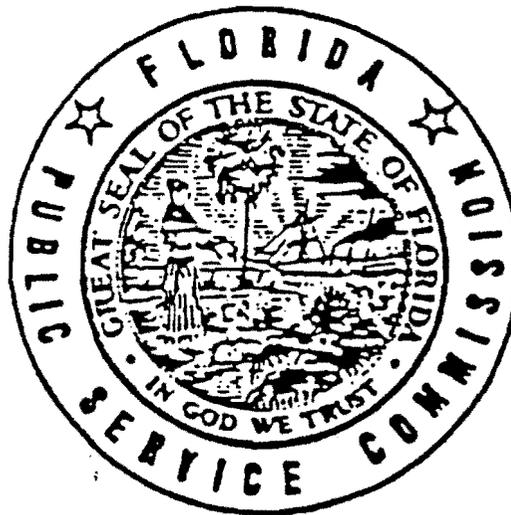


CLASS "A" AND "B"
WATER AND/OR SEWER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS

WEDGEFIELD UTILITIES, INC.

Exact Legal Name of Utility



DOCUMENT NUMBER - DATE

~~13988~~ NOV 12 88

FPSC-RECORDS/REPORTING

99/437

FOR THE
TEST YEAR ENDED JUNE 30, 1999

Wedgefield Utilities, Inc.

**Financial, Rate and Engineering
Minimum Filing Requirements
Docket No. 991437-WU
For the Test Year Ended June 30, 1999**

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0001

Wedgefield Utilities, Inc.

**Financial, Rate and Engineering
Minimum Filing Requirements
Docket No. 991437-WU
For the Test Year Ended June 30, 1999**

<u>Schedule</u>	<u>Page</u>	<u>Title</u>
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Wedgefield Utilities, Inc.

**Financial, Rate and Engineering
Minimum Filing Requirements
Docket No. 991437-WU
For the Test Year Ended June 30, 1999**

<u>Schedule</u>	<u>Page</u>	<u>Title</u>
		<u>ENGINEERING SCHEDULES</u>
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F-3	0095	Water Treatment Plant Data
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F-7	0099	Used & Useful Calculations - Distribution & Collection
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F-10	0102	Equivalent Residential Connections - Sewer

Wedgefield Utilities, Inc.

**Interim Schedules
Docket No. 991437-WU
For the Test Year Ended June 30, 1999**

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule A-1
 Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books YE 6/30/99	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 6/30/99	(5) Year End 6/30/98	(6) Test Year Average 6/30/99	(9) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,815,727	[a] \$ 13,172	\$ 2,828,899	\$ 2,720,623	\$ 2,774,761	A-5
2	Utility Land & Land Rights	4,428	[b] 17,264	21,692	2,007	11,850	A-5
3	Less: Non-Used & Useful Plant		[c] (\$276,270)	(276,270)		(276,270)	A-7
4	Construction Work in Progress	15,209	[d] (15,209)	-	-	-	-
5	Less: Accumulated Depreciation	(903,227)	[e] (599)	(903,826)	(824,035)	(863,931)	A-9
6	Less: CIAC	(689,931)		(689,931)	(594,941)	(642,436)	A-12
7	Accumulated Amortization of CIAC	173,364		173,364	153,331	163,348	A-14
9	Allocated Plant	-	[f] 24,486	24,486	27,923	26,205	-
10	Working Capital Allowance	16,258	[g] 1,401	17,658	17,658	17,658	A-17
11	Total Rate Base	<u>\$ 1,431,828</u>	<u>\$ (235,755)</u>	<u>\$ 1,196,074</u>	<u>\$ 1,502,567</u>	<u>\$ 1,211,185</u>	

- Notes:**
- [a] Plant In Service is adjusted to include the cost to excavate and replace a diesel fuel storage tank. This amount was on the books in CWIP at 6/30/99, although the project was complete.
- [b] Land and Land Rights is adjusted to include the cost to acquire a parcel of land for the current water treatment plant. A portion of this amount (\$2,037) was on the books in CWIP at 6/30/99. The remaining was \$15,227 was spent after 6/30/99 and is included as a pro forma adjustment. The land acquisition project is complete.
- [c] An adjustment is made to reduce Plant in Service and its related Accumulated Depreciation, as well as CIAC and its related Accumulated Amortization, by the amount that is considered non-used/useful.
- [d] CWIP is reduced by the entire per books amount of \$15,209 because this amount is related to the two projects mentioned in above in notes [a] and [b], and it is shown that this full amount is adjusted to be properly reflected within Plant in Service and Land and Land Rights accounts.
- [e] Accumulated Depreciation is adjusted to reflect one full year of A/D on the diesel fuel tank discussed in Note [a].
- [f] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service. Wedgefield is allocated .77% of the total net WSC rate base. Also included in this amount is allocated portion of the net plant associated with the Florida office and computers less their related portions of accumulated depreciation.
- [g] Working Capital is calculated by taking the Operations and Maintenance Expenses divided by 1/8.

0005

Schedule of Sewer Rate Base

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule A-2
 Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books YE 6/30/99	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 6/30/99	(5) Year End 6/30/98	(6) Test Year Average 6/30/99	(7) Supporting Schedule(s)
1	Utility Plant in Service	\$ 4,412,349	[a] \$ 7,543	\$ 4,419,892	\$ 4,186,506	\$ 4,303,199	A-6
2	Utility Land & Land Rights	96,500		96,500	96,500	96,500	A-6
3	Less: Non-Used & Useful Plant		[b] (\$248,600)	(248,600)		(248,600)	A-7
4	Construction Work in Progress	371,304	[c] (371,304)	- [e]	-	-	-
5	Less: Accumulated Depreciation	(2,194,767)	[d] (302)	(2,195,069)	(2,077,439)	(2,136,254)	A-10
6	Less: CIAC	(1,911,917)		(1,911,917)	(1,680,092)	(1,796,005)	A-12
7	Accumulated Amortization of CIAC	564,950		564,950	514,520	539,735	A-14
9	Allocated Plant		[e] 23,935	23,935	27,294	25,614	-
10	Working Capital Allowance	<u>24,275</u>	[f] <u>2,411</u>	<u>26,687</u>	<u>26,687</u>	<u>26,687</u>	A-17
11	Total Rate Base	<u>\$ 1,362,694</u>	<u>\$ (586,317)</u>	<u>\$ 776,376</u>	<u>\$ 1,093,976</u>	<u>\$ 810,876</u>	

Notes:

- [a] Plant in Service balance is adjusted to include an amount of \$7,543 that was related to the replacement and installation of a lift station panel. This amount was on the books in CWIP at 6/30/99, although the project was complete.
- [b] An adjustment is made to reduce Plant in Service and its related Accumulated Depreciation, as well as CIAC and its related Accumulated Amortization, by the amount that is considered non-used/useful.
- [c] An adjustment is made to reduce rate base by CWIP. CWIP is also shown as zero at 6/30/98, as to not skew the average rate base.
- [d] Accumulated Depreciation is adjusted to reflect one full year of A/D on the lift station panel discussed in Note [a].
- [e] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service. Wedgefield is allocated .77% of the total net WSC rate base. Also included in this amount is allocated portion of the net plant associated with the Florida office and computers less their related portions of accumulated depreciation.
- [f] Working Capital is calculated by taking the Operations and Maintenance Expenses divided by 1/8.

0006

Adjustments to Rate Base per Books

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule **A-3**
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Sewer
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See notes on page A-1 and A-2.

0007

Schedule of Water and Sewer Plant in Service
Annual Balance Subsequent of Last Established Rate Base

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule A-4
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/95 Balance	0	0
2	1996 Additions	57,902	68,345
3	1996 Retirements	(5,014)	(4,491)
4	1996 Acquisition Entry	2,602,973	4,087,224
5	1996 Adjustments	22,357	21,853
6	12/31/96 Balance	2,678,218	4,172,931
7	1997 Additions	43,514	123,573
8	1997 Retirements	(6,263)	(12,763)
9	1997 Adjustments	5,371	5,250
10	12/31/97 Balance	2,720,840	4,288,991
11	1998 Additions	119,745	216,459
12	1998 Retirements	(28,031)	(7,706)
13	1998 Adjustments	(11,054)	(10,804)
14	12/31/98 Balance	2,801,500	4,486,939
15	1999 Additions	12,700	24,504
16	1999 Retirements	(1,086)	(9,477)
17	1999 Adjustments	7,041	6,882
18	6/30/99 Balance	2,820,155	4,508,849
		(0)	(0)

Supporting Schedules: A-5, A-6
Recap Schedules: A-18

0008

Schedule of Water Plant In Service, By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule A-5
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 6/30/98	(3) Test Year 6/30/99	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organisation	22,259	22,259	22,259		0
3	302.1 Franchises		1,080	540		0
4	339.1 Other Plant & Misc Equipment			0		0
5	SOURCE OF SUPPLY NAD PUMPING PLANT					
6	303.2 Land & Land Rights	2,007	4,428	3,218		0
7	304.2 Structures & Improvements	830,521	831,741	831,131		0
8	305.2 Collect. & Impound Reservoirs			0		0
9	306.2 Lake, River & Other intakes			0		0
10	307.2 Wells & Springs	151,006	151,222	151,114		0
11	308.2 Infiltration, Galleries and Tunnels			0		0
12	309.2 Supply Mains			0		0
13	310.2 Power Generation Equipment			0		0
14	311.2 Pumping Equipment	124,227	126,005	125,116		0
15	339.2 Other Plant & Misc Equipment			0		0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			0		0
18	304.3 Structures & Improvements	404	404	404		0
19	320.3 Water Treatment Equipment	188,134	195,263	191,698		0
20	339.3 Other Plant & Misc. Equipment			0		0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights			0		0
23	304.4 Structures & Improvements			0		0
24	330.4 Distr. Reservoirs & Sandpipes	5,079	8,077	6,578		0
25	331.4 Transm. & Distribution Mains	992,187	1,032,223	1,012,205	36.00%	364,394
26	333.4 Services	114,808	135,624	125,216	36.00%	45,078
27	334.4 Meters & Meter Installations	156,218	157,339	156,779		0
28	335.4 Hydrants	62,537	73,244	67,890	36.00%	24,440
29	339.4 Other Plant & Misc. Equipment			0		0
30	GENERAL PLANT					
31	303.5 Land & Land Rights			0		0
32	304.5 Structures & Improvements			0		0
33	340.5 Office Furniture & Equipment	8,416	8,416	8,416		0
34	341.5 Transportation Equipment	16,675	23,716	20,195		0
35	342.5 Stores Equipment			0		0
36	343.5 Tools, Shop & Garage Equipment	42,731	43,300	43,016		0
37	344.5 Laboratory Equipment	2,348	2,739	2,544		0
38	345.5 Power Operated Equipment			0		0
39	346.5 Communication Equipment	3,075	3,075	3,075		0
40	347.5 Misc Equip (Computer)			0		0
41	348.5 Other Tangible Plant (WSC alloc)			0		0
42	Total	<u>2,722,630</u>	<u>2,820,155</u>	<u>2,771,394</u>		<u>433,912</u>

0009

Schedule of Sewer Plant In Service, By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim [] Final [x]
Historical [x] Projected []

Schedule A-6
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 6/30/98	(3) Test Year 6/30/99	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	10,165	10,165	10,165		0
3	352.1 Franchises			0		0
4	389.1 Other Plant & Misc. Equipment			0		0
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	96,500	96,500	96,500		0
7	354.2 Structures & Improvements			0		0
8	360.2 Collection Sewers - Force	227,693	233,813	230,753		0
9	361.2 Collection Sewers - Gravity	1,093,965	1,144,912	1,119,439	35.00%	391,804
10	362.2 Special Collecting Structures			0		0
11	363.2 Services to Customers	240,348	262,659	251,504	35.00%	88,026
12	364.2 Flow Measuring Devices			0		0
13	365.2 Flow Measuring Installations			0		0
14	389.2 Other Plant & Misc. Equipment			0		0
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights			0		0
17	354.3 Structures & Improvements			0		0
18	370.3 Receiving Wells	38,407	92,845	65,626		0
19	371.3 Pumping Equipment			0		0
20	389.3 Other Plant & Misc. Equipment (Manholes)	0	28,919	14,460		0
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights			0		0
23	354.4 Structures & Improvements	272,352	272,424	272,388		0
24	380.4 Treatment & Disposal Equipment	1,867,965	1,924,118	1,896,042		0
25	381.4 Plant Sewers			0		0
26	382.4 Outfall Sewer Lines	372,097	372,097	372,097		0
27	389.4 Other Plant & Misc. Equipment	350	350	350		0
28	GENERAL PLANT					
29	353.5 Land & Land Rights			0		0
30	354.5 Structures & Improvements			0		0
31	390.5 Office Furniture & Equipment	10,064	10,064	10,064		0
32	391.5 Transportation Equipment	16,299	23,181	19,740		0
33	392.5 Stores Equipment			0		0
34	393.5 Tools, Shop & Garage Equipment	33,330	33,330	33,330		0
35	394.5 Laboratory Equipment	2,534	2,534	2,534		0
36	395.5 Power Operated Equipment			0		0
37	396.5 Communication Equipment	937	937	937		0
38	397.5 Misc Equip (Computer)			0		0
39	398.5 Other Tangible Plant (WSC alloc)			0		0
40						
	Total	4,283,006	4,508,849	4,395,929		479,830

0010

Non-Used & Useful Plant - Summary

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim [] Final [x]
 Historical [x] Projected []

Schedule A-7
 Page 1 of 1
 Preparer: Erin Nicholas

Explanation: Provide a summary of the items included in non-used & useful plant for the test year.
 Provide additional support schedules if necessary.

Line No.	(1) Description	(2) Average Balance TYE 6/30/99	(3) Utility Adjustments	(4) Adjusted TYE 6/30/99
WATER				
1	Plant in Service	\$433,912		\$433,912
2	Land			
3	Accumulated Depreciation	(132,749)		(\$132,749)
4	CIAC	(\$25,286)		(\$25,286)
5	Accumulated Amortization - CIAC	\$393		\$393
6	Total	<u>\$276,270</u>	<u>\$0</u>	<u>\$276,270</u>
SEWER				
7	Plant in Service	\$479,830		\$479,830
8	Land			
9	Accumulated Depreciation	(209,313)		(\$209,313)
10	CIAC	(\$22,230)		(\$22,230)
11	Accumulated Amortization - CIAC	\$313		\$313
13	Total	<u>\$248,600</u>	<u>\$0</u>	<u>\$248,600</u>

Supporting Schedules: A-5,A-6,A-9,A-10
 Recap Schedules: A-1,A-2
 Additional support schedule attached A-7-(a)

0011

Company: Wedgefield Utilities, Inc.
 Docket No.:
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule A-7-(a)
 Page 1 of 1
 Preparer: Erin Nicholas

Explanation: Contributed Property in 1998 for the Commons is what makes up the amount in CIAC, that is adjusted for used and useful.
 Six months of accumulated amortization of the non-used and useful CIAC is also taken out because it began amortization as of 1/1/99.

Water	Account #	1998 Contributed Property	% not used/useful	Not used./useful Adjustment	Annual Amortization Rate	Six months Accumulated Amortization	% not used/useful	Not used./useful Adjustment
Transmission and Distribution mains	3315043	\$49,950	36.00%	\$17,982	3.11%	\$777	36.00%	\$280
Service Lines	3335045	\$10,790	36.00%	\$3,884	3.11%	\$168	36.00%	\$60
Hydrants	3355048	\$9,500	36.00%	\$3,420	3.11%	\$148	36.00%	\$53
Total 1998 Water Contributed Property		\$70,240		\$25,286		\$1,092		\$393

Sewer	Account #	1998 Contributed Property	% not used/useful	Not used./useful Adjustment	Annual Amortization Rate	Six months Accumulated Amortization	% not used/useful	Not used./useful Adjustment
Lift Station	3542011	\$53,640	0.00%	\$0	2.82%	\$756	0.00%	\$0
Sewer Service Lines	3602006	\$13,700	35.00%	\$4,795	2.82%	\$193	35.00%	\$68
Force/Vacuum mains	3602007	\$6,120	0.00%	\$0	2.82%	\$86	0.00%	\$0
Sewer Mains	3612008	\$49,815	35.00%	\$17,435	2.82%	\$702	35.00%	\$246
Manholes	3612010	\$28,300	0.00%	\$0	2.82%	\$399	0.00%	\$0
Total 1998 Sewer Contributed Property		\$151,575		\$22,230		\$2,137		\$313

Schedule of Water and Sewer Accumulated Depreciation
Annual Balance Subsequent of Last Established Rate Base

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule A-8
Page 1 of 1

Preparer: Erin Nicholas

Explanation: Provide the annual balance for accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/95 Balance	0	0
2	1996 Additions	(691)	(229)
3	1996 Retirements	5,014	4,491
4	1996 Acquisition Entry	(727,428)	(1,926,905)
5	1996 Adjustments	(8,673)	(8,477)
6	12/31/96 Balance	(731,778)	(1,931,120)
7	1997 Additions	(83,713)	(115,234)
8	1997 Retirements	6,263	12,763
9	1997 Adjustments	7,310	3,324
10	12/31/97 Balance	(801,917)	(2,030,267)
11	1998 Additions	(84,554)	(117,346)
12	1998 Retirements	28,031	7,706
13	1998 Adjustments	5,741	5,611
14	12/31/98 Balance	(852,700)	(2,134,296)
15	1999 Additions	(43,272)	(61,796)
16	1999 Retirements	1,086	9,477
17	1999 Adjustments	(8,341)	(8,153)
18	6/30/99 Balance	(903,227)	(2,194,767)
		0	(0)

Supporting Schedules: A-9,A-10
Recap Schedules: A-18

0013

Schedule of Water Accumulated Depreciation, By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule A-9
Page 1 of 1

Preparer: Erin Nicholas

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 6/30/98	(3) Test Year 6/30/99	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(1,308)	(1,878)	(1,593)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment			0	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights			0	0.00%	0
7	304.2 Structures & Improvements	(198,443)	(223,629)	(211,036)	0.00%	0
8	305.2 Collect. & Impound Reservoirs			0	0.00%	0
9	306.2 Lake, River & Other intakes			0	0.00%	0
10	307.2 Wells & Springs	(55,532)	(60,564)	(58,048)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Generation Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(63,858)	(69,836)	(66,847)	0.00%	0
15	339.2 Other Plant & Misc Equipment			0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			0	0.00%	0
18	304.3 Structures & Improvements	(31)	(43)	(37)	0.00%	0
19	320.3 Water Treatment Equipment	(61,229)	(68,530)	(64,880)	0.00%	0
20	339.3 Other Plant & Misc. Equipment (Manholes)			0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights			0	0.00%	0
23	304.4 Structures & Improvements			0	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	311	280	295	0.00%	0
25	331.4 Transm. & Distribution Mains	(312,540)	(325,769)	(319,155)	36.00%	(114,896)
26	333.4 Services	(35,290)	(35,513)	(35,401)	36.00%	(12,744)
27	334.4 Meters & Meter Installations	(53,363)	(61,176)	(57,270)	0.00%	0
28	335.4 Hydrants	(14,665)	(13,718)	(14,192)	36.00%	(5,109)
29	339.4 Other Plant & Misc. Equipment			0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights			0	0.00%	0
32	304.5 Structures & Improvements			0	0.00%	0
33	340.5 Office Furniture & Equipment	(6,074)	(6,635)	(6,354)	0.00%	0
34	341.5 Transportation Equipment	(5,952)	(16,949)	(11,450)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(13,942)	(16,636)	(15,289)	0.00%	0
37	344.5 Laboratory Equipment	(666)	(868)	(767)	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	(1,455)	(1,762)	(1,608)	0.00%	0
40	347.5 Misc Equipment (Computer)			0	0.00%	0
41	348.5 Other Tangible Plant (WSC alloc)			0	0.00%	0
42	Total	<u>(824,035)</u>	<u>(903,227)</u>	<u>(863,632)</u>		<u>(132,749)</u>

0014

Schedule of Sewer Accumulated Depreciation, By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule A-10
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 6/30/98	(3) Test Year 6/30/99	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTAGIBLE PLANT					
1	351.1 Organization	(868)	(1,122)	(995)	0.00%	0
2	352.1 Franchises			0	0.00%	0
3	389.1 Other Plant & Misc. Equipment			0	0.00%	0
4	COLLECTION PLANT					
5	353.2 Land & Land Rights			0	0.00%	0
6	354.2 Structures & Improvements			0	0.00%	0
7	360.2 Collection Sewers - Force	(102,001)	(109,685)	(105,843)	0.00%	0
8	361.2 Collection Sewers - Gravity	(514,656)	(539,531)	(527,094)	35.00%	(184,483)
9	362.2 Special Collecting Structures			0	0.00%	0
10	363.2 Services to Customers	(68,213)	(73,673)	(70,943)	35.00%	(24,830)
11	364.2 Flow Measuring Devices			0	0.00%	0
12	365.2 Flow Measuring Installations			0	0.00%	0
13	389.2 Other Plant & Misc. Equipment			0	0.00%	0
14	SYSTEM PUMPING PLANT					
15	353.3 Land & Land Rights			0	0.00%	0
16	354.3 Structures & Improvements			0	0.00%	0
17	370.3 Receiving Wells	(733)	(1,159)	(946)	0.00%	0
18	371.3 Pumping Equipment			0	0.00%	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	(11)	(482)	(246)	0.00%	0
20	TREATMENT AND DISPOSAL PLANT					
21	353.4 Land & Land Rights			0	0.00%	0
22	354.4 Structures & Improvements	(82,502)	(91,027)	(86,765)	0.00%	0
23	380.4 Treatment & Disposal Equipment	(1,104,439)	(1,147,890)	(1,126,165)	0.00%	0
24	381.4 Plant Sewers			0	0.00%	0
25	382.4 Outfall Sewer Lines	(168,009)	(180,400)	(174,205)	0.00%	0
26	389.4 Other Plant & Misc. Equipment	(15)	(25)	(20)	0.00%	0
27	GENERAL PLANT					
28	353.5 Land & Land Rights			0	0.00%	0
29	354.5 Structures & Improvements			0	0.00%	0
30	390.5 Office Furniture & Equipment	(6,685)	(7,356)	(7,021)	0.00%	0
31	391.5 Transportation Equipment	(5,817)	(16,567)	(11,192)	0.00%	0
32	392.5 Stores Equipment			0	0.00%	0
33	393.5 Tools, Shop & Garage Equipment	(21,440)	(23,523)	(22,481)	0.00%	0
34	394.5 Laboratory Equipment	(1,112)	(1,282)	(1,197)	0.00%	0
35	395.5 Power Operated Equipment			0	0.00%	0
36	396.5 Communication Equipment	(937)	(1,045)	(991)	0.00%	0
37	397.5 Computer Allocated			0	0.00%	0
38	398.5 Other Tangible Plant (WSC alloc)			0	0.00%	0
						0
39	TOTAL	<u>(2,077,439)</u>	<u>(2,194,767)</u>	<u>(2,136,104)</u>		<u>(209,313)</u>

