

ORIGINAL

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

(850) 877-6555

FAX (850) 656-4029

www.rsbatorneys.com

REPLY TO ALTAMONTE SPRINGS

CENTRAL FLORIDA OFFICE

600 S. NORTH LAKE BLVD., SUITE 160

ALTAMONTE SPRINGS, FLORIDA 32701

(407) 830-6331

FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.

VALERIE L. LORD, OF COUNSEL

(LICENSED IN TEXAS ONLY)

CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
DAVID F. CHESTER
F. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
STEVEN T. MINDLIN, P.A.
DAREN L. SHIPPY
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE, OF COUNSEL
WAYNE L. SCHIEFELBEIN, OF COUNSEL

March 25, 2003

Ms. Blanca Bayo
Commission Clerk and Administrative Services Director
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RECEIVED-FPSC
MAR 27 AM 10:12
COMMISSION
CLERK

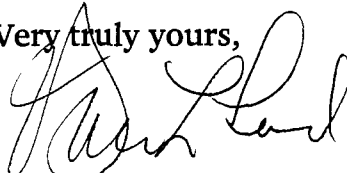
Re: Docket No. 020071-WS; Application of Utilities, Inc. of Florida for a rate increase
Water Service Corp.; Audit Control No. 02-122-3-1
Our File No.: 30057.40

Dear Ms. Bayo:

In connection with the Commission's recent audit of the rate base, capital structure, and net operating income of the Applicant, I enclose the supplemental responses of Utilities, Inc. of Florida to the Staff's Audit Report and Exceptions relating to Water Service Corp.

Please feel free to contact me if you have any questions.

Very truly yours,



VALERIE L. LORD
Of Counsel

VLL/dmp
Enclosures

AUS _____
DAF _____
DMP _____
DOM 3 _____
DTR _____
ECR _____
SCL _____
DPC _____
WMS _____
SEC I _____
OTH _____

cc: Ms. Tricia Merchant (w/enclosure)
Mr. Steven M. Lubertozzi (w/enclosure)
Mr. Donald Rasmussen (w/enclosure)
Mr. David Orr, EI, (w/enclosure)

DOCUMENT NUMBER-DATE

02886 MAR 27 8

FPSC-COMMISSION CLERK

ORIGINAL

WATER SERVICE CORP.

Additional Responses to Audit Control No. 02-122-3-1

Audit Exception No. 1:

Your response mentions a 12/31/01 computer inventory that was supposed to be attached to the response. Staff does not have this attachment. Also, please review the Affiliate Transaction Audit to see if any invoices which were specifically addressed and removed by the auditors can be located. If invoices are located, please send copies. If you cannot find the invoices and they related to any computers in your inventory lists as of 2001, please remove those amounts from both the plant and accumulated depreciation and provide the corrected amounts. Also, provide the corresponding allocation adjustment for Cypress Lakes for both accounts.

Response: Please see the attached 12/31/01 computer inventory list. Two of the five invoices addressed in the Affiliate Transaction Audit have been located. Please see the attached copies of the following invoices:

Acct. 3406020	22204*09834*CDW Comp.	\$3,572.09
Acct. 3406020	23173*11867*JDI Tech.	\$5,728.26

These invoices are included in the 12/31/01 computer inventory list under the heading of *1999 Purchases*.

The remaining three invoices addressed in the Affiliate Transaction Audit have not been located. However, these invoices have not been included in the computer inventory list and are irrelevant to the Company's calculation of computer assets and accumulated depreciation.

The amount allocated to Cypress Lakes in 2001 should be as follows:

Minicomputers	\$565.71
Acc. Depreciation	\$275.34

Please see the attached spreadsheet entitled Water Service Corp.- Minicomputer Plant Assets for details on this allocation.

Audit Exception No. 5:

My reading of the auditor's exception on this expense is that the amounts in this account should be specifically identified to each subsidiary. Common allocations of expenses should only be made for costs related to WSC employees. Please state whether any of these finder's fees are related to WSC allocated employees only or whether the amounts are related to other subsidiaries of UI. If the amounts relate to other subsidiary employees, those amounts should be specifically charged to each individual subsidiary. If they are WSC only, provide the allocation percentage and amount that should be added

back to Cypress Lakes expenses. If they are total company or belong to any employees in subsidiaries other than WSC, provide the amount of finder's fees for WSC only and then provide the allocation percentage and amount for Cypress Lakes.

Response: Please see the attached spreadsheet entitled "WSC Workpapers: Deferred Employment Fees." Additions to the finder's fees account are amortized over three years. Therefore, the \$21,615.33 recorded as expense in 2001 is comprised of the amortized amounts from 1999, 2000, and 2001 additions. Additions for these years and the respective employees hired in these years are as follows:

<u>Year</u>	<u>Employee</u>	<u>Company</u>	<u>Expense</u>
1999	Lasalle Wesley-Nazario	WSC	\$6,750
1999	Daniel Delgado	WSC	\$12,500
1999	Nancy Luppino	WSC	<u>\$12,210</u>
		<i>1999 TOTAL</i>	\$31,460
2000	Ken Ward	WSC	\$7,250
2000	Mircea Schiopu	WSC	<u>\$4,515</u>
		<i>2000 TOTAL</i>	\$11,765
2001	Stephanie Brooks	WSC	\$2,392
2001	Pam McGrain	WSC	\$12,600
2001	Katie Belski	WSC	\$7,000
2001	Steve Lubertozi	WSC	<u>\$21,250</u>
		<i>2001 TOTAL</i>	\$43,242

Please see the attached copies of invoices and checks disbursed for these amounts. In addition, as noted above all expenses related to WSC employees. Therefore, these expenses should be allocated to UI subsidiaries. The amount that should be allocated to Cypress Lakes is \$191 based on an allocation percentage of .883% obtained from Code 1 of the 2001 WSC allocation book.

Audit Exception No. 10

Commission practice for determining the cost of capital is to specifically identify all sources of capital that relate to a utility and allocate any other capital sources based on the pro rata share of capital components allocated from the parent. As such, we specifically identify customer deposits, net credit accumulated deferred income taxes (DITs) and accumulated investment tax credits (ITCs). According to the Staff auditors, the accumulated DIT amounts reflected in each of the MFRs for Sandalhaven, UIF, Cypress Lakes, and Alafaya do not reflect the specific amounts for each subsidiary and are totally incorrect. As such, the auditors recommended allocating the total parent amounts for all sources of capital other than customer deposits. If you have sufficient detail to show the amounts for the subsidiary specific DITs and ITCs, please provide this information. This information should reflect the breakout of the subsidiaries and provide the total company amount, which should agree to the total UI balance that was reflected

in the staff audit. The commission in the past has allocated ITCs and DITs on a total company basis for numerous rate cases, including Florida cities and southern states.

Response: Please see the attached general ledger information pertaining to Accumulated Deferred Income Taxes (“DITs”) and Accumulated Investment Tax Credits (“ITCs”). As requested, attached is a breakout of the DITs for all subsidiaries. The total of the subsidiary DITs agree to the total UI balance. In addition, please see the attached supporting documentation (journal entries, calculations, etc.) to support the entries made in the DIT and ITC accounts for Alafaya, Cypress Lakes, UIF, and Sandalhaven. The Company believes that the amounts recorded in the DIT and ITC accounts for these subsidiaries are correct and should be used in the respective cost of capital calculations.

**Water Service Corp.
Computer Inventory
1999-2001**

Location	Inv. No.	Asset Description	Asset Class	Purchase Date	Amount
1999 PURCHASES					
Northbrook	1770	Philips Magnavox 107s 17" Monitor	MONITOR	1/4/99	293.96
Northbrook	1772	Philips Magnavox 107s 17" Monitor	MONITOR	1/5/99	301.61
Northbrook	1800	LNK MCS TERMINAL	TERMINAL	2/18/99	375.77
Northbrook	1802	US ROBOTICS 56K X2 V.90 MODEM	MODEM	2/22/99	123.12
Northbrook	1803	US ROBOTICS 56K X2 V.90 MODEM	MODEM	2/22/99	123.12
Northbrook	1804	US ROBOTICS 56K X2 V.90 MODEM	MODEM	2/22/99	123.12
Northbrook	1822	CMT Adapter/Charger	Battery Charger	3/5/99	25.00
Northbrook	1829	CMT Adapter/Charger	Battery Charger	3/5/99	25.00
Northbrook	1826	CMT Battery Backup w/Cover and Cables	Battery Backup	3/10/99	0.00
Northbrook	1838	IMAC G3 MOUSE	Mouse	4/1/99	0.00
Northbrook	1839	Power Macintosh G3/266	Computer	4/2/99	1,366.87
Northbrook	1840	Apple Design Keyboard	Keyboard	4/2/99	0.00
Northbrook	1842	Power Macintosh G3/266 Added 32mb of RAM 8/7/2000	Computer	4/2/99	1,541.32
Northbrook	1849	Power Macintosh G3/266	Computer	4/2/99	1,366.87
Northbrook	1855	Power Macintosh G3/266 32 mg Added additional 32 mg of memory on 11/19/99	Computer	4/2/99	1,366.87
Northbrook	1905	Power Macintosh G3/266 32mb RAM Added 32mb of Memory 9/28/2000	Computer	4/2/99	1,548.87
Northbrook	1906	Power Macintosh G3/266 32mbRAM Added 32MB of Memory 9/28/2000	Computer	4/2/99	1,548.86
Northbrook	2201	ADB Keyboard	Keyboard	4/2/99	0.00
Northbrook	1902	Philips Magnavox 107s 17" Monitor	Monitor	6/3/99	280.08
Northbrook	1903	Philips Magnavox 107s 17" Monitor	Monitor	6/3/99	280.08
Northbrook	1913	Philips Magnavox 107s 17" Monitor	Monitor	6/11/99	272.50
Northbrook	1916	Epson Stylus Photo 700 Color printer	Printer	8/17/99	284.44
Northbrook	1918	US Robotics 56K modem	Modem	6/25/99	129.37
Northbrook	1920	ADB Keyboard	Keyboard	6/29/99	0.00
Northbrook	1921	ADB Mouse	Mouse	6/29/99	0.00
Northbrook	1935	Seagate 4.55 gb Hard Drive	Hard Drive	7/1/99	231.87
Northbrook	1922	USB External Floppy Drive	External Drive	7/7/99	101.71
Northbrook	1923	USB to Serial Converter	Adapter	7/7/99	61.50
Northbrook	1936	Seagate 4.55 gb Ultra Wide SCSI Hard drive	Hard Drive	7/8/99	225.04
Northbrook	1937	Seagate 4.55 gb Hard Drive	Hard Drive	7/8/99	225.04
Northbrook	1934	Power Macintosh G3/350 Tower 6GB Hard drive, 64MB RAM, CD Added SCSI Card 7/27/99, Added Serial Adapter 8/2/99	Computer	7/24/99	1,805.67
Northbrook	1968	IBM ThinkPad 600E 6/386 6.4gb Hard drive, 64mb RAM, removable floppy drive and cd drive, External caddy for Floppy drive or CD drive	Laptop - IBM	10/6/99	3,572.09
Northbrook	1975	QMS Magcolor 330EX with 196mb RAM and Hard drive	Printer	10/19/99	5,728.26
Northbrook	1977	APC Back UPS500	UPS	10/29/99	150.31
Northbrook	1978	APC Back UPS500	UPS	10/29/99	150.31
Northbrook	1979	APC Back UPS500	UPS	10/29/99	150.31
Northbrook	1976	Imega USB Zip Drive	External Drive	11/1/99	134.15
Northbrook	1986	AGFA SnapScan	Scanner	11/10/99	136.38
Northbrook	1981	Imac USB Keyboard	Keyboard	11/11/99	0.00
Northbrook	1982	Imac USB Mouse	Mouse	11/11/99	0.00
Northbrook	1984	Imac USB Keyboard	Keyboard	11/11/99	0.00
Northbrook	1985	Imac USB Mouse	Mouse	11/11/99	0.00
Northbrook	1987	Imac G3 350mhz, 64mb, 6gb hd, 10/100 ethernet, 24x cd rom	Computer	11/16/99	1,045.25
Northbrook	1989	Imac USB Mouse	Mouse	11/16/99	0.00
Northbrook	2005	Wand	Barcode Scanner	12/20/99	112.00
Northbrook	2006	EZBarCode	Barcode Scanner	12/20/99	158.00
TOTAL 1999 PURCHASES					25,405.25
2000 PURCHASES					
Northbrook	2010	Compuable USB to 2 Port ADB Adapter	Adapter	1/14/00	47.29
Northbrook	2016	US Robotics 56k v90 External Modem	Modem	1/20/00	103.07
Northbrook	2018	Allied Ethernet Transceiver AT-MX60T	Transceiver	1/26/00	31.95
Northbrook	2012	Princeton 17" monitor Model #E0710	Monitor	2/8/00	299.49
Northbrook	2023	CMT Adapter/Charger	Battery Charger	2/14/00	15.00
Northbrook	2028	iMac G3 350 6GB HD 64MB Ram	Computer	2/23/00	1,064.02
Northbrook	2029	iMac G3 Keyboard	Keyboard	2/23/00	0.00
Northbrook	2030	Mac G3 Mouse	Mouse	2/23/00	0.00
Northbrook	2031	Asante USB 4port Hub	4port USB Hub	2/24/00	41.44
Northbrook	2032	IMEGA USB Zip Drive	Zip Drive	2/24/00	137.06
Northbrook	2049	3Com Palmconnect USB Kit	USB Device	2/24/00	37.19
Northbrook	2050	Keypen Serial Adapter for Mac	USB Device	2/24/00	79.57
Northbrook	2048	Epson Stylus 860 Color Inkjet	Printer	2/26/00	255.00
Northbrook	2038	US Robotics 56k v.90 External Modem	Modem	3/6/00	90.53
Northbrook	2039	Kensington Orbit Track Ball	Mouse	3/7/00	58.44
Northbrook	2051	Apple 17" Studio Display	Monitor	3/10/00	515.31
Northbrook	2052	Apple 17" Studio Display	Monitor	3/10/00	515.31
Northbrook	2041	Power Macintosh G4 400mhz/1mg Cache/128 MB SDRAM/10GB HD/DVD-ROM/56k Modem Added SCSI Card 3/14/2000 Added Stealth Serial Port 3/16/2000	Computer	3/14/00	1,740.07
Northbrook	2042	Power Macintosh G4 Keyboard	Keyboard	3/14/00	0.00
Northbrook	2043	Power Macintosh G4 Mouse	Mouse	3/14/00	0.00
Northbrook	2044	Power Macintosh G4 400mhz/1mg Cache/128 MB SDRAM/10GB HD/DVD-ROM/56k Modem Added SCSI Card 3/14/2000	Computer	3/14/00	1,682.17
Northbrook	2045	Power Macintosh G4 Keyboard	Keyboard	3/14/00	0.00
Northbrook	2046	Power Macintosh G4 Mouse	Mouse	3/14/00	0.00
Northbrook	2053	Compuable KVM 3port Manual swtch	Switch Box	3/14/00	52.55
Northbrook	2056	Epson Stylus 860 Color Inkjet	Printer	3/21/00	211.43
Northbrook	2064	Sony 4x4x24 External Firewire CD-RW	CD ROM Drive	3/25/00	244.44
Northbrook	2057	Compuable KVM 3port Manual swtch	Switch Box	3/27/00	56.92
Northbrook	2069	Allied 8 port 10BT Mini Hub	8 Port HUB	4/3/00	67.10
Northbrook	2061	Power Macintosh 7200/75	Computer	4/5/00	202.50
Northbrook	2062	NEC SuperScript 870 Laser Printer	Printer	4/18/00	300.50
Northbrook	2070	DataProducts Typhoon 20	Printer	4/30/00	2,438.00
Northbrook	2077	Imega 100mb Zip Drive	Zip Drive	5/16/00	105.19
Northbrook	2080	Power Macintosh 6100/66 24MB Replaced memory with a 32MB Kit on 10/03/2000	Computer	5/18/00	243.87
Northbrook	2092	Allied Ethernet Transceiver 10BaseT Adapter	Transceiver	5/31/00	34.40
Northbrook	2095	Power Macintosh 7200/120 16mb 1gb HD CD Rom Added 16 MB RAM (spare)	Computer	6/3/00	220.00
Northbrook	2104	HP LaserJet 2100TN	Printer	6/21/00	1,108.90
Northbrook	2132	APC Back UPS Pro 420	UPS	6/28/00	211.94
Northbrook	2144	ADB Mouse II	Mouse	7/1/00	0.00
Northbrook	2150	Axis 1440 Print Server	Network Device	8/4/00	177.00
Northbrook	2158	IBM ThinkPad 600X 7450 8gb HD, 64MB Ram, 24X CD-Rom, floppy	Laptop - IBM	8/16/00	2,709.45
Northbrook	2162	3COM OfficeConnect Network PC CARD	Network	8/17/00	97.52
Northbrook	2170	iMac G3 400 DV - Indigo 10GB 64MB	Computer	8/23/00	1,068.86
Northbrook	2172	Power Macintosh G4 Pro Mouse - Graphite Optical	Mouse	8/23/00	0.00
Northbrook	2173	Power Macintosh G4 Server - Graphite	Computer	8/23/00	3,023.61
Northbrook	2174	iMac G3 Extended Keyboard - Graphite	Keyboard	8/23/00	0.00
Northbrook	2175	iMac G3 Pro Mouse - Graphite Optical	Mouse	8/23/00	0.00
Northbrook	2185	APC Back UPS Pro 420	UPS	9/7/00	225.67
Northbrook	2188	Apple PowerBook G3/400 8GB 84MB DVD	Laptop - Apple	9/12/00	2,613.52
Northbrook	2189	US Robotics 56K v.90 Modem	Modem	9/21/00	96.85
Northbrook	2191	Compuable KVM 3port Manual swtch	Switch Box	9/27/00	53.14
Northbrook	2203	Bellen 4-port USB Hub	USB Hub	10/26/00	26.63
Northbrook	2211	Yamaha CD-RW 8x6x24 SCSI External CD-ROM	CD ROM Drive	11/14/00	305.66
TOTAL 2000 PURCHASES					22,608.96

