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April 8, 1998

Ms. Blanca S. Bayo, Director  
Division of Records and Reporting  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32301

Re: Docket No. 960235-WS, Application for Transfer of Certificate  
Nos. 404-W and 341-S in Orange County from Econ Utilities  
Corporation to Wedgefield Utilities, Inc.

Docket No. 960283-WS, Application for Amendment of Certificate  
Nos. 404-W and 341-S in Orange County by Wedgefield Utilities,  
Inc.

Dear Ms. Bayo:

Enclosed for filing on behalf of Wedgefield Utilities, Inc.  
are the original and fifteen copies of the following:

Late Filed Exhibit 18, Per Customer Operating Cost  
Analysis.

Thank you for your assistance.

Sincerely yours,

*Ben E. Girtman*  
Ben E. Girtman

Encl.  
cc w/encl. Mr. Carl Wenz

*L-F 18 with Exhibit Pouch.*

- ACK
- AFA 1
- APP \_\_\_\_\_
- CAF \_\_\_\_\_
- CMU \_\_\_\_\_
- CTR \_\_\_\_\_
- EAG \_\_\_\_\_
- LEG 2
- LIN 3 to 5
- OPC \_\_\_\_\_
- RCH \_\_\_\_\_
- SEC 1
- WAS 1
- OTH \_\_\_\_\_

RECEIVED & FILED  
*[Signature]*  
FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

04045 APR-88

FPSC-RECORDS/REPORTING

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for Transfer)  
of Certificate Nos. 404-W and )  
341-S in Orange County from Econ )  
Utilities Corporation to )  
Wedgefield Utilities, Inc. )

DOCKET NO. 960235-WS

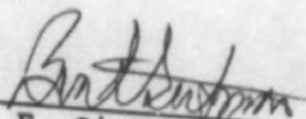
In Re: Application for )  
Amendment of Certificate Nos. )  
404-W and 341-S in Orange County )  
by Wedgefield Utilities, Inc. )

DOCKET NO. 960283-WS

Submitted for Filing:  
April 8, 1998

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the Late Filed Exhibit #18, Per Customer Operating Cost Analysis, has been sent to Charles Beck, Esq., Office of Public Counsel, 111 W. Madison St., Tallahassee, FL 32399-1400; Mr. John Forrer, Econ Utilities, Inc., 1714 Hoban Rd. NW, Washington, D.C. 20007; and to Jennifer Brubaker, Esq., Division of Legal Services, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850, by U.S. Mail this 8th day of April 1998.



Ben E. Girtman  
FL BAR NO. 186039  
1020 E. Lafayette St.  
Suite 207  
Tallahassee, FL 32301

Attorney for Utilities, Inc.  
and Wedgefield Utilities, Inc.

PER CUSTOMER OPERATING COST ANALYSIS

This exhibit shows the per customer O&M expense by NARUC account groupings for the years 1992-1997. These are the years in which the utility filed a Class "B" Annual Report and represents all of the years for which compatible account groupings are available.

The utility was operated by ECON Utilities through 1995 and by Wedgefield Utilities (Utilities, Inc.) in 1996 and 1997.

As requested, unit costs are shown on a \$/Customer basis. However, since the utility does have some non-residential customers, a calculation of unit cost was also made on the basis of the \$/Meter Equivalent ERC. This allows the unit costs for non-residential customers to be included on an equivalent basis. A summary of the Customers and the Meter Equivalent ERCs is shown at page 3 of the exhibit. A summary of the unit costs on a \$/Customer and \$/Meter Equivalent ERC basis is shown on page 4 of the exhibit.

All cost information is taken directly from the 1992-1997 Annual Reports, Schedules W-2 and S-2. Unit costs equal the annual expense divided by the average customers or Meter Equivalent ERCs for each year.

The following tables and graphs are attached:

Exhibit

Page no.

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Title and Explanation

Customers and Meter Equivalent ERCs - Shows, for the years 1991-1997, the end of year customers and meter equivalent ERCs, as taken from the Annual Reports. It also shows the calculation of the average customers and average meter equivalent ERCs.

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Summary Table - Compares unit costs by year for total O&M and for each of the five NARUC groupings included in the Annual Reports. The unit costs are shown on a \$/Customer and \$/Meter Equivalent ERC basis. The TOTAL O&M unit costs are directly comparable before and after the transfer. However, the unit costs for the Expense Groupings are not directly comparable because costs were allocated between groupings differently before and after the transfer. The most noticeable difference is because most of ECON's costs were incurred as a management fee which was included in the Administrative & General (A&G) expense grouping and was not re-allocated to the other groupings. Wedgefield allocates all costs directly to the expense groupings.

