

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

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Writer's Direct Dial No.
(904) 425-2313

September 4, 1997

Ms. Blanca S. Bayó
Director, Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Mid-County Services, Inc. -- Docket No. 971065-SU

Dear Ms. Bayó:

Enclosed for filing on behalf of Mid-County Services, Inc. are the following documents in connection with its application for a rate increase:

1. Original and 15 copies each of:
 - a) the application for general and interim rate increase, including as attachments
 - i) the affidavit required by Rule 25-30.436(f);
 - ii) a copy of the notice furnished to the chief executive officers of the governing bodies of the county and municipality within which the utility's service area is located, as required by Rule 25-22.0407(2);
 - b) a bound volume containing the financial and rate MFRs, including both permanent and interim rate schedules and the billing analysis required by Rule 25-30.437(4).
2. Two copies each of the following separately bound documents:
 - a) additional engineering information required by Rule 25-30.440; and

ACK
AFA
ACF
OVP
C
C
L
5

Check received with funds and forwarded to FRS for deposit. Please to forward a copy of check to FRS with proof of deposit.

DOCUMENT NUMBER DATE

08920 SEP-4 97

FRSC-RECORDS/REPORTING

98179.1

Maps to WAU

Ms. Blanca Bayó
Docket No. 971065-SU
September 4, 1997
Page 2

- b) the additional cost allocation schedules required by Rule 25-30.436(4) (h).
- 3. Four sets each of:
 - a) proposed interim tariff sheets; and
 - b) proposed permanent tariff sheets.
- 4. One copy of the map required by Rule 25-30.440(1).
- 5. A check in the amount of \$2,250 in payment of the applicable filing fee.

If you have any questions regarding this filing, please give me a call.

Very truly yours,



Richard D. Melson

RDM/mee
Enclosures

cc (w/o encl): Lila Jaber
Tim Vaccaro
Marshall Willis
Frank Garcia

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In Re: Application for a Rate) Docket No. 971065-SU
Increase in Pinellas County by)
Mid-County Services, Inc.) Filed: September 4, 1997
_____)

APPLICATION FOR GENERAL AND INTERIM RATE INCREASE

MID-COUNTY SERVICES, INC. (hereinafter "Utility"), by and through its undersigned attorneys, and pursuant to Chapters 120 and 367, Florida Statutes, files this application for increased wastewater rates in Pinellas County, Florida. The primary reason for the requested increase is that the Utility's operations are earning below a reasonable rate of return. In support thereof, Utility states:

GENERAL

1. The exact name of the Utility and its principal business address are as follows:

Mid-County Services, Inc.
2335 Sanders Road
Northbrook, IL 60062

2. The persons entitled to receive notices, orders and other pleadings in this proceeding are:

Richard D. Melson
Hopping Green Sams & Smith, P.A.
P.O. Box 6526
Tallahassee, FL 32314

with a copy to:

Frank P. Garcia
Utilities, Inc.
2335 Sanders Road
Northbrook, IL 60062

3. The following information is provided in accordance with Rule 25-30.436(1), Florida Administrative Code:

(a) Mid-County Services, Inc. is a Florida corporation, incorporated on August 19, 1968. One hundred percent (100%) of the Utility's stock is owned by Utilities, Inc., whose address is 2335 Sanders Road, Northbrook, Illinois 60062.

(b) The last Commission action considering rates for Mid-County Services, Inc. was Docket Number 921293-SU, Order No. PSC-93-1713A-FOF-SU.

(c) Mid-County's application is available for customer inspection during normal business hours at the following address:

Mid-County Services, Inc.
200 Weathersfield Avenue
Altamonte Springs, Florida 32714

RATE APPLICATION

4. The Utility is not receiving rates which are just, reasonable, and compensatory. The Utility's wastewater operations are earning below a reasonable rate of return. The requested increase is necessary to provide the Utility with the opportunity to earn a fair rate of return on its investment in

property used and useful in the public service. The request for rate relief is generated by increased operating expenditures.

5. By letter dated August 19, 1997, Chairman Johnson approved the Utility's request for a historical test year ended December 31, 1996 for both interim and permanent rate relief.

6. Wastewater service provided by Mid-County Services, Inc. meets or exceeds the requirements of Section 367.111, F.S.

7. Mid-County Services, Inc. is unaware of any deviation from the policies, procedures and guidelines prescribed by the Commission in its rules, or in the Company's last rate case, except as otherwise specifically noted herein.

8. Attached hereto and made a part hereof are Exhibits which provide the financial, rate and engineering information required under Chapter 25-30, F.A.C.

9. Permanent Rates. The Utility requests authority to permanently increase its rates to provide gross operating revenues of \$1,225,899 from wastewater service (an increase of \$312,306), based on the test year ended December 31, 1996.

10. Interim Rates. The Utility also requests authority to increase its rates on an interim basis to provide gross operating revenues of \$1,219,230 from wastewater service (an increase of \$305,637), based on the test year ending December 31, 1996. The Utility requests that end of period rate base be used for determination of interim rates.

11. The requested permanent rate increase will provide the Utility with an opportunity to earn an overall return of 9.37%, and a return on equity of 10.22%.

12. The Utility requests the case to be processed as a proposed agency action pursuant to Section 367.081(8), Florida Statutes.

13. A copy of the rate application (without exhibits) will be mailed to the Chairman of the Board of County Commissioners of Pinellas County, the Manager of the City of Clearwater, the Manager of the City of Dunedin, the Manager of the City of Oldsmar, and the Mayor of the City of Safety Harbor, as required by Rule 25-22.0406(2), F.A.C.

WHEREFORE, Mid-County Services, Inc. respectfully requests that the Commission:

(a) Find that the Commission has jurisdiction to grant the relief requested by this application.

(b) Process the rate case under the Commission's proposed agency action procedure.

(c) Within 60 days of this filing, issue an order authorizing the Utility to charge interim wastewater rates in accordance with its proposed interim tariffs, with the difference between interim rates and previously authorized rates to be subject to refund and collected pursuant to a corporate undertaking.

(d) Within 5 months of this filing, issue an order authorizing the utility to charge permanent water and wastewater

rates that will produce not less than \$1,225,899 gross operating revenues from wastewater service, based upon the projected number of customers and their projected use of these services in the test year ending March 31, 1994.

(e) Find that 9.37% is a fair rate of return for the Utility, including a 10.22% rate of return on equity.

(f) Grant such other relief as deemed necessary and appropriate in this case.

RESPECTFULLY SUBMITTED this 4th day of September, 1997.

HOPPING GREEN SAMS & SMITH, P.A.

By: Richard D. Melson
Richard D. Melson
Cheryl G. Stuart
P.O. Box 6526
Tallahassee, Florida 32301
(904) 222-7500

Attorneys for
Mid-County Services, Inc.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing (without exhibits) has been sent by hand delivery to the following this 4th day of September, 1997.

Lila Jaber
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Richard D. Melson
Attorney

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Application of Mid-County Services, Inc.)
for a Rate Increase in Pinellas County)

DOCKET NO. 971065-SU

AFFIDAVIT

STATE OF ILLINOIS

COUNTY OF COOK

BEFORE ME, the undersigned authority, duly authorized by law to administer oaths and to take acknowledgments, on this day personally appeared Carl J. Wenz, who, after being duly sworn on oath, deposes and says:

1. That the Affiant is the Vice President, Regulatory Matters of Mid-County Services, Inc.

2. That Mid-County Services, Inc. will comply with the notice and other requirements as provided by Rules 25-22.0407 and 25-22.0408, Florida Administrative Code.

FURTHER AFFIANT SAYETH NOT.

Carl J. Wenz
AFFIANT

SWORN TO AND SUBSCRIBED BEFORE ME on this 29th day of August, 1997.



Joyce Ann Twarog
NOTARY PUBLIC

My Commission Expires: 1-8-2001

HOPPING GREEN SAMS & SMITH

PROFESSIONAL ASSOCIATION

ATTORNEYS AND COUNSELORS

123 SOUTH CALHOUN STREET

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KAREN M. PETERSON
R. SCOTT RUTH
W. STEVE SYKES
T. KENT WETHERELL, II

OF COUNSEL
W. ROBERT FOKES

September 4, 1997

CERTIFIED, RETURN
RECEIPT REQUESTED

Honorable Robert Stewart
Chairman
Pinellas County Commission
315 Court Street
Clearwater, FL 34616

Mr. Michael Roberto
Manager
City of Clearwater
Post Office Box 4748
Clearwater, FL 33758

Mr. John Lawrence
Manager
City of Dunedin
Post Office Box 1348
Dunedin, FL 34697

Mr. Bruce T. Haddock
Manager
City of Oldsmar
100 State Street
Oldsmar, FL 34697

Honorable Patrick Slevin
Mayor
City of Safety Harbor
750 Main Street
Safety Harbor, FL 34695

Re: Application of Mid-County Services, Inc. for
a Rate Increase in Pinellas County

Gentlemen:


Enclosed for your information under Rule 25-22.0407(2), Florida Administrative Code, is a copy (without exhibits) of the Application for General and Interim Rate Increase in wastewater rates filed by Mid-County Services, Inc. with the Florida Public Service Commission.

When the minimum filing requirements (MFRs) that accompany the application are accepted by the Florida Public

September 4, 1997
Page 2

Service Commission, a copy can be obtained from the undersigned upon request.

Very truly yours,

A handwritten signature in dark ink, appearing to read "R.D. Melson". The signature is written in a cursive style with a large initial "R" and a distinct "D".

Richard D. Melson

RDM/cc
Enclosure

ORIGINAL
FILE COPY

NAME OF COMPANY: MID-COUNTY SERVICES, INC.

WASTEWATER TARIFF

GENERAL SERVICE

INTERIM RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Bi-Monthly
- RATES -
- | | | | |
|------------------------|-------------|----|----------|
| Base Facilities Charge | 5/8" x 3/4" | \$ | 38.45 |
| | 3/4" | | 57.68 |
| | 1" | | 96.12 |
| | 1-1/2" | | 192.24 |
| | 2" | | 307.59 |
| | 3" | | 615.18 |
| | 4" | | 961.22 |
| | 6" | | 1,922.45 |
- *Per 1,000 gallons of water used \$ 2.42
- *Water Furnished by the Pinellas County Water System
- MINIMUM CHARGE - Based Facility Charge per Meter Size
- TERMS OF PAYMENT- Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - For services rendered on or after _____
- TYPE OF FILING - 1997 Rate Case

Carl J. wenz
ISSUING OFFICER
Vice-President, Regulatory Matters

NAME OF COMPANY: MID-COUNTY SERVICES, INC.

WASTEWATER TARIFF

RESIDENTIAL SERVICE

INTERIM RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Bi-Monthly

RATES -

Base Facilities Charge	\$ 38.45
All Meters Sizes	
*Per 1,000 gallons of water used	\$ 2.02
Maximum	20,000 gallons

*Water Furnished by the Pinellas County Water System

MINIMUM CHARGE - Based Facility Charge

TERMS OF PAYMENT- Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - For services rendered on or after _____

TYPE OF FILING - 1997 Rate Case

Carl J. Wenz
ISSUING OFFICER
Vice-President, Regulatory Matters

NAME OF COMPANY: MID-COUNTY SERVICES, INC.

WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE

INTERIM RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For sewer service for all purposes in private residences.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Bi-Monthly

RATES - FLAT RATE
(Unmetered)
\$67.64

MINIMUM CHARGE- \$67.64

TERMS OF PAYMENT- Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - For services rendered on or after _____

TYPE OF FILING - 1997 Rate Case

Carl J. Wenz
ISSUING OFFICER
Vice-President, Regulatory Matters

NAME OF COMPANY: MID-COUNTY SERVICES, INC.

WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE

INTERIM RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all mastered-metered residential customers including, but not limited to Condominiums, Apartments, and Mobile Home Parks.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Bi-Monthly

RATES -

Base Facilities Charge	5/8" x 3/4"	\$	38.45
	3/4"		57.68
	1"		96.12
	1-1/2"		192.24
	2"		307.59
	3"		615.18
	4"		961.22
	6"		1,922.45

*Per 1,000 gallons of water used \$ 2.42

*Water Furnished by the Pinellas County Water System

MINIMUM CHARGE - Based Facility Charge per Meter Size

TERMS OF PAYMENT- Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

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TYPE OF FILING - 1997 Rate Case

Carl J. Wenz
ISSUING OFFICER
Vice-President, Regulatory Matters

NAME OF COMPANY: MID-COUNTY SERVICES, INC.

WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE

INTERIM RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all master-metered residential customers including but not limited to Condominiums, Apartments, and Mobile Home Parks.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATES - FLAT RATE
(Unmetered)
\$2129.93

MINIMUM CHARGE- \$2129.93

TERMS OF PAYMENT- Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - For services rendered on or after _____

TYPE OF FILING - 1997 Rate Case

Carl J. Wenz
ISSUING OFFICER
Vice-President, Regulatory Matters

NAME OF COMPANY: MID-COUNTY SERVICES, INC.

WASTEWATER TARIFF

GENERAL SERVICE

RATE SCHEDULE GS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all customers for which no other schedule applies.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Bi-Monthly

RATES -

Base Facilities Charge	5/8" x 3/4"	\$ 38.66
	3/4"	58.00
	1"	96.65
	1-1/2"	193.30
	2"	309.29
	3"	618.57
	4"	966.52
	6"	1,933.03

*Per 1,000 gallons of water used \$ 2.43

*Water Furnished by the Pinellas County Water System

MINIMUM CHARGE - Based Facility Charge per Meter Size

TERMS OF PAYMENT- Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

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NAME OF COMPANY: MID-COUNTY SERVICES, INC.

WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Bi-Monthly

RATES -

Base Facilities Charge	\$ 38.66
All Meters Sizes	
*Per 1,000 gallons of water used	\$ 2.03
Maximum	20,000 gallons

*Water Furnished by the Pinellas County Water System

MINIMUM CHARGE - Based Facility Charge

TERMS OF PAYMENT- Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

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TYPE OF FILING - 1997 Rate Case

Carl J. Wenz

ISSUING OFFICER
Vice-President, Regulatory Matters

NAME OF COMPANY: MID-COUNTY SERVICES, INC.
WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.
APPLICABILITY - For sewer service for all purposes in private residences.
LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
BILLING PERIOD - Bi-Monthly
RATES - FLAT RATE
(Unmetered)
\$68.01
MINIMUM CHARGE- \$68.01
TERMS OF PAYMENT- Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
EFFECTIVE DATE - For services rendered on or after _____
TYPE OF FILING - 1997 Rate Case

Carl J. Wenz
ISSUING OFFICER
Vice-President, Regulatory Matters

NAME OF COMPANY: MID-COUNTY SERVICES, INC.

WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all mastered-metered residential customers including, but not limited to Condominiums, Apartments, and Mobile Home Parks.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Bi-Monthly

RATES -

Base Facilities Charge	5/8" x 3/4"	\$	38.66
	3/4"		58.00
	1"		96.65
	1-1/2"		193.30
	2"		309.29
	3"		618.57
	4"		966.52
	6"		1,933.03

*Per 1,000 gallons of water used \$ 2.43

*Water Furnished by the Pinellas County Water System

MINIMUM CHARGE - Based Facility Charge per Meter Size

TERMS OF PAYMENT- Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - For services rendered on or after _____

TYPE OF FILING - 1997 Rate Case

Carl J. Wenz
ISSUING OFFICER
Vice-President, Regulatory Matters

NAME OF COMPANY: MID-COUNTY SERVICES, INC.

WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE

RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all master-metered residential customers including but not limited to Condominiums, Apartments, and Mobile Home Parks.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATES - FLAT RATE
(Unmetered)
\$2141.57

MINIMUM CHARGE- \$2141.57

TERMS OF PAYMENT- Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - For services rendered on or after _____

TYPE OF FILING - 1997 Rate Case

Carl J. Wenz

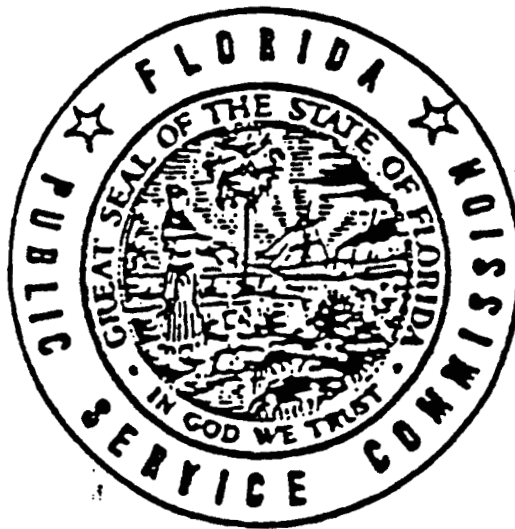
ISSUING OFFICER
Vice-President, Regulatory Matters

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

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS

OF

Mid-County Services, Inc.
Exact Legal Name of Utility



FOR THE

TEST YEAR ENDED 12/31/96, 19 96

FLORIDA PUBLIC SERVICE COMMISSION
CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

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SCHEDPAGEDESCRIPTION OF SCHEDULEENGINEERING SCHEDULES (Continued)

F-5	80	Used and Useful Calculations - Water Treatment Plant
F-6	81	Used and Useful Calculations - Wastewater Treatment Plant
F-7	82	Used and Useful Calculations - Distribution and Collection Systems
F-8	83	Margin Reserve Calculations
F-9	84	Equivalent Residential Connections - Water
F-10	85	Equivalent Residential Connections - Wastewater

Mid-County Services, Inc.

**Interim Schedules
Docket No. 971065-SU
For the Test Year Ended December 31, 1996**

Schedule	Page	Title
A-2	I-1	Schedule of Sewer Rate Base
A-3	I-2	Adjustments to Rate Base
B-2	I-3	Schedule of Net Operating Income
B-3	I-4	Adjustments to Operating Income
B-6	I-5	Operation & Maintenance Expense
B-15	I-6	Taxes Other Than Income
C-1	I-7	Total Income Tax Provisions
C-2	I-8	State Federal Income Tax Calculation
C-3	I-9	Schedule of Interest
D-1	I-10	Requested Cost of Capital
D-2	I-11	Rec. of Capital Structure to Rate Base
E-1	I-12	Rate Schedule
E-2	I-13	Schedule at Present and Proposed Rates

Schedule of Water Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical Projected

Schedule: A-1
 Page 1 of 1
 Preparer: FPG

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 12/31/96	(3) Utility Adjustments	(4) Adjusted Utility Balance 12/31/96	(5) Year End 12/31/96	(6) Test Year Average 12/31/96
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Mid-County Services, Inc. is a "sewer only" system, consequently this schedule is non-applicable.

Schedule of Sewer Plant in Service, by Primary Account

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical

Schedule: A-2
 Page 1 of 1
 Preparer: FPG

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) Average Balance Per Books YE 12/31/96	(3) Utility Adjustments	(4) Adjusted Average Balance YE 12/31/96	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,880,925	(131,742)	3,749,183	A-6
2	Utility Land & Land Rights	18,403	0	18,403	A-6
3	Less: Non-Used & Useful Plant	0	0	0	A-7
4	Construction Work in Progress	0	148,330	148,330	A-6
5	Less: Accumulated Depreciation	(1,004,622)	10,754	(993,868)	A-10
6	Less: CIAC	(2,174,889)	0	(2,174,889)	A-12
7	Accumulated Amortization of CIAC	777,284	2,696	779,980	A-14
8	Water Service Corporation	0	58,787	58,787	A-6
9	Working Capital Allowance	103,144	(2,048)	101,096	A-17
10	Total Rate Base	<u>1,600,246</u>	<u>86,777</u>	<u>1,687,022</u>	

Adjustments to Rate Base per Books

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim [] Final [X]
 Historical [X]

Schedule: A-3
 Page 1 of 1
 Preparer: FPG

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
1	<u>Plant in Service Adjustment</u>		
2	Adjust plant in service for previous rate case commission adjustment.	<u>0</u>	<u>(131,742)</u>
3	<u>Work in Progress</u>		
4	To adjust for projects currently in process.	<u>0</u>	<u>148,330</u>
5	<u>Accumulated Depreciation Adjustment</u>		
6	Adjust accumulated depreciation for previous rate case commission adjustment and pro forma plant adjustment.	<u>0</u>	<u>10,754</u>
7	<u>Accumulated Amortization of CIAC</u>		
8	To adjust accumulated amortization of CIAC for previous rate case adjustment.	<u>0</u>	<u>2,696</u>
9	<u>Water Service Corporation</u>		
10	To adjust for the average balance of WSC .	<u>0</u>	<u>58,787</u>
11	<u>Working Capital Allowance</u>		
12	To adjust working capital for the change in O & M expenses.	<u>0</u>	<u>(2,048)</u>
13	Total Adjustments	<u>0</u>	<u>86,777</u>

0007

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

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Test Year Ended: 12/31/96

Schedule: A-4
Page 1 of 1
Preparer: FPG

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	
		Sewer	
1	6/30/92 Balance	2,132,318	
2	6/30/92-12/31/92 Additions	1,016,354	
3	1992 Retirements	0	
4	1992 Adjustments	0	
5	12/31/92 Balance	3,148,672	
6	1993 Additions	395,663	
7	1993 Retirements	0	
8	1993 Adjustments	0	
9	12/31/93 Balance	3,544,335	
10	1994 Additions	276,742	
11	1994 Retirements	(36,604)	
12	1994 Adjustments	(131,742)	
13	12/31/94 Balance	3,652,731	
14	1995 Additions	91,821	
15	1995 Retirements	(14,296)	
16	1995 Adjustments	0	
17	12/31/95 Balance	3,730,256	
18	1996 Additions	80,593	
19	1996 Retirements	(5,935)	
20	1996 Adjustments	0	
21	12/31/96 Balance	3,804,914	

Note: The 1994 adjustment on line 12 is to reduce in plant in service from the last rate case.

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

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

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96
Historical [X]

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.

Schedule: A-5
Page 1 of 1
Preparer: FPG
Recap Schedules: A-1,A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/95	(3) Test Year 12/31/96	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
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Mid-County Services, Inc. is a "sewer only" system consequently this schedule is non-applicable.

0009

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

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96
Interim [] Final [X]

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.