2001 PURCHASES

Northbrook	2219	US Robotics Courier v32 bis with ASL	Modem	1/16/01	16.50
Northbrook	2220	US Robotics Courier v32 bis with ASL	Modem	1/16/01	16.50
Northbrook	2225	NEC MultiSync XV15 Monitor (Used)	Monitor	2/16/01	50.00
Northbrook	2226	Macintosh Performa 6360 1.2GB HD, 16MB Ram, CD Rom (Used)	Computer	2/16/01	175.00
Northbrook	2372	NEC MultiSync A500 Monitor (Used)	Monitor	2/16/01	50.00
Northbrook	2230	Apple Pro Graphite Extended Keyboard	Keyboard	2/19/01	0.00
Northbrook	2231	Apple Pro Optical Mouse	Mouse	2/19/01	0.00
Northbrook	2232	Indigo iMac G3/350 7 GB HD, 124MB RAM, CD ROM	Computer	2/19/01	862.07
Northbrook	2233	Apple Pro Graphite Extended Keyboard	Keyboard	2/19/01	0.00
Northbrook	2234	Apple Pro Optical Mouse	Mouse	2/19/01	0.00
Northbrook	2237	USB Iomega Zip Drive (100)	Zip Drive	3/6/01	101.18
Northbrook	2238	Bellon 4port USB Hub	USB Hub	3/6/01	38.79
Northbrook	2239	Indigo iMac G3/350 7 GB HD, 64 MB RAM, CD ROM Added 64 additional memory 3/20/01	Computer	3/22/01	858.75
Northbrook	2240	Apple Pro Graphite Extended Keyboard	Keyboard	3/22/01	0.00
Northbrook	2241	Apple Pro Optical Mouse	Mouse	3/22/01	0.00
Northbrook	2243	Apple Pro Graphite Extended Keyboard	Keyboard	3/22/01	0.00
Northbrook	2244	Apple Pro Optical Mouse	Mouse	3/22/01	0.00
Northbrook	2250	US Robotics Courier v.34	Modem	3/22/01	0.00
Northbrook	2249	DataProducts Typhoon 20	Printer	4/3/01	232.20
Northbrook	2251	Power Macintosh G3/233, 32mb, 4GB HD	Computer	4/6/01	2,115.00
Northbrook	2258	ADB Keyboard	Keyboard	4/9/01	488.00
Northbrook	2259	ADB Mouse	Mouse	4/9/01	0.00
Northbrook	2269	10 port Fast Ethernet Switch 8 connection ports - 2 uplink ports	Network Device	4/13/01	28.62
Northbrook	2270	10 port Fast Ethernet Switch 8 connection ports - 2 uplink ports	Network Device	4/13/01	28.62
Northbrook	2257	Philips 17" monitor - Model 107S21/74N	Monitor	4/17/01	166.04
Northbrook	2261	Indigo iMac G3 Pro Keyboard	Keyboard	4/20/01	0.00
Northbrook	2262	Indigo iMac G3 Pro Mouse	Mouse	4/20/01	0.00
Northbrook	2273	24 Port Allied Telesyn Fast Ethernet Switch (CentreCom FS724)	Network Device	5/1/01	300.34
Northbrook	2274	24 Port Allied Telesyn Fast Ethernet Switch (CentreCom FS724)	Network Device	5/1/01	300.34
Northbrook	2299	Apple Color Stylus 2400	Printer	5/2/01	45.89
Northbrook	2275	24 Port Allied Telesyn Fast Ethernet Swtch (CentreCom FS724)	Network Device	5/4/01	300.33
Northbrook	2276	Acer Veriton 7100 PIV733 10GB HD CD-ROM 128MG RAM Added Modem (32.32) 5/8/2001 Added 128 MB memory 10/3/2001	Computer	5/7/01	938.88
Northbrook	2277	Acer Veriton 7100 USB Keyboard	Keyboard	5/7/01	0.00
Northbrook	2278	Acer Veriton 7100 USB Mouse	Mouse	5/7/01	0.00
Northbrook	2296	Indigo iMac G3/400 10GB HD, 64MB RAM Added 64MB Ram 5/31/2001	Computer	5/31/01	888.33
Northbrook	2301	Indigo iMac G3 Pro Keyboard	Keyboard	5/31/01	0.00
Northbrook	2302	Indigo iMac G3 Pro Mouse	Mouse	5/31/01	0.00
Northbrook	2303	Philips 17" monitor - Model # 107S2174N	Monitor	6/7/01	199.21
Northbrook	2312	Indigo iMac G3/350 6GB HD, 64MB RAM Refurbished Added 128MB Ram 7/6/2001	Computer	7/3/01	775.87
Northbrook	2313	Indigo iMac G3 Pro Keyboard	Keyboard	7/3/01	0.00
Northbrook	2314	Indigo iMac G3 Pro Mouse	Mouse	7/3/01	0.00
Northbrook	2325	Power Mac G4/500 36GB Hard Drive, 512MB RAM, DVD-ROM, Ultra SCSI 3 added SCSI Card 7/27/2001	Computer	7/23/01	1,790.58
Northbrook	2327	Apple Pro Mouse	Keyboard	7/23/01	0.00
Northbrook	2341	Philips 17" monitor - model 107S21	Monitor	9/6/01	191.79
Northbrook	2364	HP LaserJet 2200dn	Printer	9/17/01	1,224.14
Northbrook	2344	Indigo iMac G3/500 CD-ROM 128MB of RAM	Computer	10/16/01	891.09
Northbrook	2389	VST External Floppy Disk Drive	External Drive	10/16/01	74.07
Northbrook	2382	Indigo iMac G3 Pro Keyboard	Keyboard	11/5/01	0.00
Northbrook	2365	Epson Stylus Color C80	Printer	11/5/01	190.28
Northbrook	2390	Iomega USB Zip Drive	External Drive	11/20/01	109.29
TOTAL 2001 PURCHASES					13,475.50

61,489.71

CDW Computer Centers, Inc.
 PO Box 75723
 Chicago, IL 60675-5723
 847-465-6000

INVOICE DATE	INVOICE NUMBER	INVOICE TERMS	DUE DATE
10/06/99	AX00596	Net 30 Days	11/05/99

OUR PART NO.	DESCRIPTION	QTY	QTY	QTY	UNIT PRICE	TOTAL
		ORD	SHIP	B/O		
146422	IBM TP 600E 6/366 6.4GB 64MB 2 MFG# - 26454AU Serial Numbers: 1S26454AU78BNGX2	1	1	C	\$3,340.0	\$3,340.00

ORIGINAL
 INVOICE
 THANK YOU FOR YOUR ORDER

All products sold by CDW are third party products and are subject to the warranties and representations of the applicable manufacturers, including but not limited to Y2K compliance. Accordingly, CDW makes no representation or warranty with respect to the Y2K compliance of product sold.

ORDER DATE 10/06/99	SHIP VIA NITE MOVES MESSENGER	PURCHASE ORDER NO. 100599JC	CUSTOMER NO. 1468334	PRODUCT SUBTOTAL	\$3,340.00
ACCOUNT MANAGER				SHIPPING & HANDLING	\$14.95
				SALES TAX	\$217.10
				INVOICE AMOUNT	\$3,572.05
				AMOUNT DUE	\$3,572.05

Page 1 of 1

SHIP TO:
 UTILITIES INC.
 ATTN: JIM CASADOS
 2335 SANDERS RD
 P.O. 100599JC
 NORTHBROOK, IL 60062-6196

VISIT CDW ON THE INTERNET www.cdw.com
 CDW COMPUTER CENTERS, INC. AN ILLINOIS CORPORATION FEIN 36-3310735

TEAR HERE ▲

SOLD TO:
 UTILITIES INC.
 ATTN ACCTS PAYABLE
 2335 SANDERS RD
 NORTHBROOK, IL 60062-6196

INVOICE NUMBER
AX00596
INVOICE DATE
10/06/99
CUSTOMER NUMBER
1468334

PRODUCT SUBTOTAL	\$3,340.00
SHIPPING & HANDLING	\$14.99
SALES TAX	\$217.10
INVOICE AMOUNT	\$3,572.09
AMOUNT DUE	\$3,572.09

Please Remit Payment To:
 CDW COMPUTER CENTERS, INC.
 PO BOX 75723
 CHICAGO, IL 60675-5723

JDI Technologies, Inc.

INVOICE NO: INV 037325

21250 Califa Street Bldg. #102, Woodland Hills, CA 91367

Phone (818) 884-9090 Fax (818) 884-4492

INVOICE

SOLD TO: Utilities, Inc.
2335 Sanders Road

SHIP TO: Utilities, Inc.
2335 Sanders Road

Northbrook IL 60062
Att: Accts Payable

Northbrook IL 60062
Att: Bobbi Loiacano

Account No.		Salesperson	Purchase Order No.		Ship Via	Terms	Date	Page		
UTIL500		150	101499JC		GROUND	Net 30	10/19/99	1		
Qty. Ordered	Qty. Shipped	Qty. Bk Ord.	Item No.	Description	Serial No.	Unit Price	Extended Price			
1	1	0	5250168-400	Printer, QMS 330 EX Magicolor		4,850.00	4,850.00			
1	1	0	1710316-001	Feeder, 750 Sheet QMS	5250168-400	775.00	775.00			
<p><i>Stay Jim Casades</i></p>				<p>002 0005 3406020</p>						

Conditions of Sale: Returns must be authorized by our Customer Service Department. All unauthorized returns subject to a restocking charge of 25% plus all freight. Returns on shop worn merchandise not accepted. Damages must be reported to the carrier immediately and to us within 10 days. All products shipped F.O.B.-ORIGIN unless specified differently on this invoice.	Sale Amount	5,625.00
	Miscellaneous	0.00
	Sales Tax	0.00
	Freight	103.26
	Payment Received	0.00
Total		\$5,728.26

Thank You

**Water Service Corp.
Minicomputer Plant Assets**

A: 12/31/01

<u>Year</u>	<u>Total Inventory</u>	<u>1999 Depr.</u>	<u>2000 Depr.</u>	<u>2001 Depr.</u>	<u>Accum. Depr.</u>
1999	25,405.25	4,234.21 *	8,468.42	8,468.42	21,171.04
2000	22,608.96		3,768.16 •	7,536.32	11,304.48
2001	<u>13,475.50</u>	<u> </u>	<u> </u>	<u>2,245.92 •</u>	<u>2,245.92</u>
	61,489.71	4,234.21	12,236.58	18,250.65	34,721.44

* Half year convention used on first year of depreciation.

** Minicomputers are depreciated over 3 years using straight-line depreciation.

Balance as of 12/31/99:

Minicomputers	25,405.25
Acc. Depreciation	4,234.21
Net Inventory	<u>21,171.04</u>

Balance as of 12/31/00:

Minicomputers	48,014.21
Acc. Depreciation	16,470.79
Net Inventory	<u>31,543.43</u>

Balance as of 12/31/01:

Minicomputers	61,489.71
Acc. Depreciation	34,721.44
Net Inventory	<u>26,768.27</u>

2001 Allocation to Cypress Lakes:

Minicomputers	565.71 @
Acc. Depreciation	275.34 &
Net Inventory	<u>290.36</u>

@ The allocation percentage for Cypress Lakes for Minicomputers is .92% in accordance with Code 4 in the 2001 WSC Allocation book.

& The allocation percentage for Cypress Lakes for Acc. Depreciation is .793% in accordance with Code 5 in the 2001 WSC Allocation book.

WSC Workpapers
Deferred Employment Fees (1862043)
12/31/01

WP 6

Year	Additions to Account	Amort Rate	Amortization					Check total
			Accumulated	2001	2002	2003	2004	
1999	31,460.00	33.33%	(15,730.00)	(10,486.67)	(5,243.33)			(31,460.00)
2000	11,765.00	33.33%	(1,960.83)	(3,921.67)	(3,921.67)	(1,960.83)		(11,765.00)
2001	<u>43,242.00</u>	33.33%	<u>0</u>	<u>(7,207.00)</u>	<u>(14,414.00)</u>	<u>(14,414.00)</u>	<u>(7,207.00)</u>	<u>(43,242.00)</u>
	86,467.00		(17,690.83)	(21,615.33)	(23,579.00)	(16,374.83)	(7,207.00)	(86,467.00)
Check Cost		86,467.00						
Accumulated amort		<u>(17,690.83)</u>						
Balance		68,776.17						
Per TB		<u>68,776.17</u>						
Difference		<u><u>-</u></u>						

21,615.33 Record 12/12 Amortization at 12/31/01
Total to JE 612

Note: 1/2 year convention is used, therefore, only half of a full years amortization is taken on the current year items.

WATER SERVICE CORPORATION
 AN AFFILIATE OF UTILITIES, INC.
 2335 SANDERS
 NORTHBROOK, IL 60062

2000

DATE July 7, 1999

2-77
710

PAY TO THE ORDER OF Matthews Professional Employment Specs., LP. \$ 6,750.00

Six Thousand Seven Hundred Fifty Dollars and no/100***** DOLLARS

American National Bank
 and Trust Company of Chicago • Chicago, Illinois 60690

A **BANK ONE** Company

WATER SERVICE CORPORATION

[Signature]
NOT NEGOTIABLE

WATER SERVICE CORPORATION
 AN AFFILIATE OF UTILITIES, INC.

DELUXE - FORM DVCP-3 V-SPL UO596

EMPLOYEE NAME: _____ DATE: _____

EARNINGS:

REGULAR EARNINGS
 OTHER EARNINGS

DEDUCTIONS:

FEDERAL INCOME TAX
 STATE INCOME TAX
 SOCIAL SECURITY TAX
 MEDICARE TAX
 OTHER:

AR

Finders Fee - Lasalle Wesley-Nazario \$6,750.00

TOTAL EARNINGS:

TOTAL DEDUCTIONS

NET CHECK

De malle RD

DATE	NUMBER
6/30/99	14204

WS PROFESSIONAL EMPLOYMENT SPECS., L.P.

P.O BOX 9002
 GURNEE, IL 60031
 (847) 336-3700
 FAX (847) 336-7650

311 E. PARK AVENUE
 LIBERTYVILLE, IL 60048
 (847) 367-1117
 FAX (847) 367-8823

505 N. WOLF ROAD
 WHEELING, IL 60090
 (847) 215-0060
 FAX (847) 215-8506

TO: MS. BOBBI LOIACANO
 UTILITIES, INC.
 2335 SANDERS ROAD
 NORTHBROOK, IL 60062-6196 498-6440

V9387

SERVICES RENDERED IN THE PLACEMENT OF:

NAME: LASALLE WESLEY-NAZARIO

POSITION: OPERATIONS ASSISTANT	PLACED BY: BAKER
HIRED: 6/10/99	JOB ORDER NO: 175 MAY
STARTED: 6/28/99	DUE DATE: 7/18/99

*OK to Pay
 Baker
 7-1-99*

AMOUNT OF FEE: NET 21 DAYS-----BALANCE DUE \$6,750.00

PLEASE SEND REMITTANCE TO P.O. BOX 9002, GURNEE, IL 60031

WATER SERVICE CORPORATION
 AN AFFILIATE OF UTILITIES, INC.
 2335 SANDERS
 NORTHBROOK, IL 60062

2008

DATE September 2, 1999 2-77
710

PAY TO THE ORDER OF Romac International Inc \$ 12,500.00

Twelve Thousand Five Hundred and 00/100*** DOLLARS

American National Bank
 and Trust Company of Chicago • Chicago, Illinois 60690

A **BANK ONE** Company

WATER SERVICE CORPORATION

NOT NEGOTIABLE

WATER SERVICE CORPORATION
 AN AFFILIATE OF UTILITIES, INC.

DELUXE - FORM DVCP-3 V-SPL U0596

EMPLOYEE NAME: Daniel Delgado #15489

DATE:

EARNINGS:

REGULAR EARNINGS

OTHER EARNINGS

TOTAL EARNINGS:

DEDUCTIONS:

FEDERAL INCOME TAX

STATE INCOME TAX

SOCIAL SECURITY TAX

MEDICARE TAX

OTHER:

TOTAL DEDUCTIONS

NET CHECK



ROMAC INTERNATIONAL

20 NORTH WACKER DRIVE SUITE 2850

CHICAGO ILLINOIS 60606

312-263-0902 FAX 312-263-3023

www.romac.com

INVOICE

August 30, 1999

Invoice No. 15489

Utilities, Inc.
2335 Sanders Rd.
Northbrook, IL 60062

For professional services rendered	\$ 15,000.00
Less Discount	<u>\$ 2,500.00</u>
Total Fee	<u>\$ 12,500.00</u>

Applicant: **Daniel Delgado**

Start Date: **August 30, 1999**

Our guarantee policy is applicable only when this invoice is remitted within ten (10) days of the starting date.

PLEASE REMIT TO:

Romac International, Inc.
P.O. Box 277997
Atlanta, Georgia 30384-7997

WATER SERVICE CORPORATION
 AN AFFILIATE OF UTILITIES, INC.
 2335 SANDERS
 NORTHBROOK, IL 60062

2025

DATE 11/15/99

2-77
710

PAY TO THE ORDER OF Account Resource \$12,210.00

Twelve Thousand Two Hundred Ten and 00/100**

DOLLARS

American National Bank
 and Trust Company of Chicago • Chicago, Illinois 60690
 A **BANK ONE** Company

WATER SERVICE CORPORATION

[Signature]
NOT NEGOTIABLE

WATER SERVICE CORPORATION
 AN AFFILIATE OF UTILITIES, INC.

DELUXE - FORM DVCP-3 V-SPL UO596

EMPLOYEE NAME: Nancy Luppino

DATE: 11/8/99

EARNINGS:

REGULAR EARNINGS
 OTHER EARNINGS

DEDUCTIONS:

FEDERAL INCOME TAX
 STATE INCOME TAX
 SOCIAL SECURITY TAX
 MEDICARE TAX
 OTHER:

TOTAL EARNINGS:

TOTAL DEDUCTIONS

NET CHECK 12,210.00

The public entity

12. Account with the nominee

payments made in the course of the "Other payments" include incorrect TIN, "Other payments" include

Form W-7 to apply for an ITIN or Form Social Security Administration Office, get

remitt to:

CK# 2025
11/15/99

DATE

Account Resource

P.O. Box 87572
Carol Stream, IL 60188-7572
(847) 991-2800

002 0005 1862043

11/08/99

Utilities
2335 Sanders Rd.
Northbrook, IL 60062

Attention: John Haynes

INVOICE
NUMBER

99296

847-498-6440

DATE STARTED	ORDER NUMBER	NAME	PLACED BY		AMOUNT
11/08/99		Nancy Luppino	MF	DR	
BALANCE DUE					\$12210

One year pro-rated, replacement guarantee per schedule.
Extended guarantee is contingent upon payment within 10 days of start.

ck # 2025

2099

WATER SERVICE CORPORATION

AN AFFILIATE OF UTILITIES, INC.

