIGPEN JR, GRADY LAVEL	576	329	247	0	0
VENEZIA JR, JAMES JOSEPH	336	192	144	0	0
WILLIAMS JR, DELOS RAY	1,196	683	513	0	0
WILLIAMS, SUSAN LEAH	669	382	287	0	0
PT WILLIAMS, ALEX EDWARD	0	0	0	0	0
OTHER	0	0	0	0	0
Total Louisiana	8,036	4,590	3,446	0	0
Mississippi					
CURTIS JR, ALBERT	493	0	0	493	0
SHELTON, MATHEW JAMES	399	0	0	399	0
SHOOK, PHILLIP POWELL	932	0	0	932	0
OTHER	0	0	0	0	0
Total Mississippi	1,824	0	0	1,824	0
Bio-Tech					
ADAMS, THOMAS BRANTLEY	196	0	0	0	196
BROWN III, THOMAS DONALD	302	0	0	0	302
MARA, TED BROWNLEE	175	0	0	0	175
MCIE, ERICK P	277	0	0	0	277
NANCE, DONALD BRYON	36	0	0	0	36
WHITT, STEPHEN R	271	0	0	0	271
PT BRYAN, WILLIAM K	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0
PT HORNE, JASON MATTHEW	0	0	0	0	0
PT MALSEED, JACK E	0	0	0	0	0
PT NANCE, DONALD BRYON	0	0	0	0	0
PT WILLIS, IVY LEE III	0	0	0	0	0
OTHER	0	0	0	0	0
Total Bio Tech	1,257	0	0	0	1,257

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	36-0750	38-0770	65-0290	93-0006
		Louisiana Water Service	Utilities, Inc. of Louisiana	Charleston Utilities	Bio-Tech
RSOP					
Louisiana					
BRANDT, MICHAEL J	736	420	316	0	0
BURKHALTER, VINCENT LAROY	582	332	250	0	0
COOK, GREGORY ALAN	650	371	279	0	0
FERN II, CHRISTIAN P	687	392	295	0	0
FLYNN, PATRICK C	1,446	826	620	0	0
FREY, LEONARD J	960	553	415	0	0
KENNEDY, ALVIN WESLEY	1,016	580	436	0	0
PERRODIN, DAVID D	20	11	9	0	0
THIGPEN JR, GRADY LAVEL	660	382	286	0	0
VENEZIA JR, JAMES JOSEPH	390	223	167	0	0
WILLIAMS JR, DELOS RAY	1,388	793	595	0	0
WILLIAMS, SUSAN LEAH	777	444	333	0	0
PT WILLIAMS, ALEX EDWARD	0	0	0	0	0
OTHER	0	0	0	0	0
Total Louisiana	9,328	5,327	4,001	0	0
Mississippi					
CURTIS JR, ALBERT	572	0	0	572	0
SHELTON, MATHEW JAMES	464	0	0	464	0
SHOOK, PHILLIP POWELL	1,082	0	0	1,082	0
OTHER	0	0	0	0	0
Total Mississippi	2,118	0	0	2,118	0
Bio-Tech					
ADAMS, THOMAS BRANTLEY	227	0	0	0	227
BROWN III, THOMAS DONALD	350	0	0	0	350
MARA, TED BROWNLEE	203	0	0	0	203
MCIE, ERICK P	322	0	0	0	322
NANCE, DONALD BRYON	42	0	0	0	42
WHITT, STEPHEN R	315	0	0	0	315
PT BRYAN, WILLIAM K	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0
PT HORNE, JASON MATTHEW	0	0	0	0	0
PT MALSEED, JACK E	0	0	0	0	0
PT NANCE, DONALD BRYON	0	0	0	0	0
PT WILLIS, IVY LEE III	0	0	0	0	0
OTHER	0	0	0	0	0
Total Bio Tech	1,459	0	0	0	1,459
Health Insurance					
Louisiana					
BRANDT, MICHAEL J	3,019	1,725	1,294	0	0
BURKHALTER, VINCENT LAROY	3,019	1,725	1,294	0	0
COOK, GREGORY ALAN	3,019	1,725	1,294	0	0
FERN II, CHRISTIAN P	3,019	1,725	1,294	0	0
FLYNN, PATRICK C	3,019	1,725	1,294	0	0
FREY, LEONARD J	3,019	1,725	1,294	0	0
KENNEDY, ALVIN WESLEY	3,019	1,725	1,294	0	0
PERRODIN, DAVID D	3,019	1,725	1,294	0	0
THIGPEN JR, GRADY LAVEL	3,019	1,725	1,294	0	0
VENEZIA JR, JAMES JOSEPH	3,019	1,725	1,294	0	0
WILLIAMS JR, DELOS RAY	3,019	1,725	1,294	0	0
WILLIAMS, SUSAN LEAH	3,019	1,725	1,294	0	0
PT WILLIAMS, ALEX EDWARD	0	0	0	0	0
OTHER	0	0	0	0	0
Total Louisiana	36,228	20,700	15,528	0	0
Mississippi					
CURTIS JR, ALBERT	3,019	0	0	3,019	0
SHELTON, MATHEW JAMES	3,019	0	0	3,019	0
SHOOK, PHILLIP POWELL	3,019	0	0	3,019	0
OTHER	0	0	0	0	0
Total Mississippi	9,057	0	0	9,057	0

WATER SERVICE CORPORATION
 SE 50 - Operator Salary
 Distribution of Direct
 Salaries and Benefits
 Year Ended 12/31/98

Employee	Total	36-0750	38-0770	65-0290	93-0006
		Louisiana Water Service	Utilities, Inc. of Louisiana	Charleston Utilities	Bio-Tech
Bio-Tech					
ADAMS, THOMAS BRANTLEY	3,019	0	0	0	3,019
BROWN III, THOMAS DONALD	3,019	0	0	0	3,019
MARA, TED BROWNLEE	3,019	0	0	0	3,019
MCIE, ERICK P	3,019	0	0	0	3,019
NANCE, DONALD BRYON	3,019	0	0	0	3,019
WHITT, STEPHEN R	3,019	0	0	0	3,019
PT BRYAN, WILLIAM K	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0
PT HORNE, JASON MATTHEW	0	0	0	0	0
PT MALSEED, JACK E	0	0	0	0	0
PT NANCE, DONALD BRYON	0	0	0	0	0
PT WILLIS, IVY LEE III	0	0	0	0	0
OTHER	0	0	0	0	0
Total Bio Tech	18,114	0	0	0	18,114
Other					
Louisiana					
BRANDT, MICHAEL J	360	206	154	0	0
BURKHALTER, VINCENT LAROE	360	206	154	0	0
COOK, GREGORY ALAN	360	206	154	0	0
FERN II, CHRISTIAN P	360	206	154	0	0
FLYNN, PATRICK C	360	206	154	0	0
FREY, LEONARD J	360	206	154	0	0
KENNEDY, ALVIN WESLEY	360	206	154	0	0
PERRODIN, DAVID D	360	206	154	0	0
THIGPEN JR, GRADY LAVEL	360	206	154	0	0
VENEZIA JR, JAMES JOSEPH	360	206	154	0	0
WILLIAMS JR, DELOS RAY	360	206	154	0	0
WILLIAMS, SUSAN LEAH	360	206	154	0	0
PT WILLIAMS, ALEX EDWARD	0	0	0	0	0
OTHER	0	0	0	0	0
Total Louisiana	4,320	2,472	1,848	0	0
Mississippi					
CURTIS JR, ALBERT	360	0	0	360	0
SHELTON, MATHEW JAMES	360	0	0	360	0
SHOOK, PHILLIP POWELL	360	0	0	360	0
OTHER	0	0	0	0	0
Total Mississippi	1,080	0	0	1,080	0
Bio-Tech					
ADAMS, THOMAS BRANTLEY	360	0	0	0	360
BROWN III, THOMAS DONALD	360	0	0	0	360
MARA, TED BROWNLEE	360	0	0	0	360
MCIE, ERICK P	360	0	0	0	360
NANCE, DONALD BRYON	360	0	0	0	360
WHITT, STEPHEN R	360	0	0	0	360
PT BRYAN, WILLIAM K	0	0	0	0	0
PT CARTER JR., WILLIAM B.	0	0	0	0	0
PT HORNE, JASON MATTHEW	0	0	0	0	0
PT MALSEED, JACK E	0	0	0	0	0
PT NANCE, DONALD BRYON	0	0	0	0	0
PT WILLIS, IVY LEE III	0	0	0	0	0
OTHER	0	0	0	0	0
Total Bio Tech	2,160	0	0	0	2,160

Water Service Corporation
 Distribution of Insurance between Accounts

	1998		
	WSC Trial Balance		
	Total	Health	Other
Insurance per SE 50			
6049010 Health Ins. Reimb	743,571	743,571	
6049011 Employee Ins. Deductions	(216,005)	(216,005)	
6049012 Health Costs & Other	34,843	34,843	
6049015 Dental Ins. Reimbursements	78,428	78,428	
6049030 Tuition	0		0
6049040 Deferred Compensation	5,000		5,000
6049050 Health Ins. Premiums	171,336	171,336	
6049055 Dental Premiums	9,088	9,088	
6049060 Term Life Ins.	43,703		43,703
6049065 Term Life Ins. - OPT	1,254		1,254
6049066 Depend Life Ins.-OPT	235		235
6049080 Disability Insurance	18,706		18,706
6049090 Other Emp Pens & Benefits	29,040		29,040
Total	<u>919,199</u>	<u>821,260</u>	<u>97,939</u>
# of Full Time Employees		272	272
		3,019	360
Pension per WSC T/B	211,893	10,039,753	2.11%
ESOP per WSC T/B	246,353	10,039,753	2.45%

WATER SERVICE CORPORATION

SE.51

Distribution of Computer Costs

SE.51**Distribution of Computer Costs
FYE 12/31/98**

Account Number	Account Name	Co. - 02 Balance	Dist Code	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
6369005	Computer Salaries	152,369	4	1,067	198	61	137	290	137	91	381
6369007	Outside Computer Cons.	19,336	4	135	25	8	17	37	17	12	48
6369009	Computer Maint	44,878	4	314	58	18	40	85	40	27	112
6019045	Computer-Amort & Prog. Cx	57,995	4	406	75	23	52	110	52	35	145
6759016	Microfilming	7,639	4	53	10	3	7	15	7	5	19
6759115	Office Comp Phone Line	486	4	3	1	0	0	1	0	0	1
4032098	Depreciation - Computer	102,469	5	1,898	486	89	382	782	203	75	920
4141040	Sale of Equipment	0	4	0	0	0	0	0	0	0	0
Total		385,172		3,876	853	202	635	1,320	456	245	1,626

SE.51**Distribution of Computer Costs
FYE 12/31/98**

Account Number	Account Name	Co. - 02 Balance	Dist Code	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	Lake Marlan	22-0082 Valentine	23-0086 Walk Up Woods
6369005	Computer Salaries	152,369	4	869	350	960	564	366	244	46	122
6369007	Outside Computer Cons.	19,336	4	110	44	122	72	46	31	6	15
6369009	Computer Maint	44,878	4	256	103	283	166	108	72	13	36
6019045	Computer-Amort & Prog. Co	57,995	4	331	133	365	215	139	93	17	46
6759016	Microfilming	7,639	4	44	18	48	28	18	12	2	6
6759115	Office Comp Phone Line	486	4	3	1	3	2	1	1	0	0
4032098	Depreciation - Computer	102,469	5	3,409	583	2,872	1,179	455	452	112	360
4141040	Sale of Equipment	0	4	0	0	0	0	0	0	0	0
Total		385,172		5,022	1,232	4,653	2,226	1,133	905	196	585

SE.51**Distribution of Computer Costs
FYE 12/31/98**

SE 51 - Page 3 of 8

Account Number	Account Name	Co. - 02 Balance	Dist Code	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	34-0120 UI of Nevada	35-0110 Spring Creek	36-0750 Louisiana Water Service
6369005	Computer Salaries	152,369	4	1,828	594	91	213	198	1,112	5,699	7,420
6369007	Outside Computer Cons.	19,336	4	232	75	12	27	25	141	723	942
6369009	Computer Maint	44,878	4	539	175	27	63	58	328	1,678	2,186
6019045	Computer-Amort & Prog. Ct	57,995	4	696	226	35	81	75	423	2,169	2,824
6759016	Microfilming	7,639	4	92	30	5	11	10	56	286	372
6759115	Office Comp Phone Line	486	4	6	2	0	1	1	4	18	24
4032098	Depreciation - Computer	102,469	5	3,483	854	217	493	587	785	3,007	3,951
4141040	Sale of Equipment	0	4	0	0	0	0	0	0	0	0
Total		385,172		6,876	1,956	387	889	954	2,849	13,580	17,719

SE.51**Distribution of Computer Costs
FYE 12/31/98**

Account Number	Account Name	Co. - 02 Balance	Dist Code	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 Serv	47-0225 Massanutten	50-0245 Holiday Service
6369005	Computer Salaries	152,369	4	3,245	1,234	366	640	945	2,148	1,493	625
6369007	Outside Computer Cons.	19,336	4	412	157	46	81	120	273	189	79
6369009	Computer Maint	44,878	4	956	364	108	188	278	633	440	184
6019045	Computer-Amort & Prog. Cx	57,995	4	1,235	470	139	244	360	818	568	238
6759016	Microfilming	7,639	4	163	62	18	32	47	108	75	31
6759115	Office Comp Phone Line	486	4	10	4	1	2	3	7	5	2
4032098	Depreciation - Computer	102,469	5	2,757	1,035	122	529	858	1,055	1,513	360
4141040	Sale of Equipment	0	4	0	0	0	0	0	0	0	0
Total		385,172		8,778	3,326	800	1,716	2,611	5,042	4,283	1,519

SE.51**Distribution of Computer Costs
FYE 12/31/88**

Account Number	Account Name	Co. - 02 Balance	Dist Code	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 Tierre Verde	62-0641 Lake Placid
6369005	Computer Salaries	152,369	4	1,371	1,128	3,520	213	533	2,682	46	305
6369007	Outside Computer Cons.	19,336	4	174	143	447	27	68	340	6	39
6369009	Computer Maint	44,878	4	404	332	1,037	63	157	790	13	90
6019045	Computer-Amort & Prog. Cr	57,995	4	522	429	1,340	81	203	1,021	17	116
6759016	Microfilming	7,639	4	69	57	176	11	27	134	2	15
6759115	Office Comp Phone Line	486	4	4	4	11	1	2	9	0	1
4032098	Depreciation - Computer	102,469	5	681	1,215	3,262	182	565	6,751	547	197
4141040	Sale of Equipment	0	4	0	0	0	0	0	0	0	0
Total		385,172		3,225	3,308	9,793	578	1,555	11,727	631	763

SE.51**Distribution of Computer Costs
FYE 12/31/98**

Account Number	Account Name	Co. - 02 Balance	Dist Code	64-0643 Eastlake Utilities	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood	69-0649 Wedge-field	70-0298 Carolina Water Service	73-0673 UI of Eagle Ridge
6369005	Computer Salaries	152,369	4	1,600	1,265	2,423	9,051	2,986	1,463	20,143	1,478
6369007	Outside Computer Cons.	19,336	4	203	160	307	1,149	379	186	2,556	188
6369009	Computer Maint	44,878	4	471	372	714	2,666	880	431	5,933	435
6019045	Computer-Amort & Prog. Ct	57,995	4	609	481	922	3,445	1,137	557	7,667	563
6759016	Microfilming	7,639	4	80	63	121	454	150	73	1,010	74
6759115	Office Comp Phone Line	486	4	5	4	8	29	10	5	64	5
4032098	Depreciation - Computer	102,469	5	855	999	1,284	3,460	1,223	761	8,586	557
4141040	Sale of Equipment	0	4	0	0	0	0	0	0	0	0
Total		385,172		3,823	3,344	5,779	20,254	6,765	3,476	45,959	3,300

SE.51**Distribution of Computer Costs
FYE 12/31/88**

Account Number	Account Name	Co. - 02 Balance	Dist Code	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 Riverpointe	83-0800 CWS Systems	85-0545 Wautauga Vista
6369005	Computer Salaries	152,369	4	198	1,493	305	3,124	38,397	350	10,239	274
6369007	Outside Computer Cons.	19,336	4	25	189	39	396	4,873	44	1,299	35
6369009	Computer Maint	44,878	4	58	440	90	920	11,309	103	3,016	81
6019045	Computer-Amort & Prog. Ct	57,995	4	75	568	116	1,189	14,615	133	3,897	104
6759016	Microfilming	7,639	4	10	75	15	157	1,925	18	513	14
6759115	Office Comp Phone Line	486	4	1	5	1	10	122	1	33	1
4032098	Depreciation - Computer	102,469	5	113	786	191	1,508	16,030	158	4,741	93
4141040	Sale of Equipment	0	4	0	0	0	0	0	0	0	0
Total		385,172		480	3,556	757	7,304	87,271	807	23,738	602

SE.51**Distribution of Computer Costs
FYE 12/31/88**

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Account Number	Account Name	Co. - 02 Balance	Dist Code	86-0900 Carolina Tract	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	94-006 Bio Tech
6369005	Computer Salaries	152,369	4	1,935	2,819	152	1,691	5,683	1,310	335	122
6369007	Outside Computer Cons.	19,336	4	246	358	19	215	721	166	43	15
6369009	Computer Maint	44,878	4	570	830	45	498	1,674	386	99	36
6019045	Computer-Amort & Prog. Cx	57,995	4	737	1,073	58	644	2,163	499	128	46
6759016	Microfilming	7,639	4	97	141	8	85	285	66	17	6
6759115	Office Comp Phone Line	486	4	6	9	0	5	18	4	1	0
4032098	Depreciation - Computer	102,469	5	981	1,274	3,312	1,046	3,869	1,094	268	15
4141040	Sale of Equipment	0	4	0	0	0	0	0	0	0	0
Total		385,172		4,572	6,504	3,594	4,184	14,413	3,525	891	240

WATER SERVICE CORPORATION

SE.52

Distribution of Insurance Expenses

SE.52

Distribution of Insurance Expense
FYE 12/31/98

Summary

	Weighted Insurance Distribution CODE 11	Acct 534-90 Other Insurance
05 Apple Canyon	0.582%	3,346
06 Camelot	0.193%	1,110
07 Charmar	0.031%	178
08 Cherry Hill	0.157%	903
09 Clarendon	0.302%	1,736
11 County Line	0.071%	408
12 DelMar	0.028%	161
13 Ferson Creek	0.316%	1,817
14 Galena Territory	1.266%	7,278
15 Killarney	0.210%	1,207
16 Lake Holiday	1.388%	7,980
17 Lake Wildwood	0.503%	2,892
18 Northern Hills	0.224%	1,288
20 Lake Marian	0.166%	954
22 Valentine	0.041%	236
23 Walk-up Woods	0.130%	747
24 Whisp.Hills/Pist./Sun	2.338%	13,441
26 Medina	0.358%	2,058
28 Cedar Bluff	0.093%	535
29 Harbor Ridge	0.457%	2,627
30 Great Northern	0.329%	1,891
34 UI of Nevada	0.405%	2,328
35 Spring Creek	2.140%	12,303
36 Louisiana Water Service	3.095%	17,793
38 Utilities Inc. of Louisiana	3.547%	20,392
40 Utilities, Inc. of Maryland	2.395%	13,769
41 Colchester	0.420%	2,415
42 Greenridge Utilities, Inc.	0.654%	3,760
43 Provinces	1.379%	7,928
44 Maryland Water Service	1.208%	6,945
47 Massanutten	2.123%	12,205
50 Holiday Service	0.666%	3,829
52 Utilities, Inc. of Pennsylvania	0.849%	4,881
53 Penn Estates	0.899%	5,168
55 Skidaway	3.392%	19,501
56 Elk River	0.144%	828
57 Montague	0.664%	3,817
60 Twin Lakes Utilities	2.801%	16,103
61 Terre Verde	0.546%	3,139
62 Lake Placid	0.127%	730
64 Eastlake	0.796%	4,588
65 Charleston Utilities	1.273%	7,319
66 Pebble Creek	1.305%	7,503
67 Alafaya	2.486%	14,292
68 UI of Longwood	1.270%	7,301
69 Wedgefield	0.932%	5,358
70 CWS (South Carolina)	10.438%	60,009
73 UI of Eagle Ridge	0.893%	5,134
74 Southland Utilities	0.125%	719
75 United Utility Co.	1.319%	7,583
77 South Carolina Utilities	0.267%	1,535
79 Tega Cay Water Service	1.736%	9,980
80 CWS of NC	21.812%	125,399
81 Riverpointe Company	0.183%	1,052
83 CWS Systems, Inc.	4.116%	23,663
85 Wautauga Vista	0.269%	1,547
86 Carolina Trace	1.159%	6,663
87 Transylvania	1.441%	8,284
88 Mid-County Services, Inc.	2.684%	15,431
89 Lake Utility	1.360%	7,851
90 UIF	4.903%	28,188
91 Miles Grant	1.085%	6,238
92 Tennessee Water Service	0.221%	1,271
94 Bio Tech	1.286%	7,393

100.000%	574,928
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SE.52
Distribution of Insurance Expense
FYE 12/31/98

General Property Insurance

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

	Customer Equivalents ● 6/30/97	Customer Equivalent Percentage CODE I	Code 5	Elevated Tanks	2335 Sanden Northbrook	Banner Elk NC	Whispering Pines NC	Upper Marlboro MD	West Columbia SC	Skidaway GA	Altamonte Springs FL	Covington LA	Spring Creek NY	Illinois Corporate Travel	Land & Lab Technology	Total	% of Total Code 7
05 Apple Canyon	1,138	0.837%	1.852%		56,600											56,600	0.491%
06 Carmelot	298	0.218%	0.474%		14,500											14,500	0.126%
07 Charmor	53	0.039%	0.087%		2,700											2,700	0.023%
08 Cherry Hill	234	0.172%	0.373%		11,400											11,400	0.099%
09 Clarendon	477	0.351%	0.763%		23,300											23,300	0.202%
11 County Line	120	0.088%	0.198%		6,000											6,000	0.052%
12 DelMar	42	0.031%	0.073%		2,200											2,200	0.019%
13 Ferson Creek	580	0.412%	0.898%		27,400											27,400	0.238%
14 Galena Territory	2,104	1.547%	3.327%		101,600											101,600	0.881%
15 Killarney	348	0.256%	0.569%		17,400											17,400	0.151%
16 Lake Holiday	1,780	1.294%	2.803%	250,000	85,800											335,600	2.910%
17 Lake Wildwood	713	0.524%	1.151%		35,200											35,200	0.305%
18 Northern Hills	287	0.198%	0.444%		13,600											13,600	0.118%
20 Lake Marian	272	0.200%	0.441%		13,500											13,500	0.117%
22 Valentine	88	0.065%	0.109%		3,300											3,300	0.029%
23 Walk-up Woods	220	0.162%	0.351%		10,700											10,700	0.093%
24 Whip.Hills/Plst./Sun	2,098	1.541%	3.399%	550,000	103,800											653,800	5.689%
26 Medna	508	0.372%	0.833%		25,400											25,400	0.220%
28 Cedar Bluff	132	0.097%	0.212%		6,500											6,500	0.056%
29 Harbor Ridge	299	0.220%	0.481%	125,000	14,700											139,700	1.211%
30 Great Northern	380	0.285%	0.573%		17,500											17,500	0.152%
34 UI of Nevada	1,300	0.956%	0.769%		23,400											23,400	0.203%
35 Spring Creek	4,733	3.480%	2.835%		89,700											89,700	0.777%
36 Louisiana Water Service	6,230	4.581%	3.856%		117,800											117,800	1.026%
38 UI of Louisiana	4,878	3.438%	2.891%	600,000	82,200											682,200	5.921%
40 UI of Maryland	1,752	1.288%	1.010%	400,000	30,900											430,900	3.721%
41 Colchester	189	0.124%	0.119%		3,800											3,800	0.033%
42 Greenridge	893	0.657%	0.516%		15,800											15,800	0.137%
43 Provinces	1,464	1.077%	0.837%	250,000	25,800											275,800	2.394%
44 Maryland water Service	1,635	1.202%	1.030%		31,500											31,500	0.273%
47 Messanatten	2,815	1.923%	1.477%		45,100											45,100	0.391%
50 Holiday Service	578	0.424%	0.351%	150,000	10,700											160,700	1.393%
52 UI of Pennsylvania	1,058	0.778%	0.666%		20,300											20,300	0.176%
53 Penn Estates	2,112	1.553%	1.186%		36,200											36,200	0.314%
55 Skidaway	5,588	4.108%	3.183%	400,000	97,200											497,200	4.304%
56 Elk River	309	0.227%	0.178%		5,400											5,400	0.047%
57 Montague	980	0.721%	0.551%		16,800											16,800	0.146%
60 Twin Lakes Utilities	4,112	3.024%	2.334%	300,000	201,300											501,300	4.347%
61 Terre Verde	1,030	0.757%	0.534%		16,300											16,300	0.141%
62 Lake Placid	321	0.236%	0.192%		5,900											5,900	0.051%
64 Eastlake	1,348	0.991%	0.834%		25,500											25,500	0.221%
65 Charleston Utilities	1,879	1.395%	0.975%	87,500	29,800											117,300	1.017%
68 Pebble Creek	2,023	1.488%	1.253%		38,300											38,300	0.331%
67 Alafaya	5,022	3.693%	3.377%		103,200											103,200	0.894%
68 UI of Longwood	1,813	1.333%	1.194%		36,500											36,500	0.316%
69 Wedgefield	1,194	0.878%	0.743%		22,700											22,700	0.197%
70 CWS (South Carolina)	12,853	9.452%	8.379%	550,000	256,000											806,000	6.974%
73 UI of Eagle Ridge	806	0.593%	0.544%		16,800											16,800	0.144%
74 Southland Utilities	181	0.133%	0.110%		3,400											3,400	0.029%
75 United Utility Co.	1,236	0.909%	0.767%		23,400											23,400	0.203%
77 South Carolina Utilities	309	0.227%	0.186%		5,700											5,700	0.049%
79 Tega Cay Water Service	2,329	1.713%	1.472%	250,000	45,000											295,000	2.558%
80 CWS of NC	23,864	17.548%	15.644%	2,125,000	477,900	105,000	58,000									2,765,900	23.984%
81 Riverpointe Company	239	0.178%	0.154%		4,700											4,700	0.041%
83 CWS Systems, Inc.	7,249	5.331%	4.627%		141,400											141,400	1.225%
85 Wautauga Vista	131	0.096%	0.091%		2,800											2,800	0.024%
86 Carolina Trace	1,530	1.125%	0.957%	150,000	29,200											179,200	1.559%
87 Transylvania	1,934	1.422%	1.243%		38,000											38,000	0.330%
88 Mid-County Services, Inc.	6,254	4.596%	3.232%		98,700											98,700	0.856%
89 Lake Utility	1,896	1.247%	1.021%		31,200											31,200	0.270%
90 UIF	6,371	4.685%	3.776%		115,400											115,400	1.003%
91 Miles Grant	1,852	1.362%	1.068%		32,600											32,600	0.282%
92 Tennessee Water Service	446	0.328%	0.262%		7,800											7,800	0.068%
94 Land & Lab Technology	15	0.011%	0.015%		500											500	0.004%
	135,890	100.000%	100.000%	8,187,500	3,054,900	105,000	80,000	650,000	625,000	155,000	575,000	50,000	50,000	0	0	11,532,400	100.000%

SE.52

**Distribution of Insurance Expense
FYE 12/31/08**

Excess Liability Insurance

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

	Customer Equivalent Percentage CODE 1	Sewer Customers @ 6/30/98	Miles of Sewer Mains	Percentage of Miles of Sewer Mains to Total Miles	Water Customers @ 6/30/98	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 2	
05	Apple Canyon	0.837%			616	44,968,000	0.75%	36,951	0.606%	0.452%	
06	Camelot	0.218%	197	0.265%	197	14,381,000	0.24%	12,556	0.206%	0.237%	
07	Charmar	0.039%		0.000%	53	3,869,000	0.06%	2,027	0.033%	0.033%	
08	Cherry Hill	0.172%		0.000%	234	17,082,000	0.28%	11,107	0.182%	0.156%	
09	Clarendon	0.351%		0.000%	477	34,821,000	0.58%	20,629	0.339%	0.306%	
11	County Line	0.088%		0.000%	120	8,760,000	0.15%	4,589	0.075%	0.074%	
12	DelMar	0.031%		0.000%	83	6,059,000	0.10%	1,634	0.027%	0.043%	
13	Ferson Creek	0.412%	373	0.504%	373	27,229,000	0.45%	18,292	0.300%	0.419%	
14	Galena Territory	1.547%	832	1.122%	1,688	123,224,000	2.05%	80,212	1.317%	1.497%	
15	Killarney	0.256%		0.000%	348	25,404,000	0.42%	13,861	0.228%	0.217%	
16	Lake Holiday	1.294%		0.000%	1,852	120,596,000	2.01%	56,507	0.927%	0.978%	
17	Lake Wildwood	0.524%		0.000%	353	25,789,000	0.43%	39,347	0.646%	0.358%	
18	Northern Hills	0.198%	181	0.244%	172	12,556,000	0.21%	16,903	0.277%	0.243%	
20	Lake Marian	0.200%		0.000%	272	19,856,000	0.33%	11,093	0.182%	0.171%	
22	Valentine	0.050%		0.000%	68	4,964,000	0.08%	2,601	0.043%	0.042%	
23	Walk-up Woods	0.162%		0.000%	220	16,060,000	0.27%	8,444	0.139%	0.135%	
24	Whisp.Hills/Pist./Sun	1.541%		0.000%	2,096	153,008,000	2.55%	91,756	1.508%	1.351%	
26	Medina	0.372%	506	0.682%	0	0	0.00%	25,623	0.421%	0.368%	
28	Cedar Bluff	0.097%	132	0.178%	0	0	0.00%	6,612	0.109%	0.096%	
29	Harbor Ridge	0.220%	200	0.271%	199	14,527,000	0.24%	16,691	0.274%	0.262%	
30	Great Northern	0.265%		0.000%	360	26,280,000	0.44%	27,108	0.445%	0.294%	
34	Ul of Nevada	0.958%		0.000%	1,324	96,652,000	1.61%	24,637	0.404%	0.671%	
35	Spring Creek	3.480%	118	0.89	3,374	246,302,000	4.10%	160,646	2.637%	2.298%	
36	Louisiana Water Service	4.581%	4,119	31.20	5,559%	4,169	304,337,000	5.06%	223,681	3.671%	4.765%
38	Utilities Inc. of Louisiana	3.438%	3,086	23.38	4.165%	3,119	227,687,000	3.79%	167,888	2.756%	3.570%
40	Utilities, Inc. of Maryland	1.288%	1,163	8.81	1.570%	1,170	85,410,000	1.42%	101,485	1.666%	1.552%
41	Colchester	0.124%	169	1.28	0.228%	0	0	0.00%	35,741	0.587%	0.272%
42	Greenridge Utilities, Inc.	0.657%		0.000%	893	65,189,000	1.08%	43,494	0.714%	0.600%	
43	Provinces	1.077%		0.000%	1,464	106,872,000	1.78%	59,329	0.974%	0.917%	
44	Maryland Water Service	1.202%	1,053	7.98	1.422%	1,108	80,884,000	1.35%	66,987	1.099%	1.289%
47	Massanutten	1.923%	1,576	11.94	2.127%	1,571	114,683,000	1.91%	108,320	1.778%	1.938%
50	Holiday Service	0.424%		0.000%	374	27,302,000	0.45%	25,042	0.411%	0.288%	
52	Utilities, Inc. of Pennsylvania	0.778%	1,058	8.02	1.429%	0	0	0.00%	69,313	1.138%	0.855%
53	Penn Estates	1.553%	1,258	9.53	1.698%	1,258	91,834,000	1.53%	53,843	0.884%	1.370%
55	Skidaway	4.108%	3,377	25.58	4.557%	3,430	250,390,000	4.17%	148,715	2.441%	3.722%
56	Elk River	0.227%	124	0.94	0.167%	247	18,031,000	0.30%	7,070	0.116%	0.195%
57	Montague	0.721%	323	2.45	0.438%	818	59,714,000	0.99%	56,578	0.929%	0.786%
60	Twin Lakes Utilities	3.024%	2,718	20.59	3.668%	2,753	200,969,000	3.34%	137,540	2.257%	3.090%
61	Terre Verde	0.757%	2,059	15.60	2.779%	0	0	0.00%	31,609	0.519%	1.099%
62	Lake Placid	0.236%	237	1.80	0.321%	167	12,191,000	0.20%	1,122	0.018%	0.181%
64	Eastlake	0.991%	884	6.70	1.194%	906	66,138,000	1.10%	37,055	0.608%	0.967%
65	Charleston Utilities	1.235%		0.000%	1,679	122,567,000	2.04%	86,634	1.422%	1.154%	
66	Pebble Creek	1.488%	1,327	10.05	1.791%	1,359	99,207,000	1.65%	98,656	1.619%	1.687%
67	Alafaya	3.693%	5,022	38.05	6.779%	0	0	0.00%	182,409	2.994%	3.258%
68	Ul of Longwood	1.333%	1,813	13.73	2.446%	0	0	0.00%	86,761	1.424%	1.290%
69	Wedgfield	0.878%	784	5.94	1.058%	802	58,546,000	0.97%	70,537	1.158%	1.063%
70	CWS (South Carolina)	9.452%	10,444	79.12	14.096%	5,645	412,085,000	6.86%	651,229	10.689%	10.547%
73	Ul of Eagle Ridge	0.593%	1,612	12.21	2.175%	0	0	0.00%	70,774	1.162%	1.112%
74	Southland Utilities	0.133%		0.000%	181	13,213,000	0.22%	8,675	0.142%	0.121%	
75	United Utility Co.	0.909%	1,365	10.34	1.842%	85	6,205,000	0.10%	100,895	1.656%	1.200%
77	South Carolina Utilities	0.227%	309	2.34	0.417%	0	0	0.00%	20,826	0.342%	0.253%
79	Tega Cay Water Service	1.713%	1,528	11.58	2.063%	1,601	116,873,000	1.94%	83,823	1.376%	1.795%
80	CWS of NC	17.548%	10,208	77.33	13.777%	17,263	1,260,199,000	20.97%	1,292,278	21.210%	18.653%
81	Riverpointe Company	0.176%	159	1.20	0.214%	159	11,607,000	0.19%	13,270	0.218%	0.208%
83	CWS Systems, Inc.	5.331%	2,415	18.30	3.260%	4,936	360,328,000	6.00%	315,593	5.180%	4.812%
85	Wautauga Vista	0.098%		0.000%	131	9,563,000	0.16%	26,868	0.441%	0.200%	
86	Carolina Trace	1.125%	988	7.48	1.333%	1,038	75,774,000	1.28%	64,256	1.055%	1.216%
87	Transylvania	1.422%	673	5.10	0.909%	933	68,109,000	1.13%	107,198	1.759%	1.267%
88	Mid-County Services, Inc.	4.599%	6,254	47.38	8.441%	0	0	0.00%	191,940	3.150%	3.864%
89	Lake Utility	1.247%		0.000%	1,696	123,808,000	2.06%	100,815	1.655%	1.238%	
90	UIF	4.685%	2,252	17.06	3.039%	5,385	393,105,000	6.54%	300,399	4.930%	4.837%
91	Miles Grant	1.362%	1,195	9.05	1.612%	1,254	91,542,000	1.52%	69,756	1.145%	1.427%
92	Tennessee Water Service	0.328%		0.000%	446	32,558,000	0.54%	12,678	0.208%	0.250%	
94	Land & Lab Technology	0.011%		0.000%	0	0	0.00%	71,764	1.178%	0.393%	
	100.000%	74,091	561.29	100.000%	82,319	6,009,287,000	100.000%	6,092,672	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 Expense
FYE 12/31/98

Workman's Compensation

Workman's Compensation insurance is based on operations payroll.

	Operators Payroll	Percentage of Company's Payroll to Total Payroll CODE 9	
05	Apple Canyon	36,951	0.606%
06	Camelot	12,556	0.206%
07	Charmar	2,027	0.033%
08	Cherry Hill	11,107	0.182%
09	Clarendon	20,629	0.339%
11	County Line	4,589	0.075%
12	DelMar	1,634	0.027%
13	Ferson Creek	18,292	0.300%
14	Galena Territory	80,212	1.317%
15	Killarney	13,861	0.228%
16	Lake Holiday	56,507	0.927%
17	Lake Wildwood	39,347	0.646%
18	Northern Hills	16,903	0.277%
20	Lake Marian	11,093	0.182%
22	Valentine	2,601	0.043%
23	Walk-up Woods	8,444	0.139%
24	Whisp.Hills/Pist./Sun	91,756	1.506%
26	Medina	25,623	0.421%
28	Cedar Bluff	6,612	0.109%
29	Harbor Ridge	16,691	0.274%
30	Great Northern	27,108	0.445%
34	UI of Nevada	24,637	0.404%
35	Spring Creek	160,646	2.637%
36	Louisiana Water Service	223,681	3.671%
38	Utilities Inc. of Louisiana	167,888	2.756%
40	Utilities, Inc. of Maryland	101,485	1.666%
41	Colchester	35,741	0.587%
42	Greenridge Utilities, Inc.	43,494	0.714%
43	Provinces	59,329	0.974%
44	Maryland Water Service	66,967	1.099%
47	Massanutten	108,320	1.778%
50	Holiday Service	25,042	0.411%
52	Utilities, Inc. of Pennsylvania	69,313	1.138%
53	Penn Estates	53,843	0.884%
55	Skidaway	148,715	2.441%
56	Elk River	7,070	0.116%
57	Montague	56,578	0.929%
60	Twin Lakes Utilities	137,540	2.257%
61	Terre Verde	31,609	0.519%
62	Lake Placid	1,122	0.018%
64	Eastlake	37,055	0.608%
65	Charleston Utilites	86,634	1.422%
66	Pebble Creek	98,656	1.619%
67	Alafaya	182,409	2.994%
68	UI of Longwood	86,761	1.424%
69	Wedgfield	70,537	1.158%
70	CWS (South Carolina)	651,229	10.689%
73	UI of Eagle Ridge	70,774	1.162%
74	Southland Utilites	8,675	0.142%
75	United Utility Co.	100,895	1.656%
77	South Carolina Utilities	20,826	0.342%
79	Tega Cay Water Service	83,823	1.376%
80	CWS of NC	1,292,278	21.210%
81	Riverpointe Company	13,270	0.218%
83	CWS Systems, Inc.	315,593	5.180%
85	Wautauga Vista	26,868	0.441%
86	Carolina Trace	64,256	1.055%
87	Transylvania	107,198	1.759%
88	Mid-County Services, Inc.	191,940	3.150%
89	Lake Utility	100,815	1.655%
90	UIF	300,399	4.930%
91	Miles Grant	69,756	1.145%
92	Tennessee Water Service	12,678	0.208%
94	Bio Tech	71,764	1.178%
	6,092,672	100.000%	

Auto Insurance

Auto Insurance is based on the number of vehicles insured.

	Customer Equivalents 6/30/98	Illinois	Florida	Georgia, Ohio Mississippi, Indiana	Louisiana	NC	Nevada	NJ Penn	SC	Maryland Virginia	Total	Percentage of Autos To Total CODE 10	
05	Apple Canyon	1,138	1.79								1.79	0.760%	
06	Camelot	296	0.47								0.47	0.200%	
07	Charmar	53	0.08								0.08	0.030%	
08	Cherry Hill	234	0.37								0.37	0.160%	
09	Clarendon	477	0.75								0.75	0.320%	
11	County Line	120	0.19								0.19	0.080%	
12	DelMar	42	0.07								0.07	0.030%	
13	Person Creek	560	0.88								0.88	0.370%	
14	Galena Territory	2,104	3.31								3.31	1.400%	
15	Killarney	348	0.55								0.55	0.230%	
16	Lake Holiday	1,760	2.77								2.77	1.170%	
17	Lake Wildwood	713	1.12								1.12	0.470%	
18	Northern Hills	267	0.42								0.42	0.180%	
20	Lake Marian	272	0.43								0.43	0.180%	
22	Valentine	68	0.11								0.11	0.050%	
23	Walk-up Woods	220	0.35								0.35	0.150%	
24	Whisp.Hills/Pist./Sun	2,098	3.30								3.30	1.400%	
26	Medina	508	0.80								0.80	0.340%	
28	Cedar Bluff	132	0.21								0.21	0.090%	
29	Harbor Ridge	299	0.47								0.47	0.200%	
30	Great Northern	360	0.57								0.57	0.240%	
34	UI of Nevada	1,300					1.00				1.00	0.420%	
35	Spring Creek	4,733					4.00				4.00	1.690%	
36	Louisiana Water Service	6,230			5.00						5.00	2.120%	
38	Utilities Inc. of Louisiana	4,676			6.00						6.00	2.540%	
40	Utilities, Inc. of Maryland	1,752									5.00	2.120%	
41	Colchester	169								5.00	1.00	0.420%	
42	Greenridge Utilities, Inc.	893								1.00	1.00	0.420%	
43	Provinces	1,464								1.00	1.00	0.420%	
44	Maryland Water service	1,635								1.00	1.00	0.420%	
47	Massanutten	2,615								3.00	3.00	1.270%	
50	Holiday Service	576								8.00	8.00	3.390%	
52	Utilities, Inc. of Pennsylvania	1,058		2.00							2.00	0.850%	
53	Penn Estates	2,112						2.00			2.00	0.850%	
55	Skidaway	5,586		7.00				3.00			3.00	1.270%	
56	Elk River	309				0.73					0.73	0.310%	
57	Montague	980						1.00			1.00	0.420%	
60	Twin Lakes Utilities	4,112		5.00							5.00	2.120%	
61	Terre Verde	1,030			1.00						1.00	0.420%	
62	Lake Placid	321			1.06						1.06	0.450%	
64	Eastlake	1,348			2.00						2.00	0.850%	
65	Charleston Utilites	1,679		3.00							3.00	1.270%	
66	Pebble Creek	2,023			2.00						2.00	0.850%	
67	Alafaya	5,022			3.00						3.00	1.270%	
68	UI of Longwood	1,813			4.00						4.00	1.690%	
69	Wedgefield	1,194			2.00						2.00	0.850%	
70	CWS (South Carolina)	12,853									18.30	7.750%	
73	UI of Eagle Ridge	806		2.00							2.00	0.850%	
74	Southland Utilities	181									0.26	0.110%	
75	United Utility Co.	1,236									3.00	1.270%	
77	South Carolina Utilites	309									0.44	0.190%	
79	Tega Cay Water Service	2,329									4.00	1.690%	
80	CWS of NC	23,864									56.34	23.870%	
81	Riverpointe Company	239				56.34					0.56	0.240%	
83	CWS Systems, Inc.	7,249				9.00					9.00	3.810%	
85	Wautauga Vista	131				0.31					0.31	0.130%	
86	Carolina Trace	1,530				2.00					2.00	0.850%	
87	Transylvania	1,934				5.00					5.00	2.120%	
88	Mid-County Services, Inc.	6,254			3.00						3.00	1.270%	
89	Lake Utility	1,696			4.00						4.00	1.690%	
90	UIF	6,371			20.94						20.94	8.870%	
91	Miles Grant	1,852			3.00						3.00	1.270%	
92	Tennessee Water Service	446				1.05					1.05	0.440%	
93	Land & Lab Technologies	15									10.00	4.240%	
		135,990	19.00	48.00	17.00	11.00	75.00	5.00	6.00	38.00	19.00	236.00	99.960%

WATER SERVICE CORPORATION

SE.60

Distribution of Common Expenses

Water Service Corporation
Distribution of Expense Summary

Account Number	Account Name	Co. - 02 Balance	Adjust	Adjust	Reclassifying Adjustments	Adjusted Co. - 02 Balance
6019000	Non-Utility Salaries	910.00	(910)			0
6019030	Cap Sal - Admin	(701,971.00)		701,971		0
6019045	Sal-Computer		152,369 [a]			152,369
6019053	Sal-IL Office	414,277.00	(414,277)			0
6019054	Sal-IL Admin/Accounting	1,161,408.00	560,963	(701,971)		1,020,400
6019070	Sal-IL Customer Service		224,320			224,320
6019071	Sal-IL Office Exempt	522,465.00	(522,465)			0
6708001	Agency Expense	8,953.00				8,953
6338001	Legal fees	3,032.00				3,032
6329002	Audit fees	106,000.00				106,000
6369003	Temp Empl.	43.00				43
6369005	Outside Computer Cons.	19,336.00				19,336
6363006	Employ Finder Fees	58,738.00				58,738
6369007	Computer Maint	44,878.00				44,878
6369008	Director Fees	111,500.00				111,500
6369009	Computer-Amort & Prog. Cost	57,995.00				57,995
6319011	Engineering Fees					0
6329013	Accounting Studies					0
6329014	Tax Return Review	28,700.00				28,700
6369090	Other Outside Services	38,375.00				38,375
6049010	Health Ins. Reimb	743,571.00				743,571
6049011	Employee Ins. Deductions	(216,005.00)				(216,005)
6049012	Health Costs & Other	34,843.00				34,843
6049015	Dental Ins. Reimbursements	78,428.00				78,428
6049020	Pension Contributions	211,893.00				211,893
6049030	Tuition					0
6049040	Deferred Compensation	5,000.00				5,000
6049050	Health Ins. Premiums	171,336.00				171,336
6049055	Dental Premiums	9,088.00				9,088
6049060	Term Life Ins.	43,703.00				43,703
6049065	Term Life Ins. - OPT	1,254.00				1,254
6049066	Depend Life Ins. -OPT	235.00				235
6049070	ESOP Contributions	246,353.00				246,353
6049080	Disability Insurance	18,706.00				18,706
6049090	Other Emp Pens & Benefits	29,040.00				29,040
6599090	Other Insurance	574,910.00				574,910
6759001	Publ Subscriptions & Tapes	6,874.00				6,874
6759002	Answering Serv	5,158.00				5,158
6759003	Computer Supplies	0.00				0
6759004	Printing & Blueprints	12,943.00				12,943
6759005	Postage	0.00				0
6759006	UPS & Air Freight	0.00				0
6759008	XEROX	8,817.00				8,817
6759009	Off Supply Stores	43,217.00				43,217
6759010	Reim of Off Emp Exp.	1,244.00				1,244
6759011	Office Expenses					0
6759013	Clearing Supplies	2,887.00				2,887
6759014	Memberships	2,050.00				2,050
6759016	Microfilming	7,639.00				7,639
6759090	Other Office Expense	1,542.00				1,542
6759110	Office Telephone	15,801.00				15,801
6759111	Office Telephone - Long Dist	600.00				600
6759115	Office Comp Phone Line	486.00				486
6759120	Office Electric	30,011.00				30,011
6759130	Office Gas	3,758.00				3,758
6759160	Office Fax Phone Line	524.00				524
6759190	Office Utilities - Other					0
6759210	Office Cleaning Serv	27,075.00				27,075
6759220	Landscaping, Mowing, Snow	13,637.00				13,637
6759230	Office Garbage Removal	4,270.00				4,270
6759250	Decor & Repaint Structures					0
6759260	Repair Off Mach & Heating	9,488.00				9,488
6759290	Other Office Maint	66,238.00				66,238
7048050	Employees ED Expenses	7,467.00				7,467
7048055	Office Education/Train Exp	19,776.00				19,776
7048070	Meals & Related Exp	1,606.00				1,606
7048080	Bank Serv Charges	101,630.00				101,630
7048090	Other Misc General	22,065.00				22,065
6759430	Sales/Use Tax Exp.	768.00				768
6509090	Other Trans. Exp.	0.00				0
4032090	Depreciation - Office Struct.	60,569.00				60,569
4032091	Depreciation - Office Furn.	84,889.00				84,889
4032093	Depreciation - Telephones	2,539.00				2,539
4032098	Depreciation - Computer	102,469.00				102,469
4081303	Franchise Tax	100.00				100
4081121	Real Estate Tax	61,073.00				61,073
4081201	FICA Expense	146,749.00				146,749
4091123	SUTA-IL	2,135.00				2,135
4091128	SUTA-NC	2,140.00				2,140
4091050	FUTA	(78.00)				(78)
4091000	Income Taxes - Federal					0
4101000	Deferred Inc. Taxes - Federal					0
4191010	Interest Income	(3,987.00)				(3,987)
4131020	Rental Income	(5,625.00)				(5,625)
4141040	Sale of Trans Equipment					0
4192000	Interest - Interco.	428,040.00				428,040
4201000	Interest During Const	(3,421.00)				(3,421)
4261000	Misc. Income					0
4272090	S/T Int Exp Other	(19,676.00)				(19,676)
Total		5,102,481.00	0	0	0	5,102,481