Schedule: A-6
Page 1 of 4
Preparer: FPG
Recap Schedules: A-2,A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/95	(3) Test Year 12/31/96	(4) Average	(5) Previous Rate Case Adjustment	(6) Adjusted Balance	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	4,214	4,214	4,214	(51)	4,163	0%	0
3	352.1 Franchises	0	0	0			0%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0			0%	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	18,403	18,403	18,403			0%	0
7	354.2 Structures & Improvements	60,182	64,037	62,110	(2,868)	59,241	0%	0
8	360.2 Collection Sewers - Force	1,264,391	1,267,863	1,266,127	(15,360)	1,250,767	0%	0
9	361.2 Collection Sewers - Gravity	32,067	33,239	32,653	(396)	32,257	0%	0
10	362.2 Special Collecting Structures	0	0	0			0%	0
11	363.2 Services to Customers	50,057	54,614	52,336	(635)	51,701	0%	0
12	364.2 Flow Measuring Devices	0	0	0			0%	0
13	365.2 Flow Measuring Installations	0	0	0			0%	0
14	389.2 Other Plant & Misc. Equipment	8,031	8,651	8,341	(101)	8,240	0%	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0			0%	0
17	354.3 Structures & Improvements	0	0	0			0%	0
18	370.3 Receiving Wells	0	0	0			0%	0
19	371.3 Pumping Equipment	0	0	0			0%	0
20	389.3 Other Plant & Misc. Equipment	0	0	0			0%	0
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0			0%	0
23	354.4 Structures & Improvements	0	0	0			0%	0
24	380.4 Treatment & Disposal Equipment	2,315,855	2,344,129	2,329,992	(99,977)	2,230,015	0%	0
25	381.4 Plant Sewers	0	0	0			0%	0
26	382.4 Outfall Sewer Lines	0	0	0			0%	0
27	389.4 Other Plant & Misc. Equipment	31,447	31,447	31,447	(381)	31,066	0%	0
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0			0%	0
30	354.5 Structures & Improvements	0	0	0			0%	0
31	390.5 Office Furniture & Equipment	707	707	707	(9)	698	0%	0
32	391.5 Transportation Equipment	58,689	86,318	72,504	(11,715)	60,789	0%	0
33	392.5 Stores Equipment	0	0	0			0%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0			0%	0
35	394.5 Laboratory Equipment	4,499	4,499	4,499	(55)	4,444	0%	0
36	395.5 Power Operated Equipment	0	0	0		0	0%	0
37	396.5 Communication Equipment	0	553	277	(3)	273	0%	0
38	397.5 Computer Allocated	13,457	17,983	15,720	(191)	15,529	0%	0
39	398.5 Other Tangible Plant	0	0	0			0%	0
40	TOTAL	\$ 3,861,999	\$ 3,936,657	\$ 3,899,328	(131,742)	\$ 3,749,183		0
	Less: Land & Land Rights	(18,403)	(18,403)	(18,403)				
	Total Plant in Service less Land & Land Rights	\$ 3,843,596	\$ 3,918,254	\$ 3,880,925	(131,742)	\$ 3,749,183		

Note: Column 5 details the adjustments to plant in service approved in the last rate case for Mid-County. The 1995 and 1996 balances of Plant in Service on A-4 reflect this previous rate case adjustment.

Schedule of Construction Work in Progress, By Primary Account

Florida Public Service Commission

Schedule: A-6

Page 2 of 4

Preparer: FPG

Recap Schedules: A-2,A-4

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim Final

Line No.	Account Name	CWIP
1	INTANGIBLE PLANT	
2	351.1 Organization	
3	352.1 Franchises	
4	389.1 Other Plant & Misc. Equipment	
5	COLLECTION PLANT	
6	353.2 Land & Land Rights	
7	354.2 Structures & Improvements	
8	360.2 Collection Sewers - Force	122,188
9	361.2 Collection Sewers - Gravity	
10	362.2 Special Collecting Structures	
11	363.2 Services to Customers	
12	364.2 Flow Measuring Devices	
13	365.2 Flow Measuring Installations	
14	389.2 Other Plant & Misc. Equipment	
15	SYSTEM PUMPING PLANT	
16	353.3 Land & Land Rights	
17	354.3 Structures & Improvements	
18	370.3 Receiving Wells	
19	371.3 Pumping Equipment	
20	389.3 Other Plant & Misc. Equipment	
21	TREATMENT AND DISPOSAL PLANT	
22	353.4 Land & Land Rights	
23	354.4 Structures & Improvements	
24	380.4 Treatment & Disposal Equipment	26,142
25	381.4 Plant Sewers	
26	382.4 Outfall Sewer Lines	
27	389.4 Other Plant & Misc. Equipment	
28	GENERAL PLANT	
29	353.5 Land & Land Rights	
30	354.5 Structures & Improvements	
31	390.5 Office Furniture & Equipment	
32	391.5 Transportation Equipment	
33	392.5 Stores Equipment	
34	393.5 Tools, Shop & Garage Equipment	
35	394.5 Laboratory Equipment	
36	395.5 Power Operated Equipment	
37	396.5 Communication Equipment	
38	397.5 Computer Allocated	
39	398.5 Other Tangible Plant	
40	TOTAL	\$ <u>148,330</u>

0010A

Schedule of Construction Work in Progress

Florida Public Service Commission
 Schedule: A-6
 Page 3 of 4
 Preparer: FPG

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim [] Final [X]

Line No.	Account Name	Cost
1	Collection Sewers -Force	10,000
2	Collection Sewers -Force	107,891
3	Collection Sewers -Force	88,000
4	Treatment & Disposal Equipment	24,000
5	Treatment & Disposal Equipment	21,904
6	Collection Sewers -Force	9,900
7	Collection Sewers -Force	12,584
8	Collection Sewers -Force	16,000
9	Treatment & Disposal Equipment	6,380
	Total	296,659
	Adjusted Average Balance	148,330

Description of Projects in Progress:

- 1 Replaced Frontier Village Force Main.
- 2 Relocate sanitary sewer lines along Curlew Road east of US -19.
- 3 Relocate sanitary sewer lines along Belcher Road.
- 4 Remove sand and grit from the WWTP tankage.
- 5 Replace existing office with pre-fabricated unit and overlay entrance road to plant through Doral Mobile Home Park.
- 6 Clean and televise portion of sewer lines impacted by telephone cable installation.
- 7 Replace broken sewer main in the 580 Mobile Home Park.
- 8 Replace broken sewer main serving Republic bank.
- 9 Replace volute, check valves and add emergency pump around to Spanish Pines L/S.

0010B

Schedule of Water Service Corporation

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96
Interim Final

Florida Public Service Commission
Schedule: A-6
Page 4 of 4
Preparer: FPG

	<u>1995</u>	<u>1996</u>
Balance per WSC Rate Base Allocation	<u>34,208</u>	<u>83,365</u>
Average Balance for 1995 and 1996		<u>58,787</u>

0010C

Non-Used and Useful Plant - Summary
Beginning and End of Year Average

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

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

Schedule: A-7
Page 1 of 1
Preparer: FPG

Line No.	(1) Description	(2) Average Balance		(3) Utility	(4) Adjusted		
		TYE	12/31/96	Adjustments	TYE	12/31/96	
SEWER							
1	Plant in Service	\$0		\$0		\$0	
2	Land	0		0		0	
3	Accumulated Depreciation	0		0		0	
4	Other (Explain)						
5	Total	----- \$0		----- \$0		----- \$0	
		=====		=====		=====	

Non-Used and Useful plant is a function of margin reserve, plant additions customer growth and gallons treated and gallons sold. The collection system and wastewater force mains are both 100% useful. Schedules F-6 and F-8 support this used and useful percentage.

Supporting Schedules: A-5,A-6,A-9,A-10
Recap Schedules: A-1,A-2

0011

Schedule of Sewer Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: A-8
Page 1 of 1
Preparer: FPG

Explanation: Provide the annual balance of 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
		Sewer
1	6/30/92 Balance	(597,630)
2	6/30/92-12/31/92 Depreciation	(32,950)
3	1992 Retirements	32,104
4	1992 Adjustments	514,444
5	12/31/92 Balance	(84,032)
6	1993 Depreciation	(20,130)
7	1993 Retirements	7,512
8	1993 Adjustments	
9	12/31/93 Balance	(96,650)
10	1994 Depreciation	(77,036)
11	1994 Retirements	14,474
12	1994 Adjustments	(648,199)
13	12/31/94 Balance	(807,411)
14	1995 Depreciation	(104,255)
15	1995 Retirements	619
16	1995 Adjustments	(20,741)
17	12/31/95 Balance	(931,788)
18	1996 Depreciation	(103,290)
19	1996 Retirements	5,935
20	1996 Adjustments	(17,174)
21	12/31/96 Balance	(1,046,317)
22	Pro Forma Adjustment	(4,817)
	Total	(1,051,134)

Note: The Pro Forma adjustment to accumulated depreciation is due to plant in progress.

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

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

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96
Historical [X]

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.

Schedule: A-9
Page 1 of 1
Preparer: FPG
Recap Schedules: A-1,A-8

Line No.	(1) Account No. and Name	(2) Prior Year	(3) Test Year	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
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Mid-County Services, Inc. is a "sewer only" system, consequently this schedule is non-applicable.

0013

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

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96
Historical [X]

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.

Schedule: A-10
Page 1 of 2
Preparer: FPG

Recap Schedules: A-2,A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/95	(3) Test Year 12/31/96	(4) Average	(5) Previous Rate Case Adjustment	(6) Pro Forma Adjustment	(7) Average Balance
1	INTANGIBLE PLANT						
2	351.1 Organization	1,006	1,111	1,059	(1)	0	1,057
3	352.1 Franchises	0	0	0		0	
4	389.1 Other Plant & Misc. Equipment	0	0	0		0	
5	COLLECTION PLANT						
6	354.2 Structures & Improvements	9,906	12,242	11,074	(181)	0	10,893
7	360.2 Collection Sewers - Force	297,616	327,417	312,517	(445)	4,069	316,140
8	361.2 Collection Sewers - Gravity	4,713	5,781	5,247	(11)	0	5,236
9	362.2 Special Collecting Structures	0	0	0		0	
10	363.2 Services to Customers	10,134	11,450	10,792	(18)	0	10,774
11	364.2 Flow Measuring Devices		0	0		0	
12	365.2 Flow Measuring Installations	0	0	0		0	
13	389.2 Other Plant & Misc. Equipment	2,153	2,694	2,424	(3)	0	2,421
14	SYSTEM PUMPING PLANT						
15	354.3 Structures & Improvements	0	0	0		0	
16	370.3 Receiving Wells	0	0	0		0	
17	371.3 Pumping Equipment	0	0	0		0	
18	389.3 Other Plant & Misc. Equipment	0	0	0		0	
19	TREATMENT AND DISPOSAL PLANT						
20	354.4 Structures & Improvements	0	0	0		0	
21	380.4 Treatment & Disposal Equipment	555,935	616,443	586,189	(6,783)	748	580,154
22	381.4 Plant Sewers	0	0	0		0	
23	382.4 Outfall Sewer Lines	0	0	0		0	
24	389.4 Other Plant & Misc. Equipment	7,622	8,521	8,072	(11)	0	8,060
25	GENERAL PLANT						
26	354.5 Structures & Improvements	0	0	0		0	
27	390.5 Office Furniture & Equipment	198	245	222	(0)	0	221
28	391.5 Transportation Equipment	48,801	62,483	55,642	(8,109)	0	47,533
29	392.5 Stores Equipment	0	0	0		0	
30	393.5 Tools, Shop & Garage Equipment	0	0	0		0	
31	394.5 Laboratory Equipment	1,262	1,562	1,412	(2)	0	1,410
32	395.5 Power Operated Equipment	0	0	0		0	
33	396.5 Communication Equipment	0	55	28	(0)	0	27
34	397.5 Computer Allocated	8,674	12,543	10,609	(6)	0	10,603
35	398.5 Other Tangible Plant	(661)	(661)	(661)		0	(661)
36	Subtotal	\$ 947,359	\$ 1,061,886	\$ 1,004,622	(15,571)	\$ 4,817	993,868
	Total	947,359	1,061,886	1,004,622	(15,571)	4,817	993,868

Note: The 1995 and 1996 balances of accumulated depreciation on A-8 reflect the adjustments shown above in columns five and six.

Beginning and End of Year Average

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]

Schedule: A-10
 Page 2 of 2
 Preparer: FPG

Recap Schedules: A-2,A-8

Line No.	(1) Account Name	(2)	(3)	(4)	(5)
		Previous Rate Case Adjustment <u>Accum Depr.</u>	Previous Rate Case Adjustment <u>Plant in Service</u>	Pro Forma Adjustment <u>CWP</u>	Pro Forma Adjustment <u>Accum Depr.</u>
1	380.4 Treatment & Disposal Equipment	5,964	(71,711)		
	Total adjustment to remove acquisition costs	5,964	(71,711)		
2	351.1 Organization	3	(39)		
	354.2 Structures & Improvements	43	(577)		
	360.2 Collection Sewers - Force	882	(11,762)	122,188	4,069
	361.2 Collection Sewers - Gravity	23	(303)		
	363.2 Services to Customers	36	(486)		
	388.2 Other Plant & Misc. Equipment	6	(77)		
	380.4 Treatment & Disposal Equipment	1,623	(21,645)	26,142	748
	389.4 Other Plant & Misc. Equipment	22	(292)		
	390.5 Office Furniture & Equipment	0	(7)		
	391.5 Transportation Equipment	51	(674)		
	394.5 Laboratory Equipment	3	(42)		
	396.5 Communication Equipment	0	(3)		
	397.5 Computer Allocated	11	(146)		
	Plant in Service	2,704	(36,053)		
	354.2 Structures & Improvements	159	(2,115)		
	Total Adjustment to remove capitalized expenses	2,863	(38,168)		
3	351.1 Organization	1	(12)		
	354.2 Structures & Improvements	18	(176)		
	360.2 Collection Sewers - Force	360	(3,598)		
	361.2 Collection Sewers - Gravity	9	(93)		
	363.2 Services to Customers	15	(149)		
	389.2 Other Plant & Misc. Equipment	2	(24)		
	380.4 Treatment & Disposal Equipment	662	(6,621)		
	389.4 Other Plant & Misc. Equipment	9	(89)		
	390.5 Office Furniture & Equipment	0	(2)		
	391.5 Transportation Equipment	21	(206)		
	394.5 Laboratory Equipment	1	(13)		
	396.5 Communication Equipment	0	(1)		
	397.5 Computer Allocated	4	(45)		
	Total adjustment to remove prior owner costs	1,103	(11,028)		
4	391.5 Transportation Equipment	8,084	(10,935)		
	Total adjustment to remove cost of third truck	8,084	(10,835)		
5	351.1 Organization	(3)			
	354.2 Structures & Improvements	(39)			
	360.2 Collection Sewers - Force	(797)			
	361.2 Collection Sewers - Gravity	(21)			
	363.2 Services to Customers	(33)			
	389.2 Other Plant & Misc. Equipment	(5)			
	380.4 Treatment & Disposal Equipment	(1,467)			
	389.4 Other Plant & Misc. Equipment	(20)			
	390.5 Office Furniture & Equipment	(0)			
	391.5 Transportation Equipment	(46)			
	394.5 Laboratory Equipment	(3)			
	396.5 Communication Equipment	(0)			
	397.5 Computer Allocated	(10)			
	Total adjustment to reflect guideline rates	(2,443)			
Total Adjustments		<u>15,571</u>	<u>(131,742)</u>	<u>148,330</u>	<u>4,817</u>

Schedule of Contributions In Aid of Construction
 Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96

Schedule: A-11
 Page 1 of 1
 Preparer: FPG

Explanation: Provide the annual balance of contributions 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
		Sewer
1	6/30/92 Balance	(1,719,860)
2	6/30/92-12/31/92 Additions	(5,611)
3	1992 Retirements	0
4	1992 Adjustments	0
5	12/31/92 Balance	(1,725,471)
6	1993 Additions	(24,116)
7	1993 Retirements	0
8	1993 Adjustments	0
9	12/31/93 Balance	(1,749,587)
10	1994 Additions	(258,320)
11	1994 Retirements	0
13	12/31/94 Balance	(2,007,907)
14	1995 Additions	(102,365)
15	1995 Retirements	0
16	1995 Adjustments	0
17	12/31/95 Balance	(2,110,272)
18	1996 Additions	(129,231)
19	1996 Retirements	0
20	1996 Adjustments	0
21	12/31/96 Balance	(2,239,503)

Supporting Schedules: A-12
 Recap Schedules: A-19

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

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]

Schedule: A-12
 Page 1 of 1
 Preparer: FPG

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.	(1) Description	(2) CIAC Established in Order 10776	(3) Prior Year 12/31/95	(4) Test Year 12/31/96	(5) Average
	SEWER				
1	Plant Capacity Fees	N/A	940,390	1,005,005	972,698
2	Line/Main Extension Fees	N/A	940,390	1,005,005	972,698
3	Contributed Lines	N/A	0	0	0
4	Other Contributed Plant	N/A	229,494	229,494	229,494
5	Total	<u>1,098,029</u>	<u>2,110,274</u>	<u>2,239,504</u>	<u>2,174,889</u>

Recap Schedules: A-1, A-2, A-11

0016

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

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: A-13
Page 1 of 1
Preparer: FPG

Explanation: Provide the annual balance of accumulated amortization of CIAC, 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
		Sewer
1	6/30/92 Balance	\$535,942
2	6/30/92-12/31/92 Additions	21,498
3	1992 Adjustments	0
4	12/31/92 Balance	557,440
5	1993 Additions	87,738
6	1993 Adjustments	0
7	12/31/93 Balance	\$645,178
8	1994 Additions	46,969
9	1994 Adjustments	2,696
10	12/31/94 Balance	\$694,843
11	1995 Additions	55,582
12	1995 Adjustments	0
13	12/31/95 Balance	\$750,425
14	1996 Additions	59,110
15	12/31/96 Balance	\$809,535

Note: Accumulated Amortization was recorded in the CIAC accounts, but was not segregated into its own account until 1994. The accounts are now divided, and will remain that way in the future.

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: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]

Schedule: A-14
 Page 1 of 2
 Preparer: FPG

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.	(1) Description	(2) Accum Amort. of CIAC from Order 10776	(2) Prior Year 12/31/95	(3) Test Year 12/31/96	(4) Average
SEWER					
1	Plant Capacity Fees	N/A	333,206	362,079	347,643
2	Line/Main Extension Fees	N/A	333,206	362,079	347,643
3	Contributed Lines	N/A	0	0	0
4	Other Contributed Plant	N/A	81,316	82,681	81,999
5	Subtotal		747,729	806,839	777,284
6	Adjustment from previous rate case		2,696	2,696	2,696
	Total		109,396	750,425	809,535

Recap Schedules: A-1, A-2, A-13

0018

Schedule of Accumulated Amortization of CIAC- Previous Rate Case Adjustment
Beginning and End of Year Average - Water and Sewer

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96
Historical [X]

Schedule: A-14
Page 2 of 2
Preparer: FPG

	(1)	(2)
<u>Line No.</u>	<u>Description</u>	<u>Adjustment</u>
1	Adjustment to reflect guidelines depr. rates	2,696
	Total Adjustment to Accum. Amortization of CIAC	<u>2,696</u>

0018A

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96

Schedule: A-15
 Page 1 of 1
 Preparer: FPG

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>
1	1996	10.03%	0.835658	$((1+.0864)^{(1/12)}-1)*100$

Note: The current rate was established pursuant to Order No. PSC-95-0982-FOF-WS. We are not seeking a revision to the current AFUDC rate in the current proceeding.

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

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: A-16
Page 1 of 1
Preparer: FPG

Explanation: Provide the annual balance of Advances For 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. Also provide a brief description of the applicant's policy regarding advances.

Utilities, Inc. was not provided with this information for the periods prior to our ownership of Mid-County Services, Inc. At the time of acquisition, there were no outstanding balances for Advances for Construction. There have been no additions to Advances for Construction since Utilities, Inc. purchased Mid-County Services, Inc., nor are any budgeted for one year subsequent to the test year.

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

0020

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96

Schedule: A-17
 Page 1 of 1
 Preparer: FPG
 Recap Schedule: A-1, A-2

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 12/31/96	(3) Utility Adjustments	(4) Adjusted TYE 12/31/96
1	Total O & M Expense	825,155	(16,385)	808,770
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>103,144</u>	<u>(2,048)</u>	<u>101,096</u>

0021

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Test Year Ended: 12/31/96

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

Schedule: A-18
 Page 1 of 1
 Preparer: FPG

Line No.	(1) ASSETS	Per Books @ 12/31/96	Per Books @ 12/31/95
1	Utility Plant in Service	3,936,657	3,861,999
2	Construction Work in Progress	140,490	3,912
3	Other Utility Plant Adjustments	0	0
4	GROSS UTILITY PLANT	4,077,147	3,865,911
5	Less: Accumulated Depreciation	(1,061,886)	(947,359)
6	NET UTILITY PLANT	3,015,261	2,918,552
7	Cash	(49)	0
8	Accounts Rec'b - Customer	(1,595)	0
14	TOTAL CURRENT ASSETS	(1,644)	0
18	Deferred Rate Case Expense	61,206	95,813
19	Other Miscellaneous Deferred Debits	1,018	5,339
21	TOTAL DEFERRED DEBITS	62,224	101,152
22	TOTAL ASSETS	3,075,841	3,019,704

0022

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96

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

Schedule: A-19
 Page 1 of 1
 Preparer: FPG

Line No.	(1)	(2) Per Books @ 12/31/96	(3) Per Books @ 12/31/95
	EQUITY CAPITAL & LIABILITIES		
1	Common Stock Issued	832,318	832,318
2	Preferred Stock Issued	0	0
3	Additional Paid in Capital	1,363,850	1,355,136
	Retained Earnings	(710,361)	(595,853)
4	Other Equity Capital	0	
6	TOTAL EQUITY CAPITAL	1,485,807	1,591,601
15	Accounts Payable	385,072	294,630
19	Accrued Taxes	21,896	21,896
21	TOTAL CURRENT & ACCRUED LIABILITIES	406,968	316,526
	Advances For Construction	(296,605)	(311,763)
	TOTAL DEFERRED CREDITS & OPER. RESERVES	(296,605)	(311,763)
	Contributions in Aid of Construction	2,239,504	2,110,274
	Less: Accum. Amortization of CIAC	(806,839)	(747,729)
	Accumulated Deferred Income Taxes	47,006	60,795
22	TOTAL EQUITY CAPITAL & LIABILITIES	3,075,841	3,019,704

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim [] Final [X]
 Historical [X]

Schedule: B-1
 Page 1 of 1
 Preparer: FPG

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 12/31/96	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year 12/31/96	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedule(s)
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Mid-County Services, Inc. is a "sewer only" system, consequently this schedule is non-applicable.