0015

Schedule of Water and Sewer Contributions In Aid of Construction
Annual Balance Subsequent of Last Established Rate Base

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule A-11
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the annual balance of contribution in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/95 Balance	0	0
2	1996 Additions	(11,250)	(33,750)
3	1996 Retirements		
4	1996 Acquisition Entry	(554,441)	(1,560,842)
5	12/31/96 Balance	(565,691)	(1,594,592)
6	1997 Additions	(17,250)	(49,500)
7	1997 Retirements		
8	1997 Adjustments		
9	12/31/97 Balance	(582,941)	(1,644,092)
10	1998 Additions	(94,240)	(223,575)
11	1998 Retirements		
12	1998 Adjustments		
13	12/31/98 Balance	(677,181)	(1,867,667)
10	1999 Additions	(12,750)	(44,250)
11	1999 Retirements		
12	1999 Adjustments		
13	6/30/99 Balance	(689,931)	(1,911,917)
		0	0

Supporting Schedules: A-12

Recap Schedules: A-19

0016

Schedule of Contributions in Aid of Construction by Classification
Beginning and End of Year Average - Water and Sewer

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule A-12
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	Description	(2) Prior Year 6/30/98	(3) Test Year 6/30/99	(4) Average
1	Water CIAC	594,941	689,931	642,436
	Total Water	<u>594,941</u>	<u>689,931</u>	<u>642,436</u>
1	Sewer CIAC	1,680,092	1,911,917	1,796,005
	Total Sewer	<u>1,680,092</u>	<u>1,911,917</u>	<u>1,796,005</u>

0017

Schedule of Water and Sewer Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule **A-13**
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water & sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Sewer
1	12/31/95 Balance	0	0
2	1996 Additions	0	365
3	1996 Retirements		
4	1996 Acquisition Entry	126,400	445,659
5	12/31/96 Balance	126,400	446,024
6	1997 Additions	17,837	45,314
7	1997 Retirements		
8	1997 Adjustments		
9	12/31/97 Balance	144,237	491,338
10	1998 Additions	18,604	47,278
11	1998 Retirements		
12	1998 Adjustments		
13	12/31/98 Balance	162,841	538,616
10	1999 Additions	10,523	26,334
11	1999 Retirements		
12	1999 Adjustments		
13	6/30/99 Balance	173,364	564,950
		0	0

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization of CIAC by Classification
Beginning and End of Year Average - Water and Sewer

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule A-14
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the ending balances and average of Accumulated Amortization of CIAC by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	Description	(2) Prior Year 6/30/98	(3) Test Year 6/30/99	(4) Average
1	Water CIAC	153,331	173,364	163,348
	Total Water	<u>153,331</u>	<u>173,364</u>	<u>163,348</u>
1	Sewer CIAC	514,520	564,950	539,735
	Total Water	<u>514,520</u>	<u>564,950</u>	<u>539,735</u>

0019

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule **A-15**
Page 1 of 1
Preparer: Erin L. Nicholas

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

<u>Line No.</u>	<u>Year Ending</u>	<u>Annual AFUDC Rate Used</u>	<u>Discounted Monthly Rate</u>	<u>Discounted Monthly Rate Formula</u>
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Request AFUDC rate based on Cost of Capital in this proceeding.

Schedule of Water and Sewer Advances for Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule **A-16**
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the annual balance of Advances for Construction, for water & sewer separately for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

None

Supporting Schedules: None
Recap Schedules: A-1,A-2,A-19

0021

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule A-17
 Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

Line No.	(1) Description	(2) Balance Per Books YE 6/30/99	(3) Utility Adjustments	(4) Adjusted TYE YE 6/30/99
Water				
1	Total O & M Expense	130,061	11,205	141,266
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>16,258</u>	<u>1,401</u>	<u>17,658</u>
Sewer				
1	Total O & M Expense	194,204	19,289	213,492
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>24,275</u>	<u>2,411</u>	<u>26,687</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule **A-18**
 Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

No.	ASSETS	@6/30/99	@6/30/98
1	Utility Plant in Service	7,329,004	7,005,636
2	Construction Work in Progress	386,513	399,602
3	Other Utility Plant Adjustments	<u>(1,332,037)</u>	<u>(1,477,962)</u>
4	GROSS UTILITY PLANT	6,383,479	5,927,276
5	Less: Accumulated Depreciation	<u>(3,097,994)</u>	<u>(2,901,474)</u>
6	NET UTILITY PLANT	<u>3,285,485</u>	<u>3,025,802</u>
7	Cash	0	75
8	Special Deposits	10,100	10,100
9	Accrued Interest	276	60
10	Accounts Rec'b - Customer	<u>70,825</u>	<u>70,341</u>
11	TOTAL CURRENT ASSETS	81,201	80,576
12	Deferred Rate Case Expense	164,269	122,834
13	Other Miscellaneous Deferred Debits	<u>39,863</u>	<u>456</u>
14	TOTAL DEFERRED DEBITS	<u>204,132</u>	<u>123,290</u>
15	TOTAL ASSETS	<u>3,570,818</u> (0)	<u>3,229,668</u> 0

0023

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule **A-19**
 Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

No.	EQUITY CAPITAL & LIABILITIES	6/30/99	6/30/98
1	Common Stock Issued	(1,000)	(1,000)
2	Preferred Stock Issued	0	0
3	Additional Paid in Capital	(737,568)	(655,795)
4	Retained Earnings	(255,040)	(157,551)
5	Other Equity Capital (advances from assoc cos)	99,872	(88,943)
6	TOTAL EQUITY CAPITAL	<u>(893,736)</u>	<u>(903,290)</u>
7	Accounts Payable	(1,574)	1,270
8	Payable to Developer	(600,000)	(600,000)
9	Customer Deposits	(12,310)	(11,730)
10	Accrued Taxes	<u>(30,369)</u>	<u>(29,519)</u>
11	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(644,254)</u>	<u>(639,979)</u>
12	Contributions in Aid of Construction	(2,601,848)	(2,275,033)
13	Less: Accum. Amortization of CIAC	738,314	667,851
14	Accumulated Deferred Income Taxes	<u>(169,294)</u>	<u>(79,217)</u>
15	TOTAL EQUITY CAPITAL & LIABILITIES	<u><u>(3,570,818)</u></u> (0)	<u><u>(3,229,668)</u></u> 0

0024

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-1
 Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	259,209	51	259,260	121,067	380,327	B-3 & B-4
2	Operation & Maintenance	130,061	11,205	141,266		141,266	B-3 & B-5
3	Depreciation	93,212	(9,616)	83,596		83,596	B-3 & B-13
4	CIAC Amortization	(20,033)	393	(19,640)		(19,640)	B-3
5	PAA Amortization	(58,799)	58,799	0		0	
6	Taxes Other Than Income	37,251	460	37,711	5,448	43,159	B-3 & B-15
7	Provision for Income Taxes	13,509	(25,863)	(12,354)	43,507	31,153	B-3 & C-1
8	OPERATING EXPENSES	195,201	35,379	230,579	48,955	279,534	
9	NET OPERATING INCOME	64,009	(35,328)	28,681	72,112	100,793	
11	RATE BASE	1,431,828		1,196,074		1,211,185	
12	RATE OF RETURN	4.47%		2.40%		8.32%	

Note: Descriptions of the adjustments made above are detailed on page B-3.

0025

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-2
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	376,676	614	377,290		377,290	B-3 & B-4
2	Operation & Maintenance	194,204	19,289	213,492		213,492	B-3 & B-5
3	Depreciation	125,436	(10,719)	114,717		114,717	B-3 & B-13
4	CIAC Amortization	(50,430)	313	(50,116)		(50,116)	B-3
5	PAA Amortization	(64,006)	64,006	0		0	
6	Taxes Other Than Income	55,469	475	55,943	0	55,943	B-3 & B-15
7	Provision for Income Taxes	33,399	(29,537)	3,862	0	3,862	B-3 & C-1
8	OPERATING EXPENSES	294,071	43,827	337,898	0	337,898	
9	NET OPERATING INCOME	82,605	(43,213)	39,392	0	39,392	
11	RATE BASE	1,362,694		776,376		810,876	
12	RATE OF RETURN	6.06%		5.07%		4.86%	

Notes: Descriptions of the adjustments made above are detailed on page B-3.

0026

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-3
 Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water		Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment	Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue. A minor rate increase was effective 8/1/98 due to price index.	51		614	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	51	0	614	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		121,067		0
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	121,067	0	0
5	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	10,013		9,787	
6	Salary Expense is adjusted for the difference between year end expense and present salaries.	6,518		6,373	
7	Purchased Power Expense is adjusted for timing difference, in order to make sure there are proper number of bills within test year period.	(7,493)		1,005	
8	Pension and other Benefits are adjusted to reflect salary adjustments.	2,167		2,124	
9	Total Operations and Maintenance Adjustments (Schedule B-1)	11,205	0	19,289	0
10	Depreciation is reduced for U&U adjustment (B-13 & B-14) and increased for expense related to new diesel fuel storage tank and a new l/s panel discussed in note [c], page A-1 and note [d], page A-2 for water and sewer respectively.	(9,616)		(10,719)	
11	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7-a). To properly negate the effect of PAA amortization for regulatory purposes.	393 58,799		313 64,006	
12	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment and payroll taxes	460	5,448	475	0
13	Income Taxes have been adjusted to reflect operating revenue and expense adjustments.	(25,863)	43,507	(29,537)	0
14	Total Operating Expense Adjustments	35,379	48,955	43,827	0
15	Total Adjustments to Net Operating Income	(35,328)	72,112	(43,213)	0

Test Year Operating Revenues

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-4
 Page 1 of 3
 Preparer: Erin L. Nicholas

Explanation: Complete the following revenue schedule for the historical test year of base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Per Books Water	Account No. and Description	(2) Per Books Sewer
1	460	Unmetered Water Revenue	521.1	Flat Rate - Residential
2	461.1	Metered - Residential	521.2	Flat Rate - Commercial
3	461.2	Metered - Commercial	521.3	Flat Rate - Industrial
4	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
5	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
6	461.5	Metered - Multi-Family	521.6	Flat Rate - Other
7	462.1	Public Fire Protection	522.1	Measured - Residential
8	462.2	Private Fire Protection	522.2	Measured - Commercial
9	464	Other Sales - Public Authorities	522.3	Measured - Industrial
10	465	Irrigation Customers	522.4	Measured - Public Authorities
11	466	Sales for Resale	522.5	Measured - Multi-Family
12	467	Interdepartmental Sales	523	Other Sales - Public Authorities
13			524	Revenues from Other Systems
14		TOTAL WATER SALES	525	Interdepartmental Sales
15				
16		OTHER WATER REVENUES		TOTAL SEWER SALES
17	470	Forfeited Discounts		
18	471	Misc. Service Revenues	1,999	OTHER SEWER REVENUES
19	472	Rents From Water Property	531	Sale of Sludge
20	473	Interdepartmental Rents	532	Forfeited Discounts
21	474	Other Water Revenues	534	Rents From Sewer Property
22			535	Interdepartmental Rents
23		TOTAL OTHER WATER REVENUES	1,999	Uncollectible Accounts
24				Misc. Service Revenues
25		TOTAL WATER OPERATING REVENUES		1,955
26				
27				TOTAL SEWER OPERATING REVENUES
				\$376,676

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-4
 Page 2 of 3

Preparer: Erin L. Nicholas

Explanation: Complete the following revenue schedule for the historical test year of base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Pro Forma Present Water	Account No. and Description	(2) Pro Forma Present Sewer
1	460	Unmetered Water Revenue	521.1	Flat Rate - Residential
2	461.1	Metered - Residential	521.2	Flat Rate - Commercial
3	461.2	Metered - Commercial	521.3	Flat Rate - Industrial
4	461.3	Metered - Industrial	521.4	Flat Rate - Public Authorities
5	461.4	Metered - Public Authorities	521.5	Flat Rate - Multi-Family
6	461.5	Metered - Multi-Family	521.6	Flat Rate - Other
7	462.1	Public Fire Protection	522.1	Measured - Residential
8	462.2	Private Fire Protection	522.2	Measured - Commercial
9	464	Other Sales - Public Authorities	522.3	Measured - Industrial
10	465	Irrigation Customers	522.4	Measured - Public Authorities
11	466	Sales for Resale	522.5	Measured - Multi-Family
12	467	Interdepartmental Sales	523	Other Sales - Public Authorities
13			524	Revenues from Other Systems
14		TOTAL WATER SALES	525	Interdepartmental Sales
15				
16		OTHER WATER REVENUES		TOTAL SEWER SALES
17	470	Forfeited Discounts		
18	471	Misc. Service Revenues		OTHER SEWER REVENUES
19	472	Rents From Water Property	531	Sale of Sludge
20	473	Interdepartmental Rents	532	Forfeited Discounts
21	474	Other Water Revenues	534	Rents From Sewer Property
22			535	Interdepartmental Rents
23		TOTAL OTHER WATER REVENUES	536	Uncollectible Accounts
24				Misc. Service Revenues
25		TOTAL WATER OPERATING REVENUES		TOTAL OTHER SEWER REVENUES
26				
27				TOTAL SEWER OPERATING REVENUES

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-4
 Page 3 of 3

Preparer: Erin L. Nicholas

Explanation: Complete the following revenue schedule for the historical test year of base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Line No.	WATER SALES		(1)	SEWER SALES		(2)
	Account No. and Description		Pro Forma Proposed Water	Account No. and Description		Pro Forma Proposed Sewer
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	\$ 348,612	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	10,049	521.3	Flat Rate - Industrial	
4	461.3	Metered - Industrial		521.4	Flat Rate - Public Authorities	
5	461.4	Metered - Public Authorities		521.5	Flat Rate - Multi-Family	
6	461.5	Metered - Multi-Family		521.6	Flat Rate - Other	
7	462.1	Public Fire Protection		522.1	Measured - Residential	362,314
8	462.2	Private Fire Protection		522.2	Measured - Commercial	13,021
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers	19,667	522.4	Measured - Public Authorities	
11	466	Sales for Resale		522.5	Measured - Multi-Family	
12	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13				524	Revenues from Other Systems	
14		TOTAL WATER SALES	<u>378,328</u>	525	Interdepartmental Sales	
15						
16		OTHER WATER REVENUES			TOTAL SEWER SALES	<u>375,335</u>
17	470	Forfeited Discounts				
18	471	Misc. Service Revenues	1,999		OTHER SEWER REVENUES	
19	472	Rents From Water Property		531	Sale of Sludge	
20	473	Interdepartmental Rents		532	Forfeited Discounts	
21	474	Other Water Revenues		534	Rents From Sewer Property	
22				535	Interdepartmental Rents	
23		TOTAL OTHER WATER REVENUES	<u>1,999</u>	536	Uncollectible Accounts	
24					Misc. Service Revenues	<u>1,955</u>
25		TOTAL WATER OPERATING REVENUES	<u>\$380,327</u>		TOTAL OTHER SEWER REVENUES	<u>1,955</u>
26						
27					TOTAL SEWER OPERATING REVENUES	<u>\$377,290</u>

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-5
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint account titles and numbers.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	July 1998	August 1998	September 1998	October 1998	November 1998	December 1998	January 1999	February 1999	March 1999	April 1999	May 1999	June 1999	Total O&M	Adj.	Total Adj. O&M
Per Books:																	
1	601	Salaries & Wages - Employees	3,191	3,191	3,191	3,191	3,192	3,191	3,191	3,192	3,191	3,191	3,192	3,191	38,295	6,518	44,813
2	603	Salaries & Wages - Officers, Etc.													0		0
3	604	Employee Pensions & Benefits	649	649	649	649	649	650	649	649	650	649	649	650	7,791	2,167	9,958
4	610	Purchased Water													0		0
5	611	Sludge Removal Expenses													0		0
6	615	Purchased Power	8,905	1,431	1,443	867	1,033	725	1,273	919	1,189	1,502	5,278	(2,074)	22,491	(7,493)	14,998
7	616	Fuel for Power Purchased													0		0
8	618	Chemicals	3,455	2,141	3,902	3,987	2,408	3,890	683	2,926	2,982	1,135	2,606	2,007	32,120		32,120
9	620	Mat. & Sup./Maint. & Rep.	(585)	134	1,195	1,786	1,712	371	771	593	931	803	716	650	9,076		9,076
10	631	Contractual Services - Engr.	14	15	15	14	15	15	14	15	15	14	15	15	176		176
11	632	Contractual Services - Acct.	50	50	50	50	50	50	49	50	50	49	50	50	598		598
12	633	Contractual Services - Legal	2	2	2	2	179	49	122	2	2	2	2	2	368		368
13	634	Contractual Services - Mgmt.													0		0
14	635	Contractual Services - Other	126	127	127	126	127	127	126	127	127	126	127	127	1,520		1,520
15	641	Office Supplies & Utilities	536	526	509	504	536	380	497	452	495	428	430	436	5,729		5,729
16	642	Testing Expense	581	149	1,089	15	48	555	546	149	270	182	85	145	3,814		3,814
17	650	Transportation Expenses	(108)	473	249	204	41	65	251	7	131	133	113	201	1,760		1,760
18	656	Insurance - Vehicle													0		0
19	657	Insurance - General Liability													0		0
20	658	Insurance - Workman's Comp													0		0
21	659	Insurance - Other	225	226	226	226	226	226	226	226	226	225	226	226	2,710		2,710
22	660	Advertising Expense													0		0
23	666	Reg. Comm. Exp. - Rate Case Amort.													0		0
24	667	Reg. Comm. Exp. - Other													0		0
25	660	Bad Debt Expense	20	307	93	106	3	125	165	3	3	204	366	84	1,479		1,479
26	665	Miscellaneous Expenses	160	160	160	160	160	160	160	369	160	160	160	165	2,133		2,133
27	TOTAL		17,220	9,581	12,900	11,886	10,379	10,579	8,723	9,679	10,421	8,802	14,015	5,876	130,061	1,192	131,253

Detail of Operation & Maintenance Expense by Month-Sewer

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-6
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint account titles and numbers.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	July 1998	August 1998	September 1998	October 1998	November 1998	December 1998	January 1999	February 1999	March 1999	April 1999	May 1999	June 1999	Total O&M	Adj.	Total Adj. O&M
Per Books:																	
1	701	Salaries & Wages - Employees	3,119	3,119	3,119	3,119	3,119	3,120	3,119	3,119	3,119	3,119	3,119	3,120	37,430	6,373	43,803
2	703	Salaries & Wages - Officers, Etc.													0		0
3	704	Employee Pensions & Benefits	634	634	634	634	634	634	634	634	634	634	634	635	7,609	2,124	9,733
4	710	Purchased Water													0		0
5	711	Sludge Removal Expenses	1,815	0	2,880	1,680	3,360	1,680	3,360	1,680	5,040	3,360	1,500	1,500	27,855		27,855
6	715	Purchased Power	1,784	4,126	3,695	4,808	4,680	3,831	1,397	3,222	4,773	2,420	5,441	3,716	43,893	1,005	44,898
7	716	Fuel for Power Purchased													0		0
8	718	Chemicals	3,377	2,092	3,814	3,897	2,353	3,802	667	2,860	2,915	1,109	2,548	1,961	31,395		31,395
9	720	Mat. & Sup./Maint. & Rep.	(945)	525	821	1,732	793	1,017	733	962	5,336	1,870	2,206	3,777	18,827		18,827
10	731	Contractual Services - Engr.	14	14	14	15	14	14	15	14	14	15	14	14	171		171
11	732	Contractual Services - Acct.	49	49	49	48	49	49	48	49	49	48	49	49	585		585
12	733	Contractual Services - Legal	1	1	1	1	179	49	122	1	1	1	1	1	359		359
13	734	Contractual Services - Mgmt.													0		0
14	735	Contractual Services - Other	124	124	124	124	124	123	124	124	123	124	124	124	1,486		1,486
15	741	Office Supplies & Utilities	524	515	498	493	524	371	485	442	483	419	421	425	5,600		5,600
16	742	Testing Expense	534	686	1,048	1,050	544	1,988	451	1,046	1,636	717	526	869	11,095		11,095
17	750	Transportation Expenses	(106)	462	243	200	40	64	246	7	128	130	110	197	1,721		1,721
18	756	Insurance - Vehicle													0		0
19	757	Insurance - General Liability													0		0
20	758	Insurance - Workman's Comp													0		0
21	759	Insurance - Other	220	221	221	220	221	221	220	221	221	220	221	221	2,648		2,648
22	760	Advertising Expense													0		0
23	766	Reg. Comm. Exp. - Rate Case Amort.													0		0
24	767	Reg. Comm. Exp. - Other													0		0
25	770	Bad Debt Expense	19	300	91	104	3	123	161	3	3	199	358	82	1,446		1,446
26	775	Miscellaneous Expenses	156	156	156	156	156	156	156	361	156	156	156	160	2,083		2,083
27	TOTAL		11,319	13,024	17,408	18,281	16,793	17,242	11,939	14,745	24,631	14,542	17,428	16,851	194,204	9,502	203,705