Water Service Corporation
Distribution of Expense Summary

Account Number	Account Name	Pension & Benefits SE.50	Computer Costs SE.51	Insurance SE.52	Balance to be Distributed	Per SE.60	Proof
6019000	Non-Utility Salaries				0	0	0
6019030	Cap Sal - Admin				0	0	0
6019045	Sal-Computer		(152,369)		0	0	0
6019053	Sal-IL Office				0	0	0
6019054	Sal-IL Admin/Accounting				1,020,400	1,020,400	0
6019070	Sal-IL Customer Service				224,320	224,320	0
6019071	Sal-IL Office Exempt				0	0	0
6708001	Agency Expense				8,953	8,953	(0)
6338001	Legal fees				3,032	3,032	(0)
6329002	Audit fees				106,000	106,000	0
6369003	Temp Empl.				43	43	0
6369005	Outside Computer Cons.		(19,336)		0	0	0
6363006	Employ Finder Fees				58,738	58,738	(0)
6369007	Computer Maint		(44,878)		0	0	0
6369008	Director Fees				111,500	111,500	(0)
6369009	Computer-Amort & Prog. Cost		(57,995)		0	0	0
6319011	Engineering Fees				0	0	0
6329013	Accounting Studies				0	0	0
6329014	Tax Return Review				28,700	28,700	(0)
6369090	Other Outside Services				38,375	38,375	0
6049010	Health Ins. Reimb	(625,956)			117,615	117,615	(0)
6049011	Employee Ins. Deductions	181,838			(34,167)	(34,167)	0
6049012	Health Costs & Other	(29,332)			5,511	5,511	(0)
6049015	Dental Ins. Reimbursements	(66,023)			12,405	12,405	0
6049020	Pension Contributions	(140,015)			71,878	71,878	(0)
6049030	Tuition	0			0	0	0
6049040	Deferred Compensation	(4,206)			792	792	0
6049050	Health Ins. Premiums	(144,235)			27,101	27,101	0
6049055	Dental Premiums	(7,650)			1,438	1,438	0
6049060	Term Life Ins.	(36,785)			6,918	6,918	0
6049065	Term Life Ins. - OPT	(1,055)			199	199	0
6049066	Depend Life Ins. -OPT	(198)			37	37	0
6049070	ESOP Contributions	(162,584)			83,769	83,769	(0)
6049080	Disability Insurance	(15,745)			2,961	2,961	0
6049090	Other Emp Pens & Benefits	(24,443)			4,597	4,597	0
6599090	Other Insurance			(574,910)	0	0	0
6759001	Publ Subscriptions & Tapes				6,874	6,874	(0)
6759002	Answering Serv				5,158	5,158	0
6759003	Computer Supplies				0	0	0
6759004	Printing & Blueprints				12,943	12,943	0
6759005	Postage				0	0	0
6759006	UPS & Air Freight				0	0	0
6759008	XEROX				8,817	8,817	0
6759009	Off Supply Stores				43,217	43,217	0
6759010	Reim of Off Emp Exp.				1,244	1,244	0
6759011	Office Expenses				0	0	0
6759013	Cleaning Supplies				2,887	2,887	0
6759014	Memberships				2,050	2,050	0
6759016	Microfilming		(7,639)		0	0	0
6759090	Other Office Expense				1,542	1,542	0
6759110	Office Telephone				15,801	15,801	(0)
6759111	Office Telephone - Long Dist				600	600	(0)
6759115	Office Comp Phone Line		(486)		0	0	0
6759120	Office Electric				30,011	30,011	0
6759130	Office Gas				3,758	3,758	0
6759160	Office Fax Phone Line				524	524	0
6759190	Office Utilities - Other				0	0	0
6759210	Office Cleaning Serv				27,075	27,075	0
6759220	Landscaping, Mowing, Snow				13,637	13,637	(0)
6759230	Office Garbage Removal				4,270	4,270	(0)
6759250	Decor & Repaint Structures				0	0	0
6759260	Repair Off Mach & Heating				9,488	9,488	(0)
6759290	Other Office Maint				66,238	66,238	(0)
7048050	Employees ED Expenses				7,467	7,467	0
7048055	Office Education/Train Exp				19,776	19,776	(0)
7048070	Meals & Related Exp				1,606	1,606	(0)
7048080	Bank Serv Charges				101,630	101,630	0
7048090	Other Misc General				22,065	22,065	0
6759430	Sales/Use Tax Exp.				768	768	0
6509090	Other Trans. Exp.				0	0	0
4032090	Depreciation - Office Struct.				60,569	60,569	0
4032091	Depreciation - Office Furn.				84,889	84,889	0
4032093	Depreciation - Telephones				2,539	2,539	0
4032098	Depreciation - Computer		(102,469)		0	0	0
4081303	Franchise Tax				100	100	0
4081121	Real Estate Tax				61,073	61,073	0
4081201	FICA Expense				146,749	146,749	0
4091123	SUTA-IL				2,135	2,135	(0)
4091128	SUTA-NC				2,140	2,140	0
4091050	FUTA				(78)	(78)	0
4091000	Income Taxes - Federal				0	0	0
4101000	Deferred Inc. Taxes - Federal				0	0	0
4191010	Interest Income				(3,987)	(3,987)	(0)
4131020	Rental Income				(5,625)	(5,625)	0
4141040	Sale of Trans Equipment		0		0	0	0
4192000	Interest - Interco.				428,040	428,040	0
4201000	Interest During Const.				(3,421)	(3,421)	0
4261000	Misc. Income				0	0	0
4272090	S/T Int Exp Other				(19,676)	(19,676)	(0)
Total		(1,076,391)	(385,172)	(574,910)	3,066,008	3,066,008	0

SE.60

Distribution of General Expenses
FYE 12/31/98

2/19/99

1:34 PM

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Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	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
6019000	Non-Utility Salaries	0									
6019030	Cap Sal - Admin	0									
6019045	Sal-Computer	0	SE51								
6019053	Sal-IL Office	0									
6019054	Sal-IL Admin/Accounting	1,020,400	1	8,539	2,221	398	1,756	3,579	900	315	4,202
6019070	Sal-IL Customer Service	224,320	2	15,781	4,105	736	3,244	6,615	1,664	583	7,766
6019071	Sal-IL Office Exempt	0									
6708001	Agency Expense	8,953	1	75	19	3	15	31	8	3	37
6338001	Legal fees	3,032	1	25	7	1	5	11	3	1	12
6329002	Audit fees	106,000	1	887	231	41	182	372	94	33	437
6369003	Temp Empl.	43	1	0	0	0	0	0	0	0	0
6369005	Outside Computer Cons.	0	SE51								
6363006	Employ Finder Fees	58,738	1	492	128	23	101	206	52	18	242
6369007	Computer Maint	0	SE51								
6369008	Director Fees	111,500	1	933	243	43	192	391	98	34	459
6369009	Computer-Amort & Prog. Cost	0	SE51								
6319011	Engineering Fees	0	1	0	0	0	0	0	0	0	0
6329013	Accounting Studies	0	1	0	0	0	0	0	0	0	0
6329014	Tax Return Review	28,700	1	240	62	11	49	101	25	9	118
6369090	Other Outside Services	38,375	1	321	84	15	66	135	34	12	158
6049010	Health Ins. Reimb	117,615	5	2,178	557	102	439	897	233	86	1,056
6049011	Employee Ins. Deductions	(34,167)	5	(633)	(162)	(30)	(127)	(261)	(68)	(25)	(307)
6049012	Health Costs & Other	5,511	5	102	26	5	21	42	11	4	49
6049015	Dental Ins. Reimbursements	12,405	5	230	59	11	46	95	25	9	111
6049020	Pension Contributions	71,878	6	1,309	336	61	265	539	139	51	635
6049030	Tuition	0	5	0	0	0	0	0	0	0	0
6049040	Deferred Compensation	792	1	7	2	0	1	3	1	0	3
6049050	Health Ins. Premiums	27,101	5	502	128	24	101	207	54	20	243
6049055	Dental Premiums	1,438	5	27	7	1	5	11	3	1	13
6049060	Term Life Ins.	6,918	5	128	33	6	26	53	14	5	62
6049065	Term Life Ins. - OPT	199	5	4	1	0	1	2	0	0	2
6049066	Depend Life Ins. -OPT	37	5	1	0	0	0	0	0	0	0
6049070	ESOP Contributions	83,769	6	1,525	391	71	308	628	162	59	741
6049080	Disability Insurance	2,961	5	55	14	3	11	23	6	2	27
6049090	Other Emp Pens & Benefits	4,597	5	85	22	4	17	35	9	3	41
6599090	Other Insurance	0	11	0	0	0	0	0	0	0	0
6759001	Publ Subscriptions & Tapes	6,874	1	58	15	3	12	24	6	2	28
6759002	Answering Serv	5,158	2	363	94	17	75	152	38	13	179
6759003	Computer Supplies	0	SE51								
6759004	Printing & Blueprints	12,943	5	240	61	11	48	99	26	9	116
6759005	Postage	0	5	0	0	0	0	0	0	0	0
6759006	UPS & Air Freight	0	5	0	0	0	0	0	0	0	0
6759008	XEROX	8,817	5	163	42	8	33	67	17	6	79
6759009	Off Supply Stores	43,217	5	800	205	38	161	330	86	32	388
6759010	Reim of Off Emp Exp.	1,244	5	23	6	1	5	9	2	1	11
6759011	Office Expenses	0	5	0	0	0	0	0	0	0	0
6759013	Cleaning Supplies	2,887	5	53	14	3	11	22	6	2	26
6759014	Memberships	2,050	5	38	10	2	8	16	4	1	18
6759016	Microfilming	0	SE51								
6759090	Other Office Expense	1,542	5	29	7	1	6	12	3	1	14
6759110	Office Telephone	15,801	5	293	75	14	59	121	31	12	142
6759111	Office Telephone - Long Dist	600	5	11	3	1	2	5	1	0	5
6759115	Office Comp Phone Line	0	SE51								
6759120	Office Electric	30,011	5	556	142	26	112	229	59	22	269
6759130	Office Gas	3,758	5	70	18	3	14	29	7	3	34
6759160	Office Fax Phone Line	524	5	10	2	0	2	4	1	0	5
6759190	Office Utilities - Other	0	5	0	0	0	0	0	0	0	0
6759210	Office Cleaning Serv	27,075	5	501	128	24	101	207	54	20	243
6759220	Landscaping, Mowing, Snow	13,637	5	253	65	12	51	104	27	10	122
6759230	Office Garbage Removal	4,270	5	79	20	4	16	33	8	3	38
6759250	Decor & Repaint Structures	0	5	0	0	0	0	0	0	0	0
6759260	Repair Off Mach & Heating	9,488	5	176	45	8	35	72	19	7	85
6759290	Other Office Maint	66,238	5	1,227	314	58	247	505	131	48	595
7048050	Employees ED Expenses	7,467	5	138	35	6	28	57	15	5	67
7048055	Office Education/Train Exp	19,776	5	366	94	17	74	151	39	14	178
7048070	Meals & Related Exp	1,606	1	13	3	1	3	6	1	0	7
7048080	Bank Serv Charges	101,630	1	850	221	40	175	356	90	31	419
7048090	Other Misc General	22,065	1	185	48	9	38	77	19	7	91
6759430	Sales/Use Tax Exp.	768	1	6	2	0	1	3	1	0	3
6509090	Other Trans. Exp.	0	3	0	0	0	0	0	0	0	0
4032090	Depreciation - Office Struct.	60,569	5	1,122	287	53	226	462	120	44	544
4032091	Depreciation - Office Furn.	84,889	5	1,572	402	74	317	648	168	62	762
4032093	Depreciation - Telephones	2,539	5	47	12	2	9	19	5	2	23
4032098	Depreciation - Computer	0	SE51								
4081303	Franchise Tax	100	5	2	0	0	0	1	0	0	1
4081121	Real Estate Tax	61,073	5	1,131	289	53	228	466	121	45	548
4081201	FICA Expense	146,749	5	2,718	696	128	547	1,120	291	107	1,318
4091123	SUTA-IL	2,135	5	40	10	2	8	16	4	2	19
4091128	SUTA-NC	2,140	5	0	0	0	0	0	0	0	0
4091050	FUTA	(78)	5	(1)	(0)	(0)	(0)	(1)	(0)	(0)	(1)
4091000	Income Tax-Federal	0	5	0	0	0	0	0	0	0	0
4101000	Deferred Inc. Tax-Federal	0	5	0	0	0	0	0	0	0	0
4191010	Interest Income	(3,987)	1	(33)	(9)	(2)	(7)	(14)	(4)	(1)	(16)
4131020	Rental Income	(5,625)	1	(47)	(12)	(2)	(10)	(20)	(5)	(2)	(23)
4141040	Sale of Equipment	0	SE51								
4192000	Interest - Interco.	428,040	18	7,234	1,841	342	1,413	2,911	770	300	3,467
4201000	Interest During Const	(3,421)	5	(63)	(16)	(3)	(13)	(26)	(7)	(2)	(31)
4261000	Misc. Income	0	5	0	0	0	0	0	0	0	0
4272090	S/T Int Exp Other	(19,676)	5	(364)	(93)	(17)	(73)	(150)	(39)	(14)	(177)
Total		3,066,008		52,669	13,591	2,465	10,685	21,835	5,584	2,018	25,706

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Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Martian	22-0082 Valentine	23-0086 Walk Up Woods
6019000	Non-Utility Salaries	0									
6019030	Cap Sal - Admin	0									
6019045	Sal-Computer	0	SE51								
6019053	Sal-IL Office	0									
6019054	Sal-IL Admin/Accounting	1,020,400	1	15,787	2,611	13,206	5,350	2,003	2,041	510	1,651
6019070	Sal-IL Customer Service	224,320	2	29,175	4,825	24,406	9,886	3,701	3,771	942	3,051
6019071	Sal-IL Office Exempt	0									
6708001	Agency Expense	8,953	1	139	23	116	47	18	18	4	14
6338001	Legal fees	3,032	1	47	8	39	16	6	6	2	5
6329002	Audit fees	106,000	1	1,640	271	1,372	556	208	212	53	171
6369003	Temp Empl.	43	1	1	0	1	0	0	0	0	0
6369005	Outside Computer Cons.	0	SE51								
6363006	Employ Finder Fees	58,738	1	909	150	760	308	115	117	29	95
6369007	Computer Maint	0	SE51								
6369008	Director Fees	111,500	1	1,725	285	1,443	585	219	223	56	180
6369009	Computer-Amort & Prog. Cost	0	SE51								
6319011	Engineering Fees	0	1	0	0	0	0	0	0	0	0
6329013	Accounting Studies	0	1	0	0	0	0	0	0	0	0
6329014	Tax Return/Review	28,700	1	444	73	371	150	56	57	14	46
6369090	Other Outside Services	38,375	1	594	98	497	201	75	77	19	62
6049010	Health Ins. Reimb	117,615	5	3,913	669	3,297	1,354	522	519	128	413
6049011	Employee Ins. Deductions	(34,167)	5	(1,137)	(194)	(958)	(393)	(152)	(151)	(37)	(120)
6049012	Health Costs & Other	5,511	5	183	31	154	63	24	24	6	19
6049015	Dental Ins. Reimbursements	12,405	5	413	71	348	143	55	55	14	44
6049020	Pension Contributions	71,878	6	2,358	400	1,985	813	313	311	77	248
6049030	Tuition	0	5	0	0	0	0	0	0	0	0
6049040	Deferred Compensation	792	1	12	2	10	4	2	2	0	1
6049050	Health Ins. Premiums	27,101	5	902	154	760	312	120	120	30	95
6049055	Dental Premiums	1,438	5	48	8	40	17	6	6	2	5
6049060	Term Life Ins.	6,918	5	230	39	194	80	31	31	8	24
6049065	Term Life Ins. - OPT	199	5	7	1	6	2	1	1	0	1
6049066	Depend Life Ins.-OPT	37	5	1	0	1	0	0	0	0	0
6049070	ESOP Contributions	83,769	6	2,748	467	2,313	947	364	363	90	289
6049080	Disability Insurance	2,961	5	99	17	83	34	13	13	3	10
6049090	Other Emp Pens & Benefits	4,597	5	153	26	129	53	20	20	5	16
6599090	Other Insurance	0	11	0	0	0	0	0	0	0	0
6759001	Publ Subscriptions & Tapes	6,874	1	106	18	89	36	13	14	3	11
6759002	Answering Serv	5,158	2	671	111	561	227	85	87	22	70
6759003	Computer Supplies	0	SE51								
6759004	Printing & Blueprints	12,943	5	431	74	363	149	57	57	14	45
6759005	Postage	0	5	0	0	0	0	0	0	0	0
6759006	UPS & Air Freight	0	5	0	0	0	0	0	0	0	0
6759008	XEROX	8,817	5	293	50	247	101	39	39	10	31
6759009	Off Supply Stores	43,217	5	1,438	246	1,211	497	192	191	47	152
6759010	Reim of Off Emp Exp.	1,244	5	41	7	35	14	6	5	1	4
6759011	Office Expenses	0	5	0	0	0	0	0	0	0	0
6759013	Cleaning Supplies	2,887	5	96	16	81	33	13	13	3	10
6759014	Memberships	2,050	5	68	12	57	24	9	9	2	7
6759016	Microfilming	0	SE51								
6759090	Other Office Expense	1,542	5	51	9	43	18	7	7	2	5
6759110	Office Telephone	15,801	5	526	90	443	182	70	70	17	55
6759111	Office Telephone - Long Dist	600	5	20	3	17	7	3	3	1	2
6759115	Office Comp Phone Line	0	SE51								
6759120	Office Electric	30,011	5	998	171	841	345	133	132	33	105
6759130	Office Gas	3,758	5	125	21	105	43	17	17	4	13
6759160	Office Fax Phone Line	524	5	17	3	15	6	2	2	1	2
6759190	Office Utilities - Other	0	5	0	0	0	0	0	0	0	0
6759210	Office Cleaning Serv	27,075	5	901	154	759	312	120	119	30	95
6759220	Landscaping, Mowing, Snow	13,637	5	454	78	382	157	61	60	15	48
6759230	Office Garbage Removal	4,270	5	142	24	120	49	19	19	5	15
6759250	Decor & Repaint Structures	0	5	0	0	0	0	0	0	0	0
6759260	Repair Off Mach & Heating	9,488	5	316	54	266	109	42	42	10	33
6759290	Other Office Maint	66,238	5	2,204	377	1,857	762	294	292	72	232
7049050	Employees ED Expenses	7,467	5	248	42	209	86	33	33	8	26
7048055	Office Education/Train Exp	19,776	5	658	113	554	228	88	87	22	69
7048070	Meals & Related Exp	1,606	1	25	4	21	8	3	3	1	3
7048080	Bank Serv Charges	101,630	1	1,572	260	1,315	533	200	203	51	164
7048090	Other Misc General	22,065	1	341	56	286	116	43	44	11	36
6759430	Sales/Use Tax Exp.	768	1	12	2	10	4	2	2	0	1
6509090	Other Trans. Exp.	0	3	0	0	0	0	0	0	0	0
4032090	Depreciation - Office Struct.	60,589	5	2,015	345	1,698	697	269	267	66	213
4032091	Depreciation - Office Furn.	84,889	5	2,824	483	2,379	977	377	374	93	298
4032093	Depreciation - Telephones	2,539	5	84	14	71	29	11	11	3	9
4032098	Depreciation - Computer	0	SE51								
4081303	Franchise Tax	100	5	3	1	3	1	0	0	0	0
4081121	Real Estate Tax	61,073	5	2,032	348	1,712	703	271	269	67	214
4081201	FICA Expense	146,749	5	4,882	835	4,113	1,689	652	647	160	515
4091123	SUTA-IL	2,135	5	71	12	60	25	9	9	2	7
4091128	SUTA-NC	2,140	5	0	0	0	0	0	0	0	0
4091050	FUTA	(78)	5	(3)	(0)	(2)	(1)	(0)	(0)	(0)	(0)
4091000	Income Tax-Federal	0	5	0	0	0	0	0	0	0	0
4101000	Deferred Inc. Tax-Federal	0	5	0	0	0	0	0	0	0	0
4191010	Interest Income	(3,987)	1	(62)	(10)	(52)	(21)	(8)	(8)	(2)	(6)
4131020	Rental Income	(5,625)	1	(87)	(14)	(73)	(29)	(11)	(11)	(3)	(9)
4141040	Sale of Equipment	0	SE51								
4192000	Interest - Interco.	428,040	18	12,584	2,226	10,701	4,452	1,755	1,712	428	1,327
4201000	Interest During Const	(3,421)	5	(114)	(19)	(96)	(39)	(15)	(15)	(4)	(12)
4261000	Misc. Income	0	5	0	0	0	0	0	0	0	0
4272090	S/T Int Exp Other	(19,676)	5	(655)	(112)	(552)	(226)	(87)	(87)	(21)	(69)
Total		3,066,008		95,721	16,139	80,423	32,831	12,497	12,555	3,127	10,047

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Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	34-0120 UI of Nevada	35-0110 Spring Creek	36-0750 Louisiana Water Service
6019000	Non-Utility Salaries	0									
6019030	Cap Sal - Admin	0									
6019045	Sal-Computer	0	SE51								
6019053	Sal-IL Office	0									
6019054	Sal-IL Admin/Accounting	1,020,400	1	15,727	3,797	990	2,244	2,701	9,755	35,514	46,747
6019070	Sal-IL Customer Service	224,320	2	29,065	7,017	1,830	4,145	4,991	0	0	0
6019071	Sal-IL Office Exempt	0									
6708001	Agency Expense	8,953	1	138	33	9	20	24	86	312	410
6338001	Legal fees	3,032	1	47	11	3	7	8	29	106	139
6329002	Audit fees	106,000	1	1,634	394	103	233	281	1,013	3,689	4,856
6369003	Temp Empl.	43	1	1	0	0	0	0	0	1	2
6369005	Outside Computer Cons.	0	SE51								
6363006	Employ Finder Fees	58,738	1	905	219	57	129	155	562	2,044	2,691
6369007	Computer Maint	0	SE51								
6369008	Director Fees	111,500	1	1,719	415	108	245	295	1,066	3,881	5,108
6369009	Computer-Amort & Prog. Cost	0	SE51								
6319011	Engineering Fees	0	1	0	0	0	0	0	0	0	0
6329013	Accounting Studies	0	1	0	0	0	0	0	0	0	0
6329014	Tax Return/Review	28,700	1	442	107	28	63	76	274	999	1,315
6369090	Other Outside Services	38,375	1	591	143	37	84	102	367	1,336	1,758
6049010	Health Ins. Reimb	117,615	5	3,998	980	249	566	674	901	3,452	4,535
6049011	Employee Ins. Deductions	(34,167)	5	(1,161)	(285)	(72)	(164)	(196)	(262)	(1,003)	(1,317)
6049012	Health Costs & Other	5,511	5	187	46	12	27	32	42	162	213
6049015	Dental Ins. Reimbursements	12,405	5	422	103	26	60	71	95	364	478
6049020	Pension Contributions	71,878	6	2,399	587	150	340	406	559	2,120	2,787
6049030	Tuition	0	5	0	0	0	0	0	0	0	0
6049040	Deferred Compensation	792	1	12	3	1	2	2	8	28	36
6049050	Health Ins. Premiums	27,101	5	921	226	57	130	155	208	795	1,045
6049055	Dental Premiums	1,438	5	49	12	3	7	8	11	42	55
6049060	Term Life Ins.	6,918	5	235	58	15	33	40	53	203	267
6049065	Term Life Ins. - OPT	199	5	7	2	0	1	1	2	6	8
6049066	Depend Life Ins.-OPT	37	5	1	0	0	0	0	0	1	1
6049070	ESOP Contributions	83,769	6	2,795	684	174	396	473	652	2,471	3,248
6049080	Disability Insurance	2,961	5	101	25	6	14	17	23	87	114
6049090	Other Emp Pens & Benefits	4,597	5	156	38	10	22	26	35	135	177
6599090	Other Insurance	0	11	0	0	0	0	0	0	0	0
6759001	Publ Subscriptions & Tapes	6,874	1	106	26	7	15	18	66	239	315
6759002	Answering Serv	5,158	2	668	161	42	95	115	0	0	0
6759003	Computer Supplies	0	SE51								
6759004	Printing & Blueprints	12,943	5	440	108	27	62	74	99	380	499
6759005	Postage	0	5	0	0	0	0	0	0	0	0
6759006	UPS & Air Freight	0	5	0	0	0	0	0	0	0	0
6759008	XEROX	8,817	5	300	73	19	42	51	68	259	340
6759009	Off Supply Stores	43,217	5	1,469	360	92	208	248	331	1,268	1,666
6759010	Reim of Off Emp Exp.	1,244	5	42	10	3	6	7	10	37	48
6759011	Office Expenses	0	5	0	0	0	0	0	0	0	0
6759013	Cleaning Supplies	2,887	5	98	24	6	14	17	22	85	111
6759014	Memberships	2,050	5	70	17	4	10	12	16	60	79
6759016	Microfilming	0	SE51								
6759090	Other Office Expense	1,542	5	52	13	3	7	9	12	45	59
6759110	Office Telephone	15,801	5	537	132	33	76	91	121	464	609
6759111	Office Telephone - Long Dist	600	5	20	5	1	3	3	5	18	23
6759115	Office Comp Phone Line	0	SE51								
6759120	Office Electric	30,011	5	1,020	250	64	144	172	230	881	1,157
6759130	Office Gas	3,758	5	128	31	8	18	22	29	110	145
6759160	Office Fax Phone Line	524	5	18	4	1	3	3	4	15	20
6759190	Office Utilities - Other	0	5	0	0	0	0	0	0	0	0
6759210	Office Cleaning Serv	27,075	5	920	226	57	130	155	207	795	1,044
6759220	Landscaping, Mowing, Snow	13,637	5	464	114	29	66	78	104	400	526
6759230	Office Garbage Removal	4,270	5	145	36	9	21	24	33	125	165
6759250	Decor & Repair Structures	0	5	0	0	0	0	0	0	0	0
6759260	Repair Off Mach & Heating	9,488	5	322	79	20	46	54	73	278	366
6759290	Other Office Maint	66,238	5	2,251	552	140	319	380	507	1,944	2,554
7048050	Employees ED Expenses	7,467	5	254	62	16	36	43	57	219	288
7048055	Office Education/Train Exp	19,776	5	672	165	42	95	113	151	580	763
7048070	Meals & Related Exp	1,606	1	25	6	2	4	4	15	56	74
7048080	Bank Serv Charges	101,630	1	1,566	378	99	223	269	972	3,537	4,656
7048090	Other Misc General	22,065	1	340	82	21	49	58	211	768	1,011
6759430	Sales/Use Tax Exp.	768	1	12	3	1	2	2	7	27	35
6509090	Other Trans. Exp.	0	3	0	0	0	0	0	0	0	0
4032090	Depreciation - Office Struct.	60,569	5	2,059	505	128	291	347	464	1,778	2,336
4032091	Depreciation - Office Furn.	84,889	5	2,885	707	180	408	486	650	2,491	3,273
4032093	Depreciation - Telephones	2,539	5	86	21	5	12	15	19	75	98
4032098	Depreciation - Computer	0	SE51								
4081303	Franchise Tax	100	5	3	1	0	0	1	1	3	4
4081121	Real Estate Tax	61,073	5	2,076	509	129	294	350	468	1,792	2,355
4081201	FCIA Expense	146,749	5	4,988	1,222	311	706	841	1,124	4,307	5,659
4091123	SUTA-IL	2,135	5	73	18	5	10	12	16	63	82
4091128	SUTA-NC	2,140	0	0	0	0	0	0	0	0	0
4091050	FUTA	(78)	5	(3)	(1)	(0)	(0)	(0)	(1)	(2)	(3)
4091000	Income Tax-Federal	0	5	0	0	0	0	0	0	0	0
4101000	Deferred Inc. Tax-Federal	0	5	0	0	0	0	0	0	0	0
4191010	Interest Income	(3,987)	1	(61)	(15)	(4)	(9)	(11)	(38)	(139)	(183)
4131020	Rental Income	(5,625)	1	(87)	(21)	(5)	(12)	(15)	(54)	(196)	(258)
4141040	Sale of Equipment	0	SE51								
4192000	Interest - Interco	428,040	18	13,184	3,296	813	1,841	2,183	3,253	13,055	17,122
4201000	Interest During Const	(3,421)	5	(116)	(28)	(7)	(16)	(20)	(26)	(100)	(132)
4261000	Misc. Income	0	5	0	0	0	0	0	0	0	0
4272090	S/T Int Exp Other	(19,676)	5	(669)	(164)	(42)	(95)	(113)	(151)	(577)	(759)
Total		3,066,008		96,749	23,581	6,057	13,727	16,441	24,553	91,885	120,820

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Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	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 Serv	47-0225 Massanutten	50-0245 Holiday Service
6019000	Non-Utility Salaries	0									
6019030	Cap Sal - Admin	0									
6019045	Sal-Computer	0	SE51								
6019053	Sal-IL Office	0									
6019054	Sal-IL Admin/Accounting	1,020,400	1	35,086	13,146	1,268	6,701	10,985	12,268	19,622	4,322
6019070	Sal-IL Customer Service	224,320	2	0	0	0	0	0	0	0	0
6019071	Sal-IL Office Exempt	0									
6708001	Agency Expense	8,953	1	308	115	11	59	96	108	172	38
6338001	Legal fees	3,032	1	104	39	4	20	33	36	58	13
6329002	Audit fees	106,000	1	3,645	1,366	132	696	1,141	1,274	2,038	449
6369003	Temp Empl.	43	1	1	1	0	0	0	1	1	0
6369005	Outside Computer Cons.	0	SE51								
6363006	Employ Finder Fees	58,738	1	2,020	757	73	386	632	706	1,129	249
6369007	Computer Maint	0	SE51								
6369008	Director Fees	111,500	1	3,834	1,436	139	732	1,200	1,341	2,144	472
6369009	Computer-Amort & Prog. Cost	0	SE51								
6319011	Engineering Fees	0	1	0	0	0	0	0	0	0	0
6329013	Accounting Studies	0	1	0	0	0	0	0	0	0	0
6329014	Tax Return/Review	28,700	1	987	370	36	188	309	345	552	122
6369090	Other Outside Services	38,375	1	1,320	494	48	252	413	461	738	163
6049010	Health Ins. Reimb	117,615	5	3,165	1,188	140	607	984	1,211	1,737	413
6049011	Employee Ins. Deductions	(34,167)	5	(919)	(345)	(41)	(176)	(286)	(352)	(505)	(120)
6049012	Health Costs & Other	5,511	5	148	56	7	28	46	57	81	19
6049015	Dental Ins. Reimbursements	12,405	5	334	125	15	64	104	128	183	44
6049020	Pension Contributions	71,878	6	1,972	740	84	377	614	742	1,086	254
6049030	Tuition	0	5	0	0	0	0	0	0	0	0
6049040	Deferred Compensation	792	1	27	10	1	5	9	10	15	3
6049050	Health Ins. Premiums	27,101	5	729	274	32	140	227	279	400	95
6049055	Dental Premiums	1,438	5	39	15	2	7	12	15	21	5
6049060	Term Life Ins.	6,918	5	186	70	8	36	58	71	102	24
6049065	Term Life Ins. - OPT	199	5	5	2	0	1	2	2	3	1
6049066	Depend Life Ins.-OPT	37	5	1	0	0	0	0	0	1	0
6049070	ESOP Contributions	83,769	6	2,299	862	98	440	715	864	1,266	297
6049080	Disability Insurance	2,961	5	80	30	4	15	25	30	44	10
6049090	Other Emp Pens & Benefits	4,597	5	124	46	5	24	38	47	68	16
6599090	Other Insurance	0	11	0	0	0	0	0	0	0	0
6759001	Publ Subscriptions & Tapes	6,874	1	236	89	9	45	74	83	132	29
6759002	Answering Serv	5,158	2	0	0	0	0	0	0	0	0
6759003	Computer Supplies	0	SE51								
6759004	Printing & Blueprints	12,943	5	348	131	15	67	108	133	191	45
6759005	Postage	0	5	0	0	0	0	0	0	0	0
6759006	UPS & Air Freight	0	5	0	0	0	0	0	0	0	0
6759008	XEROX	8,817	5	237	89	10	45	74	91	130	31
6759009	Off Supply Stores	43,217	5	1,163	436	51	223	362	445	638	152
6759010	Reim of Off Emp Exp.	1,244	5	33	13	1	6	10	13	18	4
6759011	Office Expenses	0	5	0	0	0	0	0	0	0	0
6759013	Cleaning Supplies	2,887	5	78	29	3	15	24	30	43	10
6759014	Memberships	2,050	5	55	21	2	11	17	21	30	7
6759016	Microfilming	0	SE51								
6759090	Other Office Expense	1,542	5	41	16	2	8	13	16	23	5
6759110	Office Telephone	15,801	5	425	160	19	82	132	163	233	55
6759111	Office Telephone - Long Dist	600	5	16	6	1	3	5	6	9	2
6759115	Office Comp Phone Line	0	SE51								
6759120	Office Electric	30,011	5	808	303	36	155	251	309	443	105
6759130	Office Gas	3,758	5	101	38	4	19	31	39	56	13
6759160	Office Fax Phone Line	524	5	14	5	1	3	4	5	8	2
6759190	Office Utilities - Other	0	5	0	0	0	0	0	0	0	0
6759210	Office Cleaning Serv	27,075	5	729	273	32	140	227	279	400	95
6759220	Landscaping, Mowing, Snow	13,637	5	367	138	16	70	114	140	201	48
6759230	Office Garbage Removal	4,270	5	115	43	5	22	36	44	63	15
6759250	Decor & Repair Structures	0	5	0	0	0	0	0	0	0	0
6759260	Repair Off Mach & Heating	9,488	5	255	96	11	49	79	98	140	33
6759290	Other Office Maint	66,238	5	1,782	669	79	342	554	682	978	232
7048050	Employees ED Expenses	7,467	5	201	75	9	39	62	77	110	26
7048055	Office Education/Train Exp	19,776	5	532	200	24	102	166	204	292	69
7048070	Meals & Related Exp	1,606	1	55	21	2	11	17	19	31	7
7048080	Bank Serv Charges	101,630	1	3,495	1,309	126	667	1,094	1,222	1,954	430
7048090	Other Misc General	22,065	1	759	284	27	145	238	265	424	93
6759430	Sales/Use Tax Exp.	768	1	26	10	1	5	8	9	15	3
6509090	Other Trans. Exp.	0	3	0	0	0	0	0	0	0	0
4032090	Depreciation - Office Struct.	60,569	5	1,630	612	72	313	507	624	895	213
4032091	Depreciation - Office Furn.	84,889	5	2,284	857	101	438	711	874	1,254	298
4032093	Depreciation - Telephones	2,539	5	68	26	3	13	21	26	38	9
4032098	Depreciation - Computer	0	SE51								
4081303	Franchise Tax	100	5	3	1	0	1	1	1	1	0
4081121	Real Estate Tax	61,073	5	1,643	617	73	315	511	629	902	214
4081201	FICA Expense	146,749	5	3,949	1,482	175	757	1,228	1,512	2,167	515
4091123	SUTA-IL	2,135	5	57	22	3	11	18	22	32	7
4091128	SUTA-NC	2,140	5	0	0	0	0	0	0	0	0
4091050	FUTA	(78)	5	(2)	(1)	(0)	(0)	(1)	(1)	(1)	(0)
4091000	Income Tax-Federal	0	5	0	0	0	0	0	0	0	0
4101000	Deferred Inc. Tax-Federal	0	5	0	0	0	0	0	0	0	0
4191010	Interest Income	(3,987)	1	(137)	(51)	(5)	(26)	(43)	(48)	(77)	(17)
4131020	Rental Income	(5,625)	1	(193)	(72)	(7)	(37)	(61)	(68)	(108)	(24)
4141040	Sale of Equipment	0	SE51								
4192000	Interest - Interco.	428,040	18	11,257	4,238	556	2,183	3,467	4,623	6,078	1,541
4201000	Interest During Const	(3,421)	5	(92)	(35)	(4)	(18)	(29)	(35)	(51)	(12)
4261000	Misc. Income	0	5	0	0	0	0	0	0	0	0
4272090	S/T Int Exp Other	(19,676)	5	(529)	(199)	(23)	(102)	(165)	(203)	(291)	(69)
Total		3,066,008		87,306	32,746	3,496	16,724	27,228	31,996	48,361	11,080

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Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	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 Tierre Verde	62-0641 Lake Placid
6019000	Non-Utility Salaries	0									
6019030	Cap Sal - Admin	0									
6019045	Sal-Computer	0	SE51								
6019053	Sal-IL Office	0									
6019054	Sal-IL Admin/Accounting	1,020,400	1	7,939	15,847	41,914	2,319	7,353	30,854	7,729	2,409
6019070	Sal-IL Customer Service	224,320	2	0	0	0	0	0	57,019	0	0
6019071	Sal-IL Office Exempt	0									
6708001	Agency Expense	8,953	1	70	139	368	20	65	271	68	21
6338001	Legal fees	3,032	1	24	47	125	7	22	92	23	7
6329002	Audit fees	106,000	1	825	1,646	4,354	241	764	3,205	803	250
6369003	Temp Empl.	43	1	0	1	2	0	0	1	0	0
6369005	Outside Computer Cons.	0	SE51								
6363006	Employ Finder Fees	58,738	1	457	912	2,413	133	423	1,776	445	139
6369007	Computer Maint	0	SE51								
6369008	Director Fees	111,500	1	867	1,732	4,580	253	804	3,371	845	263
6369009	Computer-Amort & Prog. Cost	0	SE51								
6319011	Engineering Fees	0	1	0	0	0	0	0	0	0	0
6329013	Accounting Studies	0	1	0	0	0	0	0	0	0	0
6329014	Tax Return Review	28,700	1	223	446	1,179	65	207	868	217	68
6369090	Other Outside Services	38,375	1	299	596	1,576	87	277	1,160	291	91
6049010	Health Ins. Reimb	117,615	5	782	1,395	3,744	209	648	7,748	628	226
6049011	Employee Ins. Deductions	(34,167)	5	(227)	(405)	(1,088)	(61)	(188)	(2,251)	(182)	(66)
6049012	Health Costs & Other	5,511	5	37	65	175	10	30	363	29	11
6049015	Dental Ins. Reimbursements	12,405	5	82	147	395	22	68	817	66	24
6049020	Pension Contributions	71,878	6	479	873	2,337	130	405	4,659	400	139
6049030	Tuition	0	5	0	0	0	0	0	0	0	0
6049040	Deferred Compensation	792	1	6	12	33	2	6	24	6	2
6049050	Health Ins. Premiums	27,101	5	180	321	863	48	149	1,785	145	52
6049055	Dental Premiums	1,438	5	10	17	46	3	8	95	8	3
6049060	Term Life Ins.	6,918	5	46	82	220	12	38	456	37	13
6049065	Term Life Ins. - OPT	199	5	1	2	6	0	1	13	1	0
6049066	Depend Life Ins. -OPT	37	5	0	0	1	0	0	2	0	0
6049070	ESOP Contributions	83,769	6	558	1,018	2,724	152	472	5,430	466	163
6049080	Disability Insurance	2,961	5	20	35	94	5	16	195	16	6
6049090	Other Emp Pens & Benefits	4,597	5	31	55	146	8	25	303	25	9
6599090	Other Insurance	0	11	0	0	0	0	0	0	0	0
6759001	Publ Subscriptions & Tapes	6,874	1	53	107	282	16	50	208	52	16
6759002	Answering Serv	5,158	2	0	0	0	0	0	1,311	0	0
6759003	Computer Supplies	0	SE51								
6759004	Printing & Blueprints	12,943	5	86	154	412	23	71	853	69	25
6759005	Postage	0	5	0	0	0	0	0	0	0	0
6759006	UPS & Air Freight	0	5	0	0	0	0	0	0	0	0
6759008	XEROX	8,817	5	59	105	281	16	49	581	47	17
6759009	Off Supply Stores	43,217	5	287	513	1,376	77	238	2,847	231	83
6759010	Reim of Off Emp Exp.	1,244	5	8	15	40	2	7	82	7	2
6759011	Office Expenses	0	5	0	0	0	0	0	0	0	0
6759013	Cleaning Supplies	2,887	5	19	34	92	5	16	190	15	6
6759014	Memberships	2,050	5	14	24	65	4	11	135	11	4
6759016	Microfilming	0	SE51								
6759090	Other Office Expense	1,542	5	10	18	49	3	8	102	8	3
6759110	Office Telephone	15,801	5	105	187	503	28	87	1,041	84	30
6759111	Office Telephone - Long Dist	600	5	4	7	19	1	3	40	3	1
6759115	Office Comp Phone Line	0	SE51								
6759120	Office Electric	30,011	5	200	356	955	53	165	1,977	160	58
6759130	Office Gas	3,758	5	25	45	120	7	21	248	20	7
6759160	Office Fax Phone Line	524	5	3	6	17	1	3	35	3	1
6759190	Office Utilities - Other	0	5	0	0	0	0	0	0	0	0
6759210	Office Cleaning Serv	27,075	5	180	321	862	48	149	1,784	145	52
6759220	Landscaping, Mowing, Snow	13,637	5	91	162	434	24	75	898	73	26
6759230	Office Garbage Removal	4,270	5	28	51	136	8	24	281	23	8
6759250	Decor & Repair Structures	0	5	0	0	0	0	0	0	0	0
6759260	Repair Off Mach & Heating	9,488	5	63	113	302	17	52	625	51	18
6759290	Other Office Maint	66,238	5	440	786	2,108	118	365	4,364	354	127
7048050	Employees ED Expenses	7,467	5	50	89	238	13	41	492	40	14
7048055	Office Education/Train Exp	19,776	5	132	235	629	35	109	1,303	106	38
7048070	Meals & Related Exp	1,606	1	12	25	66	4	12	49	12	4
7048080	Bank Serv Charges	101,630	1	791	1,578	4,175	231	732	3,073	770	240
7048090	Other Misc General	22,065	1	172	343	906	50	159	667	167	52
6759430	Sales/Use Tax Exp.	768	1	6	12	32	2	6	23	6	2
6509090	Other Trans. Exp.	0	3	0	0	0	0	0	0	0	0
4032090	Depreciation - Office Struct.	60,569	5	403	718	1,928	108	334	3,990	323	116
4032091	Depreciation - Office Furn.	84,889	5	565	1,007	2,702	151	468	5,592	453	163
4032093	Depreciation - Telephones	2,539	5	17	30	81	5	14	167	14	5
4032098	Depreciation - Computer	0	SE51								
4081303	Franchise Tax	100	5	1	1	3	0	1	7	1	0
4081121	Real Estate Tax	61,073	5	406	724	1,944	109	337	4,023	326	117
4081201	FICA Expense	146,749	5	976	1,740	4,671	261	809	9,668	784	282
4091123	SUTA-IL	2,135	5	14	25	68	4	12	141	11	4
4091128	SUTA-NC	2,140	5	0	0	0	0	0	0	0	0
4091050	FUTA	(78)	5	(1)	(1)	(2)	(0)	(0)	(5)	(0)	(0)
4091000	Income Tax-Federal	0	5	0	0	0	0	0	0	0	0
4101000	Deferred Inc. Tax-Federal	0	5	0	0	0	0	0	0	0	0
4191010	Interest Income	(3,987)	1	(31)	(62)	(164)	(9)	(29)	(121)	(30)	(9)
4131020	Rental Income	(5,625)	1	(44)	(87)	(231)	(13)	(41)	(170)	(43)	(13)
4141040	Sale of Equipment	0	SE51								
4192000	Interest - Interco.	428,040	18	2,996	4,837	13,226	728	2,269	24,998	2,012	813
4201000	Interest During Const	(3,421)	5	(23)	(41)	(109)	(6)	(19)	(225)	(18)	(7)
4261000	Misc. Income	0	5	0	0	0	0	0	0	0	0
4272090	S/T Int Exp Other	(19,676)	5	(131)	(233)	(626)	(35)	(108)	(1,296)	(105)	(38)
Total		3,066,006		20,695	38,927	103,796	5,754	18,092	188,235	18,247	6,097

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Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	64-0643 East Lake	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood	69-0649 Wedge-field	70-0298 Carolina Water Service	72-0672 UI of Eagle Ridge
6019000	Non-Utility Salaries	0									
6019030	Cap Sal - Admin	0									
6019045	Sal-Computer	0	SE51								
6019053	Sal-IL Office	0									
6019054	Sal-IL Admin/Accounting	1,020,400	1	10,115	12,598	15,180	37,683	13,604	8,959	96,443	6,048
6019070	Sal-IL Customer Service	224,320	2	0	0	0	0	0	0	0	0
6019071	Sal-IL Office Exempt	0									
6708001	Agency Expense	8,953	1	89	111	133	331	119	79	846	53
6338001	Legal fees	3,032	1	30	37	45	112	40	27	287	18
6329002	Audit fees	106,000	1	1,051	1,309	1,577	3,914	1,413	931	10,019	628
6369003	Temp Empl.	43	1	0	1	1	2	1	0	4	0
6369005	Outside Computer Cons.	0	SE51								
6363006	Employ Finder Fees	58,738	1	582	725	874	2,169	783	516	5,552	348
6369007	Computer Maint	0	SE51								
6369008	Director Fees	111,500	1	1,105	1,377	1,659	4,118	1,487	979	10,538	661
6369009	Computer-Amort & Prog. Cost	0	SE51								
6319011	Engineering Fees	0	1	0	0	0	0	0	0	0	0
6329013	Accounting Studies	0	1	0	0	0	0	0	0	0	0
6329014	Tax Return/Review	28,700	1	284	354	427	1,060	383	252	2,713	170
6369090	Other Outside Services	38,375	1	380	474	571	1,417	512	337	3,627	227
6049010	Health Ins. Reimb	117,615	5	981	1,147	1,474	3,972	1,404	874	9,855	640
6049011	Employee Ins. Deductions	(34,167)	5	(285)	(333)	(428)	(1,154)	(408)	(254)	(2,863)	(186)
6049012	Health Costs & Other	5,511	5	46	54	69	186	66	41	462	30
6049015	Dental Ins. Reimbursements	12,405	5	103	121	155	419	148	92	1,039	67
6049020	Pension Contributions	71,878	6	603	713	906	2,404	853	536	5,998	387
6049030	Tuition	0	5	0	0	0	0	0	0	0	0
6049040	Deferred Compensation	792	1	8	10	12	29	11	7	75	5
6049050	Health Ins. Premiums	27,101	5	226	264	340	915	324	201	2,271	147
6049055	Dental Premiums	1,438	5	12	14	18	49	17	11	120	8
6049060	Term Life Ins.	6,918	5	58	67	87	234	83	51	580	38
6049065	Term Life Ins. - OPT	199	5	2	2	2	7	2	1	17	1
6049066	Depend Life Ins. -OPT	37	5	0	0	0	1	0	0	3	0
6049070	ESOP Contributions	83,769	6	703	831	1,055	2,802	994	625	6,991	452
6049080	Disability Insurance	2,961	5	25	29	37	100	35	22	248	16
6049090	Other Emp Pens & Benefits	4,597	5	38	45	58	155	55	34	385	25
6599090	Other Insurance	0	11	0	0	0	0	0	0	0	0
6759001	Publ Subscriptions & Tapes	6,874	1	68	85	102	254	92	60	650	41
6759002	Answering Serv	5,158	2	0	0	0	0	0	0	0	0
6759003	Computer Supplies	0	SE51								
6759004	Printing & Blueprints	12,943	5	108	126	162	437	155	96	1,084	70
6759005	Postage	0	5	0	0	0	0	0	0	0	0
6759006	UPS & Air Freight	0	5	0	0	0	0	0	0	0	0
6759008	XEROX	8,817	5	74	86	110	298	105	66	739	48
6759009	Off Supply Stores	43,217	5	360	421	542	1,459	516	321	3,621	235
6759010	Reim of Off Emp Exp.	1,244	5	10	12	16	42	15	9	104	7
6759011	Office Expenses	0	5	0	0	0	0	0	0	0	0
6759013	Cleaning Supplies	2,887	5	24	28	36	97	34	21	242	16
6759014	Memberships	2,050	5	17	20	26	69	24	15	172	11
6759016	Microfilming	0	SE51								
6759090	Other Office Expense	1,542	5	13	15	19	52	18	11	129	8
6759110	Office Telephone	15,801	5	132	154	198	534	189	117	1,324	86
6759111	Office Telephone - Long Dist	600	5	5	6	8	20	7	4	50	3
6759115	Office Comp Phone Line	0	SE51								
6759120	Office Electric	30,011	5	250	293	376	1,013	358	223	2,515	163
6759130	Office Gas	3,758	5	31	37	47	127	45	28	315	20
6759160	Office Fax Phone Line	524	5	4	5	7	18	6	4	44	3
6759190	Office Utilities - Other	0	5	0	0	0	0	0	0	0	0
6759210	Office Cleaning Serv	27,075	5	226	264	339	914	323	201	2,269	147
6759220	Landscaping, Mowing, Snow	13,637	5	114	133	171	461	163	101	1,143	74
6759230	Office Garbage Removal	4,270	5	36	42	54	144	51	32	358	23
6759250	Decor & Repaint Structures	0	5	0	0	0	0	0	0	0	0
6759260	Repair Off Mach & Heating	9,488	5	79	93	119	320	113	70	795	52
6759290	Other Office Maint	66,238	5	552	646	830	2,237	791	492	5,550	360
7048050	Employees ED Expenses	7,467	5	62	73	94	252	89	55	626	41
7048055	Office Education/Train Exp	19,776	5	165	193	248	668	236	147	1,657	108
7048070	Meals & Related Exp	1,606	1	16	20	24	59	21	14	152	10
7048080	Bank Serv Charges	101,630	1	1,007	1,255	1,512	3,753	1,355	892	9,606	602
7048090	Other Misc General	22,065	1	219	272	328	815	294	194	2,065	131
6759430	Sales/Use Tax Exp.	768	1	8	9	11	28	10	7	73	5
6509090	Other Trans. Exp.	0	3	0	0	0	0	0	0	0	0
4032090	Depreciation - Office Struct.	60,569	5	505	591	759	2,045	723	450	5,075	329
4032091	Depreciation - Office Furn.	84,889	5	708	828	1,064	2,867	1,014	631	7,113	462
4032093	Depreciation - Telephones	2,539	5	21	25	32	86	30	19	213	14
4032098	Depreciation - Computer	0	SE51								
4081303	Franchise Tax	100	5	1	1	1	3	1	1	8	1
4081121	Real Estate Tax	61,073	5	509	595	765	2,062	729	454	5,117	332
4081201	FICA Expense	146,749	5	1,224	1,431	1,839	4,956	1,752	1,090	12,296	798
4091123	SUTA-IL	2,135	5	18	21	27	72	25	16	179	12
4091128	SUTA-NC	2,140	5	0	0	0	0	0	0	0	0
4091050	FUTA	(78)	5	(1)	(1)	(1)	(3)	(1)	(1)	(7)	(0)
4091000	Income Tax-Federal	0	5	0	0	0	0	0	0	0	0
4101000	Deferred Inc. Tax-Federal	0	5	0	0	0	0	0	0	0	0
4191010	Interest Income	(3,987)	1	(40)	(49)	(59)	(147)	(53)	(35)	(377)	(24)
4131020	Rental Income	(5,625)	1	(56)	(69)	(84)	(208)	(75)	(49)	(532)	(33)
4141040	Sale of Equipment	0	SE51								
4192000	Interest - Interco.	428,040	18	3,724	4,109	5,565	15,923	5,565	3,296	38,652	2,568
4201000	Interest During Const	(3,421)	5	(29)	(33)	(43)	(116)	(41)	(25)	(287)	(19)
4261000	Misc. Income	0	5	0	0	0	0	0	0	0	0
4272090	S/T Int Exp Other	(19,676)	5	(164)	(192)	(247)	(664)	(235)	(146)	(1,649)	(107)
Total		3,066,008		26,159	31,492	39,246	101,874	36,373	23,205	256,313	16,381