DOCUMENT NUMBER-DATE

04045 APR-88

FPSC-RECORDS/REPORTING

FLORIDA PUBLIC SERVICE COMMISSION  
DOCKET NO. 960235-WS EXHIBIT NO. 18  
COMPANY/ WITNESS: Seidman  
DATE: 3-26-98

- 5 - 6 Graphic Comparison of Total Water and Total Wastewater O&M costs per Customer on an annual basis, before and after the transfer.
- 7 - 12 Water Operating Cost Analysis, 1992-1997, shows the O&M costs by primary and sub-accounts, the breakdown of O&M costs by NARUC groupings, and the calculation of the O&M \$/Customer and \$/ERC amounts for Total O&M and for the NARUC groupings.
- 13 - 18 Wastewater Operating Cost Analysis, 1992-1997, shows the O&M costs by primary and sub-accounts, the breakdown of O&M costs by NARUC groupings, and the calculation of the O&M \$/Customer and \$/ERC amounts for Total O&M and for the NARUC groupings.

ECON UTILITIES and WEDGEFIELD  
CUSTOMERS and METER EQUIVALENT ERCS

Year	WATER				WASTEWATER			
	Year End Customers	Average Customers	Year End ERCS	Average ERCS	Year End Customers	Average Customers	Year End ERCS	Average ERCS
1991	578.00		633.50		566.00		581.50	
1992	624.00	601.00	688.50	661.00	612.00	589.00	634.50	608.00
1993	664.00	644.00	722.50	705.50	649.00	630.50	668.50	651.50
1994	700.00	682.00	761.50	742.00	682.00	665.50	743.50	706.00
1995	725.00	712.50	771.50	766.50	707.00	694.50	739.50	741.50
1996	764.00	744.50	788.00	779.75	746.00	726.50	770.00	754.75
1997	787.00	775.50	819.00	803.50	768.00	757.00	786.00	778.00

Source: PSC Annual Reports, 1991-1997, Schedules W-3, W-10, S-3, S-10

NOTE: "Average" means the simple average of beginning and ending year balances.

SUMMARY TABLE  
LATE-FILED EXHIBIT NO.18 - PER CUSTOMER OPERATING COST ANALYSIS  
ECON UTILITIES CORPORATION 1992-1995, WEDGEFIELD UTILITIES 1996-1997

WATER O&M - \$/CUSTOMER

Year	Totals	Source O&M	Treatment O&M	Trans/Dist O&M	Cust. Accts	A&G
1992	232.10	13.19	40.14	41.91	19.55	117.31
1993	229.93	2.79	42.40	37.87	10.68	136.20
1994	244.44	4.49	48.96	41.43	16.78	132.79
1995	258.61	19.06	50.41	45.20	12.25	131.69
1996	155.57	70.91	35.04	38.03	5.99	5.60
1997	154.91	75.58	28.36	36.47	7.44	7.06

WASTEWATER O&M - \$/CUSTOMER

Year	Totals	Collection O&M	Pumping O&M	Treat/Disp O&M	Cust. Accts	A&G
1992	328.60	15.68	2.51	172.28	22.03	116.10
1993	349.17	19.01	6.01	181.42	10.95	131.77
1994	350.37	32.40	2.17	145.76	19.40	150.64
1995	370.12	43.64	6.89	183.88	15.57	120.15
1996	235.92	22.29	41.44	141.61	14.60	15.98
1997	237.56	23.52	43.25	138.92	15.21	16.67

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WATER O&M - \$/METER EQUIVALENT ERC

Year	Totals	Source O&M	Treatment O&M	Trans/Dist O&M	Cust. Accts	A&G
1992	211.03	11.99	36.50	38.10	17.78	106.66
1993	209.89	2.54	38.70	34.57	9.74	124.33
1994	224.67	4.13	45.00	38.08	15.42	122.05
1995	240.39	17.72	46.86	42.02	11.38	122.41
1996	148.53	67.70	33.46	36.31	5.72	5.35
1997	149.51	72.94	27.37	35.20	7.18	6.81