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Wedgfield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-7
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Test Year Year Ended 6/30/99	(3) Year End 12/31/94	(4) Difference \$	(5) Difference %
1	601 Salaries & Wages - Employees	44,813	33,015	11,798	35.7%
2	603 Salaries & Wages - Officers, Etc.	0		0	n/a
3	604 Employee Pensions & Benefits	9,958	15,480	(5,522)	(35.7%)
4	610 Purchased Water	0		0	n/a
5	611 Sludge Removal Expenses	0		0	n/a
6	615 Purchased Power	14,998	10,466	4,532	43.3%
7	616 Fuel for Power Purchased	0		0	n/a
8	618 Chemicals	32,120	27,292	4,828	17.7%
9	620 Mat. & Sup./Maint. & Rep.	9,076	8,675	401	4.6%
10	631 Contractual Services - Engr.	176	26,822	(26,646)	(99.3%)
11	632 Contractual Services - Acct.	598	1,250	(652)	(52.2%)
12	633 Contractual Services - Legal	368	1,001	(633)	(63.2%)
13	634 Contractual Services - Mgmt.	0	37,500	(37,500)	(100.0%)
14	635 Contractual Services - Other	1,520	3,770	(2,250)	(59.7%)
15	641 Office Supplies & Utilities	5,729		5,729	n/a
16	642 Testing Expense	3,814		3,814	n/a
17	650 Transportation Expenses	1,760	4,425	(2,665)	(60.2%)
18	656 Insurance - Vehicle	0		0	n/a
19	657 Insurance - General Liability	0	5,641	(5,641)	n/a
20	658 Insurance - Workman's Comp	0	3,944	(3,944)	n/a
21	659 Insurance - Other	2,710		2,710	n/a
22	660 Advertising Expense	0		0	n/a
23	666 Reg. Comm. Exp. - Rate Case Amort.	0		0	n/a
24	667 Reg. Comm. Exp. - Other	0		0	n/a
25	660 Bad Debt Expense	1,479	30	1,449	n/a
26	665 Miscellaneous Expenses	2,133	4,287	(2,154)	(50.2%)
27	TOTAL	<u>\$131,253</u>	<u>\$183,598</u>	<u>(\$52,345)</u>	<u>(39.9%)</u>
28	Total Customer Equivalents	<u>840</u>	<u>694</u>	<u>146</u>	<u>17.4%</u>
29	Consumer Price Index - U	<u>163.9</u>	<u>145.8</u>	<u>18.1</u>	<u>11.0%</u>
38	Combined Effect of Customer Growth & CPI-U				<u>30.3%</u>

Note: Wedgfield was purchased in March of 1996. The expenses at 12/31/94 were taken from the 1994 Annual Report filed with the Florida PSC. UI did not have any knowledge of the basis of expenses as of 12/31/94, seeing as they occurred under prior ownership. In general, expenses have decreased under the current ownership which should reflect the benefits that resulted from UI's acquisition of Econ Utility Corporation.

Company: Wedgfield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-8
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Test Year Year Ended 6/30/99	(3) Year End 12/31/94	(4) \$ Difference	(5) % Difference
1	701 Salaries & Wages - Employees	43,803	39,419	4,384	11.1%
2	703 Salaries & Wages - Officers, Etc.	0	0	0	n/a
3	704 Employee Pensions & Benefits	9,733	15,480	(5,747)	(37.1%)
4	710 Purchased Water	0	0	0	n/a
5	711 Sludge Removal Expenses	27,855	7,798	20,057	257.2%
6	715 Purchased Power	44,898	39,571	5,327	13.5%
7	716 Fuel for Power Purchased	0	0	0	n/a
8	718 Chemicals	31,395	3,736	27,659	740.3%
9	720 Mat. & Sup./Maint. & Rep.	18,827	11,346	7,481	65.9%
10	731 Contractual Services - Engr.	171	58,595	(58,424)	(99.7%)
11	732 Contractual Services - Acct.	585	1,250	(665)	(53.2%)
12	733 Contractual Services - Legal	359	1,001	(642)	(64.1%)
13	734 Contractual Services - Mgmt.	0	37,500	(37,500)	(100.0%)
14	735 Contractual Services - Other	1,486	36,314	(34,828)	(95.9%)
15	741 Office Supplies & Utilities	5,600	5,600	5,600	n/a
16	742 Testing Expense	11,095	11,095	11,095	n/a
17	750 Transportation Expenses	1,721	4,554	(2,833)	(62.2%)
18	756 Insurance - Vehicle	0	0	0	n/a
19	757 Insurance - General Liability	0	5,641	(5,641)	n/a
20	758 Insurance - Workman's Comp	0	3,943	(3,943)	n/a
21	759 Insurance - Other	2,648	2,648	2,648	n/a
22	760 Advertising Expense	0	0	0	n/a
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	n/a
24	767 Reg. Comm. Exp. - Other	0	0	0	n/a
25	770 Bad Debt Expense	1,446	(34)	1,480	n/a
26	775 Miscellaneous Expenses	2,083	5,712	(3,629)	(63.5%)
27	TOTAL	\$203,705	\$271,826	(\$68,121)	(33.4%)
28	Total Customer Equivalents	821	676	145	17.7%
29	Consumer Price Index - U	163.9	145.8	18.1	11.0%
38	Combined Effect of Customer Growth & CPI-U				30.7%

Note: Wedgfield was purchased in March of 996. The expenses at 12/31/94 were taken from the 1994 Annual Report filed with the Florida PSC. UI did not have any knowledge of the basis of expenses as of 12/31/94, seeing as they occurred under prior ownership. In general, expenses have decreased under the current ownership which should reflect the benefits that resulted from UI's acquisition of Econ Utility Corporation.

Contractual Services

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-9
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	Description of Work Performed
1	Water Service Corporation	Legal Fees	727	Legal counsel.
2	Water Service Corporation	Accounting	1,183	Independent accounting and tax services.
3	Water Service Corporation	Engineering Fees	347	Engineering services.
4	Water Service Corporation	Outside Computer Service	743	Computer service.
5	Water Service Corporation	Employment Finder Fees	516	Employment service.
6	Water Service Corporation	Other Outside Charges	1,747	Miscellaneous services.
7	Total		<u>5,263</u>	

0035

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-10
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate Of Charges By Firm	(5) Type of Service Rendered
1	Public Service Commission		n/a	2,000	Filing Fee
2	Attorney	Counsel	\$100-\$200	35,000	Legal Expense
3	Frank Seidman	Counsultant/Witness	\$95	15,000	Assist in filing preparation /witness
4	Water Service Corporation	30 hours	CJW \$126	12,600	Filing, MFR preparation, testimony, data
5	Water Service Corporation	400 hours	ELN \$24	9,600	requests, audit facilitation, notices
7	Water Service Corporation		n/a	5,000	Miscellaneous (printing, postage, travel)
Total				<u>79,200</u>	

Estimate Through
 PAA
 Commission Hearing (contested)

Amortization period Four Years.

0036

0033

Analysis of Major Maintenance Projects - Water & Sewer
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.

Schedule B-11

Docket No.: 991437-WU

Page 1 of 1

Schedule Year Ended: 6/30/99

Interim Final

Preparer: Erin L. Nicholas

Historical Projected

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

None

0037

Allocation of Expenses

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-12
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	(1) Allocation Percentages			(5) Description of Allocation Method	(7) Amounts Allocated		
			(2) Wedgefield	(3) Other Companies/ Systems	(4) Total		(6) Wedgefield	(7) Other Companies/ Systems	(8) Total
Water Service Corp. Allocated Expenses:									
1	508	Salaries - Office	0.7%	99.3%	100.0%		10,422	1,386,667	1,397,089
2	524	Outside Services	0.9%	99.1%	100.0%		4,295	473,255	477,550
3	531	Pension & Benefits	0.7%	99.3%	100.0%		2,241	298,813	301,054
4	534	Insurance	0.9%	99.1%	100.0%		5,358	569,570	574,928
5	553	Office Supplies	0.7%	99.3%	100.0%		672	91,699	92,371
6	555	Office Utilities	0.7%	99.3%	100.0%		381	50,799	51,180
7	557	Office Maintenance	0.7%	99.3%	100.0%		896	119,812	120,708
8	559	Miscellaneous	0.9%	99.1%	100.0%		1,302	151,242	152,544
9	604	Operators Expense	0.9%	99.1%	100.0%		7	761	768
10		Sub-Total O & M Expenses					25,574	3,142,618	3,168,192
11	710	Depreciation	0.7%	99.3%	100.0%		1,861	248,605	250,466
12	721	Taxes Other Than Income	0.7%	99.3%	100.0%		1,560	210,559	212,119
13	748	Other Income	0.9%	99.1%	100.0%		(84)	(9,528)	(9,612)
14	771	Interest Expense	0.8%	99.2%	100.0%		3,125	401,818	404,943
15		Total Expenses					32,036	3,994,072	4,026,108
Utilities, Inc. of Florida Allocated Expenses									
17	553	Office Supplies	4.0%	96.0%	100.0%		1,599	38,159	39,758
18	555	Office Utilities	4.0%	96.0%	100.0%		892	21,297	22,189
19	559	Miscellaneous	4.0%	96.0%	100.0%		871	20,811	21,682
20	604	Operators Expense	4.0%	96.0%	100.0%		167	3,977	4,144
21		Sub-Total O & M Expenses					3,529	84,244	87,773
22	710	Depreciation	4.0%	96.0%	100.0%		1,393	33,277	34,670
23		Total Expenses					4,922	117,521	122,443

Note: Allocation methodology is based predominantly on customer equivalents.

0038

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-13
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	570		570	0.00%	0
3	302.1 Franchises	0		0	0.00%	0
4	339.1 Other Plant & Misc Equipment	0		0	0.00%	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT					
6	303.2 Land & Land Rights	0		0	0.00%	0
7	304.2 Structures & Improvements	25,186		25,186	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0		0	0.00%	0
9	306.2 Lale, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	5,032		5,032	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels	0		0	0.00%	0
12	309.2 Supply Mains	0		0	0.00%	0
13	310.2 Power Genration Equipment	0		0	0.00%	0
14	311.2 Pumping Equipment	6,289		6,289	0.00%	0
15	339.2 Other Plant & Misc Equipment	0		0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0		0	0.00%	0
18	304.3 Structures & Improvements	12		12	0.00%	0
19	320.3 Water Treatment Equipment	8,717		8,717	0.00%	0
20	339.3 Other Plant & Misc. Equipment	0		0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	0		0	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	31		31	0.00%	0
25	331.4 Transm. & Distribution Mains	23,747		23,747	36.00%	8,549
26	333.4 Services	3,121		3,121	36.00%	1,123
27	334.4 Meters & Meter Installations	7,813		7,813	0.00%	0
28	335.4 Hydrants	1,507		1,507	36.00%	543
29	339.4 Other Plant & Misc. Equipment	0		0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights	0		0	0.00%	0
32	304.5 Structures & Improvements	1,001		1,001	0.00%	0
33	340.5 Office Furniture & Equipment	1,473		1,473	0.00%	0
34	341.5 Transportation Equipment	4,583		4,583	0.00%	0
35	342.5 Stores Equipment	19		19	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	3,053		3,053	0.00%	0
37	344.5 Laboratory Equipment	207		207	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	425		425	0.00%	0
40	347.5 Misc Equip (Computer)	425		425	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	93,212	0	93,212		10,215

0039

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim [] Final [x]
 Historical [x] Projected []

Schedule B-14
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
1	351.1 Organization	254		254	0.00%	0
2	352.1 Franchises	0		0	0.00%	0
3	389.1 Other Plant & Misc. Equipment	0		0	0.00%	0
4	COLLECTION PLANT					
5	353.2 Land & Land Rights	0		0	0.00%	0
6	354.2 Structures & Improvements	0		0	0.00%	0
7	360.2 Collection Sewers - Force	7,684		7,684	0.00%	0
8	361.2 Collection Sewers - Gravity	24,874		24,874	35.00%	8,706
9	362.2 Special Collecting Structures	0		0	0.00%	0
10	363.2 Services to Customers	6,613		6,613	35.00%	2,315
11	364.2 Flow Measuring Devices	0		0	0.00%	0
12	365.2 Flow Measuring Installations	0		0	0.00%	0
13	389.2 Other Plant & Misc. Equipment	0		0	0.00%	0
14	SYSTEM PUMPING PLANT					
15	353.3 Land & Land Rights	0		0	0.00%	0
16	354.3 Structures & Improvements	0		0	0.00%	0
17	370.3 Receiving Wells	2,625		2,625	0.00%	0
18	371.3 Pumping Equipment	0		0	0.00%	0
19	389.3 Other Plant & Misc. Equip. (Manholes)	471		471	0.00%	0
20	TREATMENT AND DISPOSAL PLANT					
21	353.4 Land & Land Rights	0		0	0.00%	0
22	354.4 Structures & Improvements	8,526		8,526	0.00%	0
23	380.4 Treatment & Disposal Equipment	54,062		54,062	0.00%	0
24	381.4 Plant Sewers	0		0	0.00%	0
25	382.4 Outfall Sewer Lines	12,391		12,391	0.00%	0
26	389.4 Other Plant & Misc. Equipment	10		10	0.00%	0
27	GENERAL PLANT					
28	353.5 Land & Land Rights	0		0	0.00%	0
29	354.5 Structures & Improvements	0		0	0.00%	0
30	390.5 Office Furniture & Equipment	671		671	0.00%	0
31	391.5 Transportation Equipment	4,479		4,479	0.00%	0
32	392.5 Stores Equipment	0		0	0.00%	0
33	393.5 Tools, Shop & Garage Equipment	2,083		2,083	0.00%	0
34	394.5 Laboratory Equipment	169		169	0.00%	0
35	395.5 Power Operated Equipment	0		0	0.00%	0
36	396.5 Communication Equipment	108		108	0.00%	0
37	397.5 Computer Allocated	415		415	0.00%	0
38	398.5 Other Tangible Plant	0		0	0.00%	0
40	TOTAL	125,436	0	125,436		11,021

Taxes Other Than Income

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-15
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Complete the following schedule of all taxes other than income.
 For all allocations, provide description of allocation and calculations.

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
Water						
1	Test Year Per Books	11,411	3,961	21,818	61	37,251
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	2				2
3	Payroll tax increase due to salary adjustment		458			458
4	Adjusted Test Year	11,413	4,419	21,818	61	37,711
5	RAF assoc. with revenue adjustments	5,448				5,448
6	Total Balance	16,861	4,419	21,818	61	43,159
Sewer						
1	Test Year Per Books	16,627	3,872	34,880	90	55,469
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	28				28
3	Payroll tax increase due to salary adjustment		447			447
4	Adjusted Test Year	16,655	4,319	34,880	90	55,943
5	RAF assoc. with revenue adjustments	0				0
6	Total Balance	16,655	4,319	34,880	90	55,943

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim [] Final [x]
 Historical [x] Projected []

Schedule C-1
 Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Supporting Schedules	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	(43,169)	78,184	35,015
2	Deferred Income Tax Expense	C-5	90,078	(90,078)	0
3	ITC Realized This Year	C-8	0		0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0
5	Parent Debt Adjustment	C-9	0		0
6	Total Income Tax Expense		<u>46,910</u>	<u>(11,895)</u>	<u>35,015</u>
	Water Operations	Deferred	25,942	(25,942)	0
		Current	(12,433)		31,153
	Sewer Operations	Deferred	64,135	(64,135)	0
		Current	(30,736)		3,862
	Total		<u>46,908</u>	<u>(90,077)</u>	<u>35,015</u>

Supporting Schedules: C-2,C-5,C-8,C-9

Recap Schedules: B-1,B-2

0042

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule C-2
 Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the calculation of state and federal income taxes for the test year.
 Provide detail on adjustments to income taxes and investment tax credits generated.

	Per Books 6/30/99	Adjustments	Adjusted Test Year- 6/30/99
1 Net Utility Operating Income (Sch. B-1, B-2)	146,614	(6,429)	140,185
2 Add: Income Tax Expense Per Books (Sch. B-1, B-2)	46,908	(11,893)	35,015
3 Subtotal	193,522	(18,322)	175,200
4 Less: Interest Charges (Sch. C-3)	69,216	12,450	81,666
5 Taxable Income Per Books	124,306	(30,772)	93,533
Schedule M Adjustments:			
6 Permanent Differences (From Sch. C-4)	(582)	582	0
Adjust for Depre AFUDC	(1,226)	1,226	0
7 Timing Differences (From Sch. C-5)	(249,464)	249,464	0
8 Total Schedule M Adjustments	(251,272)	251,272	0
9 Taxable Income Before State Taxes	(126,966)	220,500	93,533
10 Less: State Income Tax Exemption (\$5,000)	(5,000)		(5,000)
11 State Taxable Income	(131,966)	220,500	88,533
12 State Income Tax (5.5% of Line 11)	0	4,869	4,869
13 Emergency Excise Tax	0	0	0
14 Credits (Prior Year True-up)	0	0	0
15 Current State Income Taxes	0	4,869	4,869
16 Federal Taxable Income (Line 9 - Line 15)	(126,966)		88,664
17 Federal Income Tax Rate	34%	34%	34%
18 Federal Income Taxes (Line 16 x Line 17)	(43,169)	0	30,146
19 Current Federal Inc. Taxes (Line 18)	(43,169)	0	30,146
Summary:			
20 Current State Income Taxes (Line 15)	0	4,869	4,869
21 Current Federal Income Taxes (Line 19)	(43,169)	73,314	30,146
22 Total Current Income Tax Expense (To C-1)	(43,169)	78,183	35,015

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule C-3
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt					
2	Other Interest Expense - Intercompany	70,534	11,132	81,666	48,917	32,749
3	AFUDC (not used for tax calculation)	(1,318)	1,318	0	0	0
4	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
5	Total Used For Tax Calculation	69,216	12,450	81,666	48,917	32,749

0044

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule C-4
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Interest during construction

(582)

Supporting Schedules: None
Recap Schedules: C-2

0045

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule C-5
 Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the calculation of total deferred income tax expense for the test year.
 Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Test Year
Timing Differences:		
1	Book Depreciation and Amortization (12/31/98) Permanent Adjustment	(23,167) (1,226)
2	Tax Depreciation and Amortization	<u>134,283</u>
3	Difference	<u>109,890</u>
4	Other Timing Differences (Itemize):	
5	Deferred Maintenance	38,807
6	Deferred Reg. Comm Exp.	94,282
7	Amorization of Org. Costs	<u>6,485</u>
8	Total Timing Differences (To C-2)	<u><u>249,464</u></u>
9	Timing Differences For State Deferred Taxes:	
10	Deferred Maintenance	38,807
11	Deferred Reg. Comm Exp.	94,282
12	CIAC Plant and/or conn. fees	<u>0</u>
13	Total	<u>133,089</u>
14	State Tax Rate	5.50%
15	State Deferred Taxes (Line 14 x Line 13)	7,320
16	Correction/Adjustment	<u>66</u>
17	Total State Deferred Tax	<u><u>7,386</u></u>
18	Timing Differences For Federal Deferred Taxes:	
19	Depreciation Difference	109,890
20	Deferred Maintenance	38,807
21	Deferred Reg. Comm Exp.	94,282
22	Amorization of Org. Costs	6,485
23	CIAC Plant and/or conn. fees	<u> </u>
24	Total	249,464
25	Deferred SIT	<u>7,386</u>
26	Net Total	242,078
27	Federal Tax Rate	<u>34.00%</u>
28	Federal Deferred Taxes (Line 26 x Line 27)	82,307
29	Correction/Adjustment	<u>386</u>
31	Total Federal Deferred Tax	82,693
32	Add: State Deferred Taxes (Line 17)	<u>7,386</u>
33	Total Deferred Tax Expense (To C-1)	<u><u>90,078</u></u>

Accumulated Deferred Income Taxes
Summary

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule C-6
Page 1 of 1
Preparer: Erin L. Nicholas

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Accumulated Deferred Income Taxes				
Line No.	Year	State	Federal	Total
1	12/31/96	958	(15,829)	(14,871)
2	12/31/97	(2,725)	(76,492)	(79,217)
3	12/31/98	(10,111)	(159,183)	(169,294)

Accumulated Deferred Income Taxes - State						
Line No.	Year	Beginning Balance	Current Yr Deferral	Flowback Current Year	Misc Adj.	Ending Balance
1	12/31/96	0	958	0	0	958
2	12/31/97	958	(3,575)	(108)	0	(2,725)
3	12/31/98	(2,725)	(7,320)	(66)	0	(10,111)

Accumulated Deferred Income Taxes - Federal						
Line No.	Year	Beginning Balance	Current Yr Deferral	Flowback Current Year	Misc Adj.	Ending Balance
1	12/31/96	0	(15,829)	0	0	(15,829)
2	12/31/97	(15,829)	(60,029)	(634)	0	(76,492)
3	12/31/98	(76,492)	(82,305)	(386)	0	(159,183)

Supporting Schedules: C-7, Pg 2 & 3
Recap Schedules: A-18, A-19, D-2

Investment Tax Credits Analysis

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule C-7
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	Year	3% ITC						4% ITC					
		Amount Realized		Amortization				Amount Realized		Amortization			
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1	12/31/96	0	0	0	0	0	0	0	0	0	0	0	0
2	12/31/97	0	0	0	0	0	0	0	0	0	0	0	0
3	12/31/98	0	0	0	0	0	0	0	0	0	0	0	0

Supporting Schedules: None
 Recap Schedules: C-2, C-3, C-10, D-2, A-19

Parent Debt Information

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule C-8
Page 1 of 1
Preparer: Erin L. Nicholas

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>	<u>% of Total</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
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A parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including Wedgefield, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, line 2.