2335 SANDERS
NORTHBROOK, IL 60062

DATE July 5, 2000

2-77
710

PAY TO THE
ORDER OF

Select Staffing

\$7250.00

*****Seven Thousand Two Hundred Fifty and 00/100***** DOLLARS

American National Bank
and Trust Company of Chicago • Chicago, Illinois 60690

A **BANK ONE** Company

WATER SERVICE CORPORATION

[Signature]
NOT NEGOTIABLE

WATER SERVICE CORPORATION
AN AFFILIATE OF UTILITIES, INC.

DELUXE - FORM DVCP-3 V-SPL UO596

DATE: 7/5/00

EMPLOYEE NAME: _____

EARNINGS:

REGULAR EARNINGS

OTHER EARNINGS

AGENCY FEE
Ken Ward

\$7250.00

\$7250.00

TOTAL EARNINGS:

DEDUCTIONS:

FEDERAL INCOME TAX

STATE INCOME TAX

SOCIAL SECURITY TAX

MEDICARE TAX

OTHER:

TOTAL DEDUCTIONS

*JE entry
2/5/00*

NET CHECK

\$7250.00

Please remit to:

DATE



06/28/00

P.O. Box 4271 - Dept. A
Carol Stream, IL 60197-4271
(847) 995-9300

Utilities, Inc.
2335 Sanders Rd.
Northbrook, IL 60062

ATTN: Patty Owens

INVOICE
NUMBER

00374

847-498-6440

DATE STARTED	ORDER NUMBER	NAME	PLACED BY		AMOUNT
06/28	BZ-61	Ken Ward	BZ/KV	JP	\$8410
		Less discount			<u>-1160</u>
		BALANCE DUE			<u>\$7250</u>

P. Owens
7/5/00

1 Year Pro-Rated Guarantee

10 Days Net

Special guarantee & discount void if payment is not received within 10 days of start date.

2036

WATER SERVICE CORPORATION

AN AFFILIATE OF UTILITIES, INC.
2335 SANDERS
NORTHBROOK, IL 60062

DATE 1/3/0000

2-77
710

PAY TO THE ORDER OF Matthews Professional Employment S \$ 4,515.00

Four Thousand Five Hundred Fifteen and 00/100** DOLLARS

American National Bank
and Trust Company of Chicago • Chicago, Illinois 60690

A **BANK ONE** Company

WATER SERVICE CORPORATION

[Signature]
NOT NEGOTIABLE

WATER SERVICE CORPORATION
AN AFFILIATE OF UTILITIES, INC.

DELUXE - FORM DVCP-3 V-SPL UO596

EMPLOYEE NAME: Mircea Schiopu

DATE: _____

EARNINGS:

REGULAR EARNINGS
OTHER EARNINGS

002-0005-18643

TOTAL EARNINGS:

DEDUCTIONS:

FEDERAL INCOME TAX
STATE INCOME TAX
SOCIAL SECURITY TAX
MEDICARE TAX
OTHER:

TOTAL DEDUCTIONS

NET CHECK

NEWS PROFESSIONAL EMPLOYMENT SPECS., L.P.

P.O BOX 9002
GURNEE, IL 60031
(847) 336-3700
FAX (847) 336-7650

311 E. PARK AVENUE
LIBERTYVILLE, IL 60048
(847) 367-1117
FAX (847) 367-8823

DATE	NUMBER
12/8/99	#14648

[Handwritten scribble]

505 N. WOLF ROAD
WHEELING, IL 60090
(847) 215-0060
FAX (847) 215-8506

TO: MS. PATTI OWENS
UTILITIES, INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

498-6440

SERVICES RENDERED IN THE PLACEMENT OF:

NAME: MIRCEA SCHIOPU

[Large handwritten oval]

POSITION: MAIL CLERK

PLACED BY:

SMITH

HIRED: 11/29/99

JOB ORDER NO:

214 OCT.

STARTED: 12/6/99

DUE DATE:

12/26/99

P. Caddie

AMOUNT OF FEE: NET 21 DAYS-----BALANCE DUE \$4,515.00

PLEASE SEND REMITTANCE TO P.O. BOX 9002, GURNEE, IL 60031

WATER SERVICE CORPORATION
 AN AFFILIATE OF UTILITIES, INC.
 2335 SANDERS
 NORTHBROOK, IL 60062

2112

DATE December 15, 2000

2-77
710

PAY TO THE ORDER OF Select Staffing

\$2392.00

*****Two Thousand Three Hundred Ninety Two and 00/100***** DOLLARS

American National Bank
 and Trust Company of Chicago • Chicago, Illinois 60690
 A **BANK ONE** Company

WATER SERVICE CORPORATION

NOT NEGOTIABLE

WATER SERVICE CORPORATION
 AN AFFILIATE OF UTILITIES, INC.

DELUXE - FORM DVCP-3 V-SPL UO596

EMPLOYEE NAME: _____

DATE: 12/15/00

EARNINGS:

REGULAR EARNINGS

OTHER EARNINGS

Recruiting Fee for:
 Stephanie Brooks

TOTAL EARNINGS:

DEDUCTIONS:

FEDERAL INCOME TAX

STATE INCOME TAX

SOCIAL SECURITY TAX

MEDICARE TAX

OTHER:

TOTAL DEDUCTIONS

NET CHECK \$2392.00

Handwritten signature and date:
 12/15/00

Please remit to:

DATE

Select Staffing

12/11/00

P.O. Box 4271 - Dept. A
Carol Stream, IL 60197-4271
(847) 995-9300

Utilities, Inc.
2335 Sanders Rd.
Northbrook, IL 60062

INVOICE
NUMBER

00752

ATTENTION: Patty Owens

847-498-6440

DATE STARTED	ORDER NUMBER	NAME	PLACED BY		AMOUNT
12/11	BZ-96	Stephanie Brooks	BZ	CE	\$8410
		Less discount			<u>-1160</u>
		Subtotal			\$7250
		Less credit for Ken Ward			<u>-4858</u>
		BALANCE DUE			\$2392

10 Days Net

Discount void if payment is not received within 10 days of start date.

WATER SERVICE CORPORATION
 AN AFFILIATE OF UTILITIES, INC.
 2335 SANDERS
 NORTHBROOK, IL 60062

2113

DATE 12/27/00

$\frac{2-77}{710}$

PAY TO THE ORDER OF Robert Half \$ 12,600.00

Twelve Thousand Six Hundred and 00/100**
 _____ DOLLARS

American National Bank
 and Trust Company of Chicago • Chicago, Illinois 60690
 A **BANK ONE** Company

WATER SERVICE CORPORATION

NOT NEGOTIABLE

WATER SERVICE CORPORATION
 AN AFFILIATE OF UTILITIES, INC.

EMPLOYEE NAME: Pam Mcgrain DELUXE - FORM DVCP-3 V-SPL UO596 DATE: 12/27/00

EARNINGS: REGULAR EARNINGS OTHER EARNINGS		DEDUCTIONS: FEDERAL INCOME TAX STATE INCOME TAX SOCIAL SECURITY TAX MEDICARE TAX OTHER:	
TOTAL EARNINGS:		TOTAL DEDUCTIONS	
NET CHECK			



Page: 1
 Invoice Date: 11/24/2000
 Invoice No: 03992114
 Customer Number: 130-000961-000
 Fed Tax ID: 94-1648752

Professional Services Invoice - DUE UPON RECEIPT

Personal & Confidential
 John Haynes
 UTILITIES INCORPORATED
 2335 SANDERS RD
 NORTHBROOK IL 60062-6108

Please Remit To:
 Robert Half
 FILE 73484
 P.O. BOX 60000
 San Francisco CA 94160-3484

Line	Candidate Placed	Candidate Start Date	Amount
1	Mcgrain, Pamela C	12/04/2000	\$ 12,600.00

PAY 11/2/00 *akg*

TOTAL AMOUNT DUE :	\$ 12,600.00
---------------------------	---------------------

Any questions regarding this invoice please call:
 (800) 356-1994

For qualified accounting and finance professionals please call:
 (847) 480-1556

Please detach and return this remittance stub with your payment.

Thank you for choosing Robert Half!

Robert Half
 FILE 73484
 P.O. BOX 60000
 San Francisco CA 94160-3484

Customer Number	Invoice Number	Total Amount
130-000961-000	03992114	\$ 12,600.00

13000096100003992114012600006

WATER SERVICE CORPORATION
 AN AFFILIATE OF UTILITIES, INC.
 2335 SANDERS
 NORTHBROOK, IL 60062

2148

DATE April 30, 2001

2-77
710

PAY TO THE ORDER OF Fellows Placement Inc.

\$7,000.00

*****Seven Thousand and 00/100***** DOLLARS

American National Bank
 and Trust Company of Chicago • Chicago, Illinois 60690
 A **BANK ONE** Company

WATER SERVICE CORPORATION

[Signature]
NOT NEGOTIABLE

WATER SERVICE CORPORATION
 AN AFFILIATE OF UTILITIES, INC.

DELUXE - FORM DVCP-3 V-SPL UO596

EMPLOYEE NAME: _____

DATE: 4/30/01

EARNINGS:

REGULAR EARNINGS
 OTHER EARNINGS

Katie Belski
 Data Entry
 Invoice #5081 \$7,000.00

\$7,000.00

TOTAL EARNINGS:

DEDUCTIONS:

FEDERAL INCOME TAX
 STATE INCOME TAX
 SOCIAL SECURITY TAX
 MEDICARE TAX
 OTHER:

TOTAL DEDUCTIONS

NET CHECK **\$7,000.00**

*Joe Dine
 4/30/01*

INVOICE

West Coast Regional Office
101 Rowland Way, Suite 240
Novato, CA 94945
Phone: 415-893-0232

FELLOWS
PLACEMENT INC

Midwest Regional Office
1411 Opus Place, Suite 118
Downers Grove, IL 60515
Phone: 888-968-5521

JOHN HAYNES
UTILITIES INC.
2335 SANDERS ROAD
NORTHBROOK, IL 60062

► Invoice No. 5081
► Date 04/05/01

(847)498-6440

HIRE DATE 04/05/01	START DATE 04/23/01	PLACED BY EDWARDS/EDWARDS
SERVICES RENDERED IN THE PLACEMENT OF		FEE AMOUNT
KATIE BELSKI DATA ENTRY		5,700
002 - 0005 - 181602023		

Payment terms: Payable upon receipt and to avoid a 1.5% penalty your payment must be received in 30 da

CALIFORNIA OFFICES:
San Francisco, Redwood City, San Jose, East Bay, Novato

ILLINOIS C
Chicago, Downers Grove, Buffalo Grove, Rosemont, Sch

A Women & Minority Business Enterprise

WATER SERVICE CORPORATION
AN AFFILIATE OF UTILITIES, INC.
2335 SANDERS
NORTHBROOK, IL 60062

2172

DATE June 16, 2001

2-77
710

PAY TO THE
ORDER OF

kforce.com

\$ 21,250.00

*****Twenty one thousand two hundred fifty and 00/100*****

DOLLARS

American National Bank
and Trust Company of Chicago • Chicago, Illinois 60690

A **BANK ONE** Company

WATER SERVICE CORPORATION

NOT NEGOTIABLE

WATER SERVICE CORPORATION
AN AFFILIATE OF UTILITIES, INC.

DELUXE - FORM DVCP-3 V-SPL U0596

EMPLOYEE NAME: _____

DATE: _____

EARNINGS:

REGULAR EARNINGS

OTHER EARNINGS

Finders Fee Steve Lubertozzi

TOTAL EARNINGS:

DEDUCTIONS:

FEDERAL INCOME TAX

STATE INCOME TAX

SOCIAL SECURITY TAX

MEDICARE TAX

OTHER:

TOTAL DEDUCTIONS

NET CHECK

U0596

For inquiries regarding this invoice, please call 1-800-433-1507.



ORIGINAL

INVOICE DATE	PA
04-JUN-2001	1

INVOICE
1469640

SOLD TO: Utilities, Inc.
2335 Sanders Rd.
Northbrook, IL 60062-
ATTN: CARL WENZ

REMIT TO: kforce.com *
PO BOX 277997
ATLANTA, GA 30384-7997

*formerly Romac/Source Services

INVOICE DATE	CUSTOMER NUMBER	PURCHASE ORDER NUMBER	PAYMENT TERMS	*DUE DATE
04-JUN-2001	00010675			14-JUN-2001

BILLED	EMPLOYEE / DATE(S) WORKED	RATE	AMOUNT
--------	---------------------------	------	--------

Close ID 25320

For Services Rendered
Applicant : Lubertozzi Steven M
Start Date : 06/11/2001

21,250.00

OK @

SUB TOTAL			21,250.00
-----------	--	--	-----------

For inquiries regarding this invoice, please call 1-888-435-7957.

Total Utilities, Inc.

PERIOD ENDING: 12/31/01 12:48:33 25 FEB 2002 (NV.CO.TB.LY) PAGE 14
 COMPANY: C-99.ALL.COS UTILITIES, INC. CONSOLIDATED

DETAIL TB BY COMPANY

U T I L I T I E S , I N C O R P O R A T E D

DETAIL TRIAL BALANCE

ACCOUNT	DESCRIPTION	BEG-BALANCE	CURRENT	END-BALANCE
-----	-----	-----	-----	-----
1865069	AMORT - TANK MAINT&REP (SWR) -9	149,437.00-	6,825.00	142,612.00-
186.2	OTHER DEFERRED CHARGES	542,275.82	42,016.88	584,292.70
1901011	DEF FED TAX - CIAC PRE 1987	2,405,460.88	0.00	2,405,460.88
1901012	DEF FED TAX-TAP FEE POST 2000	340.00	1,132,484.00	1,132,824.00
1901015	DEF FED TAX - IDC	68,077.00-	0.00	68,077.00-
1901020	DEF FED TAX - RATE CASE	560,338.00-	6,719.00-	567,057.00-
1901021	DEF FED TAX - DEF MAINT	471,312.00-	88,163.00	383,149.00-
1901022	DEF FED TAX - OTHER OPERATION	965,654.76-	74,739.00	890,915.76-
1901023	FED INC TAX - SOLD CO.	4,899,804.00-	0.00	4,899,804.00-
1901024	DEF FED TAX - ORGN EXP	1,018,330.00-	182,621.00-	1,200,951.00-
1901025	DEF FED TAX - BAD DEBTS '86	112,678.00	0.00	112,678.00
1901026	DEF FED TAX - BAD DEBTS CURRENT	38,612.00-	15,952.00	22,660.00-
1901031	DEF FED TAX - DEPRECIATION	10,866,333.00-	967,722.00-	11,834,055.00-
1901032	DEF FED TAX - PRE ACRS	13,575.00-	0.00	13,575.00-
1901046	DEF FED TAX - AMT	15,409.00-	0.00	15,409.00-
1901047	DEF FED TAX - RES CAP FEE	93,251.00	22,033.00-	71,218.00
190.1	ACCUM DEFERRED FIT	16,305,714.88-	132,243.00	16,173,471.88-
1902011	DEF ST TAX - CIAC PRE 1987	878,850.00	0.00	878,850.00
1902012	DEF ST TAX-TAP FEE POST 2000	0.00	220,766.00	220,766.00
1902020	DEF ST TAX - RATE CASE	113,971.00-	6,182.00	107,789.00-
1902021	DEF ST TAX - DEF MAINT	90,252.00-	12,194.00	78,058.00-
1902022	DEF ST TAX - OTHER OPERATIONS	2,777.00	28,429.00	31,206.00
1902023	DEF ST TAX - SOLD CO.	840,584.00-	0.00	840,584.00-
1902031	DEF ST TAX - DEPRECIATION	590,667.00-	76,333.00-	667,000.00-
1902047	DEF ST TAX - RES CAP FEE	19,591.00	5,088.00-	14,503.00
190.2	ACCUM DEFERRED SIT	734,256.00-	186,150.00	548,106.00-
2021010	COMMON STOCK	650,410.70-	0.00	650,410.70-
2021020	COMMON STOCK SUBSCRIBED	2,000.00-	0.00	2,000.00-
2161030	TREASURY STOCK	19,219.91	0.00	19,219.91
202.1	COMMON STOCK & CS SUBSCR	633,190.79-	0.00	633,190.79-
2031000	DEFERRED COMP-RESTRICTED STOCK	0.50	0.00	0.50
203.1	DEFERRED COMP-RESTRICTED STOCK	0.50	0.00	0.50
2071000	PREM ON COMMON STOCK	1,021,539.40-	0.00	1,021,539.40-
207.1	PREMIUM ON COMMON STOCK	1,021,539.40-	0.00	1,021,539.40-
2111000	PAID-IN CAPITAL	19,273,693.22-	0.00	19,273,693.22-
211.1	PAID IN CAPITAL	19,273,693.22-	0.00	19,273,693.22-

Subsidiary Breakout (190.1)