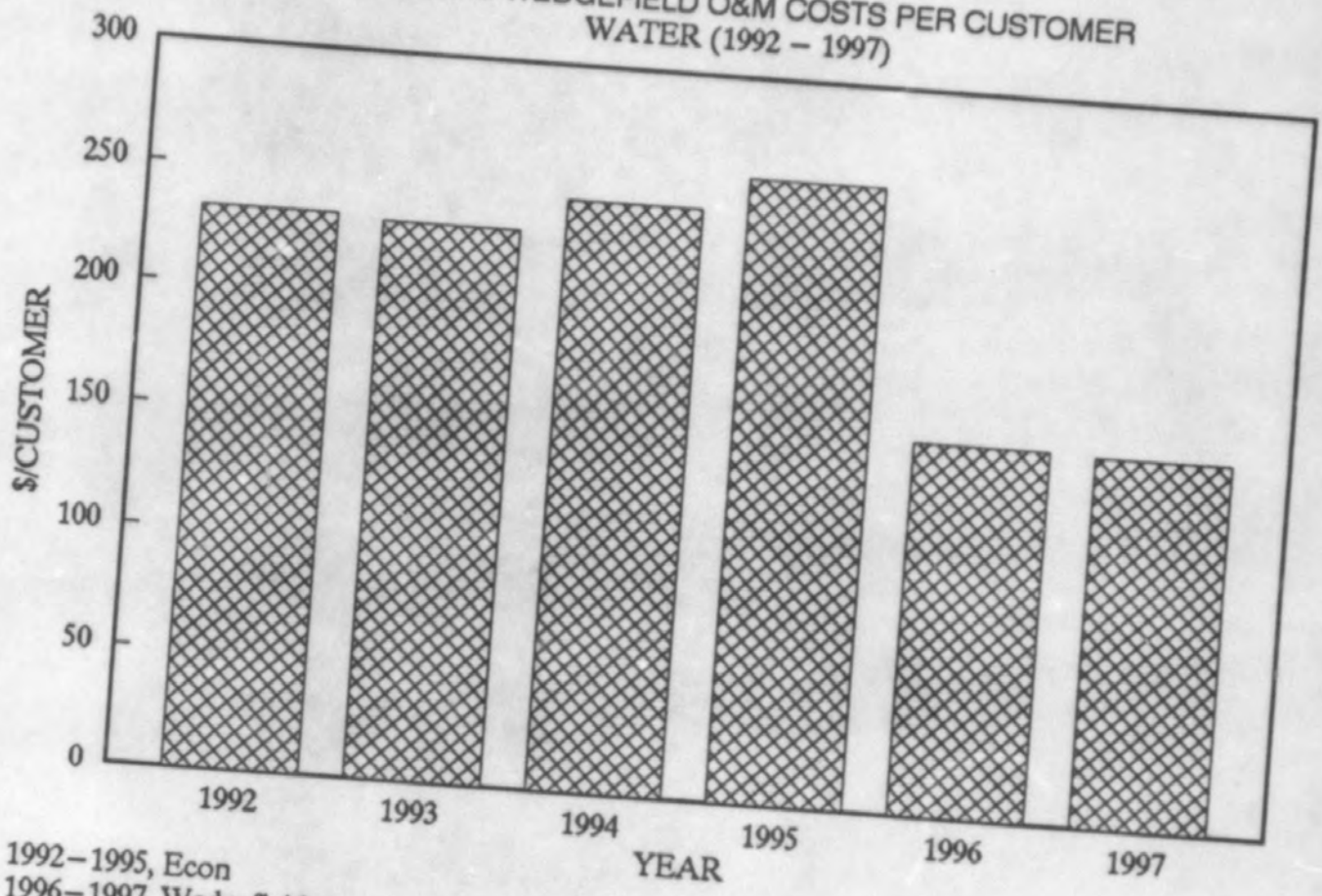
NOTE: Unit costs shown as \$/Meter Equivalent ERC rather than \$/Customer to account for non-residential customers on an equivalent basis.

WASTEWATER O&M - \$/METER EQUIVALENT ERC

Year	Totals	Collection O&M	Pumping O&M	Treat/Disp O&M	Cust. Accts	A&G
1992	318.33	15.19	2.43	166.90	21.35	112.47
1993	337.92	18.40	5.82	175.57	10.60	127.53
1994	330.27	30.54	2.05	137.39	18.28	142.00
1995	346.66	40.87	6.45	172.22	14.58	112.53
1996	227.09	21.45	39.89	136.31	14.06	15.38
1997	231.15	22.89	42.08	135.17	14.80	16.22

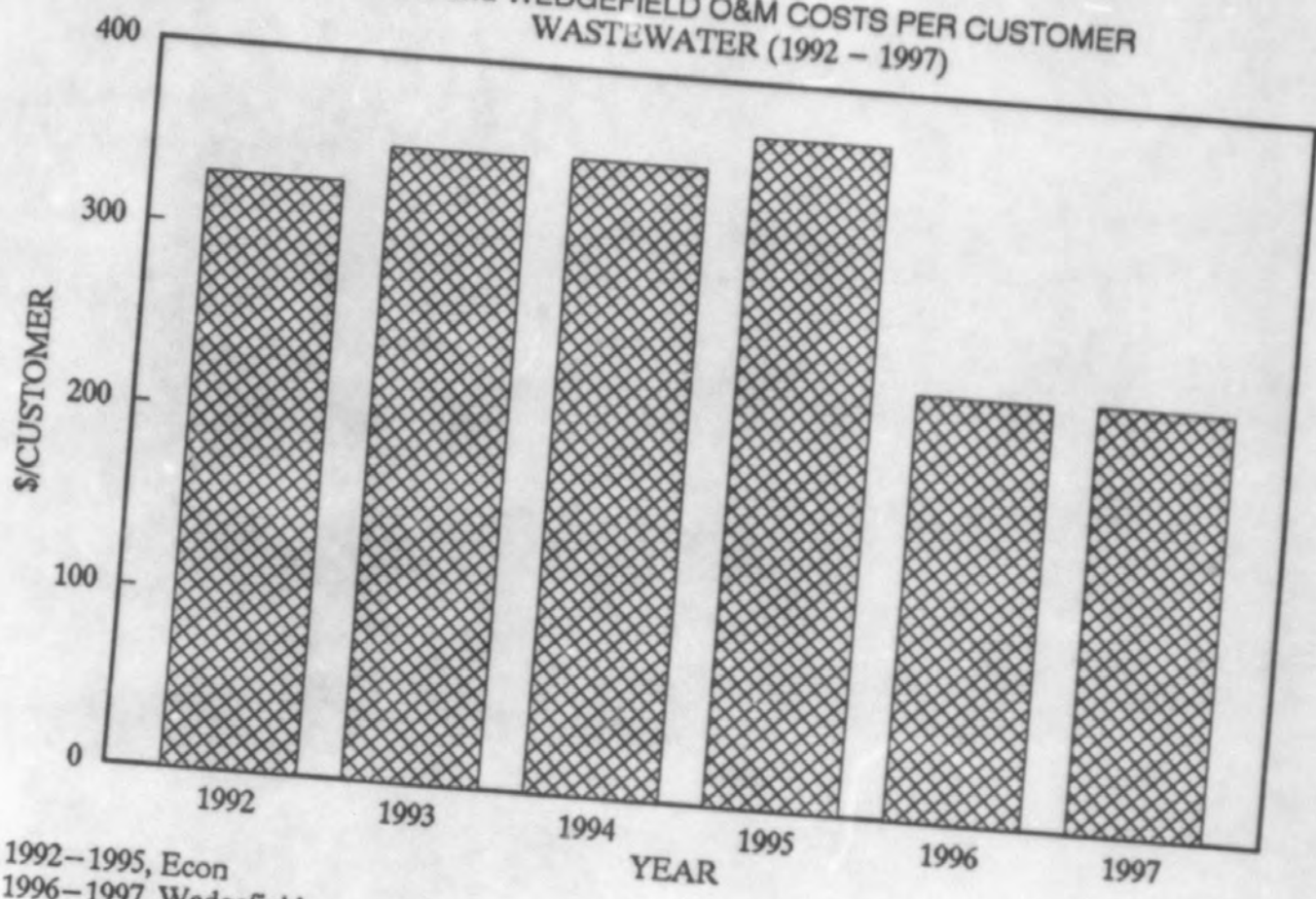
NOTE: Unit costs shown as \$/Meter Equivalent ERC rather than \$/Customer to account for non-residential customers on an equivalent basis.