0049

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule C-9
Page 1 of 1
Preparer: Erin L. Nicholas

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

Miscellaneous Tax Information

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule C-10
Page 1 of 1
Preparer: Erin L. Nicholas

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- | | |
|---|-------|
| (1) What tax years are open with the Internal Revenue Service? | None. |
| (2) Is the treatment of customer deposits at issue with the IRS? | No. |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No. |
| (4) Is the treatment of unbilled revenues at issue with the IRS? | No. |

0051

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Wedgefield Utilities, Inc. (Parent Company Utilities, Inc.)
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule D-1
Page 1 of 1

Preparer: Erin L. Nicholas

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 6/30/99</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	807,870	39.96%	8.32%	3.32%
2	Short-Term Debt	220,637	10.91%	6.55%	0.71%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	857,278	42.41%	<u>10.00%</u>	4.24%
5	Customer Deposits	12,020	0.59%	8.00%	0.05%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	124,256	6.14%	0.00%	0.00%
9	Other (Explain)	0	0.00%		0.00%
			<u>0.00%</u>		<u>0.00%</u>
10	Total	<u>2,022,061</u>	<u>100.01%</u>		<u>8.32%</u>

Supporting Schedules: D-2
Recap Schedules: A-1, A-2

Note: Leverage Formula: $8.14\% + 0.789/ER$

0052

Reconciliation of Capital Structure to Requested Rate Base
Beginning and Year End Average

Florida Public Service Commission

Company: Wedgefield Utilities, Inc. (Parent Company Utilities, Inc.)
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule D-2
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base.
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Balance 6/30/99	Balance 6/30/98	Average	(3) Reconciliation Adjustments		(4)	(5)
					Pro Rata	Pro Rata Percentage	Reconciled To Requested Rate Base	
1	Long-Term Debt	50,397,779	41,174,327	45,786,053	(44,978,183)	42.84%	807,870	
2	Short-Term Debt	15,942,400	9,057,000	12,499,700	(12,279,063)	11.70%	220,637	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	53,236,333	43,925,918	48,581,126	(47,723,848)	45.46%	857,278	
5	Customer Deposits	12,310	11,730	12,020	0	0.00%	12,020	
6	Tax Credits - Zero Cost			0	0	0.00%	0	
7	Tax Credits - Wtd. Cost			0	0	0.00%	0	
8	Accum. Deferred Income Tax	169,294	79,217	124,256	0	0.00%	124,256	
9	Other (Explain)			0	0	0.00%	0	
10	Total	119,758,116	94,248,192	107,003,155	(104,981,094)	100.00%	2,022,061	

Note: Customer Deposits and Accumulated Deferred Income Tax are actual for Wedgefield and not the Parent.

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

0053

Preferred Stock Outstanding

Florida Public Service Commission

Company: Wedgefield Utilities, Inc. (Parent Company Utilities, Inc.)
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule D-3
 Page 1 of 1
 Preparer: Erin L. Nicholas

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated with Col (5)	Issuing Expense Associated With Col (4)	Issuing Expense Associated With Col (5)	Net Proceeds (5)-(9)+(7)	(Contract Rate on Face Value)	Dollar Dividend On Face Value (11)X(5)	Effective Cost Rate (12)/(10)

Not applicable.

Recap Schedules: A-19, D-2

Schedule of Short Term Debt
Beginning and Year End Average

Florida Public Service Commission

Company: Wedgefield Utilities, Inc. (Parent Company Utilities, Inc.)
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule D-4
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the following information on a beginning and end of year average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding Avg. 12/31/98	(4) Effective Cost Rate
1	Bank One	293,176		4,586,846	6.392%
2	Bank of America	387,251		5,938,753	6.521%
3	First Union	160,563		2,307,692	6.958%
	Total	<u>840,990</u>		<u>12,833,292</u>	<u>6.55%</u>

Recap Schedules: A-19, D-2

0055

Cost of Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

Company: Wedgefield Utilities, Inc. (Parent Company Utilities, Inc.)
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim [] Final [x]
Historical [x] Projected []

Schedule D-5
Page 1 of 1

Preparer: Erin L. Nicholas

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding 6/30/99	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortisation of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Collateral trust notes -											
2	10.39%, \$900,000 due in annual installments beginning September 30, 1994 through 2002, final installment of \$900,000 due September 30, 2003	9/29/88 - 9/30/03	9,000,000	3,600,000	900,000				6,171	374,040	380,211	10.56%
3	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/06	10,000,000	7,000,000	1,000,000				12,000	641,200	653,200	9.33%
4	9.01%, \$1,500,000 due in annual installments beginning November 30, 1998	4/10/92 - 11/30/07	15,000,000	13,500,000	1,500,000				23,142	1,216,350	1,239,492	9.18%
5	7.87%, due June 1, 2005	6/1/95 - 6/1/05	15,000,000	15,000,000	0				25,714	1,180,500	1,206,214	8.04%
6	Mortgage Notes -											
7	Other Long Term Debt - 6.31%, promissory note payable to bank due in 2000		11,297,779	11,297,779	0					712,890	712,890	6.31%
8	Bank Debt		0	0	0					0	0	
	Total		<u>60,297,779</u>	<u>50,397,779</u>	<u>3,400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>67,027</u>	<u>4,124,980</u>	<u>4,192,007</u>	8.32%

Supporting Schedules: D-6
Recap Schedules: A-19, D-2

0056

Cost of Variable Long Term Debt
Beginning and Year End Average

Florida Public Service Commission

Company: Wedgefield Utilities, Inc. (Parent Company Utilities, Inc.)
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule D-6
Page 1 of 1
Preparer: Erin L. Nicholas

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime / 2%)	Interest Cost (Test Year Cost Rate) x Col (4)	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	Other Long Term Debt - 6.31%, promissory note payable to bank due in 2000		11,297,779	11,297,779	0						712,890	712,890	6.31%

Supporting Schedules: None
Recap Schedules: A-19, D-2

0057

Schedule of Customer Deposits

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule D-7
 Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a schedule of customer deposits as shown.

(1) For the Year Ended	(2) Beginning Balance	(3) Deposits Received	(5) Deposits Refunded	(6) Ending Balance (2+3-4)
6/30/99	11,730	8,000	(7,420)	12,310

0058

Company: Wedgfield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-1
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2) Water		(3)	(4) Sewer		(5)
	Present Monthly Rates (a)	Proposed Monthly Rates (a)	Proposed Monthly Rates (a)	Present Monthly Rates (a)	Proposed Monthly Rates (a)	Proposed Monthly Rates (a)
Residential						
5/8" Meter	\$ 14.40	\$ 21.18		\$ 19.04	\$ 19.04	\$ 19.04
3/4" Meter	\$ 21.64	\$ 31.82		\$ 19.04	\$ 19.04	\$ 19.04
5/8" Meter Irrigation	\$ 14.40	\$ 21.18				
Gallonge Charge/MG	\$ 1.50	\$ 2.21		\$ 3.45	\$ 3.45	\$ 3.45
** Sewer Limited to 10,000 gallons						
General Service: Commercial & Irrigation						
5/8" Meter	\$ 14.40	\$ 21.18		\$ 19.04	\$ 19.04	\$ 19.04
1" Meter	\$ 36.09	\$ 53.07		\$ 47.64	\$ 47.64	\$ 47.64
1.5" Meter	\$ 71.89	\$ 105.72		\$ 95.28	\$ 95.28	\$ 95.28
2" Meter	\$ 115.47	\$ 169.81		\$ 152.45	\$ 152.45	\$ 152.45
5/8" Meter Irrigation	\$ 14.40	\$ 21.18				
2" Meter Irrigation	\$ 115.47	\$ 169.81				
Gallonge Charge/MG	\$ 1.50	\$ 2.21		\$ 4.14	\$ 4.14	\$ 4.14

Calculation of TYE 6/30/99 Water Revenues

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 1 of 6
 Preparer: Erin L. Nicholas

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Monthly Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
Residential					
5/8" - Residential	8,883,152	1,162	1.49	14.29 per month	29,839
5/8" - Residential	59,264,312	8,179	1.50	14.40 " "	206,670
3/4" - Residential	6,199	2	1.49	21.47 " "	42
3/4" - Residential	40,301	10	1.50	21.64 " "	287
5/8" - Res Irrigation	129,181	9	1.49	14.29 " "	323
5/8" - Res Irrigation	502,399	63	1.50	14.40 " "	1,659
Total Residential	<u>68,825,544</u>	<u>9,425</u>			<u>\$ 238,820</u>
General Service					
5/8" - General Service	35,558	5	1.49	14.29 " "	118
5/8" - General Service	248,192	31	1.50	14.40 " "	825
1" - General Service	45,168	2	1.49	35.80 " "	122
1" - General Service	287,192	10	1.50	36.09 " "	809
1.5" - General Service	148,184	3	1.49	71.32 " "	438
1.5" - General Service	459,816	21	1.50	71.89 " "	2,197
2" - General Service	56,572	2	1.49	114.55 " "	258
2" - General Service	566,528	10	1.50	115.47 " "	2,060
5/8" - GS Irrigation	525,858	18	1.49	14.29 " "	1,044
5/8" - GS Irrigation	3,445,592	126	1.50	14.40 " "	6,979
2" - GS Irrigation	0	0	1.49	114.55 " "	0
2" - GS Irrigation	838,000	18	1.50	115.47 " "	3,359
Total General Service	<u>6,656,660</u>	<u>246</u>			<u>\$ 18,209</u>
Total Water Revenues	<u>75,482,204</u>	<u>9,671</u>			<u>\$ 257,029</u>

Revenues per General Ledger 257,210
 Adjustments
 Adjusted Revenues per General Ledger 257,210
 Revenues per Above 257,029
 Unreconcilable Difference 181
 Unreconcilable Difference Percent 0.07%

0060

Calculation of TYE 6/30/99 Water Revenues

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 2 of 6
 Preparer: Erin L. Nicholas

Explanation: Calculation of Water Revenues on test year customers and annualized rates.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
<u>Residential</u>					
5/8" - Residential	68,147,464	9,341	1.50	14.40 per month	236,725
3/4" - Residential	46,500	12	1.50	21.64 " "	329
5/8" - Res Irrigation	631,580	72	1.50	14.40 " "	1,984
Total Residential	<u>68,825,544</u>	<u>9,425</u>			<u>\$239,038</u>
<u>General Service</u>					
5/8" - General Service	283,750	36	1.50	14.40 " "	944
1" - General Service	332,360	12	1.50	36.09 " "	932
1.5" - General Service	608,000	24	1.50	71.89 " "	2,637
2" - General Service	623,100	12	1.50	115.47 " "	2,320
5/8" - GS Irrigation	3,971,450	144	1.50	14.40 " "	8,031
2" - GS Irrigation	838,000	18	1.50	115.47 " "	3,359
Total General Service	<u>6,656,660</u>	<u>246</u>			<u>\$18,223</u>
Total Water Revenues	<u>75,482,204</u>	<u>9,671</u>			<u>\$ 257,261</u>

232

Calculation of Proposed Water Revenues

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 3 of 6
 Preparer: Erin L. Nicholas

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
Residential					
5/8" - Residential	68,147,464	9,341	2.21	21.18 per month	348,128
3/4" - Residential	46,500	12	2.21	31.82 " "	484
5/8" - Res Irrigation	631,580	72	2.21	21.18 " "	2,918
Total Residential	<u>68,825,544</u>	<u>9,425</u>			<u>\$351,530</u>
General Service					
5/8" - General Service	283,750	36	2.21	21.18 " "	1,388
1" - General Service	332,360	12	2.21	53.07 " "	1,370
1.5" - General Service	608,000	24	2.21	105.72 " "	3,879
2" - General Service	623,100	12	2.21	169.81 " "	3,412
5/8" - GS Irrigation	3,971,450	144	2.21	21.18 " "	11,810
2" - GS Irrigation	838,000	18	2.21	169.81 " "	4,939
Total General Service	<u>6,656,660</u>	<u>246</u>			<u>\$26,798</u>
Total Water Revenues	<u>75,482,204</u>	<u>9,671</u>			<u>\$ 378,328</u> 121,067

Calculation of TYE 6/30/99 Sewer Revenues

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 4 of 6
 Preparer: Erin L. Nicholas

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
Residential					
5/8" - Residential	6,708,119	1,162	3.41	18.85 per month	44,777
5/8" - Residential	46,649,924	8,179	3.45	19.04 " "	316,664
3/4" - Residential	6,199	2	3.41	18.85 " "	50
3/4" - Residential	38,651	10	3.45	19.04 " "	333
Total Residential	<u>53,402,893</u>	<u>9,353</u>			<u>\$ 361,824</u>
General Service					
5/8" - General Service	58,678	5	4.10	18.85 " "	327
5/8" - General Service	225,072	31	4.14	19.04 " "	1,530
1" - General Service	45,168	2	4.10	47.15 " "	257
1" - General Service	287,192	10	4.14	47.64 " "	1,688
1.5" - General Service	148,184	3	4.10	94.31 " "	894
1.5" - General Service	459,816	21	4.14	95.28 " "	3,901
2" - General Service	56,572	2	4.10	150.90 " "	461
2" - General Service	566,528	10	4.14	152.45 " "	3,943
Total General Service	<u>1,847,210</u>	<u>84</u>			<u>\$ 13,001</u>
Total Sewer Revenues	<u>55,250,103</u>	<u>9,437</u>			<u>\$ 374,825</u>
Revenues per General Ledger		374,721			
Adjustments					
Adjusted Revenues per General Ledger		<u>374,721</u>			
Revenues per Above		<u>374,825</u>			
Unreconcilable Difference		<u>(104)</u>			
Unreconcilable Difference Percent		<u>-0.03%</u>			

0063

Calculation of TYE 6/30/99 Water Revenues

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 5 of 6
 Preparer: Erin L. Nicholas

Explanation: Calculation of Water Revenues on test year customers and annualized rates.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
<u>Residential</u>					
5/8" - Residential	53,358,043	9,341	3.45	19.04 per month	361,931
3/4" - Residential	44,850	12	3.45	19.04 " "	383
Total Residential	<u>53,402,893</u>	<u>9,353</u>			<u>\$ 362,314</u>
<u>General Service</u>					
5/8" - General Service	283,750	36	4.14	19.04 " "	1,860
1" - General Service	332,360	12	4.14	47.64 " "	1,948
1.5" - General Service	608,000	24	4.14	95.28 " "	4,804
2" - General Service	623,100	12	4.14	152.45 " "	4,409
Total General Service	<u>1,847,210</u>	<u>84</u>			<u>\$ 13,021</u>
Total Sewer Revenues	<u>55,250,103</u>	<u>9,437</u>			<u>\$ 375,335</u>

510

Calculation of Proposed Sewer Revenues

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 6 of 6
 Preparer: Erin L. Nicholas

Explanation: Calculation of Proposed Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
Residential					
5/8" - Residential	53,358,043	9,341	3.45	19.04 per month	361,931
3/4" - Residential	44,850	12	3.45	19.04 " "	383
Total Residential	<u>53,402,893</u>	<u>9,353</u>			<u>\$ 362,314</u>
General Service					
5/8" - General Service	283,750	36	4.14	19.04 " "	1,860
1" - General Service	332,360	12	4.14	47.64 " "	1,948
1.5" - General Service	608,000	24	4.14	95.28 " "	4,804
2" - General Service	623,100	12	4.14	152.45 " "	4,409
Total General Service	<u>1,847,210</u>	<u>84</u>			<u>\$ 13,021</u>
Total Sewer Revenues	<u>55,250,103</u>	<u>9,437</u>			<u>\$ 375,335</u>

0

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-3
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential Billing Units	(3) General Service Billing Units	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (Irrigation)	(7) Total
<u>Water</u>							
1	July 98	771	7			18	796
2	August 98	754	7			18	779
3	September 98	772	7			19	798
4	October 98	771	7			20	798
5	November 98	770	7			20	797
6	December 98	773	7			20	800
7	January 99	778	7			20	805
8	February 99	798	7			20	825
9	March 99	786	7			20	813
10	April 99	794	7			20	821
11	May 99	803	7			21	831
12	June 99	783	7			18	808
13	Total Water	<u>9,353</u>	<u>84</u>	<u>0</u>	<u>0</u>	<u>234</u>	<u>9,671</u>
<u>Sewer</u>							
14	July 98	771	7				778
15	August 98	754	7				761
16	September 98	772	7				779
17	October 98	771	7				778
18	November 98	770	7				777
19	December 98	773	7				780
20	January 99	778	7				785
21	February 99	798	7				805
22	March 99	786	7				793
23	April 99	794	7				801
24	May 99	803	7				810
25	June 99	783	7				790
26	Total Sewer	<u>9,353</u>	<u>84</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,437</u>

0066

Miscellaneous Service Charges

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-4
 Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection Fee	\$10.00	\$15.00	\$10.00	\$15.00
Normal Reconnection Fee	\$10.00	\$15.00	\$10.00	\$15.00
Violation Reconnection Fee	\$15.00	\$15.00	\$15.00	\$15.00
Premises Visit Fee (in lieu of disconnection)	\$5.00	\$5.00	\$5.00	\$5.00

(a) Actual cost is equal to the total cost incurred for services rendered to a customer.

0067

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-5
 Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

(1) Miscellaneous Charge	(2) Balance Per Books	(3) Utility Adjustment	(4) Adjusted Balance
Initial Connection Fee	2450		
Normal Reconnection Fee			
Violation Reconnection Fee			
Premises Visit Fee			

0068

Public Fire Hydrant Schedule

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected
Water Sewer

Schedule E-6
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(3) Size	(4) Type	(5) Quantity
	6"		69

Private Fire Protection Service

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.

Docket No.: 991437-WU

Schedule Year Ended: 6/30/99

Interim Final

Historical Projected

Water Sewer

Schedule E-7

Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(3) Size	(4) Type	(5) Quantity
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Not Applicable

0070

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected
Water Sewer

Schedule E-8
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1)	(2)	(3)
<u>Line No.</u>	<u>Type</u>	<u>Description</u>
None		

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected
Water Sewer

Schedule E-9
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
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None

Service Availability Charges Schedule

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim [] Final [x]
 Historical [x] Projected []
 Water [] Sewer []

Schedule E-10
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.)
 If no change is proposed, then this schedule is not required.

(1)	(2)		(3)	
	Water		Sewer	
	Present Charges	Proposed Charges	Present Charges	Proposed Charges
Type Charge				
System Capacity Charge				
Residential-per ERC (___ GPD)	\$640.00	\$640.00	\$2,250.00	\$2,250.00
All others-per Gallon/Day	\$1.83	\$1.83	\$7.50	\$7.50
Plant Capacity Charge				
Residential-per ERC (GPD)	N/A	N/A	N/A	N/A
All others-per Gallon/Day	N/A	N/A	N/A	N/A
Main Extension Charge				
Residential-per ERC (GPD)	N/A	N/A	N/A	N/A
or-per Lot (____ Front Footage)	N/A	N/A	N/A	N/A
All others-per Gallon/Day	N/A	N/A	N/A	N/A
or-per Front Foot	N/A	N/A	N/A	N/A
Meter Installation Charge				
5/8" x 3/4"	\$110.00	\$110.00	N/A	N/A
1"	\$170.00	\$170.00	N/A	N/A
1-1/2"	Actual Cost	Actual Cost	N/A	N/A
2"	Actual Cost	Actual Cost	N/A	N/A
All Others	Actual Cost	Actual Cost	N/A	N/A
Service (Lateral) Installation Charge				
5/8" x 3/4"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1-1/2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
All Others	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Back Flow Preventor Installation Charge				
5/8" x 3/4"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
1-1/2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
2"	Actual Cost	Actual Cost	Actual Cost	Actual Cost
All Others	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Plan Review Charge				
Inspection Charge	N/A	N/A	N/A	N/A
Guaranteed Revenue Charge				
With prepayment of Serv. Avail. Charges				
Residential-per ERC (____ GPD)/Month	N/A	N/A	N/A	N/A
All others-per Gallon/Month	N/A	N/A	N/A	N/A
Without prepayment of Serv. Avail. Charges				
Residential-per ERC (____ GPD)/Month	N/A	N/A	N/A	N/A
All others-per Gallon/Month	N/A	N/A	N/A	N/A
Allowance for Funds Prudently Invested (AFPI)				
(if lines constructed by utility)	N/A	N/A	N/A	N/A
Allowance for Funds Prudently Invested (AFPI)	N/A	N/A	N/A	N/A
(if lines contributed to utility)				

Guaranteed Revenues Received

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected
Water Sewer

Schedule E-11
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

<u>(1)</u> <u>For the</u> <u>Year Ended</u>	<u>(2)</u> <u>Residential</u>	<u>(3)</u> <u>General</u> <u>Service</u>	<u>(4)</u> <u>Other</u>	<u>(5)</u> <u>Total</u>
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None

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected
Water Sewer

Schedule E-12
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

Not Applicable

0075

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-13
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
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Not Applicable

Billing Analysis

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 1 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	429	429	0	0	8,899	0	0.00%
1,000	382	811	381,630	381,630	8,517	8,899,090	0.57%
2,000	671	1,482	1,341,420	1,723,050	7,847	17,416,550	2.57%
3,000	923	2,405	2,768,790	4,491,840	6,924	25,263,300	6.70%
4,000	1,184	3,588	4,734,480	9,226,320	5,740	32,187,120	13.76%
5,000	1,143	4,731	5,714,000	14,940,320	4,597	37,927,320	22.29%
6,000	982	5,713	5,892,780	20,833,100	3,615	42,524,720	31.08%
7,000	737	6,451	5,162,010	25,995,110	2,878	46,139,990	38.78%
8,000	510	6,960	4,077,440	30,072,550	2,368	49,017,830	44.86%
9,000	406	7,366	3,651,030	33,723,580	1,962	51,385,990	50.31%
10,000	318	7,684	3,178,000	36,901,580	1,645	53,348,480	55.05%
11,000	239	7,923	2,627,570	39,529,150	1,406	54,993,170	58.97%
12,000	195	8,118	2,343,120	41,872,270	1,211	56,398,990	62.47%
13,000	155	8,273	2,015,000	43,887,270	1,056	57,609,550	65.47%
14,000	127	8,399	1,771,980	45,659,250	929	58,665,110	68.12%
15,000	108	8,507	1,612,500	47,271,750	821	59,594,100	70.52%
16,000	78	8,585	1,248,000	48,519,750	743	60,415,590	72.38%
17,000	102	8,687	1,731,280	50,251,030	642	61,159,080	74.97%
18,000	60	8,746	1,071,000	51,322,030	582	61,800,730	76.56%
19,000	64	8,810	1,214,860	52,536,890	518	62,382,880	78.38%
20,000	53	8,863	1,060,000	53,596,890	465	62,901,090	79.96%
21,000	51	8,914	1,068,270	54,665,160	414	63,366,300	81.55%
22,000	40	8,954	880,000	55,545,160	374	63,780,640	82.86%
23,000	32	8,986	736,000	56,281,160	342	64,154,980	83.96%
24,000	36	9,022	864,000	57,145,160	306	64,497,320	85.25%
25,000	31	9,053	786,750	57,931,910	275	64,803,660	86.43%
26,000	30	9,083	777,400	58,709,310	245	65,078,530	87.59%
27,000	23	9,106	612,900	59,322,210	222	65,323,500	88.50%
28,000	23	9,129	644,000	59,966,210	199	65,545,770	89.46%
29,000	18	9,147	522,000	60,488,210	181	65,745,040	90.24%
30,000	12	9,159	360,000	60,848,210	169	65,926,310	90.78%
31,000	25	9,184	781,200	61,629,410	144	66,095,580	91.94%
32,000	8	9,193	268,800	61,898,210	136	66,239,650	92.34%
33,000	17	9,210	561,000	62,459,210	119	66,375,320	93.18%
34,000	10	9,220	340,000	62,799,210	109	66,493,990	93.69%
35,000	12	9,232	420,000	63,219,210	97	66,602,660	94.31%
36,000	5	9,237	180,000	63,399,210	92	66,699,330	94.58%
37,000	9	9,246	333,000	63,732,210	83	66,791,000	95.08%
38,000	3	9,249	114,000	63,846,210	80	66,873,670	95.25%
39,000	2	9,251	78,000	63,924,210	78	66,953,340	95.37%
40,000	+	78	3,106,800	67,031,010	0	67,031,010	100.00%
	<u>9,328</u>	<u>9,328</u>	<u>67,031,010</u>	<u>67,031,010</u>	<u>0</u>	<u>67,031,010</u>	

Data recorded for 5/8" meter residential water customers.

