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(LICENSED IN NEW YORK ONLY)

August 25, 2008

VIA E-FILING

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 070694-WS; Wedgefield Utilities, Inc.'s Application for Increase in
Water Rates in Orange County, Florida
Our File No.: 30057.151

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the response of Wedgefield Utilities, Inc. (the "Utility") to Staff's first data request dated July 23, 2008.

Staff has requested the following information to complete its review of the application:

1. Please explain how the MIEX system works.

RESPONSE: Please see explanation of the MIEX system contained in the attached, "Appendix 1: Background Information on the MIEX[®] Process". The information comes from Orica Watercare ("Orica"), the manufacturer of the MIEX system.

2. Please explain and provide any calculations that show how the MIEX media is regenerated.

RESPONSE: Please see explanation of the MIEX system contained in the attached, "Appendix 1: Background Information on the MIEX[®] Process".

3. With the old Ion Exchange system solar salt was used for the treatment process. Will the new treatment process require any solar salt? If so, how much?

RESPONSE: The new process will require the use of salt to make a brine solution, which is used in the resin generation process. The projected expense of the additional salt is identified in the work paper provided in response to Item No. 5 of Staff's Request. Further information on the use of salt can be found in the attachment responding to Item Nos. 1 and 2.

4. In Volume I, Schedule B-5 for line 7, 618 Chemicals, please provide the work paper for the \$66,154 adjustment for Column 19, Pro Forma Adjustments.

RESPONSE:

| | |
|--------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| CPI – Adjusted Chemical Expense after allocation to sewer multiplied by CPI of 2.39% | \$ 1,757.51 |
| SALT – Annual average net increase in the use of salt due to additional capacity & MIEX treatment | \$19,879.00 |
| RESIN – MIEX requires the addition of resin product after each regeneration cycle. Anticipated cost for 1,270 gallons per year | \$46,574.00 |
| AMMONIA – Elimination of ammonia due to new treatment process – 935 gallons at \$2.20 per gallon | (\$2,057.00) |
| TOTAL ADJUSTMENT TO CHEMICAL EXPENSE – Schedule B-5, Line 7 | <u>\$66,153.51</u> |

5. In Volume I, Schedule B-3 for line 13, the utility estimates the Annual Cost of Additional Chemicals as \$66,453. Please provide your calculations.

RESPONSE:

| | |
|----------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| SALT – Annual average net increase in the use of salt with additional capacity & MIEX treatment | \$19,879.00 |
| RESIN – MIEX requires the addition of a resin product after each regeneration cycle. Anticipated cost for 1,270 gallons per year | \$46,574.00 |
| TOTAL ADDITIONAL CHEMICALS – This is the additional chemical component of the total adjustment in Item 4, Schedule B-3, Line 13 | <u>\$66,453.00</u> |

6. In Volume I, Schedule B-3 for line 13, the utility estimates the Annual Cost of Additional Chemicals of \$66,453, but in Volume I, Schedule B-5 for line 7, 618 Chemicals, the utility estimates the Annual Cost of Additional Chemicals of \$66,154. Please explain the difference.

RESPONSE: Please refer to the responses to Item Nos. 4 and 5. The amount of \$66,154 in Schedule B-5, line 7 is the net amount resulting from the various adjustments to chemical expense. These adjustments are reflected in Schedule B-3, lines 13, 14 and 22. The \$66,154 represents only the cost of additional chemicals due to the new treatment process as reflected in line 13 of Schedule B-13.

7. Please provide a copy of your response to the Sanitary Survey dated 7/27/07 included in Volume III(b), Inspection Reports.

RESPONSE: Please see the attached letter from the Utility to Ms. Kim Dodson, Environmental Manager (of the Florida DEP), dated October 11, 2007, responding to the referenced July 26, 2007 sanitary survey.

8. Please confirm that you are going to use the old Ion Exchange units after the MIEX system is installed. The engineering report submitted on May 30, 2008 indicated that the old Ion exchange units might not be used.

RESPONSE: The existing ion exchange units will remain in service irrespective of the use of the MIEX equipment. Orica's pilot study identified that it was not cost effective to use MIEX to soften water to the same degree as the existing ion exchange units.

9. Please explain why in Volume I, Schedule A-3, the ammonia feed equipment is not shown to be retired?

RESPONSE: None of the ammonia feed equipment, which consists of three chemical metering pumps, will be retired. Instead, they will be stored initially and then used as replacement chemical pumps to feed sodium hypochlorite if and when the current pumps fail.

10. Schedule B-7 reflects an increase of \$9,267 (1,640.83%) in Contractual Services - Accounting. The Utility's response to Staff's MFR deficiencies states that this is due to an increase in cost per hour for the external audit and to an increase in audit hours. Please provide documentation of the average cost per hour charged by the external auditors in the prior and current test years. Also, please provide documentation of the number of hours included in the audit billings for the prior

and current test years, along with a detailed explanation of the reasons for an increase in audit hours over and above what would be explained by company growth to accommodate increased customers.

RESPONSE: The statement in Schedule B-7 is incorrect. The actual cause for the increase in contractual services – accounting is related to the increase in accounting studies. This account was not used often in the past, but during the Company's process of selecting a new accounting system, all costs were appropriately booked in accounting studies until the system was chosen (similar to research and development costs).

11. Schedule B-7 reflects an increase of \$5,453 (430.34%) in Bad Debt Expense. Please explain why you believe uncollectible accounts have increased at a far greater rate than the increase in customers. Please explain what actions the company has taken or plans to take to reduce bad debt expense.

RESPONSE: Bad debt can fluctuate easily, based on what customers are capable of and/or choose to pay in any given period of time. The Company has now implemented its new customer care and billing system. The Company employs a collection agency to regularly monitor bad debt. The Company also records customer deposits for customers in Wedgefield. The new billing system will allow customers to see their usage for the past 12 months, which may help customers recognize their consumption habits, which may in turn lead to lower, more affordable, consumption.

12. Schedule B-7 reflects an increase of \$46,102 (588.85%) in combined Materials and Supplies and Miscellaneous Expenses. Please provide examples of major components of these accounts for which unit cost increases have substantially exceeded the increase in CPI. Please provide examples of major components of these accounts for which the increases in quantities used have substantially exceeded an increase attributable to customer growth. In both cases, please provide documentation of unit costs and quantities used for the prior and current test years.


RESPONSE: Please note accounts under the following subcategories in 1999: office supplies, office utilities, office maintenance, miscellaneous expense, water maintenance, water and sewer maintenance, and testing expenses. With the exception of water maintenance (which is 100% allocated to water), the other expenses should receive approximately 50.37% of the total cost in order to properly allocate to water. In addition, please see the enclosed work paper showing all materials and supplies accounts for 2007, their per books amount, and their water allocation. This response shows each

Ann Cole, Commission Clerk
Office of Commission Clerk
August 25, 2008
Page 5

account included in the analysis. If specific invoices are needed, the utility will be able to provide them upon specific request.

Should you have any questions regarding this filing, please do not hesitate to contact me.

Very truly yours,



CHRISTIAN W. MARCELLI
Of Counsel

CWM/tlc
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures) (via e-mail)
Rick Durham, Regional Vice President for Operations (w/o encs.) (via e-mail)
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)
Ms. Kirsten E. Weeks (w/enclosures) (via e-mail)
Ms. Deborah Swain (w/enclosures) (via e-mail)
Mr. Frank Seidman (w/enclosures) (via e-mail)

**ATTACHMENTS IN RESPONSE
TO ITEM NOS. 1 AND 2**

Appendix 1: Background Information on the MIEX[®] Process

This introductory section provides information on:

- MIEX[®] DOC Resin and its manufacturer Orica Watercare.
- Application of MIEX[®] DOC Resin in a full-scale water treatment plant.

1.1 About Orica Watercare

Orica Watercare supplies a range of water treatment products and services in Australia, New Zealand and North America. Orica is the largest supplier of water treatment chemicals in Australasia, supplying chlorine disinfectants, ferric and ferrous chloride, polyaluminum chloride, acids and alkalis and MIEX[®] DOC Resin.

Orica is an Australian company that manufactures and supplies industrial and specialty chemicals, agricultural chemicals and fertilizers, commercial explosives and mining chemicals, plastics and paints and other handyman products. Orica is the largest chemical company in Australasia with over AUSS\$4B in sales and is the biggest supplier of commercial explosives worldwide (see www.orica.com).