PERIOD ENDING: 12/31/02
ACCOUNT BALANCES

08:27:42 24 MAR 2003 (CO.ACCT.LYTD) PAGE 1

UTILITIES, INCORPORATED

ACCOUNT BALANCES

COMPANY	SUBDIV	ACCOUNT	PYA.YTD	2PYA.YTD	3PYA.YTD	PYA-2PYA
001	ALL	CO 190.1	(4,839,211.76)	(3,055,728.76)	(3,831,751.76)	(1,783,483.00)
002	ALL	CO 190.1	(312,418.00)	(353,149.00)	(334,132.00)	40,731.00
005	ALL	CO 190.1	(46,868.00)	(47,416.00)	(47,884.00)	548.00
006	ALL	CO 190.1	(99,718.00)	(87,223.00)	(79,915.00)	(12,495.00)
007	ALL	CO 190.1	(11,633.00)	(8,292.00)	(7,725.00)	(3,341.00)
008	ALL	CO 190.1	(7,932.00)	(8,239.00)	(9,061.00)	307.00
009	ALL	CO 190.1	(33,157.00)	(29,061.00)	(27,404.00)	(4,096.00)
011	ALL	CO 190.1	(5,946.00)	(5,761.00)	(5,894.00)	(185.00)
012	ALL	CO 190.1	(8,428.00)	(4,200.00)	(4,130.00)	(4,228.00)
013	ALL	CO 190.1	(74,519.00)	(65,273.00)	(54,139.00)	(9,246.00)
014	ALL	CO 190.1	(248,722.00)	(217,021.00)	(196,010.00)	(31,701.00)
015	ALL	CO 190.1	(19,877.00)	(15,779.00)	(14,585.00)	(4,098.00)
016	ALL	CO 190.1	(62,761.00)	(48,726.00)	(50,440.00)	(14,035.00)
017	ALL	CO 190.1	(25,383.00)	(7,348.00)	(10,042.00)	(18,035.00)
018	ALL	CO 190.1	(24,430.00)	(21,480.00)	(20,307.00)	(2,950.00)
020	ALL	CO 190.1	(32,639.00)	(28,457.00)	(25,862.00)	(4,182.00)
021	ALL	CO 190.1	(1,026.00)	0.00	0.00	(1,026.00)
022	ALL	CO 190.1	(10,120.00)	(9,305.00)	(8,631.00)	(815.00)
023	ALL	CO 190.1	(13,975.00)	(12,899.00)	(12,768.00)	(1,076.00)
024	ALL	CO 190.1	(232,869.00)	(203,470.00)	(189,576.00)	(29,399.00)
025	ALL	CO 190.1	(14,360.00)	(3,579.00)	0.00	(10,781.00)
026	ALL	CO 190.1	(145,345.00)	(144,518.00)	(146,300.00)	(827.00)
027	ALL	CO 190.1	(6,916.00)	(2,005.00)	0.00	(4,911.00)
028	ALL	CO 190.1	(11,798.00)	(11,890.00)	(10,899.00)	92.00
029	ALL	CO 190.1	(13,123.00)	(11,217.00)	(10,440.00)	(1,906.00)
030	ALL	CO 190.1	(23,703.00)	(22,501.00)	(23,578.00)	(1,202.00)
031	ALL	CO 190.1	(2,635.00)	(2,075.00)	(6,859.00)	(560.00)
034	ALL	CO 190.1	(145,760.00)	(67,421.00)	(26,543.00)	(78,339.00)
035	ALL	CO 190.1	(245,466.00)	(194,447.00)	(180,427.00)	(51,019.00)
036	ALL	CO 190.1	(664,664.00)	(650,788.00)	(649,137.00)	(13,876.00)
038	ALL	CO 190.1	(557,445.00)	(523,440.00)	(503,220.00)	(34,005.00)
040	ALL	CO 190.1	(392,556.00)	(1,369,372.00)	(912,315.00)	976,816.00
041	ALL	CO 190.1	(48,263.00)	(41,243.00)	(39,115.00)	(7,020.00)
042	ALL	CO 190.1	(41,357.00)	(33,627.00)	(29,711.00)	(7,730.00)
043	ALL	CO 190.1	(145,954.00)	(134,997.00)	(124,651.00)	(10,957.00)
044	ALL	CO 190.1	(254,625.00)	(228,689.00)	(207,238.00)	(25,936.00)
047	ALL	CO 190.1	(21,146.00)	(45,733.00)	(88,710.00)	24,587.00
050	ALL	CO 190.1	(39,651.00)	(66,177.00)	(69,908.00)	26,526.00
051	ALL	CO 190.1	44,399.00	(4,908.00)	0.00	49,307.00
052	ALL	CO 190.1	(74,468.00)	(84,178.00)	(125,412.00)	9,710.00
053	ALL	CO 190.1	(214,281.00)	(210,054.00)	(211,176.00)	(4,227.00)
055	ALL	CO 190.1	177,425.00	256,643.00	283,859.00	(79,218.00)
056	ALL	CO 190.1	(24,874.00)	(23,874.00)	(27,432.00)	(1,653.00)
057	ALL	CO 190.1	(145,286.00)	(133,903.00)	(121,127.00)	(11,383.00)
058	ALL	CO 190.1	(49,164.00)	(50,082.00)	(38,578.00)	918.00
060	ALL	CO 190.1	(385,292.00)	(347,858.00)	(345,473.00)	(37,434.00)
061	ALL	CO 190.1	7,024.00	6,898.00	4,384.00	126.00
062	ALL	CO 190.1	(3,414.00)	(394.00)	(647.00)	(3,020.00)
064	ALL	CO 190.1	(125,515.00)	(100,860.00)	(90,795.00)	(24,655.00)
065	ALL	CO 190.1	(112,128.00)	(89,205.00)	(78,785.00)	(22,923.00)

U T I L I T I E S , I N C O R P O R A T E D

ACCOUNT BALANCES

COMPANY	SUBDIV	ACCOUNT	PYA.YTD	2PYA.YTD	3PYA.YTD	PYA-2PYA
066	ALL	CO 190.1	(227,198.00)	(209,407.00)	(193,469.00)	(17,791.00)
067	ALL	CO 190.1	(221,874.00)	(490,585.00)	(484,951.00)	268,711.00
068	ALL	CO 190.1	(204,913.00)	(184,672.00)	(171,628.00)	(20,241.00)
069	ALL	CO 190.1	(116,686.00)	(228,133.00)	(266,459.00)	111,447.00
070	ALL	CO 190.1	(1,371,303.00)	(1,336,464.00)	(1,309,721.00)	(34,839.00)
071	ALL	CO 190.1	(2,150.00)	0.00	0.00	(2,150.00)
072	ALL	CO 190.1	(19,213.00)	(11,083.00)	(8,720.00)	(8,130.00)
073	ALL	CO 190.1	(54,950.00)	(25,719.00)	(34,709.00)	(29,231.00)
074	ALL	CO 190.1	(40,844.00)	(40,844.00)	(40,704.00)	(562.00)
075	ALL	CO 190.1	(191,821.00)	(167,871.00)	(156,588.00)	(23,950.00)
077	ALL	CO 190.1	(87,155.00)	(83,794.00)	(77,633.00)	(3,361.00)
079	ALL	CO 190.1	(435,165.00)	(405,598.00)	(400,854.00)	(29,567.00)
080	ALL	CO 190.1	(2,463,344.00)	(2,285,234.00)	(2,247,294.00)	(178,110.00)
081	ALL	CO 190.1	(44,451.00)	(52,285.00)	(52,112.00)	7,834.00
083	ALL	CO 190.1	(691,823.00)	(677,559.00)	(649,166.00)	(14,264.00)
085	ALL	CO 190.1	(24,055.00)	(21,714.00)	(21,407.00)	(2,341.00)
086	ALL	CO 190.1	(111,101.00)	(109,542.00)	(109,184.00)	(1,559.00)
087	ALL	CO 190.1	(4,449.00)	(52,590.00)	(59,015.00)	48,141.00
088	ALL	CO 190.1	22,938.00	(16,321.00)	(109,317.00)	39,259.00
089	ALL	CO 190.1	50,426.00	(65,045.00)	(215,867.00)	115,471.00
090	ALL	CO 190.1	(528,740.00)	(355,497.00)	(362,296.00)	(173,243.00)
091	ALL	CO 190.1	(280,746.00)	(261,438.00)	(250,877.00)	(19,308.00)
092	ALL	CO 190.1	(39,822.00)	(40,808.00)	(37,546.00)	986.00
093	ALL	CO 190.1	(3,738.00)	3,010.00	(1,582.00)	(6,748.00)
101	ALL	CO 190.1	12,493.00	51,628.00	52,827.00	(39,135.00)
102	ALL	CO 190.1	(280,549.12)	(248,207.12)	(244,611.12)	(32,342.00)
103	ALL	CO 190.1	(31,431.00)	(22,196.00)	(13,883.00)	(9,235.00)
104	ALL	CO 190.1	(9,036.00)	(5,547.00)	(7,564.00)	(3,489.00)
105	ALL	CO 190.1	(35,341.00)	(14,511.00)	(20,513.00)	(20,830.00)
106	ALL	CO 190.1	(4,412.00)	0.00	0.00	(4,412.00)
109	ALL	CO 190.1	(90,311.00)	785.00	0.00	(91,096.00)
120	ALL	CO 190.1	32,534.00	(17,122.00)	(40,390.00)	49,656.00
121	ALL	CO 190.1	(8,244.00)	(7,143.00)	(1,775.00)	(1,101.00)
122	ALL	CO 190.1	(99,355.00)	(46,824.00)	(4,546.00)	(52,531.00)
123	ALL	CO 190.1	(7,299.00)	(3,730.00)	(1,770.00)	(3,569.00)
133	ALL	CO 190.1	(16,805.00)	(9,889.00)	(5,639.00)	(6,916.00)
135	ALL	CO 190.1	(220,677.00)	(164,458.00)	(106,627.00)	(56,219.00)
140	ALL	CO 190.1	168,220.00	0.00	0.00	168,220.00
150	ALL	CO 190.1	32,950.00	(3,958.00)	0.00	36,908.00
151	ALL	CO 190.1	(23,836.00)	0.00	0.00	(23,836.00)
160	ALL	CO 190.1	2,953.00	0.00	0.00	2,953.00
165	ALL	CO 190.1	(6,299.00)	0.00	0.00	(6,299.00)
			(17,468,595.88)	(16,173,471.88)	(16,366,079.88)	(1,295,124.00)

Subsidiary Breakout (190.2)

PERIOD ENDING: 12/31/02
ACCOUNT BALANCES

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UTILITIES, INCORPORATED

ACCOUNT BALANCES

COMPANY	SUBDIV	ACCOUNT	PYA.YTD	2PYA.YTD	3PYA.YTD	PYA-2PYA
001	ALL	CO 190.2	(1,087,987.00)	(874,694.00)	(916,167.00)	(213,293.00)
002	ALL	CO 190.2	(1,606.00)	(2,958.00)	(2,958.00)	1,352.00
005	ALL	CO 190.2	2,839.00	1,779.00	772.00	1,060.00
006	ALL	CO 190.2	116.00	132.00	127.00	(16.00)
008	ALL	CO 190.2	(1,247.00)	(1,341.00)	(1,528.00)	94.00
009	ALL	CO 190.2	0.00	0.00	(49.00)	0.00
011	ALL	CO 190.2	(74.00)	(56.00)	(88.00)	(18.00)
012	ALL	CO 190.2	(774.00)	(1.00)	(79.00)	(773.00)
013	ALL	CO 190.2	(1,117.00)	(1,188.00)	43.00	71.00
014	ALL	CO 190.2	7,428.00	8,101.00	8,830.00	(673.00)
015	ALL	CO 190.2	(2,950.00)	(2,115.00)	(1,827.00)	(835.00)
016	ALL	CO 190.2	5,954.00	5,933.00	5,054.00	21.00
017	ALL	CO 190.2	616.00	872.00	377.00	(256.00)
018	ALL	CO 190.2	(43.00)	(2.00)	(76.00)	(41.00)
020	ALL	CO 190.2	(1.00)	(1.00)	(128.00)	0.00
022	ALL	CO 190.2	(1,316.00)	(1,144.00)	(981.00)	(172.00)
023	ALL	CO 190.2	(1,616.00)	(1,453.00)	(1,422.00)	(163.00)
024	ALL	CO 190.2	(43,367.00)	(36,524.00)	(32,612.00)	(6,843.00)
025	ALL	CO 190.2	(2,739.00)	(264.00)	0.00	(2,475.00)
026	ALL	CO 190.2	(138.00)	(206.00)	(274.00)	68.00
029	ALL	CO 190.2	(1,883.00)	(1,512.00)	(1,321.00)	(371.00)
030	ALL	CO 190.2	685.00	861.00	604.00	(176.00)
031	ALL	CO 190.2	(1.00)	(1.00)	(1,172.00)	0.00
036	ALL	CO 190.2	8,703.00	2,105.00	(4,615.00)	6,598.00
038	ALL	CO 190.2	6,046.00	(2,236.00)	(12,765.00)	8,282.00
040	ALL	CO 190.2	7,747.00	7,132.00	7,292.00	615.00
042	ALL	CO 190.2	(1.00)	(1.00)	(1.00)	0.00
043	ALL	CO 190.2	(1,059.00)	(1,587.00)	(2,115.00)	528.00
044	ALL	CO 190.2	(151.00)	(177.00)	(1,154.00)	26.00
052	ALL	CO 190.2	20,508.00	14,181.00	(1,296.00)	6,327.00
053	ALL	CO 190.2	(6,689.00)	(9,417.00)	(16,312.00)	2,728.00
055	ALL	CO 190.2	286,549.00	287,391.00	281,321.00	(842.00)
056	ALL	CO 190.2	(2,157.00)	(1,706.00)	(2,747.00)	(451.00)
057	ALL	CO 190.2	(4,540.00)	(6,657.00)	(8,715.00)	2,117.00
058	ALL	CO 190.2	(3,123.00)	(3,787.00)	(2,576.00)	664.00
060	ALL	CO 190.2	57,411.00	51,277.00	45,803.00	6,134.00
061	ALL	CO 190.2	5,189.00	4,834.00	4,359.00	355.00
062	ALL	CO 190.2	736.00	718.00	777.00	18.00
064	ALL	CO 190.2	698.00	107.00	(68.00)	591.00
065	ALL	CO 190.2	(2,233.00)	(480.00)	(52.00)	(1,753.00)
066	ALL	CO 190.2	(1,641.00)	(1,714.00)	(1,772.00)	73.00
067	ALL	CO 190.2	11,212.00	(10,433.00)	(12,326.00)	21,645.00
068	ALL	CO 190.2	72.00	(44.00)	(571.00)	116.00
069	ALL	CO 190.2	20,321.00	(789.00)	(15,573.00)	21,110.00
070	ALL	CO 190.2	58,463.00	36,761.00	30,317.00	21,702.00
072	ALL	CO 190.2	(1,073.00)	271.00	(80.00)	(1,344.00)
073	ALL	CO 190.2	1,768.00	1,445.00	(1,116.00)	323.00
074	ALL	CO 190.2	10.00	12.00	(58.00)	(2.00)
075	ALL	CO 190.2	662.00	1,522.00	1,683.00	(860.00)
077	ALL	CO 190.2	761.00	751.00	753.00	10.00

U T I L I T I E S , I N C O R P O R A T E D

ACCOUNT BALANCES

COMPANY	SUBDIV	ACCOUNT	PYA.YTD	2PYA.YTD	3PYA.YTD	PYA-2PYA
079	ALL	CO 190.2	11,089.00	9,910.00	6,822.00	1,179.00
080	ALL	CO 190.2	49,922.00	44,925.00	51,716.00	4,997.00
081	ALL	CO 190.2	6,113.00	6,028.00	5,757.00	85.00
083	ALL	CO 190.2	(114,537.00)	(110,660.00)	(99,302.00)	(3,877.00)
085	ALL	CO 190.2	(4,318.00)	(3,783.00)	(3,368.00)	(535.00)
086	ALL	CO 190.2	(20,958.00)	(22,530.00)	(21,461.00)	1,572.00
087	ALL	CO 190.2	(12,266.00)	(10,727.00)	(9,918.00)	(1,539.00)
088	ALL	CO 190.2	24,558.00	21,844.00	6,899.00	2,714.00
089	ALL	CO 190.2	56,339.00	31,416.00	691.00	24,923.00
090	ALL	CO 190.2	(8,652.00)	(1,730.00)	(3,846.00)	(6,922.00)
091	ALL	CO 190.2	3,106.00	3,002.00	2,899.00	104.00
092	ALL	CO 190.2	98.00	75.00	0.00	23.00
093	ALL	CO 190.2	0.00	0.00	(678.00)	0.00
101	ALL	CO 190.2	(1,147.00)	(1,603.00)	(2,690.00)	456.00
102	ALL	CO 190.2	15,472.00	9,657.00	0.00	5,815.00
103	ALL	CO 190.2	2,679.00	206.00	0.00	2,473.00
104	ALL	CO 190.2	(27.00)	0.00	0.00	(27.00)
105	ALL	CO 190.2	183.00	0.00	0.00	183.00
109	ALL	CO 190.2	648.00	319.00	0.00	329.00
120	ALL	CO 190.2	38,366.00	14,570.00	(1,633.00)	23,796.00
121	ALL	CO 190.2	(718.00)	(958.00)	0.00	240.00
122	ALL	CO 190.2	(3,449.00)	(546.00)	(708.00)	(2,903.00)
123	ALL	CO 190.2	(17.00)	(32.00)	0.00	15.00
135	ALL	CO 190.2	(1,632.00)	(1,186.00)	(1,935.00)	(446.00)
150	ALL	CO 190.2	(3,414.00)	0.00	0.00	(3,414.00)
			(627,594.00)	(548,106.00)	(727,237.00)	(79,488.00)

Alafaya

DETAIL GENERAL LEDGER - GL
FOR THE 14 PERIODS ENDING 12/31/01

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
067	*0647	*1901011	--DEF FED TAX - CIAC PRE 1987-- AMORT FIT TAP FEES		195.00	09/24/01	067-MISC.JE.A-10-04	BEG 2,605.00
				0.00	195.00			NET 195.00- END 2,410.00
067	*0647	*1901012	--DEF FED TAX-TAP FEE POST 2000-- SE3.FIT.TAP.FEE	1,238.00		02/01/02	067-SE03.A-13-07	BEG 0.00
				1,238.00	0.00			NET 1,238.00 END 1,238.00
067	*0647	*1901020	--DEF FED TAX - RATE CASE--					BEG 21,145.00-
				0.00	0.00			NET 0.00 END 21,145.00-
067	*0647	*1901021	--DEF FED TAX - DEF MAINT-- SE3.FIT.DEF.MAIN.PY	10,020.00		02/01/02	067-SE03.A-13-07	BEG 53,454.00-
				10,020.00	0.00			NET 10,020.00 END 43,434.00-
067	*0647	*1901024	--DEF FED TAX - ORGN EXP-- SE3.FIT.ORG.EXP		2,593.00	02/01/02	067-SE03.A-13-07	BEG 62,244.00-
				0.00	2,593.00			NET 2,593.00- END 64,837.00-
067	*0647	*1901031	--DEF FED TAX - DEPRECIATION-- SE3.FIT.ACRS		14,104.00	02/01/02	067-SE03.A-13-07	BEG 350,713.00-
				0.00	14,104.00			NET 14,104.00- END 364,817.00-
067	*0647	*1902011	--DEF ST TAX - CIAC PRE 1987-- AMORT SIT TAP FEES		34.00	09/24/01	067-MISC.JE.A-10-04	BEG 445.00
				0.00	34.00			NET 34.00- END 411.00
067	*0647	*1902012	--DEF ST TAX-TAP FEE POST 2000-- SE3.SIT.TAP.FEE	212.00		02/01/02	067-SE03.A-13-07	BEG 0.00
				212.00	0.00			NET 212.00 END 212.00
067	*0647	*1902020	--DEF ST TAX - RATE CASE--					BEG 3,620.00-
				0.00	0.00			NET 0.00 END 3,620.00-