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim [] Final [X]
 Historical [X]

Schedule: B-2
 Page 1 of 1
 Preparer: FPG

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 Schedule(s)
1	OPERATING REVENUES	883,000	30,593	913,593	312,306	1,225,899	B-3 & B-4
2	Operation & Maintenance	825,155	(16,385)	808,770	0	808,770	B-6
3	Depreciation	122,236	4,817	127,053	0	127,053	B-3 & B-14
4	CIAC Amortization	(59,110)	(1,581)	(60,691)	0	(60,691)	B-3
5	Taxes Other Than Income	92,989	1,934	94,923	14,054	108,977	B-3 & B-15
6	Provision for Income Taxes	(64,608)	44,282	(20,326)	104,020	83,694	B-3 & C-1
9	OPERATING EXPENSES	916,662	33,067	949,729	118,074	1,067,803	
10	NET OPERATING INCOME	(33,662)	(2,474)	(36,136)	194,232	158,096	
11	RATE BASE	1,600,246		1,687,022		1,687,022	
12	RATE OF RETURN	(2.10%)		(2.14%)		9.37%	

0025

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim [] Final [X]
 Historical [X]

Schedule: B-3
 Page 1 of 1
 Preparer: FPG

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	Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and present revenue.	30,593	0
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	30,593	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.	0	312,306
4	Miscellaneous Revenue is adjusted to reflect a representative level of revenues.	0	0
5	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	312,306
6	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.	(3,419)	0
7	Salary Expense is adjusted for the difference between year end expense and present salaries.	(6,210)	0
8	Maintenance testing is adjusted for misc. differences in the frequency of tests.	(2,910)	0
9	Pension and other Benefits are adjusted to reflect salary adjustments.	(3,846)	0
10	Total Operations and Maintenance Adjustments (Schedule B-1)	(16,385)	0
11	Depreciation is adjusted to reflect work in progress.	4,817	0
12	Amortization of CIAC is adjusted to reflect the commission adjustment from the last rate case.	(1,581)	0
13	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment.	1,934	14,054
14	Income Taxes have been adjusted to reflect operating revenue and expense adjustments.	44,282	104,020
15	Total Operating Expense Adjustments	33,067	118,074
16	Total Adjustments to Net Operating Income	(2,474)	194,232

Test Year Operating Revenues

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim [] Final [X]
 Historical [X]

Explanation: Complete the following revenue schedule for the historical test year or 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.

Florida Public Service Commission

Schedule: B-4
 Page 1 of 3
 Preparer: FPG

Recap Schedules: B-1, B-2

Line No.	WATER SALES		(1) Per Books Water	SEWER SALES		(2) Per Books Sewer
	Account No. and Description			Account No. and Description		
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	\$221,395
2	461	Metered - Residential	\$0	521.2	Flat Rate - Commercial	68,972
3	461	Metered - Commercial (Combined w/ Res)		521.3	Flat Rate - Industrial	
4	461	Metered - Industrial		521.4	Flat Rate - Public Authorities	
5	461	Metered - Public Authorities		521.5	Flat Rate - Multi-Family	83,159
6	462	Metered - Multi-Family		521.6	Flat Rate - Other	17,491
7	462	Public Fire Protection		522.1	Measured - Residential	148,983
8	462	Private Fire Protection		522.2	Measured - Commercial	107,908
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	233,854
12	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13				524	Revenues from Other Systems	
14		TOTAL WATER SALES	0	525	Interdepartmental Sales	
15						
16		OTHER WATER REVENUES			TOTAL SEWER SALES	881,762
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	0	536	Uncollectible Accounts	(146)
24					Misc. Service Revenues	1,384
25		TOTAL WATER OPERATING REVENUES	\$0		TOTAL OTHER SEWER REVENUES	1,238
26						
27					TOTAL SEWER OPERATING REVENUES	\$883,000

Test Year Operating Revenues

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim [] Final [X]
 Historical [X]

Explanation: Complete the following revenue schedule for the historical test year or 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.

Florida Public Service Commission

Schedule: B-4
 Page 2 of 3
 Preparer: FPG

Recap Schedules: B-1, B-2

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	\$229,277
2	461	Metered - Residential	521.2	Flat Rate - Commercial	71,434
3	461	Metered - Commercial	521.3	Flat Rate - Industrial	
4	461	Metered - Industrial	521.4	Flat Rate - Public Authorities	
5	461	Metered - Public Authorities	521.5	Flat Rate - Multi-Family	86,126
6	462	Metered - Multi-Family	521.6	Flat Rate - Other	17,955
7	462	Public Fire Protection	522.1	Measured - Residential	154,085
8	462	Private Fire Protection	522.2	Measured - Commercial	111,607
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	241,871
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	912,355
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	Uncollectible Accounts	(146)
23		TOTAL OTHER WATER REVENUES	536	Misc. Service Revenues	1,384
24					
25		TOTAL WATER OPERATING REVENUES		TOTAL OTHER SEWER REVENUES	1,238
26					
27				TOTAL SEWER OPERATING REVENUES	\$913,593

0027A

Test Year Operating Revenues

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: December 31, 1996
 Interim [] Final [x]
 Historic [x] or Projected []

Explanation: Complete the following revenue schedule for the historical test year or 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.

Schedule: B-4
 Page 3 of 3
 Docket No.:
 Preparer: FPG
 Recap Schedules: B-1, B-2

Line No.	WATER SALES		SEWER SALES		
	Account No. and Description	(1) Pro Forma Proposed Water	Account No. and Description	(2) Pro Forma Proposed Sewer	
1	460	Unmetered Water Revenue	521.1	Flat Rate - Residential	307,778
2	461	Metered - Residential	521.2	Flat Rate - Commercial	95,878
3	461	Metered - Commercial	521.3	Flat Rate - Industrial	
4	461	Metered - Industrial	521.4	Flat Rate - Public Authorities	
5	461	Metered - Public Authorities	521.5	Flat Rate - Multi-Family	115,595
6	462	Metered - Multi-Family	521.6	Flat Rate - Other	24,101
7	462	Public Fire Protection	522.1	Measured - Residential	206,841
8	462	Private Fire Protection	522.2	Measured - Commercial	149,821
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	324,683
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	1,224,698
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	Uncollectible Accounts	(183)
23		TOTAL OTHER WATER REVENUES	536	Misc. Service Revenues	1,384
24					
25		TOTAL WATER OPERATING REVENUES		TOTAL OTHER SEWER REVENUES	1,201
26					
27				TOTAL SEWER OPERATING REVENUES	\$1,225,899

0027B

Detail of Opera

Company: Mid-Docket No. : 9
 Schedule Year Interim [] Final [X]
 Historical [X]

(1) (2)

Line Account
 No. No.
 Per Books:

1 701
 2 703
 3 704
 4 710
 5 711
 6 715
 7 718
 8 718
 9 720
 10 731
 11 732
 12 733
 13 734
 14 735
 15 741
 16 742
 17 750
 18 751
 19 757
 20 758
 21 759
 22 760
 23 761
 24 762
 25 770
 26 771

27

Detail of Operation & Maintenance Expenses By Month - Water

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim [] Final [X]
 Historical [X]

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 the account titles and numbers.

Florida Public Service Commission

Schedule: B-5
 Page 1 of 1
 Preparer: FPG
 Recap Schedules: B-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account No.	Name	January 1996	February 1996	March 1996	April 1996	May 1996	June 1996	July 1996	August 1996	September 1996	October 1996	November 1996	December 1996	Total O&M

Mid-County Services, Inc. is a "sewer only" system, consequently this schedule is non-applicable.

0028

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: B-7
Page 1 of 1
Preparer: FPG

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) Year Ended 3/31/94	(3) Year Ended 12/31/96	(4) \$ Difference	(5) % Difference
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Mid-County Services, Inc. is a "sewer only" system, consequently this schedule is non-applicable.

0030

Operation & Maintenance Expense Comparison - Sewer

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96

Schedule: B-8
 Page 1 of 2
 Preparer: FPG

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) Projected Year Ended 3/31/94	(3) Adjusted Year End 12/31/96	(4) \$ Difference	(5) % Difference	
1	701 Salaries & Wages - Operators	113,902	167,669	53,767	47.2%	(a)
2	703 Salaries & Wages - Office	6,662	116,732	110,070	1652.2%	(a)
3	704 Employee Pensions & Benefits	38,413	37,447	(966)	(2.5%)	(b)
4	710 Purchased Sewage Treatment	0	0	0	0%	
5	711 Sludge Removal Expenses	0	121,267	121,267	121266900.0%	(d)
6	715 Purchased Power	92,410	103,103	10,693	11.6%	(c)
7	716 Fuel for Power Purchased	0	0	0	0%	
8	718 Chemicals	66,248	72,053	5,805	8.8%	(h)
9	720 Materials & Supplies/M & R	131,853	59,552	(72,301)	(54.8%)	(d)
10	731 Contractual Services - Engr.	0	762	762	761900.0%	(i)
11	732 Contractual Services - Acct.	24,870	9,018	(15,852)	(63.7%)	(i)
12	733 Contractual Services - Legal	160	3,546	3,386	2116.3%	(i)
13	734 Contractual Services - Mgmt. Fees	0	0	0	0%	
14	735 Contractual Services - Other	4,858	13,601	8,743	180.0%	(i)
15	741 Rental of Building/Real Prop.	5,825	0	(5,825)	(100.0%)	
16	742 Rental of Equipment	0	0	0	0%	
17	750 Transportation Expenses	2,843	6,675	3,832	134.8%	(e)
18	756 Insurance - Vehicle	0	0	0	0%	
19	757 Insurance - General Liability	0	0	0	0%	
20	758 Insurance - Workman's Comp.	0	0	0	0%	
21	759 Insurance - Other	7,879	21,238	13,359	169.6%	(f)
22	760 Advertising Expense	0	0	0	0%	
23	766 Reg. Comm. Exp. - Rate Case Amor	28,125	31,241	3,116	11.1%	(g)
24	767 Reg Comm Exp. - Other	0	0	0	0%	
25	770 Bad Debt Expense	0	0	0	0%	
26	775 Miscellaneous Expenses	3,143	44,866	41,723	1327.5%	(h)
27	TOTAL	\$527,192	\$808,770	\$281,579	53.4%	
28	Total Customers	5,969	6,143	174	2.9%	
29	Consumer Price Index - U	147.2	158.6	11.4	7.7%	
38	Combined Effect of Customer Growth & CPI-U				10.9%	

Note: The increase in expenses from the last rate case to the test year is primarily due to our change in method of allocating indirect costs. Indirect costs are based on customer equivalents. In prior years customer equivalents were calculated by multiplying the number of customers by approximately one-third. In 1996, customer equivalents correspond to the number of customers served.

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: B-8
Page 2 of 2
Preparer: FPG

- (a) Salaries and Wages increased due to salary increases, the number of office employees allocated to Mid-County and the method of allocating indirect costs has changed to reflect the total number of customers served.
- (b) Pension and Benefits have increased since the last rate case. March 31, 1994 was a projected test year and as a result, the expense is not actual.
- (c) Purchased Power has increased due to customer growth and consumption.
- (d) Materials & Supplies/M & R is higher if you adjust for sludge removal expense. The cost of the sludge removal service has increased since the last rate case.
- (e) Transportation expenses increased because there are more operating employees.
- (f) Insurance expense has increased due to the change in method of distributing the indirect expense.
- (g) Regulatory commission expense represents the amortization of the current rate case.
- (h) Miscellaneous expenses is higher due to increases in office utilities and office supplies and other office expenses.
- (i) Outside services has increased due the change in method of allocating indirect costs. The projected test year of 3/31/94 does not represent the actual expense.

0031A

Contractual Services

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim [] Final [X]
 Historical [X]

Schedule: B-9
 Page 1 of 1
 Preparer: FPG

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
Sewer -----				
1	Water Service Corporation	Legal Fees	3,546	Legal counsel.
2	Water Service Corporation	Accounting	9,018	Independent accounting and tax services.
4	Water Service Corporation	Engineering Fees	762	Engineering services.
5	Water Service Corporation	Temp. Employment	441	Contractual services.
6	Water Service Corporation	Outside Computer Service	410	Computer service.
7	Water Service Corporation	Employment Finder Fees	1,841	Employment service.
8	Water Service Corporation	Other Outside Charges	10,909	Miscellaneous services.

9	Total		26,927	
=====				

0032

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96

Schedule: B-10
 Page 1 of 1
 Preparer: FPG

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	2,250	Filing fee
2	Attorney	Counsel	\$215/hour	15,000	Legal expense
3	Water Service Corp.		MFK \$43	4,300	Filing, MFR preparation, notices, etc.
4	Water Service Corp.		FPG \$30	12,000	
5	Water Service Corp.		N/A	9,706	Miscellaneous (printing & postage)
6	Water Service Corp.		N/A	3,200	Travel
	Total			\$46,456	

Estimate Through
 PAA
 Commission Hearing

Amortization Period Four Years
 Explanation if different from Section 367.0816, Florida Statutes:

Amortization of Rate Case Expense:

Unamortized Rate Case Expense	78,510
Current Rate Case Expense	46,456
Total Projected Rate Case Expense	124,966
Annual Amortization	31,241

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

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: B-11
Page 1 of 1
Preparer: FPG

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

0034

Allocation of Expenses

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]

Schedule: B-12
 Page 1 of 1
 Preparer: FPG

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) (3) (4) Allocation Percentages			(5) Description of Allocation Method	(6) (7) (8) Amounts Allocated		
			Mid-County	Other Companies/Systems	Total		Mid County Services, Inc.	Other Companies/Systems	Total
Water Service Corp. Allocated Expenses:									
1	508	Salaries - Operators	17.5%	82.5%	100.0%	(1,2)	179,618	844,150	1,023,768
	508	Salaries - Office	6.0%	94.0%	100.0%	(1,2)	110,993	1,729,075	1,840,068
2	521	Agency Exp.	5.0%	95.0%	100.0%	(1)	146	2,770	2,916
3	524	Outside Services	4.3%	95.7%	100.0%	(1,2,6)	21,505	476,686	498,191
4	531	Pension & Benefits	8.9%	91.1%	100.0%	(1,3)	41,300	421,105	462,405
5	534	Insurance	3.2%	96.8%	100.0%	(5)	21,238	632,368	653,606
6	553	Office Supplies	10.5%	89.5%	100.0%	(1,4,6)	13,995	119,022	133,017
7	555	Office Utilities	10.4%	89.6%	100.0%	(4)	7,176	62,032	69,208
8	557	Office Maintenance	4.9%	95.1%	100.0%	(4)	7,096	136,260	143,356
9	559	Miscellaneous	7.7%	92.3%	100.0%	(1,2,4,6)	7,950	95,893	103,843
10	604	Operators Expense	15.7%	84.3%	100.0%	(1,2,4,6)	920	4,959	5,879
11		Sub-Total O & M Expenses					411,937	4,524,320	4,936,257
12	710	Depreciation	4.9%	95.1%	100.0%	(4)	18,945	364,350	383,295
13	721,722	Taxes Other Than Income	8.5%	91.5%	100.0%	(3,4)	25,530	273,414	298,944
14	742,748	Other Income	-0.4%	100.4%	100.0%	(1)	(324)	76,670	76,346
15	744,771	Interest Expense	2.9%	97.1%	100.0%	(1,4)	12,792	425,629	438,421
16		Total Expenses					468,880	5,664,383	6,133,263

- (1) Charged to companies based on customer equivalents.
- (2) Charged to companies based on study of the functions performed by clerical personnel and their time sheets.
- (3) Charged to companies based on payroll.
- (4) Charged to companies based on analysis of time spent by all personnel on Company-related activities.
- (5) Charged to companies based on the weighted average of rate base, revenues, autos and salaries.
- (6) Charged to companies based on total invoices and bills.

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: B-13
Page 1 of 1
Preparer: FPG
Recap Schedules: B-1

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 and Useful	(6) Future Use Amount
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Mid-County Services, Inc. is a "sewer only" system, consequently this schedule is non-applicable.

0036

Net Depreciation Expense - Sewer

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96

Schedule: B-14
 Page 1 of 2
 Preparer: FPG
 Recap Schedules: B-2

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 12/31/96	(3) Utility Adjustments	(4) Adjusted Balance 12/31/96	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	105		105		
3	352.1 Franchises	0		0		
4	389.1 Other Plant & Misc. Equipment	0		0		
5	COLLECTION PLANT					
6	354.2 Structures & Improvements	2,336		2,336		
7	360.2 Collection Sewers - Force	29,802	4,069	33,871		
8	361.2 Collection Sewers - Gravity	1,068		1,068		
9	362.2 Special Collecting Structures	0		0		
10	363.2 Services to Customers	1,317		1,317		
11	364.2 Flow Measuring Devices	0		0		
12	365.2 Flow Measuring Installations	0		0		
13	389.2 Other Plant & Misc. Equipment	541		541		
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements	0		0		
16	370.3 Receiving Wells	0		0		
17	371.3 Pumping Equipment	0		0		
18	389.3 Other Plant & Misc. Equipment	0		0		
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements	0		0		
21	380.4 Treatment & Disposal Equipment	66,443	748	67,191		
22	381.4 Plant Sewers	0		0		
23	382.4 Outfall Sewer Lines	0		0		
24	389.4 Other Plant & Misc. Equipment	899		899		
25	GENERAL PLANT					
26	354.5 Structures & Improvements	0		0		
27	390.5 Office Furniture & Equipment	47		47		
28	391.5 Transportation Equipment	378		378		
29	392.5 Stores Equipment	0		0		
30	393.5 Tools, Shop & Garage Equipment	0		0		
31	394.5 Laboratory Equipment	300		300		
32	395.5 Power Operated Equipment	0		0		
33	396.5 Communication Equipment	55		55		
34	397.5 Miscellaneous Equipment	0		0		
35	398.5 Water Service Corporation	18,945		18,945		
36	TOTAL DEPRECIATION EXPENSE	\$ 122,236	\$ 4,817	\$ 127,053		
37	LESS: AMORTIZATION OF CIAC	59,110	1,581	60,691		
38	NET DEPRECIATION EXPENSE - SEWER	\$ 63,126	\$ 3,236	\$ 66,362		

Net Depreciation Expense - Sewer

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96

Schedule: B-14
 Page 2 of 2
 Preparer: FPG
 Recap Schedules: B-2

Explanation: Provide a schedule of pro-forma non-used and useful depreciation expense by primary account relating to projects in process.

Line No.	Account No. and Name	Cost Basis	Depreciation Expense
1	360.2 Collection Sewers-Force	10,000	333
2	360.2 Collection Sewers-Force	107,891	3,593
3	360.2 Collection Sewers-Force	88,000	2,930
4	380.4 Treatment & Disposal Equipment	24,000	686
5	380.4 Treatment & Disposal Equipment	21,904	626
6	360.2 Collection Sewers-Force	9,900	330
7	360.2 Collection Sewers-Force	12,584	419
8	360.2 Collection Sewers-Force	16,000	533
9	380.4 Treatment & Disposal Equipment	6,380	182
	Total	<u>296,659</u>	<u>9,633</u>
	Adjusted Average Balance	<u>148,330</u>	<u>4,817</u>

0037A

Taxes Other Than Income

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]

Schedule: B-15
 Page 1 of 1
 Preparer: FPG
 Recap Schedules: B-1 & B-2

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
SEWER						
1	Test Year Per Books	39,620	23,441	29,928		92,989
2	Adjustments to Test Year (Explain):					
	RAF assoc. with revenue adjustments	1,492				1,492
3	Payroll tax increase due to salary adjustment		442			442
4	Adjusted Test Year	41,112	23,883	29,928	0	94,923
5	RAF assoc. with revenue adjustments	14,050				14,050
6	Total Balance	55,162	23,883	29,928	0	108,973

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commissi

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96
Historic or Projected

Schedule: C-7
Page 4 of 4
Preparer: FPG

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

Please refer to the attached § 48(q) Election to Reduce Credit. As evidenced by the documents, our election was made at the parent level (Utilities, Inc.). We do not have separate elections for each of the subsidiary corporations.

0051

Computation of Investment Credit

1983

25

Department of the Treasury Internal Revenue Service

Attach to your tax return. Schedule B (Business Energy Investment Credit) on back.

Name(s) as shown on return

UTILITIES, INC AND SUBSIDIARIES

Identifying number

36-2598579

PART I.—Elections (Check the box(es) below that apply to you (See Instruction D).)

- A I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6)
B I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years
C I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.)

PART II.—Qualified Investment

Table with 6 columns: Line, Class of Property, Unadjusted Basis, Applicable Percentage, and Qualified Investment. Rows include Recovery Property (Regular Percentage and Section 48(q) Election) and Nonrecovery property.

- 2 Nonrecovery property—Enter total qualified investment (See instructions for line 2)
3 New commuter highway vehicle—Enter total qualified investment (See Instruction D(1))
4 Used commuter highway vehicle—Enter total qualified investment (See Instruction D(1))
5 Total qualified investment in 10% property—Add lines 1(a) through 1(h), 2, 3, and 4 (See instructions for special limits)
6 Qualified rehabilitation expenditures—Enter total qualified investment for:
a 30-year-old buildings
b 40-year-old buildings
c Certified historic structures (See instructions)

PART III.—Tentative Regular Investment Credit

- 7 10% of line 5
8 15% of line 6a
9 20% of line 6b
10 25% of line 6c
11 Credit from cooperative—Enter regular investment credit from cooperatives
12 Current year regular investment credit—Add lines 7 through 11
13 Carryover of unused credits
14 Carryback of unused credits
15 Tentative regular investment credit—Add lines 12, 13, and 14

PART IV.—Tax Liability Limitations

- 16 Individuals—From Form 1040, enter tax from line 38, page 2, plus any additional taxes from Form 4970
Estates and trusts—From Form 1041, enter tax from line 26a, plus any section 644 tax on trusts
Corporations (1120 filers)—From Form 1120, Schedule J, enter tax from line 3
Other organizations—Enter tax before credits from return
17 Individuals—From Form 1040, enter credits from lines 41 and 42 of page 2
Estates and trusts—From Form 1041, enter any foreign tax credit from line 27a
Corporations (1120 filers)—From Form 1120, Schedule J, enter any foreign tax credit from line 4(a), plus any possessions tax credit from line 4(f)
Other organizations—Enter any foreign or possessions tax credit
18 Income tax liability as adjusted (subtract line 17 from line 16)
19a Enter smaller of line 18 or \$25,000. See instruction for line 19
19b If line 18 is more than \$25,000—Enter 85% of the excess
20 Regular investment credit limitation—Add lines 19a and 19b
21 Allowed regular investment credit—Enter the smaller of line 15 or line 20
22 Business energy investment credit limitation—Subtract line 21 from line 18
23 Business energy investment credit—From line 14 of Schedule B
24 Allowed business energy investment credit—Enter smaller of line 22 or line 23
25 Total allowed regular and business energy investment credit—Add lines 21 and 24. Enter here and on Form 1040, line 43, Schedule J (Form 1120), line 4(b), page 3; or the proper line on other returns.

Energy Reduction Act Notice, see separate instructions.

3468

Computation of Investment Credit

OMB No. 1545-0155

1984
24

Department of the Treasury
Internal Revenue Service

▶ Attach to your tax return.
▶ Schedule B (Business Energy Investment Credit) on back.

Name(s) as shown on return
UTILITIES INC. AND SUBSIDIARIES

Identifying number
36-2588579

Part I Elections (Check the box(es) below that apply to you (See Instruction D).)

- A I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6)
- B I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years
- Enter total qualified progress expenditures included in column (4), Part II ▶
- C I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.)