1.3 The MIEX[®] DOC Resin

MIEX[®] DOC Resin is certified by the NSF for use in drinking water systems under the provisions of the ANS/NSF Standard 61: Drinking Water System Components - Health Effects. In addition, all MIEX[®] DOC Resin is produced in ISO 9001 registered manufacturing facilities.

The name "MIEX[®]" comes from Magnetic Ion Exchange, because the ion exchange resin beads contain a magnetized component within their structure which allows the beads to act as weak individual magnets. The very small resin bead size of around 180 μ m provides a high surface area allowing rapid DOC attachment. In a settler these magnetic particles form rapidly settling resin flocs.

The MIEX[®] DOC Resin has been designed specifically for the removal of DOC from drinking water. Negatively charged DOC is removed by exchanging with a chloride ion on the resin surface (see Figure 1). This results in a reduction in the DOC level and a small increase in the treated water chloride level.

In the regeneration process, resin loaded with DOC undergoes a reversed ion exchange reaction, where the resin substitutes chloride ions for DOC, which is released from the resin into a concentrated brine (NaCl) solution.

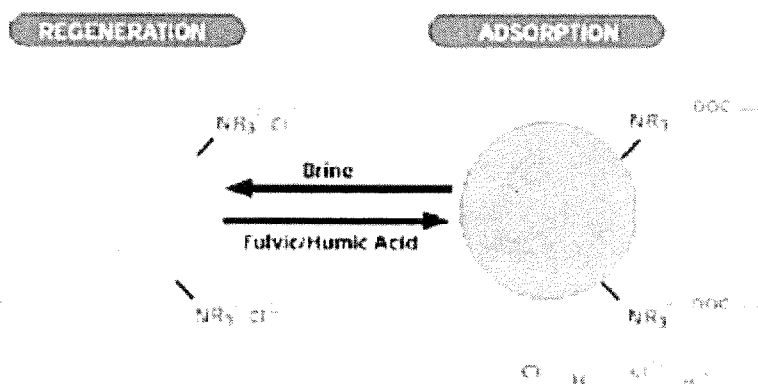


Figure 1: DOC Exchange

1.4 Application of MIEX[®] DOC Resin

The MIEX[®] DOC Resin is utilized in a continuous ion exchange process. The resin has been developed to enable removal of DOC to occur in a stirred contactor, much like a flash mixer in a conventional water treatment plant. The resin beads are much smaller than conventional ion exchange beads, at around 180 μm (80 mesh), to allow rapid DOC exchange in the contactor vessel. This combination, of the uniformly mixed contactor and the small MIEX[®] DOC Resin beads, means very efficient ion exchange occurs and leads to only very low resin concentrations being required to achieve very good DOC removal.

The MIEX[®] DOC Resin is not affected by suspended solids (ie. turbidity), hence this process can be used as the first treatment stage in a water treatment plant (see Figure 2). DOC removal at the

head of the plant provides significant benefits for downstream processes. It is recommended that this process be used as the first stage of a combined treatment process. This will result in a lower coagulant dose being required to achieve the targeted water quality and therefore less chemical sludge produced.

The process for DOC removal in a full-scale water treatment plant includes resin contacting with water, resin separation and recycle, and resin regeneration (see Figure 2).

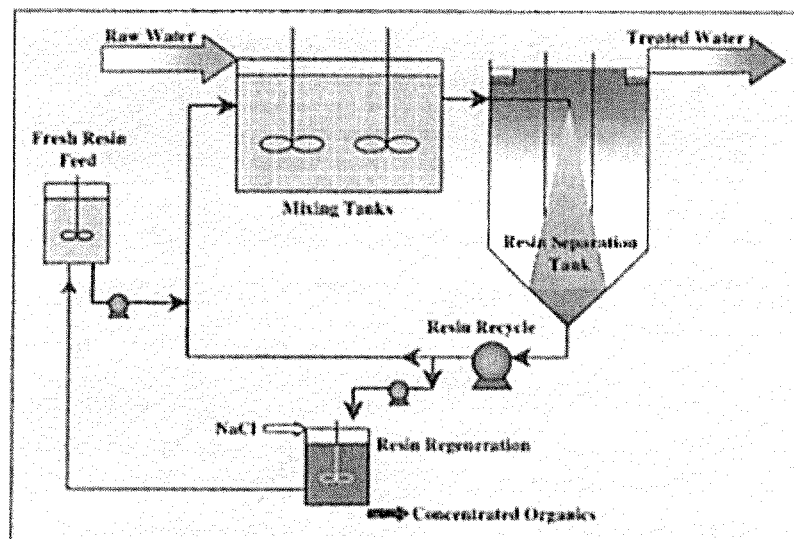


Figure 2: Flow Diagram for typical MEX® Plant

Mixed contacting vessels provide 10-20 min detention time during which the DOC is exchanged onto the resin. The resin is dosed to the contactor at a very low concentration (0.8-2.0% v/v based on settled resin volume). Magnetic attraction of individual resin beads is limited to very short distances consequently low energy inputs are required for maintaining the resin in suspension.

The resin-water suspension flows by gravity to the resin separation stage. The inlet is designed similar to a flocculating feedwell for maximum dissipation of inlet jet energy and for inter-particle collisions under gentle swirl conditions. This results in "magnetic" agglomeration of individual resin beads. The agglomerates formed are capable of settling against high up-flow of water. The resulting resin separation efficiency exceeds 99.9%.

Settled resin is thickened to 20-30% v/v (settled resin volume) and pumped back to the contacting vessel for another loading cycle.

From the recycle line, a small amount of used resin is continuously removed for regeneration and replaced with fresh, regenerated resin. The fresh resin feed pump can be feedback controlled to ensure the contactor concentration is maintained.

The used MIEX[®] Resin is regenerated batch-wise, after a sufficient amount of resin is accumulated in the regeneration system. Usually, the regeneration frequency is 6-8 hours.

The regenerant used is 100-120 g/L NaCl solution. The actual salt consumption of 90 g per L regenerated resin is achieved by re-using the regenerant a number of times.

Small additions of NaOH to the brine regenerant may also be beneficial for some waters, as well as periodical acid washes when it is required to remove metal precipitates from the resin.

Little (1 bed volume) or no rinsing is required due to the regenerated resin being fed back into the process at a very slow rate of 0.05-0.10 % v/v to the plant throughput. However, it is required to completely drain the resin bed before it is re-suspended for transfer to the fresh resin tank at the end of the regeneration. Water consumption for regeneration and waste generation is below 0.1% water treated.

ATTACHMENT IN RESPONSE
TO ITEM NO. 7

WEDGEFIELD UTILITIES, INC.

AND AFFILIATED COMPANIES
200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS, FLORIDA 32714

CORPORATE OFFICES:
2335 Sanders Road
Northbrook, Illinois 60062
Telephone: 847-498-6440

Telephone: 407-869-1919
Florida: 800-272-1919
Fax: 407-869-6961
florida@uiwater.com

October 11, 2007

Ms. Kim Dodson, Environmental Manager
Florida Department of Environmental Protection
3319 Maguire Boulevard, Suite 232
Orlando, FL 32803-3767

RE: Orange County – DW
Wedgefield Utilities
PWS ID Number 3480149
Sanitary Survey Deficiency Response

Dear Ms. Dodson:

In response to the Department's letter dated September 6, 2007 regarding the facility inspection conducted on July 26, 2007, the Utility offers the following. The Department's comments have been reiterated in italics followed by the Utility's response.

DEFICIENCIES:

1. *Failure to comply with the maximum contaminant levels (MCLs) for total trihalomethanes (TTHMs) and total haloacetic acids (five) (HAA5s).*

The Utility acknowledges the Department's comments. Once the Utility realized that the existing treatment processes could not meet compliance with the DBP Rule, the Utility hired consultants who in turn researched, engineered and permitted the use of chloramination in place of standard chlorination. This conversion was completed on April 4, 2006. By trimming, adjusting and consistently monitoring the chloramination process, the operator has managed to reliably derive sample results for the 2nd, 3rd and 4th quarters of 2007 below the MCL with an annual average of 39.9 ug/L. Additionally, the Department is aware that the Utility has been issued construction permit number WC48-0080718-009 on April 24, 2007 to construct and install MIEX treatment components at this facility that will significantly remove the total organic carbon and sulfide compounds resulting in a lower chlorine demand and decreased TTHM formation potential.