SE.60
Distribution of General Expenses
FYE 12/31/98

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Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 Riverpointe	83-0800 CWS Systems	85-0545 Watauga Vista
6019000	Non-Utility Salaries	0									
6019030	Cap Sal - Admin	0									
6019045	Sal-Computer	0	SE51								
6019053	Sal-IL Office	0									
6019054	Sal-IL Admin/Accounting	1,020,400	1	1,358	9,274	2,319	17,476	179,063	1,793	54,393	983
6019070	Sal-IL Customer Service	224,320	2	0	0	0	0	0	0	0	0
6019071	Sal-IL Office Exempt	0									
6708001	Agency Expense	8,953	1	12	81	20	153	1,571	16	477	9
6338001	Legal fees	3,032	1	4	28	7	52	532	5	162	3
6329002	Audit fees	106,000	1	141	963	241	1,815	18,601	186	5,650	102
6369003	Temp Empl.	43	1	0	0	0	1	8	0	2	0
6369005	Outside Computer Cons.	0	SE51								
6369006	Employ Finder Fees	58,738	1	78	534	133	1,006	10,308	103	3,131	57
6369007	Computer Maint	0	SE51								
6369008	Director Fees	111,500	1	148	1,013	253	1,910	19,566	196	5,944	107
6369009	Computer-Amort & Prog. Cost	0	SE51								
6319011	Engineering Fees	0	1	0	0	0	0	0	0	0	0
6329013	Accounting Studies	0	1	0	0	0	0	0	0	0	0
6329014	Tax Return Review	28,700	1	38	261	65	492	5,036	50	1,530	28
6369090	Other Outside Services	38,375	1	51	349	87	657	6,734	67	2,046	37
6049010	Health Ins. Reimb	117,615	5	129	902	219	1,731	18,400	181	5,442	107
6049011	Employee Ins. Deductions	(34,167)	5	(38)	(262)	(64)	(503)	(5,345)	(53)	(1,581)	(31)
6049012	Health Costs & Other	5,511	5	6	42	10	81	862	8	255	5
6049015	Dental Ins. Reimbursements	12,405	5	14	95	23	183	1,941	19	574	11
6049020	Pension Contributions	71,878	6	80	554	135	1,059	11,188	110	3,325	65
6049030	Tuition	0	5	0	0	0	0	0	0	0	0
6049040	Deferred Compensation	792	1	1	7	2	14	139	1	42	1
6049050	Health Ins. Premiums	27,101	5	30	208	50	399	4,240	42	1,254	25
6049055	Dental Premiums	1,438	5	2	11	3	21	225	2	67	1
6049060	Term Life Ins.	6,918	5	8	53	13	102	1,082	11	320	6
6049065	Term Life Ins. - OPT	199	5	0	2	0	3	31	0	9	0
6049066	Depend Life Ins. -OPT	37	5	0	0	0	1	6	0	2	0
6049070	ESOP Contributions	83,769	6	93	646	157	1,235	13,039	128	3,875	75
6049080	Disability Insurance	2,961	5	3	23	6	44	463	5	137	3
6049090	Other Emp Pens & Benefits	4,597	5	5	35	9	68	719	7	213	4
6599090	Other Insurance	0	11	0	0	0	0	0	0	0	0
6759001	Publ Subscriptions & Tapes	6,874	1	9	62	16	118	1,206	12	366	7
6759002	Answering Serv	5,158	2	0	0	0	0	0	0	0	0
6759003	Computer Supplies	0	SE51								
6759004	Printing & Blueprints	12,943	5	14	99	24	191	2,025	20	599	12
6759005	Postage	0	5	0	0	0	0	0	0	0	0
6759006	UPS & Air Freight	0	5	0	0	0	0	0	0	0	0
6759008	XEROX	8,817	5	10	68	16	130	1,379	14	408	8
6759009	Off Supply Stores	43,217	5	48	331	80	636	6,761	67	2,000	39
6759010	Reim of Off Emp Exp.	1,244	5	1	10	2	18	195	2	58	1
6759011	Office Expenses	0	5	0	0	0	0	0	0	0	0
6759013	Cleaning Supplies	2,887	5	3	22	5	42	452	4	134	3
6759014	Memberships	2,050	5	2	16	4	30	321	3	95	2
6759016	Microfilming	0	SE51								
6759090	Other Office Expense	1,542	5	2	12	3	23	241	2	71	1
6759110	Office Telephone	15,801	5	17	121	29	233	2,472	24	731	14
6759111	Office Telephone - Long Dist	600	5	1	5	1	9	94	1	28	1
6759115	Office Comp Phone Line	0	SE51								
6759120	Office Electric	30,011	5	33	230	56	442	4,695	46	1,389	27
6759130	Office Gas	3,758	5	4	29	7	55	588	6	174	3
6759160	Office Fax Phone Line	524	5	1	4	1	8	82	1	24	0
6759190	Office Utilities - Other	0	5	0	0	0	0	0	0	0	0
6759210	Office Cleaning Serv	27,075	5	30	208	50	399	4,236	42	1,253	25
6759220	Landscaping, Mowing, Snow	13,637	5	15	105	25	201	2,133	21	631	12
6759230	Office Garbage Removal	4,270	5	5	33	8	63	668	7	198	4
6759250	Decor & Repaint Structures	0	5	0	0	0	0	0	0	0	0
6759260	Repair Off Mach & Heating	9,488	5	10	73	18	140	1,484	15	439	9
6759290	Other Office Maint	66,238	5	73	508	123	975	10,362	102	3,065	60
7048050	Employees ED Expenses	7,467	5	8	57	14	110	1,168	11	345	7
7048055	Office Education/Train Exp	19,776	5	22	152	37	291	3,094	30	915	18
7048070	Meals & Related Exp	1,606	1	2	15	4	28	282	3	86	2
7048080	Bank Serv Charges	101,630	1	135	924	231	1,741	17,834	179	5,417	98
7048090	Other Misc General	22,065	1	29	201	50	378	3,872	39	1,176	21
6759430	Sales/Use Tax Exp.	768	1	1	7	2	13	135	1	41	1
6509090	Other Trans. Exp.	0	3	0	0	0	0	0	0	0	0
4032090	Depreciation - Office Struct.	60,569	5	67	465	113	892	9,475	93	2,803	55
4032091	Depreciation - Office Furn.	84,889	5	93	651	158	1,250	13,280	131	3,928	77
4032093	Depreciation - Telephones	2,539	5	3	19	5	37	397	4	117	2
4032096	Depreciation - Computer	0	SE51								
4081303	Franchise Tax	100	5	0	1	0	1	16	0	5	0
4081121	Real Estate Tax	61,073	5	67	468	114	899	9,554	94	2,826	56
4081201	FICA Expense	146,749	5	161	1,126	273	2,160	22,957	226	6,790	134
4091123	SUTA-IL	2,135	5	2	16	4	31	334	3	99	2
4091128	SUTA-NC	2,140	5	0	0	0	0	0	0	0	0
4091050	FUTA	(78)	5	(0)	(1)	(0)	(1)	(12)	(0)	(4)	(0)
4091000	Income Tax-Federal	0	5	0	0	0	0	0	0	0	0
4101000	Deferred Inc. Tax-Federal	0	5	0	0	0	0	0	0	0	0
4191010	Interest Income	(3,987)	1	(5)	(36)	(9)	(68)	(700)	(7)	(213)	(4)
4131020	Rental Income	(5,625)	1	(7)	(51)	(13)	(96)	(967)	(10)	(300)	(5)
4141040	Sale of Equipment	0	SE51								
4192000	Interest - Interco.	428,040	18	471	3,424	813	6,635	72,467	685	21,017	428
4201000	Interest During Const	(3,421)	5	(4)	(26)	(6)	(50)	(535)	(5)	(158)	(3)
4261000	Misc. Income	0	5	0	0	0	0	0	0	0	0
4272090	S/T Int Exp Other	(19,676)	5	(22)	(151)	(37)	(290)	(3,078)	(30)	(910)	(18)
Total		3,066,008		3,466	24,015	5,910	45,668	477,356	4,715	142,909	2,696

SE.60

**Distribution of General Expenses
FYE 12/31/98**

2/19/99
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Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	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	94-006 Bio Tech
6019000	Non-Utility Salaries	0									
6019030	Cap Sal - Admin	0									
6019045	Sal-Computer	0	SE51								
6019053	Sal-IL Office	0									
6019054	Sal-IL Admin/Accounting	1,020,400	1	11,480	14,512	46,927	12,726	47,805	13,896	3,347	113
6019070	Sal-IL Customer Service	224,320	2	0	0	0	0	0	0	0	0
6019071	Sal-IL Office Exempt	0									
6706001	Agency Expense	8,953	1	101	127	412	112	419	122	29	1
6336001	Legal fees	3,032	1	34	43	139	38	142	41	10	0
6329002	Audit fees	106,000	1	1,193	1,507	4,875	1,322	4,966	1,444	348	12
6369003	Temp Empl.	43	1	0	1	2	1	2	1	0	0
6369005	Outside Computer Cons.	0	SE51								
6363006	Employ Finder Fees	58,738	1	661	835	2,701	733	2,752	800	193	6
6369007	Computer Maint	0	SE51								
6369008	Director Fees	111,500	1	1,254	1,586	5,128	1,391	5,224	1,518	366	12
6369009	Computer-Amort & Prog. Cost	0	SE51								
6319011	Engineering Fees	0	1	0	0	0	0	0	0	0	0
6329013	Accounting Studies	0	1	0	0	0	0	0	0	0	0
6329014	Tax Return/Review	28,700	1	323	408	1,320	358	1,345	391	94	3
6369090	Other Outside Services	38,375	1	432	546	1,765	479	1,798	523	126	4
6049010	Health Ins. Reimb	117,615	5	1,126	1,462	3,801	1,201	4,441	1,256	308	18
6049011	Employee Ins. Deductions	(34,167)	5	(327)	(425)	(1,104)	(349)	(1,290)	(365)	(90)	(5)
6049012	Health Costs & Other	5,511	5	53	69	178	56	208	59	14	1
6049015	Dental Ins. Reimbursements	12,405	5	119	154	401	127	468	132	33	2
6049020	Pension Contributions	71,878	6	690	891	2,422	742	2,752	782	190	12
6049030	Tuition	0	5	0	0	0	0	0	0	0	0
6049040	Deferred Compensation	792	1	9	11	36	10	37	11	3	0
6049050	Health Ins. Premiums	27,101	5	259	337	876	277	1,023	289	71	4
6049055	Dental Premiums	1,438	5	14	18	46	15	54	15	4	0
6049060	Term Life Ins.	6,918	5	66	86	224	71	261	74	18	1
6049065	Term Life Ins. - OPT	199	5	2	2	6	2	8	2	1	0
6049066	Depend Life Ins.-OPT	37	5	0	0	1	0	1	0	0	0
6049070	ESOP Contributions	83,769	6	804	1,039	2,823	864	3,208	911	221	14
6049080	Disability Insurance	2,961	5	28	37	96	30	112	32	8	0
6049090	Other Emp Pens & Benefits	4,597	5	44	57	149	47	174	49	12	1
6599090	Other Insurance	0	11	0	0	0	0	0	0	0	0
6759001	Publ Subscriptions & Tapes	6,874	1	77	98	316	86	322	94	23	1
6759002	Answering Serv	5,158	2	0	0	0	0	0	0	0	0
6759003	Computer Supplies	0	SE51								
6759004	Printing & Blueprints	12,943	5	124	161	418	132	489	138	34	2
6759005	Postage	0	5	0	0	0	0	0	0	0	0
6759006	UPS & Air Freight	0	5	0	0	0	0	0	0	0	0
6759008	XEROX	8,817	5	84	110	285	90	333	94	23	1
6759009	Off Supply Stores	43,217	5	414	537	1,397	441	1,632	462	113	6
6759010	Reim of Off Emp Exp.	1,244	5	12	15	40	13	47	13	3	0
6759011	Office Expenses	0	5	0	0	0	0	0	0	0	0
6759013	Cleaning Supplies	2,887	5	28	36	93	29	109	31	8	0
6759014	Memberships	2,050	5	20	25	66	21	77	22	5	0
6759016	Microfilming	0	SE51								
6759090	Other Office Expense	1,542	5	15	19	50	16	58	16	4	0
6759110	Office Telephone	15,801	5	151	196	511	161	597	169	41	2
6759111	Office Telephone - Long Dist	600	5	6	7	19	6	23	6	2	0
6759115	Office Comp Phone Line	0	SE51								
6759120	Office Electric	30,011	5	287	373	970	306	1,133	321	79	5
6759130	Office Gas	3,758	5	36	47	121	38	142	40	10	1
6759160	Office Fax Phone Line	524	5	5	7	17	5	20	6	1	0
6759190	Office Utilities - Other	0	5	0	0	0	0	0	0	0	0
6759210	Office Cleaning Serv	27,075	5	259	337	875	276	1,022	289	71	4
6759220	Landscaping, Mowing, Snow	13,637	5	131	170	441	139	515	146	36	2
6759230	Office Garbage Removal	4,270	5	41	53	138	44	161	46	11	1
6759250	Decor & Repaint Structures	0	5	0	0	0	0	0	0	0	0
6759260	Repair Off Mach & Heating	9,488	5	91	118	307	97	358	101	25	1
6759290	Other Office Maint	66,238	5	634	823	2,141	676	2,501	707	174	10
7048050	Employees ED Expenses	7,467	5	71	93	241	76	282	80	20	1
7048055	Office Education/Train Exp	19,776	5	189	246	639	202	747	211	52	3
7048070	Meals & Related Exp	1,606	1	18	23	74	20	75	22	5	0
7048080	Bank Serv Charges	101,630	1	1,143	1,445	4,674	1,267	4,761	1,384	333	11
7048090	Other Misc General	22,065	1	248	314	1,015	275	1,034	300	72	2
6759430	Sales/Use Tax Exp.	768	1	9	11	35	10	36	10	3	0
6509090	Other Trans. Exp.	0	3	0	0	0	0	0	0	0	0
4032090	Depreciation - Office Struct.	60,569	5	580	753	1,958	618	2,287	647	159	9
4032091	Depreciation - Office Furn.	84,889	5	812	1,055	2,744	867	3,205	907	222	13
4032093	Depreciation - Telephones	2,539	5	24	32	82	26	96	27	7	0
4032098	Depreciation - Computer	0	SE51								
4081303	Franchise Tax	100	5	1	1	3	1	4	1	0	0
4081121	Real Estate Tax	61,073	5	584	759	1,974	624	2,306	652	160	9
4081201	FICA Expense	146,749	5	1,404	1,824	4,743	1,498	5,541	1,567	384	22
4091123	SUTA-IL	2,135	5	20	27	69	22	81	23	6	0
4091128	SUTA-NC	2,140	5	0	0	0	0	0	0	0	2,140
4091050	FUTA	(78)	5	(1)	(1)	(3)	(1)	(3)	(1)	(0)	(0)
4091000	Income Tax-Federal	0	5	0	0	0	0	0	0	0	0
4101000	Deferred Inc. Tax-Federal	0	5	0	0	0	0	0	0	0	0
4191010	Interest Income	(3,987)	1	(45)	(57)	(183)	(50)	(187)	(54)	(13)	(0)
4131020	Rental Income	(5,625)	1	(63)	(80)	(259)	(70)	(264)	(77)	(18)	(1)
4141040	Sale of Equipment	0	SE51								
4192000	Interest - Interco.	428,040	18	4,280	5,693	12,199	4,452	16,223	4,494	1,241	86
4201000	Interest During Const	(3,421)	5	(33)	(43)	(111)	(35)	(129)	(37)	(9)	(1)
4261000	Misc. Income	0	5	0	0	0	0	0	0	0	0
4272090	S/T Int Exp Other	(19,676)	5	(188)	(245)	(636)	(201)	(743)	(210)	(52)	(3)
Total		3,066,008		29,835	38,286	110,688	32,430	120,801	34,633	8,538	2,530

SE.90

Distribution of Exp. Between Co's

DISTRIBUTION OF EXPENSES BETWEEN OPERATING COMPANIES
 Calculation of Customer Equivalent Percentages
 Year Ended 12/31/98

2/22/99
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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 *	24,234	59.76%														
Carolina Trace	1,530	3.77%														
Transylvania	1,934	4.77%														
CWS Systems	7,249	17.88%														
Elk River	309	0.76%														
Montague	980	2.42%														
SOUTH CAROLINA																
Riverhills	1,540	3.80%	-1,540	-11.81%												
CWS			12,853	98.57%							12,853	96.34%				
South Carolina Utilities, Inc.			309	2.37%							309	2.31%				
Southland			181	1.39%							181	1.35%				
United Utilities			1,236	9.48%												
Tega Cay	2,329	5.74%														
VIRGINIA																
Colchester							169	1.44%								
Massanutten							2,615	22.35%								
FLORIDA																
Tierre Verde					1,030	3.46%										
Mid-County					6,254	21.04%										
Lake Placid					321	1.08%							321	4.80%		
Lake Utilities					1,696	5.70%										
Utilities, Inc. of Florida					6,371	21.44%							6,371	95.20%		
Miles Grant					1,852	6.23%										
Eastlake					1,348	4.53%										
Pebble Creek					2,023	6.80%										
Alafaya					5,022	16.89%										
Utilities, Inc. of Longwood					1,813	6.10%										
Wedgfield Utilities, Inc.					1,194	4.02%										
Eagle Ridge					806	2.71%										
TENNESSEE																
Tennessee Water Service	446	1.10%														
MARYLAND																
Utilities, Inc. of Maryland							1,752	14.98%							1,752	100.00%
Green Ridge Utilities							893	7.63%								0.00%
Maryland Water Service							1,635	13.98%								0.00%
Provinces							1,464	12.51%								0.00%
PENNSYLVANIA																
Utilities, Inc. of Pennsylvania							1,058	9.05%								
Penn Estates							2,112	18.06%								
LOUISIANA																
Louisiana Water Service									6,230	57.12%						
UI of Louisiana									4,676	42.88%						
	<u>40,551</u>	<u>100.00%</u>	<u>13,039</u>	<u>100.00%</u>	<u>29,730</u>	<u>100.00%</u>	<u>11,698</u>	<u>100.00%</u>	<u>10,906</u>	<u>100.00%</u>	<u>13,343</u>	<u>100.00%</u>	<u>6,692</u>	<u>100.00%</u>	<u>1,752</u>	<u>100.00%</u>

NOTE *: CNC INCLUDES WATAUGA VISTA, RIVERPOINTE

DISTRIBUTION OF EXPENSES BETWEEN OPERATING COMPANIES
 Calculation of Customer Equivalent Percentages
 Year Ended 12/31/98

2/22/99
 #####

	Morehead City Office (PKS)			(Eddie Baldwin) Western Regional Office			Whispering Pines Office			Sugar Mountain Office		
	Sub	C.E.	%	Sub	C.E.	%	Sub	C.E.	%	Sub	C.E.	%
	509	480		501	2,196		529	1,125		501	2,196	
	510	575		505	207		531	94		505	207	
	513	230		506	67		541	380		506	67	
	515	183		514	494		543	615		514	494	
	517	24		519	563		547	140		519	563	
	523	320		527	456					527	456	
	524	183		528	183					528	183	
	525	111		530	30					530	30	
	534	2,221		532	123					532	123	
	573	453		533	37					533	37	
	574	164		535	173					535	173	
	595	674		536	201					536	201	
	597	442		537	289					537	289	
				545	131					545	131	
				572	188					572	188	
				579	94					579	94	
Total CNC		<u>6,060</u>	68.56%		<u>5,432</u>	49.27%		<u>2,354</u>	46.37%		<u>5,432</u>	49.27%
	804	2,779										
				801	1,045		810	85		801	1,045	
				802	1,734		812	55		802	1,734	
				808	124		813	25		808	124	
							814	48				
							815	112				
							816	48				
							817	87				
							818	41				
							819	231				
							811	309				
							820	118				
							821	34				
Total CWS Systems		<u>2,779</u>	31.44%		<u>2,903</u>	26.33%		<u>1,193</u>	23.50%		<u>2,903</u>	26.33%
Other:												
Transylvania				905	1,934	17.54%				905	1,934	17.54%
Tennessee				651	446	4.05%				651	446	4.05%
Carolina Trace							900	1,530	30.13%			
Elk River				830	309	2.81%				830	309	2.81%
Total C.E.		<u>8,839</u>	100.00%		<u>11,024</u>	100.00%		<u>5,977</u>	100.00%		<u>11,024</u>	100.00%

Distribution of North Carolina Office Expenses
 08 90-CNC
 12/31/98

2/22/99
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	CNC-T/B		RIVERHILLS			CNS SYSTEMS			TENNESSEE			
	Sub	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount	
INDIRECT EXPENSES:												
CHARLOTTE OFFICE:												
TEMP. EMPLOY. - CLERICAL	0526	6369003	35,715.14	3.80%	0460 6369003	1,357.00	17.88%	0800 6369003	6,386.00	1.10%	0651 6369003	393.00
RENT - TYVOLA	0526	7418013	29,706.65	3.80%	0460 7418013	1,129.00	17.88%	0800 7418013	5,312.00	1.10%	0651 7418013	327.00
PUBL SUBSCRIPTIONS & TAPES	0526	6759001	1,088.82	3.80%	0460 6759001	41.00	17.88%	0800 6759001	195.00	1.10%	0651 6759001	12.00
ANSWERING SERV	0526	6759002	3,540.25	3.80%	0460 6759002	135.00	17.88%	0800 6759002	633.00	1.10%	0651 6759002	39.00
COMPUTER SUPPLIES	0526	6759003	22,275.00	3.80%	0460 6759003	846.00	17.88%	0800 6759003	3,983.00	1.10%	0651 6759003	245.00
PRINTING & BLUEPRINTS	0526	6759004	4,248.49	3.80%	0460 6759004	161.00	17.88%	0800 6759004	760.00	1.10%	0651 6759004	47.00
POSTAGE	0526	6759005	13,940.34	3.80%	0460 6759005	530.00	17.88%	0800 6759005	2,493.00	1.10%	0651 6759005	153.00
UPS & AIR FREIGHT	0526	6759006	7,094.86	3.80%	0460 6759006	270.00	17.88%	0800 6759006	1,269.00	1.10%	0651 6759006	78.00
XEROX	0526	6759008	3,441.17	3.80%	0460 6759008	131.00	17.88%	0800 6759008	615.00	1.10%	0651 6759008	38.00
OFF SUPPLY STORES	0526	6759009	5,197.30	3.80%	0460 6759009	197.00	17.88%	0800 6759009	929.00	1.10%	0651 6759009	57.00
REIM OF OFFICE EMP. EXP.	0526	6759010	451.51	3.80%	0460 6759010	17.00	17.88%	0800 6759010	81.00	1.10%	0651 6759010	5.00
CLEANING SUPPLIES	0526	6759013	61.16	3.80%	0460 6759013	2.00	17.88%	0800 6759013	11.00	1.10%	0651 6759013	1.00
MEMBERSHIPS	0526	6759014	553.00	3.80%	0460 6759014	21.00	17.88%	0800 6759014	99.00	1.10%	0651 6759014	6.00
OTHER OFFICE EXPENSES	0526	6759090	7,499.97	3.80%	0460 6759090	285.00	17.88%	0800 6759090	1,341.00	1.10%	0651 6759090	82.00
OFFICE TELEPHONE	0526	6759110	17,467.79	3.80%	0460 6759110	664.00	17.88%	0800 6759110	3,123.00	1.10%	0651 6759110	192.00
OFFICE TELEPHONE - LD	0526	6759111	922.00	3.80%	0460 6759111	35.00	17.88%	0800 6759111	165.00	1.10%	0651 6759111	10.00
ALARM SYSTEM PHONE EXPENSE	0526	6759140	216.00	3.80%	0460 6759140	8.00	17.88%	0800 6759140	39.00	1.10%	0651 6759140	2.00
OTHER OFFICE MAINT.	0526	6759290	2,786.17	3.80%	0460 6759290	106.00	17.88%	0800 6759290	498.00	1.10%	0651 6759290	31.00
OFFICE EDUCATION/TRAINING EXP	0526	7048055	3,553.64	3.80%	0460 7048055	135.00	17.88%	0800 7048055	635.00	1.10%	0651 7048055	39.00
MEALS & RELATED EXPENSES	0526	7758370	105.02	3.80%	0460 7758370	4.00	17.88%	0800 7758370	19.00	1.10%	0651 7758370	1.00
BANK SERVICE CHARGES	0526	7758380	251.62	3.80%	0460 7758380	10.00	17.88%	0800 7758380	45.00	1.10%	0651 7758380	3.00
MISCELLANEOUS	0526	7758390	4,455.94	3.80%	0460 7758390	169.00	17.88%	0800 7758390	797.00	1.10%	0651 7758390	49.00
WATER-OTHER MAINT EXP	0526	6755090	26.49	3.80%	0460 6755090	1.00	17.88%	0800 6755090	5.00	1.10%	0651 6755090	0.00
OPERATORS EXPENSES	0526	6205003	88.48	3.80%	0460 6205003	3.00	17.88%	0800 6205003	16.00	1.10%	0651 6205003	1.00
COMMUNICATION EXP.	0526	6759405	980.59	3.80%	0460 6759405	37.00	17.88%	0800 6759405	175.00	1.10%	0651 6759405	11.00
OPERATORS - POSTAGE	0526	6759413	27.69	3.80%	0460 6759413	1.00	17.88%	0800 6759413	5.00	1.10%	0651 6759413	0.00
OPERATORS - MEMBERSHIPS	0526	6759416	112.00	3.80%	0460 6759416	4.00	17.88%	0800 6759416	20.00	1.10%	0651 6759416	1.00
DEPRECIATION - WATER PLANT	0526	4032010	10,664.84	3.80%	0460 4032010	405.00	17.88%	0800 4032010	1,907.00	1.10%	0651 4032010	117.00
DEPRECIATION - COMPUTER	0526	4032098	4,309.74	3.80%	0460 4032098	164.00	17.88%	0800 4032098	771.00	1.10%	0651 4032098	47.00
FRANCHISE TAX	0526	4081303	10.00	3.80%	0460 4081303	0.00	17.88%	0800 4081303	2.00	1.10%	0651 4081303	0.00
REAL ESTATE TAX	0526	4081121	2,757.03	3.80%	0460 4081121	105.00	17.88%	0800 4081121	493.00	1.10%	0651 4081121	30.00
TOTAL INDIRECT EXPENSES			<u>183,548.70</u>		0298 2334002	<u>(6,973.00)</u>		0800 2334002	<u>(32,822.00)</u>		0651 2334002	<u>(2,017.00)</u>
			264,729.70									
CNC - RALEIGH												
OTHER CHEMICALS	0500	6181090	0.00	3.80%	0460 6181090	0.00	17.88%	0800 6181090	0.00	1.10%	0651 6181090	0.00
RENT - OTHERS	0500	6419090	0.00	3.80%	0460 6419090	0.00	17.88%	0800 6419090	0.00	1.10%	0651 6419090	0.00
OFFICE TELEPHONE	0500	6759110	56.52	3.80%	0460 6759110	2.00	17.88%	0800 6759110	10.00	1.10%	0651 6759110	1.00
OPERATIONS TELEPHONES	0500	6759135	4,649.29	3.80%	0460 6759135	177.00	17.88%	0800 6759135	831.00	1.10%	0651 6759135	51.00
OPERATIONS TELEPHONES - LD	0500	6759190	6.95	3.80%	0460 6759190	0.00	17.88%	0800 6759190	1.00	1.10%	0651 6759190	0.00
MEMBERSHIPS - COMPANY	0500	6759330	4,394.00	3.80%	0460 6759330	167.00	17.88%	0800 6759330	786.00	1.10%	0651 6759330	48.00
MEALS & RELATED EXP.	0500	7758370	7,608.49	3.80%	0460 7758370	289.00	17.88%	0800 7758370	1,360.00	1.10%	0651 7758370	84.00
BANK SERVICE CHARGES	0500	7758380	0.00	3.80%	0460 7758380	0.00	17.88%	0800 7758380	0.00	1.10%	0651 7758380	0.00
MISCELLANEOUS EXPENSES	0500	7758390	9,452.82	3.80%	0460 7758390	359.00	17.88%	0800 7758390	1,690.00	1.10%	0651 7758390	104.00
COMMUNICATION EXPENSES	0500	6759405	0.00	3.80%	0460 6759405	0.00	17.88%	0800 6759405	0.00	1.10%	0651 6759405	0.00
TOTAL INDIRECT EXPENSES			<u>26,168.07</u>		0298 2334002	<u>(994.00)</u>		0800 2334002	<u>(4,678.00)</u>		0651 2334002	<u>(288.00)</u>
			26,168.07									

Distribution of North Carolina Office Expenses
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CNC-T/B		RIVERHILLS				CWR SYSTEMS				TENNESSEE			
Sub	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount
INDIRECT EXPENSES:													
MOOREHEAD CITY OFFICE (P&S):													
ANSWERING SERV	0889 6759002	382.63	0.00%	0460 6759002	0.00	31.44%	0800 6759002	120.00	0.00%	0651 6759002	0.00		
PRINTING & BLUEPRINTS	0889 6759004	0.00	0.00%	0460 6759004	0.00	31.44%	0800 6759004	0.00	0.00%	0651 6759004	0.00		
POSTAGE	0889 6759005	67.60	0.00%	0460 6759005	0.00	31.44%	0800 6759005	21.00	0.00%	0651 6759005	0.00		
UPS & AIR FREIGHT	0889 6759006	0.00	0.00%	0460 6759006	0.00	31.44%	0800 6759006	0.00	0.00%	0651 6759006	0.00		
XEROX	0889 6759008	0.00	0.00%	0460 6759008	0.00	31.44%	0800 6759008	0.00	0.00%	0651 6759008	0.00		
OFF SUPPLY STORES	0889 6759009	91.86	0.00%	0460 6759009	0.00	31.44%	0800 6759009	29.00	0.00%	0651 6759009	0.00		
REIM OF OFFICE EMP. EXP.	0889 6759010	35.11	0.00%	0460 6759010	0.00	31.44%	0800 6759010	11.00	0.00%	0651 6759010	0.00		
OTHER OFFICE EXPENSES	0889 6759090	0.00	0.00%	0460 6759090	0.00	31.44%	0800 6759090	0.00	0.00%	0651 6759090	0.00		
OFFICE TELEPHONE	0889 6759110	542.52	0.00%	0460 6759110	0.00	31.44%	0800 6759110	171.00	0.00%	0651 6759110	0.00		
OFFICE ELECTRIC	0889 6759120	87.17	0.00%	0460 6759120	0.00	31.44%	0800 6759120	27.00	0.00%	0651 6759120	0.00		
OFFICE WATER	0889 6759125	0.00	0.00%	0460 6759125	0.00	31.44%	0800 6759125	0.00	0.00%	0651 6759125	0.00		
OFFICE FAX PHONE LINE	0889 6759160	51.57	0.00%	0460 6759160	0.00	31.44%	0800 6759160	16.00	0.00%	0651 6759160	0.00		
OFFICE CLEANING SERVICE	0889 6759210	140.00	0.00%	0460 6759210	0.00	31.44%	0800 6759210	44.00	0.00%	0651 6759210	0.00		
OTHER OFFICE MAINT.	0889 6759290	80.00	0.00%	0460 6759290	0.00	31.44%	0800 6759290	25.00	0.00%	0651 6759290	0.00		
OPERATORS - OTHER OFFICE EXP.	0889 6759018	0.00	0.00%	0460 6759018	0.00	31.44%	0800 6759018	0.00	0.00%	0651 6759018	0.00		
DEPRECIATION - WATER PLANT	0889 4032010	0.00	0.00%	0460 4032010	0.00	31.44%	0800 4032010	0.00	0.00%	0651 4032010	0.00		
TOTAL INDIRECT EXPENSES		1,478.46		0298 2334002	0.00		0800 2334002	(464.00)		0651 2334002	0.00		
		1,478.46											
WESTERN REGIONAL OFFICE:													
RENT - SIGMAN	0886 6419030	3,150.00	0.00%	0460 6419030	0.00	26.33%	0800 6419030	829.00	4.05%	0651 6419030	128.00		
OPERATIONS TELEPHONE	0886 6419035	3,794.89	0.00%	0460 6419035	0.00	26.33%	0800 6419035	999.00	4.05%	0651 6419035	154.00		
OPERATIONS TELEPHONE - LO	0886 6419036	330.66	0.00%	0460 6419036	0.00	26.33%	0800 6419036	87.00	4.05%	0651 6419036	13.00		
OFFICE FAX MACH. PHONE LINE	0886 6759160	302.37	0.00%	0460 6759160	0.00	26.33%	0800 6759160	80.00	4.05%	0651 6759160	12.00		
OPERATORS - POSTAGE	0886 6759413	0.00	0.00%	0460 6759413	0.00	26.33%	0800 6759413	0.00	4.05%	0651 6759413	0.00		
DEPRECIATION - WATER PLANT	0886 4032010	105.10	0.00%	0460 4032010	0.00	26.33%	0800 4032010	28.00	4.05%	0651 4032010	4.00		
TOTAL INDIRECT EXPENSES		7,683.02		0298 2334002	0.00		0800 2334002	(2,023.00)		0651 2334002	(311.00)		
		7,943.82											
WILKINGHAM PINES OFFICE:													
UNCOLLECTIBLE ACCOUNTS	0888 6708000	0.00	0.00%	0460 6708000	0.00	23.50%	0800 6708000	0.00	0.00%	0651 6708000	0.00		
TEMP. EMPLOYMENT - CLERICAL	0888 6369003	4,630.16	0.00%	0460 6369003	0.00	23.50%	0800 6369003	1,088.00	0.00%	0651 6369003	0.00		
PUBL SUBSCRIPTIONS & TAPES	0888 6759001	21.00	0.00%	0460 6759001	0.00	23.50%	0800 6759001	5.00	0.00%	0651 6759001	0.00		
ANSWERING SERV	0888 6759002	4,151.67	0.00%	0460 6759002	0.00	23.50%	0800 6759002	976.00	0.00%	0651 6759002	0.00		
PRINTING & BLUEPRINTS	0888 6759004	916.25	0.00%	0460 6759004	0.00	23.50%	0800 6759004	215.00	0.00%	0651 6759004	0.00		
POSTAGE	0888 6759005	2,827.63	0.00%	0460 6759005	0.00	23.50%	0800 6759005	664.00	0.00%	0651 6759005	0.00		
UPS & AIR FREIGHT	0888 6759006	797.84	0.00%	0460 6759006	0.00	23.50%	0800 6759006	187.00	0.00%	0651 6759006	0.00		
XEROX	0888 6759008	484.00	0.00%	0460 6759008	0.00	23.50%	0800 6759008	114.00	0.00%	0651 6759008	0.00		
OFF SUPPLY STORES	0888 6759009	1,747.45	0.00%	0460 6759009	0.00	23.50%	0800 6759009	411.00	0.00%	0651 6759009	0.00		
REIM OF OFFICE EMP. EXP.	0888 6759010	325.63	0.00%	0460 6759010	0.00	23.50%	0800 6759010	77.00	0.00%	0651 6759010	0.00		
CLEANING SUPPLIES	0888 6759013	43.23	0.00%	0460 6759013	0.00	23.50%	0800 6759013	10.00	0.00%	0651 6759013	0.00		
PETTY CASH - OFFICE	0888 6759015	0.00	0.00%	0460 6759015	0.00	23.50%	0800 6759015	482.00	0.00%	0651 6759015	0.00		
OTHER OFFICE EXPENSES	0888 6759090	2,051.44	0.00%	0460 6759090	0.00	23.50%	0800 6759090	886.00	0.00%	0651 6759090	0.00		
OFFICE TELEPHONE	0888 6759110	3,769.43	0.00%	0460 6759110	0.00	23.50%	0800 6759110	886.00	0.00%	0651 6759110	0.00		
OFFICE ELECTRIC	0888 6759120	2,071.81	0.00%	0460 6759120	0.00	23.50%	0800 6759120	487.00	0.00%	0651 6759120	0.00		
OFFICE FAX PHONE LINE	0888 6759160	506.04	0.00%	0460 6759160	0.00	23.50%	0800 6759160	119.00	0.00%	0651 6759160	0.00		
OFFICE CLEANING SERVICE	0888 6759210	1,860.00	0.00%	0460 6759210	0.00	23.50%	0800 6759210	437.00	0.00%	0651 6759210	0.00		
OTHER OFFICE MAINT.	0888 6759290	915.63	0.00%	0460 6759290	0.00	23.50%	0800 6759290	215.00	0.00%	0651 6759290	0.00		
MISCELLANEOUS	0888 7048055	145.00	0.00%	0460 7048055	0.00	23.50%	0800 7048055	34.00	0.00%	0651 7048055	0.00		
MISCELLANEOUS	0888 7758390	396.44	0.00%	0460 7758390	0.00	23.50%	0800 7758390	93.00	0.00%	0651 7758390	0.00		
DEPRECIATION - WATER PLANT	0888 4032010	354.52	0.00%	0460 4032010	0.00	23.50%	0800 4032010	83.00	0.00%	0651 4032010	0.00		
TOTAL INDIRECT EXPENSES		28,015.25		0298 2334002	0.00		0800 2334002	(7,469.00)		0651 2334002	0.00		
		28,015.25											

Distribution of North Carolina Office Expenses
 SE 90-CMC
 12/31/98

2/22/99
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INDIRECT EXPENSES:	CNC-T/B		RIVERHILLS			CWS SYSTEMS			TENNESSEE		
	Sub	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount
SUGAR MOUNTAIN OFFICE:											
ANSWERING SERV	0887 6759002	1,200.00	0.00%	0460 6759002	0.00	26.33%	0800 6759002	316.00	4.05%	0651 6759002	49.00
PRINTING & BLUEPRINTS	0887 6759004	96.66	0.00%	0460 6759004	0.00	26.33%	0800 6759004	25.00	4.05%	0651 6759004	4.00
POSTAGE	0887 6759005	1,928.85	0.00%	0460 6759005	0.00	26.33%	0800 6759005	508.00	4.05%	0651 6759005	78.00
UPS & AIR FREIGHT	0887 6759006	16.52	0.00%	0460 6759006	0.00	26.33%	0800 6759006	4.00	4.05%	0651 6759006	1.00
XEROX	0887 6759008	618.49	0.00%	0460 6759008	0.00	26.33%	0800 6759008	163.00	4.05%	0651 6759008	25.00
OFF SUPPLY STORE	0887 6759009	320.13	0.00%	0460 6759009	0.00	26.33%	0800 6759009	84.00	4.05%	0651 6759009	13.00
REIM OF OFF EMP EXP	0887 6759010	996.46	0.00%	0460 6759010	0.00	26.33%	0800 6759010	262.00	4.05%	0651 6759010	40.00
CLEANING SUPPLIES	0887 6759013	21.96	0.00%	0460 6759013	0.00	26.33%	0800 6759013	6.00	4.05%	0651 6759013	1.00
OTHER OFFICE EXPENSES	0887 6759090	623.66	0.00%	0460 6759090	0.00	26.33%	0800 6759090	164.00	4.05%	0651 6759090	25.00
OFFICE TELEPHONE	0887 6759110	6,112.03	0.00%	0460 6759110	0.00	26.33%	0800 6759110	1,609.00	4.05%	0651 6759110	248.00
OFFICE FAX PHONE LINE	0887 6759160	329.42	0.00%	0460 6759160	0.00	26.33%	0800 6759160	87.00	4.05%	0651 6759160	13.00
OFFICE CLEANING SERVICE	0887 6759210	126.00	0.00%	0460 6759210	0.00	26.33%	0800 6759210	33.00	4.05%	0651 6759210	5.00
DEPRECIATION - WATER PLANT	0887 4032010	89.71	0.00%	0460 4032010	0.00	26.33%	0800 4032010	24.00	4.05%	0651 4032010	4.00
REAL ESTATE TAX	0887 4081121	467.48	0.00%	0460 4081121	0.00	26.33%	0800 4081121	123.00	4.05%	0651 4081121	19.00
TOTAL INDIRECT EXPENSES		<u>12,947.37</u>		0298 2334002	<u>0.00</u>		0800 2334002	<u>(3,408.00)</u>		0651 2334002	<u>(525.00)</u>
		12,947.37									
TOTAL COST CENTERS		<u>259,840.87</u>			<u>(7,967.00)</u>			<u>(50,864.00)</u>			<u>(3,141.00)</u>

(a) Per Trial Balance dated 1/26/99.

A Less Mailsort expenses already allocated.

B Less Cable & Wireless expenses already allocated.

Distribution of North Carolina Office Expenses
 SE 90-CNC
 12/31/98

2/22/99
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CNC-T/B		CAROLINA TRACE		TRANSYLVANIA		TEGA CAY	
Sub	Amount	%	Account	Amount	%	Account	Amount
INDIRECT EXPENSES:							
CHARLOTTE OFFICE:							
TEMP. EMPLOY. - CLERICAL	0526 6369003 35,715.14	3.77%	0900 6369003 1,346.00	17.88%	0905 6369003 6,386.00	5.74%	0485 6369003 2,050.00
RENT - TYVOLA	0526 7418013 29,706.65	3.77%	0900 7418013 1,120.00	17.88%	0905 7418013 5,312.00	5.74%	0485 7418013 1,705.00
PUBL. SUBSCRIPTIONS & TAPES	0526 6759001 1,088.82	3.77%	0900 6759001 41.00	17.88%	0905 6759001 195.00	5.74%	0485 6759001 62.00
ANSWERING SERV	0526 6759002 3,540.25	3.77%	0900 6759002 133.00	17.88%	0905 6759002 633.00	5.74%	0485 6759002 203.00
COMPUTER SUPPLIES	0526 6759003 22,275.00	3.77%	0900 6759003 840.00	17.88%	0905 6759003 3,983.00	5.74%	0485 6759003 1,279.00
PRINTING & BLUEPRINTS	0526 6759004 4,248.49	3.77%	0900 6759004 160.00	17.88%	0905 6759004 760.00	5.74%	0485 6759004 244.00
POSTAGE	0526 6759005 13,940.34	3.77%	0900 6759005 526.00	17.88%	0905 6759005 2,493.00	5.74%	0485 6759005 800.00
UPS & AIR FREIGHT	0526 6759006 7,094.86	3.77%	0900 6759006 267.00	17.88%	0905 6759006 1,269.00	5.74%	0485 6759006 407.00
XEROX	0526 6759008 3,441.17	3.77%	0900 6759008 130.00	17.88%	0905 6759008 615.00	5.74%	0485 6759008 198.00
OFF SUPPLY STORES	0526 6759009 5,197.30	3.77%	0900 6759009 196.00	17.88%	0905 6759009 929.00	5.74%	0485 6759009 298.00
REIM OF OFFICE EMP. EXP.	0526 6759010 451.51	3.77%	0900 6759010 17.00	17.88%	0905 6759010 81.00	5.74%	0485 6759010 26.00
CLEANING SUPPLIES	0526 6759013 61.16	3.77%	0900 6759013 2.00	17.88%	0905 6759013 11.00	5.74%	0485 6759013 4.00
MEMBERSHIPS	0526 6759014 553.00	3.77%	0900 6759014 21.00	17.88%	0905 6759014 99.00	5.74%	0485 6759014 32.00
OTHER OFFICE EXPENSES	0526 6759090 7,499.97	3.77%	0900 6759090 283.00	17.88%	0905 6759090 1,341.00	5.74%	0485 6759090 430.00
OFFICE TELEPHONE	0526 6759110 17,467.79	3.77%	0900 6759110 659.00	17.88%	0905 6759110 3,123.00	5.74%	0485 6759110 1,003.00
OFFICE TELEPHONE - LD	0526 6759111 922.00	3.77%	0900 6759111 35.00	17.88%	0905 6759111 165.00	5.74%	0485 6759111 53.00
ALARM SYSTEM PHONE EXPENSE	0526 6759140 216.00	3.77%	0900 6759140 8.00	17.88%	0905 6759140 39.00	5.74%	0485 6759140 12.00
OTHER OFFICE MAINT.	0526 6759290 2,786.17	3.77%	0900 6759290 105.00	17.88%	0905 6759290 498.00	5.74%	0485 6759290 160.00
OFFICE EDUCATION/TRAINING EXP	0526 7048055 3,553.64	3.77%	0900 7048055 134.00	17.88%	0905 7048055 635.00	5.74%	0485 7048055 204.00
MEALS & RELATED EXPENSES	0526 7758370 105.02	3.77%	0900 7758370 4.00	17.88%	0905 7758370 19.00	5.74%	0485 7758370 6.00
BANK SERVICE CHARGES	0526 7758380 251.62	3.77%	0900 7758380 9.00	17.88%	0905 7758380 45.00	5.74%	0485 7758380 14.00
MISCELLANEOUS	0526 7758390 4,455.94	3.77%	0900 7758390 168.00	17.88%	0905 7758390 797.00	5.74%	0485 7758390 256.00
WATER-OTHER MAINT EXP	0526 6755090 26.49	3.77%	0900 6755090 1.00	17.88%	0905 6755090 5.00	5.74%	0485 6755090 2.00
OPERATORS EXPENSES	0526 6205003 88.48	3.77%	0900 6205003 3.00	17.88%	0905 6205003 16.00	5.74%	0485 6205003 5.00
COMMUNICATION EXP.	0526 6759405 980.59	3.77%	0900 6759405 37.00	17.88%	0905 6759405 175.00	5.74%	0485 6759405 56.00
OPERATORS - POSTAGE	0526 6759413 27.69	3.77%	0900 6759413 1.00	17.88%	0905 6759413 5.00	5.74%	0485 6759413 2.00
OPERATORS - MEMBERSHIPS	0526 6759416 112.00	3.77%	0900 6759416 4.00	17.88%	0905 6759416 20.00	5.74%	0485 6759416 6.00
DEPRECIATION - WATER PLANT	0526 4032010 10,664.84	3.77%	0900 4032010 402.00	17.88%	0905 4032010 1,907.00	5.74%	0485 4032010 612.00
DEPRECIATION - COMPUTER	0526 4032098 4,309.74	3.77%	0900 4032098 162.00	17.88%	0905 4032098 771.00	5.74%	0485 4032098 247.00
FRANCHISE TAX	0526 4081303 10.00	3.77%	0900 4081303 0.00	17.88%	0905 4081303 2.00	5.74%	0485 4081303 1.00
REAL ESTATE TAX	0526 4081121 2,757.03	3.77%	0900 4081121 104.00	17.88%	0905 4081121 493.00	5.74%	0485 4081121 158.00
TOTAL INDIRECT EXPENSES	183,548.70		0900 2334002 (6,918.00)		0905 2334002 (32,822.00)		0485 2334002 (10,535.00)
	264,729.70						
CNC - PARENT:							
OTHER CHEMICALS	0500 6181090 0.00	3.77%	0900 6181090 0.00	17.88%	0905 6181090 0.00	5.74%	0485 6181090 0.00
RENT - OTHERS	0500 6419090 0.00	3.77%	0900 6419090 0.00	17.88%	0905 6419090 0.00	5.74%	0485 6419090 0.00
OFFICE TELEPHONE	0500 6759110 56.52	3.77%	0900 6759110 2.00	17.88%	0905 6759110 10.00	5.74%	0485 6759110 3.00
OPERATIONS TELEPHONES	0500 6759135 4,649.29	3.77%	0900 6759135 175.00	17.88%	0905 6759135 831.00	5.74%	0485 6759135 267.00
OPERATIONS TELEPHONES - LD	0500 6759190 6.95	3.77%	0900 6759190 0.00	17.88%	0905 6759190 1.00	5.74%	0485 6759190 0.00
MEMBERSHIPS - COMPANY	0500 6759330 4,394.00	3.77%	0900 6759330 166.00	17.88%	0905 6759330 786.00	5.74%	0485 6759330 252.00
MEALS & RELATED EXP.	0500 7758370 7,608.49	3.77%	0900 7758370 287.00	17.88%	0905 7758370 1,360.00	5.74%	0485 7758370 437.00
BANK SERVICE CHARGES	0500 7758380 0.00	3.77%	0900 7758380 0.00	17.88%	0905 7758380 0.00	5.74%	0485 7758380 0.00
MISCELLANEOUS EXPENSES	0500 7758390 9,452.82	3.77%	0900 7758390 356.00	17.88%	0905 7758390 1,690.00	5.74%	0485 7758390 543.00
COMMUNICATION EXPENSES	0500 6759405 0.00	3.77%	0900 6759405 0.00	17.88%	0905 6759405 0.00	5.74%	0485 6759405 0.00
TOTAL INDIRECT EXPENSES	26,168.07		0900 2334002 (986.00)		0905 2334002 (4,678.00)		0485 2334002 (1,502.00)
	26,168.07						