Part II Qualified Investment (See instructions for new rules on automobiles and certain property with any personal use)

1 Recovery Property	Line	(1) Class of Property	(2) Unadjusted Basis	(3) Applicable Percentage	(4) Qualified Investment (Column 2 x column 3)
Regular Percentage	(a) New Property	3-year		60	
	(b) New Property	Other		100	
	(c) Used Property	3-year		60	
	(d) Used Property	Other		100	
Section 48(q) Election to Reduce Credit (instead of adjusting basis)	(e) New Property	3-year	248,295	40	99,318
	(f) New Property	Other	3,762,043	80	3,009,634
	(g) Used Property	3-year		40	
	(h) Used Property	Other	125,500	80	100,000
2 Nonrecovery property—Enter total qualified investment (See instructions for line 2)	2				
3 New commuter highway vehicle—Enter total qualified investment (See Instruction D(1))	3				
4 Used commuter highway vehicle—Enter total qualified investment (See Instruction D(1))	4				
5 Total qualified investment in 10% property—Add lines 1(a) through 1(h), 2, 3, and 4 (See instructions for special limits)	5				3,208,952
6 Qualified rehabilitation expenditures—Enter total qualified investment for:					
a 30-year-old buildings	6a				
b 40-year-old buildings	6b				
c Certified historic structures (You must attach NPS certification—see instructions)	6c				

Part III Tentative Regular Investment Credit

7 10% of line 5	7	320,895
8 15% of line 6a	8	
9 20% of line 6b	9	
10 25% of line 6c	10	
11 Credit from cooperatives—Enter regular investment credit from cooperatives	11	
12 Regular investment credit—Add lines 7 through 11	12	
13 Business energy investment credit—From line 11 of Schedule B (see back of this form)	13	
14 Current year investment credit—Add lines 12 and 13	14	320,895

Note: If you have a 1984 jobs credit (Form 5884), credit for alcohol used as fuel (Form 6478), or employee stock ownership plan (ESOP) credit (Form 8007), in addition to your 1984 investment credit, you must stop here and go to new Form 3800, General Business Credit, to claim your 1984 investment credit. If you have only the investment credit (which may include business energy investment credit) or an investment credit carryforward from 1983, you may continue with lines 15 through 22 to claim your credit.

15 Carryforward of unused regular or business energy investment credit from 1983	15	
16 Total—Add lines 14 and 15	16	

Part IV Tax Liability Limitations

17 a Individuals—From Form 1040, enter amount from line 46 b Estates and trusts—From Form 1041, enter tax from line 26a, plus any section 644 tax on trusts c Corporations—From Form 1120, Schedule J, enter tax from line 3 (or Form 1120-A, Part I, line 1). d Other filers—Enter tax before credits from return	17			
18 a Individuals—From Form 1040, enter credits from line 47, plus any orphan drug, nonconventional source fuel, and research credits b Estates and trusts—From Form 1041, enter any credits from line 27d. c Corporations—From Form 1120, Schedule J, enter credits from lines 4(a) through 4(e) (Form 1120-A filers, enter zero) d Other filers—See instructions for line 18d		18		
19 Income tax liability as adjusted (subtract line 18 from line 17)			19	
20 a Enter smaller of line 19 or \$25,000. (See instructions for line 20) b If line 19 is more than \$25,000—Enter 85% of the excess.			20a	
21 Investment credit limitation—Add lines 20a and 20b	21			
22 Total allowed credit—Enter the smaller of line 16 or line 21. This is your General Business Credit for 1984. Enter here and on Form 1044, line 48, Form 1120, Schedule J, line 4(f), Form 1120-A, Part I, line 2, or the proper line of other returns	22			

Computation of Investment Credit

Department of the Treasury
Internal Revenue Service (01)

▶ Attach to your tax return.
▶ Schedule B (Business Energy Investment Credit) on back.

1985
24

Name(s) as shown on return

UTILITIES INC & SUBSIDIARIES

Identifying number

36-2588579

Part I Elections (Check the box(es) below that apply to you (See Instruction D).)

- A Elect to increase my qualified investment to 100% for certain commuter highway vehicles placed in service before January 1, 1986 (section 46(c)(6))
- B Elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years. Enter total qualified progress expenditures included in column (4), Part II ▶
- C I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.)

Part II Qualified Investment (See instructions for rules on automobiles and other property with any personal use)

1 Recovery Property	Line	(1) Class of Property	(2) Cost or Other Basis	(3) Applicable Percentage	(4) Qualified Investment (Column 2 x column 3)	
Regular Percentage	(a)	3-year		60		
	(b)	Other		100		
	(c)	3-year		60		
	(d)	Other		100		
Section 48(q) Election to Reduce Credit (instead of adjusting basis)	(e)	3-year	309,785	40	123,914	
	(f)	Other	4,131,621	80	3,305,297	
	(g)	3-year		40		
	(h)	Other	125,000	80	100,000	
2	Nonrecovery property—Enter total qualified investment (See instructions for line 2)					2
3	New commuter highway vehicle—Enter total qualified investment (See Instruction D(1))					3
4	Used commuter highway vehicle—Enter total qualified investment (See Instruction D(1))					4
5	Total qualified investment in 10% property—Add lines 1(a) through 1(h), 2, 3, and 4 (See instructions for special limits)					5
6	Qualified rehabilitation expenditures—Enter total qualified investment for:					6a
a	30-year-old buildings					6b
b	40-year-old buildings					6c
c	Certified historic structures (You must attach NPS certification—see instructions)					
5						3,529,211

Part III Tentative Regular Investment Credit

7	10% of line 5	7	352,921
8	15% of line 6a	8	
9	20% of line 6b	9	
10	25% of line 6c	10	
11	Credit from cooperatives—Enter regular investment credit from cooperatives	11	
12	Regular investment credit—Add lines 7 through 11	12	352,921
13	Business energy investment credit—From line 11 of Schedule B (see back of this form)	13	
14	Current year investment credit—Add lines 12 and 13	14	352,921

Note: If you have a 1985 jobs credit (Form 5884), credit for alcohol used as fuel (Form 6478), or employee stock ownership plan (ESOP) credit (Form 8007) in addition to your 1985 investment credit, or if you have a carryback or carryforward of any general business credit, stop here and go to Form 3800, General Business Credit, to claim your 1985 investment credit. If you have only a 1985 investment credit (which may include business energy investment credit), you may continue with lines 15 through 20 to claim your credit.

Part IV Tax Liability Limitations

15	a Individuals—From Form 1040, enter amount from line 46 b Corporations—From Form 1120, Schedule J, enter tax from line 3 (or Form 1120-A, Part I, line 1). c Other filers—Enter income tax before credits from return.	15	SEE FORM 3800
16	a Individuals—From Form 1040, enter credit from line 47, plus any orphan drug, nonconventional source fuel, and research credits included on line 49 b Corporations—From Form 1120, Schedule J, enter credits from lines 4(a) through 4(e) (Form 1120-A filers, enter zero) c Other filers—See instructions for line 16c.	16	
17	Income tax liability as adjusted (subtract line 16 from line 15).	17	
18a	Enter smaller of line 17 or \$25,000. (See instructions for line 18)	18a	
18b	If line 17 is more than \$25,000—Enter 85% of the excess.	18b	
19	Investment credit limitation—Add lines 18a and 18b	19	
20	Total allowed credit—Enter the smaller of line 14 or line 19. This is your General Business Credit for 1985. Enter here and on Form 1040, line 48, Form 1120, Schedule J, line 4(f), Form 1120-A, Part I, line 2; or the proper line of other returns.	20	

Parent(s) Debt Information

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: C-8
Page 1 of 1
Preparer: FPG

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.

Line No.	Description	Amount	% of Total	Cost Rate	Weighted Cost
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A parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including Mid-County, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, line 1.

0052

Income Tax Returns

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: C-9
Page 1 of 1
Preparer: FPG

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.

0053

Miscellaneous Tax Information

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: C-10
Page 1 of 1
Preparer: FPG

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. |

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]

Schedule: C-1
 Page 1 of 1
 Preparer: FPG

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	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	(50,819)	134,513	83,694
2	Deferred Income Tax Expense	C-5	(13,789)	13,789	0
3	ITC Realized This Year	C-8	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0	0	0
5	Parent Debt Adjustment	C-9	0	0	0
6	Total Income Tax Expense		(64,608)	148,302	83,694

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

0040

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]

Schedule: C-2
 Page 1 of 1
 Preparer: FPG

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.

	Total Per Books 12/31/96	Adjustments	Adjusted Test Year- 12/31/96
1 Net Utility Operating Income (Sch. B-1, B-2)	(33,662)	275,452	241,790
2 Add: Income Tax Expense Per Books (Sch. B-1, B-2)	(64,608)	64,608	0
3 Subtotal	(98,270)		241,790
4 Less: Interest Charges (Sch. C-3)	80,845	(673)	80,172
5 Taxable Income Per Books	(179,115)		161,618
Schedule M Adjustments:			
6 Permanent Differences (From Sch. C-4)	(3,660)		(3,660)
Timing Difference accelerated depreication (Book Calc Only)	0		0
7 Timing Differences (From Sch. C-5)	64,937		64,937
8 Total Schedule M Adjustments	61,277		61,277
9 Taxable Income Before State Taxes	(117,838)		222,895
10 Less: State Income Tax Exemption (\$5,000)	0		(5,000)
11 State Taxable Income	(117,838)		217,895
12 State Income Tax (5.5% of Line 11)	(6,481)		11,984
13 Emergency Excise Tax			
14 Credits			
15 Current State Income Taxes	(6,481)	18,465	11,984
16 Federal Taxable Income (Line 9 - Line 15)	(111,357)		210,911
17 Federal Income Tax Rate	34%		34%
18 Federal Income Taxes (Line 16 x Line 17)	(37,861)		71,710
19 Current Federal Inc. Taxes (Line 18)	(37,861)	109,571	71,710
Summary:			
20 Current State Income Taxes (Line 15)	(6,481)	18,465	11,984
21 Current Federal Income Taxes (Line 19)	(37,861)	109,571	71,710
22 Total Current Income Tax Expense (To C-1)	(44,342)	128,036	83,694

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
 Schedule: C-3
 Page 1 of 1
 Preparer: FPG
 Supporting Schedules: D-1,C-8
 Recap Schedules: C-2

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]

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	Sewer
1	Interest on Long-Term Debt-Inter-company	89,374	(11,738)	77,636	77,636
2	Amortization of Debt Premium, Disc. and Expense Net	0		0	0
3	Interest on Short-Term Debt	0	2,536	2,536	2,536
4	AFUDC (not used for tax calculation)	(8,529)	8,529	0	0
5	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0
6	Total Used For Tax Calculation	80,845	(673)	80,172	80,172

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost
8 Long-Term Debt				
9 Short-Term Debt				
10 Preferred Stock				
11 Common Equity				
12 Total				
13 ITCs (from D-1, Line 7)				
14 Weighted Debt Cost (From Line 12)				
15 Interest Adjustment (To Line 6)				

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96
Historical [X]

Schedule: C-4
Page 1 of 1
Preparer: FPG

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

(3,660)

Supporting Schedules: None
Recap Schedules: C-2

0043

Deferred Income Tax Expense

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]

Schedule: C-5
 Page 1 of 1
 Preparer: FPG

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	\$44,181
	Adjustment for AFUDC	(1,135)
	Adjusted Book Depreciation and Amortization	\$43,046
2	Tax Depreciation and Amortization	(79,066)
3	Difference	(36,020)
4	Other Timing Differences (Itemize):	
	Tap in Fees	62,872
5	Deferred Maintenance	4,321
6	Deferred Reg. Comm Exp.	34,607
7	Amorization of Org. Costs	(843)
8	Total Timing Differences (To C-2)	64,937
9	Timing Differences For State Deferred Taxes:	
10	Deferred Maintenance	4,321
11	Deferred Reg. Comm Exp.	34,607
12	CIAC Plant and/or conn. fees	62,872
13	Total	101,800
14	State Tax Rate	5.50%
15	State Deferred Taxes (Line 14 x Line 13)	5,599
16	Correction/Adjustment - Amort. of Tap Fees	(1,752)
17	Total State Deferred Tax	3,847
18	Timing Differences For Federal Deferred Taxes:	
19	Depreciation Difference	(36,020)
20	Deferred Maintenance	4,321
21	Deferred Reg. Comm Exp.	34,607
22	Amorization of Org. Costs	(843)
23	CIAC Plant and/or conn. fees	62,872
24	Total	64,937
25	Deferred SIT	(5,599)
26	Net Total	59,338
27	Federal Tax Rate	34.00%
28	Federal Deferred Taxes (Line 26 x Line 27)	20,175
29	Correction/Adjustment - Amort. of Tap Fees	(10,233)
31	Total Federal Deferred Tax	9,942
32	Add: State Deferred Taxes (Line 17)	3,847
33	Total Deferred Tax Expense (To C-1)	13,789

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]

Schedule: C-6
 Page 1 of 3
 Preparer: FPG

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.

Line No.	Year	Account No. 88-645-282			Account No. 88-645-283			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	12/31/92	0	(36,271)	(36,271)	974	0	974	974	(36,271)	(35,297)
2	12/31/93	0	(140,291)	(140,291)	(1,529)	0	(1,529)	(1,529)	(140,291)	(141,820)
3	12/31/94	0	(83,504)	(83,504)	10,344	0	10,344	10,344	(83,504)	(73,160)
4	12/31/95	0	(75,978)	(75,978)	15,183	0	15,183	15,183	(75,978)	(60,795)
5	12/31/96	0	(66,036)	(66,036)	19,030	0	19,030	19,030	(66,036)	(47,006)

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

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historic [X] or Projected []

Schedule: C-6
 Page 2 of 3
 Preparer: FPG

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Account No. 88-645-282							Account No. 88-645-283				
Line No.	Period Ending	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	12/30/92	0	0	0	0	0	0	0	0	0	974
2	12/30/93	0	0	0	0	0	974	(2,671)	168	0	(1,529)
3	12/30/94	0	0	0	0	0	(1,529)	10,350	1,785	(262)	10,344
4	12/30/95	0	0	0	0	0	10,344	4,449	390	0	15,183
5	12/30/96	0	0	0	0	0	15,183	3,433	414	0	19,030

Supporting Schedules: None
 Recap Schedules: C-6

0046

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historic [X] or Projected []

Schedule: C-6
 Page 3 of 3
 Preparer: FPG

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 88-645-282					Account No. 88-0645-283				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	12/31/92	0	0	0	0	(36,271)	0	0	0	0	0
2	12/30/93	(36,271)	(90,548)	978	(14,450)	(140,291)	0	0	0	0	0
3	12/30/94	(140,291)	17,590	10,428	28,769	(83,504)	0	0	0	0	0
4	12/30/95	(83,504)	(1,177)	2,285	6,418	(75,978)	0	0	0	0	0
5	12/30/96	(75,978)	7,524	2,418	0	(66,036)	0	0	0	0	0

Supporting Schedules: None
 Recap Schedules: C-6

0047

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96

Schedule: C-7
 Page 1 of 4
 Preparer: FPG

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	12/30/92	0	0	0	0	0	0	0	0	0	0	0	0
2	12/30/93	0	0	0	0	0	0	0	0	0	0	0	0
3	12/30/94	0	0	0	0	0	0	0	0	0	0	0	0
4	12/30/95	0	0	0	0	0	0	0	0	0	0	0	0
5	12/30/96	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

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96

Schedule: C-7
 Page 2 of 4
 Preparer: FPG

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	8% ITC						10% 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	12/30/92	0	0	0	0	0	0	0	0	0	0	0	0
2	12/30/93	0	0	0	0	0	0	0	0	0	0	0	0
3	12/30/94	0	0	0	0	0	0	0	0	0	0	0	0
4	12/30/95	0	0	0	0	0	0	0	0	0	0	0	0
5	12/30/96	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-18, A-19

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96
Historic or Projected

Schedule: C-7
Page 3 of 4
Preparer: FPG

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

Non-applicable.

0050

Schedule of Requested Cost of Capital
Beginning and End of Year Average

Florida Public Service Commission

Schedule: **Utilities, Inc. (Parent Company)**
Company: **Mid-County Services, Inc.**
Docket No. : 971065-SU
Test Year Ended: 12/31/96
Schedule Year Ended: 12/31/96
Historical [X]

Schedule: D-1
Page 1 of 2
Preparer: FPG
Subsidiary [X] or Consolidated []

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 AYE 12/31/96	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	845,741	50.13%	9.18%	4.60%
2	Short-Term Debt	26,038	1.54%	9.74%	0.15%
3	Preferred Stock	0	0.00%	0.00%	0.00%
4	Customer Deposits	0	0.00%	0.00%	0.00%
5	Common Equity	761,342	45.13%	10.22%	4.61%
6	Tax Credits - Zero Cost	0	0.00%	0.00%	0.00%
7	Tax Credits - Wtd. Cost	0	0.00%	0.00%	0.00%
8	Accum. Deferred Income Taxes	53,901	3.20%	0.00%	0.00%
9	Other (Explain)	0	0.00%	0.00%	0.00%
10	Total	1,687,022	100%		9.37%

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

Note: Leverage Formula: $8.38 + 0.832/ER$

Schedule of Requested Cost of Capital
Beginning and End of Year Average

Florida Public Service Commission

Schedule: Mid-County Services, Inc.
Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Test Year Ended: 12/31/96
Schedule Year Ended: 12/31/96
Historical [X]

Schedule: D-1
Page 2 of 2
Preparer: FPG

Subsidiary [X] or Consolidated []

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 AYE 12/31/96	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	0	0.00%	0.00%	0.00%
2	Short-Term Debt	0	0.00%	0.00%	0.00%
3	Preferred Stock	0	0.00%	0.00%	0.00%
4	Customer Deposits	0	0.00%	0.00%	0.00%
5	Common Equity	1,633,121	96.80%	9.24%	8.94%
6	Tax Credits - Zero Cost	0	0.00%	0.00%	0.00%
7	Tax Credits - Wtd. Cost	0	0.00%	0.00%	0.00%
8	Accum. Deferred Income Taxes	53,901	3.20%	0.00%	0.00%
9	Other (Explain)	0	0.00%	0.00%	0.00%
10	Total	1,687,022	100.00%		8.94%

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

Note: Leverage Formula: $8.38 + (.832/100\%)$

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

Florida Public Service Commission

Schedule: **Utilities, Inc. (Parent Company)**

Company: Mid-County Services, Inc.

Docket No. : 971065-SU

Test Year Ended: 12/31/96

Schedule Year Ended: 12/31/96

Historical [X]

Schedule: D-2

Page 1 of 4

Preparer: FPG

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) AYE 12/31/96 Per Books	(3) Reconciliation Adjustments		(5) Reconciled To Requested Rate Base
			(4) Pro Rata * Percentage	(4) Pro Rata Percentage	
1	Long-Term Debt	46,807,164	(45,961,423)	51.79%	845,741
2	Short-Term Debt	1,441,070	(1,415,032)	1.59%	26,038
3	Preferred Stock	0	0	0.00%	0
4	Common Equity	42,136,143	(41,374,801)	46.62%	761,342
5	Customer Deposits	0			0
6	Tax Credits - Zero Cost	0			0
7	Tax Credits - Wtd. Cost	0			0
8	Accum. Deferred Income Tax	53,901			53,901
9	Other (Explain)	0			0
10	Total	<u>90,438,278</u>	<u>(88,751,256)</u>	<u>100.00%</u>	<u>1,687,022</u>

* List corresponding adjustments to rate base below:

Description	Amount
(a) Allocation to Mid-County Services Inc.	(45,961,423)
(b) Allocation to Mid-County Services Inc.	(1,415,032)
(c) Allocation to Mid-County Services Inc.	(41,374,801)

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

Recap Schedules: D-1

0056A

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Test Year Ended: 12/31/96
 Schedule Year Ended: 12/31/96
 Historical [X]

Schedule: D-2
 Page 2 of 4
 Preparer: FPG

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.	Class of Capital	(1)	(2)	(3)	(4)
		Balance @ 12/31/95	Balance @ 12/31/96	Average Test Year 12/31/96	
1	Long-Term Debt	47,297,104	46,317,224	46,807,164	
2	Short-Term Debt	979,880	1,902,260	1,441,070	
3	Preferred Stock	0	0	0	
4	Common Equity	40,942,880	43,329,406	42,136,143	
5	Customer Deposits	0	0	0	
6	Tax Credits - Zero Cost	0	0	0	
7	Tax Credits - Wtd. Cost	0	0	0	
8	Accum. Deferred Income Tax (a)	47,005	60,797	53,901	
9	Other (Explain)	0	0	0	
10	Total	<u>89,266,869</u>	<u>91,609,687</u>	<u>90,438,278</u>	

(a) Positive ADIT reflected in Rate Base

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

0056B

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

Florida Public Service Commission

Schedule: **Mid-County Services, Inc.**
Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Test Year Ended: 12/31/96
Schedule Year Ended: 12/31/96
Historical [X]

Schedule: D-2
Page 3 of 4
Preparer: FPG

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) AYE 12/31/96 Per Books	(3) Reconciliation Adjustments		(5) Reconciled To Requested Rate Base
			(3) Pro Rata *	(4) Pro Rata Percentage	
1	Long-Term Debt	0	0	0.00%	0
2	Short-Term Debt	0	0	0.00%	0
3	Preferred Stock	0	0	0.00%	0
4	Common Equity	1,538,704	94,417	100.00%	1,633,121
5	Customer Deposits	0	0	0.00%	0
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	53,901			53,901
9	Other (Explain)	0	0	0.00%	0
10	Total	<u>1,592,605</u>	<u>94,417</u>	<u>100.00%</u>	<u>1,687,022</u>

* List corresponding adjustments to rate base below:

Description	Amount
(a) Adjustments to Rate Base	94,417

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

0056C

Preferred Stock Outstanding

Florida Public Service Commission

Schedule: Utilities, Inc. (Parent Company)
 Company: Mid-County Services, Inc.
 Docket No. : 871065-SU
 Schedule Year Ended: 12/31/96

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level

Schedule: D-3
 Page 1 of 2
 Preparer: PFG

Historical

(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(6)	Effective Cost Rate (12)/(10)

None authorized.

Recap Schedules: A-19, D-2

0057

Preferred Stock Outstanding

Florida Public Service Commission

Schedule: Mid-County Services, Inc.
 Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level

Schedule: D-3
 Page 2 of 2
 Preparer: FPG

Historical [X]

(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)

None authorized.

Recap Schedules: A-19, D-2

0057A

Schedule of Short-Term Debt
Beginning and End of Year Average

Florida Public Service Commission

Schedule: **Utilities, Inc. (Parent Company)**
Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96
Historical [X]

Schedule: D-4
Page 1 of 2
Preparer: FPG

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) Simple Average Amt Outstanding Avg. 12/31/96	(4) Effective Cost Rate
Current Maturities of LT Debt:					
1	10.39%, \$900,000 due in annual installments beginning September 30, 1994 through 2002, final installment of \$900,000 due September 30, 2003	93,510	9/30/03	900,000	10.39%
	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	91,600		1,000,000	9.16%
	Total	<u>185,110</u>		<u>1,900,000</u>	<u>9.74%</u>

Recap Schedules: A-19, D-2

0058

Schedule of Short-Term Debt
Beginning and End of Year Average

Florida Public Service Commission

Schedule: **Mid-County Services, Inc.**

Schedule: D-4

Company: Mid-County Services, Inc.