2. *Failure to monitor for TTHMs during the 4th quarter 2006.*

The plant operator neglected to obtain the 4th quarter 2006 TTHM sample. This oversight has been acknowledged with specific language included within the 2006 consumer confidence report and provided to all affected customers.

3. *Failure to maintain the sanitary seal on well #3.*

The well seal was cleaned and sanitized on July 26, 2007.

4. *Failure to maintain the aerator.*

The aerator trays are scheduled to be cleaned and sanitized on Wednesday, October 17, 2007. This delay is necessary to satisfy confined space entry requirements prior to the physical cleaning activity.

5. *Failure to maintain water system piping.*

Quotes have been obtained to treat, prime and paint all system components on plant grounds. This will include the GST, softening equipment, pumps and header components. This task will be complete prior to the end of December 2007.

6. *Failure to provide a totalizing flow meter.*

The Wedgefield facility is equipped with a totalizing flow meter that is situated in line with the plant discharge water main on plant grounds within a concrete vault adjacent to the controls building.

7. *Failure to provide an acceptable operation and maintenance manual.*

The existing O & M manual is dated and needs to be brought to current Department standards. This measure will be taken to include the new MIEX treatment component. This task will be complete during the month of December 2007.

8. *Failure to develop a written emergency preparedness/response plan.*

The Emergency Response Plan is located in the Area Manager's at the Wekiva WTP facility office and is available for review by Department personnel.

9. *Failure to provide a written preventative maintenance program.*

The Utility has operations and maintenance manuals in place for each treatment facility that describe the maintenance task and frequency associated with various plant components. However, we will acknowledge the absence of records other than those retained in the plant log books. In order to resolve this item, a written schedule of events shall be placed at each facility by no later than December 31, 2007. Verification that specific events occurred can be derived by reviewing the plant log books.

10. *Failure to keep records documenting that isolation valves are being exercised.*

Facility isolation valves and distribution system valves have been exercised over time but admittedly so, records of this activity have not been routinely maintained. In order to resolve this item, the Utility will begin the process of labeling every valve and placing each one on a routine schedule in accordance with the manufacturer's recommendations. Records shall be maintained at a predetermined location and made readily accessible to Department personnel. This process will be lengthy with an anticipated inception date of December 1, 2007.

11. *A reporting violation was generated during July 2007 for failure to include required lead language in the consumer confidence report.*

This incident was in fact corrected with revised consumer confidence reports sent to all affected members of the customer base. This was acknowledged by the Department.

COMMENTS/REMINDERS:

1. *Provide a response to the letter requesting additional information regarding your application for a re-rating of the water treatment plant, dated June 29, 2007 from Richard Lott.*

The response to Mr. Lott's letter is the responsibility of CPH Engineers, Inc. who are the Utility's representatives concerning this matter. It is our understanding that this matter has been resolved.

2. *Provide information for all items marked unknown.*

The requested well information is not contained in our files and may be available through the St. John's River Water Management District under the original construction permits. The test and actual yields would have been verified during construction. To obtain this information would require the Utility to pull each pump and contract with a vendor to perform the testing.

The high service pump models for pumps #1 and #3 are 5061 and 5064 respectively. High service pump #2 could not be verified from the name plate.

3. *Provide documentation of last cleaning and inspection for finished water storage tanks.*

Please find the enclosed report dated February 22, 2006.

We hope this information properly addresses the Department's concerns. Should additional information or further assistance be required, please contact me directly at 407.869.8588, extension 226.

Sincerely,

WEDGEFIELD UTILITIES, INC.

Bryan K. Gongre
Regional Manager

Enclosures

Ec: Patrick Flynn, Regional Director, WUI
Scotty Haws, Regional Compliance Manager, WUI
Kathy Sillitoe, Area Manager, WUI

ATTACHMENTS IN RESPONSE
TO ITEM NO. 12

Wedgefield Utilities, Inc.
RAI (1)
Response to item 12

| | <u>Total Per Books</u> | <u>Water Allocation Per Books</u> |
|------------------------------------------|------------------------|-----------------------------------|
| 6205003 Operators Expenses | 26.00 | 13.00 |
| 6759003 Computer Supplies | 395.00 | 199.00 |
| 6759005 Postage | 8,559.00 | 4,311.00 |
| 6759009 Office Supply Stores | 1,592.00 | 802.00 |
| 6759011 Envelopes | 1,592.00 | 802.00 |
| 6759012 Bill Stock | 427.00 | 215.00 |
| 6759013 Cleaning Supplies | 54.00 | 27.00 |
| 6759017 Operators Cleaning Supplies | 208.00 | 105.00 |
| 6759051 Computer Supplies - Billing | 378.00 | 190.00 |
| 6759413 Operators postage | - | - |
| 6759414 Operators - Office Supply Stores | 21.00 | 11.00 |
| 6759503 Water - Maint Supplies | 1,793.00 | 1,793.00 |
| 7754003 Sewer - Maint Supplies | - | - |
| Materials & Supplies | 15,045.00 | 8,468.00 |
| 6755070 Water Permits | - | - |
| 6755090 Water - Other Maint Expense | 2,738.00 | 2,738.00 |
| 6759001 Publ Subscriptions & Tapes | 48.00 | 24.00 |
| 6759002 Answering Serv | 464.00 | 234.00 |
| 6759004 Printing & Blueprints | 224.00 | 113.00 |
| 6759006 UPS & Air Freight | 465.00 | 234.00 |
| 6759007 Printing Customer Service | 847.00 | 427.00 |
| 6759008 Xerox | 71.00 | 36.00 |
| 6759010 Reim of Off Emp Exp | 92.00 | 46.00 |
| 6759014 Memberships Office Employees | 91.00 | 46.00 |
| 6759016 Microfilming | 111.00 | 56.00 |
| 6759018 Operators Other Office Expense | 2,269.00 | 1,143.00 |
| 6759019 Operators Publ / Subscriptions | - | - |
| 6759080 Maint - Deferred Charges | 10,254.00 | 5,165.00 |
| 6759081 Hurricane / Storms Cost | - | - |
| 6759090 Other Office Expense | 929.00 | 468.00 |
| 6759095 Website Development | 171.00 | 86.00 |
| 6759110 Office Telephone | 512.00 | 258.00 |
| 6759115 Office Comp Phone Line | 108.00 | 54.00 |
| 6759120 Office Electric | 832.00 | 419.00 |
| 6759125 Office Water | 47.00 | 24.00 |

| | | |
|---------------------------------------------|-----------|-----------|
| 6759130 Office Gas | 72.00 | 36.00 |
| 6759135 Operations Telephones | 6,136.00 | 3,091.00 |
| 6759136 Operations Telephones Long Distance | 4.00 | 2.00 |
| 6759140 Alarm Sys Phone Expense | 2,672.00 | 1,346.00 |
| 6759160 Office Fax Machine Phone Line | - | - |
| 6759210 Office Cleaning Service | 818.00 | 412.00 |
| 6759220 Landscaping Mowing & Snowplowng | 448.00 | 226.00 |
| 6759230 Office Garbage Removal | 253.00 | 127.00 |
| 6759260 Repair Off Mach & Heating | 71.00 | 36.00 |
| 6759290 Other Office Maint | 780.00 | 393.00 |
| 6759330 Memberships - Company | 9.00 | 5.00 |
| 6759402 Part-time Operators | - | - |
| 6759405 Communication Expenses | 4,510.00 | 2,272.00 |
| 6759410 Operators Education Expenses | 530.00 | 267.00 |
| 6759412 Uniforms | 296.00 | 149.00 |
| 6759415 Mowing /Snowplowing - Plant | 19,995.00 | 10,072.00 |
| 6759416 Operators Memberships | 1,424.00 | 717.00 |
| 6759430 Sales/Use Tax Expense | 109.00 | 55.00 |
| 6759490 Garbage Removal Wtr/Swr | 846.00 | 426.00 |
| 6759506 Water - Maint Repairs | 8,204.00 | 8,204.00 |
| 6759507 Water - Main Breaks | 2,025.00 | 2,025.00 |
| 6759509 Water - Elec Equipt Repair | 1,383.00 | 1,383.00 |
| 7048050 Employees Ed Expenses | - | - |
| 7048055 Office Education / Train Exp | - | - |
| 7754006 Sewer - Maintenance Repairs | - | - |
| 7754007 Sewer Main Breaks | - | - |
| 7754009 Sewer Electric Equipment Repair | - | - |
| 7755070 Sewer Permits | - | - |
| 7758365 Travels/Lodging | - | - |
| 7758370 Meals & Related Exp | - | - |
| 7758380 Bank Serv Charge | - | - |
| 7758381 Loc Charges | - | - |
| 7758390 Other Misc General | - | - |
| 7758490 Sewer Other Maint Expense | - | - |
| Miscellaneous Expenses | 70,858.00 | 42,815.00 |