Distribution of North Carolina Office Expenses
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INDIRECT EXPENSES:	CNC-T/B		CAROLINA TRACE				TRANSYLVANIA				TEGA CAY				
	Sub	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount				
MOOREHEAD CITY OFFICE (7281):															
ANSWERING SERV	0889	6759002	382.63	0.00%	0900	6759002	0.00	0.00%	0905	6759002	0.00	0.00%	0485	6759002	0.00
PRINTING & BLUEPRINTS	0889	6759004	0.00	0.00%	0900	6759004	0.00	0.00%	0905	6759004	0.00	0.00%	0485	6759004	0.00
POSTAGE	0889	6759005	67.60	0.00%	0900	6759005	0.00	0.00%	0905	6759005	0.00	0.00%	0485	6759005	0.00
UPS & AIR FREIGHT	0889	6759006	0.00	0.00%	0900	6759006	0.00	0.00%	0905	6759006	0.00	0.00%	0485	6759006	0.00
XEROX	0889	6759008	0.00	0.00%	0900	6759008	0.00	0.00%	0905	6759008	0.00	0.00%	0485	6759008	0.00
OFF SUPPLY STORES	0889	6759009	91.86	0.00%	0900	6759009	0.00	0.00%	0905	6759009	0.00	0.00%	0485	6759009	0.00
REIM OF OFFICE EMP. EXP.	0889	6759010	35.11	0.00%	0900	6759010	0.00	0.00%	0905	6759010	0.00	0.00%	0485	6759010	0.00
OTHER OFFICE EXPENSES	0889	6759090	0.00	0.00%	0900	6759090	0.00	0.00%	0905	6759090	0.00	0.00%	0485	6759090	0.00
OFFICE TELEPHONE	0889	6759110	542.52	0.00%	0900	6759110	0.00	0.00%	0905	6759110	0.00	0.00%	0485	6759110	0.00
OFFICE ELECTRIC	0889	6759120	87.17	0.00%	0900	6759120	0.00	0.00%	0905	6759120	0.00	0.00%	0485	6759120	0.00
OFFICE WATER	0889	6759125	0.00	0.00%	0900	6759125	0.00	0.00%	0905	6759125	0.00	0.00%	0485	6759125	0.00
OFFICE FAX PHONE LINE	0889	6759160	51.57	0.00%	0900	6759160	0.00	0.00%	0905	6759160	0.00	0.00%	0485	6759160	0.00
OFFICE CLEANING SERVICE	0889	6759210	140.00	0.00%	0900	6759210	0.00	0.00%	0905	6759210	0.00	0.00%	0485	6759210	0.00
OTHER OFFICE MAINT.	0889	6759290	80.00	0.00%	0900	6759290	0.00	0.00%	0905	6759290	0.00	0.00%	0485	6759290	0.00
OPERATORS - OTHER OFFICE EXP.	0889	6759018	0.00	0.00%	0900	6759018	0.00	0.00%	0905	6759018	0.00	0.00%	0485	6759018	0.00
DEPRECIATION - WATER PLANT	0889	4032010	0.00	0.00%	0900	4032010	0.00	0.00%	0905	4032010	0.00	0.00%	0485	4032010	0.00
TOTAL INDIRECT EXPENSES			<u>1,478.46</u>		0900	2334002	<u>0.00</u>		0905	2334002	<u>0.00</u>		0485	2334002	<u>0.00</u>
			1,478.46												
MIDTOWN REGIONAL OFFICE:															
RENT - SIGNMAN	0886	6419030	3,150.00	0.00%	0900	6419030	0.00	17.54%	0905	6419030	553.00	0.00%	0485	6419030	0.00
OPERATIONS TELEPHONE	0886	6419035	3,794.89	0.00%	0900	6419035	0.00	17.54%	0905	6419035	666.00	0.00%	0485	6419035	0.00
OPERATIONS TELEPHONE - LD	0886	6419036	330.66	0.00%	0900	6419036	0.00	17.54%	0905	6419036	58.00	0.00%	0485	6419036	0.00
OFFICE FAX MACH. PHONE LINE	0886	6759160	302.37	0.00%	0900	6759160	0.00	17.54%	0905	6759160	53.00	0.00%	0485	6759160	0.00
OPERATORS - POSTAGE	0886	6759413	0.00	0.00%	0900	6759413	0.00	17.54%	0905	6759413	0.00	0.00%	0485	6759413	0.00
DEPRECIATION - WATER PLANT	0886	4032010	<u>105.10</u>	0.00%	0900	4032010	<u>0.00</u>	17.54%	0905	4032010	<u>18.00</u>	0.00%	0485	4032010	<u>0.00</u>
TOTAL INDIRECT EXPENSES			<u>7,683.02</u>		0900	2334002	<u>0.00</u>		0905	2334002	<u>(1,348.00)</u>		0485	2334002	<u>0.00</u>
			7,943.82												
WILKESPIRE PINE OFFICE:															
UNCOLLECTIBLE ACCOUNTS	0888	6708000	0.00	30.13%	0900	6708000	0.00	0.00%	0905	6708000	0.00	0.00%	0485	6708000	0.00
TEMP. EMPLOYMENT - CLERICAL	0888	6369003	4,630.16	30.13%	0900	6369003	1,395.00	0.00%	0905	6369003	0.00	0.00%	0485	6369003	0.00
PUBL. SUBSCRIPTIONS & TAPES	0888	6759001	21.00	30.13%	0900	6759001	6.00	0.00%	0905	6759001	0.00	0.00%	0485	6759001	0.00
ANSWERING SERV	0888	6759002	4,151.67	30.13%	0900	6759002	1,251.00	0.00%	0905	6759002	0.00	0.00%	0485	6759002	0.00
PRINTING & BLUEPRINTS	0888	6759004	916.25	30.13%	0900	6759004	276.00	0.00%	0905	6759004	0.00	0.00%	0485	6759004	0.00
POSTAGE	0888	6759005	2,827.63	30.13%	0900	6759005	852.00	0.00%	0905	6759005	0.00	0.00%	0485	6759005	0.00
UPS & AIR FREIGHT	0888	6759006	797.84	30.13%	0900	6759006	240.00	0.00%	0905	6759006	0.00	0.00%	0485	6759006	0.00
XEROX	0888	6759008	484.08	30.13%	0900	6759008	146.00	0.00%	0905	6759008	0.00	0.00%	0485	6759008	0.00
OFF SUPPLY STORES	0888	6759009	1,747.45	30.13%	0900	6759009	527.00	0.00%	0905	6759009	0.00	0.00%	0485	6759009	0.00
REIM OF OFFICE EMP. EXP.	0888	6759010	325.63	30.13%	0900	6759010	98.00	0.00%	0905	6759010	0.00	0.00%	0485	6759010	0.00
CLEANING SUPPLIES	0888	6759013	43.23	30.13%	0900	6759013	13.00	0.00%	0905	6759013	0.00	0.00%	0485	6759013	0.00
PETTY CASH - OFFICE	0888	6759015	0.00	30.13%	0900	6759015	618.00	0.00%	0905	6759015	0.00	0.00%	0485	6759015	0.00
OTHER OFFICE EXPENSES	0888	6759090	2,051.44	30.13%	0900	6759090	1,136.00	0.00%	0905	6759090	0.00	0.00%	0485	6759090	0.00
OFFICE TELEPHONE	0888	6759110	3,769.43	30.13%	0900	6759110	1,136.00	0.00%	0905	6759110	0.00	0.00%	0485	6759110	0.00
OFFICE ELECTRIC	0888	6759120	2,071.81	30.13%	0900	6759120	624.00	0.00%	0905	6759120	0.00	0.00%	0485	6759120	0.00
OFFICE FAX PHONE LINE	0888	6759160	506.04	30.13%	0900	6759160	152.00	0.00%	0905	6759160	0.00	0.00%	0485	6759160	0.00
OFFICE CLEANING SERVICE	0888	6759210	1,860.00	30.13%	0900	6759210	560.00	0.00%	0905	6759210	0.00	0.00%	0485	6759210	0.00
OTHER OFFICE MAINT.	0888	6759290	915.63	30.13%	0900	6759290	276.00	0.00%	0905	6759290	0.00	0.00%	0485	6759290	0.00
MISCELLANEOUS	0888	7048055	145.00	30.13%	0900	7048055	44.00	0.00%	0905	7048055	0.00	0.00%	0485	7048055	0.00
MISCELLANEOUS	0888	7758390	396.44	30.13%	0900	7758390	119.00	0.00%	0905	7758390	0.00	0.00%	0485	7758390	0.00
DEPRECIATION - WATER PLANT	0888	4032010	<u>354.52</u>	30.13%	0900	4032010	<u>107.00</u>	0.00%	0905	4032010	<u>0.00</u>	0.00%	0485	4032010	<u>0.00</u>
TOTAL INDIRECT EXPENSES			<u>28,015.25</u>		0900	2334002	<u>(9,576.00)</u>		0905	2334002	<u>0.00</u>		0485	2334002	<u>0.00</u>
			28,015.25												

Distribution of North Carolina Office Expenses
 98 90-CNC
 12/31/98

2/22/99
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	CNC-T/B		CAROLINA TRACE				TRANSYLVANIA				TEGA CAY				
	Sub	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount				
INDIRECT EXPENSES:															
FOUR MOUNTAIN OFFICE:															
ANSWERING SERV	0887	6759002	1,200.00	0.00%	0900	6759002	0.00	17.54%	0905	6759002	210.00	0.00%	0485	6759002	0.00
PRINTING & BLUEPRINTS	0887	6759004	96.66	0.00%	0900	6759004	0.00	17.54%	0905	6759004	17.00	0.00%	0485	6759004	0.00
POSTAGE	0887	6759005	1,928.85	0.00%	0900	6759005	0.00	17.54%	0905	6759005	338.00	0.00%	0485	6759005	0.00
UPS & AIR FREIGHT	0887	6759006	16.52	0.00%	0900	6759006	0.00	17.54%	0905	6759006	3.00	0.00%	0485	6759006	0.00
XEROX	0887	6759008	618.49	0.00%	0900	6759008	0.00	17.54%	0905	6759008	108.00	0.00%	0485	6759008	0.00
OFF SUPPLY STORE	0887	6759009	320.13	0.00%	0900	6759009	0.00	17.54%	0905	6759009	56.00	0.00%	0485	6759009	0.00
REIM OF OFF EMP EXP	0887	6759010	996.46	0.00%	0900	6759010	0.00	17.54%	0905	6759010	175.00	0.00%	0485	6759010	0.00
CLEANING SUPPLIES	0887	6759013	21.96	0.00%	0900	6759013	0.00	17.54%	0905	6759013	4.00	0.00%	0485	6759013	0.00
OTHER OFFICE EXPENSES	0887	6759090	623.66	0.00%	0900	6759090	0.00	17.54%	0905	6759090	109.00	0.00%	0485	6759090	0.00
OFFICE TELEPHONE	0887	6759110	6,112.03	0.00%	0900	6759110	0.00	17.54%	0905	6759110	1,072.00	0.00%	0485	6759110	0.00
OFFICE FAX PHONE LINE	0887	6759160	329.42	0.00%	0900	6759160	0.00	17.54%	0905	6759160	58.00	0.00%	0485	6759160	0.00
OFFICE CLEANING SERVICE	0887	6759210	126.00	0.00%	0900	6759210	0.00	17.54%	0905	6759210	22.00	0.00%	0485	6759210	0.00
DEPRECIATION - WATER PLANT	0887	4032010	89.71	0.00%	0900	4032010	0.00	17.54%	0905	4032010	16.00	0.00%	0485	4032010	0.00
REAL ESTATE TAX	0887	4081121	467.48	0.00%	0900	4081121	0.00	17.54%	0905	4081121	82.00	0.00%	0485	4081121	0.00
TOTAL INDIRECT EXPENSES			<u>12,947.37</u>		0900	2334002	<u>0.00</u>		0905	2334002	<u>(2,270.00)</u>		0485	2334002	<u>0.00</u>
			12,947.37												
TOTAL COST CENTERS			<u>259,840.87</u>				<u>(17,480.00)</u>				<u>(41,118.00)</u>				<u>(12,037.00)</u>

[a] Per Trial Balance dated 1/26/99.

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

Distribution of North Carolina Office Expenses
 SE 90-CNC
 12/31/98

2/22/99
 11:26 AM

CNC-T/B		MONTAGUE				ELK RIVER				CNC		WSC	
Sub	Amount	%	Account	Amount	%	Account	Amount	Account	Amount	Account	Amount		
INDIRECT EXPENSES:													
CHARLOTTE OFFICE:													
TEMP. EMPLOY. - CLERICAL	0526 6369003 35,715.14	2.42%	0270 6369003	864.00	0.76%	0830 6369003	271.00	0526 6369003	(19,053.00)				
RENT - TYVOLA	0526 7418013 29,706.65	2.42%	0270 7418013	719.00	0.76%	0830 7418013	226.00	0526 7418013	(15,850.00)				
PUBL SUBSCRIPTIONS & TAPES	0526 6759001 1,088.82	2.42%	0270 6759001	26.00	0.76%	0830 6759001	8.00	0526 6759001	(580.00)				
ANSWERING SERV	0526 6759002 3,540.25	2.42%	0270 6759002	86.00	0.76%	0830 6759002	27.00	0526 6759002	(1,889.00)				
COMPUTER SUPPLIES	0526 6759003 22,275.00	2.42%	0270 6759003	539.00	0.76%	0830 6759003	169.00	0526 6759003	(11,884.00)				
PRINTING & BLUEPRINTS	0526 6759004 4,248.49	2.42%	0270 6759004	103.00	0.76%	0830 6759004	32.00	0526 6759004	(2,267.00)				
POSTAGE	0526 6759005 13,940.34	2.42%	0270 6759005	337.00	0.76%	0830 6759005	106.00	0526 6759005	(7,438.00)				
UPS & AIR FREIGHT	0526 6759006 7,094.86	2.42%	0270 6759006	172.00	0.76%	0830 6759006	54.00	0526 6759006	(3,786.00)				
XEROX	0526 6759008 3,441.17	2.42%	0270 6759008	83.00	0.76%	0830 6759008	26.00	0526 6759008	(1,836.00)				
OFF SUPPLY STORES	0526 6759009 5,197.30	2.42%	0270 6759009	126.00	0.76%	0830 6759009	39.00	0526 6759009	(2,771.00)				
REIM OF OFFICE EMP. EXP.	0526 6759010 451.51	2.42%	0270 6759010	11.00	0.76%	0830 6759010	3.00	0526 6759010	(241.00)				
CLEANING SUPPLIES	0526 6759013 61.16	2.42%	0270 6759013	1.00	0.76%	0830 6759013	0.00	0526 6759013	(32.00)				
MEMBERSHIPS	0526 6759014 553.00	2.42%	0270 6759014	13.00	0.76%	0830 6759014	4.00	0526 6759014	(295.00)				
OTHER OFFICE EXPENSES	0526 6759090 7,499.97	2.42%	0270 6759090	181.00	0.76%	0830 6759090	57.00	0526 6759090	(4,000.00)				
OFFICE TELEPHONE	0526 6759110 17,467.79	2.42%	0270 6759110	423.00	0.76%	0830 6759110	133.00	0526 6759110	(9,320.00)				
OFFICE TELEPHONE - LD	0526 6759111 922.00	2.42%	0270 6759111	22.00	0.76%	0830 6759111	7.00	0526 6759111	(492.00)				
ALARM SYSTEM PHONE EXPENSE	0526 6759140 216.00	2.42%	0270 6759140	5.00	0.76%	0830 6759140	2.00	0526 6759140	(115.00)				
OTHER OFFICE MAINT.	0526 6759290 2,786.17	2.42%	0270 6759290	67.00	0.76%	0830 6759290	21.00	0526 6759290	(1,486.00)				
OFFICE EDUCATION/TRAINING EXP	0526 7048055 3,553.64	2.42%	0270 7048055	86.00	0.76%	0830 7048055	27.00	0526 7048055	(1,895.00)				
MEALS & RELATED EXPENSES	0526 7758370 105.02	2.42%	0270 7758370	3.00	0.76%	0830 7758370	1.00	0526 7758370	(57.00)				
BANK SERVICE CHARGES	0526 7758380 251.62	2.42%	0270 7758380	6.00	0.76%	0830 7758380	2.00	0526 7758380	(134.00)				
MISCELLANEOUS	0526 7758390 4,455.94	2.42%	0270 7758390	108.00	0.76%	0830 7758390	34.00	0526 7758390	(2,378.00)				
WATER-OTHER MAINT EXP	0526 6755090 26.49	2.42%	0270 6755090	1.00	0.76%	0830 6755090	0.00	0526 6755090	(15.00)				
OPERATORS EXPENSES	0526 6205003 88.48	2.42%	0270 6205003	2.00	0.76%	0830 6205003	1.00	0526 6205003	(47.00)	0005-1451086	6,918.00		
COMMUNICATION EXP.	0526 6759405 980.59	2.42%	0270 6759405	24.00	0.76%	0830 6759405	7.00	0526 6759405	(522.00)	0005-1451070	6,973.00		
OPERATORS - POSTAGE	0526 6759413 27.69	2.42%	0270 6759413	1.00	0.76%	0830 6759413	0.00	0526 6759413	(15.00)	0005-1451083	32,822.00		
OPERATORS - MEMBERSHIPS	0526 6759416 112.00	2.42%	0270 6759416	3.00	0.76%	0830 6759416	1.00	0526 6759416	(59.00)	0005-1451092	2,017.00		
DEPRECIATION - WATER PLANT	0526 4032010 10,664.84	2.42%	0270 4032010	258.00	0.76%	0830 4032010	81.00	0526 4032010	(5,689.00)	0005-1451087	32,822.00		
DEPRECIATION - COMPUTER	0526 4032098 4,309.74	2.42%	0270 4032098	104.00	0.76%	0830 4032098	33.00	0526 4032098	(2,299.00)	0005-1451079	10,535.00		
FRANCHISE TAX	0526 4081303 10.00	2.42%	0270 4081303	0.00	0.76%	0830 4081303	0.00	0526 4081303	(5.00)	0005-1451057	4,441.00		
REAL ESTATE TAX	0526 4081121 2,757.03	2.42%	0270 4081121	67.00	0.76%	0830 4081121	21.00	0526 4081121	(1,471.00)	0005-1451056	1,393.00		
TOTAL INDIRECT EXPENSES	183,548.70		0270 2334002	(4,441.00)		0830 2334002	(1,393.00)	0526	97,921.00	0005-1451080	(97,921.00)	0.00	
	264,729.70												
CNC - PARENT:													
OTHER CHEMICALS	0500 6181090 0.00	2.42%	0270 6181090	0.00	0.76%	0830 6181090	0.00	0500 6181090	0.00				
RENT - OTHERS	0500 6419090 0.00	2.42%	0270 6419090	0.00	0.76%	0830 6419090	0.00	0500 6419090	0.00				
OFFICE TELEPHONE	0500 6759110 56.52	2.42%	0270 6759110	1.00	0.76%	0830 6759110	0.00	0500 6759110	(29.00)				
OPERATIONS TELEPHONES	0500 6759135 4,649.29	2.42%	0270 6759135	113.00	0.76%	0830 6759135	35.00	0500 6759135	(2,480.00)	0005-1451070	994.00		
OPERATIONS TELEPHONES - LD	0500 6759190 6.95	2.42%	0270 6759190	0.00	0.76%	0830 6759190	0.00	0500 6759190	(2.00)	0005-1451083	4,678.00		
MEMBERSHIPS - COMPANY	0500 6759330 4,394.00	2.42%	0270 6759330	106.00	0.76%	0830 6759330	33.00	0500 6759330	(2,344.00)	0005-1451092	288.00		
MEALS & RELATED EXP.	0500 7758370 7,608.49	2.42%	0270 7758370	184.00	0.76%	0830 7758370	58.00	0500 7758370	(4,059.00)	0005-1451086	986.00		
BANK SERVICE CHARGES	0500 7758380 0.00	2.42%	0270 7758380	0.00	0.76%	0830 7758380	0.00	0500 7758380	0.00	0005-1451087	4,678.00		
MISCELLANEOUS EXPENSES	0500 7758390 9,452.82	2.42%	0270 7758390	229.00	0.76%	0830 7758390	72.00	0500 7758390	(5,043.00)	0005-1451079	1,502.00		
COMMUNICATION EXPENSES	0500 6759405 0.00	2.42%	0270 6759405	0.00	0.76%	0830 6759405	0.00	0500 6759405	0.00	0005-1451057	633.00		
TOTAL INDIRECT EXPENSES	26,168.07		0270 2334002	(633.00)		0830 2334002	(198.00)	0500 2334002	13,957.00	0005-1451056	198.00		
	26,168.07									0005-1451080	(13,957.00)	0.00	

Distribution of North Carolina Office Expenses
 #8 90-CNC
 12/31/98

2/22/99
 11:26 AM

	CNC-T/B		MONTAGUE		ELK RIVER		CNC		WSC						
	Sub	Amount	%	Account	Amount	%	Account	Amount	Account	Amount					
INDIRECT EXPENSES:															
WORKERS COMP OFFICE (PFR11)															
ANSWERING SERV	0889	6759002	382.63	0.00%	0270	6759002	0.00	0.00%	0830	6759002	0.00	0889	6759002	(120.00)	
PRINTING & BLUEPRINTS	0889	6759004	0.00	0.00%	0270	6759004	0.00	0.00%	0830	6759004	0.00	0889	6759004	0.00	
POSTAGE	0889	6759005	67.60	0.00%	0270	6759005	0.00	0.00%	0830	6759005	0.00	0889	6759005	(21.00)	
UPS & AIR FREIGHT	0889	6759006	0.00	0.00%	0270	6759006	0.00	0.00%	0830	6759006	0.00	0889	6759006	0.00	
XEROX	0889	6759008	0.00	0.00%	0270	6759008	0.00	0.00%	0830	6759008	0.00	0889	6759008	0.00	
OFF SUPPLY STORES	0889	6759009	91.86	0.00%	0270	6759009	0.00	0.00%	0830	6759009	0.00	0889	6759009	(29.00)	
REIM OF OFFICE EMP. EXP.	0889	6759010	35.11	0.00%	0270	6759010	0.00	0.00%	0830	6759010	0.00	0889	6759010	(11.00)	
OTHER OFFICE EXPENSES	0889	6759090	0.00	0.00%	0270	6759090	0.00	0.00%	0830	6759090	0.00	0889	6759090	0.00	
OFFICE TELEPHONE	0889	6759110	542.52	0.00%	0270	6759110	0.00	0.00%	0830	6759110	0.00	0889	6759110	(171.00)	
OFFICE ELECTRIC	0889	6759120	87.17	0.00%	0270	6759120	0.00	0.00%	0830	6759120	0.00	0889	6759120	(27.00)	
OFFICE WATER	0889	6759125	0.00	0.00%	0270	6759125	0.00	0.00%	0830	6759125	0.00	0889	6759125	0.00	
OFFICE FAX PHONE LINE	0889	6759160	51.57	0.00%	0270	6759160	0.00	0.00%	0830	6759160	0.00	0889	6759160	(16.00)	
OFFICE CLEANING SERVICE	0889	6759210	140.00	0.00%	0270	6759210	0.00	0.00%	0830	6759210	0.00	0889	6759210	(44.00)	
OTHER OFFICE MAINT.	0889	6759290	80.00	0.00%	0270	6759290	0.00	0.00%	0830	6759290	0.00	0889	6759290	(25.00)	
OPERATORS - OTHER OFFICE EXP.	0889	6759018	0.00	0.00%	0270	6759018	0.00	0.00%	0830	6759018	0.00	0889	6759018	0.00	0005-1451083 464.00
DEPRECIATION - WATER PLANT	0889	4032010	0.00	0.00%	0270	4032010	0.00	0.00%	0830	4032010	0.00	0889	4032010	0.00	0005-1451080 (464.00)
TOTAL INDIRECT EXPENSES			1,478.46		0270	2334002	0.00		0830	2334002	0.00	0500	2334002	464.00	0.00
			1,478.46												
WESTERN REGIONAL OFFICE1															
RENT - SIGMAN	0886	6419030	3,150.00	0.00%	0270	6419030	0.00	2.81%	0830	6419030	89.00	0886	6419030	(1,599.00)	
OPERATIONS TELEPHONE	0886	6419035	3,794.89	0.00%	0270	6419035	0.00	2.81%	0830	6419035	107.00	0886	6419035	(1,926.00)	
OPERATIONS TELEPHONE - LD	0886	6419036	330.66	0.00%	0270	6419036	0.00	2.81%	0830	6419036	9.00	0886	6419036	(167.00)	
OFFICE FAX MACH. PHONE LINE	0886	6759160	302.37	0.00%	0270	6759160	0.00	2.81%	0830	6759160	8.00	0886	6759160	(153.00)	0005-1451083 2,023.00
OPERATORS - POSTAGE	0886	6759413	0.00	0.00%	0270	6759413	0.00	2.81%	0830	6759413	0.00	0886	6759413	0.00	0005-1451092 311.00
DEPRECIATION - WATER PLANT	0886	4032010	105.10	0.00%	0270	4032010	0.00	2.81%	0830	4032010	3.00	0886	4032010	(53.00)	0005-1451087 1,348.00
TOTAL INDIRECT EXPENSES			7,683.02		0270	2334002	0.00		0830	2334002	(216.00)	0500	2334002	3,898.00	0005-1451056 216.00
			7,943.82											3,898.00	0005-1451080 (3,898.00)
															0.00
NEWSPRING BRNCH OFFICE1															
UNCOLLECTIBLE ACCOUNTS	0888	6708000	0.00	0.00%	0270	6708000	0.00	0.00%	0830	6708000	0.00	0888	6708000	0.00	
TEMP. EMPLOYMENT - CLERICAL	0888	6369003	4,630.16	0.00%	0270	6369003	0.00	0.00%	0830	6369003	0.00	0888	6369003	(2,483.00)	
PUBL SUBSCRIPTIONS & TAPES	0888	6759001	21.00	0.00%	0270	6759001	0.00	0.00%	0830	6759001	0.00	0888	6759001	(11.00)	
ANSWERING SERV	0888	6759002	4,151.67	0.00%	0270	6759002	0.00	0.00%	0830	6759002	0.00	0888	6759002	(2,227.00)	
PRINTING & BLUEPRINTS	0888	6759004	916.25	0.00%	0270	6759004	0.00	0.00%	0830	6759004	0.00	0888	6759004	(491.00)	
POSTAGE	0888	6759005	2,827.63	0.00%	0270	6759005	0.00	0.00%	0830	6759005	0.00	0888	6759005	(1,516.00)	
UPS & AIR FREIGHT	0888	6759006	797.94	0.00%	0270	6759006	0.00	0.00%	0830	6759006	0.00	0888	6759006	(427.00)	
XEROX	0888	6759008	484.08	0.00%	0270	6759008	0.00	0.00%	0830	6759008	0.00	0888	6759008	(260.00)	
OFF SUPPLY STORES	0888	6759009	1,747.45	0.00%	0270	6759009	0.00	0.00%	0830	6759009	0.00	0888	6759009	(938.00)	
REIM OF OFFICE EMP. EXP.	0888	6759010	325.63	0.00%	0270	6759010	0.00	0.00%	0830	6759010	0.00	0888	6759010	(175.00)	
CLEANING SUPPLIES	0888	6759013	43.23	0.00%	0270	6759013	0.00	0.00%	0830	6759013	0.00	0888	6759013	(23.00)	
PETTY CASH - OFFICE	0888	6759015	0.00	0.00%	0270	6759015	0.00	0.00%	0830	6759015	0.00	0888	6759015	(1,100.00)	
OTHER OFFICE EXPENSES	0888	6759090	2,051.44	0.00%	0270	6759090	0.00	0.00%	0830	6759090	0.00	0888	6759090	(2,022.00)	
OFFICE TELEPHONE	0888	6759110	3,769.43	0.00%	0270	6759110	0.00	0.00%	0830	6759110	0.00	0888	6759110	(2,022.00)	
OFFICE ELECTRIC	0888	6759120	2,071.91	0.00%	0270	6759120	0.00	0.00%	0830	6759120	0.00	0888	6759120	(1,111.00)	
OFFICE FAX PHONE LINE	0888	6759160	506.04	0.00%	0270	6759160	0.00	0.00%	0830	6759160	0.00	0888	6759160	(271.00)	
OFFICE CLEANING SERVICE	0888	6759210	1,860.00	0.00%	0270	6759210	0.00	0.00%	0830	6759210	0.00	0888	6759210	(997.00)	
OTHER OFFICE MAINT.	0888	6759290	915.63	0.00%	0270	6759290	0.00	0.00%	0830	6759290	0.00	0888	6759290	(491.00)	
MISCELLANEOUS	0888	7048055	145.00	0.00%	0270	7048055	0.00	0.00%	0830	7048055	0.00	0888	7048055	(78.00)	
MISCELLANEOUS	0888	7758390	396.44	0.00%	0270	7758390	0.00	0.00%	0830	7758390	0.00	0888	7758390	(212.00)	
DEPRECIATION - WATER PLANT	0888	4032010	354.52	0.00%	0270	4032010	0.00	0.00%	0830	4032010	0.00	0888	4032010	(190.00)	0005-1451083 7,469.00
TOTAL INDIRECT EXPENSES			28,015.25		0270	2334002	0.00		0830	2334002	0.00	0500	2334002	17,045.00	0005-1451086 9,576.00
			28,015.25											17,045.00	0005-1451080 (17,045.00)
															0.00

Distribution of North Carolina Office Expenses
 SE 98-CNC
 12/31/98

2/22/99
 11:26 AM

	CNC-T/B		MONTAGUE				ELK RIVER			CNC		WSC				
	Sub	Amount	%	Account	Amount	%	Account	Amount	Account	Amount	Account	Amount				
INDIRECT EXPENSES:																
ROGUE MOUNTAIN OFFICE:																
ANSWERING SERV	0887	6759002	1,200.00	0.00%	0270	6759002	0.00	2.81%	0830	6759002	34.00	0887	6759002	(609.00)		
PRINTING & BLUEPRINTS	0887	6759004	96.66	0.00%	0270	6759004	0.00	2.81%	0830	6759004	3.00	0887	6759004	(49.00)		
POSTAGE	0887	6759005	1,928.85	0.00%	0270	6759005	0.00	2.81%	0830	6759005	54.00	0887	6759005	(978.00)		
UPS & AIR FREIGHT	0887	6759006	16.52	0.00%	0270	6759006	0.00	2.81%	0830	6759006	0.00	0887	6759006	(8.00)		
XEROX	0887	6759008	618.49	0.00%	0270	6759008	0.00	2.81%	0830	6759008	17.00	0887	6759008	(313.00)		
OFF SUPPLY STORE	0887	6759009	320.13	0.00%	0270	6759009	0.00	2.81%	0830	6759009	9.00	0887	6759009	(162.00)		
REIM OF OFF EMP EXP	0887	6759010	996.46	0.00%	0270	6759010	0.00	2.81%	0830	6759010	28.00	0887	6759010	(505.00)		
CLEANING SUPPLIES	0887	6759013	21.96	0.00%	0270	6759013	0.00	2.81%	0830	6759013	1.00	0887	6759013	(12.00)		
OTHER OFFICE EXPENSES	0887	6759090	623.66	0.00%	0270	6759090	0.00	2.81%	0830	6759090	18.00	0887	6759090	(316.00)		
OFFICE TELEPHONE	0887	6759110	6,112.03	0.00%	0270	6759110	0.00	2.81%	0830	6759110	172.00	0887	6759110	(3,101.00)		
OFFICE FAX PHONE LINE	0887	6759160	329.42	0.00%	0270	6759160	0.00	2.81%	0830	6759160	9.00	0887	6759160	(167.00)		
OFFICE CLEANING SERVICE	0887	6759210	126.00	0.00%	0270	6759210	0.00	2.81%	0830	6759210	4.00	0887	6759210	(64.00)	0005-1451083	3,408.00
DEPRECIATION - WATER PLANT	0887	4032010	89.71	0.00%	0270	4032010	0.00	2.81%	0830	4032010	3.00	0887	4032010	(47.00)	0005-1451092	525.00
REAL ESTATE TAX	0887	4081121	457.48	0.00%	0270	4081121	0.00	2.81%	0830	4081121	13.00	0887	4081121	(237.00)	0005-1451087	2,270.00
TOTAL INDIRECT EXPENSES			12,947.37		0270	2334002	0.00		0830	2334002	(365.00)	0500	2334002	6,568.00	0005-1451056	365.00
			12,947.37												0005-1451080	(6,568.00)
TOTAL COST CENTERS			259,840.87			(5,074.00)				(2,172.00)			139,853.00			0.00

[a] Per Trial Balance dated 1/26/99.

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

Distribution of South Carolina Office Expenses
 SE 86-CWS
 12/31/98

2/22/99
 11:26 AM

CWS-T/B			SOUTH CAROLINA UTILITIES			SOUTHLAND			UNITED		
Sub	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount
INDIRECT EXPENSES:											
COLUMBIA OFFICE:											
TEMP. EMPLOYMENT - CLERICAL	0300 6369003	1,079.26	2.37%	0470 6369003	26.00	1.39%	0464 6369003	15.00	9.48%	0700 6369003	102.00
COMPUTER MAINT.	0300 6369007	0.00	2.37%	0470 6369007	0.00	1.39%	0464 6369007	0.00	9.48%	0700 6369007	0.00
RENT - COLUMBIA	0300 6419035	0.00	2.37%	0470 6419035	0.00	1.39%	0464 6419035	0.00	9.48%	0700 6419035	0.00
PUBL SUBSCRIPTIONS & TAPES	0300 6759001	100.85	2.37%	0470 6759001	2.00	1.39%	0464 6759001	1.00	9.48%	0700 6759001	10.00
ANSWERING SERV	0300 6759002	4,358.44	2.37%	0470 6759002	103.00	1.39%	0464 6759002	61.00	9.48%	0700 6759002	413.00
COMPUTER SUPPLIES	0300 6759003	317.87	2.37%	0470 6759003	8.00	1.39%	0464 6759003	4.00	9.48%	0700 6759003	30.00
PRINTING & BLUEPRINTS	0300 6759004	1,275.25	2.37%	0470 6759004	30.00	1.39%	0464 6759004	18.00	9.48%	0700 6759004	121.00
POSTAGE	0300 6759005	12,769.71	2.37%	0470 6759005	303.00	1.39%	0464 6759005	177.00	9.48%	0700 6759005	1,211.00
UPS & AIR FREIGHT	0300 6759006	1,141.29	2.37%	0470 6759006	27.00	1.39%	0464 6759006	16.00	9.48%	0700 6759006	108.00
XEROX	0300 6759008	1,133.64	2.37%	0470 6759008	27.00	1.39%	0464 6759008	16.00	9.48%	0700 6759008	107.00
OFF SUPPLY STORES	0300 6759009	1,427.96	2.37%	0470 6759009	34.00	1.39%	0464 6759009	20.00	9.48%	0700 6759009	135.00
REIM OF OFFICE EMP. EXP.	0300 6759010	1,190.00	2.37%	0470 6759010	28.00	1.39%	0464 6759010	17.00	9.48%	0700 6759010	113.00
CLEANING SUPPLIES	0300 6759013	139.57	2.37%	0470 6759013	3.00	1.39%	0464 6759013	2.00	9.48%	0700 6759013	13.00
MEMBERSHIPS	0300 6759014	507.25	2.37%	0470 6759014	12.00	1.39%	0464 6759014	7.00	9.48%	0700 6759014	48.00
PETTY CASH OFFICE	0300 6759015	96.70	2.37%	0470 6759015	2.00	1.39%	0464 6759015	1.00	9.48%	0700 6759015	9.00
OTHER OFFICE EXPENSES	0300 6759090	2,033.34	2.37%	0470 6759090	48.00	1.39%	0464 6759090	28.00	9.48%	0700 6759090	193.00
OFFICE TELEPHONE	0300 6759110	8,471.34	2.37%	0470 6759110	201.00	1.39%	0464 6759110	118.00	9.48%	0700 6759110	803.00
OFFICE TELEPHONE - LD	0300 6759111	461.00	2.37%	0470 6759111	11.00	1.39%	0464 6759111	6.00	9.48%	0700 6759111	44.00
OFFICE ELECTRIC	0300 6759120	5,071.59	2.37%	0470 6759120	120.00	1.39%	0464 6759120	70.00	9.48%	0700 6759120	481.00
OFFICE WATER	0300 6759125	1,167.91	2.37%	0470 6759125	28.00	1.39%	0464 6759125	16.00	9.48%	0700 6759125	111.00
OPERATIONS TELEPHONE	0300 6759135	10,139.55	2.37%	0470 6759135	240.00	1.39%	0464 6759135	141.00	9.48%	0700 6759135	961.00
OPERATIONS TELEPHONE - LD	0300 6759136	1,709.11	2.37%	0470 6759136	41.00	1.39%	0464 6759136	24.00	9.48%	0700 6759136	162.00
ALARM SYS PHONE EXPENSE	0300 6759140	413.65	2.37%	0470 6759140	10.00	1.39%	0464 6759140	6.00	9.48%	0700 6759140	39.00
OFFICE CLEANING SERVICE	0300 6759210	3,881.16	2.37%	0470 6759210	92.00	1.39%	0464 6759210	54.00	9.48%	0700 6759210	368.00
MOWING & SNOWPLOWING	0300 6759220	2,279.00	2.37%	0470 6759220	54.00	1.39%	0464 6759220	32.00	9.48%	0700 6759220	216.00
OFFICE GARBAGE REMOVAL	0300 6759230	1,132.38	2.37%	0470 6759230	27.00	1.39%	0464 6759230	16.00	9.48%	0700 6759230	107.00
OTHER OFFICE MAINT.	0300 6759290	3,998.68	2.37%	0470 6759290	95.00	1.39%	0464 6759290	56.00	9.48%	0700 6759290	379.00
OFFICE EDUCATION/TRAINING EXP	0300 7048055	14.00	2.37%	0470 7048055	0.00	1.39%	0464 7048055	0.00	9.48%	0700 7048055	1.00
BANK SERVICE CHARGES	0300 7758380	0.00	2.37%	0470 7758380	0.00	1.39%	0464 7758380	0.00	9.48%	0700 7758380	0.00
MISCELLANEOUS	0300 7758390	100.82	2.37%	0470 7758390	2.00	1.39%	0464 7758390	1.00	9.48%	0700 7758390	10.00
UNIFORM RENT & CLEANING EXP	0300 6759412	0.00	2.37%	0470 6759412	0.00	1.39%	0464 6759412	0.00	9.48%	0700 6759412	0.00
OPERATORS - POSTAGE	0300 6759413	0.00	2.37%	0470 6759413	0.00	1.39%	0464 6759413	0.00	9.48%	0700 6759413	0.00
OPERATORS - MEMBERSHIPS	0300 6759416	150.00	2.37%	0470 6759416	4.00	1.39%	0464 6759416	2.00	9.48%	0700 6759416	14.00
OPERATORS - OTHER OFF EXPENSES	0300 6759018	0.00	2.37%	0470 6759018	0.00	1.39%	0464 6759018	0.00	9.48%	0700 6759018	0.00
OPERATORS - PUBLIC./SUBSCRIP.	0300 6759019	53.93	2.37%	0470 6759019	1.00	1.39%	0464 6759019	1.00	9.48%	0700 6759019	5.00
OTHER TRANSPORTATION EXPENSE	0300 6759490	0.00	2.37%	0470 6759490	0.00	1.39%	0464 6759490	0.00	9.48%	0700 6759490	0.00
DEPRECIATION EXP - COMPUTER	0300 4032098	213.00	2.37%	0470 4032098	5.00	1.39%	0464 4032098	3.00	9.48%	0700 4032098	20.00
TOTAL INDIRECT EXPENSES		66,828.15		0470 2334002	(1,584.00)		0464 2334002	(929.00)		0700 2334002	(6,334.00)
		107,480.15									
CWS - PARENT:											
OPERATIONS TELEPHONE	0298 6759135	4,213.72	2.37%	0470 6759135	100.00	1.39%	0464 6759135	59.00	9.48%	0700 6759135	399.00
OPERATIONS TELEPHONE - LD	0298 6759136	79.85	2.37%	0470 6759136	2.00	1.39%	0464 6759136	1.00	9.48%	0700 6759136	8.00
MEMBERSHIPS - COMPANY	0298 6759330	2,348.00	2.37%	0470 6759330	56.00	1.39%	0464 6759330	33.00	9.48%	0700 6759330	223.00
MEALS & RELATED EXP.	0298 7758370	2,281.93	2.37%	0470 7758370	54.00	1.39%	0464 7758370	32.00	9.48%	0700 7758370	216.00
BANK SERVICE CHARGES	0298 7758380	46.00	2.37%	0470 7758380	1.00	1.39%	0464 7758380	1.00	9.48%	0700 7758380	4.00
OTHER MISC. GENERAL	0298 7758390	4,149.65	2.37%	0470 7758390	98.00	1.39%	0464 7758390	58.00	9.48%	0700 7758390	393.00
OPERATORS OTHER OFF EXPENSES	0298 6759018	0.00	2.37%	0470 6759018	0.00	1.39%	0464 6759018	0.00	9.48%	0700 6759018	0.00
SALES/USE TAX EXP.	0298 6759430	11,196.04	2.37%	0470 6759430	265.00	1.39%	0464 6759430	156.00	9.48%	0700 6759430	1,061.00
OPERATORS TRANS REIM	0298 6509110	0.00	2.31%	0470 6509110	0.00	1.35%	0464 6509110	0.00	0.00%	0700 6509110	0.00
GASOLINE	0298 6501020	23,014.63	2.31%	0470 6501020	532.00	1.35%	0464 6501020	311.00	0.00%	0700 6501020	0.00
AUTO REPAIR & TIRES	0298 6501030	22,622.69	2.31%	0470 6501030	523.00	1.35%	0464 6501030	305.00	0.00%	0700 6501030	0.00
AUTO LICENSES	0298 6501040	1,893.97	2.31%	0470 6501040	44.00	1.35%	0464 6501040	26.00	0.00%	0700 6501040	0.00
OTHER TRANS. EXP.	0298 6509090	66.46	2.31%	0470 6509090	2.00	1.35%	0464 6509090	1.00	0.00%	0700 6509090	0.00
DEPRECIATION - TRANSP. EQUIP.	0298 4032092	48,922.41	2.37%	0470 4032092	1,159.00	1.39%	0464 4032092	680.00	0.00%	0700 4032092	0.00
TOTAL INDIRECT EXPENSES		120,835.35		0470 2334002	(2,836.00)		0464 2334002	(1,663.00)		0700 2334002	(2,304.00)
		120,835.35									
TOTAL COST CARRIES		187,663.50		(4,420.00)			(2,592.00)			(8,638.00)	

[a] Per Trial Balance dated 1/26/99.

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

Distribution of South Carolina Office Expenses
 SE 90-CWS
 12/31/98

2/22/99
 11:26 AM

2/22/99
 11:26 AM

	CWS-T/B		CWS		WSC	
	Sub	Account	Amount	Account	Amount	Amount
INDIRECT EXPENSES:						
COLUMBIA OFFICE:						
TEMP. EMPLOYMENT - CLERICAL	0300	6369003	1,079.26	0300	6369003	(143.00)
COMPUTER MAINT.	0300	6369007	0.00	0300	6369007	0.00
RENT - COLUMBIA	0300	6419035	0.00	0300	6419035	0.00
PUBL SUBSCRIPTIONS & TAPES	0300	6759001	100.85	0300	6759001	(13.00)
ANSWERING SERV	0300	6759002	4,358.44	0300	6759002	(577.00)
COMPUTER SUPPLIES	0300	6759003	317.87	0300	6759003	(42.00)
PRINTING & BLUEPRINTS	0300	6759004	1,275.25	0300	6759004	(169.00)
POSTAGE	0300	6759005	12,769.71	0300	6759005	(1,691.00)
UPS & AIR FREIGHT	0300	6759006	1,141.29	0300	6759006	(151.00)
XEROX	0300	6759008	1,133.64	0300	6759008	(150.00)
OFF SUPPLY STORES	0300	6759009	1,427.96	0300	6759009	(189.00)
REIM OF OFFICE EMP. EXP.	0300	6759010	1,190.00	0300	6759010	(158.00)
CLEANING SUPPLIES	0300	6759013	139.57	0300	6759013	(18.00)
MEMBERSHIPS	0300	6759014	507.25	0300	6759014	(67.00)
PETTY CASH OFFICE	0300	6759015	96.70	0300	6759015	(12.00)
OTHER OFFICE EXPENSES	0300	6759090	2,033.34	0300	6759090	(269.00)
OFFICE TELEPHONE	0300	6759110	8,471.34	0300	6759110	(1,122.00)
OFFICE TELEPHONE - LD	0300	6759111	461.00	0300	6759111	(61.00)
OFFICE ELECTRIC	0300	6759120	5,071.59	0300	6759120	(671.00)
OFFICE WATER	0300	6759125	1,167.91	0300	6759125	(155.00)
OPERATIONS TELEPHONE	0300	6759135	10,139.55	0300	6759135	(1,342.00)
OPERATIONS TELEPHONE - LD	0300	6759136	1,709.11	0300	6759136	(227.00)
ALARM SYS PHONE EXPENSE	0300	6759140	413.65	0300	6759140	(55.00)
OFFICE CLEANING SERVICE	0300	6759210	3,881.16	0300	6759210	(514.00)
MOWING & SNOWPLOWING	0300	6759220	2,279.00	0300	6759220	(302.00)
OFFICE GARBAGE REMOVAL	0300	6759230	1,132.38	0300	6759230	(150.00)
OTHER OFFICE MAINT.	0300	6759290	3,998.68	0300	6759290	(530.00)
OFFICE EDUCATION/TRAINING EXP	0300	7048055	14.00	0300	7048055	(1.00)
BANK SERVICE CHARGES	0300	7758380	0.00	0300	7758380	0.00
MISCELLANEOUS	0300	7758390	100.82	0300	7758390	(13.00)
UNIFORM RENT & CLEANING EXP	0300	6759412	0.00	0300	6759412	0.00
OPERATORS - POSTAGE	0300	6759413	0.00	0300	6759413	0.00
OPERATORS - MEMBERSHIPS	0300	6759416	150.00	0300	6759416	(20.00)
OPERATORS - OTHER OFF EXPENSES	0300	6759018	0.00	0300	6759018	0.00
OPERATORS - PUBLIC./SUBSCRIP.	0300	6759019	53.83	0300	6759019	(7.00)
OTHER TRANSPORTATION EXPENSE	0300	6759490	0.00	0300	6759490	0.00
DEPRECIATION EXP - COMPUTER	0300	4032098	213.00	0300	4032098	(28.00)
TOTAL INDIRECT EXPENSES			<u>66,828.15</u>	0298	2334002	<u>8,847.00</u>
			107,480.15			
CWS - BARNETT:						
OPERATIONS TELEPHONE	0298	6759135	4,213.72	0298	6759135	(558.00)
OPERATIONS TELEPHONE - LD	0298	6759136	79.85	0298	6759136	(11.00)
MEMBERSHIPS - COMPANY	0298	6759330	2,348.00	0298	6759330	(312.00)
MEALS & RELATED EXP.	0298	7758370	2,281.93	0298	7758370	(302.00)
BANK SERVICE CHARGES	0298	7758380	46.00	0298	7758380	(6.00)
OTHER MISC. GENERAL	0298	7758390	4,149.65	0298	7758390	(549.00)
OPERATORS OTHER OFF EXPENSES	0298	6759018	0.00	0298	6759018	0.00
SALES/USE TAX EXP.	0298	6759430	11,196.04	0298	6759430	(1,482.00)
OPERATORS TRANS REIM	0298	6509110	0.00	0298	6509110	0.00
GASOLINE	0298	6501020	23,014.63	0298	6501020	(843.00)
AUTO REPAIR & TIRES	0298	6501030	22,622.69	0298	6501030	(828.00)
AUTO LICENSES	0298	6501040	1,893.97	0298	6501040	(70.00)
OTHER TRANS. EXP.	0298	6509090	66.46	0298	6509090	(3.00)
DEPRECIATION - TRANSP. EQUIP.	0298	4032092	48,922.41	0298	4032092	(1,839.00)
TOTAL INDIRECT EXPENSES			<u>120,835.35</u>	0298	2334002	<u>6,803.00</u>
			120,835.35			
TOTAL COST CENTERS			<u>187,663.50</u>			<u>15,650.00</u>

[a] Per Trial Balance dated 1/26/99.