Page 2 of 2

Docket No. : 971065-SU

Preparer: FPG

Schedule Year Ended: 12/31/96

Historical [X]

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) Simple Average Amt Outstanding Avg. 12/31/96	(4) Effective Cost Rate
1	None				
Total		<u>0</u>		<u>0</u>	<u>0.00%</u>

Recap Schedules: A-19, D-2

0058A

Cost of Long-Term Debt
Beginning and End of Year Average

Florida Public Service Commission

Schedule: Utilities, Inc. (Parent Company)
Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Test Year Ended: 12/31/96
Utility [] or Parent [X]
Historical [X]

Schedule: D-5
Page 1 of 1
Preparer: FPG

Explanation: Provide the specified data on long-term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(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 Avg. 12/31/96	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	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 instalment of \$900,000 due September 30, 2003	9/29/88 - 9/30/03	9,000,000	5,850,000	900,000				8,765	607,815	616,580	10.54%
3	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/97	10,000,000	9,500,000	1,000,000				14,233	870,200	884,433	9.31%
4	9.01%, \$1,500,000 due in annual installments beginning November 30, 1998	4/10/92 - 11/30/07	15,000,000	15,000,000					22,474	1,351,500	1,373,974	9.16%
5	7.87%, due June 1, 2005	6/1/95 - 6/1/05	15,000,000	7,500,000					11,237	590,250	601,487	8.02%
Total			49,000,000	37,850,000	1,900,000	0	0	0	56,709	3,419,765	3,476,474	9.18%

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

Cost of Variable Long-Term Debt
Beginning and End of Year Average

Florida Public Service Commission

Schedule: **Utilities, Inc. (Parent Company)**

Company: Mid-County Services, Inc.

Docket No. : 971065-SU

Test Year Ended: 12/31/96

Utility [] or Parent [X]

Historical [X]

Explanation: Provide the specified data on long-term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-6

Page 1 of 2

Preparer: FPG

	(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)+(10)	Effective Cost Rate (12)/((4)-(6)-(7))

None Outstanding.

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

0060

Cost of Variable Long-Term Debt
Beginning and End of Year Average

Florida Public Service Commission

Schedule: Mid-County Services, Inc.
Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Test Year Ended: 12/31/96
Utility or Parent
Historical

Explanation: Provide the specified data on long-term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-6
Page 2 of 2
Preparer: FPG

(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)+(10)	Effective Cost Rate (12)/((4)-(6)-(7))

None Outstanding.

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

0060A

Schedule of Customer Deposits

Florida Public Service Commission

Schedule: **Utilities, Inc. (Parent Company)**

Company: Mid-County Services, Inc.

Docket No. : 971065-SU

Schedule Year Ended: 12/31/96

Interim Final

Historical

Schedule: D-7

Page 1 of 2

Preparer: FPG

Explanation: Provide a schedule of customer deposits as shown.

(1)	(2)	(3)	(5)	(6)
For the Year Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
-----	-----	-----	-----	-----

No customer deposits are held for Mid-County Services, Inc.

Schedule of Customer Deposits

Florida Public Service Commission

Schedule: Mid-County Services, Inc.
Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96
Interim [] Final [X]
Historical [X]

Schedule: D-7
Page 2 of 2
Preparer: FPG

Explanation: Provide a schedule of customer deposits as shown.

(1)	(2)	(3)	(5)	(6)
For the	Beginning	Deposits	Deposits	Ending
Year Ended	Balance	Received	Refunded	Balance
				(2+3-4)
-----	-----	-----	-----	-----

No customer deposits are held for Mid-County Services, Inc.

Rate Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Water [] or Sewer [X]

Schedule: E-1
 Page 1 of 1
 Preparer: FPG

Explanation: Provide a schedule of present and proposed rates.

(1)		(2)	(3)
Class/Meter Size		Present Monthly Rates (a)	Proposed Monthly Rates (a)
SEWER	Residential:		
	5/8" x 3/4"	\$28.80	\$38.66
	Gallonge charge/MG	\$1.51	\$2.03
	Multi-Residential:		
	5/8" x 3/4"	\$28.80	\$38.66
	1"	\$72.01	\$96.65
	1-1/2"	\$144.02	\$193.30
	2"	\$230.44	\$309.29
	3"	\$460.89	\$618.57
	4"	\$720.13	\$966.52
	6"	\$1,440.28	\$1,933.03
	Gallonge charge/MG	\$1.81	\$2.43
	General Service: Commercial & Irrigation		
	5/8" x 3/4"	\$28.80	\$38.66
	1"	\$72.01	\$96.65
	1-1/2"	\$144.02	\$193.30
	2"	\$230.44	\$309.29
	3"	\$460.89	\$618.57
	4"	\$720.13	\$966.52
	6"	\$1,440.28	\$1,933.03
	Gallonge charge/MG	\$1.81	\$2.43
	Flat Rates:		
		\$50.67	\$68.01
		\$1,595.45	\$2,141.57

(a) Customers are billed bi-monthly. We are not proposing a change in billing frequency.

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Water [] or Sewer [X]

Schedule: E-2
 Page 1 of 1
 Preparer: FPG

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.

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Test Year Rate	(5) Revenues at TY Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"	7,961		\$27.81	\$221,395	\$38.6607	\$307,778
< 20,000 gallons		102,043	1.46	148,983	\$2.0270	206,841
> 20,000 gallons		28,584	0.00	0	\$0.00	0
Total Residential	7,961	130,627		370,378		514,619
Average Bill				\$46.52		\$64.64
Multi-Residential						
5/8" x 3/4" M Gallons	234	4,560	27.81 1.75	6,508 7,980	\$38.6607 \$2.42972	9,047 11,080
1" M Gallons	44	1,694	69.53 1.75	3,059 2,965	\$96.6517 \$2.4297	4,253 4,116
1-1/2" M Gallons	6	965	139.06 1.75	834 1,689	\$193.3033 \$2.4297	1,160 2,345
2" M Gallons	90	45,805	222.50 1.75	20,025 80,159	\$309.2853 \$2.4297	27,836 111,293
3" M Gallons	6	17,934	445.00 1.75	2,670 31,385	\$618.5706 \$2.4297	3,711 43,575
6" M Gallons	36	62,672	1,390.63 1.75	50,063 109,676	\$1,933.0331 \$2.4297	69,589 152,275
Total Multi-Residential	416	133,630		317,011		440,278
Average Bill				\$762.05		\$1,058.36
General Service						
5/8" x 3/4" M Gallons	90	1,408	\$27.81 1.75	\$2,503 2,464	\$38.6607 \$2.4297	\$3,479 3,421
1" M Gallons	282	12,419	69.53 1.75	19,607 21,733	\$96.6517 \$2.4297	\$27,256 30,175
1.5" M Gallons	169	18,016	139.06 1.75	23,501 31,528	\$193.3033 \$2.4297	\$32,668 43,774
2" M Gallons	105	29,819	222.50 1.75	23,363 52,183	\$309.2853 \$2.4297	\$32,475 72,452
Total Gen. Serv.	646	61,662		\$176,883		\$245,700
Average Bill				\$273.81		\$380.34
Flat Rates						
	8		\$48.92	391	68.0100	\$544
	11		\$1,540.46	16,945	2,141.5700	\$23,557
Total Flat Rates	19			17,336		24,101
Totals	9,042	325,919		881,609		1,224,698
Misc. Service Revenue				1,384		1,384
Uncollectible accounts				(146)		(183)
Total Revenue				882,847		1,225,899
Book Revenue				883,000		
Net Difference				(153)		

Note: Each billing unit above reflects two months of sewer service.

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Water [] or Sewer [x]

Schedule: E-3
 Page 1 of 1
 Preparer: FPG

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Private Fire Protection	(6) Other (Irrigation)	(7) Total
1	Avg. monthly water	0	0	0	0	0	0
2	Avg. monthly sewer	5,420	440	283	0	0	6,143
3	Total	5,420	440	283	0	0	6,143

0064

Miscellaneous Service Charges

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Water [] or Sewer [x]

Schedule: E-4
 Page 1 of 1
 Preparer: FPG

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	\$15.00	\$15.00	\$15.00	\$15.00
Normal Reconnection Fee	\$15.00	\$15.00	\$15.00	\$15.00
Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Premises Visit Fee (in lieu of disconnection)	\$10.00	\$10.00	\$10.00	\$10.00

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

0065

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96
Water [] or Sewer [x]

Schedule: E-5
Page 1 of 1
Preparer: FPG

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

(1)	(2)	(3)	(4)
Miscellaneous Charge	Balance Per Books	Utility Adjustment	Adjusted Balance

Pinellas County does not have the capacity to bill customers for miscellaneous charges.

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: E-6
Page 1 of 1
Preparer: FPG

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
--------------------	-------------	-------------	-----------------

Not applicable , sewer only application.

Private Fire Protection Service

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: E-7

Docket No. : 971065-SU

Page 1 of 1

Schedule Year Ended: 12/31/96

Preparer: FPG

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
--------------------	-------------	-------------	-----------------

Not applicable. sewer only application.

0068

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: E-8
Page 1 of 1
Preparer: FPG

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: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: E-9
Page 1 of 1
Preparer: FPG

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
1	Franchise	Sec. of State	\$200	Through rates.	Tax

0070

Guaranteed Revenues Received

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: E-11
Page 1 of 1
Preparer: FPG

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

(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total

None				

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: E-12
Page 1 of 1
Preparer: FPG

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.

Mid-County Services, Inc. is a Class B utility, consequently this schedule is non-applicable.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Water [] or Sewer [x]

Schedule: E-13
 Page 1 of 1
 Preparer: FPG

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
<u>Residential</u>										
5/8" x 3/4"	Not Applicable									
1"										
M Gallons										
Total Residential										
<u>General Service</u>										
5/8" x 3/4"										
1"										
1.5"										
2"										
6"										
M Gallons										
Total Gen. Serv.										
Contract Revenue										
Totals										

0074

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [] or Sewer [X]

Schedule: E-14
 Page 1 of 41
 Preparer: FPG

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
5/8" Meter - Residential - Total							
0	42	42	0	0	7,919	0	0.00%
1,000	168	210	168,000	168,000	7,751	7,919,000	0.13%
2,000	200	410	400,000	568,000	7,551	15,670,000	0.43%
3,000	282	692	846,000	1,414,000	7,269	23,221,000	1.08%
4,000	254	946	1,016,000	2,430,000	7,015	30,490,000	1.86%
5,000	178	1,124	890,000	3,320,000	6,837	37,505,000	2.54%
6,000	191	1,315	1,146,000	4,466,000	6,646	44,342,000	3.42%
7,000	248	1,563	1,736,000	6,202,000	6,398	50,988,000	4.75%
8,000	275	1,838	2,200,000	8,402,000	6,123	57,386,000	6.43%
9,000	289	2,127	2,601,000	11,003,000	5,834	63,509,000	8.42%
10,000	303	2,430	3,030,000	14,033,000	5,531	69,343,000	10.74%
11,000	379	2,809	4,169,000	18,202,000	5,152	74,874,000	13.93%
12,000	286	3,095	3,432,000	21,634,000	4,866	80,026,000	16.56%
13,000	307	3,402	3,991,000	25,625,000	4,559	84,892,000	19.62%
14,000	259	3,661	3,626,000	29,251,000	4,300	89,451,000	22.39%
15,000	359	4,020	5,385,000	34,636,000	3,941	93,751,000	26.52%
16,000	357	4,377	5,712,000	40,348,000	3,584	97,692,000	30.89%
17,000	344	4,721	5,848,000	46,196,000	3,240	101,276,000	35.36%
18,000	349	5,070	6,282,000	52,478,000	2,891	104,516,000	40.17%
19,000	334	5,404	6,346,000	58,824,000	2,557	107,407,000	45.03%
20,000	339	5,743	6,780,000	65,604,000	2,218	109,964,000	50.22%
21,000	329	6,072	6,909,000	72,513,000	1,889	112,182,000	55.51%
22,000	262	6,334	5,764,000	78,277,000	1,627	114,071,000	59.92%
23,000	192	6,526	4,416,000	82,693,000	1,435	115,698,000	63.30%
24,000	163	6,689	3,912,000	86,605,000	1,272	117,133,000	66.30%
25,000	154	6,843	3,850,000	90,455,000	1,118	118,405,000	69.25%
26,000	182	7,025	4,732,000	95,187,000	936	119,523,000	72.87%
27,000	119	7,144	3,213,000	98,400,000	817	120,459,000	75.33%
28,000	125	7,269	3,500,000	101,900,000	692	121,276,000	78.01%
29,000	124	7,393	3,596,000	105,496,000	568	121,968,000	80.76%
30,000	120	7,513	3,600,000	109,096,000	448	122,536,000	83.52%
31,000	77	7,590	2,387,000	111,483,000	371	122,984,000	85.34%
32,000	65	7,655	2,080,000	113,563,000	306	123,355,000	86.94%
33,000	42	7,697	1,386,000	114,949,000	264	123,661,000	88.00%
34,000	49	7,746	1,666,000	116,615,000	215	123,925,000	89.27%
35,000	50	7,796	1,750,000	118,365,000	165	124,140,000	90.61%
36,000	45	7,841	1,620,000	119,985,000	120	124,305,000	91.85%
37,000	32	7,873	1,184,000	121,169,000	88	124,425,000	92.76%
38,000	27	7,900	1,026,000	122,195,000	61	124,513,000	93.54%
39,000	23	7,923	897,000	123,092,000	38	124,574,000	94.23%
40,000	38	7,961	7,535,000	130,627,000	0	130,627,000	100.00%
	<u>7,961</u>	<u>7,961</u>	<u>130,627,000</u>	<u>130,627,000</u>	<u>0</u>	<u>130,627,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [] or Sewer [X]

Schedule: E-14
 Page 2 of 41
 Preparer: FPG

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
5/8" Meter - Residential Cycle 33							
0	16	16	0	0	2,527	0	0.00%
1,000	64	80	64,000	64,000	2,463	2,527,000	0.23%
2,000	117	197	234,000	298,000	2,346	4,990,000	1.07%
3,000	167	364	501,000	799,000	2,179	7,336,000	2.88%
4,000	152	516	608,000	1,407,000	2,027	9,515,000	5.07%
5,000	98	614	490,000	1,897,000	1,929	11,542,000	6.84%
6,000	118	732	708,000	2,605,000	1,811	13,471,000	9.39%
7,000	131	863	917,000	3,522,000	1,680	15,282,000	12.69%
8,000	153	1,016	1,224,000	4,746,000	1,527	16,962,000	17.10%
9,000	151	1,167	1,359,000	6,105,000	1,376	18,489,000	22.00%
10,000	155	1,322	1,550,000	7,655,000	1,221	19,865,000	27.58%
11,000	221	1,543	2,431,000	10,086,000	1,000	21,086,000	36.34%
12,000	140	1,683	1,680,000	11,766,000	860	22,086,000	42.40%
13,000	130	1,813	1,690,000	13,456,000	730	22,946,000	48.48%
14,000	110	1,923	1,540,000	14,996,000	620	23,676,000	54.03%
15,000	126	2,049	1,890,000	16,886,000	494	24,296,000	60.84%
16,000	98	2,147	1,568,000	18,454,000	396	24,790,000	66.49%
17,000	56	2,203	952,000	19,406,000	340	25,186,000	69.92%
18,000	66	2,269	1,188,000	20,594,000	274	25,526,000	74.20%
19,000	40	2,309	760,000	21,354,000	234	25,800,000	76.94%
20,000	33	2,342	660,000	22,014,000	201	26,034,000	79.32%
21,000	28	2,370	588,000	22,602,000	173	26,235,000	81.44%
22,000	22	2,392	484,000	23,086,000	151	26,408,000	83.18%
23,000	19	2,411	437,000	23,523,000	132	26,559,000	84.76%
24,000	22	2,433	528,000	24,051,000	110	26,691,000	86.66%
25,000	18	2,451	450,000	24,501,000	92	26,801,000	88.28%
26,000	12	2,463	312,000	24,813,000	80	26,893,000	89.41%
27,000	7	2,470	189,000	25,002,000	73	26,973,000	90.09%
28,000	16	2,486	448,000	25,450,000	57	27,046,000	91.70%
29,000	11	2,497	319,000	25,769,000	46	27,103,000	92.85%
30,000	9	2,506	270,000	26,039,000	37	27,149,000	93.82%
31,000	7	2,513	217,000	26,256,000	30	27,186,000	94.61%
32,000	2	2,515	64,000	26,320,000	28	27,216,000	94.84%
33,000	3	2,518	99,000	26,419,000	25	27,244,000	95.19%
34,000	5	2,523	170,000	26,589,000	20	27,269,000	95.81%
35,000	6	2,529	210,000	26,799,000	14	27,289,000	96.56%
36,000	3	2,532	108,000	26,907,000	11	27,303,000	96.95%
37,000	4	2,536	148,000	27,055,000	7	27,314,000	97.48%
38,000	2	2,538	76,000	27,131,000	5	27,321,000	97.76%
39,000	0	2,538	0	27,131,000	5	27,326,000	97.76%
40,000 +	5	2,543	622,000	27,753,000	0	27,753,000	100.00%
	<u>2,543</u>	<u>2,543</u>	<u>27,753,000</u>	<u>27,753,000</u>	<u>0</u>	<u>27,753,000</u>	

NOTE: Each billing unit represents two months of billing.

0075B

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [] or Sewer [X]

Schedule: E-14
 Page 3 of 41
 Preparer: FPG

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
5/8" Meter - Residential							
Cycle 51							
0	4	4	0	0	1,294	0	0.00%
1,000	16	20	16,000	16,000	1,278	1,294,000	0.06%
2,000	18	38	36,000	52,000	1,260	2,572,000	0.20%
3,000	18	56	54,000	106,000	1,242	3,832,000	0.40%
4,000	15	71	60,000	166,000	1,227	5,074,000	0.63%
5,000	12	83	60,000	226,000	1,215	6,301,000	0.85%
6,000	15	98	90,000	316,000	1,200	7,516,000	1.19%
7,000	17	115	119,000	435,000	1,183	8,716,000	1.64%
8,000	22	137	176,000	611,000	1,161	9,899,000	2.31%
9,000	25	162	225,000	836,000	1,136	11,060,000	3.16%
10,000	23	185	230,000	1,066,000	1,113	12,196,000	4.03%
11,000	26	211	286,000	1,352,000	1,087	13,309,000	5.11%
12,000	25	236	300,000	1,652,000	1,062	14,396,000	6.24%
13,000	35	271	455,000	2,107,000	1,027	15,458,000	7.96%
14,000	24	295	336,000	2,443,000	1,003	16,485,000	9.23%
15,000	46	341	690,000	3,133,000	957	17,488,000	11.84%
16,000	53	394	848,000	3,981,000	904	18,445,000	15.05%
17,000	63	457	1,071,000	5,052,000	841	19,349,000	19.10%
18,000	76	533	1,368,000	6,420,000	765	20,190,000	24.27%
19,000	93	626	1,767,000	8,187,000	672	20,955,000	30.95%
20,000	110	736	2,200,000	10,387,000	562	21,627,000	39.26%
21,000	96	832	2,016,000	12,403,000	466	22,189,000	46.88%
22,000	43	875	946,000	13,349,000	423	22,655,000	50.46%
23,000	55	930	1,265,000	14,614,000	368	23,078,000	55.24%
24,000	52	982	1,248,000	15,862,000	316	23,446,000	59.96%
25,000	35	1,017	875,000	16,737,000	281	23,762,000	63.26%
26,000	24	1,041	624,000	17,361,000	257	24,043,000	65.62%
27,000	38	1,079	1,026,000	18,387,000	219	24,300,000	69.50%
28,000	26	1,105	728,000	19,115,000	193	24,519,000	72.25%
29,000	21	1,126	609,000	19,724,000	172	24,712,000	74.55%
30,000	36	1,162	1,080,000	20,804,000	136	24,884,000	78.64%
31,000	18	1,180	558,000	21,362,000	118	25,020,000	80.75%
32,000	20	1,200	640,000	22,002,000	98	25,138,000	83.16%
33,000	11	1,211	363,000	22,365,000	87	25,236,000	84.54%
34,000	19	1,230	646,000	23,011,000	68	25,323,000	86.98%
35,000	19	1,249	665,000	23,676,000	49	25,391,000	89.49%
36,000	16	1,265	576,000	24,252,000	33	25,440,000	91.67%
37,000	12	1,277	444,000	24,696,000	21	25,473,000	93.35%
38,000	4	1,281	152,000	24,848,000	17	25,494,000	93.92%
39,000	7	1,288	273,000	25,121,000	10	25,511,000	94.95%
40,000 +	10	1,298	1,335,000	26,456,000	0	26,456,000	100.00%
	<u>1,298</u>	<u>1,298</u>	<u>26,456,000</u>	<u>26,456,000</u>	<u>0</u>	<u>26,456,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 4 of 41
 Preparer: FPG

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
5/8" Meter - Residential							
Cycle 52							
0	22	22	0	0	4,052	0	0.00%
1,000	85	107	85,000	85,000	3,967	4,052,000	0.11%
2,000	62	169	124,000	209,000	3,905	8,019,000	0.28%
3,000	96	265	288,000	497,000	3,809	11,924,000	0.65%
4,000	85	350	340,000	837,000	3,724	15,733,000	1.10%
5,000	66	416	330,000	1,167,000	3,658	19,457,000	1.54%
6,000	53	469	318,000	1,485,000	3,605	23,115,000	1.96%
7,000	96	565	672,000	2,157,000	3,509	26,720,000	2.84%
8,000	98	663	784,000	2,941,000	3,411	30,229,000	3.87%
9,000	110	773	990,000	3,931,000	3,301	33,640,000	5.18%
10,000	123	896	1,230,000	5,161,000	3,178	36,941,000	6.80%
11,000	130	1,026	1,430,000	6,591,000	3,048	40,119,000	8.68%
12,000	118	1,144	1,416,000	8,007,000	2,930	43,167,000	10.55%
13,000	142	1,286	1,846,000	9,853,000	2,788	46,097,000	12.98%
14,000	123	1,409	1,722,000	11,575,000	2,665	48,885,000	15.25%
15,000	185	1,594	2,775,000	14,350,000	2,480	51,550,000	18.90%
16,000	206	1,800	3,296,000	17,646,000	2,274	54,030,000	23.24%
17,000	225	2,025	3,825,000	21,471,000	2,049	56,304,000	28.28%
18,000	204	2,229	3,672,000	25,143,000	1,845	58,353,000	33.12%
19,000	200	2,429	3,800,000	28,943,000	1,645	60,198,000	38.12%
20,000	195	2,624	3,900,000	32,843,000	1,450	61,843,000	43.26%
21,000	204	2,828	4,284,000	37,127,000	1,246	63,293,000	48.90%
22,000	195	3,023	4,290,000	41,417,000	1,051	64,539,000	54.55%
23,000	118	3,141	2,714,000	44,131,000	933	65,590,000	58.13%
24,000	89	3,230	2,136,000	46,267,000	844	66,523,000	60.94%
25,000	100	3,330	2,500,000	48,767,000	744	67,367,000	64.23%
26,000	146	3,476	3,796,000	52,563,000	598	68,111,000	69.23%
27,000	74	3,550	1,998,000	54,561,000	524	68,709,000	71.86%
28,000	83	3,633	2,324,000	56,885,000	441	69,233,000	74.92%
29,000	92	3,725	2,668,000	59,553,000	349	69,674,000	78.44%
30,000	75	3,800	2,250,000	61,803,000	274	70,023,000	81.40%
31,000	52	3,852	1,612,000	63,415,000	222	70,297,000	83.52%
32,000	43	3,895	1,376,000	64,791,000	179	70,519,000	85.34%
33,000	28	3,923	924,000	65,715,000	151	70,698,000	86.55%
34,000	25	3,948	850,000	66,565,000	126	70,849,000	87.67%
35,000	25	3,973	875,000	67,440,000	101	70,975,000	88.83%
36,000	26	3,999	936,000	68,376,000	75	71,076,000	90.06%
37,000	16	4,015	592,000	68,968,000	59	71,151,000	90.84%
38,000	21	4,036	798,000	69,766,000	38	71,210,000	91.89%
39,000	16	4,052	624,000	70,390,000	22	71,248,000	92.71%
40,000 +	22	4,074	5,534,000	75,924,000	0	75,924,000	100.00%
	<u>4,074</u>	<u>4,074</u>	<u>75,924,000</u>	<u>75,924,000</u>	<u>0</u>	<u>75,924,000</u>	

NOTE: Each billing unit represents two months of billing.