FOR THE 14 PERIODS ENDING 12/31/01

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
067	*0647	*1902021	--DEF ST TAX - DEF MAINT-- SE3.SIT.DEF.MAIN.PY	1,715.00		02/01/02	067-SE03.A-13-07	BEG 9,151.00-
				1,715.00	0.00			NET 1,715.00
								END 7,436.00-
GRAND TOTALS:				13,185.00	16,926.00			BEG 497,277.00-
								NET 3,741.00-
								END 501,018.00-

FOR THE 14 PERIODS ENDING 12/31/01

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
090	0600	1901011	--DEF FED TAX - CIAC PRE 1987-- AMORT FIT TAP FEES		1,727.00	09/24/01	090-MISC.JE.A-10-04	19,029.00
				0.00	1,727.00			1,727.00-
								NET END 17,302.00
090	0600	1901012	--DEF FED TAX-TAP FEE POST 2000-- SE3.FIT.TAP.FEE	1,995.00		02/01/02	090-SE03.A-13-07	0.00
				1,995.00	0.00			1,995.00
								NET END 1,995.00
090	0600	1901020	--DEF FED TAX - RATE CASE-- SE3.FIT.DEF.RATE.CY SE3.FIT.DEF.RATE.PY		5,348.00	02/01/02	090-SE03.A-13-07	15,216.00-
				6,216.00		02/01/02	090-SE03.A-13-07	
				6,216.00	5,348.00			868.00
								NET END 14,348.00-
090	0600	1901021	--DEF FED TAX - DEF MAINT-- SE3.FIT.DEF.MAIN.PY	10,687.00		02/01/02	090-SE03.A-13-07	18,980.00-
				10,687.00	0.00			10,687.00
								NET END 8,293.00-
090	0600	1901024	--DEF FED TAX - ORGN EXP-- SE3.FIT.ORG.EXP		1,878.00	02/01/02	090-SE03.A-13-07	13,334.00-
				0.00	1,878.00			1,878.00-
								NET END 15,212.00-
090	0600	1901031	--DEFERRED FED TAX-ACRS-- SE3.FIT.ACRS		3,146.00	02/01/02	090-SE03.A-13-07	333,795.00-
				0.00	3,146.00			3,146.00-
								NET END 336,941.00-
090	0600	1902011	--DEF ST TAX - CIAC PRE 1987-- AMORT SIT TAP FEES		204.00	09/24/01	090-MISC.JE.A-10-04	2,009.00
				0.00	204.00			204.00-
								NET END 1,805.00
090	0600	1902012	--DEF ST TAX-TAP FEE POST 2000-- SE3.SIT.TAP.FEE	342.00		02/01/02	090-SE03.A-13-07	0.00
				342.00	0.00			342.00
								NET END 342.00
090	0600	1902020	--DEF ST TAX - RATE CASE-- SE3.SIT.DEF.RATE.CY SE3.SIT.DEF.RATE.PY		915.00	02/01/02	090-SE03.A-13-07	2,606.00-
				1,064.00		02/01/02	090-SE03.A-13-07	

DETAIL GENERAL LEDGER - GL
 FOR THE 14 PERIODS ENDING 12/31/01

CO	SUBD	ACCNT	DESCRIPTION	DEBIT	CREDIT	EFF DATE	JOURNAL	BALANCE
				1,064.00	915.00			NET 149.00 END 2,457.00-
090	*0600	*1902021	--DEF ST TAX - DEF MAINT-- SE3.SIT.DEF.MAIN.PY	1,829.00		02/01/02	090-SE03.A-13-07	BEG 3,249.00-
				1,829.00	0.00			NET 1,829.00 END 1,420.00-
GRAND TOTALS:				22,133.00	13,218.00			BEG 366,142.00- NET 8,915.00 END 357,227.00- =====

UTILITIES, INC.

CALCULATION OF TAXABLE INCOME

12/31/01

LINE #	SOU RCE	57	58	60	61	62	64	65	66	67	68	69	70	72	73	74	75	77	79	80	81
		Montague Water	Montague Sewer	Twin Lakes	Tierre Verde	Lake Placid	Eastlake	Charleston	Pebble Creek	Alafaya	UI of Longwood	Carolina Water Service	Cypress Lakes	Eagle Ridge	Southland Utilities	United Utility Co's	South Carolina Utilities	Tega Cay	CWS Inc. of North Carolina	Riverpointe	
1	TB BOOK INCOME (per T/B dated 1/10/2001)	26,805	(86,794)	299,637	24,346	17,325	(327)	11,747	330,806	266,496	86,845	183,575	612,863	(62,849)	(61,938)	3,159	(115,602)	(14,425)	96,463	1,187,445	(33,323)
2	TB Current FIT (4091000)																				
3	TB Deferred FIT (4101000)			11,400	1,956	343		212	(760)	195	25	306	23,900		12	1,325	478	4,214	96,091	917	
4	TB Deferred SIT (4101100)			1,327	335	59		24	(130)	34	4	52	3,509		2	210	74	673	9,456	229	
5	TB Amortization ITC (4122000)			(1,871)				(203)					(8,852)		(2)				(459)		
6	TB Disposition Net Proceeds/Exp (790)																				
7	TB Merger Related Costs & Taxes																				
8																					
9	S/T - Book Income Before tax	26,805	(86,794)	310,493	26,637	17,727	(327)	11,780	329,916	266,725	86,874	183,933	631,420	(62,849)	(61,938)	3,171	(114,067)	(13,873)	101,350	1,292,533	(32,177)
10	TB Add : Book Depr (depr,pa,ciac)	33,415	3,542	266,744	48,863	13,509	28,074	16,074	51,547	140,469	45,829	32,535	284,682	52,755	70,190	1,968	33,487	9,128	74,051	701,528	22,760
11	Ded : Tax Depr per Est. (Incl ACRS)	(81,401)	(12,974)	(353,087)	(57,719)	(13,159)	(60,691)	(39,336)	(95,466)	(182,716)	(93,345)	(173,313)	(747,213)	(54,994)	(77,074)	(3,606)	(69,051)	(28,959)	(163,589)	(1,464,434)	(25,777)
12																					
13																					
14	Sub Total	(21,181)	(96,226)	224,150	17,781	18,077	(32,944)	(11,482)	285,997	224,478	39,358	43,155	168,889	(65,089)	(68,822)	1,533	(149,631)	(33,704)	11,812	529,627	(25,194)
15	Timing Differences:																				
16	A - Tap Fees			54,786	19,386		1,953	4,500	(1,863)	3,852	528	327,750	290,122	6,375	44,288		16,000		43,200	739,189	200
17	B - Additional Interest Under 263A																				
18	C - Int. During Construction - Equity	0	0	(8,672)	(2,152)	(84)	(9,647)	0	0	(84,673)	(504)	(1,233)	(27,866)	(25,255)	(565)	0	(758)	(143)	(124)	(88,454)	0
19	D - Def. Maint. C/Y Additions	0	(24,199)	0	0	0	0	0	0	0	0	4,528	0	0	0	0	0	0	0	(169,121)	(783)
20	E - Def. Maint. C/Y Amortization	4,605	0	22,505	0	0	1,237	0	538	31,187	9,121	8,796	6,540	588	6,300	0	1,860	0	2,857	144,283	1,770
21	F - Def. Rate Case C/Y Additions	(6,120)	0	0	(4,656)	0	0	(12,588)	0	0	0	(66,792)	(189,355)	0	0	1,434	(16,871)	1,434	1,434	(144,223)	0
22	G - Def. Rate Case C/Y Amortization	28,059	8,568	0	0	0	0	0	0	0	0	87,249	0	0	0	0	0	0	27,712	15,895	0
23	H - Miscellaneous UI (Def Comp)																				
23 b	I - Miscellaneous UI (Special)																				
24	I - Organization Expense-Amort	(14,075)	(9,983)	(183)	0	0	0	0	(712)	(7,626)	0	(1,813)	0	(11,324)	(19,718)	0	(1,018)	0	0	(103,706)	0
25	J - Bad Debts - Current Year																			4,105	
26	K - Amortization of EBV (a/c 741)																				
27	L - Software Cost Amortization																				
27 a	- Reserv Cap Fees (UIL) - Add																				
27 b	- Reserv Cap Fees (UIL) - Amort																				
	Permanent Timing Differences																				
28																					
29	Taxable Income before FIT	(8,712)	(121,840)	292,586	30,359	17,993	(39,401)	(19,570)	283,960	167,218	48,503	309,863	340,107	(94,704)	(38,517)	2,967	(150,418)	(32,413)	86,891	927,595	(34,007)
30	State Inc. Tax Exp. - Cur. Year - Dr (Cr)	(675)	(9,443)	25,748	1,670	990	(2,167)	(979)	15,618	9,197	2,668	17,042	17,005	(4,735)	(1,926)	148	(7,521)	(1,621)	4,345	71,989	(2,626)
31	- No SIT for NOL Companies	675	9,443	0	(1,670)	(990)	2,167	979	0	(9,197)	(2,668)	0	(17,005)	4,735	1,926	(148)	7,521	1,621	(4,345)	0	2,626
32																					
33	- Adj. Cur. Yr Provision - Dr (Cr)	0	0	25,748	0	0	0	0	15,618	0	0	17,042	0	0	0	0	0	0	0	71,889	0
34	Taxable Income	(8,712)	(121,840)	266,838	30,359	17,993	(39,401)	(19,570)	268,342	167,218	48,503	292,821	340,107	(94,704)	(38,517)	2,967	(150,418)	(32,413)	86,891	855,706	(34,007)
35																					
36	Net Current Tax - FIT	(2,962)	(41,426)	90,725	10,322	6,118	(13,396)	(6,654)	91,236	56,854	16,491	99,559	115,636	(32,199)	(13,096)	1,009	(51,142)	(11,020)	29,543	290,940	(11,562)
37	Deferred Tax on Individual Co's:																				
38	Tap Fees State	0	0	(4,821)	(1,066)	0	(107)	(225)	102	(212)	(29)	(18,026)		(319)	(2,214)	0	(800)	0	(2,160)	(57,287)	(16)
39	Tap Fees Federal	0	0	(16,988)	(6,229)	0	(628)	(1,454)	599	(1,238)	(170)	(105,306)		(2,059)	(14,305)	0	(5,169)	0	(13,954)	(231,847)	(63)
40																					
41																					
42																					
43	Net Chg Def Maint-Cur Yr-S	0	1,875	0	0	0	0	0	0	0	0	0	(226)	0	0	0	0	0	0	13,107	61
44	Net Chg Def Maint-Cur Yr-F	0	7,590	0	0	0	0	0	0	0	0	0	(1,463)	0	0	0	0	0	0	53,045	245
45	Turnaround Of Pr Yr's Def Maint-S	(357)	0	(1,980)	0	0	(68)	0	(30)	(1,715)	(502)	(484)	(327)	(32)	(347)	0	(93)	0	(143)	(11,182)	(137)
46	Turnaround Of Pr Yr's Def Maint-F	(1,444)	0	(6,979)	0	0	(397)	0	(173)	(10,020)	(2,930)	(2,826)	(2,112)	(189)	(2,024)	0	(601)	0	(923)	(45,254)	(555)
47																					
48	Net Chg Rate Case/Rates-Cur Yr-S	0	0	0	256	0	0	0	0	0	0	0	0	0	0	(72)	844	(72)	(72)	11,111	0
49	Net Chg Rate Case/Rates-Cur Yr-F	1,920	0	0	1,496	0	0	4,066	0	0	0	21,460	61,162	0	(463)	5,449	(463)	0	(463)	45,236	0
50	Turnaround Of Pr Yr's Rate Case-S	(2,175)	(664)	0	0	0	0	0	0	0	0	0	(4,362)	0	0	0	0	0	(1,386)	(1,232)	0
51	Turnaround Of Pr Yr's Rate Case-F	(8,801)	(2,687)	0	0	0	0	0	0	0	0	0	(28,182)	0	0	0	0	0	(8,951)	(4,985)	0
52																					
53	UI Miscellaneous-S	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	UI Miscellaneous-F	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
55	UI Miscellaneous-ACRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56																					
57	Organization Expense-Amort	4,786	3,394	62	0	0	0	0	242	2,593	0	616	0	3,850	6,704	0	346	0	0	35,260	0
58	Software Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Net Chg Bad Debt Res Cur Yr-F	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(1,396)	0
60 a	Reservation Cap Fee (UIL) Net-S																				
60 b	Reservation Cap Fee (UIL) Net-F																				
61	Depreciation -F	16,315	3,207	14,890	263	(596)	11,090	7,596	16,030	14,104	16,119	47,424	67,147	761	2,341	29	9,932	6,146	24,821	117,028	(371)
62	Depreciation-S	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	42,752	(408)
63																					

Utilities, Inc.
Journal Entry for SE-3 Income Taxes

Co	Sub	Account	Description	Debit	Credit	Cur. Fed 4091000	Cur. State 4091100	Def. Fed 4101000	Def. State 4101100
061	0646	4101100	se3.sit.tap.fee		1066.00				(1,066)
061	0646	1901012	se3.fit.tap.fee	6229.00					
061	0646	4101000	se3.fit.tap.fee		6229.00			(6,229)	
064	0643	1902012	se3.sit.tap.fee	107.00					
064	0643	4101100	se3.sit.tap.fee		107.00				(107)
064	0643	1901012	se3.fit.tap.fee	628.00					
064	0643	4101000	se3.fit.tap.fee		628.00			(628)	
065	0290	1902012	se3.sit.tap.fee	225.00					
065	0290	4101100	se3.sit.tap.fee		225.00				(225)
065	0290	1901012	se3.fit.tap.fee	1454.00					
065	0290	4101000	se3.fit.tap.fee		1454.00			(1,454)	
066	0644	1902012	se3.sit.tap.fee		102.00				
066	0644	4101100	se3.sit.tap.fee	102.00					102
066	0644	1901012	se3.fit.tap.fee		599.00				
066	0644	4101000	se3.fit.tap.fee	599.00				599	
067	0647	1902012	se3.sit.tap.fee	212.00					
067	0647	4101100	se3.sit.tap.fee		212.00				(212)
067	0647	1901012	se3.fit.tap.fee	1238.00					
067	0647	4101000	se3.fit.tap.fee		1238.00			(1,238)	
068	0648	1902012	se3.sit.tap.fee	29.00					
068	0648	4101100	se3.sit.tap.fee		29.00				(29)
068	0648	1901012	se3.fit.tap.fee	170.00					
068	0648	4101000	se3.fit.tap.fee		170.00			(170)	
069	0649	1902012	se3.sit.tap.fee	18026.00					
069	0649	4101100	se3.sit.tap.fee		18026.00				(18,026)
069	0649	1901012	se3.fit.tap.fee	105306.00					
069	0649	4101000	se3.fit.tap.fee		105306.00			(105,306)	
070	0298	1902012	se3.sit.tap.fee	14506.00					
070	0298	4101100	se3.sit.tap.fee		14506.00				(14,506)
070	0298	1901012	se3.fit.tap.fee	93709.00					
070	0298	4101000	se3.fit.tap.fee		93709.00			(93,709)	
072	0672	1902012	se3.sit.tap.fee	319.00					
072	0672	4101100	se3.sit.tap.fee		319.00				(319)
072	0672	1901012	se3.fit.tap.fee	2059.00					
072	0672	4101000	se3.fit.tap.fee		2059.00			(2,059)	
073	0673	1902012	se3.sit.tap.fee	2214.00					
073	0673	4101100	se3.sit.tap.fee		2214.00				(2,214)
073	0673	1901012	se3.fit.tap.fee	14305.00					
073	0673	4101000	se3.fit.tap.fee		14305.00			(14,305)	
075	0700	1902012	se3.sit.tap.fee	800.00					
075	0700	4101100	se3.sit.tap.fee		800.00				(800)
075	0700	1901012	se3.fit.tap.fee	5168.00					
075	0700	4101000	se3.fit.tap.fee		5168.00			(5,168)	
079	0485	1902012	se3.sit.tap.fee	2160.00					
079	0485	4101100	se3.sit.tap.fee		2160.00				(2,160)
079	0485	1901012	se3.fit.tap.fee	13954.00					
079	0485	4101000	se3.fit.tap.fee		13954.00			(13,954)	
080	0500	1902012	se3.sit.tap.fee	57287.00					
080	0500	4101100	se3.sit.tap.fee		57287.00				(57,287)
080	0500	1901012	se3.fit.tap.fee	231847.00					
080	0500	4101000	se3.fit.tap.fee		231847.00			(231,847)	
081	0598	1902012	se3.sit.tap.fee	16.00					
081	0598	4101100	se3.sit.tap.fee		16.00				(16)
081	0598	1901012	se3.fit.tap.fee	63.00					
081	0598	4101000	se3.fit.tap.fee		63.00			(63)	
083	0800	1902012	se3.sit.tap.fee	9037.00					
083	0800	4101100	se3.sit.tap.fee		9037.00				(9,037)
083	0800	1901012	se3.fit.tap.fee	36573.00					
083	0800	4101000	se3.fit.tap.fee		36573.00			(36,573)	
085	0545	1902012	se3.sit.tap.fee	78.00					
085	0545	4101100	se3.sit.tap.fee		78.00				(78)
085	0545	1901012	se3.fit.tap.fee	313.00					
085	0545	4101000	se3.fit.tap.fee		313.00			(313)	
086	0900	1902012	se3.sit.tap.fee	3522.00					
086	0900	4101100	se3.sit.tap.fee		3522.00				(3,522)
086	0900	1901012	se3.fit.tap.fee	14255.00					
086	0900	4101000	se3.fit.tap.fee		14255.00			(14,255)	
087	0905	1902012	se3.sit.tap.fee	1023.00					
087	0905	4101100	se3.sit.tap.fee		1023.00				(1,023)
087	0905	1901012	se3.fit.tap.fee	4140.00					
087	0905	4101000	se3.fit.tap.fee		4140.00			(4,140)	
088	0645	1902012	se3.sit.tap.fee	12530.00					
088	0645	4101100	se3.sit.tap.fee		12530.00				(12,530)
088	0645	1901012	se3.fit.tap.fee	73196.00					
088	0645	4101000	se3.fit.tap.fee		73196.00			(73,196)	
089	0660	1902012	se3.sit.tap.fee	27372.00					
089	0660	4101100	se3.sit.tap.fee		27372.00				(27,372)
089	0660	1901012	se3.fit.tap.fee	159900.00					
089	0660	4101000	se3.fit.tap.fee		159900.00			(159,900)	
090	0600	1902012	se3.sit.tap.fee	342.00					
090	0600	4101100	se3.sit.tap.fee		342.00				(342)
090	0600	1901012	se3.fit.tap.fee	1995.00					
090	0600	4101000	se3.fit.tap.fee		1995.00			(1,995)	
092	0651	1902012	se3.sit.tap.fee	75.00					
092	0651	4101100	se3.sit.tap.fee		75.00				(75)
092	0651	1901012	se3.fit.tap.fee	383.00					
092	0651	4101000	se3.fit.tap.fee		383.00			(383)	