PERIOD ENDING: 12/31/99
 COMPANY: C-069 WEDGEFIELD UTILITIES INC
 10:17:11 01 AUG 2000 (NV.CO.TB.LY) PAGE 1

DETAIL TB BY COMPANY

UTILITIES, INCORPORATED

DETAIL TRIAL BALANCE

| ACCOUNT | DESCRIPTION | BEG-BALANCE | CURRENT | END-BALANCE |
|---------|------------------------------|--------------|---------|--------------|
| 3011001 | ORGANIZATION | 22,259.08 | 0.00 | 22,259.08 |
| 3021002 | FRANCHISES | 1,080.00 | 0.00 | 1,080.00 |
| 3036010 | LAND & LAND RIGHTS | 4,428.25 | 0.00 | 4,428.25 |
| 3043001 | STRUCT & IMPRV (PUMP PLY) | 831,740.63 | 0.00 | 831,740.63 |
| 3043001 | STRUCT & IMPRV (WATER T P) | 403.79 | 0.00 | 403.79 |
| 3043001 | WELLS & SPRINGS | 151,222.00 | 0.00 | 151,222.00 |
| 3072004 | ELECTRIC SUPPLY EQPT | 128,044.18 | 0.00 | 128,044.18 |
| 3113005 | WATER TREATMENT EQPT | 194,222.98 | 0.00 | 194,222.98 |
| 3205002 | DIST RESV & STNPIPES | 21,644.73 | 0.00 | 21,644.73 |
| 3315003 | TRANS & DISTR MAINS | 1,032,601.76 | 0.00 | 1,032,601.76 |
| 3335005 | SERVICE LINES | 157,269.92 | 0.00 | 157,269.92 |
| 3345046 | METER INSTALLATIONS | 73,243.89 | 0.00 | 73,243.89 |
| 3345047 | HYDRANTS | 8,413.37 | 0.00 | 8,413.37 |
| 3355048 | OFF FURN & EQPT | 2,739.45 | 0.00 | 2,739.45 |
| 3466091 | LABORATORY EQPT | 43,594.61 | 0.00 | 43,594.61 |
| 3466095 | TOOLS SHOP & MISC EQPT | 3,074.83 | 0.00 | 3,074.83 |
| 3466097 | COMMUNICATION EQPT | | 0.00 | |
| 101.1 | WTR UTILITY PLANT IN SERVICE | 2,823,526.88 | 0.00 | 2,823,526.88 |
| 3511001 | ORGANIZATION | 10,165.09 | 0.00 | 10,165.09 |
| 3517002 | LAND RIGHTS | 96,500.00 | 0.00 | 96,500.00 |
| 3520011 | LIFT STATION | 100,671.55 | 0.00 | 100,671.55 |
| 3570003 | BEDS & STRUCTS | 272,424.00 | 0.00 | 272,424.00 |
| 3602006 | SEWAGE SERVICE LINES | 267,492.46 | 0.00 | 267,492.46 |
| 3602007 | FORCE OR VACUUM MAINS | 233,912.50 | 0.00 | 233,912.50 |
| 3612008 | SEWER MAINS | 1,433,316.29 | 0.00 | 1,433,316.29 |
| 3612010 | MANHOLES | 28,319.32 | 0.00 | 28,319.32 |
| 3804004 | SEWER LAGOONS | 350.00 | 0.00 | 350.00 |
| 3804005 | SEWAGE TRTMT PLANT | 1,938,274.42 | 0.00 | 1,938,274.42 |
| 3824009 | OUTFALL LINES | 372,097.00 | 0.00 | 372,097.00 |
| 3907001 | OFF FURN & EQPT | 10,064.00 | 0.00 | 10,064.00 |
| 3917001 | TOOLS SHOP & MISC EQPT | 33,330.00 | 0.00 | 33,330.00 |
| 3927002 | LABORATORY EQPT | 2,534.00 | 0.00 | 2,534.00 |
| 3967007 | COMMUNICATION EQPT | 2,937.00 | 0.00 | 2,937.00 |
| 101.2 | SWR UTILITY PLANT IN SERVICE | 4,513,087.63 | 0.00 | 4,513,087.63 |
| 3917000 | TRANSPORTATION EQPT | 30,410.21 | 0.00 | 30,410.21 |
| 101.3 | TRANSPORTATION EQPT | 30,410.21 | 0.00 | 30,410.21 |
| 1051092 | SEWER PLANT IN PROCESS | 777,813.06 | 0.00 | 777,813.06 |
| 1052091 | WATER PLANT IN PROCESS | 19,133.70 | 0.00 | 19,133.70 |
| 105.1 | WORK IN PROGRESS | 796,966.76 | 0.00 | 796,966.76 |

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 COMPANY: C-069 WEDGEFIELD UTILITIES INC

DETAIL TB BY COMPANY

UTILITIES, INCORPORATED

DETAIL TRIAL BALANCE

| ACCOUNT | DESCRIPTION | BEG-BALANCE | CURRENT | END-BALANCE |
|---------|-----------------------------|--------------|---------|--------------|
| 1082000 | ACCUM DEPR--TRANSPORTATION | 25,624.41 | 0.00 | 25,624.41 |
| 108.2 | ACCUM DEPR TRANSPORTATION | 25,624.41 | 0.00 | 25,624.41 |
| 1083001 | ACCUM DEPR--10101 | 2,169.44 | 0.00 | 2,169.44 |
| 1083014 | ACCUM DEPR--10114 | 63,441.80 | 0.00 | 63,081.89 |
| 1083021 | ACCUM DEPR--10121 | 237,229.58 | 0.00 | 236,229.56 |
| 1083023 | ACCUM DEPR--10123 | 70,040.34 | 0.00 | 70,040.34 |
| 1083031 | ACCUM DEPR--10131 | 48,931.00 | 0.00 | 48,931.00 |
| 1083032 | ACCUM DEPR--10132 | 72,972.58 | 0.00 | 72,972.58 |
| 1083042 | ACCUM DEPR--10142 | 337,784.48 | 0.00 | 337,784.48 |
| 1083043 | ACCUM DEPR--10143 | 36,782.64 | 0.00 | 36,782.64 |
| 1083045 | ACCUM DEPR--10145 | 65,102.19 | 0.00 | 65,102.19 |
| 1083046 | ACCUM DEPR--10146 | 7,200.00 | 0.00 | 7,200.00 |
| 1083047 | ACCUM DEPR--10147 | 14,530.64 | 0.00 | 14,530.64 |
| 1083048 | ACCUM DEPR--10148 | 6,915.59 | 0.00 | 6,915.59 |
| 1083094 | ACCUM DEPR--TOOLS SHOP MISC | 17,989.60 | 0.00 | 17,989.60 |
| 1083095 | ACCUM DEPR--10195 | 959.32 | 0.00 | 959.32 |
| 1083097 | ACCUM DEPR--CORRUM. EPT. | 1,915.68 | 0.00 | 1,915.68 |
| 108.3 | ACCUM DEPR WATER PLANT | 926,369.51 | 0.00 | 926,369.51 |
| 1084001 | ACCUM DEPR--10201 | 1,249.42 | 0.00 | 1,249.42 |
| 1084003 | ACCUM DEPR--10203 | 95,290.82 | 0.00 | 95,290.82 |
| 1084004 | ACCUM DEPR--10204 | 1,171,737.90 | 0.00 | 1,171,737.90 |
| 1084005 | ACCUM DEPR--10205 | 77,127.31 | 0.00 | 77,127.31 |
| 1084006 | ACCUM DEPR--10206 | 113,778.28 | 0.00 | 113,778.28 |
| 1084007 | ACCUM DEPR--10207 | 552,239.17 | 0.00 | 552,239.17 |
| 1084008 | ACCUM DEPR--10208 | 186,595.50 | 0.00 | 186,595.50 |
| 1084009 | ACCUM DEPR--10209 | 963.00 | 0.00 | 963.00 |
| 1084010 | ACCUM DEPR--10210 | 3,015.96 | 0.00 | 3,015.96 |
| 1084011 | ACCUM DEPR--10211 | 7,691.82 | 0.00 | 7,691.82 |
| 1084094 | ACCUM DEPR--10294 | 24,564.34 | 0.00 | 24,564.34 |
| 1084095 | ACCUM DEPR--10295 | 1,366.00 | 0.00 | 1,366.00 |
| 1084097 | ACCUM DEPR--10297 | 1,092.12 | 0.00 | 1,092.12 |
| 108.4 | ACCUM DEPR SEWER PLANT | 2,236,541.62 | 0.00 | 2,236,541.62 |
| 1141010 | UTIL PLT ACQ ADJ-WATER | 1,007,366.00 | 0.00 | 1,007,366.00 |
| 114.1 | NET UTILITY PAA MTR PLANT | 1,007,366.00 | 0.00 | 1,007,366.00 |
| 1142010 | UTIL PLT ACQ ADJ-SEWER | 623,705.00 | 0.00 | 623,705.00 |
| 114.2 | NET UTILITY PAA SHR PLANT | 623,705.00 | 0.00 | 623,705.00 |
| 1151020 | ACCUM PROV UTIL PAA-WATER | 177,399.61 | 0.00 | 177,399.61 |