Billing Analysis

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 2 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	5	5	5,170	5,170	7	12,170	16.59%
2,000	1	6	2,000	7,170	6	19,170	23.00%
3,000	2	8	6,000	13,170	4	25,170	42.25%
4,000	3	11	12,000	25,170	1	29,170	80.75%
5,000	0	11	0	25,170	1	30,170	80.75%
6,000	1	12	6,000	31,170	0	31,170	100.00%
7,000	0	12	0	31,170	0	31,170	100.00%
8,000	0	12	0	31,170	0	31,170	100.00%
9,000	0	12	0	31,170	0	31,170	100.00%
10,000	0	12	0	31,170	0	31,170	100.00%
11,000	0	12	0	31,170	0	31,170	100.00%
12,000	0	12	0	31,170	0	31,170	100.00%
13,000	0	12	0	31,170	0	31,170	100.00%
14,000	0	12	0	31,170	0	31,170	100.00%
15,000	0	12	0	31,170	0	31,170	100.00%
16,000	0	12	0	31,170	0	31,170	100.00%
17,000	0	12	0	31,170	0	31,170	100.00%
18,000	0	12	0	31,170	0	31,170	100.00%
19,000	0	12	0	31,170	0	31,170	100.00%
20,000	0	12	0	31,170	0	31,170	100.00%
21,000	0	12	0	31,170	0	31,170	100.00%
22,000	0	12	0	31,170	0	31,170	100.00%
23,000	0	12	0	31,170	0	31,170	100.00%
24,000	0	12	0	31,170	0	31,170	100.00%
25,000	0	12	0	31,170	0	31,170	100.00%
26,000	0	12	0	31,170	0	31,170	100.00%
27,000	0	12	0	31,170	0	31,170	100.00%
28,000	0	12	0	31,170	0	31,170	100.00%
29,000	0	12	0	31,170	0	31,170	100.00%
30,000	0	12	0	31,170	0	31,170	100.00%
31,000	0	12	0	31,170	0	31,170	100.00%
32,000	0	12	0	31,170	0	31,170	100.00%
33,000	0	12	0	31,170	0	31,170	100.00%
34,000	0	12	0	31,170	0	31,170	100.00%
35,000	0	12	0	31,170	0	31,170	100.00%
36,000	0	12	0	31,170	0	31,170	100.00%
37,000	0	12	0	31,170	0	31,170	100.00%
38,000	0	12	0	31,170	0	31,170	100.00%
39,000	0	12	0	31,170	0	31,170	100.00%
40,000	+	0	0	31,170	0	31,170	100.00%
	<u>12</u>	<u>12</u>	<u>31,170</u>	<u>31,170</u>	<u>0</u>	<u>31,170</u>	

Data recorded for water wells base charge customers.

Billing Analysis

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 3 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	2	2	2,000	2,000	10	12,000	4.35%
2,000	5	7	10,000	12,000	5	22,000	26.09%
3,000	1	8	3,000	15,000	4	27,000	32.61%
4,000	1	9	4,000	19,000	3	31,000	41.30%
5,000	1	10	5,000	24,000	2	34,000	52.17%
6,000	0	10	0	24,000	2	36,000	52.17%
7,000	0	10	0	24,000	2	38,000	52.17%
8,000	0	10	0	24,000	2	40,000	52.17%
9,000	0	10	0	24,000	2	42,000	52.17%
10,000	0	10	0	24,000	2	44,000	52.17%
11,000	2	12	22,000	46,000	0	46,000	100.00%
12,000	0	12	0	46,000	0	46,000	100.00%
13,000	0	12	0	46,000	0	46,000	100.00%
14,000	0	12	0	46,000	0	46,000	100.00%
15,000	0	12	0	46,000	0	46,000	100.00%
16,000	0	12	0	46,000	0	46,000	100.00%
17,000	0	12	0	46,000	0	46,000	100.00%
18,000	0	12	0	46,000	0	46,000	100.00%
19,000	0	12	0	46,000	0	46,000	100.00%
20,000	0	12	0	46,000	0	46,000	100.00%
21,000	0	12	0	46,000	0	46,000	100.00%
22,000	0	12	0	46,000	0	46,000	100.00%
23,000	0	12	0	46,000	0	46,000	100.00%
24,000	0	12	0	46,000	0	46,000	100.00%
25,000	0	12	0	46,000	0	46,000	100.00%
26,000	0	12	0	46,000	0	46,000	100.00%
27,000	0	12	0	46,000	0	46,000	100.00%
28,000	0	12	0	46,000	0	46,000	100.00%
29,000	0	12	0	46,000	0	46,000	100.00%
30,000	0	12	0	46,000	0	46,000	100.00%
31,000	0	12	0	46,000	0	46,000	100.00%
32,000	0	12	0	46,000	0	46,000	100.00%
33,000	0	12	0	46,000	0	46,000	100.00%
34,000	0	12	0	46,000	0	46,000	100.00%
35,000	0	12	0	46,000	0	46,000	100.00%
36,000	0	12	0	46,000	0	46,000	100.00%
37,000	0	12	0	46,000	0	46,000	100.00%
38,000	0	12	0	46,000	0	46,000	100.00%
39,000	0	12	0	46,000	0	46,000	100.00%
40,000	+	12	0	46,000	0	46,000	100.00%
	<u>12</u>	<u>12</u>	<u>46,000</u>	<u>46,000</u>	<u>0</u>	<u>46,000</u>	

Data recorded for 3/4" meter residential water customers.

Billing Analysis

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 4 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	12	12	0	0	24	0	0.00%
1,000	0	12	0	0	24	24,000	0.00%
2,000	3	15	6,000	6,000	21	48,000	2.13%
3,000	3	18	9,000	15,000	18	69,000	5.32%
4,000	2	20	8,000	23,000	16	87,000	8.16%
5,000	2	22	10,000	33,000	14	103,000	11.70%
6,000	1	23	6,000	39,000	13	117,000	13.83%
7,000	1	24	7,000	46,000	12	130,000	16.31%
8,000	3	27	24,000	70,000	9	142,000	24.82%
9,000	0	27	0	70,000	9	151,000	24.82%
10,000	1	28	10,000	80,000	8	160,000	28.37%
11,000	1	29	11,000	91,000	7	168,000	32.27%
12,000	0	29	0	91,000	7	175,000	32.27%
13,000	0	29	0	91,000	7	182,000	32.27%
14,000	1	30	14,000	105,000	6	189,000	37.23%
15,000	0	30	0	105,000	6	195,000	37.23%
16,000	0	30	0	105,000	6	201,000	37.23%
17,000	0	30	0	105,000	6	207,000	37.23%
18,000	0	30	0	105,000	6	213,000	37.23%
19,000	0	30	0	105,000	6	219,000	37.23%
20,000	0	30	0	105,000	6	225,000	37.23%
21,000	2	32	42,000	147,000	4	231,000	52.13%
22,000	0	32	0	147,000	4	235,000	52.13%
23,000	0	32	0	147,000	4	239,000	52.13%
24,000	0	32	0	147,000	4	243,000	52.13%
25,000	0	32	0	147,000	4	247,000	52.13%
26,000	1	33	26,000	173,000	3	251,000	61.35%
27,000	0	33	0	173,000	3	254,000	61.35%
28,000	0	33	0	173,000	3	257,000	61.35%
29,000	0	33	0	173,000	3	260,000	61.35%
30,000	0	33	0	173,000	3	263,000	61.35%
31,000	1	34	31,000	204,000	2	266,000	72.34%
32,000	0	34	0	204,000	2	268,000	72.34%
33,000	0	34	0	204,000	2	270,000	72.34%
34,000	0	34	0	204,000	2	272,000	72.34%
35,000	0	34	0	204,000	2	274,000	72.34%
36,000	0	34	0	204,000	2	276,000	72.34%
37,000	0	34	0	204,000	2	278,000	72.34%
38,000	1	35	38,000	242,000	1	280,000	85.82%
39,000	0	35	0	242,000	1	281,000	85.82%
40,000	+ 1	36	40,000	282,000	0	282,000	100.00%
	<u>36</u>	<u>36</u>	<u>282,000</u>	<u>282,000</u>	<u>0</u>	<u>282,000</u>	

Data recorded for 5/8" meter general service water customers.

Billing Analysis

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 5 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	17	17	0	0	55	0	0.00%
1,000	1	18	1,000	1,000	54	55,000	0.16%
2,000	1	19	2,000	3,000	53	109,000	0.48%
3,000	5	24	15,000	18,000	48	162,000	2.86%
4,000	4	28	16,000	34,000	44	210,000	5.41%
5,000	4	32	20,000	54,000	40	254,000	8.59%
6,000	4	36	24,000	78,000	36	294,000	12.40%
7,000	3	39	21,000	99,000	33	330,000	15.74%
8,000	3	42	24,000	123,000	30	363,000	19.55%
9,000	5	47	45,000	168,000	25	393,000	26.71%
10,000	3	50	30,000	198,000	22	418,000	31.48%
11,000	3	53	33,000	231,000	19	440,000	36.72%
12,000	0	53	0	231,000	19	459,000	36.72%
13,000	3	56	39,000	270,000	16	478,000	42.93%
14,000	2	58	28,000	298,000	14	494,000	47.38%
15,000	1	59	15,000	313,000	13	508,000	49.76%
16,000	0	59	0	313,000	13	521,000	49.76%
17,000	3	62	51,000	364,000	10	534,000	57.87%
18,000	2	64	36,000	400,000	8	544,000	63.59%
19,000	2	66	38,000	438,000	6	552,000	69.63%
20,000	0	66	0	438,000	6	558,000	69.63%
21,000	0	66	0	438,000	6	564,000	69.63%
22,000	1	67	22,000	460,000	5	570,000	73.13%
23,000	0	67	0	460,000	5	575,000	73.13%
24,000	1	68	24,000	484,000	4	580,000	76.95%
25,000	0	68	0	484,000	4	584,000	76.95%
26,000	0	68	0	484,000	4	588,000	76.95%
27,000	0	68	0	484,000	4	592,000	76.95%
28,000	0	68	0	484,000	4	596,000	76.95%
29,000	0	68	0	484,000	4	600,000	76.95%
30,000	0	68	0	484,000	4	604,000	76.95%
31,000	0	68	0	484,000	4	608,000	76.95%
32,000	1	69	32,000	516,000	3	612,000	82.03%
33,000	1	70	33,000	549,000	2	615,000	87.28%
34,000	0	70	0	549,000	2	617,000	87.28%
35,000	0	70	0	549,000	2	619,000	87.28%
36,000	0	70	0	549,000	2	621,000	87.28%
37,000	0	70	0	549,000	2	623,000	87.28%
38,000	0	70	0	549,000	2	625,000	87.28%
39,000	0	70	0	549,000	2	627,000	87.28%
40,000	+	2	80,000	629,000	0	629,000	100.00%
		<u>72</u>	<u>629,000</u>	<u>629,000</u>	<u>0</u>	<u>629,000</u>	

Data recorded for 5/8" meter residential water irrigation customers.

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 12/31/98
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 6 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	1	1	18,000	18,000	11	216,000	5.49%
19,000	0	1	0	18,000	11	227,000	5.49%
20,000	1	2	20,000	38,000	10	238,000	11.59%
21,000	1	3	21,000	59,000	9	248,000	17.99%
22,000	1	4	22,000	81,000	8	257,000	24.70%
23,000	0	4	0	81,000	8	265,000	24.70%
24,000	0	4	0	81,000	8	273,000	24.70%
25,000	0	4	0	81,000	8	281,000	24.70%
26,000	0	4	0	81,000	8	289,000	24.70%
27,000	1	5	27,000	108,000	7	297,000	32.93%
28,000	0	5	0	108,000	7	304,000	32.93%
29,000	3	8	87,000	195,000	4	311,000	59.45%
30,000	1	9	30,000	225,000	3	315,000	68.60%
31,000	1	10	31,000	256,000	2	318,000	78.05%
32,000	1	11	32,000	288,000	1	320,000	87.80%
33,000	0	11	0	288,000	1	321,000	87.80%
34,000	0	11	0	288,000	1	322,000	87.80%
35,000	0	11	0	288,000	1	323,000	87.80%
36,000	0	11	0	288,000	1	324,000	87.80%
37,000	0	11	0	288,000	1	325,000	87.80%
38,000	0	11	0	288,000	1	326,000	87.80%
39,000	0	11	0	288,000	1	327,000	87.80%
40,000	+	12	40,000	328,000	0	328,000	100.00%
	<u>12</u>	<u>12</u>	<u>328,000</u>	<u>328,000</u>	<u>0</u>	<u>328,000</u>	

Data recorded for 1" meter general service water customers.

Billing Analysis

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim [] Final [x]
 Historical [x] Projected []
 Water [x] Sewer []

Schedule E-14
 Page 7 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	24	0	0.00%
1,000	0	0	0	0	24	24,000	0.00%
2,000	0	0	0	0	24	48,000	0.00%
3,000	0	0	0	0	24	72,000	0.00%
4,000	0	0	0	0	24	96,000	0.00%
5,000	4	4	20,000	20,000	20	120,000	4.18%
6,000	3	7	18,000	38,000	17	140,000	7.93%
7,000	1	8	7,000	45,000	16	157,000	9.39%
8,000	2	10	16,000	61,000	14	173,000	12.73%
9,000	1	11	9,000	70,000	13	187,000	14.61%
10,000	0	11	0	70,000	13	200,000	14.61%
11,000	0	11	0	70,000	13	213,000	14.61%
12,000	0	11	0	70,000	13	226,000	14.61%
13,000	0	11	0	70,000	13	239,000	14.61%
14,000	0	11	0	70,000	13	252,000	14.61%
15,000	0	11	0	70,000	13	265,000	14.61%
16,000	0	11	0	70,000	13	278,000	14.61%
17,000	0	11	0	70,000	13	291,000	14.61%
18,000	0	11	0	70,000	13	304,000	14.61%
19,000	0	11	0	70,000	13	317,000	14.61%
20,000	0	11	0	70,000	13	330,000	14.61%
21,000	0	11	0	70,000	13	343,000	14.61%
22,000	2	13	44,000	114,000	11	356,000	23.80%
23,000	1	14	23,000	137,000	10	367,000	28.60%
24,000	1	15	24,000	161,000	9	377,000	33.61%
25,000	0	15	0	161,000	9	386,000	33.61%
26,000	2	17	52,000	213,000	7	395,000	44.47%
27,000	1	18	27,000	240,000	6	402,000	50.10%
28,000	0	18	0	240,000	6	408,000	50.10%
29,000	0	18	0	240,000	6	414,000	50.10%
30,000	0	18	0	240,000	6	420,000	50.10%
31,000	0	18	0	240,000	6	426,000	50.10%
32,000	0	18	0	240,000	6	432,000	50.10%
33,000	0	18	0	240,000	6	438,000	50.10%
34,000	0	18	0	240,000	6	444,000	50.10%
35,000	0	18	0	240,000	6	450,000	50.10%
36,000	0	18	0	240,000	6	456,000	50.10%
37,000	0	18	0	240,000	6	462,000	50.10%
38,000	0	18	0	240,000	6	468,000	50.10%
39,000	1	19	39,000	279,000	5	474,000	58.25%
40,000	+	24	200,000	479,000	0	479,000	100.00%
	<u>24</u>	<u>24</u>	<u>479,000</u>	<u>479,000</u>	<u>0</u>	<u>479,000</u>	

Datat recorded for 1.5' meter general service water customers.

Billing Analysis

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 8 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	0	0	0	0	12	216,000	0.00%
19,000	0	0	0	0	12	228,000	0.00%
20,000	0	0	0	0	12	240,000	0.00%
21,000	0	0	0	0	12	252,000	0.00%
22,000	0	0	0	0	12	264,000	0.00%
23,000	0	0	0	0	12	276,000	0.00%
24,000	0	0	0	0	12	288,000	0.00%
25,000	0	0	0	0	12	300,000	0.00%
26,000	0	0	0	0	12	312,000	0.00%
27,000	0	0	0	0	12	324,000	0.00%
28,000	0	0	0	0	12	336,000	0.00%
29,000	0	0	0	0	12	348,000	0.00%
30,000	0	0	0	0	12	360,000	0.00%
31,000	0	0	0	0	12	372,000	0.00%
32,000	0	0	0	0	12	384,000	0.00%
33,000	0	0	0	0	12	396,000	0.00%
34,000	0	0	0	0	12	408,000	0.00%
35,000	0	0	0	0	12	420,000	0.00%
36,000	1	1	36,000	36,000	11	432,000	7.59%
37,000	0	1	0	36,000	11	443,000	7.59%
38,000	1	2	38,000	74,000	10	454,000	15.61%
39,000	0	2	0	74,000	10	464,000	15.61%
40,000	+	10	400,000	474,000	0	474,000	100.00%
		<u>12</u>	<u>474,000</u>	<u>474,000</u>	<u>0</u>	<u>474,000</u>	

Data recorded for 2" meter general service water customers.

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 9 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
0	2	2	0	0	142	0	0.00%
1,000	0	2	0	0	142	142,000	0.00%
2,000	0	2	0	0	142	284,000	0.00%
3,000	1	3	3,000	3,000	141	426,000	0.08%
4,000	2	5	8,000	11,000	139	567,000	0.29%
5,000	0	5	0	11,000	139	706,000	0.29%
6,000	2	7	12,000	23,000	137	845,000	0.61%
7,000	1	8	7,000	30,000	136	982,000	0.79%
8,000	1	9	8,000	38,000	135	1,118,000	1.00%
9,000	0	9	0	38,000	135	1,253,000	1.00%
10,000	2	11	20,000	58,000	133	1,388,000	1.53%
11,000	3	14	33,000	91,000	130	1,521,000	2.40%
12,000	4	18	48,000	139,000	126	1,651,000	3.67%
13,000	3	21	39,000	178,000	123	1,777,000	4.70%
14,000	2	23	28,000	206,000	121	1,900,000	5.44%
15,000	3	26	45,000	251,000	118	2,021,000	6.63%
16,000	5	31	80,000	331,000	113	2,139,000	8.75%
17,000	3	34	51,000	382,000	110	2,252,000	10.09%
18,000	5	39	90,000	472,000	105	2,362,000	12.47%
19,000	3	42	57,000	529,000	102	2,467,000	13.98%
20,000	6	48	120,000	649,000	96	2,569,000	17.15%
21,000	6	54	126,000	775,000	90	2,665,000	20.48%
22,000	3	57	66,000	841,000	87	2,755,000	22.22%
23,000	3	60	69,000	910,000	84	2,842,000	24.04%
24,000	2	62	48,000	958,000	82	2,926,000	25.31%
25,000	8	70	200,000	1,158,000	74	3,008,000	30.59%
26,000	3	73	78,000	1,236,000	71	3,082,000	32.66%
27,000	5	78	135,000	1,371,000	66	3,153,000	36.22%
28,000	5	83	140,000	1,511,000	61	3,219,000	39.92%
29,000	2	85	58,000	1,569,000	59	3,280,000	41.45%
30,000	4	89	120,000	1,689,000	55	3,339,000	44.62%
31,000	2	91	62,000	1,751,000	53	3,394,000	46.26%
32,000	3	94	96,000	1,847,000	50	3,447,000	48.80%
33,000	4	98	132,000	1,979,000	46	3,497,000	52.29%
34,000	0	98	0	1,979,000	46	3,543,000	52.29%
35,000	2	100	70,000	2,049,000	44	3,589,000	54.13%
36,000	1	101	36,000	2,085,000	43	3,633,000	55.09%
37,000	5	106	185,000	2,270,000	38	3,676,000	59.97%
38,000	1	107	38,000	2,308,000	37	3,714,000	60.98%
39,000	3	110	117,000	2,425,000	34	3,751,000	64.07%
40,000	+ 34	144	1,360,000	3,785,000	0	3,785,000	100.00%
	<u>144</u>	<u>144</u>	<u>3,785,000</u>	<u>3,785,000</u>	<u>0</u>	<u>3,785,000</u>	

Data recorded for 5/8" meter general service irrigation customers.