Utilities, Inc.
Journal Entry for SE-3 Income Taxes

Co	Sub	Account	Description	Debit	Credit	Cur. Fed 4091000	Cur. State 4091100	Def. Fed 4101000	Def. State 4101100
101	0680	1902012	se3.sit.t.p.fee	604.00					
101	0680	4101100	se3.sit.t.p.fee		604.00				(604)
101	0680	1901012	se3.fit.t.p.fee	3525.00					
101	0680	4101000	se3.fit.t.p.fee		3525.00			(3,525)	
102	0675	1902012	se3.sit.t.p.fee	9657.00					
102	0675	4101100	se3.sit.t.p.fee		9657.00				(9,657)
102	0675	1901012	se3.fit.t.p.fee	56417.00					
102	0675	4101000	se3.fit.t.p.fee		56417.00			(56,417)	
103	0690	1902012	se3.sit.t.p.fee	206.00					
103	0690	4101100	se3.sit.t.p.fee		206.00				(206)
103	0690	1901012	se3.fit.t.p.fee	1205.00					
103	0690	4101000	se3.fit.t.p.fee		1205.00			(1,205)	
109	0699	1902012	se3.sit.t.p.fee	319.00					
109	0699	4101100	se3.sit.t.p.fee		319.00				(319)
109	0699	1901012	se3.fit.t.p.fee	1864.00					
109	0699	4101000	se3.fit.t.p.fee		1864.00			(1,864)	
120	0920	1902012	se3.sit.t.p.fee	14570.00					
120	0920	4101100	se3.sit.t.p.fee		14570.00				(14,570)
120	0920	1901012	se3.fit.t.p.fee	58966.00					
120	0920	4101000	se3.fit.t.p.fee		58966.00			(58,966)	
						0	0	(1,132,484)	(220,766)
038	0770	1902047	se3.sit.r.p.s.cap.fee		332.00				
038	0770	4101100	se3.sit.r.p.s.cap.fee	332.00					332
038	0770	1901047	se3.fit.r.p.s.cap.fee		1498.00				
038	0770	4101000	se3.fit.r.p.s.cap.fee	1498.00				1,498	
001	0001	1902047	se3.sit.r.p.s.cap.fee		4756.00				
001	0001	4101100	se3.sit.r.p.s.cap.fee	4756.00					4,756
001	0001	1901047	se3.fit.r.p.s.cap.fee		20535.00				
001	0001	4101000	se3.fit.r.p.s.cap.fee	20535.00				20,535	
						0	0	22,033	5,088
001	0001	4101000	se3.fit.s.software	882.00				882	
001	0001	1901022	se3.fit.s.software		882.00				
						0	0	882	0
005	0010	4101100	se3.sit.d.f.main.cy						0
005	0010	1902021	se3.sit.d.f.main.cy		0.00				
005	0010	4101000	se3.fit.d.f.main.cy					0	
005	0010	1901021	se3.fit.d.f.main.cy		0.00				
005	0010	1902021	se3.sit.d.f.main.py	73.00					
005	0010	4101100	se3.sit.d.f.main.py		73.00				(73)
005	0010	1901021	se3.fit.d.f.main.py	314.00					
005	0010	4101000	se3.fit.d.f.main.py		314.00			(314)	
006	0014	4101100	se3.sit.d.f.main.cy						0
006	0014	1902021	se3.sit.d.f.main.cy		0.00				
006	0014	4101000	se3.fit.d.f.main.cy					0	
006	0014	1901021	se3.fit.d.f.main.cy		0.00				
006	0014	1902021	se3.sit.d.f.main.py	21.00					
006	0014	4101100	se3.sit.d.f.main.py		21.00				(21)
006	0014	1901021	se3.fit.d.f.main.py	89.00					
006	0014	4101000	se3.fit.d.f.main.py		89.00			(89)	
008	0022	4101100	se3.sit.d.f.main.cy						0
008	0022	1902021	se3.sit.d.f.main.cy		0.00				
008	0022	4101000	se3.fit.d.f.main.cy					0	
008	0022	1901021	se3.fit.d.f.main.cy		0.00				
008	0022	1902021	se3.sit.d.f.main.py	269.00					
008	0022	4101100	se3.sit.d.f.main.py		269.00				(269)
008	0022	1901021	se3.fit.d.f.main.py	1161.00					
008	0022	4101000	se3.fit.d.f.main.py		1161.00			(1,161)	
009	0026	4101100	se3.sit.d.f.main.cy						0
009	0026	1902021	se3.sit.d.f.main.cy		0.00				
009	0026	4101000	se3.fit.d.f.main.cy					0	
009	0026	1901021	se3.fit.d.f.main.cy		0.00				
009	0026	1902021	se3.sit.d.f.main.py						
009	0026	4101100	se3.sit.d.f.main.py		0.00				0
009	0026	1901021	se3.fit.d.f.main.py						
009	0026	4101000	se3.fit.d.f.main.py		0.00			0	
011	0034	4101100	se3.sit.d.f.main.cy						0
011	0034	1902021	se3.sit.d.f.main.cy		0.00				
011	0034	4101000	se3.fit.d.f.main.cy					0	
011	0034	1901021	se3.fit.d.f.main.cy		0.00				
011	0034	1902021	se3.sit.d.f.main.py						
011	0034	4101100	se3.sit.d.f.main.py		0.00				0
011	0034	1901021	se3.fit.d.f.main.py						
011	0034	4101000	se3.fit.d.f.main.py		0.00			0	
012	0038	4101100	se3.sit.d.f.main.cy						0
012	0038	1902021	se3.sit.d.f.main.cy		0.00				
012	0038	4101000	se3.fit.d.f.main.cy					0	
012	0038	1901021	se3.fit.d.f.main.cy		0.00				
012	0038	1902021	se3.sit.d.f.main.py						
012	0038	4101100	se3.sit.d.f.main.py		0.00				0
012	0038	1901021	se3.fit.d.f.main.py						
012	0038	4101000	se3.fit.d.f.main.py		0.00			0	
013	0042	4101100	se3.sit.d.f.main.cy	1449.00					
013	0042	1902021	se3.sit.d.f.main.cy		1449.00				1,449
013	0042	4101000	se3.fit.d.f.main.cy	6257.00				6,257	
013	0042	1901021	se3.fit.d.f.main.cy		6257.00				
013	0042	1902021	se3.sit.d.f.main.py	217.00					
013	0042	4101100	se3.sit.d.f.main.py		217.00				(217)
013	0042	1901021	se3.fit.d.f.main.py	939.00					
013	0042	4101000	se3.fit.d.f.main.py		939.00			(939)	
014	0046	4101100	se3.sit.d.f.main.cy						0
014	0046	1902021	se3.sit.d.f.main.cy		0.00				
014	0046	4101000	se3.fit.d.f.main.cy					0	
014	0046	1901021	se3.fit.d.f.main.cy		0.00				
014	0046	1902021	se3.sit.d.f.main.py	96.00					
014	0046	4101100	se3.sit.d.f.main.py		96.00				(96)

Utilities, Inc.
Journal Entry for SE-3 Income Taxes

Co	Sub	Account	Description	Debit	Credit	Cur. Fed	Cur. State	Def. Fed	Def. State
						4091000	4091100	4101000	4101100
065	0290	4101100	se3.sit.daf.main.cy						0
065	0290	1902021	se3.sit.dif.main.cy		0.00				
065	0290	4101000	se3.fit.daf.main.cy					0	
065	0290	1901021	se3.fit.daf.main.cy		0.00				
065	0290	1902021	se3.sit.dif.main.py						
065	0290	4101100	se3.sit.dif.main.py		0.00				0
065	0290	1901021	se3.fit.dif.main.py						
065	0290	4101000	se3.fit.dif.main.py		0.00			0	
066	0644	4101100	se3.sit.daf.main.cy						0
066	0644	1902021	se3.sit.daf.main.cy		0.00				
066	0644	4101000	se3.fit.daf.main.cy					0	
066	0644	1901021	se3.fit.daf.main.cy		0.00				
066	0644	1902021	se3.sit.daf.main.py	30.00					
066	0644	4101100	se3.sit.daf.main.py		30.00				(30)
066	0644	1901021	se3.fit.daf.main.py	173.00					
066	0644	4101000	se3.fit.daf.main.py		173.00			(173)	
067	0647	4101100	se3.sit.daf.main.cy						0
067	0647	1902021	se3.sit.daf.main.cy		0.00				
067	0647	4101000	se3.fit.daf.main.cy					0	
067	0647	1901021	se3.fit.daf.main.cy		0.00				
067	0647	1902021	se3.sit.daf.main.py	1715.00					
067	0647	4101100	se3.sit.daf.main.py		1715.00				(1,715)
067	0647	1901021	se3.fit.daf.main.py	10020.00					
067	0647	4101000	se3.fit.daf.main.py		10020.00			(10,020)	
068	0648	4101100	se3.sit.daf.main.cy						0
068	0648	1902021	se3.sit.daf.main.cy		0.00				
068	0648	4101000	se3.fit.daf.main.cy					0	
068	0648	1901021	se3.fit.daf.main.cy		0.00				
068	0648	1902021	se3.sit.daf.main.py	502.00					
068	0648	4101100	se3.sit.daf.main.py		502.00				(502)
068	0648	1901021	se3.fit.daf.main.py	2930.00					
068	0648	4101000	se3.fit.daf.main.py		2930.00			(2,930)	
069	0649	4101100	se3.sit.daf.main.cy						0
069	0649	1902021	se3.sit.daf.main.cy		0.00				
069	0649	4101000	se3.fit.daf.main.cy					0	
069	0649	1901021	se3.fit.daf.main.cy		0.00				
069	0649	1902021	se3.sit.daf.main.py	484.00					
069	0649	4101100	se3.sit.daf.main.py		484.00				(484)
069	0649	1901021	se3.fit.daf.main.py	2826.00					
069	0649	4101000	se3.fit.daf.main.py		2826.00			(2,826)	
070	0298	4101100	se3.sit.daf.main.cy						0
070	0298	1902021	se3.sit.daf.main.cy		0.00				
070	0298	4101000	se3.fit.daf.main.cy					0	
070	0298	1901021	se3.fit.daf.main.cy		0.00				
070	0298	1902021	se3.sit.daf.main.py	553.00					
070	0298	4101100	se3.sit.daf.main.py		553.00				(553)
070	0298	1901021	se3.fit.daf.main.py	3575.00					
070	0298	4101000	se3.fit.daf.main.py		3575.00			(3,575)	
072	0672	4101100	se3.sit.daf.main.cy						0
072	0672	1902021	se3.sit.daf.main.cy		0.00				
072	0672	4101000	se3.fit.daf.main.cy					0	
072	0672	1901021	se3.fit.daf.main.cy		0.00				
072	0672	1902021	se3.sit.daf.main.py	32.00					
072	0672	4101100	se3.sit.daf.main.py		32.00				(32)
072	0672	1901021	se3.fit.daf.main.py	189.00					
072	0672	4101000	se3.fit.daf.main.py		189.00			(189)	
073	0673	4101100	se3.sit.daf.main.cy						0
073	0673	1902021	se3.sit.daf.main.cy		0.00				
073	0673	4101000	se3.fit.daf.main.cy					0	
073	0673	1901021	se3.fit.daf.main.cy		0.00				
073	0673	1902021	se3.sit.daf.main.py	347.00					
073	0673	4101100	se3.sit.daf.main.py		347.00				(347)
073	0673	1901021	se3.fit.daf.main.py	2024.00					
073	0673	4101000	se3.fit.daf.main.py		2024.00			(2,024)	
075	0700	4101100	se3.sit.daf.main.cy						0
075	0700	1902021	se3.sit.daf.main.cy		0.00				
075	0700	4101000	se3.fit.daf.main.cy					0	
075	0700	1901021	se3.fit.daf.main.cy		0.00				
075	0700	1902021	se3.sit.daf.main.py	93.00					
075	0700	4101100	se3.sit.daf.main.py		93.00				(93)
075	0700	1901021	se3.fit.daf.main.py	601.00					
075	0700	4101000	se3.fit.daf.main.py		601.00			(601)	
079	0485	4101100	se3.sit.daf.main.cy						0
079	0485	1902021	se3.sit.daf.main.cy		0.00				
079	0485	4101000	se3.fit.daf.main.cy					0	
079	0485	1901021	se3.fit.daf.main.cy		0.00				
079	0485	1902021	se3.sit.daf.main.py	143.00					
079	0485	4101100	se3.sit.daf.main.py		143.00				(143)
079	0485	1901021	se3.fit.daf.main.py	923.00					
079	0485	4101000	se3.fit.daf.main.py		923.00			(923)	
080	0500	4101100	se3.sit.daf.main.cy	13107.00					
080	0500	1902021	se3.sit.daf.main.cy		13107.00				13,107
080	0500	4101000	se3.fit.daf.main.cy	53045.00				53,045	
080	0500	1901021	se3.fit.daf.main.cy		53045.00				
080	0500	1902021	se3.sit.daf.main.py	11182.00					
080	0500	4101100	se3.sit.daf.main.py		11182.00				(11,182)
080	0500	1901021	se3.fit.daf.main.py	45254.00					
080	0500	4101000	se3.fit.daf.main.py		45254.00			(45,254)	
081	0598	4101100	se3.sit.daf.main.cy	61.00					
081	0598	1902021	se3.sit.daf.main.cy		61.00				61
081	0598	4101000	se3.fit.daf.main.cy	245.00				245	
081	0598	1901021	se3.fit.daf.main.cy		245.00				
081	0598	1902021	se3.sit.daf.main.py	137.00					
081	0598	4101100	se3.sit.daf.main.py		137.00				(137)
081	0598	1901021	se3.fit.daf.main.py	555.00					
081	0598	4101000	se3.fit.daf.main.py		555.00			(555)	