ECON and WEDGEFIELD O&M COSTS PER CUSTOMER  
WATER (1992 - 1997)



1992-1995, Econ  
1996-1997, Wedgefield

### ECON and WEDGEFIELD O&M COSTS PER CUSTOMER WASTEWATER (1992 - 1997)



1992-1995, Econ  
1996-1997, Wedgefield



LATE-FILED EXHIBIT NO.18 -- PER CUSTOMER OPERATING COST ANALYSIS  
 ECON UTILITIES CORPORATION -- 1992 -- WATER

NARUC Acct No.	Account Name	Totals	Subacct. .1 & .2 Source O&M	Subacct. .3 & .4 Treatment O&M	Subacct. .5 & .6 Trans/Dist O&M	Subacct. .7 Cust. Accts	Subacct. .8 A&G
		25,996	242	15,032	1,020	5,637	4,065
601	Salaries & Wages	11,580					11,580
604	Pensions & Benefits	9,754			9,754		
615	Purchased Power	15,493		8,279	7,214		915
618	Chemicals	15,723	7,067	813	6,928		4,564
620	Materials & Supplies	4,564					688
631	Contract Serv. -- Eng.	688					540
632	Contract Serv. -- Acct.	540					37,500
633	Contract Serv. -- Legal.	37,500					5,906
634	Contract Serv. -- Mgmt.	6,223	156		161		322
635	Contract Serv. Other	322					1,176
642	Equip. Rental	1,394	109				
650	Transp. Exp.	0					
656	Ins. -- Vehicle	0					
657	Ins. -- Gen. Liab.	0					
658	Ins. -- W. Comp.	0				4,568	
659	Ins. -- Other	4,568				1,545	3,248
670	Bad Debt Exp.	5,145	352				70,504
675	Misc.	139,490	7,926	24,124	25,186	11,750	
	<b>TOTALS</b>						
		232.10	13.19	40.14	41.91	19.55	117.31
	<b>\$/CUSTOMER</b>						
	601 Average Customers						
		211.03	11.99	36.50	38.10	17.78	106.66
	<b>\$/ERC</b>						
	661 Average Meter Equivalent ERCs						

LATE-FILED EXHIBIT NO. 18 - PER CUSTOMER OPERATING COST ANALYSIS  
 ECON UTILITIES CORPORATION - 1993 - WATER

NARUC Acct No.	Account Name	Totals	Subacct. .1 & .2 Source O&M	Subacct. .3 & .4 Treatment O&M	Subacct. .5 & .6 Trans/Dist O&M	Subacct. .7 Cust. Accts	Subacct. .8 A&G
601	Salaries & Wages	28,441	286	17,071	1,597	5,614	3,873
604	Pensions & Benefits	16,034			10,870		16,034
615	Purchased Power	10,870					
618	Chemicals	14,207		6,856	7,351		
620	Materials & Supplies	8,778	801	3,377	2,408	33	2,159
631	Contract Serv. - Eng.	3,828					3,828
632	Contract Serv. - Acct.	1,388					1,388
633	Contract Serv. - Legal.	3,258					3,258
634	Contract Serv. - Mgmt.	37,500					37,500
635	Contract Serv. Other	6,399			1,440		4,959
642	Equip. Rental	439					439
642	Equip. Rental	4,254	628		724		2,902
650	Transp. Exp.	0					
656	Ins. - Vehicle	0					7,063
657	Ins. - Gen. Liab.	7,063					1,674
658	Ins. - W. Comp.	1,674					
659	Ins. - Other	0					
670	Bad Debt Exp.	0					
670	Bad Debt Exp.	3,943	79			1,228	2,636
675	Misc.	148,076	1,794	27,304	24,390	6,875	87,713
TOTALS		148,076	1,794	27,304	24,390	6,875	87,713