0075D

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 5 of 41
 Preparer: FPG

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
5/8" Meter - Residential							
Cycle 92							
0	0	0	0	0	37	0	0.00%
1,000	2	2	2,000	2,000	35	37,000	0.51%
2,000	3	5	6,000	8,000	32	72,000	2.03%
3,000	0	5	0	8,000	32	104,000	2.03%
4,000	2	7	8,000	16,000	30	136,000	4.06%
5,000	2	9	10,000	26,000	28	166,000	6.60%
6,000	3	12	18,000	44,000	25	194,000	11.17%
7,000	4	16	28,000	72,000	21	219,000	18.27%
8,000	2	18	16,000	88,000	19	240,000	22.34%
9,000	3	21	27,000	115,000	16	259,000	29.19%
10,000	2	23	20,000	135,000	14	275,000	34.26%
11,000	1	24	11,000	146,000	13	289,000	37.06%
12,000	3	27	36,000	182,000	10	302,000	46.19%
13,000	0	27	0	182,000	10	312,000	46.19%
14,000	1	28	14,000	196,000	9	322,000	49.75%
15,000	2	30	30,000	226,000	7	331,000	57.36%
16,000	0	30	0	226,000	7	338,000	57.36%
17,000	0	30	0	226,000	7	345,000	57.36%
18,000	2	32	36,000	262,000	5	352,000	66.50%
19,000	0	32	0	262,000	5	357,000	66.50%
20,000	1	33	20,000	282,000	4	362,000	71.57%
21,000	1	34	21,000	303,000	3	366,000	76.90%
22,000	1	35	22,000	325,000	2	369,000	82.49%
23,000	0	35	0	325,000	2	371,000	82.49%
24,000	0	35	0	325,000	2	373,000	82.49%
25,000	1	36	25,000	350,000	1	375,000	88.83%
26,000	0	36	0	350,000	1	376,000	88.83%
27,000	0	36	0	350,000	1	377,000	88.83%
28,000	0	36	0	350,000	1	378,000	88.83%
29,000	0	36	0	350,000	1	379,000	88.83%
30,000	0	36	0	350,000	1	380,000	88.83%
31,000	0	36	0	350,000	1	381,000	88.83%
32,000	0	36	0	350,000	1	382,000	88.83%
33,000	0	36	0	350,000	1	383,000	88.83%
34,000	0	36	0	350,000	1	384,000	88.83%
35,000	0	36	0	350,000	1	385,000	88.83%
36,000	0	36	0	350,000	1	386,000	88.83%
37,000	0	36	0	350,000	1	387,000	88.83%
38,000	0	36	0	350,000	1	388,000	88.83%
39,000	0	36	0	350,000	1	389,000	88.83%
40,000 +	1	37	44,000	394,000	0	394,000	100.00%
	<u>37</u>	<u>37</u>	<u>394,000</u>	<u>394,000</u>	<u>0</u>	<u>394,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 6 of 41
 Preparer: FPG

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
5/8" Meter - Residential							
Cycle 94							
0	0	0	0	0	9	0	0.00%
1,000	1	1	1,000	1,000	8	9,000	1.00%
2,000	0	1	0	1,000	8	17,000	1.00%
3,000	1	2	3,000	4,000	7	25,000	4.00%
4,000	0	2	0	4,000	7	32,000	4.00%
5,000	0	2	0	4,000	7	39,000	4.00%
6,000	2	4	12,000	16,000	5	46,000	16.00%
7,000	0	4	0	16,000	5	51,000	16.00%
8,000	0	4	0	16,000	5	56,000	16.00%
9,000	0	4	0	16,000	5	61,000	16.00%
10,000	0	4	0	16,000	5	66,000	16.00%
11,000	1	5	11,000	27,000	4	71,000	27.00%
12,000	0	5	0	27,000	4	75,000	27.00%
13,000	0	5	0	27,000	4	79,000	27.00%
14,000	1	6	14,000	41,000	3	83,000	41.00%
15,000	0	6	0	41,000	3	86,000	41.00%
16,000	0	6	0	41,000	3	89,000	41.00%
17,000	0	6	0	41,000	3	92,000	41.00%
18,000	1	7	18,000	59,000	2	95,000	59.00%
19,000	1	8	19,000	78,000	1	97,000	78.00%
20,000	0	8	0	78,000	1	98,000	78.00%
21,000	0	8	0	78,000	1	99,000	78.00%
22,000	1	9	22,000	100,000	0	100,000	100.00%
23,000	0	9	0	100,000	0	100,000	100.00%
24,000	0	9	0	100,000	0	100,000	100.00%
25,000	0	9	0	100,000	0	100,000	100.00%
26,000	0	9	0	100,000	0	100,000	100.00%
27,000	0	9	0	100,000	0	100,000	100.00%
28,000	0	9	0	100,000	0	100,000	100.00%
29,000	0	9	0	100,000	0	100,000	100.00%
30,000	0	9	0	100,000	0	100,000	100.00%
31,000	0	9	0	100,000	0	100,000	100.00%
32,000	0	9	0	100,000	0	100,000	100.00%
33,000	0	9	0	100,000	0	100,000	100.00%
34,000	0	9	0	100,000	0	100,000	100.00%
35,000	0	9	0	100,000	0	100,000	100.00%
36,000	0	9	0	100,000	0	100,000	100.00%
37,000	0	9	0	100,000	0	100,000	100.00%
38,000	0	9	0	100,000	0	100,000	100.00%
39,000	0	9	0	100,000	0	100,000	100.00%
40,000 +	0	9	0	100,000	0	100,000	100.00%
	<u>9</u>	<u>9</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 7 of 41
 Preparer: FPG

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
Multi-Residential - 5/8" Meter			Total				
0	1	1	0	0	233	0	0.00%
1,000	9	10	9,000	9,000	224	233,000	0.20%
2,000	7	17	14,000	23,000	217	457,000	0.50%
3,000	9	26	27,000	50,000	208	674,000	1.10%
4,000	7	33	28,000	78,000	201	882,000	1.71%
5,000	10	43	50,000	128,000	191	1,083,000	2.81%
6,000	7	50	42,000	170,000	184	1,274,000	3.73%
7,000	6	56	42,000	212,000	178	1,458,000	4.65%
8,000	7	63	56,000	268,000	171	1,636,000	5.88%
9,000	10	73	90,000	358,000	161	1,807,000	7.85%
10,000	7	80	70,000	428,000	154	1,968,000	9.39%
11,000	8	88	88,000	516,000	146	2,122,000	11.32%
12,000	6	94	72,000	588,000	140	2,268,000	12.89%
13,000	7	101	91,000	679,000	133	2,408,000	14.89%
14,000	6	107	84,000	763,000	127	2,541,000	16.73%
15,000	9	116	135,000	898,000	118	2,668,000	19.69%
16,000	7	123	112,000	1,010,000	111	2,786,000	22.15%
17,000	8	131	136,000	1,146,000	103	2,897,000	25.13%
18,000	6	137	108,000	1,254,000	97	3,000,000	27.50%
19,000	14	151	266,000	1,520,000	83	3,097,000	33.33%
20,000	6	157	120,000	1,640,000	77	3,180,000	35.96%
21,000	8	165	168,000	1,808,000	69	3,257,000	39.65%
22,000	5	170	110,000	1,918,000	64	3,326,000	42.06%
23,000	6	176	138,000	2,056,000	58	3,390,000	45.09%
24,000	5	181	120,000	2,176,000	53	3,448,000	47.72%
25,000	4	185	100,000	2,276,000	49	3,501,000	49.91%
26,000	5	190	130,000	2,406,000	44	3,550,000	52.76%
27,000	4	194	108,000	2,514,000	40	3,594,000	55.13%
28,000	3	197	84,000	2,598,000	37	3,634,000	56.97%
29,000	3	200	87,000	2,685,000	34	3,671,000	58.88%
30,000	4	204	120,000	2,805,000	30	3,705,000	61.51%
31,000	3	207	93,000	2,898,000	27	3,735,000	63.55%
32,000	3	210	96,000	2,994,000	24	3,762,000	65.66%
33,000	4	214	132,000	3,126,000	20	3,786,000	68.55%
34,000	0	214	0	3,126,000	20	3,806,000	68.55%
35,000	0	214	0	3,126,000	20	3,826,000	68.55%
36,000	3	217	108,000	3,234,000	17	3,846,000	70.92%
37,000	5	222	185,000	3,419,000	12	3,863,000	74.98%
38,000	0	222	0	3,419,000	12	3,875,000	74.98%
39,000	3	225	117,000	3,536,000	9	3,887,000	77.54%
40,000 +	9	234	1,024,000	4,560,000	0	4,560,000	100.00%
	<u>234</u>	<u>234</u>	<u>4,560,000</u>	<u>4,560,000</u>	<u>0</u>	<u>4,560,000</u>	

NOTE: Each billing unit represents two months of billing.

0075G

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 8 of 41
 Preparer: FPG

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
Multi-Residential - 5/8" Meter							
Cycle 52							
0	1	1	0	0	232	0	0.00%
1,000	9	10	9,000	9,000	223	232,000	0.20%
2,000	7	17	14,000	23,000	216	455,000	0.50%
3,000	9	26	27,000	50,000	207	671,000	1.10%
4,000	7	33	28,000	78,000	200	878,000	1.71%
5,000	9	42	45,000	123,000	191	1,078,000	2.70%
6,000	7	49	42,000	165,000	184	1,269,000	3.62%
7,000	6	55	42,000	207,000	178	1,453,000	4.54%
8,000	7	62	56,000	263,000	171	1,631,000	5.77%
9,000	10	72	90,000	353,000	161	1,802,000	7.75%
10,000	7	79	70,000	423,000	154	1,963,000	9.29%
11,000	8	87	88,000	511,000	146	2,117,000	11.22%
12,000	6	93	72,000	583,000	140	2,263,000	12.80%
13,000	7	100	91,000	674,000	133	2,403,000	14.80%
14,000	6	106	84,000	758,000	127	2,536,000	16.64%
15,000	9	115	135,000	893,000	118	2,663,000	19.60%
16,000	7	122	112,000	1,005,000	111	2,781,000	22.06%
17,000	8	130	136,000	1,141,000	103	2,892,000	25.05%
18,000	6	136	108,000	1,249,000	97	2,995,000	27.42%
19,000	14	150	266,000	1,515,000	83	3,092,000	33.26%
20,000	6	156	120,000	1,635,000	77	3,175,000	35.89%
21,000	8	164	168,000	1,803,000	69	3,252,000	39.58%
22,000	5	169	110,000	1,913,000	64	3,321,000	42.00%
23,000	6	175	138,000	2,051,000	58	3,385,000	45.03%
24,000	5	180	120,000	2,171,000	53	3,443,000	47.66%
25,000	4	184	100,000	2,271,000	49	3,496,000	49.86%
26,000	5	189	130,000	2,401,000	44	3,545,000	52.71%
27,000	4	193	108,000	2,509,000	40	3,589,000	55.08%
28,000	3	196	84,000	2,593,000	37	3,629,000	56.93%
29,000	3	199	87,000	2,680,000	34	3,666,000	58.84%
30,000	4	203	120,000	2,800,000	30	3,700,000	61.47%
31,000	3	206	93,000	2,893,000	27	3,730,000	63.51%
32,000	3	209	96,000	2,989,000	24	3,757,000	65.62%
33,000	4	213	132,000	3,121,000	20	3,781,000	68.52%
34,000	0	213	0	3,121,000	20	3,801,000	68.52%
35,000	0	213	0	3,121,000	20	3,821,000	68.52%
36,000	3	216	108,000	3,229,000	17	3,841,000	70.89%
37,000	5	221	185,000	3,414,000	12	3,858,000	74.95%
38,000	0	221	0	3,414,000	12	3,870,000	74.95%
39,000	3	224	117,000	3,531,000	9	3,882,000	77.52%
40,000 +	9	233	1,024,000	4,555,000	0	4,555,000	100.00%
	<u>233</u>	<u>233</u>	<u>4,555,000</u>	<u>4,555,000</u>	<u>0</u>	<u>4,555,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 9 of 41
 Preparer: FPG

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
Multi-Residential - 5/8" Meter							
Cycle 92							
0	0	0	0	0	1	0	0.00%
1,000	0	0	0	0	1	1,000	0.00%
2,000	0	0	0	0	1	2,000	0.00%
3,000	0	0	0	0	1	3,000	0.00%
4,000	0	0	0	0	1	4,000	0.00%
5,000	1	1	5,000	5,000	0	5,000	100.00%
6,000	0	1	0	5,000	0	5,000	100.00%
7,000	0	1	0	5,000	0	5,000	100.00%
8,000	0	1	0	5,000	0	5,000	100.00%
9,000	0	1	0	5,000	0	5,000	100.00%
10,000	0	1	0	5,000	0	5,000	100.00%
11,000	0	1	0	5,000	0	5,000	100.00%
12,000	0	1	0	5,000	0	5,000	100.00%
13,000	0	1	0	5,000	0	5,000	100.00%
14,000	0	1	0	5,000	0	5,000	100.00%
15,000	0	1	0	5,000	0	5,000	100.00%
16,000	0	1	0	5,000	0	5,000	100.00%
17,000	0	1	0	5,000	0	5,000	100.00%
18,000	0	1	0	5,000	0	5,000	100.00%
19,000	0	1	0	5,000	0	5,000	100.00%
20,000	0	1	0	5,000	0	5,000	100.00%
21,000	0	1	0	5,000	0	5,000	100.00%
22,000	0	1	0	5,000	0	5,000	100.00%
23,000	0	1	0	5,000	0	5,000	100.00%
24,000	0	1	0	5,000	0	5,000	100.00%
25,000	0	1	0	5,000	0	5,000	100.00%
26,000	0	1	0	5,000	0	5,000	100.00%
27,000	0	1	0	5,000	0	5,000	100.00%
28,000	0	1	0	5,000	0	5,000	100.00%
29,000	0	1	0	5,000	0	5,000	100.00%
30,000	0	1	0	5,000	0	5,000	100.00%
31,000	0	1	0	5,000	0	5,000	100.00%
32,000	0	1	0	5,000	0	5,000	100.00%
33,000	0	1	0	5,000	0	5,000	100.00%
34,000	0	1	0	5,000	0	5,000	100.00%
35,000	0	1	0	5,000	0	5,000	100.00%
36,000	0	1	0	5,000	0	5,000	100.00%
37,000	0	1	0	5,000	0	5,000	100.00%
38,000	0	1	0	5,000	0	5,000	100.00%
39,000	0	1	0	5,000	0	5,000	100.00%
40,000 +	0	1	0	5,000	0	5,000	100.00%
	<u>1</u>	<u>1</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 10 of 41
 Preparer: FPG

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
Multi-Residential - 1" Meter			Total				
0	0	0	0	0	44	0	0.00%
1,000	0	0	0	0	44	44,000	0.00%
2,000	0	0	0	0	44	88,000	0.00%
3,000	0	0	0	0	44	132,000	0.00%
4,000	0	0	0	0	44	176,000	0.00%
5,000	0	0	0	0	44	220,000	0.00%
6,000	1	1	6,000	6,000	43	264,000	0.35%
7,000	1	2	7,000	13,000	42	307,000	0.77%
8,000	2	4	16,000	29,000	40	349,000	1.71%
9,000	1	5	9,000	38,000	39	389,000	2.24%
10,000	4	9	40,000	78,000	35	428,000	4.60%
11,000	0	9	0	78,000	35	463,000	4.60%
12,000	1	10	12,000	90,000	34	498,000	5.31%
13,000	1	11	13,000	103,000	33	532,000	6.08%
14,000	1	12	14,000	117,000	32	565,000	6.91%
15,000	2	14	30,000	147,000	30	597,000	8.68%
16,000	1	15	16,000	163,000	29	627,000	9.62%
17,000	0	15	0	163,000	29	656,000	9.62%
18,000	1	16	18,000	181,000	28	685,000	10.68%
19,000	0	16	0	181,000	28	713,000	10.68%
20,000	1	17	20,000	201,000	27	741,000	11.87%
21,000	0	17	0	201,000	27	768,000	11.87%
22,000	1	18	22,000	223,000	26	795,000	13.16%
23,000	3	21	69,000	292,000	23	821,000	17.24%
24,000	3	24	72,000	364,000	20	844,000	21.49%
25,000	1	25	25,000	389,000	19	864,000	22.96%
26,000	0	25	0	389,000	19	883,000	22.96%
27,000	0	25	0	389,000	19	902,000	22.96%
28,000	0	25	0	389,000	19	921,000	22.96%
29,000	0	25	0	389,000	19	940,000	22.96%
30,000	1	26	30,000	419,000	18	959,000	24.73%
31,000	0	26	0	419,000	18	977,000	24.73%
32,000	2	28	64,000	483,000	16	995,000	28.51%
33,000	1	29	33,000	516,000	15	1,011,000	30.46%
34,000	1	30	34,000	550,000	14	1,026,000	32.47%
35,000	0	30	0	550,000	14	1,040,000	32.47%
36,000	0	30	0	550,000	14	1,054,000	32.47%
37,000	0	30	0	550,000	14	1,068,000	32.47%
38,000	1	31	38,000	588,000	13	1,082,000	34.71%
39,000	0	31	0	588,000	13	1,095,000	34.71%
40,000 +	13	44	1,106,000	1,694,000	0	1,694,000	100.00%
	44	44	1,694,000	1,694,000	0	1,694,000	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 11 of 41
 Preparer: FPG

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(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
Multi-Residential - 1" Meter			Cycle 33				
0	0	0	0	0	18	0	0.00%
1,000	0	0	0	0	18	18,000	0.00%
2,000	0	0	0	0	18	36,000	0.00%
3,000	0	0	0	0	18	54,000	0.00%
4,000	0	0	0	0	18	72,000	0.00%
5,000	0	0	0	0	18	90,000	0.00%
6,000	0	0	0	0	18	108,000	0.00%
7,000	1	1	7,000	7,000	17	126,000	0.73%
8,000	1	2	8,000	15,000	16	143,000	1.57%
9,000	1	3	9,000	24,000	15	159,000	2.51%
10,000	3	6	30,000	54,000	12	174,000	5.65%
11,000	0	6	0	54,000	12	186,000	5.65%
12,000	0	6	0	54,000	12	198,000	5.65%
13,000	1	7	13,000	67,000	11	210,000	7.01%
14,000	0	7	0	67,000	11	221,000	7.01%
15,000	1	8	15,000	82,000	10	232,000	8.58%
16,000	0	8	0	82,000	10	242,000	8.58%
17,000	0	8	0	82,000	10	252,000	8.58%
18,000	1	9	18,000	100,000	9	262,000	10.46%
19,000	0	9	0	100,000	9	271,000	10.46%
20,000	0	9	0	100,000	9	280,000	10.46%
21,000	0	9	0	100,000	9	289,000	10.46%
22,000	0	9	0	100,000	9	298,000	10.46%
23,000	0	9	0	100,000	9	307,000	10.46%
24,000	0	9	0	100,000	9	316,000	10.46%
25,000	0	9	0	100,000	9	325,000	10.46%
26,000	0	9	0	100,000	9	334,000	10.46%
27,000	0	9	0	100,000	9	343,000	10.46%
28,000	0	9	0	100,000	9	352,000	10.46%
29,000	0	9	0	100,000	9	361,000	10.46%
30,000	0	9	0	100,000	9	370,000	10.46%
31,000	0	9	0	100,000	9	379,000	10.46%
32,000	0	9	0	100,000	9	388,000	10.46%
33,000	0	9	0	100,000	9	397,000	10.46%
34,000	0	9	0	100,000	9	406,000	10.46%
35,000	0	9	0	100,000	9	415,000	10.46%
36,000	0	9	0	100,000	9	424,000	10.46%
37,000	0	9	0	100,000	9	433,000	10.46%
38,000	0	9	0	100,000	9	442,000	10.46%
39,000	0	9	0	100,000	9	451,000	10.46%
40,000 +	9	18	856,000	956,000	0	956,000	100.00%
	<u>18</u>	<u>18</u>	<u>956,000</u>	<u>956,000</u>	<u>0</u>	<u>956,000</u>	

NOTE: Each billing unit represents two months of billing.