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

Distribution of Florida Office Expenses
 92-FLORIDA
 12/31/97

2/22/99
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INDIRECT EXPENSES:	UIP-T/B			TERRA VERDE			MID-COUNTY			LAKE PLACID					
	Sub	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount				
FLORIDA OFFICE:															
TEMP. EMPLOYMENT - CLERICAL	601	6329002	0.00	3.46%	0646	6329002	0.00	21.04%	0645	6329002	0.00	1.08%	0641	6329002	0.00
COMPUTER MAINT.	601	6369007	0.00	3.46%	0646	6369007	0.00	21.04%	0645	6369007	0.00	1.08%	0641	6369007	0.00
PUBL. SUBSCRIPTIONS & TAPES	601	6759001	503.05	3.46%	0646	6759001	17.00	21.04%	0645	6759001	106.00	1.08%	0641	6759001	5.00
ANSWERING SERV	601	6759002	4,763.24	3.46%	0646	6759002	165.00	21.04%	0645	6759002	1,002.00	1.08%	0641	6759002	51.00
COMPUTER SUPPLIES	601	6759003	3,604.87	3.46%	0646	6759003	125.00	21.04%	0645	6759003	758.00	1.08%	0641	6759003	38.00
PRINTING & BLUEPRINTS	601	6759004	2,187.40	3.46%	0646	6759004	76.00	21.04%	0645	6759004	460.00	1.08%	0641	6759004	24.00
POSTAGE	601	6759005	11,719.75	3.46%	0646	6759005	406.00	21.04%	0645	6759005	2,466.00	1.08%	0641	6759005	127.00
UPS & AIR FREIGHT	601	6759006	4,094.34	3.46%	0646	6759006	142.00	21.04%	0645	6759006	861.00	1.08%	0641	6759006	44.00
XEROX	601	6759008	4,241.63	3.46%	0646	6759008	147.00	21.04%	0645	6759008	892.00	1.08%	0641	6759008	46.00
OFF SUPPLY STORES	601	6759009	4,483.45	3.46%	0646	6759009	155.00	21.04%	0645	6759009	943.00	1.08%	0641	6759009	48.00
REIM OF OFF EMP EXP	601	6759010	89.92	3.46%	0646	6759010	3.00	21.04%	0645	6759010	19.00	1.08%	0641	6759010	1.00
OFFICE EXPENSES	601	6759011	18.19	3.46%	0646	6759011	1.00	21.04%	0645	6759011	4.00	1.08%	0641	6759011	0.00
CLEANING SUPPLIES	601	6759013	634.73	3.46%	0646	6759013	22.00	21.04%	0645	6759013	134.00	1.08%	0641	6759013	7.00
MEMBERSHIPS	601	6759014	0.00	3.46%	0646	6759014	0.00	21.04%	0645	6759014	0.00	1.08%	0641	6759014	0.00
PETTY CASH OFFICE	601	6759015	0.00	3.46%	0646	6759015	0.00	21.04%	0645	6759015	0.00	1.08%	0641	6759015	0.00
OTHER OFFICE EXPENSES	601	6759090	3,417.13	3.46%	0646	6759090	118.00	21.04%	0645	6759090	719.00	1.08%	0641	6759090	37.00
OFFICE TELEPHONE	601	6759110	6,899.58	3.46%	0646	6759110	239.00	21.04%	0645	6759110	1,452.00	1.08%	0641	6759110	75.00
OFFICE TELEPHONE - LD	601	6759111	189.00	3.46%	0646	6759111	7.00	21.04%	0645	6759111	40.00	1.08%	0641	6759111	2.00
OFFICE CLEANING SERVICE	601	6759210	6,990.00	3.46%	0646	6759210	242.00	21.04%	0645	6759210	1,471.00	1.08%	0641	6759210	75.00
LANDSCAPING MOWING & SNOWPLWING	601	6759220	1,499.89	3.46%	0646	6759220	52.00	21.04%	0645	6759220	316.00	1.08%	0641	6759220	16.00
OFFICE GARBAGE REMOVAL	601	6759230	1,143.29	3.46%	0646	6759230	40.00	21.04%	0645	6759230	241.00	1.08%	0641	6759230	12.00
OTHER OFFICE MAINT.	601	6759290	2,738.61	3.46%	0646	6759290	95.00	21.04%	0645	6759290	576.00	1.08%	0641	6759290	30.00
OFFICE EDUCATION/TRAINING EXP.	601	7048055	2,119.36	3.46%	0646	7048055	73.00	21.04%	0645	7048055	446.00	1.08%	0641	7048055	23.00
OTHER MISC. GENERAL	601	7758390	526.99	3.46%	0646	7758390	18.00	21.04%	0645	7758390	111.00	1.08%	0641	7758390	6.00
DEPRECIATION - OFFICE STRUC.	601	4032090	10,725.68	3.46%	0646	4032090	371.00	21.04%	0645	4032090	2,257.00	1.08%	0641	4032090	116.00
DEPRECIATION - OFFICE FURN.	601	4032091	4,403.06	3.46%	0646	4032091	152.00	21.04%	0645	4032091	926.00	1.08%	0641	4032091	48.00
FERS PROP & ICT TAX	601	4081122	3,771.61	3.46%	0646	4081122	130.00	21.04%	0645	4081122	794.00	1.08%	0641	4081122	41.00
TOTAL INDIRECT EXPENSES			80,764.77		0646	2334002	(2,796.00)		0645	2334002	(16,994.00)		0641	2334002	(873.00)
			95,881.77												
			15,117.00												
UIP - PARKWAY:															
OPERATIONS TELEPHONES	600	6759135	1,460.84	3.46%	0646	6759135	51.00	21.04%	0645	6759135	307.00	1.08%	0641	6759135	16.00
OPER TELEPHONES-LONG DIST	600	6759136	1,267.86	3.46%	0646	6759136	44.00	21.04%	0645	6759136	267.00	1.08%	0641	6759136	14.00
MEMBERSHIPS - COMPANY	600	6759330	1,963.00	3.46%	0646	6759330	68.00	21.04%	0645	6759330	413.00	1.08%	0641	6759330	21.00
MEALS & RELATED EXP.	600	7758370	1,422.63	3.46%	0646	7758370	49.00	21.04%	0645	7758370	299.00	1.08%	0641	7758370	15.00
BANK SERVICE CHARGES	600	7758380	181.07	3.46%	0646	7758380	6.00	21.04%	0645	7758380	38.00	1.08%	0641	7758380	2.00
OTHER MISC. GENERAL	600	7758390	11,697.35	3.46%	0646	7758390	405.00	21.04%	0645	7758390	2,461.00	1.08%	0641	7758390	126.00
OPERATORS EXP.	600	6205003	38.50	3.46%	0646	6205003	1.00	21.04%	0645	6205003	8.00	1.08%	0641	6205003	0.00
OPERATORS - MEMBERSHIPS	600	6759416	467.00	3.46%	0646	6759416	16.00	21.04%	0645	6759416	98.00	1.08%	0641	6759416	5.00
OPERATORS - OTHER OFFICE EXP.	600	6759018	0.00	3.46%	0646	6759018	0.00	21.04%	0645	6759018	0.00	1.08%	0641	6759018	0.00
OPER-PUBLICATION/SUBSCRIPTION	600	6759019	1,444.32	3.46%	0646	6759019	50.00	21.04%	0645	6759019	304.00	1.08%	0641	6759019	16.00
SALES/USE TAX EXP.	600	6759430	2,194.21	3.46%	0646	6759430	76.00	21.04%	0645	6759430	462.00	1.08%	0641	6759430	24.00
GASOLINE	600	6501020	21,892.56	0.00%	0646	6501020	0.00	0.00%	0645	6501020	0.00	4.80%	0641	6501020	1,051.00
AUTO REPAIRS & TIRES	600	6501030	21,525.38	0.00%	0646	6501030	0.00	0.00%	0645	6501030	0.00	4.80%	0641	6501030	1,033.00
AUTO LICENSE	600	6501040	990.40	0.00%	0646	6501040	0.00	0.00%	0645	6501040	0.00	4.80%	0641	6501040	48.00
OTHER TRANS EXPENSES	600	6509090	0.00	0.00%	0646	6509090	0.00	0.00%	0645	6509090	0.00	4.80%	0641	6509090	0.00
DEPRECIATION - OFFICE STRUC.	600	4032090	2,987.09	3.46%	0646	4032090	103.00	21.04%	0645	4032090	628.00	1.08%	0641	4032090	32.00
DEPRECIATION - OFFICE FURN.	600	4032091	2,594.26	3.46%	0646	4032091	90.00	21.04%	0645	4032091	546.00	1.08%	0641	4032091	28.00
DEPRECIATION - TRANSP. EQUIP.	600	4032092	52,632.00	0.00%	0646	4032092	0.00	0.00%	0645	4032092	0.00	4.80%	0641	4032092	2,526.00
DEPR. - TOOLS, SHOP, & MISC.	600	4032094	8,937.88	3.46%	0646	4032094	309.00	21.04%	0645	4032094	1,881.00	1.08%	0641	4032094	97.00
DEPRECIATION - LAB EQUIP.	600	4032095	125.98	3.46%	0646	4032095	4.00	21.04%	0645	4032095	27.00	1.08%	0641	4032095	1.00
DEPRECIATION - COMMUN. EQUIP.	600	4032097	2,929.50	3.46%	0646	4032097	101.00	21.04%	0645	4032097	616.00	1.08%	0641	4032097	32.00
DEPRECIATION - COMPUTER	600	4032098	1,967.00	3.46%	0646	4032098	68.00	21.04%	0645	4032098	414.00	1.08%	0641	4032098	21.00
TOTAL INDIRECT EXPENSES			138,718.83		0646		(11,441.00)		0645		(9,769.00)		0641		(5,108.00)
			138,718.83												
TOTAL COST CENTERS			219,483.60				(4,237.00)				(25,763.00)				(5,981.00)

[a] Per Trial Balance dated 1/26/99.

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

Distribution of Florida Office Expenses
 #8 90-FLORIDA
 12/31/97

2/22/99
 11:26 AM

	UIF-T/R		LAKE UTILITIES, INC.		MILBES GRANT		PASTLAKE								
	Sub	Amount	\$	Account	Amount	\$	Account	Amount							
INDIRECT EXPENSES:															
FLORIDA OFFICE															
TEMP. EMPLOYMENT - CLERICAL	601	6329002	0.00	5.70%	0660	6329002	0.00	6.23%	0640	6329002	0.00	4.53%	0643	6329002	0.00
COMPUTER MAINT.	601	6369007	0.00	5.70%	0660	6369007	0.00	6.23%	0640	6369007	0.00	4.53%	0643	6369007	0.00
PUBL SUBSCRIPTIONS & TAPES	601	6759001	503.05	5.70%	0660	6759001	29.00	6.23%	0640	6759001	31.00	4.53%	0643	6759001	23.00
ANSWERING SERV	601	6759002	4,763.24	5.70%	0660	6759002	272.00	6.23%	0640	6759002	297.00	4.53%	0643	6759002	216.00
COMPUTER SUPPLIES	601	6759003	3,604.87	5.70%	0660	6759003	205.00	6.23%	0640	6759003	225.00	4.53%	0643	6759003	163.00
PRINTING & BLUEPRINTS	601	6759004	2,187.40	5.70%	0660	6759004	125.00	6.23%	0640	6759004	136.00	4.53%	0643	6759004	99.00
POSTAGE	601	6759005	11,719.75	5.70%	0660	6759005	668.00	6.23%	0640	6759005	730.00	4.53%	0643	6759005	531.00
UPS & AIR FREIGHT	601	6759006	4,094.34	5.70%	0660	6759006	233.00	6.23%	0640	6759006	255.00	4.53%	0643	6759006	185.00
XEROX	601	6759008	4,241.63	5.70%	0660	6759008	242.00	6.23%	0640	6759008	264.00	4.53%	0643	6759008	192.00
OFF SUPPLY STORES	601	6759009	4,483.45	5.70%	0660	6759009	256.00	6.23%	0640	6759009	279.00	4.53%	0643	6759009	203.00
REIM OF OFF RMP EXP	601	6759010	89.92	5.70%	0660	6759010	5.00	6.23%	0640	6759010	6.00	4.53%	0643	6759010	4.00
OFFICE EXPENSES	601	6759011	18.19	5.70%	0660	6759011	1.00	6.23%	0640	6759011	1.00	4.53%	0643	6759011	1.00
CLEANING SUPPLIES	601	6759013	634.73	5.70%	0660	6759013	36.00	6.23%	0640	6759013	40.00	4.53%	0643	6759013	29.00
MEMBERSHIPS	601	6759014	0.00	5.70%	0660	6759014	0.00	6.23%	0640	6759014	0.00	4.53%	0643	6759014	0.00
PETTY CASH OFFICE	601	6759015	0.00	5.70%	0660	6759015	0.00	6.23%	0640	6759015	0.00	4.53%	0643	6759015	0.00
OTHER OFFICE EXPENSES	601	6759090	3,417.13	5.70%	0660	6759090	195.00	6.23%	0640	6759090	213.00	4.53%	0643	6759090	155.00
OFFICE TELEPHONE	601	6759110	6,899.58	5.70%	0660	6759110	393.00	6.23%	0640	6759110	430.00	4.53%	0643	6759110	313.00
OFFICE TELEPHONE - LD	601	6759111	189.00	5.70%	0660	6759111	11.00	6.23%	0640	6759111	12.00	4.53%	0643	6759111	9.00
OFFICE CLEANING SERVICE	601	6759210	6,990.00	5.70%	0660	6759210	398.00	6.23%	0640	6759210	435.00	4.53%	0643	6759210	317.00
LANDSCAPING MOWING & SNOWBLWING	601	6759220	1,499.89	5.70%	0660	6759220	85.00	6.23%	0640	6759220	93.00	4.53%	0643	6759220	68.00
OFFICE GARBAGE REMOVAL	601	6759230	1,143.29	5.70%	0660	6759230	65.00	6.23%	0640	6759230	71.00	4.53%	0643	6759230	52.00
OTHER OFFICE MAINT.	601	6759290	2,738.61	5.70%	0660	6759290	156.00	6.23%	0640	6759290	171.00	4.53%	0643	6759290	124.00
OFFICE EDUCATION/TRAINING EXP.	601	7048055	2,119.36	5.70%	0660	7048055	121.00	6.23%	0640	7048055	132.00	4.53%	0643	7048055	96.00
OTHER MISC. GENERAL	601	7758390	526.99	5.70%	0660	7758390	30.00	6.23%	0640	7758390	33.00	4.53%	0643	7758390	24.00
DEPRECIATION - OFFICE STRUC.	601	4032090	10,725.68	5.70%	0660	4032090	611.00	6.23%	0640	4032090	668.00	4.53%	0643	4032090	486.00
DEPRECIATION - OFFICE FURN.	601	4032091	4,403.06	5.70%	0660	4032091	251.00	6.23%	0640	4032091	274.00	4.53%	0643	4032091	199.00
PERS PROP & ICT TAX	601	4081122	3,771.61	5.70%	0660	4081122	215.00	6.23%	0640	4081122	235.00	4.53%	0643	4081122	171.00
TOTAL INDIRECT EXPENSES			80,764.77		0660	2334002	(4,603.00)		0640	2334002	(5,031.00)		0643	2334002	(3,660.00)
			95,881.77												
			15,117.00												
UIF - PARKVIEW															
OPERATIONS TELEPHONES	600	6759135	1,460.84	5.70%	0660	6759135	83.00	6.23%	0640	6759135	91.00	4.53%	0643	6759135	66.00
OPER TELEPHONES-LONG DIST	600	6759136	1,267.86	5.70%	0660	6759136	72.00	6.23%	0640	6759136	79.00	4.53%	0643	6759136	57.00
MEMBERSHIPS - COMPANY	600	6759330	1,963.00	5.70%	0660	6759330	112.00	6.23%	0640	6759330	122.00	4.53%	0643	6759330	89.00
MEALS & RELATED EXP.	600	7758370	1,422.63	5.70%	0660	7758370	81.00	6.23%	0640	7758370	89.00	4.53%	0643	7758370	64.00
BANK SERVICE CHARGES	600	7758380	181.07	5.70%	0660	7758380	10.00	6.23%	0640	7758380	11.00	4.53%	0643	7758380	8.00
OTHER MISC. GENERAL	600	7758390	11,697.35	5.70%	0660	7758390	667.00	6.23%	0640	7758390	729.00	4.53%	0643	7758390	570.00
OPERATORS EXP.	600	6205003	38.50	5.70%	0660	6205003	2.00	6.23%	0640	6205003	2.00	4.53%	0643	6205003	2.00
OPERATORS - MEMBERSHIPS	600	6759416	467.00	5.70%	0660	6759416	27.00	6.23%	0640	6759416	29.00	4.53%	0643	6759416	21.00
OPERATORS - OTHER OFFICE EXP.	600	6759018	0.00	5.70%	0660	6759018	0.00	6.23%	0640	6759018	0.00	4.53%	0643	6759018	0.00
OPER-PUBLICATION/SUBSCRIPTION	600	6759019	1,444.32	5.70%	0660	6759019	82.00	6.23%	0640	6759019	90.00	4.53%	0643	6759019	65.00
SALES/USE TAX EXP.	600	6759430	2,194.21	5.70%	0660	6759430	125.00	6.23%	0640	6759430	137.00	4.53%	0643	6759430	99.00
GASOLINE	600	6501020	21,892.56	0.00%	0660	6501020	0.00	0.00%	0640	6501020	0.00	0.00%	0643	6501020	0.00
AUTO REPAIRS & TIRES	600	6501030	21,525.38	0.00%	0660	6501030	0.00	0.00%	0640	6501030	0.00	0.00%	0643	6501030	0.00
AUTO LICENSE	600	6501040	990.40	0.00%	0660	6501040	0.00	0.00%	0640	6501040	0.00	0.00%	0643	6501040	0.00
OTHER TRANS EXPENSES	600	6509090	0.00	0.00%	0660	6509090	0.00	0.00%	0640	6509090	0.00	0.00%	0643	6509090	0.00
DEPRECIATION - OFFICE STRUC.	600	4032090	2,987.09	5.70%	0660	4032090	170.00	6.23%	0640	4032090	186.00	4.53%	0643	4032090	135.00
DEPRECIATION - OFFICE FURN.	600	4032091	2,594.26	5.70%	0660	4032091	148.00	6.23%	0640	4032091	162.00	4.53%	0643	4032091	118.00
DEPRECIATION - TRANSP. EQUIP.	600	4032092	52,632.00	0.00%	0660	4032092	0.00	0.00%	0640	4032092	0.00	0.00%	0643	4032092	0.00
DEPR. - TOOLS, SHOP, & MISC.	600	4032094	8,937.88	5.70%	0660	4032094	509.00	6.23%	0640	4032094	557.00	4.53%	0643	4032094	405.00
DEPRECIATION - LAB EQUIP.	600	4032095	125.98	5.70%	0660	4032095	7.00	6.23%	0640	4032095	8.00	4.53%	0643	4032095	6.00
DEPRECIATION - COMMUN. EQUIP.	600	4032097	2,929.50	5.70%	0660	4032097	167.00	6.23%	0640	4032097	183.00	4.53%	0643	4032097	133.00
DEPRECIATION - COMPUTER	600	4032098	1,967.00	5.70%	0660	4032098	112.00	6.23%	0640	4032098	123.00	4.53%	0643	4032098	89.00
TOTAL INDIRECT EXPENSES			138,718.83		0660	(2,374.00)		0640	(2,598.00)		0643	(1,887.00)			
			138,718.83												
TOTAL COST CENTERS			219,483.60			(6,977.00)			(7,623.00)			(5,547.00)			

[a] Per Trial Balance dated 1/26/99.

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

Distribution of Florida Office Expenses
 SS 90-FLORIDA
 12/31/97

2/22/99
 11:26 AM

UIF-T/B		PEBBLE CREEK			WEDGEFIELD UTILITIES, INC.			UTILITIES, INC. OF LONGMOOD		
Sub	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount
INDIRECT EXPENSES:										
FLORIDA OFFICES:										
TEMP. EMPLOYMENT - CLERICAL	601 6329002 0.00	6.80%	0644 6329002	0.00	4.02%	0649 6329002	0.00	6.10%	0648 6329002	0.00
COMPUTER MAINT.	601 6369007 0.00	6.80%	0644 6369007	0.00	4.02%	0649 6369007	0.00	6.10%	0648 6369007	0.00
PUBL. SUBSCRIPTIONS & TAPES	601 6759001 503.05	6.80%	0644 6759001	34.00	4.02%	0649 6759001	20.00	6.10%	0648 6759001	31.00
ANSWERING SERV	601 6759002 4,763.24	6.80%	0644 6759002	324.00	4.02%	0649 6759002	191.00	6.10%	0648 6759002	291.00
COMPUTER SUPPLIES	601 6759003 3,604.87	6.80%	0644 6759003	245.00	4.02%	0649 6759003	145.00	6.10%	0648 6759003	220.00
PRINTING & BLUEPRINTS	601 6759004 2,187.40	6.80%	0644 6759004	149.00	4.02%	0649 6759004	88.00	6.10%	0648 6759004	133.00
POSTAGE	601 6759005 11,719.75	6.80%	0644 6759005	797.00	4.02%	0649 6759005	471.00	6.10%	0648 6759005	715.00
UPS & AIR FREIGHT	601 6759006 4,094.34	6.80%	0644 6759006	278.00	4.02%	0649 6759006	165.00	6.10%	0648 6759006	250.00
XEROX	601 6759008 4,241.63	6.80%	0644 6759008	288.00	4.02%	0649 6759008	171.00	6.10%	0648 6759008	259.00
OFF SUPPLY STORES	601 6759009 4,483.45	6.80%	0644 6759009	305.00	4.02%	0649 6759009	180.00	6.10%	0648 6759009	273.00
REIM. OF OFF EMP EXP	601 6759010 89.52	6.80%	0644 6759010	6.00	4.02%	0649 6759010	4.00	6.10%	0648 6759010	5.00
OFFICE EXPENSES	601 6759011 18.19	6.80%	0644 6759011	1.00	4.02%	0649 6759011	1.00	6.10%	0648 6759011	1.00
CLEANING SUPPLIES	601 6759013 634.73	6.80%	0644 6759013	43.00	4.02%	0649 6759013	26.00	6.10%	0648 6759013	39.00
MEMBERSHIPS	601 6759014 0.00	6.80%	0644 6759014	0.00	4.02%	0649 6759014	0.00	6.10%	0648 6759014	0.00
PETTY CASH OFFICE	601 6759015 0.00	6.80%	0644 6759015	0.00	4.02%	0649 6759015	0.00	6.10%	0648 6759015	0.00
OTHER OFFICE EXPENSES	601 6759090 3,417.13	6.80%	0644 6759090	232.00	4.02%	0649 6759090	137.00	6.10%	0648 6759090	208.00
OFFICE TELEPHONE	601 6759110 6,899.58	6.80%	0644 6759110	469.00	4.02%	0649 6759110	277.00	6.10%	0648 6759110	421.00
OFFICE TELEPHONE - LD	601 6759111 189.00	6.80%	0644 6759111	13.00	4.02%	0649 6759111	8.00	6.10%	0648 6759111	12.00
OFFICE CLEANING SERVICE	601 6759210 6,990.00	6.80%	0644 6759210	475.00	4.02%	0649 6759210	281.00	6.10%	0648 6759210	426.00
LANDSCAPING MOWING & SNOWPLWING	601 6759220 1,499.89	6.80%	0644 6759220	102.00	4.02%	0649 6759220	60.00	6.10%	0648 6759220	91.00
OFFICE GARBAGE REMOVAL	601 6759230 1,143.29	6.80%	0644 6759230	78.00	4.02%	0649 6759230	46.00	6.10%	0648 6759230	70.00
OTHER OFFICE MAINT.	601 6759290 2,738.61	6.80%	0644 6759290	186.00	4.02%	0649 6759290	110.00	6.10%	0648 6759290	167.00
OFFICE EDUCATION/TRAINING EXP.	601 7048055 2,119.36	6.80%	0644 7048055	144.00	4.02%	0649 7048055	85.00	6.10%	0648 7048055	129.00
OTHER MISC. GENERAL	601 7758390 526.99	6.80%	0644 7758390	36.00	4.02%	0649 7758390	21.00	6.10%	0648 7758390	32.00
DEPRECIATION - OFFICE STRUC.	601 4032090 10,725.68	6.80%	0644 4032090	729.00	4.02%	0649 4032090	431.00	6.10%	0648 4032090	654.00
DEPRECIATION - OFFICE FURN.	601 4032091 4,403.06	6.80%	0644 4032091	299.00	4.02%	0649 4032091	177.00	6.10%	0648 4032091	269.00
PERS PROP & ICT TAX	601 4081122 3,771.61	6.80%	0644 4081122	256.00	4.02%	0649 4081122	152.00	6.10%	0648 4081122	230.00
TOTAL INDIRECT EXPENSES	80,764.77	0644	2334002	(5,489.00)	0649	2334002	(3,247.00)	0648	2334002	(4,926.00)
	95,881.77									
	15,117.00									
VII - PARENT:										
OPERATIONS TELEPHONES	600 6759135 1,460.84	6.80%	0644 6759135	99.00	4.02%	0649 6759135	59.00	6.10%	0648 6759135	89.00
OPER TELEPHONES-LONG DIST	600 6759136 1,267.86	6.80%	0644 6759136	86.00	4.02%	0649 6759136	51.00	6.10%	0648 6759136	77.00
MEMBERSHIPS - COMPANY	600 6759330 1,963.00	6.80%	0644 6759330	133.00	4.02%	0649 6759330	79.00	6.10%	0648 6759330	120.00
MEALS & RELATED EXP.	600 7758370 1,422.63	6.80%	0644 7758370	97.00	4.02%	0649 7758370	57.00	6.10%	0648 7758370	87.00
BANK SERVICE CHARGES	600 7758380 181.07	6.80%	0644 7758380	12.00	4.02%	0649 7758380	7.00	6.10%	0648 7758380	11.00
OTHER MISC. GENERAL	600 7758390 11,697.35	6.80%	0644 7758390	795.00	4.02%	0649 7758390	470.00	6.10%	0648 7758390	714.00
OPERATORS EXP.	600 6205003 38.50	6.80%	0644 6205003	3.00	4.02%	0649 6205003	2.00	6.10%	0648 6205003	2.00
OPERATORS - MEMBERSHIPS	600 6759416 467.00	6.80%	0644 6759416	32.00	4.02%	0649 6759416	19.00	6.10%	0648 6759416	28.00
OPERATORS - OTHER OFFICE EXP.	600 6759018 0.00	6.80%	0644 6759018	0.00	4.02%	0649 6759018	0.00	6.10%	0648 6759018	0.00
OPER-PUBLICATION/SUBSCRIPTION	600 6759019 1,444.32	6.80%	0644 6759019	98.00	4.02%	0649 6759019	58.00	6.10%	0648 6759019	88.00
SALES/USE TAX EXP.	600 6759430 2,194.21	6.80%	0644 6759430	149.00	4.02%	0649 6759430	88.00	6.10%	0648 6759430	134.00
GASOLINE	600 6501020 21,892.56	0.00%	0644 6501020	0.00	0.00%	0649 6501020	0.00	0.00%	0648 6501020	0.00
AUTO REPAIRS & TIRES	600 6501030 21,525.38	0.00%	0644 6501030	0.00	0.00%	0649 6501030	0.00	0.00%	0648 6501030	0.00
AUTO LICENSE	600 6501040 990.40	0.00%	0644 6501040	0.00	0.00%	0649 6501040	0.00	0.00%	0648 6501040	0.00
OTHER TRANS EXPENSES	600 6509090 0.00	0.00%	0644 6509090	0.00	0.00%	0649 6509090	0.00	0.00%	0648 6509090	0.00
DEPRECIATION - OFFICE STRUC.	600 4032090 2,987.09	6.80%	0644 4032090	203.00	4.02%	0649 4032090	120.00	6.10%	0648 4032090	182.00
DEPRECIATION - OFFICE FURN.	600 4032091 2,594.26	6.80%	0644 4032091	176.00	4.02%	0649 4032091	104.00	6.10%	0648 4032091	158.00
DEPRECIATION - TRANSP. EQUIP.	600 4032092 52,632.00	0.00%	0644 4032092	0.00	0.00%	0649 4032092	0.00	0.00%	0648 4032092	0.00
DEPR. - TOOLS, SHOP, & MISC.	600 4032094 8,937.88	6.80%	0644 4032094	608.00	4.02%	0649 4032094	359.00	6.10%	0648 4032094	545.00
DEPRECIATION - LAB EQUIP.	600 4032095 125.98	6.80%	0644 4032095	9.00	4.02%	0649 4032095	5.00	6.10%	0648 4032095	8.00
DEPRECIATION - COMMON. EQUIP.	600 4032097 2,929.50	6.80%	0644 4032097	199.00	4.02%	0649 4032097	118.00	6.10%	0648 4032097	179.00
DEPRECIATION - COMPUTER	600 4032098 1,967.00	6.80%	0644 4032098	134.00	4.02%	0649 4032098	79.00	6.10%	0648 4032098	120.00
TOTAL INDIRECT EXPENSES	138,718.83	0644		(2,833.00)	0649		(1,675.00)	0648		(2,542.00)
	138,718.83									
TOTAL COST CENTERS	219,483.60			(8,322.00)			(4,922.00)			(7,468.00)

[a] Per Trial Balance dated 1/26/99.

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

Distribution of Florida Office Expenses
 88 90-FLORIDA
 12/31/97

2/22/99
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2/22/99
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UIF-T/B		ALAFAYA		EAGLE RIDGE		UIF		WSC	
Sub	Amount	Account	Amount	Account	Amount	Account	Amount	Account	Amount
INDIRECT EXPENSES:									
FLORIDA OFFICE									
TEMP. EMPLOYMENT - CLERICAL	601 6329002 0.00	16.899 0647 6329002 0.00	2.718 0673 6329002 0.00	0601 6329002 0.00					
COMPUTER MAINT.	601 6369007 0.00	16.899 0647 6369007 0.00	2.718 0673 6369007 0.00	0601 6369007 0.00					
PUBL SUBSCRIPTIONS & TAPES	601 6759001 503.05	16.899 0647 6759001 95.00	2.718 0673 6759001 14.00	0601 6759001 (395.00)					
ANSWERING SERV	601 6759002 4,763.24	16.899 0647 6759002 805.00	2.718 0673 6759002 129.00	0601 6759002 (3,743.00)					
COMPUTER SUPPLIES	601 6759003 3,604.87	16.899 0647 6759003 609.00	2.718 0673 6759003 98.00	0601 6759003 (2,832.00)					
PRINTING & BLUEPRINTS	601 6759004 2,187.40	16.899 0647 6759004 369.00	2.718 0673 6759004 59.00	0601 6759004 (1,718.00)					
POSTAGE	601 6759005 11,719.75	16.899 0647 6759005 1,979.00	2.718 0673 6759005 318.00	0601 6759005 (9,208.00)					
UPS & AIR FREIGHT	601 6759006 4,094.34	16.899 0647 6759006 692.00	2.718 0673 6759006 111.00	0601 6759006 (3,216.00)					
XEROX	601 6759008 4,241.63	16.899 0647 6759008 716.00	2.718 0673 6759008 115.00	0601 6759008 (3,332.00)					
OFF SUPPLY STORES	601 6759009 4,483.45	16.899 0647 6759009 757.00	2.718 0673 6759009 122.00	0601 6759009 (3,521.00)					
REIM OF OFF EMP EXP	601 6759010 89.92	16.899 0647 6759010 15.00	2.718 0673 6759010 2.00	0601 6759010 (70.00)					
OFFICE EXPENSES	601 6759011 18.19	16.899 0647 6759011 3.00	2.718 0673 6759011 0.00	0601 6759011 (14.00)					
CLEANING SUPPLIES	601 6759013 634.73	16.899 0647 6759013 107.00	2.718 0673 6759013 17.00	0601 6759013 (500.00)					
MEMBERSHIPS	601 6759014 0.00	16.899 0647 6759014 0.00	2.718 0673 6759014 0.00	0601 6759014 0.00					
PETTY CASH OFFICE	601 6759015 0.00	16.899 0647 6759015 0.00	2.718 0673 6759015 0.00	0601 6759015 0.00					
OTHER OFFICE EXPENSES	601 6759090 3,417.13	16.899 0647 6759090 577.00	2.718 0673 6759090 93.00	0601 6759090 (2,684.00)					
OFFICE TELEPHONE	601 6759110 6,899.58	16.899 0647 6759110 1,165.00	2.718 0673 6759110 187.00	0601 6759110 (5,421.00)			0005-1451073	2,188.00	
OFFICE TELEPHONE - LD	601 6759111 189.00	16.899 0647 6759111 32.00	2.718 0673 6759111 5.00	0601 6759111 (151.00)			0005-1451061	2,796.00	
OFFICE CLEANING SERVICE	601 6759210 6,990.00	16.899 0647 6759210 1,181.00	2.718 0673 6759210 189.00	0601 6759210 (5,490.00)			0005-1451088	16,994.00	
LANDSCAPING MOWING & SNOWPLWING	601 6759220 1,489.89	16.899 0647 6759220 253.00	2.718 0673 6759220 41.00	0601 6759220 (1,177.00)			0005-1451062	873.00	
OFFICE GARBAGE REMOVAL	601 6759230 1,143.29	16.899 0647 6759230 193.00	2.718 0673 6759230 31.00	0601 6759230 (899.00)			0005-1451089	4,603.00	
OTHER OFFICE MAINT.	601 6759290 2,798.61	16.899 0647 6759290 463.00	2.718 0673 6759290 74.00	0601 6759290 (2,152.00)			0005-1451091	5,031.00	
OFFICE EDUCATION/TRAINING EXP.	601 7048055 2,119.36	16.899 0647 7048055 358.00	2.718 0673 7048055 57.00	0601 7048055 (1,664.00)			0005-1451064	3,660.00	
OTHER MISC. GENERAL	601 7758390 526.99	16.899 0647 7758390 89.00	2.718 0673 7758390 14.00	0601 7758390 (414.00)			0005-1451066	5,449.00	
DEPRECIATION - OFFICE STRUC.	601 4032090 10,725.68	16.899 0647 4032090 1,812.00	2.718 0673 4032090 291.00	0601 4032090 (8,426.00)			0005-1451069	3,247.00	
DEPRECIATION - OFFICE FURN.	601 4032091 4,403.06	16.899 0647 4032091 744.00	2.718 0673 4032091 119.00	0601 4032091 (3,458.00)			0005-1451068	4,926.00	
PERS PROP & ICT TAX	601 4081122 3,771.61	16.899 0647 4081122 637.00	2.718 0673 4081122 102.00	0601 4081122 (2,963.00)			0005-1451067	13,641.00	
							0005-1451090	(63,448.00)	
TOTAL INDIRECT EXPENSES	80,764.77	0647 2334002 (13,641.00)	0673 2334002 (2,188.00)	0600 2334002 63,448.00					0.00
	95,881.77								
	15,117.00								
UIF - PARENT									
OPERATIONS TELEPHONES	600 6759135 1,460.84	16.899 0647 6759135 247.00	2.718 0673 6759135 40.00	0600 6759135 (1,148.00)					
OPER TELEPHONES-LONG DIST	600 6759136 1,267.86	16.899 0647 6759136 214.00	2.718 0673 6759136 34.00	0600 6759136 (995.00)					
MEMBERSHIPS - COMPANY	600 6759330 1,963.00	16.899 0647 6759330 332.00	2.718 0673 6759330 53.00	0600 6759330 (1,542.00)					
MEALS & RELATED EXP.	600 7758370 1,422.63	16.899 0647 7758370 240.00	2.718 0673 7758370 39.00	0600 7758370 (1,117.00)					
BANK SERVICE CHARGES	600 7758380 181.07	16.899 0647 7758380 31.00	2.718 0673 7758380 5.00	0600 7758380 (141.00)					
OTHER MISC. GENERAL	600 7758390 11,697.35	16.899 0647 7758390 1,976.00	2.718 0673 7758390 317.00	0600 7758390 (9,190.00)					
OPERATORS EXP.	600 6205003 38.50	16.899 0647 6205003 7.00	2.718 0673 6205003 1.00	0600 6205003 (30.00)					
OPERATORS - MEMBERSHIPS	600 6759416 467.00	16.899 0647 6759416 79.00	2.718 0673 6759416 13.00	0600 6759416 (367.00)					
OPERATORS - OTHER OFFICE EXP.	600 6759018 0.00	16.899 0647 6759018 0.00	2.718 0673 6759018 0.00	0600 6759018 0.00					
OPER-PUBLICATION/SUBSCRIPTION	600 6759019 1,444.32	16.899 0647 6759019 244.00	2.718 0673 6759019 39.00	0600 6759019 (1,134.00)					
SALES/USE TAX EXP.	600 6759430 2,194.21	16.899 0647 6759430 371.00	2.718 0673 6759430 59.00	0600 6759430 (1,724.00)					
GASOLINE	600 6501020 21,892.56	0.000 0647 6501020 0.00	2.718 0673 6501020 593.00	0600 6501020 (1,644.00)					
AUTO REPAIRS & TIRES	600 6501030 21,525.38	0.000 0647 6501030 0.00	2.718 0673 6501030 583.00	0600 6501030 (1,616.00)			0005-1451073	3,757.00	
AUTO LICENSE	600 6501040 990.40	0.000 0647 6501040 0.00	2.718 0673 6501040 27.00	0600 6501040 (75.00)			0005-1451061	1,441.00	
OTHER TRANS EXPENSES	600 6509090 0.00	0.000 0647 6509090 0.00	2.718 0673 6509090 0.00	0600 6509090 0.00			0005-1451088	8,769.00	
DEPRECIATION - OFFICE STRUC.	600 4032090 2,987.09	16.899 0647 4032090 505.00	2.718 0673 4032090 81.00	0600 4032090 (2,345.00)			0005-1451062	5,108.00	
DEPRECIATION - OFFICE FURN.	600 4032091 2,594.26	16.899 0647 4032091 438.00	2.718 0673 4032091 70.00	0600 4032091 (2,038.00)			0005-1451089	2,374.00	
DEPRECIATION - TRANSP. EQUIP.	600 4032092 52,632.00	0.000 0647 4032092 0.00	2.718 0673 4032092 1,426.00	0600 4032092 (3,952.00)			0005-1451091	2,588.00	
DEPR. - TOOLS, SHOP. & MISC.	600 4032094 8,937.88	16.899 0647 4032094 1,510.00	2.718 0673 4032094 242.00	0600 4032094 (7,022.00)			0005-1451064	1,887.00	
DEPRECIATION - LAB EQUIP.	600 4032095 135.98	16.899 0647 4032095 21.00	2.718 0673 4032095 3.00	0600 4032095 (99.00)			0005-1451066	2,833.00	
DEPRECIATION - COMMUN. EQUIP.	600 4032097 2,929.50	16.899 0647 4032097 495.00	2.718 0673 4032097 79.00	0600 4032097 (2,302.00)			0005-1451069	1,675.00	
DEPRECIATION - COMPUTER	600 4032098 1,967.00	16.899 0647 4032098 332.00	2.718 0673 4032098 53.00	0600 4032098 (1,545.00)			0005-1451068	7,542.00	
TOTAL INDIRECT EXPENSES	138,718.83	0647 (7,042.00)	0673 (3,757.00)	0600 40,026.00			0005-1451090	(40,026.00)	0.00
	138,718.83								
TOTAL COST CENTERS	219,483.60	(20,683.00)	(5,945.00)	103,474.00					0.00

[a] Per Trial Balance dated 1/26/99.

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

UT of MD-T/B			GREEN RIDGE			PROVINCES			MARYLAND WATER SERVICE		
Sub	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount
INDIRECT EXPENSES:											
W/M - PARENT:											
CHEMICALS	200 6181010	0.00	7.63%	0205 6181010	0.00	12.51%	0210 6181010	0.00	13.98%	0215 6181010	0.00
PUBL. SUBSCRIPTIONS & TAPES	200 6759001	0.00	7.63%	0205 6759001	0.00	12.51%	0210 6759001	0.00	13.98%	0215 6759001	0.00
PRINTING & BLUEPRINTS	200 6759004	0.00	7.63%	0205 6759004	0.00	12.51%	0210 6759004	0.00	13.98%	0215 6759004	0.00
UPS & AIR FREIGHT	200 6759006	43.00	7.63%	0205 6759006	3.00	12.51%	0210 6759006	5.00	13.98%	0215 6759006	6.00
REIM OF OFF EMP EXP	200 6759010	0.00	7.63%	0205 6759010	0.00	12.51%	0210 6759010	0.00	13.98%	0215 6759010	0.00
MEMBERSHIPS - OFFICE EMPLOYEE	200 6759014	0.00	7.63%	0205 6759014	0.00	12.51%	0210 6759014	0.00	13.98%	0215 6759014	0.00
OTHER OFFICE EXPENSES	200 6759090	77.83	7.63%	0205 6759090	6.00	12.51%	0210 6759090	10.00	13.98%	0215 6759090	11.00
OPERATIONS TELEPHONES - LD	200 6759136	1,302.46	7.63%	0205 6759136	99.00	12.51%	0210 6759136	163.00	13.98%	0215 6759136	182.00
MEMBERSHIPS - COMPANY	200 6759330	634.00	7.63%	0205 6759330	48.00	12.51%	0210 6759330	79.00	13.98%	0215 6759330	89.00
MEALS & RELATED EXP.	200 7758370	639.28	7.63%	0205 7758370	49.00	12.51%	0210 7758370	80.00	13.98%	0215 7758370	89.00
BANK SERVICE CHARGES	200 7758380	80.30	7.63%	0205 7758380	6.00	12.51%	0210 7758380	10.00	13.98%	0215 7758380	11.00
OTHER MISC. GENERAL	200 7758390	362.67	7.63%	0205 7758390	28.00	12.51%	0210 7758390	45.00	13.98%	0215 7758390	51.00
OPERATORS EXP.	200 6205003	203.80	7.63%	0205 6205003	16.00	12.51%	0210 6205003	25.00	13.98%	0215 6205003	28.00
COMMUNICATION EXP.	200 6759405	1,997.40	7.63%	0205 6759405	152.00	12.51%	0210 6759405	250.00	13.98%	0215 6759405	279.00
OPERATORS ED EXPENSE	200 6759410	975.63	7.63%	0205 6759410	74.00	12.51%	0210 6759410	122.00	13.98%	0215 6759410	136.00
UNIFORM RENT & CLEANING EXP.	200 6759412	0.00	7.63%	0205 6759412	0.00	12.51%	0210 6759412	0.00	13.98%	0215 6759412	0.00
OPERATORS - POSTAGE	200 6759413	2,418.97	7.63%	0205 6759413	185.00	12.51%	0210 6759413	303.00	13.98%	0215 6759413	338.00
OPER. - OFFICE SUPPLY STORES	200 6759414	343.01	7.63%	0205 6759414	26.00	12.51%	0210 6759414	43.00	13.98%	0215 6759414	48.00
OPERATORS - MEMBERSHIPS	200 6759416	301.00	7.63%	0205 6759416	23.00	12.51%	0210 6759416	38.00	13.98%	0215 6759416	42.00
OPERATORS - CLEANING SUPPLIES	200 6759017	66.66	7.63%	0205 6759017	5.00	12.51%	0210 6759017	8.00	13.98%	0215 6759017	9.00
OPERATORS - OTHER OFFICE EXP.	200 6759018	915.18	7.63%	0205 6759018	70.00	12.51%	0210 6759018	114.00	13.98%	0215 6759018	128.00
OPERATORS - PUBLICATIONS/SUBS	200 6759019	53.83	7.63%	0205 6759019	4.00	12.51%	0210 6759019	7.00	13.98%	0215 6759019	8.00
OPERATORS TRANS REIM	200 6509110	15.00	0.00%	0205 6509110	0.00	0.00%	0210 6509110	0.00	0.00%	0215 6509110	0.00
GASOLINE	200 6501020	8,265.38	0.00%	0205 6501020	0.00	0.00%	0210 6501020	0.00	0.00%	0215 6501020	0.00
AUTO REPAIRS & TIRES	200 6501030	10,409.67	0.00%	0205 6501030	0.00	0.00%	0210 6501030	0.00	0.00%	0215 6501030	0.00
AUTO LICENSES	200 6501040	(1,341.70)	0.00%	0205 6501040	0.00	0.00%	0210 6501040	0.00	0.00%	0215 6501040	0.00
AUTO LICENSES	200 6509110	68.86	0.00%	0205 6509110	0.00	0.00%	0210 6509110	0.00	0.00%	0215 6509110	0.00
DEPRECIATION - COMPUTER	200 4032098	1,025.00	7.63%	0205 4032098	78.00	12.51%	0210 4032098	128.00	13.98%	0215 4032098	143.00
TOTAL INDIRECT EXPENSES		28,857.23		0205 2334002	(872.00)		0210 2334002	(1,430.00)		0215 2334002	(1,598.00)
		28,857.23									
MARYLAND OFFICE:											
TEMP. EMPLOYMENT - CLERICAL	202 6369003	311.23	7.63%	0205 6369003	24.00	12.51%	0210 6369003	39.00	13.98%	0215 6369003	44.00
PUBL. SUBSCRIPTIONS & TAPES	202 6759001	0.00	7.63%	0205 6759001	0.00	12.51%	0210 6759001	0.00	13.98%	0215 6759001	0.00
ANSWERING SERV	202 6759002	2,026.75	7.63%	0205 6759002	155.00	12.51%	0210 6759002	254.00	13.98%	0215 6759002	283.00
COMPUTER SUPPLIES	202 6759003	258.00	7.63%	0205 6759003	20.00	12.51%	0210 6759003	32.00	13.98%	0215 6759003	36.00
PRINTING & BLUEPRINTS	202 6759004	137.30	7.63%	0205 6759004	10.00	12.51%	0210 6759004	17.00	13.98%	0215 6759004	19.00
POSTAGE	202 6759005	7,331.65	7.63%	0205 6759005	559.00	12.51%	0210 6759005	917.00	13.98%	0215 6759005	1,025.00
UPS & AIR FREIGHT	202 6759006	118.31	7.63%	0205 6759006	9.00	12.51%	0210 6759006	15.00	13.98%	0215 6759006	17.00
XEROX	202 6759008	1,412.69	7.63%	0205 6759008	108.00	12.51%	0210 6759008	177.00	13.98%	0215 6759008	197.00
OFF SUPPLY STORES	202 6759009	1,619.59	7.63%	0205 6759009	124.00	12.51%	0210 6759009	203.00	13.98%	0215 6759009	226.00
REIM. OF OFFICE EMP. EXP.	202 6759010	850.20	7.63%	0205 6759010	65.00	12.51%	0210 6759010	106.00	13.98%	0215 6759010	119.00
CLEANING SUPPLIES	202 6759013	0.00	7.63%	0205 6759013	0.00	12.51%	0210 6759013	0.00	13.98%	0215 6759013	0.00
OTHER OFFICE EXP.	202 6759090	118.74	7.63%	0205 6759090	9.00	12.51%	0210 6759090	15.00	13.98%	0215 6759090	17.00
OFFICE TELEPHONE	202 6759110	2,585.43	7.63%	0205 6759110	197.00	12.51%	0210 6759110	323.00	13.98%	0215 6759110	361.00
OFFICE TELEPHONE - LD	202 6759111	1,313.00	7.63%	0205 6759111	100.00	12.51%	0210 6759111	164.00	13.98%	0215 6759111	184.00
ALARM SYSTEM PHONE EXP.	202 6759140	269.80	7.63%	0205 6759140	21.00	12.51%	0210 6759140	34.00	13.98%	0215 6759140	38.00
OFFICE CLEANING SERVICE	202 6759210	1,499.40	7.63%	0205 6759210	114.00	12.51%	0210 6759210	188.00	13.98%	0215 6759210	210.00
OFFICE EDUCATION/TRAINING EXP	202 7048055	0.00	7.63%	0205 7048055	0.00	12.51%	0210 7048055	0.00	13.98%	0215 7048055	0.00
OTHER MISC. GENERAL	202 7758390	210.52	7.63%	0205 7758390	16.00	12.51%	0210 7758390	26.00	13.98%	0215 7758390	29.00
TOTAL INDIRECT EXPENSES		20,062.61		0205 2334002	(1,531.00)		0210 2334002	(2,510.00)		0215 2334002	(2,805.00)
		20,062.61									
TOTAL COST CENTERS		48,919.84			(2,403.00)			(3,940.00)			(4,403.00)

(a) Per Trial Balance dated 1/26/99.