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 10 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	13	13	0	0	5	0	0.00%
1,000	0	13	0	0	5	5,470	0.00%
2,000	0	13	0	0	5	10,940	0.00%
3,000	1	14	3,000	3,000	4	16,410	2.06%
4,000	1	15	4,000	7,000	3	20,880	4.80%
5,000	0	15	0	7,000	3	24,350	4.80%
6,000	0	15	0	7,000	3	27,820	4.80%
7,000	0	15	0	7,000	3	31,290	4.80%
8,000	0	15	0	7,000	3	34,760	4.80%
9,000	0	15	0	7,000	3	38,230	4.80%
10,000	0	15	0	7,000	3	41,700	4.80%
11,000	0	15	0	7,000	3	45,170	4.80%
12,000	0	15	0	7,000	3	48,640	4.80%
13,000	0	15	0	7,000	3	52,110	4.80%
14,000	0	15	0	7,000	3	55,580	4.80%
15,000	0	15	0	7,000	3	59,050	4.80%
16,000	0	15	0	7,000	3	62,520	4.80%
17,000	0	15	0	7,000	3	65,990	4.80%
18,000	0	15	0	7,000	3	69,460	4.80%
19,000	0	15	0	7,000	3	72,930	4.80%
20,000	0	15	0	7,000	3	76,400	4.80%
21,000	0	15	0	7,000	3	79,870	4.80%
22,000	0	15	0	7,000	3	83,340	4.80%
23,000	0	15	0	7,000	3	86,810	4.80%
24,000	0	15	0	7,000	3	90,280	4.80%
25,000	0	15	0	7,000	3	93,750	4.80%
26,000	0	15	0	7,000	3	97,220	4.80%
27,000	0	15	0	7,000	3	100,690	4.80%
28,000	0	15	0	7,000	3	104,160	4.80%
29,000	0	15	0	7,000	3	107,630	4.80%
30,000	0	15	0	7,000	3	111,100	4.80%
31,000	0	15	0	7,000	3	114,570	4.80%
32,000	0	15	0	7,000	3	118,040	4.80%
33,000	0	15	0	7,000	3	121,510	4.80%
34,000	0	15	0	7,000	3	124,980	4.80%
35,000	0	15	0	7,000	3	128,450	4.80%
36,000	0	15	0	7,000	3	131,920	4.80%
37,000	0	15	0	7,000	3	135,390	4.80%
38,000	0	15	0	7,000	3	138,860	4.80%
39,000	0	15	0	7,000	3	142,330	4.80%
40,000	+	3	138,800	145,800	0	145,800	100.00%
	<u>18</u>	<u>18</u>	<u>145,800</u>	<u>145,800</u>	<u>0</u>	<u>145,800</u>	

Data recorded for 2" meter general service irrigation customers.

Billing Analysis

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 11 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	430	430	0	0	8,910	0	0.00%
1,000	387	817	386,800	386,800	8,524	8,910,360	0.58%
2,000	673	1,490	1,345,420	1,732,220	7,851	17,433,920	2.58%
3,000	925	2,415	2,774,790	4,507,010	6,926	25,284,770	6.72%
4,000	1,187	3,601	4,746,480	9,253,490	5,739	32,210,690	13.80%
5,000	1,142	4,743	5,709,000	14,962,490	4,598	37,949,990	22.31%
6,000	982	5,725	5,892,780	20,855,270	3,615	42,547,490	31.09%
7,000	738	6,464	5,169,010	26,024,280	2,877	46,162,860	38.80%
8,000	510	6,973	4,077,440	30,101,720	2,367	49,039,800	44.88%
9,000	405	7,378	3,642,030	33,743,750	1,963	51,407,060	50.31%
10,000	318	7,696	3,178,000	36,921,750	1,645	53,369,650	55.05%
11,000	238	7,934	2,616,570	39,538,320	1,407	55,014,440	58.95%
12,000	195	8,129	2,343,120	41,881,440	1,212	56,421,360	62.44%
13,000	155	8,284	2,015,000	43,896,440	1,057	57,633,020	65.44%
14,000	127	8,411	1,771,980	45,668,420	930	58,689,680	68.09%
15,000	108	8,518	1,612,500	47,280,920	823	59,619,770	70.49%
16,000	78	8,596	1,248,000	48,528,920	745	60,442,360	72.35%
17,000	102	8,698	1,731,280	50,260,200	643	61,186,950	74.93%
18,000	60	8,757	1,071,000	51,331,200	583	61,829,700	76.53%
19,000	64	8,821	1,214,860	52,546,060	519	62,412,950	78.34%
20,000	53	8,874	1,060,000	53,606,060	466	62,932,260	79.92%
21,000	51	8,925	1,068,270	54,674,330	415	63,398,570	81.51%
22,000	40	8,965	880,000	55,554,330	375	63,814,010	82.82%
23,000	31	8,996	713,000	56,267,330	344	64,189,450	83.89%
24,000	36	9,032	864,000	57,131,330	308	64,533,890	85.18%
25,000	31	9,064	786,750	57,918,080	277	64,842,330	86.35%
26,000	31	9,095	806,000	58,724,080	246	65,119,300	87.55%
27,000	23	9,117	612,900	59,336,980	223	65,365,270	88.46%
28,000	23	9,140	644,000	59,980,980	200	65,588,540	89.42%
29,000	19	9,159	551,000	60,531,980	181	65,788,810	90.25%
30,000	12	9,171	360,000	60,891,980	169	65,970,080	90.78%
31,000	25	9,197	781,200	61,673,180	144	66,139,350	91.95%
32,000	8	9,205	268,800	61,941,980	136	66,283,420	92.35%
33,000	17	9,222	561,000	62,502,980	119	66,419,090	93.18%
34,000	10	9,232	340,000	62,842,980	109	66,537,760	93.69%
35,000	12	9,244	420,000	63,262,980	97	66,646,430	94.32%
36,000	5	9,249	180,000	63,442,980	92	66,743,100	94.59%
37,000	9	9,258	333,000	63,775,980	83	66,834,770	95.08%
38,000	3	9,261	114,000	63,889,980	80	66,917,440	95.25%
39,000	2	9,263	78,000	63,967,980	78	66,997,110	95.37%
40,000	+ 78	9,341	3,106,800	67,074,780	0	67,074,780	100.00%
	<u>9,341</u>	<u>9,341</u>	<u>67,074,780</u>	<u>67,074,780</u>	<u>67,075</u>	<u>67,074,780</u>	

Data recorded for 5/8" meter residential sewer customers.

Billing Analysis

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 12 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+[5]	Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	1	1	18,000	18,000	11	216,000	5.44%
19,000	0	1	0	18,000	11	227,000	5.44%
20,000	0	1	0	18,000	11	238,000	5.44%
21,000	1	2	21,000	39,000	10	249,000	11.78%
22,000	1	3	22,000	61,000	9	259,000	18.43%
23,000	1	4	23,000	84,000	8	268,000	25.38%
24,000	0	4	0	84,000	8	276,000	25.38%
25,000	0	4	0	84,000	8	284,000	25.38%
26,000	0	4	0	84,000	8	292,000	25.38%
27,000	1	5	27,000	111,000	7	300,000	33.53%
28,000	0	5	0	111,000	7	307,000	33.53%
29,000	3	8	87,000	198,000	4	314,000	59.82%
30,000	1	9	30,000	228,000	3	318,000	68.88%
31,000	1	10	31,000	259,000	2	321,000	78.25%
32,000	1	11	32,000	291,000	1	323,000	87.92%
33,000	0	11	0	291,000	1	324,000	87.92%
34,000	0	11	0	291,000	1	325,000	87.92%
35,000	0	11	0	291,000	1	326,000	87.92%
36,000	0	11	0	291,000	1	327,000	87.92%
37,000	0	11	0	291,000	1	328,000	87.92%
38,000	0	11	0	291,000	1	329,000	87.92%
39,000	0	11	0	291,000	1	330,000	87.92%
40,000	+	12	40,000	331,000	0	331,000	100.00%
	<u>12</u>	<u>12</u>	<u>331,000</u>	<u>331,000</u>	<u>0</u>	<u>331,000</u>	

Data recorded for 3/4" meter residential sewer customers.

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 13 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0		12	0	0	24	0	0.00%
1,000	2	14	2,000	2,000	22	24,000	0.50%
2,000	1	15	2,000	4,000	21	46,000	0.99%
3,000	3	18	9,000	13,000	18	67,000	3.23%
4,000	1	19	4,000	17,000	17	85,000	4.22%
5,000	0	19	0	17,000	17	102,000	4.22%
6,000	1	20	6,000	23,000	16	119,000	5.71%
7,000	1	21	7,000	30,000	15	135,000	7.44%
8,000	1	22	8,000	38,000	14	150,000	9.43%
9,000	0	22	0	38,000	14	164,000	9.43%
10,000	2	24	20,000	58,000	12	178,000	14.39%
11,000	0	24	0	58,000	12	190,000	14.39%
12,000	1	25	12,000	70,000	11	202,000	17.37%
13,000	0	25	0	70,000	11	213,000	17.37%
14,000	0	25	0	70,000	11	224,000	17.37%
15,000	0	25	0	70,000	11	235,000	17.37%
16,000	0	25	0	70,000	11	246,000	17.37%
17,000	0	25	0	70,000	11	257,000	17.37%
18,000	0	25	0	70,000	11	268,000	17.37%
19,000	0	25	0	70,000	11	279,000	17.37%
20,000	0	25	0	70,000	11	290,000	17.37%
21,000	1	26	21,000	91,000	10	301,000	22.58%
22,000	1	27	22,000	113,000	9	311,000	28.04%
23,000	0	27	0	113,000	9	320,000	28.04%
24,000	1	28	24,000	137,000	8	329,000	34.00%
25,000	0	28	0	137,000	8	337,000	34.00%
26,000	2	30	52,000	189,000	6	345,000	46.90%
27,000	0	30	0	189,000	6	351,000	46.90%
28,000	0	30	0	189,000	6	357,000	46.90%
29,000	1	31	29,000	218,000	5	363,000	54.09%
30,000	0	31	0	218,000	5	368,000	54.09%
31,000	1	32	31,000	249,000	4	373,000	61.79%
32,000	0	32	0	249,000	4	377,000	61.79%
33,000	0	32	0	249,000	4	381,000	61.79%
34,000	0	32	0	249,000	4	385,000	61.79%
35,000	0	32	0	249,000	4	389,000	61.79%
36,000	1	33	36,000	285,000	3	393,000	70.72%
37,000	0	33	0	285,000	3	396,000	70.72%
38,000	1	34	38,000	323,000	2	399,000	80.15%
39,000	0	34	0	323,000	2	401,000	80.15%
40,000	+	36	80,000	403,000	0	403,000	100.00%
	<u>36</u>	<u>36</u>	<u>403,000</u>	<u>403,000</u>	<u>0</u>	<u>403,000</u>	

Data recorded for 5/8" meter general service sewer customers.

Billing Analysis

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 14 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	1	1	18,000	18,000	11	216,000	5.49%
19,000	0	1	0	18,000	11	227,000	5.49%
20,000	1	2	20,000	38,000	10	238,000	11.59%
21,000	1	3	21,000	59,000	9	248,000	17.99%
22,000	1	4	22,000	81,000	8	257,000	24.70%
23,000	0	4	0	81,000	8	265,000	24.70%
24,000	0	4	0	81,000	8	273,000	24.70%
25,000	0	4	0	81,000	8	281,000	24.70%
26,000	0	4	0	81,000	8	289,000	24.70%
27,000	1	5	27,000	108,000	7	297,000	32.93%
28,000	0	5	0	108,000	7	304,000	32.93%
29,000	3	8	87,000	195,000	4	311,000	59.45%
30,000	1	9	30,000	225,000	3	315,000	68.60%
31,000	1	10	31,000	256,000	2	318,000	78.05%
32,000	1	11	32,000	288,000	1	320,000	87.80%
33,000	0	11	0	288,000	1	321,000	87.80%
34,000	0	11	0	288,000	1	322,000	87.80%
35,000	0	11	0	288,000	1	323,000	87.80%
36,000	0	11	0	288,000	1	324,000	87.80%
37,000	0	11	0	288,000	1	325,000	87.80%
38,000	0	11	0	288,000	1	326,000	87.80%
39,000	0	11	0	288,000	1	327,000	87.80%
40,000	+	12	40,000	328,000	0	328,000	100.00%
	<u>12</u>	<u>12</u>	<u>328,000</u>	<u>328,000</u>	<u>0</u>	<u>328,000</u>	

Data recorded for 1" meter general service sewer customers.

Billing Analysis

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 15 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)]	Percentage of Total
0	0	0	0	0	24	0	0.00%
1,000	0	0	0	0	24	24,000	0.00%
2,000	0	0	0	0	24	48,000	0.00%
3,000	0	0	0	0	24	72,000	0.00%
4,000	0	0	0	0	24	96,000	0.00%
5,000	4	4	20,000	20,000	20	120,000	4.18%
6,000	3	7	18,000	38,000	17	140,000	7.93%
7,000	1	8	7,000	45,000	16	157,000	9.39%
8,000	2	10	16,000	61,000	14	173,000	12.73%
9,000	1	11	9,000	70,000	13	187,000	14.61%
10,000	0	11	0	70,000	13	200,000	14.61%
11,000	0	11	0	70,000	13	213,000	14.61%
12,000	0	11	0	70,000	13	226,000	14.61%
13,000	0	11	0	70,000	13	239,000	14.61%
14,000	0	11	0	70,000	13	252,000	14.61%
15,000	0	11	0	70,000	13	265,000	14.61%
16,000	0	11	0	70,000	13	278,000	14.61%
17,000	0	11	0	70,000	13	291,000	14.61%
18,000	0	11	0	70,000	13	304,000	14.61%
19,000	0	11	0	70,000	13	317,000	14.61%
20,000	0	11	0	70,000	13	330,000	14.61%
21,000	0	11	0	70,000	13	343,000	14.61%
22,000	2	13	44,000	114,000	11	356,000	23.80%
23,000	1	14	23,000	137,000	10	367,000	28.60%
24,000	1	15	24,000	161,000	9	377,000	33.61%
25,000	0	15	0	161,000	9	386,000	33.61%
26,000	2	17	52,000	213,000	7	395,000	44.47%
27,000	1	18	27,000	240,000	6	402,000	50.10%
28,000	0	18	0	240,000	6	408,000	50.10%
29,000	0	18	0	240,000	6	414,000	50.10%
30,000	0	18	0	240,000	6	420,000	50.10%
31,000	0	18	0	240,000	6	426,000	50.10%
32,000	0	18	0	240,000	6	432,000	50.10%
33,000	0	18	0	240,000	6	438,000	50.10%
34,000	0	18	0	240,000	6	444,000	50.10%
35,000	0	18	0	240,000	6	450,000	50.10%
36,000	0	18	0	240,000	6	456,000	50.10%
37,000	0	18	0	240,000	6	462,000	50.10%
38,000	0	18	0	240,000	6	468,000	50.10%
39,000	1	19	39,000	279,000	5	474,000	58.25%
40,000	+	24	200,000	479,000	0	479,000	100.00%
	<u>24</u>	<u>24</u>	<u>479,000</u>	<u>479,000</u>	<u>0</u>	<u>479,000</u>	

Data recorded for 1.5" meter general service sewer customers.

Billing Analysis

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-14
 Page 16 of 16
 Preparer: Erin L. Nicholas

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
0	0	0	0	0	12	0	0.00%
1,000	0	0	0	0	12	12,000	0.00%
2,000	0	0	0	0	12	24,000	0.00%
3,000	0	0	0	0	12	36,000	0.00%
4,000	0	0	0	0	12	48,000	0.00%
5,000	0	0	0	0	12	60,000	0.00%
6,000	0	0	0	0	12	72,000	0.00%
7,000	0	0	0	0	12	84,000	0.00%
8,000	0	0	0	0	12	96,000	0.00%
9,000	0	0	0	0	12	108,000	0.00%
10,000	0	0	0	0	12	120,000	0.00%
11,000	0	0	0	0	12	132,000	0.00%
12,000	0	0	0	0	12	144,000	0.00%
13,000	0	0	0	0	12	156,000	0.00%
14,000	0	0	0	0	12	168,000	0.00%
15,000	0	0	0	0	12	180,000	0.00%
16,000	0	0	0	0	12	192,000	0.00%
17,000	0	0	0	0	12	204,000	0.00%
18,000	0	0	0	0	12	216,000	0.00%
19,000	0	0	0	0	12	228,000	0.00%
20,000	0	0	0	0	12	240,000	0.00%
21,000	0	0	0	0	12	252,000	0.00%
22,000	0	0	0	0	12	264,000	0.00%
23,000	0	0	0	0	12	276,000	0.00%
24,000	0	0	0	0	12	288,000	0.00%
25,000	0	0	0	0	12	300,000	0.00%
26,000	0	0	0	0	12	312,000	0.00%
27,000	0	0	0	0	12	324,000	0.00%
28,000	0	0	0	0	12	336,000	0.00%
29,000	0	0	0	0	12	348,000	0.00%
30,000	0	0	0	0	12	360,000	0.00%
31,000	0	0	0	0	12	372,000	0.00%
32,000	0	0	0	0	12	384,000	0.00%
33,000	0	0	0	0	12	396,000	0.00%
34,000	0	0	0	0	12	408,000	0.00%
35,000	0	0	0	0	12	420,000	0.00%
36,000	1	1	36,000	36,000	11	432,000	7.59%
37,000	0	1	0	36,000	11	443,000	7.59%
38,000	1	2	38,000	74,000	10	454,000	15.61%
39,000	0	2	0	74,000	10	464,000	15.61%
40,000	+ 10	12	400,000	474,000	0	474,000	100.00%
	<u>12</u>	<u>12</u>	<u>474,000</u>	<u>474,000</u>	<u>0</u>	<u>474,000</u>	

Data recorded for 2" meter general service sewer customers.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Test Year Ended: 6/30/99

Schedule F-1
Page 1 of 1
Preparer: David L. Orr

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jul-98	9.195	0	7.114	0.630	1.451	15.8%
Aug-98	7.197	0	5.233	0.004	1.960	27.2%
Sep-98	6.870	0	5.869	0.007	0.994	14.5%
Oct-98	7.688	0	5.832	0.006	1.850	24.1%
Nov-98	7.953	0	6.800	0.002	1.151	14.5%
Dec-98	8.235	0	5.700	0.000	2.535	30.8%
Jan-99	7.852	0	5.689	0.004	2.159	27.5%
Feb-99	7.871	0	5.282	0.006	2.583	32.8%
Mar-99	10.750	0	7.402	0.004	3.344	31.1%
Apr-99	12.256	0	8.551	0.021	3.684	30.1%
May-99	9.892	0	6.047	0.021	3.824	38.7%
Jun-99	8.898	0	6.106	0.004	2.788	31.3%
Total	104.657	0	75.625	0.709	28.323	27.1%

** Upon detection of the high unaccounted for water use, a leak detection program was initiated. To date approximately 3% of the annual total gallons pumped has been accounted for through the metering of previously unmetered uses. In August 1999 a substantial leak was located and repaired. An audit of the system is ongoing.

Sep-99	6.859	0	5.836	0	1.023	14.9%
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Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Utilities, Inc. of Florida
Docket No.: 991437-WU
Test Year Ended: 6/30/99

Schedule F-2
Page 1 of 1
Preparer: David L. Orr

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the the monthly operating reports sent to DER.