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 COMPANY: C-069 WEDGEFIELD UTILITIES INC

DETAIL TO BY COMPANY

UTILITIES, INCORPORATED

DETAIL TRIAL BALANCE

| ACCOUNT | DESCRIPTION | BEG-BALANCE | CURRENT | END-BALANCE |
|---------|-------------------------------|-------------|---------|-------------|
| 115.1 | ACCUM PROV UTIL PAA UTR PLANT | 177,399.61 | 0.00 | 177,399.61 |
| 1152020 | ACCUM PROV UTIL PAA-SEWER | 193,832.87 | 0.00 | 193,832.87 |
| 115.2 | ACCUM PROV UTIL PAA SHR PLANT | 193,832.87 | 0.00 | 193,832.87 |
| 1311001 | CASH UNAPPLIED-NSF'S | 157.00 | 0.00 | 157.00 |
| 131.1 | CASH UNAPPLIED | 157.00 | 0.00 | 157.00 |
| 1322000 | SPECIAL DEPOSITS | 10,100.00 | 0.00 | 10,100.00 |
| 132.1 | SPECIAL DEPOSITS | 10,100.00 | 0.00 | 10,100.00 |
| 1411000 | A/R-CUSTOMER ACCRUAL | 19,454.30 | 0.00 | 19,454.30 |
| 1411002 | A/R-CUSTOMER | 53,598.00 | 0.00 | 53,598.00 |
| 141.1 | ACCOUNTS RECEIVABLE CUSTOMER | 73,052.30 | 0.00 | 73,052.30 |
| 1803018 | RATE CASE EXPENSE--8 | 19,769.64 | 0.00 | 19,769.64 |
| 1803019 | RATE CASE EXPENSE--9 | 9,824.19 | 0.00 | 9,824.19 |
| 1803029 | ORIG COST EXPENSE--9 | 232.95 | 0.00 | 232.95 |
| 1803030 | MISC REGULATORY COMM EXP | 152,127.06 | 0.00 | 152,127.06 |
| 186.1 | REGULATORY EXP BEING AMORT | 181,933.84 | 0.00 | 181,933.84 |
| 182028 | DEF CHGS-TANK MAINTREP(UTR)-8 | 31,265.78 | 0.00 | 31,265.78 |
| 182029 | DEF CHGS-VOC TESTING | 2,490.00 | 0.00 | 2,490.00 |
| 182034 | DEF CHGS-TV SEWER MAINS | 4,838.67 | 0.00 | 4,838.67 |
| 182068 | DEF CHGS-TANK MAINTREP(SHR)-8 | 5,878.04 | 0.00 | 5,878.04 |
| 182028 | AMORT - TANK MAINTREP (UTR)-8 | 6,648.00 | 0.00 | 6,648.00 |
| 182049 | AMORT - VOC TESTING | 2,490.00 | 0.00 | 2,490.00 |
| 182054 | AMORT - TV SEWER MAINS | 729.00 | 0.00 | 729.00 |
| 182068 | AMORT - TANK MAINTREP(SHR)-8 | 1,176.00 | 0.00 | 1,176.00 |
| 186.2 | OTHER DEFERRED CHARGES | 35,427.49 | 0.00 | 35,427.49 |
| 1901011 | DEF FED TAX - OTHER CASE | 4,406.00 | 0.00 | 4,406.00 |
| 1901020 | DEF FED TAX - RATE CASE | 58,462.00 | 0.00 | 58,462.00 |
| 1901021 | DEF FED TAX - DEF MAINT | 11,382.00 | 0.00 | 11,382.00 |
| 1901024 | DEF FED TAX - ORGN EXP | 8,203.00 | 0.00 | 8,203.00 |
| 1901031 | DEF FED TAX - DEPRECIATION | 130,841.00 | 0.00 | 130,841.00 |
| 190.1 | ACCUM DEFERRED FIT | 204,482.00 | 0.00 | 204,482.00 |
| 1902011 | DEF ST TAX - OTHER | 755.00 | 0.00 | 755.00 |
| 1902020 | DEF ST TAX - RATE CASE | 10,008.00 | 0.00 | 10,008.00 |
| 1902021 | DEF ST TAX - DEF MAINT | 1,948.00 | 0.00 | 1,948.00 |

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PERIOD ENDING: 12/31/99
 COMPANY: C-069 WEDGEFIELD UTILITIES INC
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 DETAIL TB BY COMPANY

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

DETAIL TRIAL BALANCE

| ACCOUNT | DESCRIPTION | BEG-BALANCE | CURRENT | END-BALANCE |
|---------|-----------------------------|-------------|-------------|-------------|
| 190.2 | ACCUM DEFERRED SIT | 11,201.00- | 0.00 | 11,201.00- |
| 2021010 | COMMON STOCK | 1,000.00- | 0.00 | 1,000.00- |
| 202.1 | COMMON STOCK & CS SUBSCR | 1,000.00- | 0.00 | 1,000.00- |
| 2112000 | MISC PAID-IN CAPITAL | 758,516.68- | 0.00 | 758,516.68- |
| 211.2 | MISC PAID IN CAPITAL | 758,516.68- | 0.00 | 758,516.68- |
| 2131000 | RETAINED EARN-PRIOR YEARS | 255,039.88- | 111,593.24- | 366,633.12- |
| 213.1 | RETAINED EARNINGS PRIOR | 255,039.88- | 111,593.24- | 366,633.12- |
| 2311050 | A/P TRADE - ACCRUAL | 1,424.96- | 0.00 | 1,424.96- |
| 231.1 | ACCOUNTS PAYABLE TRADE | 1,424.96- | 0.00 | 1,424.96- |
| 2312000 | PAYABLE TO DEVELOPER | 600,000.00- | 0.00 | 600,000.00- |
| 231.2 | PAYABLE TO DEVELOPER | 600,000.00- | 0.00 | 600,000.00- |
| 2334002 | A/P WATER SERVICE CORP | 496,949.00- | 31,501.00- | 528,450.00- |
| 2334003 | A/P WATER SERVICE DISB | 474,059.34 | 0.00 | 474,059.34 |
| 233.4 | ACCTS PAYABLE ASSOC COS | 22,889.66- | 31,501.00- | 54,390.66- |
| 2331000 | CUSTOMER DEPOSITS | 14,620.00- | 0.00 | 14,620.00- |
| 233.1 | CUSTOMER DEPOSITS | 14,620.00- | 0.00 | 14,620.00- |
| 2381101 | ACCUED CROSS RECEIPT TAX | 28,000.00- | 0.00 | 28,000.00- |
| 2381172 | ACCUED COUNTY TAX-ORANGE | 2,166.14- | 0.00 | 2,166.14- |
| 2381292 | ACCUED ST INCOME TAX | 22,004.00 | 0.00 | 22,004.00 |
| 236.1 | ACCURED TAXES | 8,162.14- | 0.00 | 8,162.14- |
| 2372030 | ACCURED CUST DEP INTEREST | 1.54 | 0.00 | 1.54 |
| 237.1 | ACCURED INTEREST | 1.54 | 0.00 | 1.54 |
| 2413000 | ADVANCES FROM UTILITIES INC | 18,483.75 | 101,580.00- | 83,096.25- |
| 241.3 | ADVANCES FROM UI | 18,483.75 | 101,580.00- | 83,096.25- |
| 2711000 | GIAC-WATER-UMDISTR. | 711,681.00- | 0.00 | 711,681.00- |
| 271.1 | CONTRIBUTIONS IN AID WATER | 711,681.00- | 0.00 | 711,681.00- |