Distribution of Maryland Office Expenses
 WK 90-MARYLAND
 11/31/99

2/22/99
 11:26 AM

VI of MD-T/B			PENNSYLVANIA			COLCHESTER			PENN ESTATES		
Sub	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount
INDIRECT EXPENSES:											
VI - PARENT:											
200	6181010	0.00	9.05%	0250 6181010	0.00	1.44%	0212 6181010	0.00	18.06%	0255 6181010	0.00
200	6759001	0.00	9.05%	0250 6759001	0.00	1.44%	0212 6759001	0.00	18.06%	0255 6759001	0.00
200	6759004	0.00	9.05%	0250 6759004	0.00	1.44%	0212 6759004	0.00	18.06%	0255 6759004	0.00
200	6759006	43.00	9.05%	0250 6759006	4.00	1.44%	0212 6759006	1.00	18.06%	0255 6759006	8.00
200	6759010	0.00	9.05%	0250 6759010	0.00	1.44%	0212 6759010	0.00	18.06%	0255 6759010	0.00
200	6759014	0.00	9.05%	0250 6759014	0.00	1.44%	0212 6759014	0.00	18.06%	0255 6759014	0.00
200	6759090	77.83	9.05%	0250 6759090	7.00	1.44%	0212 6759090	1.00	18.06%	0255 6759090	14.00
200	6759136	1,302.46	9.05%	0250 6759136	118.00	1.44%	0212 6759136	19.00	18.06%	0255 6759136	235.00
200	6759330	634.00	9.05%	0250 6759330	57.00	1.44%	0212 6759330	9.00	18.06%	0255 6759330	115.00
200	7758370	639.28	9.05%	0250 7758370	58.00	1.44%	0212 7758370	9.00	18.06%	0255 7758370	115.00
200	7758380	80.30	9.05%	0250 7758380	7.00	1.44%	0212 7758380	1.00	18.06%	0255 7758380	15.00
200	7758390	362.67	9.05%	0250 7758390	33.00	1.44%	0212 7758390	5.00	18.06%	0255 7758390	65.00
200	6205003	203.80	9.05%	0250 6205003	18.00	1.44%	0212 6205003	3.00	18.06%	0255 6205003	37.00
200	6759405	1,997.40	9.05%	0250 6759405	181.00	1.44%	0212 6759405	29.00	18.06%	0255 6759405	361.00
200	6759410	975.63	9.05%	0250 6759410	88.00	1.44%	0212 6759410	14.00	18.06%	0255 6759410	176.00
200	6759412	0.00	9.05%	0250 6759412	0.00	1.44%	0212 6759412	0.00	18.06%	0255 6759412	0.00
200	6759413	2,418.97	9.05%	0250 6759413	219.00	1.44%	0212 6759413	35.00	18.06%	0255 6759413	437.00
200	6759414	343.01	9.05%	0250 6759414	31.00	1.44%	0212 6759414	5.00	18.06%	0255 6759414	62.00
200	6759416	301.00	9.05%	0250 6759416	27.00	1.44%	0212 6759416	4.00	18.06%	0255 6759416	54.00
200	6759017	66.66	9.05%	0250 6759017	6.00	1.44%	0212 6759017	1.00	18.06%	0255 6759017	12.00
200	6759018	915.18	9.05%	0250 6759018	83.00	1.44%	0212 6759018	13.00	18.06%	0255 6759018	165.00
200	6759019	53.83	9.05%	0250 6759019	5.00	1.44%	0212 6759019	1.00	18.06%	0255 6759019	10.00
200	6509110	15.00	0.00%	0250 6509110	0.00	0.00%	0212 6509110	0.00	0.00%	0255 6509110	0.00
200	6501020	8,265.38	0.00%	0250 6501020	0.00	0.00%	0212 6501020	0.00	0.00%	0255 6501020	0.00
200	6501030	10,409.67	0.00%	0250 6501030	0.00	0.00%	0212 6501030	0.00	0.00%	0255 6501030	0.00
200	6501040	(1,341.70)	0.00%	0250 6501040	0.00	0.00%	0212 6501040	0.00	0.00%	0255 6501040	0.00
200	6509110	68.86	0.00%	0250 6509110	0.00	0.00%	0212 6509110	0.00	0.00%	0255 6509110	0.00
200	4032098	1,025.00	9.05%	0250 4032098	93.00	1.44%	0212 4032098	15.00	18.06%	0255 4032098	185.00
TOTAL INDIRECT EXPENSES		28,857.23		0250 2334002	(1,035.00)		0212 2334002	(165.00)		0255 2334002	(2,066.00)
		28,857.23									
MARYLAND OFFICE:											
202	6369003	311.23	9.05%	0250 6369003	28.00	1.44%	0212 6369003	4.00	18.06%	0255 6369003	56.00
202	6759001	0.00	9.05%	0250 6759001	0.00	1.44%	0212 6759001	0.00	18.06%	0255 6759001	0.00
202	6759002	2,026.75	9.05%	0250 6759002	183.00	1.44%	0212 6759002	29.00	18.06%	0255 6759002	366.00
202	6759003	258.00	9.05%	0250 6759003	23.00	1.44%	0212 6759003	4.00	18.06%	0255 6759003	47.00
202	6759004	137.30	9.05%	0250 6759004	12.00	1.44%	0212 6759004	2.00	18.06%	0255 6759004	25.00
202	6759005	7,331.65	9.05%	0250 6759005	664.00	1.44%	0212 6759005	106.00	18.06%	0255 6759005	1,324.00
202	6759006	118.31	9.05%	0250 6759006	11.00	1.44%	0212 6759006	2.00	18.06%	0255 6759006	21.00
202	6759008	1,412.69	9.05%	0250 6759008	128.00	1.44%	0212 6759008	20.00	18.06%	0255 6759008	255.00
202	6759009	1,619.59	9.05%	0250 6759009	147.00	1.44%	0212 6759009	23.00	18.06%	0255 6759009	292.00
202	6759010	850.20	9.05%	0250 6759010	77.00	1.44%	0212 6759010	12.00	18.06%	0255 6759010	154.00
202	6759013	0.00	9.05%	0250 6759013	0.00	1.44%	0212 6759013	0.00	18.06%	0255 6759013	0.00
202	6759090	118.74	9.05%	0250 6759090	11.00	1.44%	0212 6759090	2.00	18.06%	0255 6759090	21.00
202	6759110	2,585.43	9.05%	0250 6759110	234.00	1.44%	0212 6759110	37.00	18.06%	0255 6759110	467.00
202	6759111	1,313.00	9.05%	0250 6759111	119.00	1.44%	0212 6759111	19.00	18.06%	0255 6759111	237.00
202	6759140	269.80	9.05%	0250 6759140	24.00	1.44%	0212 6759140	4.00	18.06%	0255 6759140	49.00
202	6759210	1,499.40	9.05%	0250 6759210	136.00	1.44%	0212 6759210	22.00	18.06%	0255 6759210	271.00
202	7048055	0.00	9.05%	0250 7048055	0.00	1.44%	0212 7048055	0.00	18.06%	0255 7048055	0.00
202	7758390	210.52	9.05%	0250 7758390	19.00	1.44%	0212 7758390	3.00	18.06%	0255 7758390	39.00
TOTAL INDIRECT EXPENSES		20,062.61		0250 2334002	(1,815.00)		0212 2334002	(289.00)		0255 2334002	(3,623.00)
		20,062.61									
TOTAL COST CENTERS		48,919.84			(2,851.00)			(454.00)			(5,689.00)

[a] Per Trial Balance dated 1/26/99.

UI of MD-T/B			MASSANUTTEN			UTM			WSC		
Sub	Account	Amount	%	Account	Amount	Account	Amount	Account	Amount		
INDIRECT EXPENSES:											
UTM - PARENT:											
CHEMICALS	200 6181010	0.00	22.35%	0225 6181010	0.00	0200 6759003	0.00				
PUBL SUBSCRIPTIONS & TAPES	200 6759001	0.00	22.35%	0225 6759001	0.00	0200 6759003	0.00				
PRINTING & BLUEPRINTS	200 6759004	0.00	22.35%	0225 6759004	0.00	0200 6759330	0.00				
UPS & AIR FREIGHT	200 6759006	43.00	22.35%	0225 6759006	10.00	0200 6759330	(37.00)				
REIM OF OFF EMP EXP	200 6759010	0.00	22.35%	0225 6759010	0.00	0200 6759330	0.00				
MEMBERSHIPS - OFFICE EMPLOYEE	200 6759014	0.00	22.35%	0225 6759014	0.00	0200 6759330	0.00				
OTHER OFFICE EXPENSES	200 6759090	77.83	22.35%	0225 6759090	17.00	0200 6759330	(66.00)				
OPERATIONS TELEPHONES - LD	200 6759136	1,302.46	22.35%	0225 6759136	291.00	0200 6759330	(1,107.00)				
MEMBERSHIPS - COMPANY	200 6759330	634.00	22.35%	0225 6759330	142.00	0200 6759330	(539.00)				
MEALS & RELATED EXP.	200 7758370	639.28	22.35%	0225 7758370	143.00	0200 7758370	(543.00)				
BANK SERVICE CHARGES	200 7758380	80.30	22.35%	0225 7758380	18.00	0200 7758380	(68.00)				
OTHER MISC. GENERAL	200 7758390	362.67	22.35%	0225 7758390	81.00	0200 7758390	(308.00)				
OPERATORS EXP.	200 6205003	203.80	22.35%	0225 6205003	46.00	0200 6205003	(173.00)				
COMMUNICATION EXP.	200 6759405	1,997.40	22.35%	0225 6759405	446.00	0200 6759405	(1,698.00)				
OPERATORS ED EXPENSE	200 6759410	975.63	22.35%	0225 6759410	218.00	0200 6759405	(828.00)				
UNIFORM RENT & CLEANING EXP.	200 6759412	0.00	22.35%	0225 6759412	0.00	0200 6759412	0.00				
OPERATORS - POSTAGE	200 6759413	2,418.97	22.35%	0225 6759413	541.00	0200 6759413	(2,058.00)				
OPER. - OFFICE SUPPLY STORES	200 6759414	343.01	22.35%	0225 6759414	77.00	0200 6759414	(292.00)				
OPERATORS - MEMBERSHIPS	200 6759416	301.00	22.35%	0225 6759416	67.00	0200 6759416	(255.00)				
OPERATORS - CLEANING SUPPLIES	200 6759017	66.66	22.35%	0225 6759017	15.00	0200 6759018	(56.00)				
OPERATORS - OTHER OFFICE EXP.	200 6759018	915.18	22.35%	0225 6759018	205.00	0200 6759018	(778.00)				
OPERATORS - PUBLICATIONS/SUBS	200 6759019	53.83	22.35%	0225 6759019	12.00	0200 6759019	(47.00)				
OPERATORS TRANS REIM	200 6509110	15.00	0.00%	0225 6509110	0.00	0200 6509110	0.00				
GASOLINE	200 6501020	8,265.38	0.00%	0225 6501020	0.00	0200 6501020	0.00	0005-1451042	872.00		
AUTO REPAIRS & TIRES	200 6501030	10,409.67	0.00%	0225 6501030	0.00	0200 6501030	0.00	0005-1451043	1,430.00		
AUTO LICENSES	200 6501040	(1,341.70)	0.00%	0225 6501040	0.00	0200 6501040	0.00	0005-1451044	1,598.00		
AUTO LICENSES	200 6509110	68.86	0.00%	0225 6509110	0.00	0000 6509110	0.00				
DEPRECIATION - COMPUTER	200 4032098	1,025.00	22.35%	0225 4032098	229.00	0200 4032098	(871.00)	0005-1451052	1,035.00		
								0005-1451041	165.00		
								0005-1451053	2,066.00		
								0005-1451047	2,558.00		
								0005-1451040	(9,724.00)		
									0.00		
TOTAL INDIRECT EXPENSES		28,857.23		0225 2334002	(2,558.00)	0200 2334002	9,724.00				
		28,857.23					(9,724.00)				
MARYLAND OFFICE:											
TEMP. EMPLOYMENT - CLERICAL	202 6369003	311.23	22.35%	0225 6369003	70.00	0202 6369003	(265.00)				
PUBL SUBSCRIPTIONS & TAPES	202 6759001	0.00	22.35%	0225 6759001	0.00	0202 6759001	0.00				
ANSWERING SERV	202 6759002	2,026.75	22.35%	0225 6759002	453.00	0202 6759002	(1,723.00)				
COMPUTER SUPPLIES	202 6759003	258.00	22.35%	0225 6759003	58.00	0202 6759003	(220.00)				
PRINTING & BLUEPRINTS	202 6759004	137.30	22.35%	0225 6759004	31.00	0202 6759004	(116.00)				
POSTAGE	202 6759005	7,331.65	22.35%	0225 6759005	1,639.00	0202 6759005	(6,234.00)				
UPS & AIR FREIGHT	202 6759006	118.31	22.35%	0225 6759006	26.00	0202 6759006	(101.00)				
XEROX	202 6759008	1,412.69	22.35%	0225 6759008	316.00	0202 6759008	(1,120.00)				
OFF SUPPLY STORES	202 6759009	1,619.59	22.35%	0225 6759009	362.00	0202 6759009	(1,177.00)				
REIM. OF OFFICE EMP. EXP.	202 6759010	850.20	22.35%	0225 6759010	190.00	0202 6759010	(723.00)				
CLEANING SUPPLIES	202 6759013	0.00	22.35%	0225 6759013	0.00	0202 6759013	0.00				
OTHER OFFICE EXP.	202 6759090	118.74	22.35%	0225 6759090	27.00	0202 6759090	(102.00)				
OFFICE TELEPHONE	202 6759110	2,585.43	22.35%	0225 6759110	578.00	0202 6759110	(2,197.00)				
OFFICE TELEPHONE - LD	202 6759111	1,313.00	22.35%	0225 6759111	293.00	0202 6759111	(1,116.00)				
ALARM SYSTEM PHONE EXP.	202 6759140	269.80	22.35%	0225 6759140	60.00	0202 6759140	(230.00)				
OFFICE CLEANING SERVICE	202 6759210	1,499.40	22.35%	0225 6759210	335.00	0202 6759210	(1,276.00)	0005-1451042	1,531.00		
OFFICE EDUCATION/TRAINING EXP	202 7048055	0.00	22.35%	0225 7048055	0.00	0202 7048055	0.00	0005-1451043	2,510.00		
OTHER MISC. GENERAL	202 7758390	210.52	22.35%	0225 7758390	47.00	0202 7758390	(178.00)	0005-1451044	2,805.00		
								0005-1451052	1,816.00		
								0005-1451041	289.00		
								0005-1451053	3,623.00		
								0005-1451047	4,485.00		
								0005-1451040	(17,059.00)		
									0.00		
TOTAL INDIRECT EXPENSES		20,062.61		0225 2334002	(4,485.00)	0200 2334002	17,059.00				
		20,062.61									
TOTAL COST CENTERS		48,919.84			(7,043.00)		26,783.00				

(a) Per Trial Balance dated 1/26/99.

Distribution of Louisiana Office Expenses
 #E 90-LOUISIANA
 12/31/97

2/22/99
 11:26 AM

INDIRECT EXPENSES:	LMS-T/R		UI OF LOUISIANA			LMS		MSC		
	Sub Account	Amount	\$	Account	Amount	Account	Amount	Account	Amount	
MAILSORT EXPENSES										
TEMP. EMPLOYMENT - CLERICAL	762	6369003	2,987.70	42.88%	0770	6369003	1,281.00	0762	6369003	(1,281.00)
COMPUTER MAINT.	762	6369007	0.00	42.88%	0770	6369007	0.00	0762	6369007	0.00
RENT - STIRLING PROP. INC.	762	6419043	10,272.31	42.88%	0770	6419043	4,405.00	0762	6419043	(4,405.00)
PUBL. SUBSCRIPTIONS & TAPES	762	6759001	1,230.63	42.88%	0770	6759001	528.00	0762	6759001	(528.00)
ANSWERING SERVICE	762	6759002	1,608.23	42.88%	0770	6759002	690.00	0763	6759002	(690.00)
COMPUTER SUPPLIES	762	6759003	4,405.00	42.88%	0770	6759003	1,889.00	0762	6759003	(1,889.00)
PRINTING & BLUEPRINTS	762	6759004	1,829.15	42.88%	0770	6759004	784.00	0762	6759004	(784.00)
POSTAGE	762	6759005	3,587.52	42.88%	0770	6759005	1,538.00	0762	6759005	(1,538.00)
UPS & AIR FREIGHT	762	6759006	1,712.33	42.88%	0770	6759006	734.00	0762	6759006	(734.00)
XEROX	762	6759008	413.71	42.88%	0770	6759008	177.00	0762	6759008	(177.00)
OFF SUPPLY STORES	762	6759009	2,635.74	42.88%	0770	6759009	1,130.00	0762	6759009	(1,130.00)
REIM OF OFFICE EMP. EXP.	762	6759010	272.68	42.88%	0770	6759010	117.00	0762	6759010	(117.00)
OFFICE EXPENSES	762	6759011	0.00	42.88%	0770	6759011	0.00	0762	6759011	0.00
CLEANING SUPPLIES	762	6759013	317.76	42.88%	0770	6759013	136.00	0762	6759013	(136.00)
PETTY CASH OFFICE	762	6759015	2.89	42.88%	0770	6759015	1.00	0762	6759015	(1.00)
OTHER OFFICE EXPENSES	762	6759090	1,874.07	42.88%	0770	6759090	804.00	0762	6759090	(804.00)
OFFICE TELEPHONE	762	6759110	8,693.66	42.88%	0770	6759110	3,728.00	0762	6759110	(3,728.00)
OFFICE TELEPHONE - LD	762	6759111	190.00	42.88%	0770	6759111	81.00	0762	6759111	(81.00)
OFFICE ELECTRIC	762	6759120	3,762.35	42.88%	0770	6759120	1,613.00	0762	6759120	(1,613.00)
OFFICE CLEANING SERVICE	762	6759210	6,813.90	42.88%	0770	6759210	2,922.00	0762	6759210	(2,922.00)
OTHER OFFICE MAINT.	762	6759290	1,523.76	42.88%	0770	6759290	653.00	0762	6759290	(653.00)
OFFICE EDUCATION/TRAIN. EXP	762	7048055	1,840.00	42.88%	0770	7048055	789.00	0762	7048055	(789.00)
OTHER MISC GENERAL	762	7758390	177.43	42.88%	0770	7758390	76.00	0762	7758390	(76.00)
DEPRECIATION - COMPUTER	762	4032098	214.00	42.88%	0770	4032098	92.00	0762	4032098	(92.00)
TOTAL INDIRECT EXPENSES			56,364.82		0770	2334002	(24,168.00)	0750	2334002	24,168.00
			73,295.82							0005-1451038 24,168.00
										0004-1451036 (24,168.00)
UIL - PARENT										
OTHER CHEMICALS	750	6181090	0.00	42.88%	0770	6181090	0.00	0750	6181090	0.00
INSURANCE - W/C	750	6589020	0.00	42.88%	0770	6589020	0.00	0750	6589020	0.00
PUBL. SUBSCRIPTIONS & TAPES	750	6759001	49.00	42.88%	0770	6759001	21.00	0750	6759001	(21.00)
REIM OF OFF EMP EXP	750	6759010	0.00	42.88%	0770	6759010	0.00	0750	6759010	0.00
OTHER OFFICE EXPENSES	750	6759090	480.63	42.88%	0770	6759090	206.00	0750	6759090	(206.00)
OPERATIONS TELEPHONES	750	6759135	6,220.28	42.88%	0770	6759135	2,667.00	0750	6759135	(2,667.00)
MEMBERSHIPS - COMPANY	750	6759330	1,355.00	42.88%	0770	6759330	581.00	0750	6759330	(581.00)
OFFICE EDUCATION/TRAIN. EXP	750	7048055	375.00	42.88%	0770	7048055	161.00	0750	7048055	(161.00)
MEALS & RELATED EXP.	750	7758370	1,820.29	42.88%	0770	7758370	781.00	0750	7758370	(781.00)
BANK SERVICE CHARGES	750	7758380	4,809.95	42.88%	0770	7758380	2,063.00	0750	7758380	(2,063.00)
OTHER MISC. GENERAL	750	7758390	7,833.65	42.88%	0770	7758390	3,359.00	0750	7758390	(3,359.00)
PART-TIME OPERATORS	750	6759402	0.00	42.88%	0770	6759402	0.00	0750	6759402	0.00
OPERATORS EXP.	750	6205003	3,713.07	42.88%	0770	6205003	1,592.00	0750	6205003	(1,592.00)
COMMUNICATION EXP.	750	6759405	2,797.57	42.88%	0770	6759405	1,200.00	0750	6759405	(1,200.00)
OPERATORS EDUC. EXP.	750	6759410	2,205.44	42.88%	0770	6759410	946.00	0750	6759410	(946.00)
UNIFORM RENT & CLEANING EXP.	750	6759412	410.81	42.88%	0770	6759412	176.00	0750	6759412	(176.00)
OPERATORS POSTAGE	750	6759413	0.00	42.88%	0770	6759413	0.00	0750	6759413	0.00
OPER. OFFICE SUPPLY STORES	750	6759414	67.45	42.88%	0770	6759414	29.00	0750	6759414	(29.00)
OPERATORS MEMBERSHIPS	750	6759416	3,245.00	42.88%	0770	6759416	1,391.00	0750	6759416	(1,391.00)
OPERATORS CLEANING SUPPLIES	750	6759017	249.54	42.88%	0770	6759017	107.00	0750	6759017	(107.00)
OPERATORS OTHER OFFICE EXP.	750	6759018	8,692.49	42.88%	0770	6759018	3,727.00	0750	6759018	(3,727.00)
TESTING EQUIP & CHEM	750	6355030	414.92	42.88%	0770	6355030	178.00	0750	6355030	(178.00)
OPER. PUBLICATIONS/SUBSCRIP.	750	6759019	1,343.41	42.88%	0770	6759019	576.00	0750	6759019	(576.00)
b GASOLINE	750	6501020	8,849.74	0.00%	0770	6501020	0.00	0750	6501020	0.00
b AUTO REPAIRS & TIRES	750	6501030	12,226.88	0.00%	0770	6501030	0.00	0750	6501030	0.00
b AUTO LICENSE	750	6501040	415.04	0.00%	0770	6501040	0.00	0750	6501040	0.00
b OTHER TRANS EXPENSE	750	6509090	416.88	0.00%	0770	6509090	0.00	0750	6509090	0.00
b DEPRECIATION - TRANSP. EQUIP.	750	4032092	30,019.00	0.00%	0770	4032092	0.00	0750	4032092	0.00
TOTAL INDIRECT EXPENSES			98,031.04		0770	2334002	(19,761.00)	0750	2334002	19,761.00
			98,031.04							0005-1451038 19,761.00
										0004-1451036 (19,761.00)
TOTAL COST CENTERS			154,395.86			(43,929.00)				43,929.00

[a] Per Trial Balance dated 1/26/99.

[b] Transportation expense and depreciation is recorded on the books of UIL.

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

Distribution of CHARLOTTE Warehouse Expense
 SR 90-CHARLOTTE WAREHOUSE 2/22/99
 12/31/98 11:26 AM

Acct Name	Acct #	Amount to be Alloc
Rent - Warehouse (CC 875)	6419032	3,985.00
Chlorine	6181010	33,840.61
Other Chemicals	6181090	60,313.73
Water Maintenance Supplies	6759503	3,453.72
Water Other Maintenance	6755090	3,818.76
Sewer Maintenance Supplies	7754003	1,354.53
Sewer Other Maintenance	7758490	3,890.14
Communication Expenses	6759405	455.92
Oper. - Cleaning Supplies	6759017	1,480.46
Oper. - Other Office Exp.	6759018	5,581.47
Testing Equipment/Chemicals	6355030	3,594.92
Depreciation Water Plant	4032010	4,913.82
Depreciation Sewer Plant	4033000	467.97
Total		127,151.05
		127,151.05

Cost Center 891	
Account	Amount
891 6419032	1,852.00
891 6181010	23,268.61
891 6181090	34,458.73
891 6759503	1,604.72
891 6755090	1,774.76
891 7754003	629.53
891 7758490	1,808.14
891 6759405	211.92
891 6759017	687.46
891 6759018	2,593.47
891 6355030	1,670.92
891 4032010	2,283.82
891 4033000	218.97
Total	(73,063.05)

Cost Center 893	
Account	Amount
893 6419032	762.00
893 6181010	9,570.00
893 6181090	14,172.00
893 6759503	660.00
893 6755090	730.00
893 7754003	259.00
893 7758490	743.00
893 6759405	87.00
893 6759017	283.00
893 6759018	1,067.00
893 6355030	687.00
893 4032010	939.00
893 4033000	89.00
Total	(30,048.00)

Cost Center 598	
Account	Amount
598 6419032	80.00
598 6181010	1,002.00
598 6181090	1,483.00
598 6759503	69.00
598 6755090	76.00
598 7754003	27.00
598 7758490	78.00
598 6759405	9.00
598 6759017	30.00
598 6759018	112.00
598 6355030	72.00
598 4032010	98.00
598 4033000	9.00
Total	(3,145.00)

Tega Cay	
Account	Amount
485 6419032	777.00
485 6181010 c	0.00
485 6181090 c	200.00
485 6759503	674.00
485 6755090	745.00
485 7754003	264.00
485 7758490	759.00
485 6759405	89.00
485 6759017	289.00
485 6759018	1,089.00
485 6355030	701.00
485 4032010	959.00
485 4033000	91.00
Total	(6,637.00)

Riverhills	
Account	Amount
460 6419032	514.00
460 6181010 d	0.00
460 6181090 d	10,000.00
460 6759503	446.00
460 6755090	493.00
460 7754003	175.00
460 7758490	502.00
460 6759405	59.00
460 6759017	191.00
460 6759018	720.00
460 6355030	464.00
460 4032010	634.00
460 4033000	60.00
Total	(14,258.00)

(b) Per Trial Balance for Sub 875, dated 1/26/99.

(c) Chemical Expense for Tega Cay - \$200 per Rate Case.

(d) There is no longer any chlorine used in River Hills because as of 12/96, we purchase all water and sewer in this subdivision. Therefore, there is no water or wastewater treatment chemicals used. However, we used approximately \$10,000 in 1997 on chemicals for the sewer collection system and odor control per Bruce Haas.

Sub	C.E.
0503	0
0546	150
0548	0
0549	0
0551	149
0553	2,030
0556	67
0557	0
0560	0
0563	189
0566	185
0568	72
0575	613
0580	43
0583	136
0587	293
0588	1,418
0591	0
0593	114
0861	0
0855	87
Total	5,546
Alloc %	46.47%
	68.76%

Sub	C.E.
0502	126
0508	139
0539	138
0544	263
0552	34
0554	106
0558	63
0559	58
0562	55
0565	67
0567	8
0582	76
0584	131
0585	272
0586	137
0592	266
0596	156
0858	
0859	186
0860	
Total	2,281
Alloc %	19.11%
	28.28%

Sub	C.E.
598	239
Total	239
Alloc %	2.00%
	2.96%

Sub	C.E.
485	2,329
Total	2,329
Alloc %	19.51%

Sub	C.E.
460	1,540
Total	1,540
Alloc %	12.90%

Distribution of CHARLOTTE Warehouse Expense

SE 90-CHARLOTTE WAREHOUSE 2/22/99
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Acct Name	Acct #	Amount to be Alloc	Total Warehouse		WSC	
			Account	Amount	Account	Amount
Rent - Warehouse (OC 875)	6419032	3,985.00	875 6419032	(3,985.00)		
Chlorine	6181010	33,840.61	875 6181010	(33,840.61)		
Other Chemicals	6181090	60,313.73	875 6181090	(60,313.73)		
Water Maintenance Supplies	6759503	3,453.72	875 6759503	(3,453.72)		
Water Other Maintenance	6755090	3,818.76	875 6755090	(3,818.76)		
Sewer Maintenance Supplies	7754003	1,354.53	875 7754003	(1,354.53)		
Sewer Other Maintenance	7758490	3,890.14	875 7758490	(3,890.14)		
Communication Expenses	6759405	455.92	875 6759405	(455.92)		
Oper. - Cleaning Supplies	6759017	1,480.46	875 6759017	(1,480.46)		
Oper. - Other Office Exp.	6759018	5,581.47	875 6759018	(5,581.47)		
Testing Equipment/Chemicals	6355030	3,594.92	875 6355030	(3,594.92)		
Depreciation Water Plant	4032010	4,913.82	875 4032010	(4,913.82)	0005-1451081	3,145.00
Depreciation Sewer Plant	4033000	467.97	875 4033000	(467.97)	0005-1451079	6,637.00
					0005-1451070	14,258.00
					0005-1451080	(24,040.00)
Total		<u>127,151.05</u>		<u>127,151.05</u>		24,040.00
		127,151.05	0500-2334002	24,040.00		(24,040.00)

[b] Per Trial Balance for Sub 875, dated 1/26/99.

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

[d] There is no longer any chlorine used in River Hills because as of 12/96, we purchase all water and sewer in this subdivision. Therefore, there is no water or wastewater treatment chemicals used. However, we used approximately \$10,000 in 1997 on chemicals for the sewer collection system and odor control per Bruce Haas.

Sub	C.E.
	11,935
	<u>100,008</u>
	8,066

Distribution of Illinois Cost Center
 # 90-IL-OFFICE
 12/31/99

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Acct Name	Acct #	Amount to be Alloc	Alloc Method	Apple Canyon			Camelot			Chaymar			Cherry Hill		
				Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Computer Maint.	6369007	0.00	(b)	0010	6369007	0.00	0014	6369007	0.00	0018	6369007	0.00	0022	6369007	0.00
Rate Case Exp.	7668010	6,787.00	(d)	0010	7668010	0.00	0014	7668010	0.00	0018	7668010	0.00	0022	7668010	754.11
Rent - Burla Enterprises	6419027	6,915.00	(b)	0010	6419027	486.12	0014	6419027	126.54	0018	6419027	22.82	0022	6419027	100.27
Computer Supplies	6759003	93.00	(b)	0010	6759003	6.54	0014	6759003	1.70	0018	6759003	0.31	0022	6759003	1.35
Operations Telephones	6759135	4,063.90	(b)	0010	6759135	285.69	0014	6759135	74.37	0018	6759135	13.41	0022	6759135	58.93
Operations Telephones - LD	6759136	303.86	(b)	0010	6759136	21.36	0014	6759136	5.56	0018	6759136	1.00	0022	6759136	4.41
Meals and Related Exp.	7758370	1,401.61	(b)	0010	7758370	98.53	0014	7758370	25.65	0018	7758370	4.63	0022	7758370	20.32
Other Misc. General	7758390	597.15	(b)	0010	7758390	41.98	0014	7758390	10.93	0018	7758390	1.97	0022	7758390	8.66
Operators Expense	6205003	564.68	(b)	0010	6205003	39.70	0014	6205003	10.33	0018	6205003	1.86	0022	6205003	8.19
Communication Expense	6759405	12,814.52	(b)	0010	6759405	900.86	0014	6759405	234.51	0018	6759405	42.29	0022	6759405	185.81
Operators Ed Exp.	6759410	3,312.00	(b)	0010	6759410	232.83	0014	6759410	60.61	0018	6759410	10.93	0022	6759410	48.02
Operators Postage	6759413	489.56	(b)	0010	6759413	34.42	0014	6759413	8.96	0018	6759413	1.62	0022	6759413	7.10
Oper. Office Supply Stores	6759414	619.05	(b)	0010	6759414	43.52	0014	6759414	11.33	0018	6759414	2.04	0022	6759414	8.98
Operators Memberships	6759416	3,578.70	(b)	0010	6759416	251.58	0014	6759416	65.49	0018	6759416	11.81	0022	6759416	51.89
Operators Cleaning Supplies	6759017	120.00	(b)	0010	6759017	8.44	0014	6759017	2.20	0018	6759017	0.40	0022	6759017	1.74
Operators Other Office	6759018	1,917.56	(b)	0010	6759018	134.80	0014	6759018	35.09	0018	6759018	6.33	0022	6759018	27.80
Operators Publications	6759019	119.10	(b)	0010	6759019	8.37	0014	6759019	2.18	0018	6759019	0.39	0022	6759019	1.73
Sales/Use Tax Expense	6759430	0.00	(b)	0010	6759430	0.00	0014	6759430	0.00	0018	6759430	0.00	0022	6759430	0.00
Gasoline	6501020	23,072.15	(c)	0010	6501020	2,175.70	0014	6501020	565.27	0018	6501020	101.52	0022	6501020	447.60
Auto Repairs & Tires	6501030	13,064.59	(c)	0010	6501030	1,231.99	0014	6501030	320.08	0018	6501030	57.48	0022	6501030	253.45
Auto Licenses	6501040	942.00	(c)	0010	6501040	88.83	0014	6501040	23.08	0018	6501040	4.14	0022	6501040	18.27
Other Transportation	6509090	1,026.01	(c)	0010	6509090	96.75	0014	6509090	25.14	0018	6509090	4.51	0022	6509090	19.90
Depreciation - Water Plant	4032010	1,235.80	(c)	0010	4032010	116.54	0014	4032010	30.28	0018	4032010	5.44	0022	4032010	23.97
Depreciation Transportation	4032092	43,334.02	(c)	0010	4032092	4,086.40	0014	4032092	1,061.68	0018	4032092	190.67	0022	4032092	840.68
Depreciation Computer	4032098	338.00	(b)	0010	4032098	23.76	0014	4032098	6.19	0018	4032098	1.12	0022	4032098	4.90
Deferred Income Taxes -fed	4101000	6,420.00	(c)	0010	4101000	605.41	0014	4101000	157.29	0018	4101000	28.25	0022	4101000	124.55
Deferred Income Taxes -st	4101100	1,487.00	(c)	0010	4101100	140.22	0014	4101100	36.43	0018	4101100	6.54	0022	4101100	28.85
Sale of Transportation	4141040	(11,937.31)	(c)	0010	4141040	(1,125.69)	0014	4141040	(292.46)	0018	4141040	(52.52)	0022	4141040	(231.58)
Interest Exp. - Interco.	4192000	6,959.00	(b)	0010	4192000	489.22	0014	4192000	127.35	0018	4192000	22.96	0022	4192000	100.91
Interest During Construction	4201000		(b)	0010	4201000	0.00	0014	4201000	0.00	0018	4201000	0.00	0022	4201000	0.00
Total		129,637.95		0010	2334002	(10,523.87)	0014	2334002	(2,735.78)	0018	2334002	(491.92)	0022	2334002	(2,920.81)
		129,689.95													

B Less Cable & Wireless expenses already allocated.

[a] Per Trial Balance for Co-31, dated 1/27/99.

[b] Allocation based on C.E. in areas supervised by Harry Zimmer.	C/E	1,138	296	53	234
	%	7.03%	1.83%	0.33%	1.45%
[c] Allocation based on C.E. in Illinois only.	C/E	1,138	296	53	234
	%	9.43%	2.45%	0.44%	1.94%

Distribution of Illinois Cost Center
 SE 90-IL-OFFICE
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Acct Name	Acct #	Amount to be Alloc	Alloc Method	Clarendon			County Line			Del Mar			Person Creek		
				Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Computer Maint.	6369007	0.00	[b]	0026	6369007	0.00	0034	6369007	0.00	0038	6369007	0.00	0042	6369007	0.00
Rate Case Exp.	7668010	6,787.00	[d]	0026	7668010	0.00	0034	7668010	754.11	0038	7668010	754.11	0042	7668010	0.00
Rent - Burla Enterprises	6419027	6,915.00	[b]	0026	6419027	203.99	0034	6419027	51.17	0038	6419027	17.98	0042	6419027	239.26
Computer Supplies	6759003	93.00	[b]	0026	6759003	2.74	0034	6759003	0.69	0038	6759003	0.24	0042	6759003	3.22
Operations Telephones	6759135	4,063.90	[b]	0026	6759135	119.89	0034	6759135	30.07	0038	6759135	10.57	0042	6759135	140.61
Operations Telephones - LD	6759136	303.86	[b]	0026	6759136	8.96	0034	6759136	2.25	0038	6759136	0.79	0042	6759136	10.51
Meals and Related Exp.	7758370	1,401.61	[b]	0026	7758370	41.35	0034	7758370	10.37	0038	7758370	3.64	0042	7758370	48.50
Other Misc. General	7758390	597.15	[b]	0026	7758390	17.62	0034	7758390	4.42	0038	7758390	1.55	0042	7758390	20.66
Operators Expense	6205003	564.68	[b]	0026	6205003	16.66	0034	6205003	4.18	0038	6205003	1.47	0042	6205003	19.54
Communication Expense	6759405	12,814.52	[b]	0026	6759405	378.03	0034	6759405	94.83	0038	6759405	33.32	0042	6759405	443.38
Operators Ed Exp.	6759410	3,312.00	[b]	0026	6759410	97.70	0034	6759410	24.51	0038	6759410	8.61	0042	6759410	114.60
Operators Postage	6759413	489.56	[b]	0026	6759413	14.44	0034	6759413	3.62	0038	6759413	1.27	0042	6759413	16.94
Oper. Office Supply Stores	6759414	619.05	[b]	0026	6759414	18.26	0034	6759414	4.58	0038	6759414	1.61	0042	6759414	21.42
Operators Memberships	6759416	3,578.70	[b]	0026	6759416	105.57	0034	6759416	26.48	0038	6759416	9.30	0042	6759416	123.82
Operators Cleaning Supplies	6759017	120.00	[b]	0026	6759017	3.54	0034	6759017	0.89	0038	6759017	0.31	0042	6759017	4.15
Operators Other Office	6759018	1,917.56	[b]	0026	6759018	56.57	0034	6759018	14.19	0038	6759018	4.99	0042	6759018	66.35
Operators Publications	6759019	119.10	[b]	0026	6759019	3.51	0034	6759019	0.88	0038	6759019	0.31	0042	6759019	4.12
Sales/Use Tax Expense	6759430	0.00	[b]	0026	6759430	0.00	0034	6759430	0.00	0038	6759430	0.00	0042	6759430	0.00
Gasoline	6501020	23,072.15	[c]	0026	6501020	911.35	0034	6501020	228.41	0038	6501020	80.75	0042	6501020	1,070.55
Auto Repairs & Tires	6501030	13,064.59	[c]	0026	6501030	516.05	0034	6501030	129.34	0038	6501030	45.73	0042	6501030	606.20
Auto Licenses	6501040	942.00	[c]	0026	6501040	37.21	0034	6501040	9.33	0038	6501040	3.30	0042	6501040	43.71
Other Transportation	6509090	1,026.01	[c]	0026	6509090	40.53	0034	6509090	10.16	0038	6509090	3.59	0042	6509090	47.61
Depreciation - Water Plant	4032010	1,235.80	[c]	0026	4032010	48.81	0034	4032010	12.23	0038	4032010	4.33	0042	4032010	57.34
Depreciation Transportation	4032092	43,334.02	[c]	0026	4032092	1,711.69	0034	4032092	429.01	0038	4032092	151.67	0042	4032092	2,010.70
Depreciation Computer	4032098	338.00	[b]	0026	4032098	9.97	0034	4032098	2.50	0038	4032098	0.88	0042	4032098	11.69
Deferred Income Taxes -fed	4101000	6,420.00	[c]	0026	4101000	253.59	0034	4101000	63.56	0038	4101000	22.47	0042	4101000	297.89
Deferred Income Taxes -st	4101100	1,487.00	[c]	0026	4101100	58.74	0034	4101100	14.72	0038	4101100	5.20	0042	4101100	69.00
Sale of Transportation	4141040	(11,937.31)	[c]	0026	4141040	(471.52)	0034	4141040	(118.18)	0038	4141040	(41.78)	0042	4141040	(553.89)
Interest Exp. - Interco.	4192000	6,959.00	[b]	0026	4192000	205.29	0034	4192000	51.50	0038	4192000	18.09	0042	4192000	240.78
Interest During Construction	4201000		[b]	0026	4201000	0.00	0034	4201000	0.00	0038	4201000	0.00	0042	4201000	0.00
Total		<u>129,637.95</u>		0026	2334002	<u>(4,410.54)</u>	0034	2334002	<u>(1,859.82)</u>	0038	2334002	<u>(1,144.30)</u>	0042	2334002	<u>(5,178.66)</u>
		129,689.95													

B Less Cable & Wireless expenses already allocated.

[a] Per Trial Balance for Co-31, dated 1/27/99.

[b] Allocation based on C.E. in areas supervised by Harry Zimmer.	C/E	477	120	42	560
	%	2.95%	0.74%	0.26%	3.46%
[c] Allocation based on C.E. in Illinois only.	C/E	477	120	42	560
	%	3.95%	0.99%	0.35%	4.64%

Distribution of Illinois Cost Center
 SE 90-IL.OFFICE
 12/31/98

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Acct Name	Acct #	Amount to be Alloc	Alloc Method	Galena			Killerney			Lake Holiday			Lake Wildwood		
				Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Computer Maint.	6369007	0.00	[b]	0046	6369007	0.00	0050	6369007	0.00	0054	6369007	0.00	0058	6369007	0.00
Rate Case Exp.	7668010	6,787.00	[d]	0046	7668010	0.00	0050	7668010	754.11	0054	7668010	0.00	0058	7668010	0.00
Rent - Burla Enterprises	6419027	6,915.00	[b]	0046	6419027	899.64	0050	6419027	148.67	0054	6419027	752.35	0058	6419027	304.95
Computer Supplies	6759003	93.00	[b]	0046	6759003	12.10	0050	6759003	2.00	0054	6759003	10.12	0058	6759003	4.10
Operations Telephones	6759135	4,063.90	[b]	0046	6759135	528.71	0050	6759135	87.37	0054	6759135	442.15	0058	6759135	179.22
Operations Telephones - LD	6759136	303.86	[b]	0046	6759136	39.53	0050	6759136	6.53	0054	6759136	33.06	0058	6759136	13.40
Meals and Related Exp.	7758370	1,401.61	[b]	0046	7758370	182.35	0050	7758370	30.13	0054	7758370	152.50	0058	7758370	61.81
Other Misc. General	7758390	597.15	[b]	0046	7758390	77.69	0050	7758390	12.84	0054	7758390	64.97	0058	7758390	26.33
Operators Expense	6205003	564.68	[b]	0046	6205003	73.46	0050	6205003	12.14	0054	6205003	61.44	0058	6205003	24.90
Communication Expense	6759405	12,814.52	[b]	0046	6759405	1,667.17	0050	6759405	275.51	0054	6759405	1,394.22	0058	6759405	565.12
Operators Ed Exp.	6759410	3,312.00	[b]	0046	6759410	430.89	0050	6759410	71.21	0054	6759410	360.35	0058	6759410	146.06
Operators Postage	6759413	489.56	[b]	0046	6759413	63.69	0050	6759413	10.53	0054	6759413	53.26	0058	6759413	21.59
Oper. Office Supply Stores	6759414	619.05	[b]	0046	6759414	80.54	0050	6759414	13.31	0054	6759414	67.35	0058	6759414	27.30
Operators Memberships	6759416	3,578.70	[b]	0046	6759416	465.59	0050	6759416	76.94	0054	6759416	389.36	0058	6759416	157.82
Operators Cleaning Supplies	6759017	120.00	[b]	0046	6759017	15.61	0050	6759017	2.58	0054	6759017	13.06	0058	6759017	5.29
Operators Other Office	6759018	1,917.56	[b]	0046	6759018	249.47	0050	6759018	41.23	0054	6759018	208.63	0058	6759018	84.56
Operators Publications	6759019	119.10	[b]	0046	6759019	15.49	0050	6759019	2.56	0054	6759019	12.96	0058	6759019	5.25
Sales/Use Tax Expense	6759430	0.00	[b]	0046	6759430	0.00	0050	6759430	0.00	0054	6759430	0.00	0058	6759430	0.00
Gasoline	6501020	23,072.15	[c]	0046	6501020	4,023.78	0050	6501020	664.48	0054	6501020	3,366.23	0058	6501020	1,363.56
Auto Repairs & Tires	6501030	13,064.59	[c]	0046	6501030	2,278.46	0050	6501030	376.26	0054	6501030	1,906.12	0058	6501030	772.12
Auto Licenses	6501040	942.00	[c]	0046	6501040	164.28	0050	6501040	27.13	0054	6501040	137.44	0058	6501040	55.67
Other Transportation	6509090	1,026.01	[c]	0046	6509090	178.94	0050	6509090	29.55	0054	6509090	149.69	0058	6509090	60.64
Depreciation - Water Plant	4032010	1,235.80	[c]	0046	4032010	215.52	0050	4032010	35.59	0054	4032010	180.30	0058	4032010	73.04
Depreciation Transportation	4032092	43,334.02	[c]	0046	4032092	7,557.45	0050	4032092	1,248.02	0054	4032092	6,322.43	0058	4032092	2,561.04
Depreciation Computer	4032098	338.00	[b]	0046	4032098	43.97	0050	4032098	7.27	0054	4032098	36.77	0058	4032098	14.91
Deferred Income Taxes -fed	4101000	6,420.00	[c]	0046	4101000	1,119.65	0050	4101000	184.90	0054	4101000	936.68	0058	4101000	379.42
Deferred Income Taxes -st	4101100	1,487.00	[c]	0046	4101100	259.33	0050	4101100	42.83	0054	4101100	216.95	0058	4101100	87.88
Sale of Transportation	4141040	(11,937.31)	[c]	0046	4141040	(2,081.87)	0050	4141040	(343.79)	0054	4141040	(1,741.65)	0058	4141040	(705.50)
Interest Exp. - Interco.	4192000	6,959.00	[b]	0046	4192000	905.37	0050	4192000	149.62	0054	4192000	757.14	0058	4192000	306.89
Interest During Construction	4201000		[b]	0046	4201000	0.00	0050	4201000	0.00	0054	4201000	0.00	0058	4201000	0.00
Total		<u>129,637.95</u> 129,689.95		0046	2334002	<u>(19,466.81)</u>	0050	2334002	<u>(3,969.52)</u>	0054	2334002	<u>(16,283.88)</u>	0058	2334002	<u>(6,597.37)</u>

B Less Cable & Wireless expenses already allocated.

(a) Per Trial Balance for Co-31, dated 1/27/99.

(b) Allocation based on C.E. in areas supervised by Harry Zimmer.

(c) Allocation based on C.E. in Illinois only.

C/E	2,104	348	1,760	713
%	13.01%	2.15%	10.88%	4.41%
C/E	2,104	348	1,760	713
%	17.44%	2.88%	14.59%	5.91%

Distribution of Illinois Cost Center
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Acct Name	Acct #	Amount to be Alloc	Alloc Method	Northern Hills			Valentine			Walk Up Woods			Whispering Hills		
				Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Computer Maint.	6369007	0.00	[b]	0066	6369007	0.00	0082	6369007	0.00	0086	6369007	0.00	0090	6369007	0.00
Rate Case Exp.	7668010	6,787.00	[d]	0066	7668010	0.00	0082	7668010	754.11	0086	7668010	754.11	0090	7668010	754.11
Rent - Burla Enterprises	6419027	6,915.00	[b]	0066	6419027	114.10	0082	6419027	29.04	0086	6419027	94.04	0090	6419027	896.18
Computer Supplies	6759003	93.00	[b]	0066	6759003	1.53	0082	6759003	0.39	0086	6759003	1.26	0090	6759003	12.05
Operations Telephones	6759135	4,063.90	[b]	0066	6759135	67.05	0082	6759135	17.07	0086	6759135	55.27	0090	6759135	526.68
Operations Telephones - LD	6759136	303.86	[b]	0066	6759136	5.01	0082	6759136	1.28	0086	6759136	4.13	0090	6759136	39.38
Meals and Related Exp.	7758370	1,401.61	[b]	0066	7758370	23.13	0082	7758370	5.89	0086	7758370	19.06	0090	7758370	181.65
Other Misc. General	7758390	597.15	[b]	0066	7758390	9.85	0082	7758390	2.51	0086	7758390	8.12	0090	7758390	77.39
Operators Expense	6205003	564.68	[b]	0066	6205003	9.32	0082	6205003	2.37	0086	6205003	7.68	0090	6205003	73.18
Communication Expense	6759405	12,814.52	[b]	0066	6759405	211.44	0082	6759405	53.82	0086	6759405	174.28	0090	6759405	1,660.76
Operators Ed Exp.	6759410	3,312.00	[b]	0066	6759410	54.65	0082	6759410	13.91	0086	6759410	45.04	0090	6759410	429.24
Operators Postage	6759413	489.56	[b]	0066	6759413	8.08	0082	6759413	2.06	0086	6759413	6.66	0090	6759413	63.45
Oper. Office Supply Stores	6759414	619.05	[b]	0066	6759414	10.21	0082	6759414	2.60	0086	6759414	8.42	0090	6759414	80.23
Operators Memberships	6759416	3,578.70	[b]	0066	6759416	59.05	0082	6759416	15.03	0086	6759416	48.67	0090	6759416	463.80
Operators Cleaning Supplies	6759017	120.00	[b]	0066	6759017	1.98	0082	6759017	0.50	0086	6759017	1.63	0090	6759017	15.55
Operators Other Office	6759018	1,917.56	[b]	0066	6759018	31.64	0082	6759018	8.05	0086	6759018	26.08	0090	6759018	248.52
Operators Publications	6759019	119.10	[b]	0066	6759019	1.97	0082	6759019	0.50	0086	6759019	1.62	0090	6759019	15.44
Sales/Use Tax Expense	6759430	0.00	[b]	0066	6759430	0.00	0082	6759430	0.00	0086	6759430	0.00	0090	6759430	0.00
Gasoline	6501020	23,072.15	[c]	0066	6501020	509.89	0082	6501020	129.20	0086	6501020	422.22	0090	6501020	4,009.94
Auto Repairs & Tires	6501030	13,064.59	[c]	0066	6501030	288.73	0082	6501030	73.16	0086	6501030	239.08	0090	6501030	2,270.63
Auto Licenses	6501040	942.00	[c]	0066	6501040	20.82	0082	6501040	5.28	0086	6501040	17.24	0090	6501040	163.72
Other Transportation	6509090	1,026.01	[c]	0066	6509090	22.67	0082	6509090	5.75	0086	6509090	18.78	0090	6509090	178.32
Depreciation - Water Plant	4032010	1,235.80	[c]	0066	4032010	27.31	0082	4032010	6.92	0086	4032010	22.62	0090	4032010	214.78
Depreciation Transportation	4032092	43,334.02	[c]	0066	4032092	957.68	0082	4032092	242.67	0086	4032092	793.01	0090	4032092	7,531.45
Depreciation Computer	4032098	338.00	[b]	0066	4032098	5.58	0082	4032098	1.42	0086	4032098	4.60	0090	4032098	43.80
Deferred Income Taxes -fed	4101000	6,420.00	[c]	0066	4101000	141.88	0082	4101000	35.95	0086	4101000	117.49	0090	4101000	1,115.80
Deferred Income Taxes -st	4101100	1,487.00	[c]	0066	4101100	32.86	0082	4101100	8.33	0086	4101100	27.21	0090	4101100	258.44
Sale of Transportation	4141040	(11,937.31)	[c]	0066	4141040	(263.81)	0082	4141040	(66.85)	0086	4141040	(218.45)	0090	4141040	(2,074.70)
Interest Exp. - Interco.	4192000	6,959.00	[b]	0066	4192000	114.82	0082	4192000	29.23	0086	4192000	94.64	0090	4192000	901.89
Interest During Construction	4201000		[b]	0066	4201000	0.00	0082	4201000	0.00	0086	4201000	0.00	0090	4201000	0.00
Total		129,637.95		0066	2334002	(2,467.44)	0082	2334002	(1,380.19)	0086	2334002	(2,794.51)	0090	2334002	(20,151.68)
		129,689.95													

B Less Cable & Wireless expenses already allocated.