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Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water or Sewer

Schedule: E-14
 Page 12 of 41
 Preparer: FPG

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
Multi-Residential - 1" Meter			Cycle 52				
0	0	0	0	0	26	0	0.00%
1,000	0	0	0	0	26	26,000	0.00%
2,000	0	0	0	0	26	52,000	0.00%
3,000	0	0	0	0	26	78,000	0.00%
4,000	0	0	0	0	26	104,000	0.00%
5,000	0	0	0	0	26	130,000	0.00%
6,000	1	1	6,000	6,000	25	156,000	0.81%
7,000	0	1	0	6,000	25	181,000	0.81%
8,000	1	2	8,000	14,000	24	206,000	1.90%
9,000	0	2	0	14,000	24	230,000	1.90%
10,000	1	3	10,000	24,000	23	254,000	3.25%
11,000	0	3	0	24,000	23	277,000	3.25%
12,000	1	4	12,000	36,000	22	300,000	4.88%
13,000	0	4	0	36,000	22	322,000	4.88%
14,000	1	5	14,000	50,000	21	344,000	6.78%
15,000	1	6	15,000	65,000	20	365,000	8.81%
16,000	1	7	16,000	81,000	19	385,000	10.98%
17,000	0	7	0	81,000	19	404,000	10.98%
18,000	0	7	0	81,000	19	423,000	10.98%
19,000	0	7	0	81,000	19	442,000	10.98%
20,000	1	8	20,000	101,000	18	461,000	13.69%
21,000	0	8	0	101,000	18	479,000	13.69%
22,000	1	9	22,000	123,000	17	497,000	16.67%
23,000	3	12	69,000	192,000	14	514,000	26.02%
24,000	3	15	72,000	264,000	11	528,000	35.77%
25,000	1	16	25,000	289,000	10	539,000	39.16%
26,000	0	16	0	289,000	10	549,000	39.16%
27,000	0	16	0	289,000	10	559,000	39.16%
28,000	0	16	0	289,000	10	569,000	39.16%
29,000	0	16	0	289,000	10	579,000	39.16%
30,000	1	17	30,000	319,000	9	589,000	43.22%
31,000	0	17	0	319,000	9	598,000	43.22%
32,000	2	19	64,000	383,000	7	607,000	51.90%
33,000	1	20	33,000	416,000	6	614,000	56.37%
34,000	1	21	34,000	450,000	5	620,000	60.98%
35,000	0	21	0	450,000	5	625,000	60.98%
36,000	0	21	0	450,000	5	630,000	60.98%
37,000	0	21	0	450,000	5	635,000	60.98%
38,000	1	22	38,000	488,000	4	640,000	66.12%
39,000	0	22	0	488,000	4	644,000	66.12%
40,000 +	4	26	250,000	738,000	0	738,000	100.00%
	<u>26</u>	<u>26</u>	<u>738,000</u>	<u>738,000</u>	<u>0</u>	<u>738,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 13 of 41
 Preparer: FPG

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
Multi-Residential - 1 1/2" Meter			Total				
0	0	0	0	0	6	0	0.00%
1,000	0	0	0	0	6	6,000	0.00%
2,000	0	0	0	0	6	12,000	0.00%
3,000	0	0	0	0	6	18,000	0.00%
4,000	0	0	0	0	6	24,000	0.00%
5,000	0	0	0	0	6	30,000	0.00%
6,000	0	0	0	0	6	36,000	0.00%
7,000	0	0	0	0	6	42,000	0.00%
8,000	0	0	0	0	6	48,000	0.00%
9,000	0	0	0	0	6	54,000	0.00%
10,000	0	0	0	0	6	60,000	0.00%
11,000	0	0	0	0	6	66,000	0.00%
12,000	0	0	0	0	6	72,000	0.00%
13,000	0	0	0	0	6	78,000	0.00%
14,000	0	0	0	0	6	84,000	0.00%
15,000	0	0	0	0	6	90,000	0.00%
16,000	0	0	0	0	6	96,000	0.00%
17,000	0	0	0	0	6	102,000	0.00%
18,000	0	0	0	0	6	108,000	0.00%
19,000	0	0	0	0	6	114,000	0.00%
20,000	0	0	0	0	6	120,000	0.00%
21,000	0	0	0	0	6	126,000	0.00%
22,000	0	0	0	0	6	132,000	0.00%
23,000	0	0	0	0	6	138,000	0.00%
24,000	0	0	0	0	6	144,000	0.00%
25,000	0	0	0	0	6	150,000	0.00%
26,000	0	0	0	0	6	156,000	0.00%
27,000	0	0	0	0	6	162,000	0.00%
28,000	0	0	0	0	6	168,000	0.00%
29,000	0	0	0	0	6	174,000	0.00%
30,000	0	0	0	0	6	180,000	0.00%
31,000	0	0	0	0	6	186,000	0.00%
32,000	0	0	0	0	6	192,000	0.00%
33,000	0	0	0	0	6	198,000	0.00%
34,000	0	0	0	0	6	204,000	0.00%
35,000	0	0	0	0	6	210,000	0.00%
36,000	0	0	0	0	6	216,000	0.00%
37,000	0	0	0	0	6	222,000	0.00%
38,000	0	0	0	0	6	228,000	0.00%
39,000	0	0	0	0	6	234,000	0.00%
40,000 +	6	6	965,000	965,000	0	965,000	100.00%
	<u>6</u>	<u>6</u>	<u>965,000</u>	<u>965,000</u>	<u>0</u>	<u>965,000</u>	

NOTE: Each billing unit represents two months of billing.

0075M

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 14 of 41
 Preparer: FPG

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
Multi-Residential - 1 1/2" Meter			Cycle 33				
0	0	0	0	0	6	0	0.00%
1,000	0	0	0	0	6	6,000	0.00%
2,000	0	0	0	0	6	12,000	0.00%
3,000	0	0	0	0	6	18,000	0.00%
4,000	0	0	0	0	6	24,000	0.00%
5,000	0	0	0	0	6	30,000	0.00%
6,000	0	0	0	0	6	36,000	0.00%
7,000	0	0	0	0	6	42,000	0.00%
8,000	0	0	0	0	6	48,000	0.00%
9,000	0	0	0	0	6	54,000	0.00%
10,000	0	0	0	0	6	60,000	0.00%
11,000	0	0	0	0	6	66,000	0.00%
12,000	0	0	0	0	6	72,000	0.00%
13,000	0	0	0	0	6	78,000	0.00%
14,000	0	0	0	0	6	84,000	0.00%
15,000	0	0	0	0	6	90,000	0.00%
16,000	0	0	0	0	6	96,000	0.00%
17,000	0	0	0	0	6	102,000	0.00%
18,000	0	0	0	0	6	108,000	0.00%
19,000	0	0	0	0	6	114,000	0.00%
20,000	0	0	0	0	6	120,000	0.00%
21,000	0	0	0	0	6	126,000	0.00%
22,000	0	0	0	0	6	132,000	0.00%
23,000	0	0	0	0	6	138,000	0.00%
24,000	0	0	0	0	6	144,000	0.00%
25,000	0	0	0	0	6	150,000	0.00%
26,000	0	0	0	0	6	156,000	0.00%
27,000	0	0	0	0	6	162,000	0.00%
28,000	0	0	0	0	6	168,000	0.00%
29,000	0	0	0	0	6	174,000	0.00%
30,000	0	0	0	0	6	180,000	0.00%
31,000	0	0	0	0	6	186,000	0.00%
32,000	0	0	0	0	6	192,000	0.00%
33,000	0	0	0	0	6	198,000	0.00%
34,000	0	0	0	0	6	204,000	0.00%
35,000	0	0	0	0	6	210,000	0.00%
36,000	0	0	0	0	6	216,000	0.00%
37,000	0	0	0	0	6	222,000	0.00%
38,000	0	0	0	0	6	228,000	0.00%
39,000	0	0	0	0	6	234,000	0.00%
40,000 +	6	6	965,000	965,000	0	965,000	100.00%
	<u>6</u>	<u>6</u>	<u>965,000</u>	<u>965,000</u>	<u>0</u>	<u>965,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 15 of 41
 Preparer: FPG

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
Multi-Residential - 2" Meter			Total				
0	0	0	0	0	90	0	0.00%
1,000	0	0	0	0	90	90,000	0.00%
2,000	0	0	0	0	90	180,000	0.00%
3,000	0	0	0	0	90	270,000	0.00%
4,000	0	0	0	0	90	360,000	0.00%
5,000	0	0	0	0	90	450,000	0.00%
6,000	0	0	0	0	90	540,000	0.00%
7,000	0	0	0	0	90	630,000	0.00%
8,000	0	0	0	0	90	720,000	0.00%
9,000	0	0	0	0	90	810,000	0.00%
10,000	0	0	0	0	90	900,000	0.00%
11,000	0	0	0	0	90	990,000	0.00%
12,000	0	0	0	0	90	1,080,000	0.00%
13,000	0	0	0	0	90	1,170,000	0.00%
14,000	0	0	0	0	90	1,260,000	0.00%
15,000	0	0	0	0	90	1,350,000	0.00%
16,000	0	0	0	0	90	1,440,000	0.00%
17,000	0	0	0	0	90	1,530,000	0.00%
18,000	0	0	0	0	90	1,620,000	0.00%
19,000	0	0	0	0	90	1,710,000	0.00%
20,000	0	0	0	0	90	1,800,000	0.00%
21,000	0	0	0	0	90	1,890,000	0.00%
22,000	0	0	0	0	90	1,980,000	0.00%
23,000	0	0	0	0	90	2,070,000	0.00%
24,000	0	0	0	0	90	2,160,000	0.00%
25,000	0	0	0	0	90	2,250,000	0.00%
26,000	0	0	0	0	90	2,340,000	0.00%
27,000	0	0	0	0	90	2,430,000	0.00%
28,000	0	0	0	0	90	2,520,000	0.00%
29,000	0	0	0	0	90	2,610,000	0.00%
30,000	0	0	0	0	90	2,700,000	0.00%
31,000	0	0	0	0	90	2,790,000	0.00%
32,000	0	0	0	0	90	2,880,000	0.00%
33,000	0	0	0	0	90	2,970,000	0.00%
34,000	0	0	0	0	90	3,060,000	0.00%
35,000	0	0	0	0	90	3,150,000	0.00%
36,000	0	0	0	0	90	3,240,000	0.00%
37,000	0	0	0	0	90	3,330,000	0.00%
38,000	0	0	0	0	90	3,420,000	0.00%
39,000	0	0	0	0	90	3,510,000	0.00%
40,000 +	90	90	45,805,000	45,805,000	0	45,805,000	100.00%
	<u>90</u>	<u>90</u>	<u>45,805,000</u>	<u>45,805,000</u>	<u>0</u>	<u>45,805,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
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 Preparer: FPG

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
Multi-Residential - 2" Meter			Cycle 33				
0	0	0	0	0	48	0	0.00%
1,000	0	0	0	0	48	48,000	0.00%
2,000	0	0	0	0	48	96,000	0.00%
3,000	0	0	0	0	48	144,000	0.00%
4,000	0	0	0	0	48	192,000	0.00%
5,000	0	0	0	0	48	240,000	0.00%
6,000	0	0	0	0	48	288,000	0.00%
7,000	0	0	0	0	48	336,000	0.00%
8,000	0	0	0	0	48	384,000	0.00%
9,000	0	0	0	0	48	432,000	0.00%
10,000	0	0	0	0	48	480,000	0.00%
11,000	0	0	0	0	48	528,000	0.00%
12,000	0	0	0	0	48	576,000	0.00%
13,000	0	0	0	0	48	624,000	0.00%
14,000	0	0	0	0	48	672,000	0.00%
15,000	0	0	0	0	48	720,000	0.00%
16,000	0	0	0	0	48	768,000	0.00%
17,000	0	0	0	0	48	816,000	0.00%
18,000	0	0	0	0	48	864,000	0.00%
19,000	0	0	0	0	48	912,000	0.00%
20,000	0	0	0	0	48	960,000	0.00%
21,000	0	0	0	0	48	1,008,000	0.00%
22,000	0	0	0	0	48	1,056,000	0.00%
23,000	0	0	0	0	48	1,104,000	0.00%
24,000	0	0	0	0	48	1,152,000	0.00%
25,000	0	0	0	0	48	1,200,000	0.00%
26,000	0	0	0	0	48	1,248,000	0.00%
27,000	0	0	0	0	48	1,296,000	0.00%
28,000	0	0	0	0	48	1,344,000	0.00%
29,000	0	0	0	0	48	1,392,000	0.00%
30,000	0	0	0	0	48	1,440,000	0.00%
31,000	0	0	0	0	48	1,488,000	0.00%
32,000	0	0	0	0	48	1,536,000	0.00%
33,000	0	0	0	0	48	1,584,000	0.00%
34,000	0	0	0	0	48	1,632,000	0.00%
35,000	0	0	0	0	48	1,680,000	0.00%
36,000	0	0	0	0	48	1,728,000	0.00%
37,000	0	0	0	0	48	1,776,000	0.00%
38,000	0	0	0	0	48	1,824,000	0.00%
39,000	0	0	0	0	48	1,872,000	0.00%
40,000 +	48	48	23,724,000	23,724,000	0	23,724,000	100.00%
	<u>48</u>	<u>48</u>	<u>23,724,000</u>	<u>23,724,000</u>	<u>0</u>	<u>23,724,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 17 of 41
 Preparer: FPG

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
Multi-Residential - 2" Meter							
Cycle 51							
0	0	0	0	0	6	0	0.00%
1,000	0	0	0	0	6	6,000	0.00%
2,000	0	0	0	0	6	12,000	0.00%
3,000	0	0	0	0	6	18,000	0.00%
4,000	0	0	0	0	6	24,000	0.00%
5,000	0	0	0	0	6	30,000	0.00%
6,000	0	0	0	0	6	36,000	0.00%
7,000	0	0	0	0	6	42,000	0.00%
8,000	0	0	0	0	6	48,000	0.00%
9,000	0	0	0	0	6	54,000	0.00%
10,000	0	0	0	0	6	60,000	0.00%
11,000	0	0	0	0	6	66,000	0.00%
12,000	0	0	0	0	6	72,000	0.00%
13,000	0	0	0	0	6	78,000	0.00%
14,000	0	0	0	0	6	84,000	0.00%
15,000	0	0	0	0	6	90,000	0.00%
16,000	0	0	0	0	6	96,000	0.00%
17,000	0	0	0	0	6	102,000	0.00%
18,000	0	0	0	0	6	108,000	0.00%
19,000	0	0	0	0	6	114,000	0.00%
20,000	0	0	0	0	6	120,000	0.00%
21,000	0	0	0	0	6	126,000	0.00%
22,000	0	0	0	0	6	132,000	0.00%
23,000	0	0	0	0	6	138,000	0.00%
24,000	0	0	0	0	6	144,000	0.00%
25,000	0	0	0	0	6	150,000	0.00%
26,000	0	0	0	0	6	156,000	0.00%
27,000	0	0	0	0	6	162,000	0.00%
28,000	0	0	0	0	6	168,000	0.00%
29,000	0	0	0	0	6	174,000	0.00%
30,000	0	0	0	0	6	180,000	0.00%
31,000	0	0	0	0	6	186,000	0.00%
32,000	0	0	0	0	6	192,000	0.00%
33,000	0	0	0	0	6	198,000	0.00%
34,000	0	0	0	0	6	204,000	0.00%
35,000	0	0	0	0	6	210,000	0.00%
36,000	0	0	0	0	6	216,000	0.00%
37,000	0	0	0	0	6	222,000	0.00%
38,000	0	0	0	0	6	228,000	0.00%
39,000	0	0	0	0	6	234,000	0.00%
40,000 +	6	6	7,392,000	7,392,000	0	7,392,000	100.00%
	<u>6</u>	<u>6</u>	<u>7,392,000</u>	<u>7,392,000</u>	<u>0</u>	<u>7,392,000</u>	

NOTE: Each billing unit represents two months of billing.

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Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 18 of 41
 Preparer: FPG

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(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
Multi-Residential - 2" Meter							
Cycle 52							
0	0	0	0	0	36	0	0.00%
1,000	0	0	0	0	36	36,000	0.00%
2,000	0	0	0	0	36	72,000	0.00%
3,000	0	0	0	0	36	108,000	0.00%
4,000	0	0	0	0	36	144,000	0.00%
5,000	0	0	0	0	36	180,000	0.00%
6,000	0	0	0	0	36	216,000	0.00%
7,000	0	0	0	0	36	252,000	0.00%
8,000	0	0	0	0	36	288,000	0.00%
9,000	0	0	0	0	36	324,000	0.00%
10,000	0	0	0	0	36	360,000	0.00%
11,000	0	0	0	0	36	396,000	0.00%
12,000	0	0	0	0	36	432,000	0.00%
13,000	0	0	0	0	36	468,000	0.00%
14,000	0	0	0	0	36	504,000	0.00%
15,000	0	0	0	0	36	540,000	0.00%
16,000	0	0	0	0	36	576,000	0.00%
17,000	0	0	0	0	36	612,000	0.00%
18,000	0	0	0	0	36	648,000	0.00%
19,000	0	0	0	0	36	684,000	0.00%
20,000	0	0	0	0	36	720,000	0.00%
21,000	0	0	0	0	36	756,000	0.00%
22,000	0	0	0	0	36	792,000	0.00%
23,000	0	0	0	0	36	828,000	0.00%
24,000	0	0	0	0	36	864,000	0.00%
25,000	0	0	0	0	36	900,000	0.00%
26,000	0	0	0	0	36	936,000	0.00%
27,000	0	0	0	0	36	972,000	0.00%
28,000	0	0	0	0	36	1,008,000	0.00%
29,000	0	0	0	0	36	1,044,000	0.00%
30,000	0	0	0	0	36	1,080,000	0.00%
31,000	0	0	0	0	36	1,116,000	0.00%
32,000	0	0	0	0	36	1,152,000	0.00%
33,000	0	0	0	0	36	1,188,000	0.00%
34,000	0	0	0	0	36	1,224,000	0.00%
35,000	0	0	0	0	36	1,260,000	0.00%
36,000	0	0	0	0	36	1,296,000	0.00%
37,000	0	0	0	0	36	1,332,000	0.00%
38,000	0	0	0	0	36	1,368,000	0.00%
39,000	0	0	0	0	36	1,404,000	0.00%
40,000 +	36	36	14,689,000	14,689,000	0	14,689,000	100.00%
	<u>36</u>	<u>36</u>	<u>14,689,000</u>	<u>14,689,000</u>	<u>0</u>	<u>14,689,000</u>	

NOTE: Each billing unit represents two months of billing.

0075R

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 19 of 41
 Preparer: FPG

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
Multi-Residential - 3" Meter			Total				
0	0	0	0	0	6	0	0.00%
1,000	0	0	0	0	6	6,000	0.00%
2,000	0	0	0	0	6	12,000	0.00%
3,000	0	0	0	0	6	18,000	0.00%
4,000	0	0	0	0	6	24,000	0.00%
5,000	0	0	0	0	6	30,000	0.00%
6,000	0	0	0	0	6	36,000	0.00%
7,000	0	0	0	0	6	42,000	0.00%
8,000	0	0	0	0	6	48,000	0.00%
9,000	0	0	0	0	6	54,000	0.00%
10,000	0	0	0	0	6	60,000	0.00%
11,000	0	0	0	0	6	66,000	0.00%
12,000	0	0	0	0	6	72,000	0.00%
13,000	0	0	0	0	6	78,000	0.00%
14,000	0	0	0	0	6	84,000	0.00%
15,000	0	0	0	0	6	90,000	0.00%
16,000	0	0	0	0	6	96,000	0.00%
17,000	0	0	0	0	6	102,000	0.00%
18,000	0	0	0	0	6	108,000	0.00%
19,000	0	0	0	0	6	114,000	0.00%
20,000	0	0	0	0	6	120,000	0.00%
21,000	0	0	0	0	6	126,000	0.00%
22,000	0	0	0	0	6	132,000	0.00%
23,000	0	0	0	0	6	138,000	0.00%
24,000	0	0	0	0	6	144,000	0.00%
25,000	0	0	0	0	6	150,000	0.00%
26,000	0	0	0	0	6	156,000	0.00%
27,000	0	0	0	0	6	162,000	0.00%
28,000	0	0	0	0	6	168,000	0.00%
29,000	0	0	0	0	6	174,000	0.00%
30,000	0	0	0	0	6	180,000	0.00%
31,000	0	0	0	0	6	186,000	0.00%
32,000	0	0	0	0	6	192,000	0.00%
33,000	0	0	0	0	6	198,000	0.00%
34,000	0	0	0	0	6	204,000	0.00%
35,000	0	0	0	0	6	210,000	0.00%
36,000	0	0	0	0	6	216,000	0.00%
37,000	0	0	0	0	6	222,000	0.00%
38,000	0	0	0	0	6	228,000	0.00%
39,000	0	0	0	0	6	234,000	0.00%
40,000 +	6	6	17,934,000	17,934,000	0	17,934,000	100.00%
	<u>6</u>	<u>6</u>	<u>17,934,000</u>	<u>17,934,000</u>	<u>0</u>	<u>17,934,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 20 of 41
 Preparer: FPG

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
Multi-Residential - 3" Meter			Dunedin				
0	0	0	0	0	6	0	0.00%
1,000	0	0	0	0	6	6,000	0.00%
2,000	0	0	0	0	6	12,000	0.00%
3,000	0	0	0	0	6	18,000	0.00%
4,000	0	0	0	0	6	24,000	0.00%
5,000	0	0	0	0	6	30,000	0.00%
6,000	0	0	0	0	6	36,000	0.00%
7,000	0	0	0	0	6	42,000	0.00%
8,000	0	0	0	0	6	48,000	0.00%
9,000	0	0	0	0	6	54,000	0.00%
10,000	0	0	0	0	6	60,000	0.00%
11,000	0	0	0	0	6	66,000	0.00%
12,000	0	0	0	0	6	72,000	0.00%
13,000	0	0	0	0	6	78,000	0.00%
14,000	0	0	0	0	6	84,000	0.00%
15,000	0	0	0	0	6	90,000	0.00%
16,000	0	0	0	0	6	96,000	0.00%
17,000	0	0	0	0	6	102,000	0.00%
18,000	0	0	0	0	6	108,000	0.00%
19,000	0	0	0	0	6	114,000	0.00%
20,000	0	0	0	0	6	120,000	0.00%
21,000	0	0	0	0	6	126,000	0.00%
22,000	0	0	0	0	6	132,000	0.00%
23,000	0	0	0	0	6	138,000	0.00%
24,000	0	0	0	0	6	144,000	0.00%
25,000	0	0	0	0	6	150,000	0.00%
26,000	0	0	0	0	6	156,000	0.00%
27,000	0	0	0	0	6	162,000	0.00%
28,000	0	0	0	0	6	168,000	0.00%
29,000	0	0	0	0	6	174,000	0.00%
30,000	0	0	0	0	6	180,000	0.00%
31,000	0	0	0	0	6	186,000	0.00%
32,000	0	0	0	0	6	192,000	0.00%
33,000	0	0	0	0	6	198,000	0.00%
34,000	0	0	0	0	6	204,000	0.00%
35,000	0	0	0	0	6	210,000	0.00%
36,000	0	0	0	0	6	216,000	0.00%
37,000	0	0	0	0	6	222,000	0.00%
38,000	0	0	0	0	6	228,000	0.00%
39,000	0	0	0	0	6	234,000	0.00%
40,000 +	6	6	17,934,000	17,934,000	0	17,934,000	100.00%
	<u>6</u>	<u>6</u>	<u>17,934,000</u>	<u>17,934,000</u>	<u>0</u>	<u>17,934,000</u>	

NOTE: Each billing unit represents two months of billing.