\$/CUSTOMER	229.93	2.79	42.40	37.87	10.68	136.20
644 Average Customers						

\$/ERC	209.89	2.54	38.70	34.57	9.74	124.33
705.5 Average Meter Equivalent ERCs						

Exh. No. LF18  
 Page 7 of 18

LATE-FILED EXHIBIT NO.18 - PER CUSTOMER OPERATING COST ANALYSIS  
 ECON UTILITIES CORPORATION - 1994 - WATER

NARUC Acct No.	Account Name	Totals	Subacct. .1 & .2 Source O&M	Subacct. .3 & .4 Treatment O&M	Subacct. .5 & .6 Trans/Dist O&M	Subacct. .7 Cust. Accts	Subacct. .8 A&G
601	Salaries & Wages	33,015	20	16,883	1,365	10,175	4,572
604	Pensions & Benefits	15,480					15,480
615	Purchased Power	10,466			10,466		
618	Chemicals	27,292		16,141	11,151		
620	Materials & Supplies	8,675	2,407	366	4,043		1,859
631	Contract Serv. - Eng.	9,931					9,931
632	Contract Serv. - Acct.	1,250					1,250
633	Contract Serv. - Legal.	1,001					1,001
634	Contract Serv. - Mgmt.	37,500					37,500
635	Contract Serv. Other	3,770	327		895		2,548
642	Equip. Rental	550					550
650	Transp. Exp.	3,875	249		332		3,294
656	Ins. - Vehicle	0					
657	Ins. - Gen. Liab.	5,641					5,641
658	Ins. - W. Comp.	3,944					3,944
659	Ins. - Other	0					
670	Bad Debt Exp.	30				30	
675	Misc.	4,287	58			1,238	2,991
	TOTALS	166,707	3,061	33,390	28,252	11,443	90,561

\$/CUSTOMER	244.44	4.49	48.96	41.43	16.78	132.79
682 Average Customers						

\$/ERC	224.67	4.13	45.00	38.08	15.42	122.05
742 Average Meter Equivalent ERCs						

LATE-FILED EXHIBIT NO.18 -- PER CUSTOMER OPERATING COST ANALYSIS  
 ECON UTILITIES CORPORATION -- 1995 -- WATER

NARUC Acct No.	Account Name	Totals	Subacct. .1 & .2 Source O&M	Subacct. .3 & .4 Treatment O&M	Subacct. .5 & .6 Trans/Dist O&M	Subacct. .7 Cust. Accts	Subacct. .8 A&G
601	Salaries & Wages	32,483	4,735	13,325	2,298	7,548	4,577
604	Pensions & Benefits	16,316					16,316
615	Purchased Power	12,438			12,438		
618	Chemicals	35,786		21,449	14,337		
620	Materials & Supplies	13,188	8,256	816	1,451	55	2,610
631	Contract Serv. -- Eng.	10,988					10,988
632	Contract Serv. -- Acct.	0					2,031
633	Contract Serv. -- Legal.	2,031					37,500
634	Contract Serv. -- Mgmt.	37,500					6,770
635	Contract Serv. Other	8,156	193	330	863		491
642	Equip. Rental	491			818		2,466
650	Transp. Exp.	3,652	368				1,327
656	Ins. -- Vehicle	1,327					1,801
657	Ins. -- Gen. Liab.	1,801					3,063
658	Ins. -- W. Comp.	3,063					
659	Ins. -- Other	0					
670	Bad Debt Exp.	(4)				(4)	
675	Misc.	5,046	28			1,127	3,891
	<b>TOTALS</b>	<b>184,262</b>	<b>13,580</b>	<b>35,920</b>	<b>32,205</b>	<b>8,726</b>	<b>93,831</b>

<b>\$/CUSTOMER</b>	258.61	19.06	50.41	45.20	12.25	131.69
	712.5 Average Customers					

<b>\$/ERC</b>	240.39	17.72	46.86	42.02	11.38	122.41
	766.5 Average Meter Equivalent ERCs					