(a) Per Trial Balance for Co-31, dated 1/27/99.

(b) Allocation based on C.E. in areas supervised by Harry Zimmer.

(c) Allocation based on C.E. in Illinois only.

C/E	267	68	220	2,096
%	1.65%	0.42%	1.36%	12.96%
C/E	267	68	220	2,096
%	2.21%	0.56%	1.83%	17.38%

Distribution of Illinois Cost Center
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 12/31/98

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Acct Name	Acct #	Amount to be Alloc	Alloc Method	Medina			Cedar Bluff			Harbor Ridge			Great Northern		
				Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Computer Maint.	6369007	0.00	[b]	0096	6369007	0.00	0098	6369007	0.00	0048	6369007	0.00	0049	6369007	0.00
Rate Case Exp.	7668010	6,787.00	[d]	0096	7668010	0.00	0098	7668010	0.00	0048	7668010	754.11	0049	7668010	754.11
Rent - Burla Enterprises	6419027	6,915.00	[b]	0096	6419027	216.44	0098	6419027	56.70	0048	6419027	127.93	0049	6419027	154.20
Computer Supplies	6759003	93.00	[b]	0096	6759003	2.91	0098	6759003	0.76	0048	6759003	1.72	0049	6759003	2.07
Operations Telephones	6759135	4,063.90	[b]	0096	6759135	127.20	0098	6759135	33.32	0048	6759135	75.18	0049	6759135	90.62
Operations Telephones - LD	6759136	303.86	[b]	0096	6759136	9.51	0098	6759136	2.49	0048	6759136	5.62	0049	6759136	6.78
Meals and Related Exp.	7758370	1,401.61	[b]	0096	7758370	43.87	0098	7758370	11.49	0048	7758370	25.93	0049	7758370	31.26
Other Misc. General	7758390	597.15	[b]	0096	7758390	18.69	0098	7758390	4.30	0048	7758390	11.05	0049	7758390	13.32
Operators Expense	6205003	564.68	[b]	0096	6205003	17.67	0098	6205003	4.63	0048	6205003	10.45	0049	6205003	12.59
Communication Expense	6759405	12,814.52	[b]	0096	6759405	401.09	0098	6759405	105.08	0048	6759405	237.07	0049	6759405	285.76
Operators Ed Exp.	6759410	3,312.00	[b]	0096	6759410	103.67	0098	6759410	27.16	0048	6759410	61.27	0049	6759410	73.86
Operators Postage	6759413	489.56	[b]	0096	6759413	15.32	0098	6759413	4.01	0048	6759413	9.06	0049	6759413	10.92
Oper. Office Supply Stores	6759414	619.05	[b]	0096	6759414	19.38	0098	6759414	5.08	0048	6759414	11.45	0049	6759414	13.80
Operators Memberships	6759416	3,578.70	[b]	0096	6759416	112.01	0098	6759416	29.35	0048	6759416	66.21	0049	6759416	79.81
Operators Cleaning Supplies	6759017	120.00	[b]	0096	6759017	3.76	0098	6759017	0.98	0048	6759017	2.22	0049	6759017	2.68
Operators Other Office	6759018	1,917.56	[b]	0096	6759018	60.02	0098	6759018	15.72	0048	6759018	35.47	0049	6759018	42.76
Operators Publications	6759019	119.10	[b]	0096	6759019	3.73	0098	6759019	0.98	0048	6759019	2.20	0049	6759019	2.66
Sales/Use Tax Expense	6759430	0.00	[b]	0096	6759430	0.00	0098	6759430	0.00	0048	6759430	0.00	0049	6759430	0.00
Gasoline	6501020	23,072.15	[c]	0096	6501020	966.72	0098	6501020	251.49	0048	6501020	574.50	0049	6501020	687.55
Auto Repairs & Tires	6501030	13,064.59	[c]	0096	6501030	547.41	0098	6501030	142.40	0048	6501030	325.31	0049	6501030	389.32
Auto Licenses	6501040	942.00	[c]	0096	6501040	39.47	0098	6501040	10.27	0048	6501040	23.46	0049	6501040	28.07
Other Transportation	6509090	1,026.01	[c]	0096	6509090	42.59	0098	6509090	11.18	0048	6509090	25.55	0049	6509090	30.58
Depreciation - Water Plant	4032010	1,235.80	[c]	0096	4032010	51.78	0098	4032010	13.47	0048	4032010	30.77	0049	4032010	36.83
Depreciation Transportation	4032092	43,334.02	[c]	0096	4032092	1,815.70	0098	4032092	472.34	0048	4032092	1,079.02	0049	4032092	1,291.35
Depreciation Computer	4032098	338.00	[b]	0096	4032098	10.58	0098	4032098	2.77	0048	4032098	6.25	0049	4032098	7.54
Deferred Income Taxes -fed	4101000	6,420.00	[c]	0096	4101000	269.00	0098	4101000	69.98	0048	4101000	159.86	0049	4101000	191.32
Deferred Income Taxes -st	4101100	1,487.00	[c]	0096	4101100	62.31	0098	4101100	16.21	0048	4101100	37.03	0049	4101100	44.31
Sale of Transportation	4141040	(11,937.31)	[c]	0096	4141040	(500.17)	0098	4141040	(130.12)	0048	4141040	(297.24)	0049	4141040	(355.73)
Interest Exp. - Interco.	4192000	6,959.00	[b]	0096	4192000	217.82	0098	4192000	57.06	0048	4192000	128.74	0049	4192000	155.19
Interest During Construction	4201000	0.00	[b]	0096	4201000	0.00	0098	4201000	0.00	0048	4201000	0.00	0049	4201000	0.00
Total		129,637.95		0096	2334002	(4,678.88)	0098	2334002	(1,219.70)	0048	2334002	(3,530.19)	0049	2334002	(4,091.53)
		129,689.95													

B Less Cable & Wireless expenses already allocated.

[a] Per Trial Balance for Co-31, dated 1/27/99.

[b] Allocation based on C.E. in areas supervised by Harry Zimmer.

[c] Allocation based on C.E. in Illinois only.

C/E	506	132	299	360
%	3.13%	0.82%	1.85%	2.23%
C/E	506	132	299	360
%	4.19%	1.09%	2.49%	2.98%

Distribution of Illinois Cost Center
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2/22/99
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Acct Name	Acct #	Amount to be Alloc	Alloc Method	Lake Marion			Twin Lakes			Illinois Cost Center			Water Service Corp.		
				Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Computer Maint.	6369007	0.00	(b)	0070	6369007	0.00	0280	6369007	0.00	0099	6369007	0.00	0005	1451005	10,523.87
Rate Case Exp.	7668010	6,787.00	(d)	0070	7668010	0.00	0280	7668010	0.00	0099	7668010	(6,786.99)	0005	1451006	2,735.78
Rent - Burla Enterprises	6419027	6,915.00	(b)	0070	6419027	115.48	0280	6419027	1,757.13	0099	6419027	(6,915.00)	0005	1451007	491.92
Computer Supplies	6759003	93.00	(b)	0070	6759003	1.55	0280	6759003	23.65	0099	6759003	(93.00)	0005	1451008	2,920.81
Operations Telephones	6759135	4,063.90	(b)	0070	6759135	67.87	0280	6759135	1,032.65	0099	6759135	(4,063.90)	0005	1451009	4,410.54
Operations Telephones - LD	6759136	303.86	(b)	0070	6759136	5.07	0280	6759136	77.23	0099	6759136	(303.86)	0005	1451011	1,859.82
Meals and Related Exp.	7758370	1,401.61	(b)	0070	7758370	23.41	0280	7758370	356.14	0099	7758370	(1,401.61)	0005	1451012	1,144.30
Other Misc. General	7758390	597.15	(b)	0070	7758390	9.97	0280	7758390	151.73	0099	7758390	(597.15)	0005	1451013	5,178.66
Operators Expense	6205003	564.68	(b)	0070	6205003	9.43	0280	6205003	143.49	0099	6205003	(564.68)	0005	1451014	19,466.81
Communication Expense	6759405	12,814.52	(b)	0070	6759405	214.00	0280	6759405	3,256.17	0099	6759405	(12,814.52)	0005	1451015	3,969.52
Operators Ed Exp.	6759410	3,312.00	(b)	0070	6759410	55.31	0280	6759410	841.58	0099	6759410	(3,312.01)	0005	1451016	16,283.88
Operators Postage	6759413	489.56	(b)	0070	6759413	8.18	0280	6759413	124.38	0099	6759413	(489.56)	0005	1451017	6,597.37
Oper. Office Supply Stores	6759414	619.05	(b)	0070	6759414	10.34	0280	6759414	157.30	0099	6759414	(619.05)	0005	1451018	2,467.44
Operators Memberships	6759416	3,578.70	(b)	0070	6759416	59.76	0280	6759416	909.36	0099	6759416	(3,578.70)	0005	1451022	1,380.19
Operators Cleaning Supplies	6759017	120.00	(b)	0070	6759017	2.00	0280	6759017	30.49	0099	6759017	(120.00)	0005	1451023	2,794.51
Operators Other Office	6759018	1,917.56	(b)	0070	6759018	32.02	0280	6759018	487.27	0099	6759018	(1,917.56)	0005	1451024	20,151.68
Operators Publications	6759019	119.10	(b)	0070	6759019	1.99	0280	6759019	30.26	0099	6759019	(119.10)	0005	1451026	4,678.88
Sales/Use Tax Expense	6759430	0.00	(b)	0070	6759430	0.00	0280	6759430	0.00	0099	6759430	0.00	0005	1451028	1,219.70
Gasoline	6501020	23,072.15	(c)	0070	6501020	521.44	0280	6501020	0.00	0099	6501020	(23,072.15)	0005	1451029	3,530.19
Auto Repairs & Tires	6501030	13,064.59	(c)	0070	6501030	295.27	0280	6501030	0.00	0099	6501030	(13,064.59)	0005	1451030	4,083.53
Auto Licenses	6501040	942.00	(c)	0070	6501040	21.28	0280	6501040	0.00	0099	6501040	(942.00)	0005	1451020	2,515.55
Other Transportation	6509090	1,026.01	(c)	0070	6509090	23.18	0280	6509090	0.00	0099	6509090	(1,026.01)	0005	1451060	11,233.00
Depreciation - Water Plant	4032010	1,235.80	(c)	0070	4032010	27.93	0280	4032010	0.00	0099	4032010	(1,235.80)	0005	1451031	(129,637.95)
Depreciation Transportation	4032092	43,334.02	(c)	0070	4032092	979.36	0280	4032092	0.00	0099	4032092	(43,334.02)			
Depreciation Computer	4032098	338.00	(b)	0070	4032098	5.64	0280	4032098	85.89	0099	4032098	(338.00)			0.00
Deferred Income Taxes - fed	4101000	6,420.00	(c)	0070	4101000	145.06	0280	4101000	0.00	0099	4101000	(6,420.00)			
Deferred Income Taxes -st	4101100	1,487.00	(c)	0070	4101100	33.61	0280	4101100	0.00	0099	4101100	(1,487.00)			
Sale of Transportation	4141040	(11,937.31)	(c)	0070	4141040	(269.81)	0280	4141040	0.00	0099	4141040	11,937.31			
Interest Exp. - Interco.	4192000	6,959.00	(b)	0070	4192000	116.21	0280	4192000	1,768.28	0099	4192000	(6,959.00)			
Interest During Construction	4201000		(b)	0070	4201000	0.00	0280	4201000	0.00	0099	4201000	0.00			
Total		129,637.95		0070	2334002	(2,515.55)	0280	2334002	(11,233.00)	0099	2334002	129,637.95			0.00
		129,689.95										0.00			

B Less Cable & Wireless expenses already allocated.

[a] Per Trial Balance for Co-31, dated 1/27/99.

[b] Allocation based on C.E. in areas supervised by Harry Zimmer. C/E % 272 1.67% 4,112 25.41% 16,177 100.00%

[c] Allocation based on C.E. in Illinois only. C/E % 272 2.26% 12,065 100.00%

129,637.95

DISTRIBUTION OF NORTH CAROLINA VEHICLE EXPENSE
SE-90.NC.AUTO
12/31/98

Sub #	COMPANY	# of Vehicles	Reimb. 6509110	Gasoline 6501020	Repairs 6501030	License 6501040	Other 6509090	Depreciation 4032092	Total
Per T/D dated 1/26/99									
0500	CWS of NC		378.05	87,568.45	84,106.31	2,494.37	3,054.13	184,313.36	361,914.67
0800	CWS Systems		18.75	13,352.31	12,750.71	221.15	0.00	30,792.00	57,134.92
0900	Carolina Trace		0.00	3,436.76	2,268.99	96.00	0.00	4,193.54	9,995.29
0905	Translyvania		29.27	5,311.39	7,112.26	73.00	0.00	11,813.85	24,339.77
0830	Elk River		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total	75.00	426.07	109,668.91	106,238.27	2,884.52	3,054.13	231,112.75	453,384.65
	Cost per Vehicle		5.68	1,462.25	1,416.51	38.46	40.72	3,081.50	
Allocation per Vehicle Listing									
0500	CWS of NC	58.00	329.44	84,810.50	82,157.58	2,230.68	2,361.76		171,889.96
0800	CWS Systems	9.00	51.12	13,160.25	12,748.59	346.14	366.48		26,672.58
0900	Carolina Trace	2.00	11.36	2,924.50	2,833.02	76.92	81.44		5,927.24
0905	Translyvania	5.00	28.40	7,311.25	7,082.55	192.30	203.60		14,818.10
0830	Elk River	1.00	5.68	1,462.25	1,416.51	38.46	40.72	2,457.51	5,421.13
	Total	75.00	426.00	109,668.75	106,238.25	2,884.50	3,054.00	2,457.51	224,729.01
Journal Entry Needed									
0500	CWS of NC		(48.54)	(2,757.79)	(1,948.71)	(263.67)	(692.24)	(2,457.51)	(8,168.46)
0800	CWS Systems		32.37	(192.06)	(2.12)	124.99	366.48	-	329.66
0900	Carolina Trace		11.36	(512.26)	564.03	(19.08)	81.44	-	125.49
0905	Translyvania		(0.87)	1,999.86	(29.71)	119.30	203.60	-	2,292.18
0830	Elk River		5.68	1,462.25	1,416.51	38.46	40.72	2,457.51	5,421.13
	Total		(0.00)	0.00	0.00	0.00	0.00	0.00	(0.00)

(a) Split CNC and Elk River based on customer equivalents.

WATER SERVICE CORPORATION

WSC Rate Base Allocation

Water Service Corporation
 Adjustment to Allocate WSC Rate Base
 For the Year Ended 12/31/98

Account Number	Account Name	Balance per WSC G/L @ 12/31/98	Code	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
101-89	Land & Land Rights	95,000	5	1,759	450	83	354	725	188	69	853
101-90	Office Structure & Improv.	2,432,050	5	45,042	11,528	2,116	9,072	18,557	4,815	1,775	21,840
101-91	Office Furniture & Equip.	1,025,160	5	18,986	4,859	892	3,824	7,822	2,030	748	9,206
101-93	Telephones	120,696	5	2,235	572	105	450	921	239	88	1,084
101-94	Tools Shop & Misc. Eqpt	19,772	3	1,865	485	87	383	782	197	69	918
101-97	Communication Eqpt	246,250	5	4,561	1,167	214	919	1,879	488	180	2,211
101	Total	3,938,928		74,448	19,062	3,496	15,002	30,685	7,957	2,930	36,112
111-90	A/D - Office Structure & Improv.	(662,232)	5	(12,265)	(3,139)	(576)	(2,470)	(5,053)	(1,311)	(483)	(5,947)
111-91	A/D - Office Furniture & Equip.	(712,010)	5	(13,186)	(3,375)	(619)	(2,656)	(5,433)	(1,410)	(520)	(6,394)
111-93	A/D - Telephones	(82,398)	5	(1,526)	(391)	(72)	(307)	(629)	(163)	(60)	(740)
111-94	A/D - Tools Shop & Misc. Eqpt	(19,772)	3	(1,865)	(485)	(87)	(383)	(782)	(197)	(69)	(918)
111-97	A/D - Communication Eqpt	(77,534)	5	(1,436)	(368)	(67)	(289)	(592)	(154)	(57)	(696)
111	Total	(1,553,946)		(30,278)	(7,757)	(1,422)	(6,106)	(12,488)	(3,234)	(1,189)	(14,695)
115-91	Water Plant in Progress	91,692	5	1,698	435	80	342	700	182	67	823
117-91	Other Plant in Progress		5	0	0	0	0	0	0	0	0
115	Total	91,692		1,698	435	80	342	700	182	67	823
186-43	Def Chgs - Emp Fees	65,935	1	552	144	26	113	231	58	20	272
186-48	Def Chgs - Other	3,768	1	32	8	1	6	13	3	1	16
187-30	Misc. Regulatory Comm. Exp.	4,651	3	439	114	20	90	184	46	16	216
186/187	Total	74,354		1,022	266	48	210	428	108	38	503
Total Net "Plant"		2,551,028		46,890	12,005	2,202	9,448	19,325	5,012	1,846	22,743
104-10	Mainframe Computer	352,392	4	2,467	458	141	317	670	317	211	881
104-20	Mini Computer	429,520	4	3,007	558	172	387	816	387	258	1,074
104	Total	781,912		5,473	1,016	313	704	1,486	704	469	1,955
109-10	A/D - Mainframe Computer	(214,131)	4	(1,499)	(278)	(86)	(193)	(407)	(193)	(128)	(535)
109-20	A/D - Mini Computer	(357,208)	4	(2,500)	(464)	(143)	(321)	(679)	(321)	(214)	(893)
109	Total	(571,339)		(3,999)	(743)	(229)	(514)	(1,086)	(514)	(343)	(1,428)
184-10	Comp System Cost	741,075	4	5,188	963	296	667	1,408	667	445	1,853
184-20	Micro System Cost	68,247	4	478	89	27	61	130	61	41	171
184-50	Comp System Amortization	(625,919)	4	(4,381)	(814)	(250)	(563)	(1,189)	(563)	(378)	(1,565)
184-60	Micro System Amortization	(45,765)	4	(320)	(59)	(18)	(41)	(87)	(41)	(27)	(114)
184	Total	137,638		963	179	55	124	262	124	83	344
Total Net Computers & System		348,211		2,437	453	139	313	662	313	209	871
282-31	Accumulated Deferred Income Taxes	(270,041)	5	(5,001)	(1,280)	(235)	(1,007)	(2,060)	(535)	(197)	(2,425)
TOTAL NET WSC RB		2,629,196		44,326	11,178	2,107	8,754	17,927	4,790	1,857	21,189
				1.69%	0.43%	0.08%	0.33%	0.68%	0.18%	0.07%	0.81%

Allocation of Co. 31

101-00	Water Plant	32,955									
103-00	Transportation	287,818									
104-00	Computers	21,387									
109-20	A/D Computers	(29,815)									
110-00	A/D Transportation	(135,372)									
111-10	A/D Wter Plant	(1,235)	3								
Total to be alloc to IL Cos		175,738		16,576	4,311	771	3,408	6,949	1,749	612	8,158

Water Service Corporation
 Adjustment to Allocate WSC Rate Base
 For the Year Ended 12/31/98

Account Number	Account Name	Balance per WSC G/L @ 12/31/98	Code	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Marian	22-0082 Valentine	23-0086 Walk Up Woods
101-89	Land & Land Rights	95,000	5	3,161	541	2,663	1,093	422	419	104	333
101-90	Office Structure & Improv.	2,432,050	5	80,914	13,838	68,170	27,993	10,798	10,725	2,651	8,536
101-91	Office Furniture & Equip.	1,025,160	5	34,107	5,833	28,735	11,800	4,552	4,521	1,117	3,598
101-93	Telephones	120,696	5	4,016	687	3,383	1,389	536	532	132	424
101-94	Tools Shop & Misc. Eqpt	19,772	3	3,448	570	2,884	1,169	438	446	112	360
101-97	Communication Eqpt	246,250	5	8,193	1,401	6,902	2,834	1,093	1,066	268	864
101	Total	3,938,928		133,838	22,870	112,738	46,278	17,839	17,729	4,383	14,117
111-90	A/D - Office Structure & Improv.	(662,232)	5	(22,032)	(3,768)	(18,562)	(7,622)	(2,940)	(2,920)	(722)	(2,324)
111-91	A/D - Office Furniture & Equip.	(712,010)	5	(23,689)	(4,051)	(19,958)	(8,195)	(3,161)	(3,140)	(776)	(2,499)
111-93	A/D - Telephones	(82,398)	5	(2,741)	(469)	(2,310)	(948)	(366)	(363)	(90)	(289)
111-94	A/D - Tools Shop & Misc. Eqpt	(19,772)	3	(3,448)	(570)	(2,884)	(1,169)	(438)	(446)	(112)	(360)
111-97	A/D - Communication Eqpt	(77,534)	5	(2,580)	(441)	(2,173)	(892)	(344)	(342)	(85)	(272)
111	Total	(1,553,946)		(54,490)	(9,300)	(45,887)	(18,827)	(7,249)	(7,211)	(1,784)	(5,745)
115-91	Water Plant in Progress	91,692	5	3,051	522	2,570	1,055	407	404	100	322
117-91	Other Plant in Progress		5	0	0	0	0	0	0	0	0
115	Total	91,692		3,051	522	2,570	1,055	407	404	100	322
186-43	Def Chgs - Emp Fees	65,935	1	1,020	169	853	346	129	132	33	107
186-48	Def Chgs - Other	3,768	1	58	10	49	20	7	8	2	6
187-30	Misc. Regulatory Comm. Exp.	4,651	3	811	134	678	275	103	105	26	85
186/187	Total	74,354		1,890	313	1,581	640	240	244	61	198
Total Net "Plant"		2,551,028		84,288	14,405	71,002	29,147	11,236	11,166	2,761	8,891
104-10	Mainframe Computer	352,392	4	2,009	811	2,220	1,304	846	564	106	282
104-20	Mini Computer	429,520	4	2,448	988	2,706	1,589	1,031	687	129	344
104	Total	781,912		4,457	1,798	4,926	2,893	1,877	1,251	235	626
109-10	A/D - Mainframe Computer	(214,131)	4	(1,221)	(493)	(1,349)	(792)	(514)	(343)	(64)	(171)
109-20	A/D - Mini Computer	(357,208)	4	(2,036)	(822)	(2,250)	(1,322)	(857)	(572)	(107)	(286)
109	Total	(571,339)		(3,257)	(1,314)	(3,599)	(2,114)	(1,371)	(914)	(171)	(457)
184-10	Comp System Cost	741,075	4	4,224	1,704	4,669	2,742	1,779	1,186	222	593
184-20	Micro System Cost	68,247	4	389	157	430	253	164	109	20	55
184-50	Comp System Amortization	(625,919)	4	(3,568)	(1,440)	(3,943)	(2,316)	(1,502)	(1,001)	(188)	(501)
184-60	Micro System Amortization	(45,765)	4	(261)	(105)	(288)	(169)	(110)	(73)	(14)	(37)
184	Total	137,638		785	317	867	509	330	220	41	110
Total Net Computers & System		348,211		1,985	801	2,194	1,288	836	557	104	279
282-31	Accumulated Deferred Income Taxes	(270,041)	5	(8,984)	(1,537)	(7,569)	(3,108)	(1,199)	(1,191)	(294)	(948)
TOTAL NET WSC RB		2,629,196		77,289	13,669	65,626	27,327	10,873	10,533	2,571	8,221
				2.94%	0.52%	2.50%	1.04%	0.41%	0.40%	0.10%	0.31%

Allocation of Co. 31

101-00	Water Plant	32,955									
103-00	Transportation	287,818									
104-00	Computers	21,387									
109-20	A/D Computers	(29,815)									
110-00	A/D Transportation	(135,372)									
111-10	A/D Wter Plant	(1,235)	3								
Total to be alloc to IL Cos		175,738		30,647	5,068	25,637	10,386	3,889	3,961	991	3,204

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/98

Account Number	Account Name	Balance per WSC G/L @ 12/31/98	Code	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	34-0120 UI of Nevada	35-0110 Spring Creek	36-0750 Louisiana Water Service
101-89	Land & Land Rights	95,000	5	3,229	791	201	457	544	728	2,788	3,663
101-90	Office Structure & Improv.	2,432,050	5	82,665	20,259	5,156	11,698	13,936	18,630	71,381	93,780
101-91	Office Furniture & Equip.	1,025,160	5	34,845	8,540	2,173	4,931	5,874	7,853	30,088	39,530
101-93	Telephones	120,696	5	4,102	1,005	256	581	692	925	3,542	4,654
101-94	Tools Shop & Misc. Eqpt	19,772	3	3,435	829	216	490	590	0	0	0
101-97	Communication Eqpt	246,250	5	8,370	2,051	522	1,184	1,411	1,886	7,227	9,495
101	Total	3,938,928		136,647	33,476	8,525	19,341	23,047	30,021	115,027	151,123
111-90	A/D - Office Structure & Improv.	(662,232)	5	(22,509)	(5,516)	(1,404)	(3,185)	(3,795)	(5,073)	(19,437)	(25,536)
111-91	A/D - Office Furniture & Equip.	(712,010)	5	(24,201)	(5,931)	(1,509)	(3,425)	(4,080)	(5,454)	(20,897)	(27,455)
111-93	A/D - Telephones	(82,398)	5	(2,801)	(686)	(175)	(396)	(472)	(631)	(2,418)	(3,177)
111-94	A/D - Tools Shop & Misc. Eqpt	(19,772)	3	(3,435)	(829)	(216)	(490)	(590)	0	0	0
111-97	A/D - Communication Eqpt	(77,534)	5	(2,635)	(646)	(164)	(373)	(444)	(594)	(2,276)	(2,990)
111	Total	(1,553,946)		(55,582)	(13,609)	(3,469)	(7,869)	(9,381)	(11,752)	(45,028)	(59,158)
115-91	Water Plant in Progress	91,692	5	3,117	764	194	441	525	702	2,691	3,536
117-91	Other Plant in Progress		5	0	0	0	0	0	0	0	0
115	Total	91,692		3,117	764	194	441	525	702	2,691	3,536
186-43	Def Chgs - Emp Fees	65,935	1	1,016	245	64	145	175	630	2,295	3,021
186-48	Def Chgs - Other	3,768	1	58	14	4	8	10	36	131	173
187-30	Misc. Regulatory Comm. Exp.	4,651	3	808	195	51	115	139	0	0	0
186/187	Total	74,354		1,882	454	119	269	323	666	2,426	3,193
Total Net "Plant"		2,551,028		86,064	21,085	5,369	12,181	14,515	19,638	75,116	98,694
104-10	Mainframe Computer	352,392	4	4,229	1,374	211	493	458	2,572	13,179	17,161
104-20	Mini Computer	429,520	4	5,154	1,675	258	601	558	3,135	16,064	20,918
104	Total	781,912		9,383	3,049	469	1,095	1,016	5,708	29,244	38,079
109-10	A/D - Mainframe Computer	(214,131)	4	(2,570)	(835)	(128)	(300)	(278)	(1,563)	(8,008)	(10,428)
109-20	A/D - Mini Computer	(357,208)	4	(4,286)	(1,393)	(214)	(500)	(464)	(2,608)	(13,360)	(17,396)
109	Total	(571,339)		(6,856)	(2,228)	(343)	(800)	(743)	(4,171)	(21,368)	(27,824)
184-10	Comp System Cost	741,075	4	8,893	2,890	445	1,038	963	5,410	27,716	36,090
184-20	Micro System Cost	68,247	4	819	266	41	96	89	498	2,552	3,324
184-50	Comp System Amortization	(625,919)	4	(7,511)	(2,441)	(376)	(876)	(814)	(4,569)	(23,409)	(30,482)
184-60	Micro System Amortization	(45,765)	4	(549)	(178)	(27)	(64)	(59)	(334)	(1,712)	(2,229)
184	Total	137,638		1,652	537	83	193	179	1,005	5,148	6,703
Total Net Computers & System		348,211		4,179	1,358	209	487	453	2,542	13,023	16,958
282-31	Accumulated Deferred Income Taxes	(270,041)	5	(9,179)	(2,249)	(572)	(1,299)	(1,547)	(2,069)	(7,926)	(10,413)
TOTAL NET WSC RB		2,629,198		81,064	20,194	5,006	11,370	13,420	20,111	80,214	105,239
				3.08%	0.77%	0.19%	0.43%	0.51%	0.76%	3.05%	4.00%

Allocation of Co. 31

101-00	Water Plant	32,955									
103-00	Transportation	287,818									
104-00	Computers	21,387									
109-20	A/D Computers	(29,815)									
110-00	A/D Transportation	(135,372)									
111-10	A/D Wter Plant	(1,235)	3								
Total to be alloc to IL Cos		175,738		30,531	7,370	1,923	4,355	5,244			

Water Service Corporation
 Adjustment to Allocate WSC Rate Base
 For the Year Ended 12/31/98

Account Number	Account Name	Balance per WSC G/L @ 12/31/98	Code	38-0770 Utilities, Inc. of Louisiana	40-0200 Utilities, Inc. of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr. Serv	47-0225 Massanutten	50-0245 Holiday Service
101-89	Land & Land Rights	95,000	5	2,556	960	113	490	795	979	1,403	333
101-90	Office Structure & Improv.	2,432,050	5	65,446	24,564	2,894	12,549	20,356	25,050	35,921	8,536
101-91	Office Furniture & Equip.	1,025,160	5	27,587	10,354	1,220	5,290	8,581	10,559	15,142	3,598
101-93	Telephones	120,696	5	3,248	1,219	144	623	1,010	1,243	1,783	424
101-94	Tools Shop & Misc. Eqpt	19,772	3	0	0	0	0	0	0	0	0
101-97	Communication Eqpt	246,250	5	6,627	2,487	293	1,271	2,061	2,536	3,637	864
101	Total	3,938,928		105,464	39,583	4,664	20,223	32,803	40,367	57,886	13,756
111-90	A/D - Office Structure & Improv.	(662,232)	5	(17,821)	(6,689)	(788)	(3,417)	(5,543)	(6,821)	(9,781)	(2,324)
111-91	A/D - Office Furniture & Equip.	(712,010)	5	(19,160)	(7,191)	(847)	(3,674)	(5,960)	(7,334)	(10,516)	(2,499)
111-93	A/D - Telephones	(82,398)	5	(2,217)	(832)	(98)	(425)	(690)	(849)	(1,217)	(289)
111-94	A/D - Tools Shop & Misc. Eqpt	(19,772)	3	0	0	0	0	0	0	0	0
111-97	A/D - Communication Eqpt	(77,534)	5	(2,086)	(783)	(92)	(400)	(649)	(799)	(1,145)	(272)
111	Total	(1,553,946)		(41,285)	(15,495)	(1,826)	(7,916)	(12,841)	(15,802)	(22,660)	(5,385)
115-91	Water Plant in Progress	91,692	5	2,467	926	109	473	767	944	1,354	322
117-91	Other Plant in Progress		5	0	0	0	0	0	0	0	0
115	Total	91,692		2,467	926	109	473	767	944	1,354	322
186-43	Def Chgs - Emp Fees	65,935	1	2,267	849	82	433	710	793	1,268	279
186-48	Def Chgs - Other	3,768	1	130	49	5	25	41	45	72	16
187-30	Misc. Regulatory Comm. Exp.	4,651	3	0	0	0	0	0	0	0	0
186/187	Total	74,354		2,397	898	87	458	750	838	1,340	295
Total Net "Plant"		2,551,028		69,044	25,912	3,034	13,237	21,480	26,348	37,921	8,988
104-10	Mainframe Computer	352,392	4	7,506	2,854	846	1,480	2,185	4,969	3,453	1,445
104-20	Mini Computer	429,520	4	9,149	3,479	1,031	1,804	2,663	6,056	4,209	1,761
104	Total	781,912		16,655	6,333	1,877	3,284	4,848	11,025	7,663	3,206
109-10	A/D - Mainframe Computer	(214,131)	4	(4,561)	(1,734)	(514)	(899)	(1,328)	(3,019)	(2,098)	(878)
109-20	A/D - Mini Computer	(357,208)	4	(7,609)	(2,893)	(857)	(1,500)	(2,215)	(5,037)	(3,501)	(1,465)
109	Total	(571,339)		(12,170)	(4,628)	(1,371)	(2,400)	(3,542)	(8,056)	(5,599)	(2,342)
184-10	Comp System Cost	741,075	4	15,785	6,003	1,779	3,113	4,595	10,449	7,263	3,038
184-20	Micro System Cost	68,247	4	1,454	553	164	287	423	962	669	280
184-50	Comp System Amortization	(625,919)	4	(13,332)	(5,070)	(1,502)	(2,629)	(3,881)	(8,825)	(6,134)	(2,566)
184-60	Micro System Amortization	(45,765)	4	(975)	(371)	(110)	(192)	(284)	(645)	(448)	(188)
184	Total	137,638		2,932	1,115	330	578	853	1,941	1,349	564
Total Net Computers & System		348,211		7,417	2,821	836	1,462	2,159	4,910	3,412	1,428
282-31	Accumulated Deferred Income Taxes	(270,041)	5	(7,267)	(2,727)	(321)	(1,393)	(2,260)	(2,781)	(3,989)	(948)
TOTAL NET WSC RB		2,629,198		69,194	26,006	3,548	13,306	21,379	28,476	37,345	9,468
				2.63%	0.99%	0.13%	0.51%	0.81%	1.08%	1.42%	0.36%

Allocation of Co. 31

101-00	Water Plant	32,955	
103-00	Transportation	287,818	
104-00	Computers	21,387	
109-20	A/D Computers	(29,815)	
110-00	A/D Transportation	(135,372)	
111-10	A/D Wter Plant	(1,235)	3
Total to be alloc to IL Cos		175,738	

Water Service Corporation
 Adjustment to Allocate WSC Rate Base
 For the Year Ended 12/31/98

Account Number	Account Name	Balance per WSC G/L @ 12/31/98	Code	64-0643 East Lake	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood	69-0649 Wedge field	70-0298 Carolina Water Service	73-0673 UI of Eagle Ridge
101-89	Land & Land Rights	95,000	5	792	926	1,190	3,208	1,134	706	7,960	517
101-90	Office Structure & Improv.	2,432,050	5	20,283	23,712	30,474	82,130	29,039	18,070	203,781	13,230
101-91	Office Furniture & Equip.	1,025,160	5	8,550	9,995	12,845	34,620	12,240	7,617	85,898	5,577
101-93	Telephones	120,696	5	1,007	1,177	1,512	4,076	1,441	897	10,113	657
101-94	Tools Shop & Misc. Eqpt	19,772	3	0	0	0	0	0	0	0	0
101-97	Communication Eqpt	246,250	5	2,054	2,401	3,086	8,316	2,940	1,830	20,633	1,340
101	Total	3,938,928		32,686	38,212	49,107	132,350	46,795	29,119	328,386	21,320
111-90	A/D - Office Structure & Improv.	(662,232)	5	(5,523)	(6,457)	(8,298)	(22,364)	(7,907)	(4,920)	(55,488)	(3,603)
111-91	A/D - Office Furniture & Equip.	(712,010)	5	(5,938)	(6,942)	(8,921)	(24,045)	(8,501)	(5,290)	(59,659)	(3,873)
111-93	A/D - Telephones	(82,398)	5	(687)	(803)	(1,032)	(2,783)	(984)	(612)	(6,904)	(448)
111-94	A/D - Tools Shop & Misc. Eqpt	(19,772)	3	0	0	0	0	0	0	0	0
111-97	A/D - Communication Eqpt	(77,534)	5	(647)	(756)	(972)	(2,618)	(926)	(576)	(6,497)	(422)
111	Total	(1,553,946)		(12,795)	(14,958)	(19,223)	(51,809)	(18,318)	(11,399)	(128,548)	(8,346)
115-91	Water Plant in Progress	91,692	5	765	894	1,149	3,096	1,095	681	7,683	499
117-91	Other Plant in Progress		5	0	0	0	0	0	0	0	0
115	Total	91,692		765	894	1,149	3,096	1,095	681	7,683	499
186-43	Def Chgs - Emp Fees	65,935	1	654	814	981	2,435	879	579	6,232	391
186-48	Def Chgs - Other	3,768	1	37	47	56	139	50	33	356	22
187-30	Misc. Regulatory Comm. Exp.	4,651	3	0	0	0	0	0	0	0	0
186/187	Total	74,354		691	861	1,037	2,574	929	612	6,588	413
Total Net "Plant"		2,551,028		21,346	25,008	32,070	86,211	30,501	19,014	214,109	13,886
104-10	Mainframe Computer	352,392	4	3,700	2,925	5,603	20,932	6,907	3,383	46,586	3,418
104-20	Mini Computer	429,520	4	4,510	3,565	6,829	25,513	8,419	4,123	56,783	4,166
104	Total	781,912		8,210	6,490	12,432	46,446	15,325	7,506	103,369	7,585
109-10	A/D - Mainframe Computer	(214,131)	4	(2,248)	(1,777)	(3,405)	(12,719)	(4,197)	(2,056)	(28,308)	(2,077)
109-20	A/D - Mini Computer	(357,208)	4	(3,751)	(2,965)	(5,680)	(21,218)	(7,001)	(3,429)	(47,223)	(3,465)
109	Total	(571,339)		(5,999)	(4,742)	(9,084)	(33,938)	(11,198)	(5,485)	(75,531)	(5,542)
184-10	Comp System Cost	741,075	4	7,781	6,151	11,783	44,020	14,525	7,114	97,970	7,188
184-20	Micro System Cost	68,247	4	717	566	1,085	4,054	1,336	655	9,022	662
184-50	Comp System Amortization	(625,919)	4	(6,572)	(5,195)	(9,952)	(37,180)	(12,268)	(6,009)	(82,746)	(6,071)
184-60	Micro System Amortization	(45,765)	4	(481)	(380)	(728)	(2,718)	(897)	(439)	(6,050)	(444)
184	Total	137,638		1,445	1,142	2,188	8,176	2,696	1,321	18,196	1,335
Total Net Computers & System		348,211		3,656	2,890	5,537	20,684	6,825	3,343	46,033	3,378
282-31	Accumulated Deferred Income Taxes	(270,041)	5	(2,252)	(2,633)	(3,384)	(9,119)	(3,224)	(2,006)	(22,627)	(1,469)
TOTAL NET WSC RB		2,629,196		22,750	25,265	34,223	97,776	34,101	20,350	237,515	15,795
				0.87%	0.96%	1.30%	3.72%	1.30%	0.77%	9.03%	0.60%

Allocation of Co. 31

101-00	Water Plant	32,955	
103-00	Transportation	287,818	
104-00	Computers	21,387	
109-20	A/D Computers	(29,815)	
110-00	A/D Transportation	(135,372)	
111-10	A/D Wter Plant	(1,235)	3
Total to be alloc to IL Cos		175,738	

Water Service Corporation
 Adjustment to Allocate WSC Rate Base
 For the Year Ended 12/31/98

Account Number	Account Name	Balance per WSC G/L @ 12/31/98	Code	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 Riverpointe	83-0800 CWS Systems	85-0545 Wautauga Vista
101-89	Land & Land Rights	95,000	5	105	729	177	1,398	14,862	146	4,396	86
101-90	Office Structure & Improv.	2,432,050	5	2,675	18,654	4,524	35,800	380,470	3,745	112,531	2,213
101-91	Office Furniture & Equip.	1,025,160	5	1,128	7,863	1,907	15,090	160,376	1,579	47,434	933
101-93	Telephones	120,696	5	133	926	224	1,777	18,882	186	5,585	110
101-94	Tools Shop & Misc. Eqpt	19,772	3	0	0	0	0	0	0	0	0
101-97	Communication Eqpt	246,250	5	271	1,889	458	3,625	38,523	379	11,394	224
101	Total	3,938,928		4,311	30,060	7,290	57,690	613,113	6,036	181,339	3,566
111-90	A/D - Office Structure & Improv.	(662,232)	5	(728)	(5,079)	(1,232)	(9,748)	(103,600)	(1,020)	(30,641)	(603)
111-91	A/D - Office Furniture & Equip.	(712,010)	5	(783)	(5,461)	(1,324)	(10,481)	(111,387)	(1,096)	(32,945)	(648)
111-93	A/D - Telephones	(82,398)	5	(91)	(632)	(153)	(1,213)	(12,890)	(127)	(3,813)	(75)
111-94	A/D - Tools Shop & Misc. Eqpt	(19,772)	3	0	0	0	0	0	0	0	0
111-97	A/D - Communication Eqpt	(77,534)	5	(85)	(595)	(144)	(1,141)	(12,129)	(119)	(3,587)	(71)
111	Total	(1,553,946)		(1,688)	(11,767)	(2,854)	(22,583)	(240,006)	(2,363)	(70,986)	(1,396)
115-91	Water Plant in Progress	91,692	5	101	703	171	1,350	14,344	141	4,243	83
117-91	Other Plant in Progress		5	0	0	0	0	0	0	0	0
115	Total	91,692		101	703	171	1,350	14,344	141	4,243	83
186-43	Def Chgs - Emp Fees	65,935	1	88	599	150	1,129	11,570	116	3,515	64
186-48	Def Chgs - Other	3,768	1	5	34	9	65	661	7	201	4
187-30	Misc. Regulatory Comm. Exp.	4,651	3	0	0	0	0	0	0	0	0
186/187	Total	74,354		93	634	158	1,194	12,232	123	3,716	67
Total Net "Plant"		2,551,028		2,817	19,630	4,765	37,650	399,683	3,937	118,311	2,321
104-10	Mainframe Computer	352,392	4	458	3,453	705	7,224	88,803	811	23,681	634
104-20	Mini Computer	429,520	4	558	4,209	859	8,805	108,239	988	28,864	773
104	Total	781,912		1,016	7,663	1,564	16,029	197,042	1,798	52,544	1,407
109-10	A/D - Mainframe Computer	(214,131)	4	(278)	(2,098)	(428)	(4,390)	(53,961)	(493)	(14,390)	(385)
109-20	A/D - Mini Computer	(357,208)	4	(464)	(3,501)	(714)	(7,323)	(90,016)	(822)	(24,004)	(643)
109	Total	(571,339)		(743)	(5,599)	(1,143)	(11,713)	(143,977)	(1,314)	(38,394)	(1,028)
184-10	Comp System Cost	741,075	4	963	7,263	1,482	15,192	186,751	1,704	49,800	1,334
184-20	Micro System Cost	68,247	4	89	669	136	1,399	17,198	157	4,586	123
184-50	Comp System Amortization	(625,919)	4	(814)	(6,134)	(1,252)	(12,831)	(157,732)	(1,440)	(42,062)	(1,127)
184-60	Micro System Amortization	(45,765)	4	(59)	(448)	(92)	(938)	(11,533)	(105)	(3,075)	(82)
184	Total	137,638		179	1,349	275	2,822	34,685	317	9,249	248
Total Net Computers & System		348,211		453	3,412	696	7,138	87,749	801	23,400	627
282-31	Accumulated Deferred Income Taxes	(270,041)	5	(297)	(2,071)	(502)	(3,975)	(42,245)	(416)	(12,495)	(246)
TOTAL NET WSC RB		2,629,198		2,973	20,971	4,959	40,814	445,187	4,322	129,216	2,702
				0.11%	0.80%	0.19%	1.55%	16.93%	0.16%	4.91%	0.10%

Allocation of Co. 31

101-00	Water Plant	32,955	
103-00	Transportation	287,818	
104-00	Computers	21,387	
109-20	A/D Computers	(29,815)	
110-00	A/D Transportation	(135,372)	
111-10	A/D Wter Plant	(1,235)	3
Total to be alloc to IL Cos		175,738	

Water Service Corporation
 Adjustment to Allocate WSC Rate Base
 For the Year Ended 12/31/98

Account Number	Account Name	Balance per WSC G/L @ 12/31/98	Code	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	94-0006 Bio Tech
101-89	Land & Land Rights	95,000	5	909	1,181	3,070	970	3,587	1,015	249	14
101-90	Office Structure & Improv.	2,432,050	5	23,275	30,230	78,604	24,831	91,834	25,974	6,372	365
101-91	Office Furniture & Equip.	1,025,160	5	9,811	12,743	33,133	10,467	38,710	10,949	2,686	154
101-93	Telephones	120,696	5	1,155	1,500	3,901	1,232	4,557	1,289	316	18
101-94	Tools Shop & Misc. Eqpt	19,772	3	0	0	0	0	0	0	0	0
101-97	Communication Eqpt	246,250	5	2,357	3,061	7,959	2,514	9,298	2,630	645	37
101	Total	3,938,928		37,506	48,715	126,667	40,015	147,987	41,857	10,268	588
111-90	A/D - Office Structure & Improv.	(662,232)	5	(6,338)	(8,232)	(21,403)	(6,781)	(25,006)	(7,073)	(1,735)	(99)
111-91	A/D - Office Furniture & Equip.	(712,010)	5	(6,814)	(8,850)	(23,012)	(7,270)	(26,885)	(7,604)	(1,865)	(107)
111-93	A/D - Telephones	(82,398)	5	(789)	(1,024)	(2,663)	(841)	(3,111)	(880)	(216)	(12)
111-94	A/D - Tools Shop & Misc. Eqpt	(19,772)	3	0	0	0	0	0	0	0	0
111-97	A/D - Communication Eqpt	(77,534)	5	(742)	(964)	(2,506)	(792)	(2,928)	(828)	(203)	(12)
111	Total	(1,553,946)		(14,682)	(19,070)	(49,585)	(15,664)	(57,930)	(16,385)	(4,020)	(230)
115-91	Water Plant in Progress	91,692	5	877	1,140	2,963	936	3,462	979	240	14
117-91	Other Plant in Progress		5	0	0	0	0	0	0	0	0
115	Total	91,692		877	1,140	2,963	936	3,462	979	240	14
186-43	Def Chgs - Emp Fees	65,935	1	742	938	3,032	822	3,089	898	216	7
186-48	Def Chgs - Other	3,768	1	42	54	173	47	177	51	12	0
187-30	Misc. Regulatory Comm. Exp.	4,651	3	0	0	0	0	0	0	0	0
186/187	Total	74,354		784	991	3,206	869	3,266	949	229	8
Total Net "Plant"		2,551,028		24,486	31,776	83,252	26,156	96,785	27,400	6,717	379
104-10	Mainframe Computer	352,392	4	4,475	6,519	352	3,912	13,144	3,031	775	282
104-20	Mini Computer	429,520	4	5,455	7,946	430	4,768	16,021	3,694	945	344
104	Total	781,912		9,930	14,465	782	8,679	29,165	6,724	1,720	626
109-10	A/D - Mainframe Computer	(214,131)	4	(2,719)	(3,961)	(214)	(2,377)	(7,987)	(1,842)	(471)	(171)
109-20	A/D - Mini Computer	(357,208)	4	(4,537)	(6,608)	(357)	(3,965)	(13,324)	(3,072)	(786)	(286)
109	Total	(571,339)		(7,256)	(10,570)	(571)	(6,342)	(21,311)	(4,914)	(1,257)	(457)
184-10	Comp System Cost	741,075	4	9,412	13,710	741	8,226	27,642	6,373	1,630	593
184-20	Micro System Cost	68,247	4	867	1,263	68	758	2,546	587	150	55
184-50	Comp System Amortization	(625,919)	4	(7,949)	(11,580)	(626)	(6,948)	(23,347)	(5,383)	(1,377)	(501)
184-60	Micro System Amortization	(45,765)	4	(581)	(847)	(46)	(508)	(1,707)	(394)	(101)	(37)
184	Total	137,638		1,748	2,546	138	1,528	5,134	1,184	303	110
Total Net Computers & System		348,211		4,422	6,442	348	3,865	12,988	2,995	766	279
282-31	Accumulated Deferred Income Taxes	(270,041)	5	(2,584)	(3,357)	(8,728)	(2,757)	(10,197)	(2,884)	(708)	(41)
TOTAL NET WSC RB		2,629,198		26,324	34,862	74,872	27,264	99,576	27,511	6,776	617
				1.00%	1.33%	2.85%	1.04%	3.79%	1.05%	0.29%	0.02%

Allocation of Co. 31

101-00	Water Plant	32,955	
103-00	Transportation	287,818	
104-00	Computers	21,387	
109-20	A/D Computers	(29,815)	
110-00	A/D Transportation	(135,372)	
111-10	A/D Wter Plant	(1,235)	3
Total to be alloc to IL Cos		175,738	