Month/ Year	(1)	(2) Individual Plant Flows			(5)	(6)
	Wedgefield WWTF	(Name)	(Name)	(Name)	Total Plant Flows	Total Purch. Sewage Treatment
Jul-98	6.262				6.262	0.000
Aug-98	7.410				7.410	0.000
Sep-98	7.140				7.140	0.000
Oct-98	5.239				5.239	0.000
Nov-98	4.530				4.530	0.000
Dec-98	4.650				4.650	0.000
Jan-99	5.022				5.022	0.000
Feb-99	4.788				4.788	0.000
Mar-99	4.898				4.898	0.000
Apr-99	4.440				4.440	0.000
May-99	4.867				4.867	0.000
Jun-99	5.130				5.130	0.000
Total	64.376				64.376	0.000

0094

Water Treatment Plant Data

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Test Year Ended: 6/30/99

Schedule F-3
 Page 1 of 1
 Preparer: David L. Orr

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		<u>1,000,000</u>
Note: 1,000,000 is the grain capacity of the resin of the ion exchange units in gallons per day throughput.		
2 Maximum Day		
The single day with the highest pumpage rate for the test year. explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	<u>7/2/98</u>	<u>583,000</u>
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year.	<u>4/9/99</u>	<u>495,000</u>
	<u>4/10/99</u>	<u>526,000</u>
	<u>4/13/99</u>	<u>532,000</u>
	<u>4/24/99</u>	<u>506,000</u>
	<u>4/25/99</u>	<u>476,000</u>
4 Average Daily Flow for Test Year	7/1/98 -	
	<u>6/30/99</u>	<u>286,731</u>
5 Required Fire Flow		<u>60,000</u>

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Test Year Ended: 6/30/99

Schedule F-4
Page 1 of 1
Preparer: David L. Orr

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	<u>MONTH</u>	<u>GPD</u>
1. Plant Capacity	<u>Jun-99</u>	<u>200,000</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month (a)	<u>Aug-98</u>	<u>239,000</u>
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Test Year Ended: 6/30/99

Schedule F-5
Page 1 of 1
Preparer: David L. Orr

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

			<u>Test Year</u>
1	Source of Supply and Pumping Plant:		
2	Capacity:		
3	Well No. 1:	(400 gpm)	<u>576,000 GPD</u>
4	Well No. 2:	(600 gpm)	<u>864,000 GPD</u>
5	Total	(1000 gpm)	<u>1,440,000 GPD</u>
6	Largest Well out of Service		<u>-864,000 GPD</u>
7	Firm Reliable Capacity		<u>576,000 GPD</u>
8	Demand:		
9	Maximum Day Demand	(7/2/98)	<u>583,000 GPD</u>
10	Margin Reserve	(5 Year = 13.05%)	<u>76,082 GPD</u>
11	Fire Demand	(500 gpm x 2 hours)	<u>60,000 GPD</u>
12	Total		<u>719,082 GPD</u>
13			
14	Used & Useful %		<u>125%</u>
15			
16	Storage Plant:		
17	Capacity:		
18	Ground Storage Tank		<u>350,000 gallons</u>
19	Less 10% Dead Storage		<u>35,000 gallons</u>
20	Firm Reliable Capacity		<u>315,000 gallons</u>
21	Demand:		
22	Emergency	(1/2 Maximum Day Demand)	<u>291,500</u>
23	Equalization	(1/4 Maximum Day Demand)	<u>145,750</u>
24	Margin Reserve	(5 Year=13.05%*(Emergency + Equalization))	<u>57,061</u>
25	Fire Demand	(500 gpm x 2 hours)	<u>60,000</u>
26	Total		<u>554,311</u>
27			
28	Used & Useful %		<u>176%</u>
29			
30	Water Treatment Plant:		
31	Capacity:		
32	Ion Exchange Unit No. 1		<u>500,000</u>
33	Ion Exchange Unit No. 2		<u>500,000</u>
34	Total	(800 gpm)	<u>1,000,000</u>
35	Largest Unit out of Service		<u>-500,000</u>
36	Firm Reliable Capacity		<u>500,000</u>
37	Demand:		
38	Maximum Day Demand	7/2/98	<u>583,000</u>
39	Margin Reserve	(5 Year = 13.05%)	<u>76,082</u>
40	Fire Demand	(500 gpm x 2 hours)	<u>60,000</u>
41	Total		<u>719,082</u>
42			
43	Used & Useful %		<u>144%</u>
44			

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Test Year Ended: 6/30/99

Schedule F-6
Page 1 of 1
Preparer: David L. Orr

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Please refer to the calculation sheet labeled F-6

Recap Schedules: A-6,A-10,B-14

	<u>Test Year</u>	
1		Wastewater Treatment:
2		Capacity:
3		Permitted Capacity <u>200,000</u> GPD
4		Demand:
5		Maximum 3-Month ADF (July, August, September 1998) <u>226,333</u> GPD
6		Margin Reserve (5 Year = 14.37%) <u>32,524</u> GPD
7		Total <u>258,857</u> GPD
8		
9		Used & Useful % <u>129%</u>
10		
11		Wastewater Effluent Disposal Capacity:
12		
13		The Effluent Disposal System for this utility is 100% Reclaimed Water Disposal via
14		golf course spray irrigation at the Wedgefield Golf Course and Country Club
15		
16		Used & Useful % <u>100%</u>
17		
18		Other Wastewater Facilities:
19		
20		Used & Useful % <u>100%</u>
21		
22		
23		
24		
25		
26		
27		
28		
29		
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Note: Capacity determined by Florida Department of Environmental Protection.

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Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Test Year Ended: 6/30/99

Schedule F-7
 Page 1 of 1
 Preparer: David L. Orr

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

	<u>Test Year</u>
1 Wastewater Collection System and Pumping Stations:	
2 Pumping Stations:	
3 Used & Useful %	<u>100%</u>
4	
5 Force Mains:	
6 Used & Useful %	<u>100%</u>
7	
8 Wastewater Collection System Mains:	
9 Capacity: (Lots with Available Service)	
10 City Area (1,340 Residential Lots)	<u>1340</u>
11 Commercial Service	<u>23.5</u>
12 The Reserve (The Commons Unit 7A, Phase I)	<u>127</u>
13 Total ERC's with Available Service	<u>1490.5</u>
14	
15 Demand: (Actual ERC's Served)	
16 City Area (1,340 Residential Lots)	<u>803.5</u>
17 Commercial Service	<u>23.5</u>
18 The Reserve (The Commons Unit 7A, Phase I)	<u>18</u>
19 Margin Reserve (5 Year = 14.34%)	<u>121.2</u>
20 Total ERC's served	<u>966</u>
21	
22 Used & Useful %	<u>65%</u>
23	
24 Water Distribution System	
25 Capacity: (Lots with Available Service)	
26 City Area (1,340 Residential Lots)	<u>1340</u>
27 Commercial Service	<u>32.5</u>
28 The Reserve (The Commons Unit 7A, Phase I)	<u>127</u>
29 Total ERC's with Available Service	<u>1499.5</u>
30	
31 Demand: (Actual ERC's Served)	
32 City Area (1,340 Residential Lots)	<u>829.5</u>
33 Commercial Service	<u>32.5</u>
34 The Reserve (The Commons Unit 7A, Phase I)	<u>18</u>
35 Margin Reserve (5 Year = 13.05%)	<u>115</u>
36 Total:	<u>995</u>
37	
38 Used & Useful %	<u>66%</u>

Margin Reserve Calculations

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Test Year Ended: 6/30/99

Schedule F-8
 Page 1 of 1
 Preparer: David L. Orr

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5, F-6, F-7

1 **Water System**

2	3	4	5	6	7	8
	<u>Period Ending</u>	<u>Period</u>	<u>Water ERU's</u>		<u>% Increase</u>	<u>Notes</u>
4	12/31/94	TY - 4	757			Known
5	12/31/95	TY - 3	772		2%	Known % Increase/Year
6	12/31/96	TY - 2	788		2%	Known % Increase/Year
7	12/31/97	TY - 1	819		4%	Known % Increase/Year
8	12/31/98	TY	851		4%	Known % Increase/Year
9	12/31/99	TY +1	868		1.99% 1 year	Trended % Increase over 12/31/98
10	12/31/00	TY +2	892		4.76%	Trended % Increase over 12/31/98
11	12/31/01	TY +3	915		7.52% 3 year	Trended % Increase over 12/31/98
12	12/31/02	TY +4	939		10.29%	Trended % Increase over 12/31/98
13	12/31/03	TY +5	962		13.05% 5 year	Trended % Increase over 12/31/98
14	12/31/04	TY +6	986		15.83%	Trended % Increase over 12/31/98

16 **Wastewater System**

17	18	19	20	21	22	23
	<u>Period Ending</u>	<u>Period</u>	<u>Water ERU's</u>		<u>% Increase</u>	<u>Notes</u>
19	12/31/94	TY - 4	723			Known
20	12/31/95	TY - 3	740		2%	Known % Increase/Year
21	12/31/96	TY - 2	770		4%	Known % Increase/Year
22	12/31/97	TY - 1	786		2%	Known % Increase/Year
23	12/31/98	TY	824		5%	Known % Increase/Year
24	12/31/99	TY +1	843		2.30% 1 year	Trended % Increase over 12/31/98
25	12/31/00	TY +2	868		5.32%	Trended % Increase over 12/31/98
26	12/31/01	TY +3	893		8.32% 3 year	Trended % Increase over 12/31/98
27	12/31/02	TY +4	917		11.33%	Trended % Increase over 12/31/98
28	12/31/03	TY +5	942		14.34% 5 year	Trended % Increase over 12/31/98
29	12/31/04	TY +6	967		17.35%	Trended % Increase over 12/31/98

33 Above Water ERU numbers are based upon number of meter equivalents annual reports on file with the Florida Public Service Commission.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Test Year Ended: 6/30/99

Schedule F-9
Page 1 of 1
Preparer: David L. Orr

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Please refer to Schedule F-8 for Past and Projected Growth Rates

0101

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.

Schedule F-10

Docket No.: 991437-WU

Page 1 of 1

Test Year Ended: 6/30/99

Preparer: David L. Orr

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Please refer to Schedule F-8 for Past and Projected Growth Rates

Schedule of Water Rate Base

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437- WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule **A-1**
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books YE 6/30/99	(3) Utility Adjustments	(4) Adjusted Utility Balance YE 6/30/99	(5) Year End 6/30/98	(6) Test Year Average 6/30/99	(9) Supporting Schedule(s)
1	Utility Plant in Service	\$ 2,815,727		\$ 2,815,727	\$ 2,720,623	\$ 2,768,175	A-5
2	Utility Land & Land Rights	4,428		4,428	2,007	3,218	A-5
3	Less: Non-Used & Useful Plant		[a] (\$306,966)	(306,966)		(306,966)	A-7
4	Construction Work In Progress	15,209	[b] (15,209)	-	-	-	-
5	Less: Accumulated Depreciation	(903,227)	-	(903,227)	(824,035)	(863,631)	A-9
6	Less: CIAC	(689,931)		(689,931)	(594,941)	(642,436)	A-12
7	Accumulated Amortization of CIAC	173,364		173,364	153,331	163,348	A-14
9	Allocated Plant	-	[c] 24,486	24,486	27,923	26,205	-
10	Working Capital Allowance	16,258		16,258	16,258	16,258	A-17
11	Total Rate Base	<u>\$ 1,431,828</u>	<u>\$ (297,688)</u>	<u>\$ 1,134,140</u>	<u>\$ 1,501,166</u>	<u>\$ 1,164,171</u>	

- Notes:**
- [a] An adjustment is made to reduce Plant in Service and its related Accumulated Depreciation, as well as CIAC and its related Accumulated Amortization, by the amount that is considered non-used/useful. The used/useful percentage is calculated based on methodology used during the most recent past rate case.
 - [b] CWIP is eliminated from plant in service for regulatory purposes.
 - [c] Water Service Corporation allocates a portion of its total rate base to each operating subsidiary to which it provides service. Wedgefield is allocated .77% of the total net WSC rate base. Also included in this amount is allocated portion of the net plant associated with the Florida office and computers less their related portions of accumulated depreciation.

Schedule of Water Plant In Service, By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437- WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule A-5
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 6/30/98	(3) Test Year 6/30/99	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	22,259	22,259	22,259		0
3	302.1 Franchises		1,080	540		0
4	339.1 Other Plant & Misc Equipment			0		0
5	SOURCE OF SUPPLY NAD PUMPING PLANT					
6	303.2 Land & Land Rights	2,007	4,428	3,218		0
7	304.2 Structures & Improvements	830,521	831,741	831,131		0
8	305.2 Collect. & Impound Reservoirs			0		0
9	306.2 Lale, River & Other intakes			0		0
10	307.2 Wells & Springs	151,006	151,222	151,114		0
11	308.2 Infiltration, Galleries and Tunnels			0		0
12	309.2 Supply Mains			0		0
13	310.2 Power Generation Equipment			0		0
14	311.2 Pumping Equipment	124,227	126,005	125,116		0
15	339.2 Other Plant & Misc Equipment			0		0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			0		0
18	304.3 Structures & Improvements	404	404	404		0
19	320.3 Water Treatment Equipment	188,134	195,263	191,698		0
20	339.3 Other Plant & Misc. Equipment			0		0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights			0		0
23	304.4 Structures & Improvements			0		0
24	330.4 Distr. Reservoirs & Sandpipes	5,079	8,077	6,578		0
25	331.4 Transm. & Distribution Mains	992,187	1,032,223	1,012,205	40.00%	404,882
26	333.4 Services	114,808	135,624	125,216	40.00%	50,086
27	334.4 Meters & Meter Installations	156,218	157,339	156,779		0
28	335.4 Hydrants	62,537	73,244	67,890	40.00%	27,156
29	339.4 Other Plant & Misc. Equipment			0		0
30	GENERAL PLANT					
31	303.5 Land & Land Rights			0		0
32	304.5 Structures & Improvements			0		0
33	340.5 Office Furniture & Equipment	8,416	8,416	8,416		0
34	341.5 Transportation Equipment	16,675	23,716	20,195		0
35	342.5 Stores Equipment			0		0
36	343.5 Tools, Shop & Garage Equipment	42,731	43,300	43,016		0
37	344.5 Laboratory Equipment	2,348	2,739	2,544		0
38	345.5 Power Operated Equipment			0		0
39	346.5 Communication Equipment	3,075	3,075	3,075		0
40	347.5 Misc Equip (Computer)			0		0
41	348.5 Other Tangible Plant (WSC alloc)			0		0
42	Total	<u>2,722,630</u>	<u>2,820,155</u>	<u>2,771,394</u>		<u>482,124</u>

Non-Used & Useful Plant - Summary

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437- WU
 Schedule Year Ended: 6/30/99
 Interim [x] Final []
 Historical [x] Projected []

Schedule A-7
 Page 1 of 1
 Preparer: Erin Nicholas

Explanation: Provide a summary of the items included in non-used & useful plant for the test year.
 Provide additional support schedules if necessary.

Line No.	(1) Description	(2) Average Balance TYE 6/30/99	(3) Utility Adjustments	(4) Adjusted TYE 6/30/99
	WATER			
1	Plant in Service	\$482,124		\$482,124
2	Land			
3	Accumulated Depreciation	(147,499)		(\$147,499)
4	CIAC	(\$28,096)		(\$28,096)
5	Accumulated Amortization - CIAC	\$437		\$437
6	Total	<u>\$306,966</u>	<u>\$0</u>	<u>\$306,966</u>

Supporting Schedules: A-5-5,A-9
 Recap Schedules: A-1
 Additional support schedule attached A-7-(a)

Company: Wedgefield Utilities, Inc.
 Docket No.:
 Schedule Year Ended: 6/30/99
 Interim [] Final [x]
 Historical [x] Projected []

Schedule A-7-(a)
 Page 1 of 1
 Preparer: Erin Nicholas

Explanation: Contributed Property in 1998 for the Commons is what makes up the amount in CIAC, that is adjusted for used and useful.
 Six months of accumulated amortization of the non-used and useful CIAC is also taken out because it began amortization as of 1/1/99.

Water	Account #	1998 Contributed Property	% not used/useful	Not used./useful Adjustment	Annual Amortization Rate	Six months Accumulated Amortization	% not used/useful	Not used./useful Adjustment
Transmission and Distribution mains	3315043	\$49,950	40.00%	\$19,980	3.11%	\$777	40.00%	\$311
Service Lines	3335045	\$10,790	40.00%	\$4,316	3.11%	\$168	40.00%	\$67
Hydrants	3355048	\$9,500	40.00%	\$3,800	3.11%	\$148	40.00%	\$59
Total 1998 Water Contributed Property		<u>\$70,240</u>		\$28,096		<u>\$1,092</u>		\$437

Schedule of Water Accumulated Depreciation, By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437- WU
Schedule Year Ended: 6/30/99
Interim [x] Final []
Historical [x] Projected []

Schedule A-9
Page 1 of 1
Preparer: Erin Nicholas

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Line No.	(1) Account No. and Name	(2) Prior Year 6/30/98	(3) Test Year 6/30/99	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	(1,308)	(1,878)	(1,593)	0.00%	0
3	302.1 Franchises			0	0.00%	0
4	339.1 Other Plant & Misc Equipment			0	0.00%	0
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights			0	0.00%	0
7	304.2 Structures & Improvements	(198,443)	(223,629)	(211,036)	0.00%	0
8	305.2 Collect. & Impound Reservoirs			0	0.00%	0
9	306.2 Lake, River & Other intakes			0	0.00%	0
10	307.2 Wells & Springs	(55,532)	(60,564)	(58,048)	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels			0	0.00%	0
12	309.2 Supply Mains			0	0.00%	0
13	310.2 Power Generation Equipment			0	0.00%	0
14	311.2 Pumping Equipment	(63,858)	(69,836)	(66,847)	0.00%	0
15	339.2 Other Plant & Misc Equipment			0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights			0	0.00%	0
18	304.3 Structures & Improvements	(31)	(43)	(37)	0.00%	0
19	320.3 Water Treatment Equipment	(61,229)	(68,530)	(64,880)	0.00%	0
20	339.3 Other Plant & Misc. Equipment (Manholes)			0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights			0	0.00%	0
23	304.4 Structures & Improvements			0	0.00%	0
24	330.4 Distr. Reservoirs & Standpipes	311	280	295	0.00%	0
25	331.4 Transm. & Distribution Mains	(312,540)	(325,769)	(319,155)	40.00%	(127,662)
26	333.4 Services	(35,290)	(35,513)	(35,401)	40.00%	(14,160)
27	334.4 Meters & Meter Installations	(53,363)	(61,176)	(57,270)	0.00%	0
28	335.4 Hydrants	(14,665)	(13,718)	(14,192)	40.00%	(5,677)
29	339.4 Other Plant & Misc. Equipment			0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights			0	0.00%	0
32	304.5 Structures & Improvements			0	0.00%	0
33	340.5 Office Furniture & Equipment	(6,074)	(6,635)	(6,354)	0.00%	0
34	341.5 Transportation Equipment	(5,952)	(16,949)	(11,450)	0.00%	0
35	342.5 Stores Equipment			0	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	(13,942)	(16,636)	(15,289)	0.00%	0
37	344.5 Laboratory Equipment	(666)	(868)	(767)	0.00%	0
38	345.5 Power Operated Equipment			0	0.00%	0
39	346.5 Communication Equipment	(1,455)	(1,762)	(1,608)	0.00%	0
40	347.5 Misc Equipment (Computer)			0	0.00%	0
41	348.5 Other Tangible Plant (WSC alloc)			0	0.00%	0
42	Total	<u>(824,035)</u>	<u>(903,227)</u>	<u>(863,632)</u>		<u>[147,499]</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-1
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedules
1	OPERATING REVENUES	259,209	51	259,260	121,067	380,327	B-3 & B-4
2	Operation & Maintenance	130,061	(7,493)	122,568		122,568	B-3 & B-5
3	Depreciation	93,212	(11,350)	81,862		81,862	B-3 & B-13
4	CIAC Amortization	(20,033)	437	(19,596)		(19,596)	B-3
5	PAA Amortization	(58,799)	58,799	0		0	
6	Taxes Other Than Income	37,251	2	37,253	5,448	42,701	B-3 & B-15
7	Provision for Income Taxes	13,509	(17,273)	(3,764)	43,508	39,744	B-3 & C-1
8	OPERATING EXPENSES	<u>195,201</u>	<u>23,122</u>	<u>218,323</u>	<u>48,956</u>	<u>267,279</u>	
9	NET OPERATING INCOME	<u>64,009</u>	<u>(23,071)</u>	<u>40,937</u>	<u>72,111</u>	<u>113,048</u>	
11	RATE BASE	<u>1,431,828</u>		<u>1,134,140</u>		<u>1,164,171</u>	
12	RATE OF RETURN	<u>4.47%</u>		<u>3.61%</u>		<u>9.71%</u>	

Note: Descriptions of the adjustments made above are detailed on page B-3.