Utilities, Inc.
Journal Entry for SE-3 Income Taxes

Co	Sub	Account	Description	Debit	Credit	Cur. Fed	Cur. State	Def. Fed	Def. State
						4091000	4091100	4101000	4101100
083	0800	4101100	se3.sit.dif.main.cy	3380.00					3,380
083	0800	1902021	se3.sit.dif.main.cy		3380.00				
083	0800	4101000	se3.fit.dif.main.cy	13678.00				13,678	
083	0800	1901021	se3.fit.dif.main.cy		13678.00				
083	0800	1902021	se3.sit.dif.main.py	2228.00					
083	0800	4101100	se3.sit.dif.main.py		2228.00				(2,228)
083	0800	1901021	se3.fit.dif.main.py	9019.00					
083	0800	4101000	se3.fit.dif.main.py		9019.00			(9,019)	
085	0545	4101100	se3.sit.dif.main.cy						0
085	0545	1902021	se3.sit.dif.main.cy		0.00				
085	0545	4101000	se3.fit.dif.main.cy					0	
085	0545	1901021	se3.fit.dif.main.cy		0.00				
085	0545	1902021	se3.sit.dif.main.py	34.00					
085	0545	4101100	se3.sit.dif.main.py		34.00				(34)
085	0545	1901021	se3.fit.dif.main.py	140.00					
085	0545	4101000	se3.fit.dif.main.py		140.00			(140)	
086	0900	4101100	se3.sit.dif.main.cy						0
086	0900	1902021	se3.sit.dif.main.cy		0.00				
086	0900	4101000	se3.fit.dif.main.cy					0	
086	0900	1901021	se3.fit.dif.main.cy		0.00				
086	0900	1902021	se3.sit.dif.main.py	552.00					
086	0900	4101100	se3.sit.dif.main.py		552.00				(552)
086	0900	1901021	se3.fit.dif.main.py	2232.00					
086	0900	4101000	se3.fit.dif.main.py		2232.00			(2,232)	
087	0905	4101100	se3.sit.dif.main.cy						0
087	0905	1902021	se3.sit.dif.main.cy		0.00				
087	0905	4101000	se3.fit.dif.main.cy					0	
087	0905	1901021	se3.fit.dif.main.cy		0.00				
087	0905	1902021	se3.sit.dif.main.py	309.00					
087	0905	4101100	se3.sit.dif.main.py		309.00				(309)
087	0905	1901021	se3.fit.dif.main.py	1249.00					
087	0905	4101000	se3.fit.dif.main.py		1249.00			(1,249)	
088	0645	4101100	se3.sit.dif.main.cy						0
088	0645	1902021	se3.sit.dif.main.cy		0.00				
088	0645	4101000	se3.fit.dif.main.cy					0	
088	0645	1901021	se3.fit.dif.main.cy		0.00				
088	0645	1902021	se3.sit.dif.main.py	1193.00					
088	0645	4101100	se3.sit.dif.main.py		1193.00				(1,193)
088	0645	1901021	se3.fit.dif.main.py	6972.00					
088	0645	4101000	se3.fit.dif.main.py		6972.00			(6,972)	
089	0660	4101100	se3.sit.dif.main.cy						0
089	0660	1902021	se3.sit.dif.main.cy		0.00				
089	0660	4101000	se3.fit.dif.main.cy					0	
089	0660	1901021	se3.fit.dif.main.cy		0.00				
089	0660	1902021	se3.sit.dif.main.py	20.00					
089	0660	4101100	se3.sit.dif.main.py		20.00				(20)
089	0660	1901021	se3.fit.dif.main.py	119.00					
089	0660	4101000	se3.fit.dif.main.py		119.00			(119)	
090	0600	4101100	se3.sit.dif.main.cy						0
090	0600	1902021	se3.sit.dif.main.cy		0.00				
090	0600	4101000	se3.fit.dif.main.cy					0	
090	0600	1901021	se3.fit.dif.main.cy		0.00				
090	0600	1902021	se3.sit.dif.main.py	1829.00					
090	0600	4101100	se3.sit.dif.main.py		1829.00				(1,829)
090	0600	1901021	se3.fit.dif.main.py	10687.00					
090	0600	4101000	se3.fit.dif.main.py		10687.00			(10,687)	
091	0640	4101100	se3.sit.dif.main.cy						0
091	0640	1902021	se3.sit.dif.main.cy		0.00				
091	0640	4101000	se3.fit.dif.main.cy					0	
091	0640	1901021	se3.fit.dif.main.cy		0.00				
091	0640	1902021	se3.sit.dif.main.py	543.00					
091	0640	4101100	se3.sit.dif.main.py		543.00				(543)
091	0640	1901021	se3.fit.dif.main.py	3169.00					
091	0640	4101000	se3.fit.dif.main.py		3169.00			(3,169)	
101	0680	4101100	se3.sit.dif.main.cy	1323.00					
101	0680	1902021	se3.sit.dif.main.cy		1323.00				1,323
101	0680	4101000	se3.fit.dif.main.cy	7729.00				7,729	
101	0680	1901021	se3.fit.dif.main.cy		7729.00				
101	0680	1902021	se3.sit.dif.main.py	224.00					
101	0680	4101100	se3.sit.dif.main.py		224.00				(224)
101	0680	1901021	se3.fit.dif.main.py	1309.00					
101	0680	4101000	se3.fit.dif.main.py		1309.00			(1,309)	
121	0925	4101100	se3.sit.dif.main.cy	1198.00					
121	0925	1902021	se3.sit.dif.main.cy		1198.00				1,198
121	0925	4101000	se3.fit.dif.main.cy	4847.00				4,847	
121	0925	1901021	se3.fit.dif.main.cy		4847.00				
121	0925	1902021	se3.sit.dif.main.py	240.00					
121	0925	4101100	se3.sit.dif.main.py		240.00				(240)
121	0925	1901021	se3.fit.dif.main.py	971.00					
121	0925	4101000	se3.fit.dif.main.py		971.00			(971)	
122	0922	4101100	se3.sit.dif.main.cy						0
122	0922	1902021	se3.sit.dif.main.cy		0.00				
122	0922	4101000	se3.fit.dif.main.cy					0	
122	0922	1901021	se3.fit.dif.main.cy		0.00				
122	0922	1902021	se3.sit.dif.main.py	162.00					
122	0922	4101100	se3.sit.dif.main.py		162.00				(162)
122	0922	1901021	se3.fit.dif.main.py	655.00					
122	0922	4101000	se3.fit.dif.main.py		655.00			(655)	
123	0923	4101100	se3.sit.dif.main.cy	166.00					
123	0923	1902021	se3.sit.dif.main.cy		166.00				166
123	0923	4101000	se3.fit.dif.main.cy	673.00				673	
123	0923	1901021	se3.fit.dif.main.cy		673.00				
123	0923	1902021	se3.sit.dif.main.py	134.00					
123	0923	4101100	se3.sit.dif.main.py		134.00				(134)
123	0923	1901021	se3.fit.dif.main.py	544.00					
123	0923	4101000	se3.fit.dif.main.py		544.00			(544)	
093	0006	4101100	se3.sit.dif.main.cy						0

Utilities, Inc.
Journal Entry for SE-3 Income Taxes

Co	Sub	Account	Description	Debit	Credit	Cur. Fed 4091000	Cur. State 4091100	Def. Fed 4101000	Def. State 4101100
083	0800	1902020	se3.sit.def.rate.py						
083	0800	4101100	se3.sit.def.rate.py		0.00				0
083	0800	1901020	se3.fit.dif.rate.py					0	
083	0800	4101000	se3.fit.dif.rate.py		0.00				
086	0900	4101100	se3.sit.dif.rate.cy						0
086	0900	1902020	se3.sit.dif.rate.cy		0.00				
086	0900	4101000	se3.fit.dif.rate.cy					0	
086	0900	1901020	se3.fit.dif.rate.cy		0.00				
086	0900	1902020	se3.sit.dif.rate.py						0
086	0900	4101100	se3.sit.dif.rate.py		0.00				
086	0900	1901020	se3.fit.dif.rate.py					0	
086	0900	4101000	se3.fit.dif.rate.py		0.00				
087	0905	4101100	se3.sit.dif.rate.cy						0
087	0905	1902020	se3.sit.dif.rate.cy		0.00				
087	0905	4101000	se3.fit.dif.rate.cy					0	
087	0905	1901020	se3.fit.dif.rate.cy		0.00				
087	0905	1902020	se3.sit.dif.rate.py	145.00					
087	0905	4101100	se3.sit.dif.rate.py		145.00				(145)
087	0905	1901020	se3.fit.dif.rate.py	588.00					
087	0905	4101000	se3.fit.dif.rate.py		588.00			(588)	
088	0645	4101100	se3.sit.dif.rate.cy						0
088	0645	1902020	se3.sit.dif.rate.cy		0.00				
088	0645	4101000	se3.fit.dif.rate.cy					0	
088	0645	1901020	se3.fit.dif.rate.cy		0.00				
088	0645	1902020	se3.sit.dif.rate.py	2466.00					
088	0645	4101100	se3.sit.dif.rate.py		2466.00				(2,466)
088	0645	1901020	se3.fit.dif.rate.py	14411.00					
088	0645	4101000	se3.fit.dif.rate.py		14411.00			(14,411)	
089	0660	4101100	se3.sit.dif.rate.cy						0
089	0660	1902020	se3.sit.dif.rate.cy		0.00				
089	0660	4101000	se3.fit.dif.rate.cy					0	
089	0660	1901020	se3.fit.dif.rate.cy		0.00				
089	0660	1902020	se3.sit.dif.rate.py	3998.00					
089	0660	4101100	se3.sit.dif.rate.py		3998.00				(3,998)
089	0660	1901020	se3.fit.dif.rate.py	23355.00					
089	0660	4101000	se3.fit.dif.rate.py		23355.00			(23,355)	
090	0600	4101100	se3.sit.dif.rate.cy	915.00					915
090	0600	1902020	se3.sit.dif.rate.cy		915.00				
090	0600	4101000	se3.fit.dif.rate.cy	5348.00				5,348	
090	0600	1901020	se3.fit.dif.rate.cy		5348.00				
090	0600	1902020	se3.sit.dif.rate.py	1064.00					
090	0600	4101100	se3.sit.dif.rate.py		1064.00				(1,064)
090	0600	1901020	se3.fit.dif.rate.py	6216.00					
090	0600	4101000	se3.fit.dif.rate.py		6216.00			(6,216)	
091	0640	4101100	se3.sit.dif.rate.cy						0
091	0640	1902020	se3.sit.dif.rate.cy		0.00				
091	0640	4101000	se3.fit.dif.rate.cy					0	
091	0640	1901020	se3.fit.dif.rate.cy		0.00				
091	0640	1902020	se3.sit.dif.rate.py		0.00				0
091	0640	4101100	se3.sit.dif.rate.py		0.00				
091	0640	1901020	se3.fit.dif.rate.py					0	
091	0640	4101000	se3.fit.dif.rate.py		0.00				
101	0680	4101100	se3.sit.dif.rate.cy	1.00					1
101	0680	1902020	se3.sit.dif.rate.cy		1.00				
101	0680	4101000	se3.fit.dif.rate.cy	4.00				4	
101	0680	1901020	se3.fit.dif.rate.cy		4.00				
101	0680	1902020	se3.sit.dif.rate.py	1583.00					
101	0680	4101100	se3.sit.dif.rate.py		1583.00				(1,583)
101	0680	1901020	se3.fit.dif.rate.py	9245.00					
101	0680	4101000	se3.fit.dif.rate.py		9245.00			(9,245)	
104	0694	4101100	se3.sit.dif.rate.cy	81.00					81
104	0694	1902020	se3.sit.dif.rate.cy		81.00				
104	0694	4101000	se3.fit.dif.rate.cy	473.00				473	
104	0694	1901020	se3.fit.dif.rate.cy		473.00				
104	0694	1902020	se3.sit.dif.rate.py	81.00					
104	0694	4101100	se3.sit.dif.rate.py		81.00				(81)
104	0694	1901020	se3.fit.dif.rate.py	473.00					
104	0694	4101000	se3.fit.dif.rate.py		473.00			(473)	
120	0920	4101100	se3.sit.dif.rate.cy						0
120	0920	1902020	se3.sit.dif.rate.cy		0.00				
120	0920	4101000	se3.fit.dif.rate.cy					0	
120	0920	1901020	se3.fit.dif.rate.cy		0.00				
120	0920	1902020	se3.sit.dif.rate.py	1633.00					
120	0920	4101100	se3.sit.dif.rate.py		1633.00				(1,633)
120	0920	1901020	se3.fit.dif.rate.py	9537.00					
120	0920	4101000	se3.fit.dif.rate.py		9537.00			(9,537)	
135	0935	4101100	se3.sit.dif.rate.cy						0
135	0935	1902020	se3.sit.dif.rate.cy		0.00				
135	0935	4101000	se3.fit.dif.rate.cy					0	
135	0935	1901020	se3.fit.dif.rate.cy		0.00				
135	0935	1902020	se3.sit.dif.rate.py	749.00					
135	0935	4101100	se3.sit.dif.rate.py		749.00				(749)
135	0935	1901020	se3.fit.dif.rate.py	3385.00					
135	0935	4101000	se3.fit.dif.rate.py		3385.00			(3,385)	
001	0001	1902022	se3.sit.oth.oper		0.00	0	0	6,719	(6,182)
001	0001	4101100	se3.sit.oth.oper						0
001	0001	1902022	se3.sit.oth.oper		0.00				
001	0001	4101100	se3.sit.oth.oper.res						0
001	0001	1901022	se3.fit.oth.oper		0.00				
001	0001	4101000	se3.fit.oth.oper					0	
001	0001	1901022	se3.fit.oth.oper		0.00				
001	0001	4101000	se3.fit.oth.oper.res					0	
020	0070	4101000	se3.fit.org.exp	1016.00				1,016	
020	0070	1901024	se3.fit.org.exp		1016.00				
024	0090	4101000	se3.fit.org.exp	53.00					53

Utilities, Inc.
Journal Entry for SE-3 Income Taxes

Co	Sub	Account	Description	Debit	Credit	Cur. Fed 4091000	Cur. State 4091100	Def. Fed 4101000	Def. State 4101100
024	0090	1901024	se3.fit.org.exp		53.00				
025	0025	4101000	se3.fit.org.exp	2487.00				2,487	
025	0025	1901024	se3.fit.org.exp		2487.00				
027	0027	4101000	se3.fit.org.exp	1998.00				1,998	
027	0027	1901024	se3.fit.org.exp		1998.00				
029	0048	4101000	se3.fit.org.exp					0	
029	0048	1901024	se3.fit.org.exp		0.00				
034	0120	4101000	se3.fit.org.exp	8280.00				8,280	
034	0120	1901024	se3.fit.org.exp		8280.00				
035	0110	4101000	se3.fit.org.exp	11101.00				11,101	
035	0110	1901024	se3.fit.org.exp		11101.00				
036	0750	4101000	se3.fit.org.exp	972.00				972	
036	0750	1901024	se3.fit.org.exp		972.00				
038	0770	4101000	se3.fit.org.exp	163.00				163	
038	0770	1901024	se3.fit.org.exp		163.00				
042	0205	4101000	se3.fit.org.exp	63.00				63	
042	0205	1901024	se3.fit.org.exp		63.00				
043	0210	4101000	se3.fit.org.exp					0	
043	0210	1901024	se3.fit.org.exp		0.00				
044	0215	4101000	se3.fit.org.exp	1030.00				1,030	
044	0215	1901024	se3.fit.org.exp		1030.00				
051	0251	4101000	se3.fit.org.exp	4908.00				4,908	
051	0251	1901024	se3.fit.org.exp		4908.00				
052	0250	4101000	se3.fit.org.exp	1078.00				1,078	
052	0250	1901024	se3.fit.org.exp		1078.00				
053	0255	4101000	se3.fit.org.exp	19144.00				19,144	
053	0255	1901024	se3.fit.org.exp		19144.00				
055	0264	4101000	se3.fit.org.exp	6984.00				6,984	
055	0264	1901024	se3.fit.org.exp		6984.00				
057	0270	4101000	se3.fit.org.exp	4786.00				4,786	
057	0270	1901024	se3.fit.org.exp		4786.00				
058	0271	4101000	se3.fit.org.exp	3394.00				3,394	
058	0271	1901024	se3.fit.org.exp		3394.00				
060	0280	4101000	se3.fit.org.exp	62.00				62	
060	0280	1901024	se3.fit.org.exp		62.00				
061	0646	4101000	se3.fit.org.exp		0.00			0	
061	0646	1901024	se3.fit.org.exp						
062	0641	4101000	se3.fit.org.exp					0	
062	0641	1901024	se3.fit.org.exp						
064	0643	4101000	se3.fit.org.exp					0	
064	0643	1901024	se3.fit.org.exp		0.00				
066	0644	4101000	se3.fit.org.exp	242.00				242	
066	0644	1901024	se3.fit.org.exp		242.00				
067	0647	4101000	se3.fit.org.exp	2593.00				2,593	
067	0647	1901024	se3.fit.org.exp		2593.00				
068	0648	4101000	se3.fit.org.exp					0	
068	0648	1901024	se3.fit.org.exp		0.00				
069	0649	4101000	se3.fit.org.exp	616.00				616	
069	0649	1901024	se3.fit.org.exp		616.00				
070	0298	4101000	se3.fit.org.exp					0	
070	0298	1901024	se3.fit.org.exp		0.00				
072	0672	4101000	se3.fit.org.exp	3850.00				3,850	
072	0672	1901024	se3.fit.org.exp		3850.00				
073	0673	4101000	se3.fit.org.exp	6704.00				6,704	
073	0673	1901024	se3.fit.org.exp		6704.00				
075	0700	4101000	se3.fit.org.exp	346.00				346	
075	0700	1901024	se3.fit.org.exp		346.00				
077	0470	4101000	se3.fit.org.exp					0	
077	0470	1901024	se3.fit.org.exp		0.00				
079	0485	4101000	se3.fit.org.exp					0	
079	0485	1901024	se3.fit.org.exp		0.00				
080	0500	4101000	se3.fit.org.exp	35260.00				35,260	
080	0500	1901024	se3.fit.org.exp		35260.00				
081	0598	4101000	se3.fit.org.exp					0	
081	0598	1901024	se3.fit.org.exp						
083	0800	4101000	se3.fit.org.exp	2052.00				2,052	
083	0800	1901024	se3.fit.org.exp		2052.00				
086	0900	4101000	se3.fit.org.exp					0	
086	0900	1901024	se3.fit.org.exp		0.00				
087	0905	4101000	se3.fit.org.exp					0	
087	0905	1901024	se3.fit.org.exp		0.00				
088	0245	4101000	se3.fit.org.exp	116.00				116	
088	0245	1901024	se3.fit.org.exp		116.00				

Utilities, Inc.
Journal Entry for SE-3 Income Taxes

Co	Sub	Account	Description	Debit	Credit	Cur. Fed 4091000	Cur. State 4091100	Def. Fed 4101000	Def. State 4101100
089	0660	4101000	se3.fit.org.exp	412.00				412	
089	0660	1901024	se3.fit.org.exp		412.00				
090	0600	4101000	se3.fit.org.exp	1878.00				1,878	
090	0600	1901024	se3.fit.org.exp		1878.00				
091	0640	4101000	se3.fit.org.exp	21.00				21	
091	0640	1901024	se3.fit.org.exp		21.00				
101	0680	4101000	se3.fit.org.exp	29.00				29	
101	0680	1901024	se3.fit.org.exp		29.00				
102	0675	4101000	se3.fit.org.exp	1457.00				1,457	
102	0675	1901024	se3.fit.org.exp		1457.00				
103	0690	4101000	se3.fit.org.exp	5231.00				5,231	
103	0690	1901024	se3.fit.org.exp		5231.00				
104	0694	4101000	se3.fit.org.exp	2087.00				2,087	
104	0694	1901024	se3.fit.org.exp		2087.00				
105	0695	4101000	se3.fit.org.exp	2393.00				2,393	
105	0695	1901024	se3.fit.org.exp		2393.00				
109	0699	4101000	se3.fit.org.exp	256.00				256	
109	0699	1901024	se3.fit.org.exp		256.00				
120	0920	4101000	se3.fit.org.exp	16244.00				16,244	
120	0920	1901024	se3.fit.org.exp		16244.00				
121	0925	4101000	se3.fit.org.exp	1477.00				1,477	
121	0925	1901024	se3.fit.org.exp		1477.00				
122	0922	4101000	se3.fit.org.exp	1679.00				1,679	
122	0922	1901024	se3.fit.org.exp		1679.00				
123	0923	4101000	se3.fit.org.exp	1443.00				1,443	
123	0923	1901024	se3.fit.org.exp		1443.00				
133	0123	4101000	se3.fit.org.exp	2736.00				2,736	
133	0123	1901024	se3.fit.org.exp		2736.00				
135	0935	4101000	se3.fit.org.exp	23689.00				23,689	
135	0935	1901024	se3.fit.org.exp		23689.00				
001	0001	4101000	se3.fit.org.exp					0	
001	0001	1901024	se3.fit.org.exp		0.00				
150	0150	4101000	se3.fit.org.exp	3958.00				3,958	
150	0150	1901024	se3.fit.org.exp		3958.00				
093	0006	1901024	se3.fit.org.exp	1667.00					
093	0006	4101000	se3.fit.org.exp		1667.00			(1,667)	
						0		182,621	0
001	0001	1901026	se3.fit.bad.debts	0.00					
001	0001	4101000	se3.fit.bad.debts		0.00			0	
005	0010	1901026	se3.fit.bad.debts	232.00					
005	0010	4101000	se3.fit.bad.debts		232.00			(232)	
016	0054	1901026	se3.fit.bad.debts	112.00					
016	0054	4101000	se3.fit.bad.debts		112.00			(112)	
017	0058	1901026	se3.fit.bad.debts	3792.00					
017	0058	4101000	se3.fit.bad.debts		3792.00			(3,792)	
035	0110	1901026	se3.fit.bad.debts	332.00					
035	0110	4101000	se3.fit.bad.debts		332.00			(332)	
047	0225	1901026	se3.fit.bad.debts	133.00					
047	0225	4101000	se3.fit.bad.debts		133.00			(133)	
050	0245	1901026	se3.fit.bad.debts		210.00				
050	0245	4101000	se3.fit.bad.debts	210.00				210	
053	0255	1901026	se3.fit.bad.debts	527.00					
053	0255	4101000	se3.fit.bad.debts		527.00			(527)	
055	0264	1901026	se3.fit.bad.debts	210.00					
055	0264	4101000	se3.fit.bad.debts		210.00			(210)	
080	0500	1901026	se3.fit.bad.debts	1396.00					
080	0500	4101000	se3.fit.bad.debts		1396.00			(1,396)	
083	0800	1901026	se3.fit.bad.debts	1259.00					
083	0800	4101000	se3.fit.bad.debts		1259.00			(1,259)	
087	0905	1901026	se3.fit.bad.debts	8169.00					
087	0905	4101000	se3.fit.bad.debts		8169.00			(8,169)	
						0	0	(15,952)	0
005	0010	4101000	se3.fit.acrs	3908.00				3,908	
005	0010	1901031	se3.fit.acrs		3908.00				
006	0014	4101000	se3.fit.acrs	7310.00				7,310	
006	0014	1901031	se3.fit.acrs		7310.00				
007	0018	4101000	se3.fit.acrs	567.00				567	
007	0018	1901031	se3.fit.acrs		567.00				
008	0022	4101000	se3.fit.acrs	339.00				339	
008	0022	1901031	se3.fit.acrs		339.00				
009	0026	4101000	se3.fit.acrs	1871.00				1,871	
009	0026	1901031	se3.fit.acrs		1871.00				
011	0034	4101000	se3.fit.acrs		133.00			(133)	
011	0034	1901031	se3.fit.acrs	133.00					