Customer

Equivalents

CUSTOMER EQUIVALENTS 12/31/98		JUNE 1998	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
ILLINOIS					
A. USAGE					
014	Camelot	W S	197	296	2.5%
018	Charmar	W	53	53	0.4%
022	Cherry Hill	W	234	234	1.9%
026	Clarendon	W	477	477	4.0%
034	County Line	W	120	120	1.0%
038	Del Mar DISTRIBUTION ONLY	W	83	42	0.3%
042	Ferson Creek	W S	373	560	4.6%
046	Galena Territory	W	1,688		
046	Galena Territory	S	832	2,104	17.7%
048	Harbor Ridge	W	199		
048	Harbor Ridge	S	200	299	2.5%
049	Great Northern	W	360	360	3.0%
050	Killarney	W	348	348	2.9%
066	Northern Hills	W	172		
066	Northern Hills	S	181	267	2.2%
070	Lake Marian	W	272	272	2.3%
082	Valentine	W	68	68	0.6%
086	Walk-up Woods	W	220	220	1.8%
090&062	Whisp.Hills/Fist./Sun	W	2,096	2,096	17.4%
096	Medina	S	506	506	4.2%
098	Cedar Bluff	S	132	132	1.1%
B. AVAILABILITY SYSTEMS					
011	Apple Canyon Usage	W	616		
010	Apple Canyon Avail (Split)		2,068	1,138	9.4%
055	Lake Holiday Usage	W	1,652		
054	Lake Holiday Avail (Split)		433	1,760	14.6%
059	Lake Wildwood Usage	W	353		
058	Lake Wildwood Avail (Split)		1,440	713	5.9%
	TOTAL ILLINOIS		<u>15,963</u> v	<u>12,065</u>	9.0% <u>100.3%</u>
VIRGINIA					
212	COLCHESTER	S	169	169	6.1%
225	MASSANUTTEN usage	W	1,571		
	MASSANUTTEN usage	S	1,576		
226	MASSANUTTEN availability W&S		507	2,615	93.9%
	TOTAL VIRGINIA		<u>3,823</u> v	<u>2,784</u>	2.1% <u>100.0%</u>
53 states					
LOUISIANA					
771	North Park/River Oaks	W	942		
771	North Park/River Oaks	S	960	1,431	
773	Arrowwood	W	1,853		
773	Arrowwood	S	1,793	2,750	
774	Greenbrier		324		
774	Greenbrier		333	495	
	Total U.I.OF LOUISIANA		<u>6,205</u>	<u>4,676</u>	42.9%
750	LOUISIANA WATER SERVICE, INC.				
751	Woodridge	W S	508	762	
752	Kingspoint	W S	1,384	2,076	
753	Lake Village	W S	686	1,029	
754	Huntwyk	W S	689	1,034	
755	Quall Ridge	W S	238	357	
756	Magnolia Forest/Rocket Ranch	W S	408	612	
757	Frenchman's Estates	W	50	50	
758	Village Acadian	W S	53	80	
759	Oakmont	W S	153	230	
	Total LOUISIANA WATER SERVICE, INC.		<u>8,288</u>	<u>6,230</u>	57.1%
	TOTAL LOUISIANA		<u>14,493</u> v	<u>10,906</u>	8.1% <u>100.0%</u>
INDIANA					
	Twin Lakes Utilities, Inc.	W	2,753		
	Twin Lakes Utilities, Inc.	S	2,718	4,112	
	TOTAL INDIANA		<u>5,471</u> v	<u>4,112</u>	3.1% <u>100.0%</u>
OHIO					
	Holiday Service	W	374		
	Holiday Service Availability		806	576	
	TOTAL OHIO		<u>1,180</u> v	<u>576</u>	0.4% <u>100.0%</u>

CUSTOMER EQUIVALENTS 12/31/98			JUNE 1998	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
SOUTH CAROLINA						
CAROLINA WATER SERVICE, INC.						
SUMTER AREA						
362	Pocalla	W	103			
362	Pocalla	S	176	228		
366	Oakland Plantation	S	367	367		
COASTAL AREA						
404	Lincolnshire-Whites Creek	S	264	264		
CHARLESTON AREA						
384	Teal on the Ashley	W S	33	50		
431	Kings Grant	S	706	706		
LAKE MURRAY / WATER GATE AREA						
371	Rollingwood/Silver Creek	W	191			
371	Rollingwood/Silver Creek	S	102	242		
375	The Landings	W S	132	198		
376	Harborside	W S	98	147		
445	Secret Cove	S	78	78		
458	Governor's Grant	S	226	226		
Lake Murray:						
461	Lands End	W	118			
461	Lands End	S	131			
461-500	Spences Point	W S	113			
461-600	Mallard Cove	W S	13			
461-700	Mallard Shores	W S	16			
461-800	Windward Point	W S	48			
461-900	Harbor Place	W S	35	475		
FRIARSGATE AREA						
374	Friarsgate	S	2,920	2,920		
441	Ballentine Cove	S	76	76		
COLUMBIA GENERAL AREA						
351	Falcon Ranches	W	103	103		
353	Westside Terrace	W	88	88		
360	Blue Ridge	W	59	59		
361	Calvin Acres	W	49	49		
370	Indian Pines	W	17	17		
373	Smallwood Estates	W S	72	108		
385	Peachtree Acres	W	51	51		
401	Heatherwood	W	102	102		
402	Idlewood	W	73	73		
424	Glen Village	W	222			
424	Glen Village	S	195	320		
COLUMBIA I-20 REGIONAL						
352	Sycamore Acres	W	86	86		
356	Oakwood	W	47			
356	Oakwood	S	28	61		
357	Woodsen	S	89	89		
364	Laurel Meadows	W	277			
364	Laurel Meadows	S	272	413		
369	Brighton Forest	W S	149	224		
372	Hidden Valley Trailer Pk.	S	506	506		
378	Spring Lake	W S	124	186		
403A	Springhill/Oakcrest	W S	200			
403B	Timbergate	W S	33			
403C	Meadowood	W S	49			
403D	Mineral Creek (Route 050)	W S	19	452		
406	Planter's Station	W S	99	149		
422	Greyland Forest	W S	221	332		
423	Woodcastle	W S	69			
423A	Sparrow Pointe	W S	26	143		
443	Golden Pond	W	220			
443	Golden Pond	S	221			
443	Woodberry Forest	W	47			
443	Woodberry Forest	S	33			
443	Summerset	W S	49	468		
444	Oak Grove Est	W	174			
444	Oak Grove Est	S	155	252		
HOLLINGSLED CREEK						
368	Indian Forks	W	61			
368	Indian Forks	S	64	95		
405	40 Love Point	W S	59	89		
440	North Lake Shore Pt.	S	24	12		
442	Shadowood Cove	S	104	52		
462	Stonegate SWR	W S	129	194		
OTHER C.W.S. AREAS						
363	Rock Bluff	W	22	22		
379	Palmetto Apts./Ests.	S	100	50		
380	Roosevelt Gardens	S	216	216		
381	Carolina Estates	W	0	0		
382	Hidden Valley Country Club	W	188	188		
391	Hunters Glen	W	87	87		
• 460	Riverhills Plantation	W	1,474			
• 460	Riverhills Plantation	S	1,605	1,540		
	Total CWS		<u>16,069</u>	<u>12,853</u>		75.9%

CUSTOMER EQUIVALENTS 12/31/98			JUNE 1998	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
OTHER SOUTH CAROLINA UTILITIES						
SOUTHLAND UTILITIES, INC.						
464	Creekwood (w)	W	57	57		
465	Cedarwood (w)	W	124	124		1.1%
SOUTH CAROLINA UTILITIES, INC.						
470	Gem Lakes	S	309	309		1.8%
TEGA CAY WATER SERVICE, INC.						
485	Tega Cay	W	1,601			
485	Tega Cay	S	1,528	2,329		13.8%
UNITED UTILITY COMPANIES, INC.						
705	Kingswood	W	23	23		
712	Woodmont Estates	W	20	20		
714	Trollingwood	W S	42	63		
715	Briarcreek	S	91	91		
716	Canterbury	S	151	151		
717	Chambert Forest	S	197	197		
718	Fairwood	S	92	92		
720	River Forest	S	79	40		
721	Stonecreek	S	227	227		
722	Valley Brook	S	88	88		
723	Village	S	308	154		
725	Highland Forest	S	90	90		
	Total United		1,450	1,236		7.3%
	TOTAL SOUTH CAROLINA		<u>21,158</u>	<u>16,908</u>	12.6%	<u>99.9%</u>

CUSTOMER EQUIVALENTS 12/31/98		JUNE 1998	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
NORTH CAROLINA					
C.W.S. OF NORTE CAROLINA:					
501	Sugar Mountain	W	1,530		
501	Sugar Mountain	S	1,332	2,196	
502	Saddlewood	W	119		
502	Saddlewood	S	14	126	
505	Sherwood Forest	W	207	207	
506	Woodhaven	W	67	67	
508	Zemosa Acres DISTRIBUTION ONLY	W	277	139	
509	Ashley Hills	S	480	480	
510	Corolla Light	W	391		
510	Corolla Light	S	367	575	
511	Sequoia Place	S	319	319	
512	Kynwood Subdiv.	S	66	66	
513	Hestron Park	W	135		
513	Hestron Park	S	162	230	
514	Hound Ears	W	409		
514	Hound Ears	S	170	494	
515	Willowbrook	W S	122	183	
516	Grandview at T-Square	W	139	139	
517	Spooners Creek	S	24	24	
519	Wolf Laurel	W	451		
519	Blue Mountain	W	81		
519	Blue Mountain	S	61	563	
523	Vander	W	320	320	
524	White Oak	W S	122	183	
525	Kings Grant (Ral.)	S	111	111	
527	Bent Creek	W S	304	456	
528	Mt. Carmel	S	366	183	
529	Whispering Pines	W	1,125	1,125	
530	Crestview Estates	W	30	30	
531	Sherwood Park	W	94	94	
532	Misty Mountain	W	123	123	
533	Crystal Mountain	W	37	37	
534	Pine Knoll Shores	W	2,221	2,221	
535	Ski Mountain	W	173	173	
536	Mt. Mitchell	W	201	201	
537	Bear Paw	W	254		
537	Bear Paw	S	69	289	
539	Forest Brook	W	138	138	
541	Carolina Forest usage	W	151		
541	Carolina Forest availability	W	917	380	
543	Woodrun usage	W	318		
543	Woodrun availability	W	1,188	615	
544	Kings Grant	W S	175	263	
546	Steeplechase	S	150	150	
547	Quail Ridge	W	140	140	
551	Bainbridge	W	149	149	
552	Beechbrook	W	34	34	
553-553	Cabarrus Woods	W S	259		
553-535	Victoria Park	W S	148		
553-532&6	Cambridge (Kirkley Glen)	W S	667		
553-537	Bradford Park (Stonehedge)	W S	174		
553-538	Turtle Rock	W S	105	2,030	
554	College Park	W	83		
554	College Park	S	46	106	
555	Country Club Annex	W	43	43	
556	Country Hills	W	67	67	
852	Habersham	S	156	156	
558	Harbor House Estates	W	63	63	
559	Holly Acres	W	58	58	
562	Oakdale Terrace	W	55	55	
563	Prov. Ridge/Hearthstone	W	189	189	
565	Suburban Heights	W	67	67	
566-662	Windsor Chase	W S	67	101	
566-663	Mathews Commons	W S	56	84	
567	Trexler Park	W	8	8	
853	Forest Ridge/Wood Hollow	S	425	425	
568-682	Williams Station	W S	48	72	
569	Yorktown DISTRIBUTION ONLY	W	107	54	
572	Powder Horn Mtn.	W	188	188	
573	Monteray Shores	W S	302	453	
574	Olde Point	W S	109	164	
575	Independent	S	613	613	
576	High Meadows usage	W	4		
577	High Meadows flat chge.	W	228	232	
579	Chapel Hills	W	94	94	
580	Farmington	W	43	43	
582	Huntington Forest	W	76	76	
583	Eastwood Forest	W	136	136	
584	Westwood Forest	W	131	131	
585	Wildwood Green	W	272	272	
586	Bahia Bay	W	137	137	
587	Lamplighter East	W S	195	293	
588	Lamplighter South	W S	157		
588-700	Strathmore	W S	35		
588-810	Damby	W S	389		
588-814	Woodside Falls	W S	328		
588-900	Winghurst	W S	36	1,418	
592	Emerald Point	W S	177	266	
593	Huntwick	S	114	114	
594	Abington/Interlaken	W	467		
594	Abington/Interlaken	S	470	704	
595	Brandywine Bay	W	482		
595	Brandywine Bay	S	384	674	
596	Queens Harbor	W S	96		
596-100	Pier Point (0)	W S	8	156	
597	Belvedere	W	357		

CUSTOMER EQUIVALENTS 12/31/98		JUNE 1998	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
597	Belvedere	S	169	442	
851	Riverwoods	W	91		
854	Pinnacle Shores	W	59	59	
855	Brittley	W S	58	87	
856	Watertlen	W	12	12	
857	Buffalo Creek	W	57	57	
859	The Harbour	W	186	186	
862	Wood Trace	W	15	15	
863	Whitehart	W	41	41	
	Total CWS of NC		<u>29,577</u> v	<u>23,864</u>	67.7%
OTHER NORTH CAROLINA UTILITIES					
CWS SYSTEMS, INC.					
801	Fairfield - Mountain	W	823		
801	Fairfield - Mountain	S	444	1,045	
802	Fairfield - Sapphire Valley	W	1,047		
802	Fairfield - Sapphire Valley	S	623		
803	Fairfield - Sapphire Avail W*		1,337		
803	Fairfield - Sapphire Avail S*		164	1,734	
804	Fairfield - Harbour	W	1,375		
804	Fairfield - Harbour	S	1,348		
805	Fairfield - Harbour Avail.W&S*		1,459	2,779	
806	Forest Hills (114)	W	124	124	
810	Heather Glen	W	85	85	
812	Country Crossing	W	55	55	
813	Oakes Plantation	W	25	25	
814	Ransdell Forest	W	48	48	
815	Sandy Trail	W	112	112	
816	Stewart's Ridge	W	48	48	
817	Tuckahoe	W	87	87	
818	Wilder's Village	W	41	41	
819	Ashley Hills	W	231	231	
811	Amber Acres North-Route 110	W	309	309	
820	Neuse Woods	W	118	118	
821	Jordan Woods	W	34	34	
823	Windsor Lake	W	69	69	
824	Treasure Cove	W	265	265	
825	Hidden Hollow	W	40	40	
	Total CWS Systems, Inc.		<u>11,770</u>	<u>7,249</u>	20.6%
ELK RIVER UTILITIES, INC.					
830	Elk River	W	247		
830	Elk River	S	124	309	0.9%
CAROLINA TRACE UTILITIES, INC.					
900	Carolina Trace	W	1,036		
900	Carolina Trace	S	988	1,530	4.3%
TRANSYLVANIA UTILITIES, INC.					
905	Transylvania	W	933		
905	Transylvania	S	673		
906	Transylvania Avail. W *		1,693		
906	Transylvania Avail. S *		964	1,934	5.5%
WATAUGA VISTA WATER CORPORATION					
545	Watauga Vista	W	131	131	0.4%
RIVER POINTE COMPANY					
598	River Pointe	W S	159	239	0.7%
	TOTAL NORTH CAROLINA		<u>48,454</u> v	<u>35,256</u>	26.2% <u>100.1%</u>

CUSTOMER EQUIVALENTS 12/31/98		JUNE 1998	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
FLORIDA					
MILES GRANT WATER & SEWER					
640	Miles Grant	W	1,254		
640	Miles Grant	S	1,195	1,852	6.2%
TIERRE VERDE					
646	Tierre Verde	S	2,059	1,030	3.5%
MID-COUNTY SERVICES, INC.					
645	Mid-County	S	6,254	6,254	21.0%
LAKE PLACID UTILITIES, INC.					
641	Lake Placid	W	167		
641	Lake Placid	S	237	321	1.1%
EASTLAKE WATER SERVICE, INC.					
643	East Lake	W	906		
643	East Lake	S	884	1,348	4.5%
PEBBLE CREEK UTILITIES, INC.					
644	Pebble Creek	W	1,359		
644	Pebble Creek	S	1,327	2,023	6.8%
ALAFAYA UTILITIES, INC.					
647	Alafaya	S	5,022	5,022	16.9%
UTILITIES, INC. OF LONGWOOD					
648	Longwood	S	1,813	1,813	6.1%
WEDGEFIELD UTILITIES, INC.					
649	Wedgefield	W	802		
649	Wedgefield	S	784	1,194	4.0%
EAGLERIDGE UTILITIES, INC.					
673	Eagle Ridge	S	1,612	806	2.7%
LAKE UTILITY SERVICES, INC.					
628	Clermont	W	162	162	
631	Amberhill	W	46	46	
632	Highland Point	W	38	38	
633	The Oranges	W	94	94	
634	Lake Ridge	W	85	85	
636	Vistas	W	102	102	
661	Crescent Bay	W	59	59	
662	Crescent West	W	85	85	
663	Four Lakes	W	59	59	
664	Lake Saunders Acres	W	41	41	
665	Lake Crescent Hills	W	100	100	
666	Preston Cove	W	83	83	
667	South Clermont (EDB)	W	742	742	
	Total Lake Utility		<u>1,696</u>	<u>1,696</u>	5.7%
UTILITIES, INC. OF FLORIDA					
602	Weathersfield	W	709		
602	Weathersfield	S	704	1,061	
604	Oakland Shores	W	265	265	
606	Little Wekiva	W	61	61	
608	Park Ridge	W	101	101	
610	Phillips Section	W	70	70	
612	Crystal Lake	W	162	162	
614	Ravenna Park/Lincoln Hts.	W	347		
614	Ravenna Park/Lincoln Hts.	S	242	468	
616	Bear Lake Manor	W	220	220	
618	Jansen	W	241	241	
619	Druid Isle	W	51	51	
620	Crescent Hts. DISTRIBUTION ONLY	W	282	141	
621	Davis Shores	W	44	44	
623	Trailwoods	WS	304	456	
624	Oakland Hills	WS	187	281	
625	Summertree (PPW)	S	746		
626	Summertree (PPW)	W	770	1,143	
629	Orangewood	W	588	588	
630	Golden Hills	W	346	346	
635	Crownwood	W	86		
635	Crownwood	S	69	121	
637	Lake Tarpon	W	551	551	
	Total U.I. of Florida		<u>7,637</u>	<u>6,371</u>	
	TOTAL FLORIDA		<u>35,008</u>	<u>29,730</u>	22.1%
					<u>100.1%</u>

CUSTOMER EQUIVALENTS 12/31/98		JUNE 1998	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
GEORGIA					
	Skidaway Island Utilities, Inc.	W	3,430		
	Skidaway Island Utilities, Inc.	S	3,377		
	Skidaway Island Availability W&S		935		
	TOTAL GEORGIA		<u>7,742</u> ✓	<u>4.1%</u>	<u>100.0%</u>
MISSISSIPPI					
	Charleston Utilities, Inc.	W	<u>1,679</u> ✓	<u>1.2%</u>	<u>100.0%</u>
TENNESSEE					
	Tennessee Water Service - DISTRIBUTION	W	<u>446</u> ✓	<u>0.3%</u>	<u>100.0%</u>
MARYLAND					
	U.I. of Maryland	W	1,170		
	U.I. of Maryland	S	1,163		30.5%
	Maryland Water Service	W	1,108		
	Maryland Water Service	S	1,053		28.5%
	Provinces Utilites, Inc.	W	1,464		25.5%
	Greenridge Utilities, inc.	W	893		15.5%
	TOTAL MARYLAND		<u>6,851</u> ✓	<u>4.3%</u>	<u>100.0%</u>
PENNSYLVANIA					
	Pennsylvania Utilities, Inc.	S	1,058		33.4%
	Penn Estates	W S	1,258		
	Penn Estates Availability	W	532		
	Penn Estates Availability	S	369		66.6%
			<u>4,475</u> ✓	<u>2.5%</u>	<u>100.0%</u>
NEW JERSEY					
	Montague Water	W	818		
	Montague Sewer	S	323		
			<u>1,141</u> ✓	<u>0.7%</u>	<u>100.0%</u>
NEVADA					
	Spring Creek	W	3,374		
	Spring Creek	S	118		72.5%
	UI of Nevada	W	1,300		27.5%
			<u>4,792</u> ✓	<u>3.5%</u>	<u>100.0%</u>
Bio Tech					
			15	<u>0.0%</u>	<u>100.0%</u>
GRAND TOTAL ALL STATES					
			<u>172,691</u>	<u>100.0%</u>	<u>100.0%</u>
			<u>134,690</u>		
	Per Meter and Tap Summary		166,556		
	Add Availability from NC		6,120		
	Net		<u>172,676</u>		
	Difference		<u>15</u>		

Distribution

Codes

Company Number	Company Name	Customer Equivalents @ 6/30/98	Customer Equivalent Percentage CODE 1	Customer Equivalent Percentage CODE 2	Customer Equivalent Percentage CODE 3
05	Apple Canyon	1,138	0.837%	7.035%	9.432%
06	Camelot	296	0.218%	1.830%	2.453%
07	Charmar	53	0.039%	0.328%	0.439%
08	Cherry Hill	234	0.172%	1.446%	1.939%
09	Clarendon	477	0.351%	2.949%	3.954%
11	County Line	120	0.088%	0.742%	0.995%
12	DelMar	42	0.031%	0.260%	0.345%
13	Ferson Creek	560	0.412%	3.462%	4.642%
14	Galena Territory	2,104	1.547%	13.006%	17.439%
15	Killarney	348	0.256%	2.151%	2.884%
16	Lake Holiday	1,760	1.294%	10.880%	14.588%
17	Lake Wildwood	713	0.524%	4.407%	5.910%
18	Northern Hills	267	0.196%	1.650%	2.213%
20	Lake Marian	272	0.200%	1.681%	2.254%
22	Valentine	68	0.050%	0.420%	0.564%
23	Walk-Up Woods	220	0.162%	1.360%	1.823%
24	Whisp.Hills/Pist./Sun	2,096	1.541%	12.957%	17.373%
26	Medina	506	0.372%	3.128%	4.194%
28	Cedar Bluff	132	0.097%	0.816%	1.094%
29	Harbor Ridge	299	0.220%	1.848%	2.478%
30	Great Northern	360	0.265%	2.225%	2.984%
34	UI of Nevada	1,300	0.956%	0.000%	0.000%
35	Spring Creek	4,733	3.480%	0.000%	0.000%
36	Louisiana Water Service	6,230	4.581%	0.000%	0.000%
38	Utilities Inc. of Louisiana	4,676	3.438%	0.000%	0.000%
40	Utilities, Inc. of Maryland	1,752	1.288%	0.000%	0.000%
41	Colchester	169	0.124%	0.000%	0.000%
42	Greenridge Utilities, Inc.	893	0.657%	0.000%	0.000%
43	Provinces Utilities, Inc.	1,464	1.077%	0.000%	0.000%
44	Maryland Water Service	1,635	1.202%	0.000%	0.000%
47	Maassnutten	2,615	1.923%	0.000%	0.000%
50	Holiday Service	576	0.424%	0.000%	0.000%
52	Utilities, Inc. of Pennsylvania	1,058	0.778%	0.000%	0.000%
53	Penn Estates	2,112	1.553%	0.000%	0.000%
55	Skidaway	5,586	4.108%	0.000%	0.000%
56	Elk River	309	0.227%	0.000%	0.000%
57	Montague Water/Sewer Co	980	0.721%	0.000%	0.000%
60	Twin Lakes Utilities	4,112	3.024%	25.419%	0.000%
61	Tierre Verde	1,030	0.757%	0.000%	0.000%
62	Lake Placid	321	0.236%	0.000%	0.000%
64	Eastlake	1,348	0.991%	0.000%	0.000%
65	Charleston Utilites	1,679	1.235%	0.000%	0.000%
66	Pebble Creek	2,023	1.488%	0.000%	0.000%
67	Alafaya Utilities, Inc.	5,022	3.693%	0.000%	0.000%
68	Utilities, Inc. of Longwood	1,813	1.333%	0.000%	0.000%
69	Wedgfield	1,194	0.878%	0.000%	0.000%
70	CWS (South Carolina)	12,853	9.452%	0.000%	0.000%
73	UI of Eagle Ridge	806	0.593%	0.000%	0.000%
74	Southland Utilities	181	0.133%	0.000%	0.000%
75	United Utility Co.	1,236	0.908%	0.000%	0.000%
77	South Carolina Utilities	309	0.227%	0.000%	0.000%
79	Tega Cay Water Service	2,329	1.713%	0.000%	0.000%
80	CWS of NC	23,864	17.548%	0.000%	0.000%
81	Riverpointe Company	239	0.176%	0.000%	0.000%
83	CWS Systems, Inc.	7,249	5.331%	0.000%	0.000%
85	Wautauga Vista	131	0.096%	0.000%	0.000%
86	Carolina Trace	1,530	1.125%	0.000%	0.000%
87	Transylvania	1,934	1.422%	0.000%	0.000%
88	Mid-County Services, Inc.	6,254	4.599%	0.000%	0.000%
89	Lake Utility	1,696	1.247%	0.000%	0.000%
90	UIF	6,371	4.685%	0.000%	0.000%
91	Miles Grant	1,852	1.362%	0.000%	0.000%
92	Tennessee Water Service	446	0.328%	0.000%	0.000%
94	Bio Tech	15	0.011%	0.000%	0.000%
Total		135,990	100.000%	100.000%	100.000%
Total Illinois			8.872%	74.581%	100.000%
Total Indiana/Ohio			3.447%	25.419%	0.000%
Total Other			87.681%	0.000%	0.000%
			100.000%	100.000%	100.000%

Water Service Corporation
 Distribution of Expenses for Computer Operating Costs
 DETAIL OF INVOICE/BILLS COUNT BY COMPANY
 Code 4

	# OF INVOICES	% OF TOTAL	# OF BILLS	% OF TOTAL	TOTAL INVOICES /BILLS	% OF TOTAL
05 Apple Canyon	265	0.33%	5,996	0.67%	6,261	0.70%
06 Camelot	246	0.31%	982	0.11%	1,228	0.13%
07 Charmar	91	0.11%	318	0.04%	409	0.04%
08 Cherry Hill	189	0.24%	702	0.08%	891	0.09%
09 Clarendon	218	0.27%	1,643	0.18%	1,861	0.19%
11 County Line	132	0.16%	721	0.08%	853	0.09%
12 DelMar	117	0.15%	498	0.06%	615	0.06%
13 Ferson Creek	264	0.33%	2,231	0.25%	2,495	0.25%
14 Galena Territory	620	0.77%	4,998	0.55%	5,618	0.57%
15 Killarney	147	0.18%	2,087	0.23%	2,234	0.23%
16 Lake Holiday	387	0.48%	5,807	0.64%	6,194	0.63%
17 Lake Wildwood	240	0.30%	3,406	0.38%	3,646	0.37%
18 Northern Hills	349	0.43%	1,989	0.22%	2,338	0.24%
20 Lake Marian	244	0.30%	1,358	0.15%	1,602	0.16%
22 Valentine	106	0.13%	204	0.02%	310	0.03%
23 Walk-up Woods	136	0.17%	660	0.07%	796	0.08%
24 Whisp.Hills/Pist./Sun	471	0.59%	11,286	1.25%	11,757	1.20%
26 Medina	278	0.35%	3,515	0.39%	3,793	0.39%
28 Cedar Bluff	144	0.18%	396	0.04%	540	0.06%
29 Harbor Ridge	143	0.18%	1,217	0.14%	1,360	0.14%
30 Great Northern	242	0.30%	1,080	0.12%	1,322	0.13%
34 UI of Nevada	269	0.33%	6,939	0.77%	7,208	0.73%
35 Spring Creek	1,423	1.77%	35,262	3.91%	36,685	3.74%
36 Louisiana Water Service	4,236	5.27%	43,566	4.84%	47,802	4.87%
38 Utilities Inc. of Louisiana	2,555	3.18%	18,382	2.04%	20,937	2.13%
40 Utilities, Inc. of Maryland	1,063	1.35%	6,867	0.76%	7,950	0.81%
41 Colchester	373	0.46%	2,028	0.23%	2,401	0.24%
42 Greenridge Utilities, Inc.	588	0.73%	3,553	0.39%	4,141	0.42%
43 Provinces Utilities, Inc.	243	0.30%	5,829	0.65%	6,072	0.62%
44 Maryland Water Service	916	1.14%	12,907	1.43%	13,823	1.41%
47 Massanutten	1,489	1.85%	8,092	0.90%	9,581	0.98%
50 Holiday Service	370	0.46%	3,676	0.41%	4,046	0.41%
52 Utilities, Inc. of Pennsylvania	484	0.60%	8,373	0.93%	8,857	0.90%
53 Penn Estates	835	1.04%	6,414	0.71%	7,249	0.74%
55 Skidaway	1,705	2.12%	20,956	2.33%	22,661	2.31%
56 Elk River	501	0.62%	886	0.10%	1,387	0.14%
57 Montague Water/Sewer Co	1,105	1.37%	2,342	0.26%	3,447	0.35%
60 Twin Lakes Utilities	1,037	1.29%	16,211	1.80%	17,248	1.76%
61 Terre Verde	286	0.36%	0	0.00%	286	0.03%
62 Lake Placid	216	0.27%	1,780	0.20%	1,976	0.20%
64 Eastlake	659	0.82%	9,686	1.08%	10,345	1.05%
65 Charleston Utilities	541	0.67%	7,588	0.84%	8,129	0.83%
66 Pebble Creek	857	1.07%	14,696	1.63%	15,553	1.59%
67 Alafaya	1,777	2.21%	56,496	6.27%	58,273	5.94%
68 Utilities, Inc. of Longwood	902	1.12%	18,379	2.04%	19,281	1.96%
69 Wedgefield	789	0.98%	8,656	0.96%	9,445	0.96%
70 CWS (South Carolina)	8,993	11.19%	120,772	13.41%	129,765	13.22%
73 UI of Eagle Ridge	616	0.77%	8,903	0.99%	9,519	0.97%
74 Southland Utilities	231	0.29%	1,062	0.12%	1,293	0.13%
75 United Utility Co.	1,451	1.80%	8,152	0.90%	9,603	0.98%
77 South Carolina Utilities	152	0.19%	1,815	0.20%	1,967	0.20%
79 Tega Cay Water Service	1,165	1.45%	18,997	2.11%	20,162	2.05%
80 CWS of NC	22,106	27.50%	225,119	24.99%	247,225	25.20%
81 Riverpointe Company	537	0.67%	1,748	0.19%	2,285	0.23%
83 CWS Systems, Inc.	4,783	5.95%	61,108	6.78%	65,891	6.72%
85 Wautauga Vista	228	0.28%	1,565	0.17%	1,793	0.18%
86 Carolina Trace	1,198	1.49%	11,258	1.25%	12,456	1.27%
87 Transylvania	1,180	1.47%	16,989	1.89%	18,169	1.85%
88 Mid-County Services, Inc.	1,004	1.25%	0	0.00%	1,004	0.10%
89 Lake Utility	1,137	1.41%	9,766	1.08%	10,903	1.11%
90 UIF	3,547	4.41%	33,044	3.67%	36,591	3.73%
91 Miles Grant	925	1.15%	7,494	0.83%	8,419	0.86%
92 Tennessee Water Service	286	0.36%	2,201	0.24%	2,487	0.22%
93 Land & Lab Technologies	593	0.74%	191	0.02%	784	0.08%
TOTAL PER REPORT	80,400	100.00%	900,822	100.00%	981,222	100.00%
Total Illinois						5.780%
Total Indiana						1.760%
Total Other						92.460%
						100.000%

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
		21 Employees Code 1	5 Employees Code 2	4 Employees Code 4	30 Employees Code 5
Allocated Based on # of Employees					
05	Apple Canyon	0.837%	7.035%	0.700%	1.852%
06	Camelot	0.218%	1.830%	0.130%	0.474%
07	Charmar	0.039%	0.328%	0.040%	0.087%
08	Cherry Hill	0.172%	1.446%	0.090%	0.373%
09	Clarendon	0.351%	2.949%	0.190%	0.763%
11	County Line	0.088%	0.742%	0.090%	0.198%
12	DelMar	0.031%	0.260%	0.060%	0.073%
13	Ferson Creek	0.412%	3.462%	0.250%	0.898%
14	Galena Territory	1.547%	13.006%	0.570%	3.327%
15	Killarney	0.256%	2.151%	0.230%	0.569%
16	Lake Holiday	1.294%	10.880%	0.630%	2.803%
17	Lake Wildwood	0.524%	4.407%	0.370%	1.151%
18	Northern Hills	0.196%	1.650%	0.240%	0.444%
20	Lake Marian	0.200%	1.681%	0.160%	0.441%
22	Valentine	0.050%	0.420%	0.030%	0.109%
23	Walk-up Woods	0.162%	1.360%	0.080%	0.351%
24	Whisp.Hills/Plst./Sun	1.541%	12.957%	1.200%	3.399%
26	Medina	0.372%	3.128%	0.390%	0.833%
28	Cedar Bluff	0.097%	0.816%	0.060%	0.212%
29	Harbor Ridge	0.220%	1.848%	0.140%	0.481%
30	Great Northern	0.265%	2.225%	0.130%	0.573%
34	UI of Nevada	0.956%	0.000%	0.730%	0.766%
35	Spring Creek	3.480%	0.000%	3.740%	2.935%
36	Louisiana Water Service	4.581%	0.000%	4.870%	3.856%
38	Utilities Inc. of Louisiana	3.438%	0.000%	2.130%	2.691%
40	Utilities, Inc. of Maryland	1.288%	0.000%	0.810%	1.010%
41	Colchester	0.124%	0.000%	0.240%	0.119%
42	Greenridge Utilities, Inc.	0.657%	0.000%	0.420%	0.516%
43	Provinces Utilities, Inc.	1.077%	0.000%	0.620%	0.837%
44	Maryland Water Service	1.202%	0.000%	1.410%	1.030%
47	Massanutten	1.923%	0.000%	0.980%	1.477%
50	Holiday Service	0.424%	0.000%	0.410%	0.351%
52	Utilities, Inc. of Pennsylvania	0.778%	0.000%	0.900%	0.665%
53	Penn Estates	1.553%	0.000%	0.740%	1.186%
55	Skidaway	4.108%	0.000%	2.310%	3.183%
56	Elk River	0.227%	0.000%	0.140%	0.178%
57	Montague Water/Sewer Co	0.721%	0.000%	0.350%	0.551%
60	Twin Lakes Utilities	3.024%	25.419%	1.760%	6.588%
61	Tierre Verde	0.757%	0.000%	0.030%	0.534%
62	Lake Placid	0.236%	0.000%	0.200%	0.192%
64	Eastlake	0.991%	0.000%	1.050%	0.834%
65	Charleston Utilites	1.235%	0.000%	0.830%	0.975%
66	Pebble Creek	1.488%	0.000%	1.590%	1.253%
67	Alafaya	3.693%	0.000%	5.940%	3.377%
68	UI of Longwood	1.333%	0.000%	1.960%	1.194%
69	Wedgfield	0.878%	0.000%	0.960%	0.743%
70	CWS (South Carolina)	9.452%	0.000%	13.220%	8.379%
73	UI of Eagle Ridge	0.593%	0.000%	0.970%	0.544%
74	Southland Utilities	0.133%	0.000%	0.130%	0.110%
75	United Utility Co.	0.909%	0.000%	0.980%	0.767%
77	South Carolina Utilities	0.227%	0.000%	0.200%	0.186%
79	Tega Cay Water Service	1.713%	0.000%	2.050%	1.472%
80	CWS of NC	17.548%	0.000%	25.200%	15.644%
81	Riverpointe Company	0.176%	0.000%	0.230%	0.154%
83	CWS Systems, Inc.	5.331%	0.000%	6.720%	4.627%
85	Watauga Vista	0.096%	0.000%	0.180%	0.091%
86	Carolina Trace	1.125%	0.000%	1.270%	0.957%
87	Transylvania	1.422%	0.000%	1.850%	1.243%
88	Mid-County Services, Inc.	4.599%	0.000%	0.100%	3.232%
89	Lake Utility	1.247%	0.000%	1.110%	1.021%
90	UIF	4.685%	0.000%	3.730%	3.776%
91	Miles Grant	1.362%	0.000%	0.860%	1.068%
92	Tennessee Water Service	0.328%	0.000%	0.220%	0.262%
94	Bio-Tech	0.011%	0.000%	0.080%	0.015%
Total		100.000%	100.000%	100.000%	100.000%

Total Illinois 19.411%
 Total Indiana 6.588%
 Total Other 74.001%

100.000%

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	11-0034 County Line	12-0038 Del Mar	13-0042 Person Creek	14-0046 Galena Territory	15-0050 Killarney
	Sal.-IL Computers	152,369	1,067	198	61	137	290	137	91	381	869	350
	Sal-IL Admin/Accounti	1,020,400	8,539	2,221	398	1,756	3,579	900	315	4,202	15,787	2,611
	Sal-IL Customer Servic	224,320	15,781	4,105	736	3,244	6,615	1,664	583	7,766	29,175	4,825
	Sal-IL Office Exempt	0	0	0	0	0	0	0	0	0	0	0
	Total Salary	1,397,089	25,387	6,524	1,194	5,136	10,484	2,702	989	12,349	45,831	7,786
	Code 17		1.821%	0.467%	0.085%	0.368%	0.750%	0.193%	0.071%	0.884%	3.280%	0.557%

Account Number	Account Name	Co. - 02 Balance	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	Lake Marian	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge
	Sal.-IL Comuters	152,369	960	564	366	244	46	122	1,828	594	91	213
	Sal-IL Admin/Accounti	1,020,400	13,206	5,350	2,003	2,041	510	1,651	15,727	3,797	990	2,244
	Sal-IL Customer Servic	224,320	24,406	9,886	3,701	3,771	942	3,051	29,065	7,017	1,830	4,145
	Sal-IL Office Exempt	0	0	0	0	0	0	0	0	0	0	0
	Total Salary	1,397,089	38,572	15,800	6,071	6,056	1,498	4,824	46,620	11,407	2,912	6,602
	Code 17		2.761%	1.131%	0.435%	0.433%	0.107%	0.345%	3.337%	0.817%	0.206%	0.473%

Account Number	Account Name	Co. - 02 Balance	30-0049 Great Northern	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
	Sal.-IL Computers	152,369	198	1,112	5,699	7,420	3,245	1,234	366	640	945	2,148
	Sal-IL Admin/Accounti	1,020,400	2,701	9,755	35,514	46,747	35,086	13,146	1,268	6,701	10,985	12,268
	Sal-IL Customer Servic	224,320	4,991	0	0	0	0	0	0	0	0	0
	Sal-IL Office Exempt	0	0	0	0	0	0	0	0	0	0	0
	Total Salary	1,397,089	7,890	10,867	41,213	54,167	38,331	14,380	1,634	7,341	11,930	14,416
	Code 17		0.565%	0.778%	2.950%	3.877%	2.744%	1.029%	0.117%	0.525%	0.854%	1.032%

Account Number	Account Name	Co. - 02 Balance	47-0225 Massanutten	50-0245 Holiday Service	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
	Sal.-IL Computers	152,369	1,493	625	1,371	1,128	3,520	213	533	2,682	46	305
	Sal-IL Admin/Accounti	1,020,400	19,622	4,322	7,939	15,847	41,914	2,319	7,353	30,854	7,729	2,409
	Sal-IL Customer Servic	224,320	0	0	0	0	0	0	0	57,019	0	0
	Sal-IL Office Exempt	0	0	0	0	0	0	0	0	0	0	0
	Total Salary	1,397,089	21,115	4,947	9,310	16,975	45,434	2,532	7,886	90,556	7,775	2,714
	Code 17		1.511%	0.354%	0.666%	1.215%	3.252%	0.181%	0.564%	6.482%	0.556%	0.194%

Account Number	Account Name	Co. - 02 Balance	64-0643 Eastlake Utilities	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood	69-0649 Wedge field	70-0298 Carolina Water Service	73-0673 UI of Eagle Ridge	74-0464 Southland	75-0700 United Utility Co.
	Sal.-IL Computers	152,369	1,600	1,265	2,423	9,051	2,986	1,463	20,143	1,478	198	1,493
	Sal-IL Admin/Accounti	1,020,400	10,115	12,598	15,180	37,683	13,604	8,959	96,443	6,048	1,358	9,274
	Sal-IL Customer Servic	224,320	0	0	0	0	0	0	0	0	0	0
	Sal-IL Office Exempt	0	0	0	0	0	0	0	0	0	0	0
	Total Salary	1,397,089	11,715	13,863	17,603	46,734	16,590	10,422	116,586	7,526	1,556	10,767
	Code 17		0.839%	0.992%	1.260%	3.345%	1.187%	0.746%	8.345%	0.539%	0.111%	0.771%

Account Number	Account Name	Co. - 02 Balance	77-0470 SC Utilities	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
	Sal.-IL Computers	152,369	305	3,124	38,397	350	10,239	274	1,935	2,819	152	1,691
	Sal-IL Admin/Account	1,020,400	2,319	17,476	179,063	1,793	54,393	983	11,480	14,512	46,927	12,726
	Sal-IL Customer Servic	224,320	0	0	0	0	0	0	0	0	0	0
	Sal-IL Office Exempt	0	0	0	0	0	0	0	0	0	0	0
	Total Salary	1,397,089	2,624	20,600	217,460	2,143	64,632	1,257	13,415	17,331	47,079	14,417
	Code 17		0.188%	1.474%	15.565%	0.153%	4.626%	0.090%	0.960%	1.240%	3.370%	1.032%

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

Account Number	Account Name	Co. - 02 Balance	90-0600 Utilities, Inc. of Florida	91-0640 Miles Grant	92-0651 Tennessee Water Service	Bio Tech
	Sal.-IL Computers	152,369	5,683	1,310	335	122
	Sal-IL Admin/Accounti	1,020,400	47,805	13,896	3,347	113
	Sal-IL Customer Servic	224,320	0	0	0	0
	Sal-IL Office Exempt	0	0	0	0	0
	Total Salary	1,397,089	53,488	15,206	3,682	235
	Code 17		3.829%	1.088%	0.264%	0.017%

	Per ins. W/P	Property Gen Insurance 124,525.00 20.941% Code 7	Excess Liability 90,941.00 15.294% Code 8	Workman's Compensation 132,681.00 22.313% Code 9	Auto Insurance 92,023.00 15.475% Code 10	Other Insurance 154,468.00 25.977% Code 9	Total 594,638.00 100.000% Weighted Code 11
05	Apple Canyon	0.491%	0.452%	0.606%	0.760%	0.606%	0.582%
06	Camelot	0.126%	0.237%	0.206%	0.200%	0.206%	0.193%
07	Charmar	0.023%	0.033%	0.033%	0.030%	0.033%	0.031%
08	Cherry Hill	0.099%	0.156%	0.182%	0.160%	0.182%	0.157%
09	Clarendon	0.202%	0.306%	0.339%	0.320%	0.339%	0.302%
11	County Line	0.052%	0.074%	0.075%	0.080%	0.075%	0.071%
12	DelMar	0.019%	0.043%	0.027%	0.030%	0.027%	0.028%
13	Ferson Creek	0.238%	0.419%	0.300%	0.370%	0.300%	0.316%
14	Galena Territory	0.881%	1.497%	1.317%	1.400%	1.317%	1.266%
15	Killarney	0.151%	0.217%	0.228%	0.230%	0.228%	0.210%
16	Lake Holiday	2.910%	0.978%	0.927%	1.170%	0.927%	1.388%
17	Lake Wildwood	0.305%	0.358%	0.646%	0.470%	0.646%	0.503%
18	Northern Hills	0.118%	0.243%	0.277%	0.180%	0.277%	0.224%
20	Lake Marian	0.117%	0.171%	0.182%	0.180%	0.182%	0.166%
22	Valentine	0.029%	0.042%	0.043%	0.050%	0.043%	0.041%
23	Walk-up Woods	0.093%	0.135%	0.139%	0.150%	0.139%	0.130%
24	Whisp.Hills/Plst./Sun	5.669%	1.351%	1.506%	1.400%	1.506%	2.338%
26	Medina	0.220%	0.368%	0.421%	0.340%	0.421%	0.358%
28	Cedar Bluff	0.056%	0.096%	0.109%	0.090%	0.109%	0.093%
29	Harbor Ridge	1.211%	0.262%	0.274%	0.200%	0.274%	0.457%
30	Great Northern	0.152%	0.294%	0.445%	0.240%	0.445%	0.329%
34	UI of Nevada	0.203%	0.671%	0.404%	0.420%	0.404%	0.405%
35	Spring Creek	1.211%	2.298%	2.637%	1.690%	2.637%	2.140%
36	Louisiana Water Service	1.269%	4.765%	3.671%	2.120%	3.671%	3.095%
38	Utilities Inc. of Louisiana	6.101%	3.570%	2.756%	2.540%	2.756%	3.547%
40	Utilities, Inc. of Maryland	4.894%	1.552%	1.666%	2.120%	1.666%	2.395%
41	Colchester	0.143%	0.272%	0.587%	0.420%	0.587%	0.420%
42	Greenridge Utilities, Inc.	0.728%	0.600%	0.714%	0.420%	0.714%	0.654%
43	Provinces	3.357%	0.917%	0.974%	0.420%	0.974%	1.379%
44	Maryland Water Service	1.354%	1.289%	1.099%	1.270%	1.099%	1.206%
47	Massanutten	2.119%	1.938%	1.778%	3.390%	1.778%	2.123%
50	Holiday Service	1.393%	0.288%	0.411%	0.850%	0.411%	0.666%
52	Utilities, Inc. of Pennsylvania	0.176%	0.855%	1.138%	0.850%	1.138%	0.849%
53	Penn Estates	0.314%	1.370%	0.884%	1.270%	0.884%	0.899%
55	Skidaway	5.655%	3.722%	2.441%	2.970%	2.441%	3.392%
56	Elk River	0.047%	0.195%	0.116%	0.310%	0.116%	0.144%
57	Montague Water/Sewer Co	0.146%	0.786%	0.929%	0.420%	0.929%	0.664%
60	Twin Lakes Utilities	4.347%	3.090%	2.257%	2.120%	2.257%	2.801%
61	Tierre Verde	0.296%	1.099%	0.519%	0.420%	0.519%	0.546%
62	Lake Placid	0.099%	0.181%	0.018%	0.450%	0.018%	0.127%
64	Eastlake	1.073%	0.967%	0.808%	0.850%	0.808%	0.798%
65	Charleston Utilities	1.017%	1.154%	1.422%	1.270%	1.422%	1.273%
66	Pebble Creek	0.636%	1.687%	1.619%	0.850%	1.619%	1.305%
67	Alafaya	1.648%	3.258%	2.994%	1.270%	2.994%	2.486%
68	UI of Longwood	0.588%	1.290%	1.424%	1.690%	1.424%	1.270%
69	Wedgfield	0.375%	1.063%	1.158%	0.850%	1.158%	0.932%
70	CWS (South Carolina)	11.767%	10.547%	10.689%	7.750%	10.689%	10.438%
73	UI of Eagle Ridge	0.144%	1.112%	1.162%	0.850%	1.162%	0.893%
74	Southland Utilities	0.097%	0.121%	0.142%	0.110%	0.142%	0.125%
75	United Utility Co.	0.662%	1.200%	1.656%	1.270%	1.656%	1.319%
77	South Carolina Utilities	0.164%	0.253%	0.342%	0.190%	0.342%	0.267%
79	Tega Cay Water Service	2.558%	1.795%	1.376%	1.690%	1.376%	1.736%
80	CWS of NC	23.984%	18.653%	21.210%	23.870%	21.210%	21.812%
81	Riverpointe Company	0.041%	0.208%	0.218%	0.240%	0.218%	0.183%
83	CWS Systems, Inc.	1.382%	4.812%	5.180%	3.810%	5.180%	4.116%
85	Watauga Vista	0.024%	0.200%	0.441%	0.130%	0.441%	0.269%
86	Carolina Trace	1.589%	1.216%	1.055%	0.850%	1.055%	1.159%
87	Transylvania	0.330%	1.267%	1.759%	2.120%	1.759%	1.441%
88	Mid-County Services, Inc.	1.793%	3.864%	3.150%	1.270%	3.150%	2.684%
89	Lake Utility	0.525%	1.238%	1.655%	1.690%	1.655%	1.360%
90	UIP	1.955%	4.837%	4.930%	8.870%	4.930%	4.903%
91	Miles Grant	0.562%	1.427%	1.145%	1.270%	1.145%	1.085%
92	Tennessee Water Service	0.068%	0.250%	0.206%	0.440%	0.208%	0.221%
94	Bio Tech	0.004%	0.393%	1.178%	4.240%	1.178%	1.286%
	Total	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%
	Total Illinois	13.162%	7.729%	8.281%	8.050%	8.281%	9.183%
	Total Indiana	4.347%	3.090%	2.257%	2.120%	2.257%	2.801%
	Total Other	82.491%	89.181%	89.461%	89.790%	89.461%	88.014%
		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
Northbrook Office Employees

<u>Executive</u>	<u>Accounting/ Admin Assis</u>	<u>Illinois-Indiana Admin Services</u>	<u>Receptionists</u>	<u>Admin Supervisor</u>	<u>Customer Service</u>	<u>Computer Serv.</u>
Camaren, J. Dopuch, A. Schumacher, L. Wenz, C.	Carter, D Cohn, M. DiSalvo, K Friedman, A Gay, R. Haynes, J. Isbaner, J Nicholas, E Scully, P. Stahl, B Troy, D. Twarog, J Walker, J Warde, T/Platt, M	Herbst, K. Lawrence, B.	Parrish, M.	Cuddie, P.	Arnoux, D. Guidice, J Lowman, A. Matthews, M	Casada/Diamlig Gingery, K. Lolacano, R. Poncher, J
Code 1 Cust Equiv	Code 1 Cust Equiv	Code 1 Cust Equiv	Code 1 Cust Equiv	Code 1 Cust Equiv	Code 2	Code 5 Invoice/Bills
Employees	Employees	Employees	Employees	22 Employee	4 Employees	4 Employees