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-3
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and annualized revenue. A minor rate increase was effective 8/1/98 due to price index.	51	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	51	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		121,067
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	121,067
5	Purchased Power Expense is adjusted for timing difference, in order to make sure there are proper number of bills within test year period.	(7,493)	
6	Total Operations and Maintenance Adjustments (Schedule B-1)	(7,493)	0
7	Depreciation is reduced for U&U adjustment (Calc. shown on schedule B-13)	(11,350)	
8	Amortization of CIAC is reduced for U&U adjustment. (Calc. shown on schedule A-7-a).	437	
9	To properly negate the effect of PAA amortization for regulatory purposes.	58,799	
10	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment.	2	5,448
11	Income Taxes have been adjusted to reflect operating revenue and expense adjustments.	(17,273)	43,508
12	Total Operating Expense Adjustments	23,122	48,956
13	Total Adjustments to Net Operating Income	(23,071)	72,111

Detail of Operation & Maintenance Expense by Month-Water

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-5
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint account titles and numbers.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Line No.	Account No.	Name	July 1998	August 1998	September 1998	October 1998	November 1998	December 1998	January 1999	February 1999	March 1999	April 1999	May 1999	June 1999	Total O&M	Adj.	Total Adj. O&M
Per Books:																	
1	601	Salaries & Wages - Employees	3,191	3,191	3,191	3,191	3,192	3,191	3,191	3,192	3,191	3,191	3,192	3,191	38,295		38,295
2	603	Salaries & Wages - Officers, Etc.													0		0
3	604	Employee Pensions & Benefits	649	649	649	649	649	650	649	649	650	649	649	650	7,791		7,791
4	610	Purchased Water													0		0
5	611	Sludge Removal Expenses													0		0
6	615	Purchased Power	8,905	1,431	1,443	867	1,033	725	1,273	919	1,189	1,502	5,278	(2,074)	22,491	(7,493)	14,998
7	616	Fuel for Power Purchased													0		0
8	618	Chemicals	3,455	2,141	3,902	3,987	2,408	3,890	683	2,926	2,982	1,135	2,606	2,007	32,120		32,120
9	620	Mat. & Sup./Maint. & Rep.	(585)	134	1,195	1,786	1,712	371	771	593	931	803	716	650	9,076		9,076
10	631	Contractual Services - Engr.	14	15	15	14	15	15	14	15	15	14	15	15	176		176
11	632	Contractual Services - Acct.	50	50	50	50	50	50	49	50	50	49	50	50	598		598
12	633	Contractual Services - Legal	2	2	2	2	179	49	122	2	2	2	2	2	368		368
13	634	Contractual Services - Mgmt.													0		0
14	635	Contractual Services - Other	126	127	127	126	127	127	126	127	127	126	127	127	1,520		1,520
15	641	Office Supplies & Utilities	536	526	509	504	536	380	497	452	495	428	430	436	5,729		5,729
16	642	Testing Expense	581	149	1,089	15	48	555	546	149	270	182	85	145	3,814		3,814
17	650	Transportation Expenses	(108)	473	249	204	41	65	251	7	131	133	113	201	1,760		1,760
18	656	Insurance - Vehicle													0		0
19	657	Insurance - General Liability													0		0
20	658	Insurance - Workman's Comp													0		0
21	659	Insurance - Other	225	226	226	226	226	226	226	226	226	225	226	226	2,710		2,710
22	660	Advertising Expense													0		0
23	666	Reg. Comm. Exp. - Rate Case Amort.													0		0
24	667	Reg. Comm. Exp. - Other													0		0
25	660	Bad Debt Expense	20	307	93	106	3	125	165	3	3	204	366	84	1,479		1,479
26	665	Miscellaneous Expenses	160	160	160	160	160	160	160	369	160	160	160	165	2,133		2,133
27	TOTAL.		17,220	9,581	12,900	11,886	10,379	10,579	8,723	9,679	10,421	8,802	14,015	5,876	130,061	(7,493)	122,568

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-13
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	570		570	0.00%	0
3	302.1 Franchises	0		0	0.00%	0
4	339.1 Other Plant & Misc Equipment	0		0	0.00%	0
5	SOURCE OF SUPPLY NAD PUMPING PLANT					
6	303.2 Land & Land Rights	0		0	0.00%	0
7	304.2 Structures & Improvements	25,186		25,186	0.00%	0
8	305.2 Collect. & Impound Reservoirs	0		0	0.00%	0
9	306.2 Lake, River & Other intakes	0		0	0.00%	0
10	307.2 Wells & Springs	5,032		5,032	0.00%	0
11	308.2 Infiltration, Galleries and Tunnels	0		0	0.00%	0
12	309.2 Supply Mains	0		0	0.00%	0
13	310.2 Power Generation Equipment	0		0	0.00%	0
14	311.2 Pumping Equipment	6,289		6,289	0.00%	0
15	339.2 Other Plant & Misc Equipment	0		0	0.00%	0
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	0		0	0.00%	0
18	304.3 Structures & Improvements	12		12	0.00%	0
19	320.3 Water Treatment Equipment	8,717		8,717	0.00%	0
20	339.3 Other Plant & Misc. Equipment	0		0	0.00%	0
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	0		0	0.00%	0
23	304.4 Structures & Improvements	0		0	0.00%	0
24	330.4 Distr. Reservoirs & Sandpipes	31		31	0.00%	0
25	331.4 Transm. & Distribution Mains	23,747		23,747	40.00%	9,499
26	333.4 Services	3,121		3,121	40.00%	1,248
27	334.4 Meters & Meter Installations	7,813		7,813	0.00%	0
28	335.4 Hydrants	1,507		1,507	40.00%	603
29	339.4 Other Plant & Misc. Equipment	0		0	0.00%	0
30	GENERAL PLANT					
31	303.5 Land & Land Rights	0		0	0.00%	0
32	304.5 Structures & Improvements	1,001		1,001	0.00%	0
33	340.5 Office Furniture & Equipment	1,473		1,473	0.00%	0
34	341.5 Transportation Equipment	4,583		4,583	0.00%	0
35	342.5 Stores Equipment	19		19	0.00%	0
36	343.5 Tools, Shop & Garage Equipment	3,053		3,053	0.00%	0
37	344.5 Laboratory Equipment	207		207	0.00%	0
38	345.5 Power Operated Equipment	0		0	0.00%	0
39	346.5 Communication Equipment	425		425	0.00%	0
40	347.5 Misc Equip (Computer)	425		425	0.00%	0
41	348.5 Other Tangible Plant	0		0	0.00%	0
42	Total	93,212	0	93,212		11,350

Taxes Other Than Income

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule B-15
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Complete the following schedule of all taxes other than income.
 For all allocations, provide description of allocation and calculations.

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
Water						
1	Test Year Per Books	11,411	3,961	21,818	61	37,251
2	Adjustments to Test Year (Explain):					0
	RAF assoc. with revenue adjustments	2				2
3	Payroll tax increase due to salary adjustment					0
4	Adjusted Test Year	11,413	3,961	21,818	61	37,253
5	RAF assoc. with revenue adjustments	5,448				5,448
6	Total Balance	16,861	3,961	21,818	61	42,701

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule C-1
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Supporting Schedules	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	(43,169)	93,880	50,711
2	Deferred Income Tax Expense	C-5	90,078	(90,078)	0
3	ITC Realized This Year	C-8	0		0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0		0
5	Parent Debt Adjustment	C-9	0		0
6	Total Income Tax Expense		<u>46,910</u>	<u>3,801</u>	<u>50,711</u>
	Water Operations	Deferred	25,942	(25,942)	0
		Current	(12,433)		39,744
	Sewer Operations	Deferred	64,135	(64,135)	0
		Current	(30,736)		10,967
	Total		<u>46,908</u>	<u>(90,077)</u>	<u>50,711</u>

Supporting Schedules: C-2,C-5,C-8,C-9
 Recap Schedules: B-1,B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.

Docket No.: 991437-WU

Schedule Year Ended: 6/30/99

Interim Final Historical Projected

Schedule C-2

Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide the calculation of state and federal income taxes for the test year.
Provide detail on adjustments to income taxes and investment tax credits generated.

	Per Books 6/30/99	Adjustments	Adjusted Test Year- 6/30/99
1 Net Utility Operating Income (Sch. B-1, B-2)	146,614	17,453	164,066
2 Add: Income Tax Expense Per Books (Sch. B-1, B-2)	46,908	3,803	50,711
3 Subtotal	193,522	21,256	214,777
4 Less: Interest Charges (Sch. C-3)	69,216	10,318	79,534
5 Taxable Income Per Books	124,306	10,937	135,243
Schedule M Adjustments:			
6 Permanent Differences (From Sch. C-4)	(582)	582	0
Adjust for Depre AFUDC	(1,226)	1,226	0
7 Timing Differences (From Sch. C-5)	(249,464)	249,464	0
8 Total Schedule M Adjustments	(251,272)	251,272	0
9 Taxable Income Before State Taxes	(126,966)	262,209	135,243
10 Less: State Income Tax Exemption (\$5,000)	(5,000)		(5,000)
11 State Taxable Income	(131,966)	262,209	130,243
12 State Income Tax (5.5% of Line 11)	0	7,163	7,163
13 Emergency Excise Tax	0	0	0
14 Credits (Prior Year True-up)	0	0	0
15 Current State Income Taxes	0	7,163	7,163
16 Federal Taxable Income (Line 9 - Line 15)	(126,966)		128,080
17 Federal Income Tax Rate	34%	34%	34%
18 Federal Income Taxes (Line 16 x Line 17)	(43,169)	0	43,547
19 Current Federal Inc. Taxes (Line 18)	(43,169)	0	43,547
Summary:			
20 Current State Income Taxes (Line 15)	0	7,163	7,163
21 Current Federal Income Taxes (Line 19)	(43,169)	86,716	43,547
22 Total Current Income Tax Expense (To C-1)	(43,169)	93,879	50,710

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8

Recap Schedules: C-1

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected

Schedule C-3
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt					
2	Other Interest Expense - Intercompany	70,534	9,000	79,534	46,935	32,599
3	AFUDC (not used for tax calculation)	(1,318)	1,318	0	0	0
4	ITC Interest Synchronization (IRC 46(f)(2) only - See below)					
5	Total Used For Tax Calculation	<u>69,216</u>	<u>10,318</u>	<u>79,534</u>	<u>46,935</u>	<u>32,599</u>

Schedule of Requested Cost of Capital
Beginning and Year End Average

Florida Public Service Commission

Company: Wedgefield Utilities, Inc. (Parent Company Utilities, Inc.)
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule D-1
Page 1 of 1

Preparer: Erin L. Nicholas

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 6/30/99</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	786,750	39.89%	8.32%	3.32%
2	Short-Term Debt	214,869	10.89%	6.55%	0.71%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	834,866	42.33%	14.35%	6.07%
5	Customer Deposits	12,020	0.61%	8.00%	0.05%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	124,256	6.29%	0.00%	0.00%
9	Other (Explain)	0	0.00%		0.00%
			0.00%		0.00%
10	Total	<u>1,972,761</u>	<u>100.01%</u>		<u>10.15%</u>

Supporting Schedules: D-2
Recap Schedules: A-1

Note: Leverage Formula: $8.14\% + 0.789/ER$

Reconciliation of Capital Structure to Requested Rate Base
Beginning and Year End Average

Florida Public Service Commission

Company: Wedgefield Utilities, Inc. (Parent Company Utilities, Inc.)
Docket No.: 991437-WU
Schedule Year Ended: 6/30/99
Interim Final
Historical Projected

Schedule D-2
Page 1 of 1

Preparer: Erin L. Nicholas

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base.
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2)		Average	(3) Reconciliation Adjustments		(4) Pro Rata Percentage	(5) Reconciled To Requested Rate Base
		Balance 6/30/99	Balance 6/30/98		Pro Rata	Pro Rata		
1	Long-Term Debt	50,397,779	41,174,327	45,786,053	(44,999,303)	42.84%	786,750	
2	Short-Term Debt	15,942,400	9,057,000	12,499,700	(12,284,831)	11.70%	214,869	
3	Preferred Stock			0	0	0.00%	0	
4	Common Equity	53,236,333	43,925,918	48,581,126	(47,746,260)	45.46%	834,866	
5	Customer Deposits	12,310	11,730	12,020	0	0.00%	12,020	
6	Tax Credits - Zero Cost			0	0	0.00%	0	
7	Tax Credits - Wtd. Cost			0	0	0.00%	0	
8	Accum. Deferred Income Tax	169,294	79,217	124,256	0	0.00%	124,256	
9	Other (Explain)			0	0	0.00%	0	
10	Total	<u>119,758,116</u>	<u>94,248,192</u>	<u>107,003,155</u>	<u>(105,030,394)</u>	<u>100.00%</u>	<u>1,972,761</u>	

Note: Customer Deposits and Accumulated Deferred Income Tax are actual for Wedgefield and not the Parent.

Supporting Schedules: A-19, C-7, C-8, D-3, D-4, D-5, D-7
Recap Schedules: D-1

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-1
 Page 1 of 1
 Preparer: Erin L. Nicholas

Explanation: Provide a schedule of present and Proposed Rates

(1) Class/Meter Size	(2) Water		(3)
	Present Monthly Rates (a)	Proposed Monthly Rates (a)	
Residential			
5/8" Meter	\$ 14.40	\$ 21.18	
3/4" Meter	\$ 21.64	\$ 31.82	
5/8" Meter Irrigation	\$ 14.40	\$ 21.18	
Gallonage Charge/MG	\$ 1.50	\$ 2.21	
General Service: Commercial & Irrigation			
5/8" Meter	\$ 14.40	\$ 21.18	
1" Meter	\$ 36.09	\$ 53.07	
1.5" Meter	\$ 71.89	\$ 105.72	
2" Meter	\$ 115.47	\$ 169.81	
5/8" Meter Irrigation	\$ 14.40	\$ 21.18	
2" Meter Irrigation	\$ 115.47	\$ 169.81	
Gallonage Charge/MG	\$ 1.50	\$ 2.21	

Note: The proposed Interim rates are capped at the proposed new rates. The last authorized return on equity would allow for a 10.15% overall rate of return (shown on schedule D-1). The proposed interim rates generate a 9.71% ROR (shown on schedule B-1).

Calculation of TYE 6/30/99 Water Revenues

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 1 of 3
 Preparer: Erin L. Nicholas

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Monthly Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
Residential					
5/8" - Residential	8,883,152	1,162	1.49	14.29 per month	29,839
5/8" - Residential	59,264,312	8,179	1.50	14.40 " "	206,670
3/4" - Residential	6,199	2	1.49	21.47 " "	42
3/4" - Residential	40,301	10	1.50	21.64 " "	287
5/8" - Res Irrigation	129,181	9	1.49	14.29 " "	323
5/8" - Res Irrigation	502,399	63	1.50	14.40 " "	1,659
Total Residential	68,825,544	9,425			\$ 238,820
General Service					
5/8" - General Service	35,558	5	1.49	14.29 " "	118
5/8" - General Service	248,192	31	1.50	14.40 " "	825
1" - General Service	45,168	2	1.49	35.80 " "	122
1" - General Service	287,192	10	1.50	36.09 " "	809
1.5" - General Service	148,184	3	1.49	71.32 " "	438
1.5" - General Service	459,816	21	1.50	71.89 " "	2,197
2" - General Service	56,572	2	1.49	114.55 " "	258
2" - General Service	566,528	10	1.50	115.47 " "	2,060
5/8" - GS Irrigation	525,858	18	1.49	14.29 " "	1,044
5/8" - GS Irrigation	3,445,592	126	1.50	14.40 " "	6,979
2" - GS Irrigation	0	0	1.49	114.55 " "	0
2" - GS Irrigation	838,000	18	1.50	115.47 " "	3,359
Total General Service	6,656,660	246			\$ 18,209
Total Water Revenues	75,482,204	9,671			\$ 257,029

Revenues per General Ledger	257,210
Adjustments	
Adjusted Revenues per General Ledger	<u>257,210</u>
Revenues per Above	<u>257,029</u>
Unreconcilable Difference	<u>181</u>
Unreconcilable Difference Percent	0.07%

Calculation of TYE 6/30/99 Water Revenues

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 2 of 3
 Preparer: Erin L. Nicholas

Explanation: Calculation of Water Revenues on test year customers and annualized rates.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
Residential					
5/8" - Residential	68,147,464	9,341	1.50	14.40 per month	236,725
3/4" - Residential	46,500	12	1.50	21.64 " "	329
5/8" - Res Irrigation	631,580	72	1.50	14.40 " "	1,984
Total Residential	<u>68,825,544</u>	<u>9,425</u>			<u>\$239,038</u>
General Service					
5/8" - General Service	283,750	36	1.50	14.40 " "	944
1" - General Service	332,360	12	1.50	36.09 " "	932
1.5" - General Service	608,000	24	1.50	71.89 " "	2,637
2" - General Service	623,100	12	1.50	115.47 " "	2,320
5/8" - GS Irrigation	3,971,450	144	1.50	14.40 " "	8,031
2" - GS Irrigation	838,000	18	1.50	115.47 " "	3,359
Total General Service	<u>6,656,660</u>	<u>246</u>			<u>\$18,223</u>
Total Water Revenues	<u>75,482,204</u>	<u>9,671</u>			<u>\$ 257,261</u>

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Calculation of Proposed Interim Water Revenues

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Schedule Year Ended: 6/30/99
 Interim Final
 Historical Projected
 Water Sewer

Schedule E-2
 Page 3 of 3
 Preparer: Erin L. Nicholas

Explanation: Calculation of Proposed Interim Water Revenues.

<u>Class/ Meter Size</u>	<u>Gallons</u>	<u>Billing Units</u>	<u>Rates per 1000 gal</u>	<u>Base Charge</u>	<u>Revenues</u>
<u>Residential</u>					
5/8" - Residential	68,147,464	9,341	2.21	21.18 per month	348,128
3/4" - Residential	46,500	12	2.21	31.82 " "	484
5/8" - Res Irrigation	631,580	72	2.21	21.18 " "	2,918
Total Residential	<u>68,825,544</u>	<u>9,425</u>			<u>\$351,530</u>
<u>General Service</u>					
5/8" - General Service	283,750	36	2.21	21.18 " "	1,388
1" - General Service	332,360	12	2.21	53.07 " "	1,370
1.5" - General Service	608,000	24	2.21	105.72 " "	3,879
2" - General Service	623,100	12	2.21	169.81 " "	3,412
5/8" - GS Irrigation	3,971,450	144	2.21	21.18 " "	11,810
2" - GS Irrigation	838,000	18	2.21	169.81 " "	4,939
Total General Service	<u>6,656,660</u>	<u>246</u>			<u>\$26,798</u>
Total Water Revenues	<u>75,482,204</u>	<u>9,671</u>			<u>\$ 378,328</u> <u>121.067</u>

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
Docket No.: 991437-WU
Test Year Ended: 6/30/99
Interim Final

Schedule F-5
Page 1 of 1
Preparer: David L. Orr/ Erin Nicholas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13		<u>Test Year</u>
1	Source of Supply and Pumping Plant:	
2	Capacity:	
3	Well No. 1: (400 gpm)	<u>576,000 GPD</u>
4	Well No. 2: (600 gpm)	<u>864,000 GPD</u>
5	Total (1000 gpm)	<u>1,440,000 GPD</u>
6	Largest Well out of Service	<u>-864,000 GPD</u>
7	Firm Reliable Capacity	<u>576,000 GPD</u>
8	Demand:	
9	Maximum Day Demand (7/2/98)	<u>583,000 GPD</u>
10	Margin Reserve (1-1/2 Year = 3.37%)	<u>19,647 GPD</u>
11	Fire Demand	<u>120,000 GPD</u>
12	Total	<u>722,647 GPD</u>
13		
14	Used & Useful %	<u>125%</u>
15		
16	Storage Plant:	
17	Capacity:	
18	Ground Storage Tank	<u>350,000 gallons</u>
19	Less 10% Dead Storage	<u>35,000 gallons</u>
20	Firm Reliable Capacity	<u>315,000 gallons</u>
21	Demand:	
22	Emergency (1/2 Maximum Day Demand)	<u>291,500</u>
23	Equilization (1/4 Maximum Day Demand)	<u>145,750</u>
24	Margin Reserve (1-1/2 Year=3.37%*(Emergency + Equalization))	<u>14,735</u>
25	Fire Demand	<u>120,000</u>
26	Total	<u>571,985</u>
27		
28	Used & Useful %	<u>182%</u>
29		
30	Water Treatment Plant:	
31	Capacity:	
32	Ion Exchange Unit No. 1 (340 gpm)	<u>489,600</u>
33	Ion Exchange Unit No. 2 (340 gpm)	<u>489,600</u>
34	Total (800 gpm)	<u>979,200</u>
35	Largest Unit out of Service	<u>-489,600</u>
36	Firm Reliable Capacity	<u>489,600</u>
37	Demand:	
38	Maximum Day Demand 7/2/98	<u>583,000</u>
39	Margin Reserve (1-1/2 Year = 3.37%)	<u>19,647</u>
40	Fire Demand	<u>120,000</u>
41	Total	<u>722,647</u>
42		
43	Used & Useful %	<u>148%</u>
44		

Note: The margin reserve is calculated based on the methodology used in the last rate case.
120,000 GPD is used for fire demand.

Used and Useful Calculations
 Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Test Year Ended: 6/30/99
 Interim Final

Schedule F-7
 Page 1 of 1
 Preparer: David L. Orr/ Erin L. Nicholas

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5,A-9,B-13

Test Year

			<u>Test Year</u>
1	Water Distribution System		
2	Capacity: (Lots with Available Service)		
3	City Area	(1,340 Residential Lots)	<u>1340</u>
4	Commercial Service		<u>32.5</u>
5	The Reserve	(The Commons Unit 7A, Phase I)	<u>127</u>
6	Total ERC's with Available Service		<u>1499.5</u>
7			
8	Demand: (Actual ERC's Served)		
9	City Area	(1,340 Residential Lots)	<u>829.5</u>
10	Commercial Service		<u>32.5</u>
11	The Reserve	(The Commons Unit 7A, Phase I)	<u>18</u>
12	Margin Reserve	(1 Year = 1.99%)	<u>18</u>
13	Total:		<u>898</u>
14			
15	Used & Useful %		<u>60%</u>

Note: The margin reserve is calculated based on the methodology used in the last rate case.

Margin Reserve Calculations

Florida Public Service Commission

Company: Wedgefield Utilities, Inc.
 Docket No.: 991437-WU
 Test Year Ended: 6/30/99
 Interim [x] Final []

Schedule F-8
 Page 1 of 1
 Preparer: David L. Orr/Erin L. Nicholas

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5, F-6, F-7

1	Water System					
2						
3	<u>Period Ending</u>	<u>Period</u>	<u>Water ERU's</u>	<u>% Increase</u>		<u>Notes</u>
4	12/31/94	TY - 4	757			Known
5	12/31/95	TY - 3	772	2%		Known % Increase/Year
6	12/31/96	TY - 2	788	2%		Known % Increase/Year
7	12/31/97	TY - 1	819	4%		Known % Increase/Year
8	12/31/98	TY	851	4%		Known % Increase/Year
9	12/31/99	TY +1	868	1.99%	1 year	Trended % increase over 12/31/98
10	12/31/00	TY +2	892	4.76%		Trended % Increase over 12/31/98
11	12/31/01	TY +3	915	7.52%	3 year	Trended % Increase over 12/31/98
12	12/31/02	TY +4	939	10.29%		Trended % Increase over 12/31/98
13	12/31/03	TY +5	962	13.05%	5 year	Trended % Increase over 12/31/98
14	12/31/04	TY +6	986	15.83%		Trended % Increase over 12/31/98
15						

Above Water ERU numbers are based upon number of meter equivalents annual reports on file with the Florida Public Service Commission.