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COMPANY: C-069 WEDGFIELD UTILITIES INC

DETAIL TB BY COMPANY

UTILITIES, INCORPORATED

DETAIL TRIAL BALANCE

| ACCOUNT | DESCRIPTION | BEG-BALANCE | CURRENT | END-BALANCE |
|---------|----------------------------|--------------|------------|--------------|
| 2721000 | CIA-C-SEWER-UNDISTRIB. | 1,977,167.00 | 0.00 | 1,977,167.00 |
| 271.2 | CONTRIBUTIONS IN AID SEWER | 1,977,167.00 | 0.00 | 1,977,167.00 |
| 2722000 | ACC. AMORT-CIA-WATER | 184,104.57 | 0.00 | 184,104.57 |
| 272.1 | ACCUM AMORT OF CIA WATER | 184,104.57 | 0.00 | 184,104.57 |
| 2723000 | ACC. AMORT-CIA-SEWER | 591,960.65 | 0.00 | 591,960.65 |
| 272.2 | ACCUM AMORT OF CIA SEWER | 591,960.65 | 0.00 | 591,960.65 |
| | TOTAL BALANCE SHEET | 244,674.24 | 244,674.24 | 0.00 |

50,450/-W
 49,550/-S

Water

need
 6/30/98

| ACCOUNT | DESCRIPTION | BEG-BALANCE | CURRENT | END-BALANCE |
|----------------------|-----------------------------|-------------|-----------|-------------|
| DETAIL TRIAL BALANCE | | | | |
| 4611020 | WATER REVENUE-METERED | 244,591.42 | 0.00 | 244,591.42 |
| 4611099 | WATER REVENUE ACCRUALS | 1,184.00 | 0.00 | 1,184.00 |
| 4612030 | WATER REVENUE-COMMERCIAL | 13,316.54 | 0.00 | 13,316.54 |
| 400.1 | WATER REVENUE | 256,633.96 | 0.00 | 256,633.96 |
| 5221000 | SEWER REVENUE ACCRUALS | 371,148.38 | 0.00 | 371,148.38 |
| 5221099 | SEWER REVENUE | 1,009.00 | 0.00 | 1,009.00 |
| 5222030 | SEWER REVENUE-COMMERCIAL | 11,624.48 | 0.00 | 11,624.48 |
| 400.2 | SEWER REVENUE | 383,781.86 | 0.00 | 383,781.86 |
| 4711000 | MISC SERVICE REVENUES | 226.39 | 0.00 | 226.39 |
| 4711003 | NEW CUSTOMER CNGE - M & S | 2,603.37 | 0.00 | 2,603.37 |
| 4711008 | NSF CHECK CHARGE | 553.00 | 0.00 | 553.00 |
| 4711009 | CUT-OFF CHARGE | 1,060.00 | 0.00 | 1,060.00 |
| 400.4 | MISC. SERVICE REVENUES | 4,450.96 | 0.00 | 4,450.96 |
| 6151010 | ELEC PWR - WATER SYSTEM | 35,243.58 | 0.00 | 35,243.58 |
| 7151020 | ELEC PWR - SEWER SYSTEM | 20,983.59 | 0.00 | 20,983.59 |
| 401.1E | ELECTRIC POWER | 56,229.17 | 0.00 | 56,229.17 |
| 6181010 | CHLORINE | 27,271.00 | 0.00 | 27,271.00 |
| 6181090 | OTHER CHEMICALS (TREATMENT) | 18,477.68 | 0.00 | 18,477.68 |
| 401.1F | CHEMICALS | 45,748.68 | 0.00 | 45,748.68 |
| 6019020 | SALARIES-CHGD TO PLT-MSC | 17,582.50 | 0.00 | 17,582.50 |
| 6019040 | SALARIES-OPERATIONS | 0.00 | 72,392.00 | 72,392.00 |
| 6019045 | SALARIES-WTR SERV-COMPUTERS | 0.00 | 382.00 | 382.00 |
| 6019050 | SALARIES-OFFICE | 0.00 | 10,424.00 | 10,424.00 |
| 6019054 | SALARIES-IL ADMIN | 0.00 | 3,558.00 | 3,558.00 |
| 401.1H | SALARIES | 17,582.50 | 86,763.00 | 69,180.50 |
| 6708000 | UNCOLLECTIBLE ACCOUNTS | 2,761.97 | 0.00 | 2,761.97 |
| 6708001 | AGENCY EXPENSE | 28.45 | 73.00 | 101.45 |
| 401.1K | UNCOLLECTIBLE ACCOUNTS | 2,790.42 | 73.00 | 2,863.42 |
| 6329002 | AUDIT FEES | 0.00 | 784.00 | 784.00 |
| 6329014 | TAX RETURN REVIEW | 0.00 | 272.00 | 272.00 |
| 6338001 | LEGAL FEES | 245.00 | 0.00 | 245.00 |
| 6369001 | TEMP EMPLOY - CLERICAL | 0.00 | 1,184.00 | 1,184.00 |
| 6369005 | OUTSIDE COMPUTER SERV | 0.00 | 1,359.00 | 1,359.00 |
| 6369006 | EMPLOY FINDER FEES | 0.00 | 280.00 | 280.00 |
| 6369007 | COMPUTER MAINT | 0.00 | 196.00 | 196.00 |

86,763/2

Acct of
 86,763/2

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 COMPANY: C-069 WEDGEFIELD UTILITIES INC
 DETAIL TB BY COMPANY

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

DETAIL TRIAL BALANCE

| ACCOUNT | DESCRIPTION | BEG-BALANCE | CURRENT | END-BALANCE |
|---------|-----------------------------------|-------------|-----------|-------------|
| 6369006 | DIRECTORS FEES | 0.00 | 1,950.00 | 1,950.00 |
| 6369009 | COMPUTER-HOURLY & PROG COST | 0.00 | 132.00 | 132.00 |
| 6369090 | OTHER DIR OUTSIDE SERVICES | 0.00 | 325.00 | 325.00 |
| 401.1L | OUTSIDE SERVICES-DIRECT | 245.00 | 5,822.00 | 6,067.00 |
| 6049010 | HEALTH INS REIMBURSEMENTS | 0.00 | 9,310.00 | 9,310.00 |
| 6049011 | EMPLOYEE IMS DEDUCTIONS | 0.00 | 185.00 | 185.00 |
| 6049012 | HEALTH COSTS & OTHER | 0.00 | 34.00 | 34.00 |
| 6049013 | RENTAL INS REIMBURSEMENTS | 0.00 | 62.00 | 62.00 |
| 6049014 | PENSION CONTRIBUTIONS | 0.00 | 2,347.00 | 2,347.00 |
| 6049015 | DET. COMPENSATION | 0.00 | 5.00 | 5.00 |
| 6049016 | HEALTH INS. PREMIUMS | 0.00 | 133.00 | 133.00 |
| 6049017 | HEALTH INS. PREMIUMS | 0.00 | 8.00 | 8.00 |
| 6049018 | TERM LIFE INS | 0.00 | 13.00 | 13.00 |
| 6049019 | E S O P CONTRIBUTIONS | 0.00 | 2,913.00 | 2,913.00 |
| 6049020 | DISABILITY INSURANCE | 0.00 | 14.00 | 14.00 |
| 6049030 | OTHER EMP PENS & BENEFITS | 0.00 | 1,029.00 | 1,029.00 |
| 401.1M | EMPLOYEE PENSION/BENEFITS | 0.00 | 15,703.00 | 15,703.00 |
| 6599090 | OTHER IMS | 0.00 | 5,677.00 | 5,677.00 |
| 401.10 | INSURANCE | 0.00 | 5,677.00 | 5,677.00 |
| 6759001 | PUBL SUBSCRIPTIONS & TAPES | 0.00 | 73.00 | 73.00 |
| 6759002 | AMSTERDAM SERV | 0.00 | 185.00 | 185.00 |
| 6759003 | COMPUTER SUPPLIES | 947.00 | 15.00 | 962.00 |
| 6759004 | COPYING SUPPLIES | 0.00 | 308.00 | 308.00 |
| 6759005 | POSTAGE & POSTAGE METER-OFFICE | 3,090.00 | 408.00 | 3,498.00 |
| 6759006 | UPS & AIR FREIGHT | 0.00 | 227.00 | 227.00 |
| 6759007 | XEROX | 0.00 | 98.00 | 98.00 |
| 6759008 | XEROX SUPPLY STORES & W S-OFFICE | 0.00 | 514.00 | 514.00 |
| 6759009 | REIN OF OFF EMP EXP | 0.00 | 28.00 | 28.00 |
| 6759010 | CLEANING SUPPLIES | 0.00 | 43.00 | 43.00 |
| 6759011 | MEMBERSHIPS - OFFICE EMPLOYEE | 0.00 | 19.00 | 19.00 |
| 6759012 | PETTY CASH - OFFICE | 0.00 | 2.00 | 2.00 |
| 6759013 | MICROFILMING | 0.00 | 71.00 | 71.00 |
| 6759014 | OTHER OFFICE EXPENSES | 300.00 | 164.00 | 464.00 |
| 401.1R | OFFICE SUPPLIES | 4,337.00 | 2,159.00 | 6,496.00 |
| 6759110 | OFFICE TELEPHONE | 0.00 | 471.00 | 471.00 |
| 6759111 | OFFICE TELEPHONE-LONG DISTANCE | 0.00 | 16.00 | 16.00 |
| 6759112 | OFFICE ELECTRIC | 0.00 | 19.00 | 19.00 |
| 6759130 | OFFICE GAS | 0.00 | 25.00 | 25.00 |
| 6759135 | OPERATIONS TELEPHONES | 3,498.00 | 0.00 | 3,498.00 |
| 6759136 | OPERATIONS TELEPHONES 3-LONG DIST | 0.00 | 0.00 | 0.00 |
| 6759140 | ALARM SYS PHONE EXPENSE | 548.26 | 0.00 | 548.26 |