Exh. No. L.F. 18  
 Page 13 of 18

LATE-FILED EXHIBIT NO.18 - PER CUSTOMER OPERATING COST ANALYSIS  
 WEDGEFIELD UTILITIES CORPORATION - 1996 - WATER

NARUC Acct No.	Account Name	Totals	Subacct. .1 & .2 Source O&M	Subacct. .3 & .4 Treatment O&M	Subacct. .5 & .6 Trans/Dist O&M	Subacct. .7 Cust. Accts	Subacct. .8 A&G
601	Salaries & Wages	41,282	11,559	11,559	18,164		
604	Pensions & Benefits	8,500	2,380	2,380	3,740		
615	Purchased Power	33,237	33,237				
618	Chemicals	10,805		10,805			
620	Materials & Supplies	8,534	4,267		4,267		
631	Contract Serv. - Eng.	25			25		
632	Contract Serv. - Acct.	473					473
633	Contract Serv. - Legal.	103					103
634	Contract Serv. - Mgmt.	331				331	
635	Contract Serv. Other	1,468				734	734
642	Equip. Rental	0					
650	Transp. Exp.	1,214	340	340	534		
656	Ins. - Vehicle	0					
657	Ins. - Gen. Liab.	0					
658	Ins. - W. Comp.	0					
659	Ins. - Other	3,592	1006	1006	1580		
670	Bad Debt Exp.	532				532	
675	Misc.	5,724				2,862	2,862
	<b>TOTALS</b>	<b>115,820</b>	<b>52,789</b>	<b>26,090</b>	<b>28,310</b>	<b>4,459</b>	<b>4,172</b>

<b>\$/CUSTOMER</b>	155.57	70.91	35.04	38.03	5.99	5.60
	744.5 Average Customers					

<b>\$/ERC</b>	148.53	67.70	33.46	36.31	5.72	5.35
	779.75 Average Meter Equivalent ERCs					

LATE-FILED EXHIBIT NO.18 - PER CUSTOMER OPERATING COST ANALYSIS  
 WEDGEFIELD UTILITIES CORPORATION - 1997 - WATER

NARUC Acct No.	Account Name	Totals	Subacct. .1 & .2 Source O&M	Subacct. .3 & .4 Treatment O&M	Subacct. .5 & .6 Trans/Dist O&M	Subacct. .7 Cust. Accts	Subacct. .8 A&G
601	Salaries & Wages	30,575	8,562	8,562	13,451		
604	Pensions & Benefits	6,128	1,716	1,716	2,696		
615	Purchased Power	36,864	36,864				
618	Chemicals	10,556		10,556			
620	Materials & Supplies	20,624	10,312		10,312		
631	Contract Serv. - Eng.	9			9		
632	Contract Serv. - Acct.	466					
633	Contract Serv. - Legal.	73					466
634	Contract Serv. - Mgmt.	205					73
635	Contract Serv. Other	1,566				205	
642	Equip. Rental	0				783	783
650	Transp. Exp.	1,201	336	336	529		
656	Ins. - Vehicle	0					
657	Ins. - Gen. Liab.	0					
658	Ins. - W. Comp.	0					
659	Ins. - Other	2,930	821	821	1288		
670	Bad Debt Exp.	627					
675	Misc.	8,305				627	
	<b>TOTALS</b>	<b>120,129</b>	<b>58,611</b>	<b>21,991</b>	<b>28,285</b>	<b>4,152</b>	<b>4,153</b>
						<b>5,767</b>	<b>5,475</b>

\$/CUSTOMER	154.91	75.58	28.36	36.47	7.44	7.06
	775.5 Average Customers					

\$/ERC	149.51	72.94	27.37	35.20	7.18	6.81
	803.5 Average Meter Equivalent ERCs					

LATE - FILED EXHIBIT NO.18 - PER CUSTOMER OPERATING COST ANALYSIS  
 ECON UTILITIES CORPORATION - 1992 - WASTEWATER

NARUC Acct No.	Account Name	Totals	Subacct. .1 & .2 Collection O&M	Subacct. .3 & .4 Pumping O&M	Subacct. .5 & .6 Treat/Disp O&M	Subacct. .7 Cust. Accts	Subacct. .8 A&G
701	Salaries & Wages	36,745	787	354	26,255	5,299	4,050
704	Pensions & Benefits	11,133					11,133
711	Sludge Removal	5,748			5,748		
715	Purchased Power	43,301	3,578		37,860		1,863
718	Chemicals	3,252		469	2,783		
720	Materials & Supplies	10,546	1,868	653	6,550	197	1,278
731	Contract Serv. - Eng.	4,946					4,946
732	Contract Serv. - Acct.	688					688
733	Contract Serv. - Legal.	540					540
734	Contract Serv. - Mgmt.	37,500					37,500
735	Contract Serv. Other	25,144	1,350		22,170		1,624
742	Equip. Rental	1,514	1,192				322
750	Transp. Exp.	1,394	109		109		1,176
756	Ins. - Vehicle	0					
757	Ins. - Gen. Liab.	0					
758	Ins. - W. Comp.	0					
759	Ins. - Other	0					
770	Bad Debt Exp.	4,568				4,568	
775	Misc.	6,526	352			2,914	3,260
	<b>TOTALS</b>	<b>193,545</b>	<b>9,236</b>	<b>1,476</b>	<b>101,475</b>	<b>12,978</b>	<b>68,380</b>