Utilities, Inc.
Journal Entry for SE-3 Income Taxes

Co	Sub	Account	Description	Debit	Credit	Cur. Fed 4091000	Cur. State 4091100	Def. Fed 4101000	Def. State 4101100
061	0646	4101000	se3.fit.a:rs	263.00				263	
061	0646	1901031	se3.fit.a:rs		263.00				
062	0641	4101000	se3.fit.a:rs		596.00			(596)	
062	0641	1901031	se3.fit.a:rs	596.00					
064	0643	4101000	se3.fit.a:rs	11090.00				11,090	
064	0643	1901031	se3.fit.a:rs		11090.00				
065	0290	4101000	se3.fit.acrs	7596.00				7,596	
065	0290	1901031	se3.fit.a:rs		7596.00				
066	0644	4101000	se3.fit.a:rs	16030.00				16,030	
066	0644	1901031	se3.fit.a:rs		16030.00				
067	0647	4101000	se3.fit.acrs	14104.00				14,104	
067	0647	1901031	se3.fit.a:rs		14104.00				
068	0648	4101000	se3.fit.acrs	16119.00				16,119	
068	0648	1901031	se3.fit.a:rs		16119.00				
069	0649	4101000	se3.fit.acrs	47424.00				47,424	
069	0649	1901031	se3.fit.a:rs		47424.00				
070	0298	4101000	se3.fit.a:rs	67147.00				67,147	
070	0298	1901031	se3.fit.a:rs		67147.00				
072	0672	4101000	se3.fit.a:rs	761.00				761	
072	0672	1901031	se3.fit.a:rs		761.00				
073	0673	4101000	se3.fit.a:rs	2341.00				2,341	
073	0673	1901031	se3.fit.a:rs		2341.00				
074	0464	4101000	se3.fit.a:rs	29.00				29	
074	0464	1901031	se3.fit.a:rs		29.00				
075	0700	4101000	se3.fit.a:rs	9932.00				9,932	
075	0700	1901031	se3.fit.a:rs		9932.00				
077	0470	4101000	se3.fit.a:rs	6146.00				6,146	
077	0470	1901031	se3.fit.a:rs		6146.00				
079	0485	4101000	se3.fit.acrs	24821.00				24,821	
079	0485	1901031	se3.fit.a:rs		24821.00				
080	0500	4101000	se3.fit.acrs	117028.00				117,028	
080	0500	1901031	se3.fit.a:rs		117028.00				
081	0598	4101000	se3.fit.a:rs		371.00			(371)	
081	0598	1901031	se3.fit.a:rs	371.00					
083	0800	4101000	se3.fit.a:rs	49315.00				49,315	
083	0800	1901031	se3.fit.a:rs		49315.00				
085	0545	4101000	se3.fit.a:rs	634.00				634	
085	0545	1901031	se3.fit.a:rs		634.00				
086	0900	4101000	se3.fit.a:rs	14006.00				14,006	
086	0900	1901031	se3.fit.a:rs		14006.00				
087	0905	4101000	se3.fit.a:rs	6244.00				6,244	
087	0905	1901031	se3.fit.a:rs		6244.00				
088	0645	4101000	se3.fit.a:rs		5804.00			(5,804)	
088	0645	1901031	se3.fit.a:rs	5804.00					
089	0660	4101000	se3.fit.a:rs	28265.00				28,265	
089	0660	1901031	se3.fit.a:rs		28265.00				
090	0600	4101000	se3.fit.a:rs	3146.00				3,146	
090	0600	1901031	se3.fit.a:rs		3146.00				
091	0640	4101000	se3.fit.a:rs	11092.00				11,092	
091	0640	1901031	se3.fit.a:rs		11092.00				
092	0651	4101000	se3.fit.a:rs	3645.00				3,645	
092	0651	1901031	se3.fit.a:rs		3645.00				
101	0680	4101000	se3.fit.a:rs	7516.00				7,516	
101	0680	1901031	se3.fit.a:rs		7516.00				
102	0675	4101000	se3.fit.a:rs	58556.00				58,556	
102	0675	1901031	se3.fit.a:rs		58556.00				
103	0690	4101000	se3.fit.a:rs	4287.00				4,287	
103	0690	1901031	se3.fit.a:rs		4287.00				
104	0694	4101000	se3.fit.a:rs		1281.00			(1,281)	
104	0694	1901031	se3.fit.a:rs	1281.00					
105	0695	4101000	se3.fit.a:rs	435.00				435	
105	0695	1901031	se3.fit.a:rs		435.00				
109	0699	4101000	se3.fit.a:rs	823.00				823	
109	0699	1901031	se3.fit.a:rs		823.00				
120	0920	4101000	se3.fit.a:rs	28991.00				28,991	
120	0920	1901031	se3.fit.a:rs		28991.00				
121	0925	4101000	se3.fit.a:rs	15.00				15	
121	0925	1901031	se3.fit.a:rs		15.00				
122	0922	4101000	se3.fit.a:rs	26022.00				26,022	
122	0922	1901031	se3.fit.a:rs		26022.00				
123	0923	4101000	se3.fit.a:rs	388.00				388	
123	0923	1901031	se3.fit.a:rs		388.00				
133	0123	4101000	se3.fit.a:rs	2738.00				2,738	

Williams, Inc.

Calculation of Taxable Income

Deferred Maintenance - Schedule M-1 12/

Line	Company Number	60	61	62	64	65	66	67	68	69	70	72	73	74	75	77	79	80	81	83	85
		Twin Lakes	Pierre Verde	Lake Placid	Bastlake	Charleston	Popple Creek	Alafaya	UI of Longwood	Wedgefield	Carolina Water Service	Cypress Lakes	Engle Ridge	Southland Utilities	United Utility Co's	South Carolina Utilities	Tega Cay	CMS Inc. of North Carolina	Riverpointe Inc. - FFLP	CMS Systems	Makanga Vista
1	Ending Balance - Prior year	43,563	0	0	1,217	0	538	166,164	11,426	26,631	17,986	1,453	20,289	0	8,786	0	2,857	169,121	3,137	54,140	445
2	Additions - Current Year																				
2a	Correcting Journal Entries																				
3	Amortization - Current year	(22,505)			(1,227)		(538)	(31,187)	(9,121)	(8,796)	(6,540)	(588)	(6,100)		(1,860)		(2,857)	(144,283)	(1,770)	(28,753)	(445)
4	Ending Balance - Current year	21,058	0	0	0	0	0	135,177	2,305	17,835	6,918	865	13,989	0	6,926	0	0	336,264	2,150	68,995	0
5	Late Additions - Current year																				
5a	Close Work Orders																				
5b	Capitalized Time																				
5c	Other																				
5d	Sub-total Late Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Total Additions Current year	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Exceptions - Prior year	21,058	0	0	0	0	0	135,177	2,305	17,835	6,918	865	13,989	0	6,926	0	0	336,264	2,150	68,995	0
7a	Cost																				
7b	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Total Exceptions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Calculation of Taxes on Additions - C																				
9a	SIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9b	PTT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Calculation of Taxes on Amortization																				
10a	SIT	(1,980)	0	0	(68)	0	(30)	(1,715)	(502)	(484)	(327)	(32)	(347)	0	(93)	0	(143)	(11,192)	(137)	(2,228)	(34)
10b	PTT	(6,979)	0	0	(397)	0	(173)	(10,020)	(2,930)	(2,826)	(2,112)	(1,891)	(2,024)	0	(601)	0	(923)	(45,254)	(555)	(9,019)	(140)
11	Deferred SIT on Def. Maint. - Prior																				
11	Ending Deferred Maintenance Balance	21,058	0	0	0	0	0	135,177	2,305	17,835	6,918	865	13,989	0	6,926	0	0	336,264	2,150	68,995	0
12	Late Additions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Less Exceptions - Cost	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Net Def. Maint. for SIT	21,058	0	0	0	0	0	135,177	2,305	17,835	6,918	865	13,989	0	6,926	0	0	336,264	2,150	68,995	0
15	State Income Tax	(1,853)	0	0	0	0	0	(7,435)	(127)	(981)	(346)	(48)	(769)	0	(346)	0	0	(28,060)	(167)	(5,347)	0
16	Ending Balance T/B 12/31/21	(3,833)	0	(1)	(68)	1	(30)	(9,151)	(628)	(1,464)	(899)	(80)	(1,116)	0	(440)	0	(142)	(24,135)	(243)	(4,195)	(35)
16a	Taxes on Additions - CY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(51,045)	(61)	(3,380)	0
16b	Taxes on Amortization - CY	1,980	0	0	68	0	30	1,715	502	484	327	32	347	0	93	0	143	11,182	137	2,228	34
16c	Sub Total Account 283-21	(1,853)	0	(1)	0	0	0	(7,435)	(126)	(980)	(346)	(48)	(769)	0	(347)	0	1	(28,060)	(167)	(5,347)	(3)
17	Difference	0	0	1	0	0	0	1	(1)	(1)	0	0	0	0	1	0	(1)	0	0	0	1
18	Net Def. Maint. for SIT (per above)	21,058	0	0	0	0	0	135,177	2,305	17,835	6,918	865	13,989	0	6,926	0	0	336,264	2,150	68,995	0
19	State Income Tax	(1,853)	0	0	0	0	0	(7,435)	(127)	(981)	(346)	(48)	(769)	0	(346)	0	0	(28,060)	(167)	(5,347)	0
20	Net Def. Maint. for PIT	19,205	0	0	0	0	0	127,742	2,178	16,854	6,572	817	13,220	0	6,580	0	0	310,204	1,983	63,648	0
21	Federal Income Tax	(6,530)	0	0	0	0	0	(43,432)	(741)	(5,730)	(2,234)	(278)	(4,495)	0	(2,237)	0	0	(105,469)	(674)	(21,640)	0
22	Ending Balance T/B 12/31/21	(13,509)	0	0	(397)	(1)	(174)	(53,454)	(3,670)	(8,556)	(5,809)	(466)	(6,519)	0	(2,837)	0	(924)	(97,679)	(984)	(16,981)	(140)
22a	Taxes on Additions - CY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(51,045)	(61)	(3,380)	0
22b	Taxes on Amortization - CY	6,979	0	0	397	0	173	10,020	2,930	2,826	2,112	189	2,024	0	601	0	923	45,254	555	9,019	140
22c	Sub Total Account 283-21	(6,530)	0	0	0	0	(1)	(43,434)	(740)	(5,730)	(2,234)	(277)	(4,495)	0	(2,236)	0	(1)	(105,470)	(674)	(21,640)	0
23	Difference	0	0	(1)	0	0	0	0	(1)	0	0	(1)	0	0	(1)	0	1	0	0	0	0
24	Tax Rates	8.80%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.00%	5.50%	5.50%	5.00%	5.00%	5.00%	5.00%	7.75%	7.75%	7.75%	7.75%
24a	State Prior Year	8.80%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.00%	5.50%	5.50%	5.00%	5.00%	5.00%	5.00%	7.75%	7.75%	7.75%	7.75%
24b	State Current Year	8.80%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.00%	5.50%	5.50%	5.00%	5.00%	5.00%	5.00%	7.75%	7.75%	7.75%	7.75%
24c	Federal	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%

(a) Removed testing surcharge expense

Year	Rate	Tax Deferral	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	Total Amortized	NRV				
1976	37		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1977	37		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1978	37		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1979	37		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1980	37		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1981	35		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1982	35		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
1983	35		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1984	15		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1985	15		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1986	15		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1987	15		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1988	20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1989	20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1990	20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1991	20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1992	20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1993	20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1994	20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1995	20	264	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1996	20	1,544	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1997	20	388	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1998	20	2,269	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
1999	20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2000	20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2001	20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
2002	20		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total State Amort		652	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total Federal Amort		3,813	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
State NRV			652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	642	608	562	520	481	445	411	380					
Federal NRV			3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,813	3,755	3,559	3,292	3,045	2,817	2,605	2,410	2,229						
15 YR		0.05000	0.10000	0.09000	0.08000	0.07000	0.07000	0.06000	0.06000	0.06000	0.06000	0.06000	0.06000	0.06000	0.06000	0.06000	0.06000	0.06000	0.06000	0.06000	0.06000	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462	0.04462
20 YR		0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04522	0.04262	0.04000	0.03750	0.03500	0.03250	0.03000	0.02750	0.02500	0.02250	0.02000	0.01750	0.01500	0.01250	0.01000	0.00750	0.00500	0.00250	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Total			3,813	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	652	642	608	562	520	481	445	411	380	1,584	2,229	380	0		

Year	Amort. Rate	Gross ITC	Acc. Amort 12/31/94	Net ITC 12/31/94	1995	1996	1997	1998	1999	2000	2001	2002	Acc. Amort 12/31/02	Net ITC 12/31/02	
Utilities, Inc. of Florida															
Prior	1.50%	(18,612)	3,906	(14,706)	279	279	279	279	279	279	279	279	6,138	(12,474)	
1981	1.50%	(7,053)	1,378	(5,675)	106	106	106	106	106	106	106	106	2,226	(4,827)	
1982	1.50%	(18,745)	3,372	(15,373)	281	281	281	281	281	281	281	281	5,620	(13,125)	
1983	1.50%	(52,301)	8,635	(43,666)	785	785	785	785	785	785	785	785	14,915	(37,386)	
1984	1.50%	(37,642)	5,650	(31,992)	565	565	565	565	565	565	565	565	10,170	(27,472)	
1985	1.50%	(12,934)	1,746	(11,188)	194	194	194	194	194	194	194	194	3,298	(9,636)	
1986	1.50%	(9,723)	1,168	(8,555)	146	146	146	146	146	146	146	146	2,336	(7,387)	
Total Annual Amortization					2,356	2,356	2,356	2,356	2,356	2,356	2,356	2,356	44,703	(112,307)	
Net ITC at year end					(128,799)	(126,443)	(124,087)	(121,731)	(119,375)	(117,019)	(114,663)	(112,307)			
Miles Grant															
1989	2.00%	(35,299)	3,530	(31,769)	706	706	706	706	706	706	706	706	9,178	(26,121)	
Total Annual Amortization					706	706	706	706	706	706	706	706	706	9,178	(26,121)
Net ITC at year end					(31,063)	(30,357)	(29,651)	(28,945)	(28,239)	(27,533)	(26,827)	(26,121)			
Tennessee Water Service															
1987	1.50%	(3,251)	344	(2,907)	49	49	49	49	49	49	49	49	736	(2,515)	
Total Annual Amortization					49	49	49	49	49	49	49	49	736	(2,515)	
Net ITC at year end					(2,858)	(2,809)	(2,760)	(2,711)	(2,662)	(2,613)	(2,564)	(2,515)			
Bermuda Water Co.															
Total Annual Amortization					0	0	0	0	0	0	0	0	971	2,509	
Net ITC at year end					(4,301)	(4,301)	(4,301)	(4,301)	(4,301)	(4,301)	(4,301)	(4,301)	(1,792)	(1,792)	
Total Operating Companies															
Total Annual Amortization					31,911	31,911	31,911	31,911	31,911	31,911	31,911	32,478	32,882	32,882	
Net ITC at year end					(1,656,798)	(1,656,798)	(1,656,798)	(1,656,798)	(1,656,798)	(1,656,798)	(1,656,798)	(1,656,798)	(1,656,798)		
Utilities, Inc.															
Prior	2.00%	(180,902)	(16,001)	(196,903)	3,618	3,618	3,618	3,618	3,618	3,618	3,618	3,618	3,618	3,618	
Total					(1,837,700)	(1,837,700)	(1,837,700)	(1,837,700)	(1,837,700)	(1,837,700)	(1,837,700)	(1,837,700)	(1,837,700)	(1,837,700)	
Total Annual Amortization					35,529	35,529	35,529	35,529	35,529	35,529	36,096	36,500	36,500	36,500	