PERIOD ENDING: 12/31/99 10:17:11 01 AUG 2000 (NY.CO.TB.LY) PAGE 6
 COMPANY: C-069 WEDGEFIELD UTILITIES INC

DETAIL TO BY COMPANY

U T I L I T I E S . I N C O R P O R A T E D
 DETAIL TRIAL BALANCE

| ACCOUNT | DESCRIPTION | BEG-BALANCE | CURRENT | END-BALANCE |
|---------|--------------------------------------|-------------|----------|-------------|
| 6759160 | OFFICE FAX MACH PHONE LINE | 0.00 | 3.00 | 3.00 |
| 401.15 | OFFICE UTILITIES | 4,004.46 | 710.00 | 4,714.46 |
| 6759210 | OFFICE CLEANING SERV | 0.00 | 377.00 | 377.00 |
| 6759220 | LANDSCAPE MAINTNG & SNOWPLUNG | 0.00 | 230.00 | 230.00 |
| 6759230 | OFFICE GARAGE REMOVAL | 0.00 | 12.00 | 12.00 |
| 6759240 | REPAIR OFF MACHS | 0.00 | 46.00 | 46.00 |
| 6759250 | OTHER OFFICE MAINT | 0.00 | 610.00 | 610.00 |
| 401.1U | OFFICE MAINTENANCE | 0.00 | 1,275.00 | 1,275.00 |
| 6759330 | MEMBERSHIPS - COMPANY | 414.00 | 51.00 | 465.00 |
| 7048030 | EMPLOYEES ED EXPENSES | 0.00 | 17.00 | 17.00 |
| 7048035 | OFFICE EDUCATION/TRAIN. EXP | 0.00 | 64.00 | 64.00 |
| 7758370 | MEALS & RELATED EXP | 0.00 | 113.00 | 113.00 |
| 7758380 | BANK SERV CHARGES | 0.00 | 994.00 | 994.00 |
| 7758390 | OTHER MISC GENERAL | 0.00 | 514.00 | 522.75 |
| 401.1V | MISCELLANEOUS EXPENSE | 422.75 | 1,753.00 | 2,175.75 |
| 6759090 | WATER-OTHER MAINT EXP | 4,728.16 | 0.00 | 4,728.16 |
| 6759303 | WATER-MAINT SUPPLIES | 1,993.35 | 0.00 | 1,993.35 |
| 6759306 | WATER-MAINT REPAIRS | 441.02 | 0.00 | 441.02 |
| 6759309 | WATER-ELEC EQUIPT REPAIR | 1,042.11 | 0.00 | 1,042.11 |
| 401.1X | MAINTENANCE-WATER PLANT | 8,202.30 | 0.00 | 8,202.30 |
| 7754003 | SEWER-MAINT SUPPLIES | 1,776.67 | 0.00 | 1,776.67 |
| 7754006 | SEWER-MAINT REPAIRS | 5,272.42 | 0.00 | 5,272.42 |
| 7754009 | SEWER-SLUDGE HAULING | 26,540.00 | 0.00 | 26,540.00 |
| 7754011 | SEWER-ELEC EQUIPT REPAIR | 2,532.49 | 0.00 | 2,532.49 |
| 7759070 | SEWER-SERVER RODDING | 7,347.50 | 0.00 | 7,347.50 |
| 7759071 | SEWER PERMITS | 403.00 | 0.00 | 403.00 |
| 7759090 | SEWER-OTHER MAINT EXP | 3,360.89 | 0.00 | 3,360.89 |
| 401.1Y | MAINTENANCE-SEWER PLANT | 47,232.97 | 0.00 | 47,232.97 |
| 6259003 | OPERATORS EXPENSES | 0.00 | 8.00 | 8.00 |
| 6759017 | OPERATORS-CLEANING SUPPLIES | 73.40 | 0.00 | 73.40 |
| 6759019 | OPERATORS-OTHER OFFICE EXPENSES | 2,808.44 | 0.00 | 2,808.44 |
| 6759080 | OPERATORS-PUBLICATIONS/SUBSCRIPTIONS | 0.00 | 12.00 | 12.00 |
| 6759405 | MAINT-DEFERRED CHARGES | 0.00 | 0.00 | 0.00 |
| 6759405 | COMMUNICATION EXPENSES | 66.50 | 0.00 | 66.50 |
| 6759412 | UNIFORMS | 13.36 | 0.00 | 13.36 |
| 6759413 | OPERATORS-POSTAGE | 30.35 | 0.00 | 30.35 |
| 6759414 | OPERATORS-OFFICE SUPPLY STORES | 193.13 | 0.00 | 193.13 |
| 6759416 | OPERATORS-MEMBERSHIPS | 628.98 | 0.00 | 628.98 |
| 6759430 | SALES/USE TAX EXPENSE | 981.75 | 30.00 | 1,011.75 |

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 COMPANY: C-069 WEGEHELO UTILITIES INC