<b>\$/CUSTOMER</b>	<b>328.60</b>	<b>15.68</b>	<b>2.51</b>	<b>172.28</b>	<b>22.03</b>	<b>116.10</b>
589 Average Customers						
<b>\$/ERC</b>	<b>318.33</b>	<b>15.19</b>	<b>2.43</b>	<b>166.90</b>	<b>21.35</b>	<b>112.47</b>
608 Average Meter Equivalent ERCs						

LATE-FILED EXHIBIT NO.18 - PER CUSTOMER OPERATING COST ANALYSIS  
 ECON UTILITIES CORPORATION - 1993 - WASTEWATER

NARUC Acct No.	Account Name	Totals	Subacct. .1 & .2 Collection O&M	Subacct. .3 & .4 Pumping O&M	Subacct. .5 & .6 Treat/Disp O&M	Subacct. .7 Cust. Accts	Subacct. .8 A&G
701	Salaries & Wages	42,141	1,612	1,978	29,436	5,281	3,834
704	Pensions & Benefits	9,575					9,575
711	Sludge Removal	5,196					
715	Purchased Power	41,544	3,700		5,196		
718	Chemicals	3,014			35,958	143	1,743
720	Materials & Supplies	18,278	890	80	2,934		
731	Contract Serv. - Eng.	5,184		1,534	13,560	33	2,261
732	Contract Serv. - Acct.	1,388					5,184
733	Contract Serv. - Legal.	3,258					1,388
734	Contract Serv. - Mgmt.	37,500					3,258
735	Contract Serv. Other	33,358	5,101				37,500
742	Equip. Rental	439		200	26,554		1,503
750	Transp. Exp.	4,254	604				439
756	Ins. - Vehicle	0			748		2,902
757	Ins. - Gen. Liab.	5,977					
758	Ins. - W. Comp.	4,917					5,977
759	Ins. - Other	0					4,917
770	Bad Debt Exp.	0					
775	Misc.	4,129	79				
	<b>TOTALS</b>	<b>220,152</b>	<b>11,986</b>	<b>3,792</b>	<b>114,386</b>	<b>1,447</b>	<b>2,603</b>
	<b>\$/CUSTOMER</b>	<b>349.17</b>	<b>19.01</b>	<b>6.01</b>	<b>181.42</b>	<b>10.95</b>	<b>131.77</b>
		630.5 Average Customers					
	<b>\$/ERC</b>	<b>337.92</b>	<b>18.40</b>	<b>5.82</b>	<b>175.57</b>	<b>10.60</b>	<b>127.53</b>
		651.5 Average Meter Equivalent ERCs					

LFEX18.WK3



LATE-FILED EXHIBIT NO.18 - PER CUSTOMER OPERATING COST ANALYSIS  
 ECON UTILITIES CORPORATION - 1994 - WASTEWATER

NARUC Acct No.	Account Name	Totals	Subacct. .1 & .2 Collection O&M	Subacct. .3 & .4 Pumping O&M	Subacct. .5 & .6 Treat/Disp O&M	Subacct. .7 Cust. Accts	Subacct. .8 A&G
701	Salaries & Wages	39,419	460	681	25,668	8,492	4,118
704	Pensions & Benefits	15,480					15,480
711	Sludge Removal	7,798			7,798		
715	Purchased Power	39,571	4,309		32,545		2,717
718	Chemicals	3,736			3,736		
720	Materials & Supplies	11,346	5,992		2,953		2,401
731	Contract Serv. - Eng.	19,937					19,937
732	Contract Serv. - Acct.	1,250					1,250
733	Contract Serv. - Legal.	1,001					1,001
734	Contract Serv. - Mgmt.	37,500					37,500
735	Contract Serv. Other	36,314	10,497	766	23,968		1,083
742	Equip. Rental	550					550
750	Transp. Exp.	4,004	249		332	3,423	
756	Ins. - Vehicle	0					5,641
757	Ins. - Gen. Liab.	5,641					3,943
758	Ins. - W. Comp.	3,943					
759	Ins. - Other	0				(34)	
770	Bad Debt Exp.	(34)				1,027	4,628
775	Misc.	5,712	57				
	<b>TOTALS</b>	<b>233,168</b>	<b>21,564</b>	<b>1,447</b>	<b>97,000</b>	<b>12,908</b>	<b>100,249</b>

\$/CUSTOMER	350.37	32.40	2.17	145.76	19.40	150.64
	665.5 Average Customers					
\$/ERC	330.27	30.54	2.05	137.39	18.28	142.00
	706 Average Meter Equivalent ERCs					