DETAIL TB BY COMPANY

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

DETAIL TRIAL BALANCE

| ACCOUNT | DESCRIPTION | BEG-BALANCE | CURRENT | END-BALANCE |
|---------|---------------------------|-------------|----------|-------------|
| 401.12 | MAINTENANCE-WTRCSHR PLANT | 13,686.91 | 62.00 | 13,748.91 |
| 635010 | WATER TESTS | 1,904.50 | 0.00 | 1,904.50 |
| 635030 | TESTING EQUIP & CHEM | 2,495.00 | 0.00 | 2,495.00 |
| 735020 | SEWER TESTS | 9,200.50 | 0.00 | 9,200.50 |
| 401.20 | MAINTENANCE-TESTING | 13,600.00 | 0.00 | 13,600.00 |
| 650100 | GASOLINE | 2,507.20 | 0.00 | 2,507.20 |
| 650130 | AUTO REPAIR & TIRES | 2,434.11 | 0.00 | 2,434.11 |
| 650160 | AUTO LICENSES | 79.20 | 0.00 | 79.20 |
| 401.20 | TRANSPORTATION EXPENSE | 5,100.51 | 0.00 | 5,100.51 |
| 4032001 | DEPRECIATION-10101 | 583.44 | 0.00 | 583.44 |
| 4032014 | DEPRECIATION-10114 | 5,033.66 | 0.00 | 5,033.66 |
| 4032021 | DEPRECIATION-10121 | 25,201.80 | 0.00 | 25,201.80 |
| 4032025 | DEPRECIATION-10125 | 6,239.44 | 0.00 | 6,239.44 |
| 4032031 | DEPRECIATION-10131 | 12.24 | 0.00 | 12.24 |
| 4032032 | DEPRECIATION-10132 | 8,037.14 | 0.00 | 8,037.14 |
| 4032042 | DEPRECIATION-10142 | 71.64 | 0.00 | 71.64 |
| 4032043 | DEPRECIATION-10143 | 4,133.34 | 0.00 | 4,133.34 |
| 4032045 | DEPRECIATION-10145 | 5,336.30 | 0.00 | 5,336.30 |
| 4032046 | DEPRECIATION-10146 | 7,835.34 | 0.00 | 7,835.34 |
| 4032047 | DEPRECIATION-10147 | 3.60 | 0.00 | 3.60 |
| 4032048 | DEPRECIATION-10148 | 1,635.00 | 0.00 | 1,635.00 |
| 4032090 | DEPRECIATION-10190 | 754.00 | 0.00 | 754.00 |
| 4032091 | DEPRECIATION-10191 | 521.39 | 0.00 | 521.39 |
| 4032092 | DEPRECIATION-10192 | 4,438.41 | 0.00 | 4,438.41 |
| 4032093 | DEPRECIATION-10193 | 0.00 | 0.00 | 0.00 |
| 4032094 | DEPRECIATION-10194 | 2,680.40 | 0.00 | 2,680.40 |
| 4032095 | DEPRECIATION-10195 | 182.76 | 0.00 | 182.76 |
| 4032097 | DEPRECIATION-10197 | 307.44 | 0.00 | 307.44 |
| 4032098 | DEPRECIATION-COMPUTER | 0.00 | 654.00 | 654.00 |
| 403.2 | DEPRECIATION EXP-WATER | 91,164.41 | 2,400.00 | 93,564.41 |
| 4033001 | DEPRECIATION-10201 | 254.16 | 0.00 | 254.16 |
| 4033003 | DEPRECIATION-10203 | 6,526.84 | 0.00 | 6,526.84 |
| 4033004 | DEPRECIATION-10204 | 9.96 | 0.00 | 9.96 |
| 4033005 | DEPRECIATION-10205 | 54,848.44 | 0.00 | 54,848.44 |
| 4033006 | DEPRECIATION-10206 | 7,800.80 | 0.00 | 7,800.80 |
| 4033007 | DEPRECIATION-10207 | 7,785.96 | 0.00 | 7,785.96 |
| 4033008 | DEPRECIATION-10208 | 25,417.04 | 0.00 | 25,417.04 |
| 4033009 | DEPRECIATION-10209 | 12,593.84 | 0.00 | 12,593.84 |
| 4033010 | DEPRECIATION-10210 | 3,713.76 | 0.00 | 3,713.76 |
| 4033091 | DEPRECIATION-10291 | 671.20 | 0.00 | 671.20 |

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 COMPANY: C-069 WEDGEFIELD UTILITIES INC

DETAIL TB BY COMPANY

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

DETAIL TRIAL BALANCE

| ACCOUNT | DESCRIPTION | BEG-BALANCE | CURRENT | END-BALANCE |
|---------|--------------------------|-------------|----------|-------------|
| 403094 | DEPRECIATION-10284 | 2,083.00 | 0.00 | 2,083.00 |
| 403095 | DEPRECIATION-10285 | 168.96 | 0.00 | 168.96 |
| 403097 | DEPRECIATION-10297 | 93.72 | 0.00 | 93.72 |
| 405.3 | DEPRECIATION EXP-SEWER | 123,003.86 | 0.00 | 123,003.86 |
| 4061000 | AMORT OF UTIL PAR-WATER | 58,649.94 | 0.00 | 58,649.94 |
| 406.1 | AMORT OF UTILITY PAR-WTR | 58,649.94 | 0.00 | 58,649.94 |
| 4062000 | AMORT OF UTIL PAR-SEWER | 63,147.00 | 0.00 | 63,147.00 |
| 406.2 | AMORT OF UTILITY PAR-SWR | 63,147.00 | 0.00 | 63,147.00 |
| 4071000 | AMORT EXP-CIA-WATER | 21,263.76 | 0.00 | 21,263.76 |
| 407.6 | AMORT EXP-CIA-WATER | 21,263.76 | 0.00 | 21,263.76 |
| 4075000 | AMORT EXP-CIA-SEWER | 53,344.86 | 0.00 | 53,344.86 |
| 407.7 | AMORT EXP-CIA-SEWER | 53,344.86 | 0.00 | 53,344.86 |
| 4081201 | FICA EXPENSE | 0.00 | 7,136.00 | 7,136.00 |
| 4091050 | FED UNEMPLOYMENT TAX | 0.00 | 193.00 | 193.00 |
| 4091060 | ST UNEMPLOYMENT TAX | 0.00 | 360.00 | 360.00 |
| 4091123 | ST UNEMPLOYMENT TAX-IL | 0.00 | 25.00 | 25.00 |
| 408.2 | PAYROLL TAXES | 0.00 | 7,714.00 | 7,714.00 |
| 4081121 | REAL ESTATE TAX | 11,544.64 | 320.00 | 11,864.64 |
| 4081122 | PERM PROP C ICT TAX | 43,314.52 | 91.00 | 43,405.52 |
| 4081301 | GROSS RECEIPTS TAX | 34,137.88 | 0.00 | 34,137.88 |
| 4081303 | FRANCHISE TAX | 150.00 | 10.00 | 160.00 |
| 408.3 | OTHER TAXES | 89,447.04 | 421.00 | 89,868.04 |
| 4091000 | INCOME TAXES-FEDERAL | 9,487.00 | 0.00 | 9,487.00 |
| 409.1 | INCOME TAXES-FEDERAL | 9,487.00 | 0.00 | 9,487.00 |
| 4101100 | DEF INCOME TAXES-STATE | 1,090.00 | 0.00 | 1,090.00 |
| 410.2 | DEFERRED INCOME TAXES-ST | 1,090.00 | 0.00 | 1,090.00 |
| 4131020 | RENTAL INCOME | 0.00 | 26.00 | 26.00 |
| 4131010 | INTEREST INCOME-OTHER | 0.00 | 43.00 | 43.00 |
| 413.1 | RENTAL & OTHER INCOME | 0.00 | 69.00 | 69.00 |

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 COMPANY: C-069 WEDGEFIELD UTILITIES INC

DETAIL TB BY COMPANY

UTILITIES, INCORPORATED

DETAIL TRIAL BALANCE

| ACCOUNT | DESCRIPTION | BEG-BALANCE | CURRENT | END-BALANCE |
|---------|------------------------------|-------------|------------|-------------|
| 4101000 | DEF INCOME TAX-FEDERAL | 45,299.00 | 0.00 | 45,299.00 |
| 419.1 | DEFERRED INCOME TAXES-FED | 45,299.00 | 0.00 | 45,299.00 |
| 4192000 | INTEREST EXPENSE-INTER-CO | 63,115.00 | 2,665.00 | 65,800.00 |
| 419.2 | INTEREST EXPENSE-INTERCO | 63,115.00 | 2,665.00 | 65,800.00 |
| 4201000 | INTEREST DURING CONSTRUCTION | 11,236.00 | 0.00 | 11,236.00 |
| 420.1 | INTEREST DURING CONSTRUCTION | 11,236.00 | 0.00 | 11,236.00 |
| 4201000 | MISCELLANEOUS INCOME | 0.00 | 11.00 | 11.00 |
| 426.1 | MISCELLANEOUS INCOME | 0.00 | 11.00 | 11.00 |
| 4272050 | S/T INT EXP CUSTOMERS DEP | 710.10 | 0.00 | 710.10 |
| 4272090 | S/T INT EXP OTHER | 0.00 | 56.00 | 56.00 |
| 427.2 | SHORT TERM INTEREST EXP | 710.10 | 56.00 | 654.10 |
| | TOTAL INCOME STATEMENT | 244,674.24 | 133,001.00 | 111,593.24 |
| | TOTAL BALANCE SHEET | 244,674.24 | 244,674.24 | 0.00 |
| | TOTAL INCOME STATEMENT | 244,674.24 | 133,001.00 | 111,593.24 |