LATE-FILED EXHIBIT NO.18 - PER CUSTOMER OPERATING COST ANALYSIS  
 ECON UTILITIES CORPORATION - 1995 - WASTEWATER

NARUC Acct No.	Account Name	Totals	Subacct. .1 & .2 Collection O&M	Subacct. .3 & .4 Pumping O&M	Subacct. .5 & .6 Treat/Disp O&M	Subacct. .7 Cust. Accts	Subacct. .8 A&G
701	Salaries & Wages	36,862					
704	Pensions & Benefits	7,836	4,443	1,871	19,062	7,294	4,192
711	Sludge Removal	34,940					7,836
715	Purchased Power	43,629			34,940		
718	Chemicals	5,040	5,062		36,416		
720	Materials & Supplies	9,299		167	4,873		2,151
731	Contract Serv. - Eng.	12,177	743	1,931	3,821		
732	Contract Serv. - Acct.					98	2,706
733	Contract Serv. - Legal.						12,177
734	Contract Serv. - Mgmt.	2,031					
735	Contract Serv. Other	37,500					2,031
742	Equip. Rental	48,203	19,677	813	25,575		37,500
750	Transp. Exp.	3,216			2,418		2,138
756	Ins. - Vehicle	3,352	355		599	2,398	798
757	Ins. - Gen. Liab.	1,327					
758	Ins. - W. Comp.	1,801					1,327
759	Ins. - Other	3,063					1,801
770	Bad Debt Exp.	0					3,063
775	Misc.	126					
	TOTALS	6,649	28		126		
		257,051	30,308	4,782	127,704	10,814	83,443
\$/CUSTOMER		370.12	43.64	6.89	183.88	15.57	120.15
		694.5 Average Customers					
\$/ERC		346.66	40.87	6.45	172.22	14.58	112.53
		741.5 Average Meter Equivalent ERCs					

LATE-FILED EXHIBIT NO.18 - PER CUSTOMER OPERATING COST ANALYSIS  
 WEDGEFIELD UTILITIES CORPORATION - 1996 - WASTEWATER

NARUC Acct No.	Account Name	Totals	Subacct. .1 & .2 Collection O&M	Subacct. .3 & .4 Pumping O&M	Subacct. .5 & .6 Treat/Disp O&M	Subacct. .7 Cust. Accts	Subacct. .8 A&G
701	Salaries & Wages	63,768	9,565	15,942	38,261		
704	Pensions & Benefits	12,710	1,271	2,161	5,338	3,940	
711	Sludge Removal	17,518			17,518		
715	Purchased Power	15,699	0	3,925	11,774		
718	Chemicals	16,153		0	16,153		
720	Materials & Supplies	25,419	5,084	7,626	12,709		
731	Contract Serv. - Eng.	38			38		706
732	Contract Serv. - Acct.	706					155
733	Contract Serv. - Legal.	155				496	
734	Contract Serv. - Mgmt.	496				1,097	1,097
735	Contract Serv. Other	2,194					
742	Equip. Rental	0		454	1,088		
750	Transp. Exp.	1,814	272				
756	Ins. - Vehicle	0					
757	Ins. - Gen. Liab.	0					5370
758	Ins. - W. Comp.	0				795	
759	Ins. - Other	5,370				4,281	4,281
770	Bad Debt Exp.	795					
775	Misc.	8,562		30,108	102,879	10,609	11,609
	<b>TOTALS</b>	<b>171,397</b>	<b>16,192</b>	<b>30,108</b>	<b>102,879</b>	<b>14,609</b>	<b>15,988</b>
	<b>\$/CUSTOMER</b>	<b>235.92</b>	<b>22.29</b>	<b>41.44</b>	<b>141.61</b>	<b>14.60</b>	<b>15.98</b>
		726.5 Average Customers					
	<b>\$/ERC</b>	<b>227.09</b>	<b>21.45</b>	<b>39.89</b>	<b>136.31</b>	<b>14.06</b>	<b>15.38</b>
		754.75 Average Meter Equivalent ERCs					

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LATE-FILED EXHIBIT NO.18 - PER CUSTOMER OPERATING COST ANALYSIS  
 WEDGEFIELD UTILITIES CORPORATION - 1997 - WASTEWATER

NARUC Acct No.	Account Name	Totals	Subacct. .1 & .2 Collection O&M	Subacct. .3 & .4 Pumping O&M	Subacct. .5 & .6 Treat/Disp O&M	Subacct. .7 Cust. Accts	Subacct. .8 A&G
701	Salaries & Wages	46,099	6,915	11,525	27,659		
704	Pensions & Benefits	9,205	920	1,565	3,867	2,853	
711	Sludge Removal	18,490		4,649	13,947		
715	Purchased Power	18,596	0	0	15,853		
718	Chemicals	15,853		14,550	24,249		
720	Materials & Supplies	48,499	9,700		14		699
731	Contract Serv. - Eng.	14					109
732	Contract Serv. - Acct.	699					
733	Contract Serv. - Legal.	109				307	
734	Contract Serv. - Mgmt.	307				1,176	1,176
735	Contract Serv. Other	2,352					
742	Equip. Rental	0		450	1,081		
750	Transp. Exp.	1,801	270				
756	Ins. - Vehicle	0					
757	Ins. - Gen. Liab.	0					4400
758	Ins. - W. Comp.	4,400				941	
759	Ins. - Other	941				6,236	6,235
770	Bad Debt Exp.	12,471		32,739	105,160	11,513	12,619
775	Misc.	179,836	17,805				
	<b>TOTALS</b>						
		237.56	23.52	43.25	138.92	15.21	16.67
	<b>\$/CUSTOMER</b>	757 Average Customers					
		231.15	22.89	42.08	135.17	14.80	16.22
	<b>\$/ERC</b>	778 Average Meter Equivalent ERCs					

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