0075T

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 21 of 41
 Preparer: FPG

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
Multi-Residential - 6" Meter			Total				
0	6	6	0	0	30	0	0.00%
1,000	0	6	0	0	30	30,000	0.00%
2,000	0	6	0	0	30	60,000	0.00%
3,000	0	6	0	0	30	90,000	0.00%
4,000	0	6	0	0	30	120,000	0.00%
5,000	0	6	0	0	30	150,000	0.00%
6,000	0	6	0	0	30	180,000	0.00%
7,000	0	6	0	0	30	210,000	0.00%
8,000	0	6	0	0	30	240,000	0.00%
9,000	0	6	0	0	30	270,000	0.00%
10,000	0	6	0	0	30	300,000	0.00%
11,000	0	6	0	0	30	330,000	0.00%
12,000	0	6	0	0	30	360,000	0.00%
13,000	0	6	0	0	30	390,000	0.00%
14,000	0	6	0	0	30	420,000	0.00%
15,000	0	6	0	0	30	450,000	0.00%
16,000	0	6	0	0	30	480,000	0.00%
17,000	0	6	0	0	30	510,000	0.00%
18,000	0	6	0	0	30	540,000	0.00%
19,000	0	6	0	0	30	570,000	0.00%
20,000	0	6	0	0	30	600,000	0.00%
21,000	0	6	0	0	30	630,000	0.00%
22,000	0	6	0	0	30	660,000	0.00%
23,000	0	6	0	0	30	690,000	0.00%
24,000	0	6	0	0	30	720,000	0.00%
25,000	0	6	0	0	30	750,000	0.00%
26,000	0	6	0	0	30	780,000	0.00%
27,000	0	6	0	0	30	810,000	0.00%
28,000	0	6	0	0	30	840,000	0.00%
29,000	0	6	0	0	30	870,000	0.00%
30,000	0	6	0	0	30	900,000	0.00%
31,000	0	6	0	0	30	930,000	0.00%
32,000	0	6	0	0	30	960,000	0.00%
33,000	0	6	0	0	30	990,000	0.00%
34,000	0	6	0	0	30	1,020,000	0.00%
35,000	0	6	0	0	30	1,050,000	0.00%
36,000	0	6	0	0	30	1,080,000	0.00%
37,000	0	6	0	0	30	1,110,000	0.00%
38,000	0	6	0	0	30	1,140,000	0.00%
39,000	0	6	0	0	30	1,170,000	0.00%
40,000 +	30	36	62,672,000	62,672,000	0	62,672,000	100.00%
	<u>36</u>	<u>36</u>	<u>62,672,000</u>	<u>62,672,000</u>	<u>0</u>	<u>62,672,000</u>	

NOTE: Each billing unit represents two months of billing.

0075U

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 22 of 41
 Preparer: FPG

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
Multi-Residential - 6" Meter							
Cycle 20							
0	0	0	0	0	30	0	0.00%
1,000	0	0	0	0	30	30,000	0.00%
2,000	0	0	0	0	30	60,000	0.00%
3,000	0	0	0	0	30	90,000	0.00%
4,000	0	0	0	0	30	120,000	0.00%
5,000	0	0	0	0	30	150,000	0.00%
6,000	0	0	0	0	30	180,000	0.00%
7,000	0	0	0	0	30	210,000	0.00%
8,000	0	0	0	0	30	240,000	0.00%
9,000	0	0	0	0	30	270,000	0.00%
10,000	0	0	0	0	30	300,000	0.00%
11,000	0	0	0	0	30	330,000	0.00%
12,000	0	0	0	0	30	360,000	0.00%
13,000	0	0	0	0	30	390,000	0.00%
14,000	0	0	0	0	30	420,000	0.00%
15,000	0	0	0	0	30	450,000	0.00%
16,000	0	0	0	0	30	480,000	0.00%
17,000	0	0	0	0	30	510,000	0.00%
18,000	0	0	0	0	30	540,000	0.00%
19,000	0	0	0	0	30	570,000	0.00%
20,000	0	0	0	0	30	600,000	0.00%
21,000	0	0	0	0	30	630,000	0.00%
22,000	0	0	0	0	30	660,000	0.00%
23,000	0	0	0	0	30	690,000	0.00%
24,000	0	0	0	0	30	720,000	0.00%
25,000	0	0	0	0	30	750,000	0.00%
26,000	0	0	0	0	30	780,000	0.00%
27,000	0	0	0	0	30	810,000	0.00%
28,000	0	0	0	0	30	840,000	0.00%
29,000	0	0	0	0	30	870,000	0.00%
30,000	0	0	0	0	30	900,000	0.00%
31,000	0	0	0	0	30	930,000	0.00%
32,000	0	0	0	0	30	960,000	0.00%
33,000	0	0	0	0	30	990,000	0.00%
34,000	0	0	0	0	30	1,020,000	0.00%
35,000	0	0	0	0	30	1,050,000	0.00%
36,000	0	0	0	0	30	1,080,000	0.00%
37,000	0	0	0	0	30	1,110,000	0.00%
38,000	0	0	0	0	30	1,140,000	0.00%
39,000	0	0	0	0	30	1,170,000	0.00%
40,000 +	30	30	62,672,000	62,672,000	0	62,672,000	100.00%
	<u>30</u>	<u>30</u>	<u>62,672,000</u>	<u>62,672,000</u>	<u>0</u>	<u>62,672,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 23 of 41
 Preparer: FPG

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
Multi-Residential - 6" Meter			Dunedin				
0	6	6	0	0	0	0	0.00%
1,000	0	6	0	0	0	0	#DIV/0!
2,000	0	6	0	0	0	0	#DIV/0!
3,000	0	6	0	0	0	0	#DIV/0!
4,000	0	6	0	0	0	0	#DIV/0!
5,000	0	6	0	0	0	0	#DIV/0!
6,000	0	6	0	0	0	0	#DIV/0!
7,000	0	6	0	0	0	0	#DIV/0!
8,000	0	6	0	0	0	0	#DIV/0!
9,000	0	6	0	0	0	0	#DIV/0!
10,000	0	6	0	0	0	0	#DIV/0!
11,000	0	6	0	0	0	0	#DIV/0!
12,000	0	6	0	0	0	0	#DIV/0!
13,000	0	6	0	0	0	0	#DIV/0!
14,000	0	6	0	0	0	0	#DIV/0!
15,000	0	6	0	0	0	0	#DIV/0!
16,000	0	6	0	0	0	0	#DIV/0!
17,000	0	6	0	0	0	0	#DIV/0!
18,000	0	6	0	0	0	0	#DIV/0!
19,000	0	6	0	0	0	0	#DIV/0!
20,000	0	6	0	0	0	0	#DIV/0!
21,000	0	6	0	0	0	0	#DIV/0!
22,000	0	6	0	0	0	0	#DIV/0!
23,000	0	6	0	0	0	0	#DIV/0!
24,000	0	6	0	0	0	0	#DIV/0!
25,000	0	6	0	0	0	0	#DIV/0!
26,000	0	6	0	0	0	0	#DIV/0!
27,000	0	6	0	0	0	0	#DIV/0!
28,000	0	6	0	0	0	0	#DIV/0!
29,000	0	6	0	0	0	0	#DIV/0!
30,000	0	6	0	0	0	0	#DIV/0!
31,000	0	6	0	0	0	0	#DIV/0!
32,000	0	6	0	0	0	0	#DIV/0!
33,000	0	6	0	0	0	0	#DIV/0!
34,000	0	6	0	0	0	0	#DIV/0!
35,000	0	6	0	0	0	0	#DIV/0!
36,000	0	6	0	0	0	0	#DIV/0!
37,000	0	6	0	0	0	0	#DIV/0!
38,000	0	6	0	0	0	0	#DIV/0!
39,000	0	6	0	0	0	0	#DIV/0!
40,000 +	0	6	0	0	0	0	#DIV/0!
	<u>6</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 24 of 41
 Preparer: FPG

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
Commercial - 5/8" Meter			Total				
0	0	0	0	0	90	0	0.00%
1,000	7	7	7,000	7,000	83	90,000	0.50%
2,000	6	13	12,000	19,000	77	173,000	1.35%
3,000	1	14	3,000	22,000	76	250,000	1.56%
4,000	3	17	12,000	34,000	73	326,000	2.41%
5,000	0	17	0	34,000	73	399,000	2.41%
6,000	5	22	30,000	64,000	68	472,000	4.55%
7,000	4	26	28,000	92,000	64	540,000	6.53%
8,000	1	27	8,000	100,000	63	604,000	7.10%
9,000	3	30	27,000	127,000	60	667,000	9.02%
10,000	3	33	30,000	157,000	57	727,000	11.15%
11,000	1	34	11,000	168,000	56	784,000	11.93%
12,000	1	35	12,000	180,000	55	840,000	12.78%
13,000	2	37	26,000	206,000	53	895,000	14.63%
14,000	1	38	14,000	220,000	52	948,000	15.63%
15,000	0	38	0	220,000	52	1,000,000	15.63%
16,000	0	38	0	220,000	52	1,052,000	15.63%
17,000	1	39	17,000	237,000	51	1,104,000	16.83%
18,000	0	39	0	237,000	51	1,155,000	16.83%
19,000	1	40	19,000	256,000	50	1,206,000	18.18%
20,000	2	42	40,000	296,000	48	1,256,000	21.02%
21,000	0	42	0	296,000	48	1,304,000	21.02%
22,000	1	43	22,000	318,000	47	1,352,000	22.59%
23,000	1	44	23,000	341,000	46	1,399,000	24.22%
24,000	0	44	0	341,000	46	1,445,000	24.22%
25,000	0	44	0	341,000	46	1,491,000	24.22%
26,000	0	44	0	341,000	46	1,537,000	24.22%
27,000	0	44	0	341,000	46	1,583,000	24.22%
28,000	0	44	0	341,000	46	1,629,000	24.22%
29,000	1	45	29,000	370,000	45	1,675,000	26.28%
30,000	0	45	0	370,000	45	1,720,000	26.28%
31,000	1	46	31,000	401,000	44	1,765,000	28.48%
32,000	0	46	0	401,000	44	1,809,000	28.48%
33,000	0	46	0	401,000	44	1,853,000	28.48%
34,000	0	46	0	401,000	44	1,897,000	28.48%
35,000	0	46	0	401,000	44	1,941,000	28.48%
36,000	0	46	0	401,000	44	1,985,000	28.48%
37,000	0	46	0	401,000	44	2,029,000	28.48%
38,000	0	46	0	401,000	44	2,073,000	28.48%
39,000	0	46	0	401,000	44	2,117,000	28.48%
40,000 +	44	90	1,007,000	1,408,000	0	1,408,000	100.00%
	<u>90</u>	<u>90</u>	<u>1,408,000</u>	<u>1,408,000</u>	<u>0</u>	<u>1,408,000</u>	

NOTE: Each billing unit represents two months of billing.

0075X

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 25 of 41
 Preparer: FPG

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
Commercial - 5/8" Meter			Cycle 33				
0	0	0	0	0	41	0	0.00%
1,000	7	7	7,000	7,000	34	41,000	1.78%
2,000	6	13	12,000	19,000	28	75,000	4.82%
3,000	1	14	3,000	22,000	27	103,000	5.58%
4,000	3	17	12,000	34,000	24	130,000	8.63%
5,000	0	17	0	34,000	24	154,000	8.63%
6,000	5	22	30,000	64,000	19	178,000	16.24%
7,000	3	25	21,000	85,000	16	197,000	21.57%
8,000	0	25	0	85,000	16	213,000	21.57%
9,000	1	26	9,000	94,000	15	229,000	23.86%
10,000	2	28	20,000	114,000	13	244,000	28.93%
11,000	0	28	0	114,000	13	257,000	28.93%
12,000	1	29	12,000	126,000	12	270,000	31.98%
13,000	2	31	26,000	152,000	10	282,000	38.58%
14,000	1	32	14,000	166,000	9	292,000	42.13%
15,000	0	32	0	166,000	9	301,000	42.13%
16,000	0	32	0	166,000	9	310,000	42.13%
17,000	1	33	17,000	183,000	8	319,000	46.45%
18,000	0	33	0	183,000	8	327,000	46.45%
19,000	1	34	19,000	202,000	7	335,000	51.27%
20,000	2	36	40,000	242,000	5	342,000	61.42%
21,000	0	36	0	242,000	5	347,000	61.42%
22,000	1	37	22,000	264,000	4	352,000	67.01%
23,000	1	38	23,000	287,000	3	356,000	72.84%
24,000	0	38	0	287,000	3	359,000	72.84%
25,000	0	38	0	287,000	3	362,000	72.84%
26,000	0	38	0	287,000	3	365,000	72.84%
27,000	0	38	0	287,000	3	368,000	72.84%
28,000	0	38	0	287,000	3	371,000	72.84%
29,000	1	39	29,000	316,000	2	374,000	80.20%
30,000	0	39	0	316,000	2	376,000	80.20%
31,000	1	40	31,000	347,000	1	378,000	88.07%
32,000	0	40	0	347,000	1	379,000	88.07%
33,000	0	40	0	347,000	1	380,000	88.07%
34,000	0	40	0	347,000	1	381,000	88.07%
35,000	0	40	0	347,000	1	382,000	88.07%
36,000	0	40	0	347,000	1	383,000	88.07%
37,000	0	40	0	347,000	1	384,000	88.07%
38,000	0	40	0	347,000	1	385,000	88.07%
39,000	0	40	0	347,000	1	386,000	88.07%
40,000 +	1	41	47,000	394,000	0	394,000	100.00%
	<u>41</u>	<u>41</u>	<u>394,000</u>	<u>394,000</u>	<u>0</u>	<u>394,000</u>	

NOTE: Each billing unit represents two months of billing.

0075Y

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 26 of 41
 Preparer: FPG

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
Commercial - 5/8" Meter							
Cycle 51							
0	0	0	0	0	17	0	0.00%
1,000	0	0	0	0	17	17,000	0.00%
2,000	0	0	0	0	17	34,000	0.00%
3,000	0	0	0	0	17	51,000	0.00%
4,000	0	0	0	0	17	68,000	0.00%
5,000	0	0	0	0	17	85,000	0.00%
6,000	0	0	0	0	17	102,000	0.00%
7,000	0	0	0	0	17	119,000	0.00%
8,000	0	0	0	0	17	136,000	0.00%
9,000	0	0	0	0	17	153,000	0.00%
10,000	0	0	0	0	17	170,000	0.00%
11,000	0	0	0	0	17	187,000	0.00%
12,000	0	0	0	0	17	204,000	0.00%
13,000	0	0	0	0	17	221,000	0.00%
14,000	0	0	0	0	17	238,000	0.00%
15,000	0	0	0	0	17	255,000	0.00%
16,000	0	0	0	0	17	272,000	0.00%
17,000	0	0	0	0	17	289,000	0.00%
18,000	0	0	0	0	17	306,000	0.00%
19,000	0	0	0	0	17	323,000	0.00%
20,000	0	0	0	0	17	340,000	0.00%
21,000	0	0	0	0	17	357,000	0.00%
22,000	0	0	0	0	17	374,000	0.00%
23,000	0	0	0	0	17	391,000	0.00%
24,000	0	0	0	0	17	408,000	0.00%
25,000	0	0	0	0	17	425,000	0.00%
26,000	0	0	0	0	17	442,000	0.00%
27,000	0	0	0	0	17	459,000	0.00%
28,000	0	0	0	0	17	476,000	0.00%
29,000	0	0	0	0	17	493,000	0.00%
30,000	0	0	0	0	17	510,000	0.00%
31,000	0	0	0	0	17	527,000	0.00%
32,000	0	0	0	0	17	544,000	0.00%
33,000	0	0	0	0	17	561,000	0.00%
34,000	0	0	0	0	17	578,000	0.00%
35,000	0	0	0	0	17	595,000	0.00%
36,000	0	0	0	0	17	612,000	0.00%
37,000	0	0	0	0	17	629,000	0.00%
38,000	0	0	0	0	17	646,000	0.00%
39,000	0	0	0	0	17	663,000	0.00%
40,000 +	17	17	195,000	195,000	0	195,000	100.00%
	<u>17</u>	<u>17</u>	<u>195,000</u>	<u>195,000</u>	<u>0</u>	<u>195,000</u>	

NOTE: Each billing unit represents two months of billing.

0075Z

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 27 of 41
 Preparer: FPG

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
Commercial - 5/8" Meter							
Cycle 52							
0	0	0	0	0	26	0	0.00%
1,000	0	0	0	0	26	26,000	0.00%
2,000	0	0	0	0	26	52,000	0.00%
3,000	0	0	0	0	26	78,000	0.00%
4,000	0	0	0	0	26	104,000	0.00%
5,000	0	0	0	0	26	130,000	0.00%
6,000	0	0	0	0	26	156,000	0.00%
7,000	0	0	0	0	26	182,000	0.00%
8,000	0	0	0	0	26	208,000	0.00%
9,000	0	0	0	0	26	234,000	0.00%
10,000	0	0	0	0	26	260,000	0.00%
11,000	0	0	0	0	26	286,000	0.00%
12,000	0	0	0	0	26	312,000	0.00%
13,000	0	0	0	0	26	338,000	0.00%
14,000	0	0	0	0	26	364,000	0.00%
15,000	0	0	0	0	26	390,000	0.00%
16,000	0	0	0	0	26	416,000	0.00%
17,000	0	0	0	0	26	442,000	0.00%
18,000	0	0	0	0	26	468,000	0.00%
19,000	0	0	0	0	26	494,000	0.00%
20,000	0	0	0	0	26	520,000	0.00%
21,000	0	0	0	0	26	546,000	0.00%
22,000	0	0	0	0	26	572,000	0.00%
23,000	0	0	0	0	26	598,000	0.00%
24,000	0	0	0	0	26	624,000	0.00%
25,000	0	0	0	0	26	650,000	0.00%
26,000	0	0	0	0	26	676,000	0.00%
27,000	0	0	0	0	26	702,000	0.00%
28,000	0	0	0	0	26	728,000	0.00%
29,000	0	0	0	0	26	754,000	0.00%
30,000	0	0	0	0	26	780,000	0.00%
31,000	0	0	0	0	26	806,000	0.00%
32,000	0	0	0	0	26	832,000	0.00%
33,000	0	0	0	0	26	858,000	0.00%
34,000	0	0	0	0	26	884,000	0.00%
35,000	0	0	0	0	26	910,000	0.00%
36,000	0	0	0	0	26	936,000	0.00%
37,000	0	0	0	0	26	962,000	0.00%
38,000	0	0	0	0	26	988,000	0.00%
39,000	0	0	0	0	26	1,014,000	0.00%
40,000 +	26	26	765,000	765,000	0	765,000	100.00%
	<u>26</u>	<u>26</u>	<u>765,000</u>	<u>765,000</u>	<u>0</u>	<u>765,000</u>	

NOTE: Each billing unit represents two months of billing.

0075AA

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 28 of 41
 Preparer: FPG

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
Commercial - 5/8" Meter							
Cycle 5							
0	0	0	0	0	6	0	0.00%
1,000	0	0	0	0	6	6,000	0.00%
2,000	0	0	0	0	6	12,000	0.00%
3,000	0	0	0	0	6	18,000	0.00%
4,000	0	0	0	0	6	24,000	0.00%
5,000	0	0	0	0	6	30,000	0.00%
6,000	0	0	0	0	6	36,000	0.00%
7,000	1	1	7,000	7,000	5	42,000	12.96%
8,000	1	2	8,000	15,000	4	47,000	27.78%
9,000	2	4	18,000	33,000	2	51,000	61.11%
10,000	1	5	10,000	43,000	1	53,000	79.63%
11,000	1	6	11,000	54,000	0	54,000	100.00%
12,000	0	6	0	54,000	0	54,000	100.00%
13,000	0	6	0	54,000	0	54,000	100.00%
14,000	0	6	0	54,000	0	54,000	100.00%
15,000	0	6	0	54,000	0	54,000	100.00%
16,000	0	6	0	54,000	0	54,000	100.00%
17,000	0	6	0	54,000	0	54,000	100.00%
18,000	0	6	0	54,000	0	54,000	100.00%
19,000	0	6	0	54,000	0	54,000	100.00%
20,000	0	6	0	54,000	0	54,000	100.00%
21,000	0	6	0	54,000	0	54,000	100.00%
22,000	0	6	0	54,000	0	54,000	100.00%
23,000	0	6	0	54,000	0	54,000	100.00%
24,000	0	6	0	54,000	0	54,000	100.00%
25,000	0	6	0	54,000	0	54,000	100.00%
26,000	0	6	0	54,000	0	54,000	100.00%
27,000	0	6	0	54,000	0	54,000	100.00%
28,000	0	6	0	54,000	0	54,000	100.00%
29,000	0	6	0	54,000	0	54,000	100.00%
30,000	0	6	0	54,000	0	54,000	100.00%
31,000	0	6	0	54,000	0	54,000	100.00%
32,000	0	6	0	54,000	0	54,000	100.00%
33,000	0	6	0	54,000	0	54,000	100.00%
34,000	0	6	0	54,000	0	54,000	100.00%
35,000	0	6	0	54,000	0	54,000	100.00%
36,000	0	6	0	54,000	0	54,000	100.00%
37,000	0	6	0	54,000	0	54,000	100.00%
38,000	0	6	0	54,000	0	54,000	100.00%
39,000	0	6	0	54,000	0	54,000	100.00%
40,000 +	0	6	0	54,000	0	54,000	100.00%
	<u>6</u>	<u>6</u>	<u>54,000</u>	<u>54,000</u>	<u>0</u>	<u>54,000</u>	

NOTE: Each billing unit represents two months of billing.

0075AB

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: E-14

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
Commercial - 1' Meter			Total				
0	1	1	0	0	281	0	0.00%
1,000	5	6	5,000	5,000	276	281,000	0.04%
2,000	11	17	22,000	27,000	265	557,000	0.22%
3,000	7	24	21,000	48,000	258	822,000	0.39%
4,000	7	31	28,000	76,000	251	1,080,000	0.61%
5,000	15	46	75,000	151,000	236	1,331,000	1.22%
6,000	7	53	42,000	193,000	229	1,567,000	1.55%
7,000	13	66	91,000	284,000	216	1,796,000	2.29%
8,000	4	70	32,000	316,000	212	2,012,000	2.54%
9,000	6	76	54,000	370,000	206	2,224,000	2.98%
10,000	7	83	70,000	440,000	199	2,430,000	3.54%
11,000	4	87	44,000	484,000	195	2,629,000	3.90%
12,000	10	97	120,000	604,000	185	2,824,000	4.86%
13,000	3	100	39,000	643,000	182	3,009,000	5.18%
14,000	8	108	112,000	755,000	174	3,191,000	6.08%
15,000	5	113	75,000	830,000	169	3,365,000	6.68%
16,000	2	115	32,000	862,000	167	3,534,000	6.94%
17,000	3	118	51,000	913,000	164	3,701,000	7.35%
18,000	7	125	126,000	1,039,000	157	3,865,000	8.37%
19,000	5	130	95,000	1,134,000	152	4,022,000	9.13%
20,000	1	131	20,000	1,154,000	151	4,174,000	9.29%
21,000	2	133	42,000	1,196,000	149	4,325,000	9.63%
22,000	3	136	66,000	1,262,000	146	4,474,000	10.16%
23,000	3	139	69,000	1,331,000	143	4,620,000	10.72%
24,000	6	145	144,000	1,475,000	137	4,763,000	11.88%
25,000	2	147	50,000	1,525,000	135	4,900,000	12.28%
26,000	5	152	130,000	1,655,000	130	5,035,000	13.33%
27,000	4	156	108,000	1,763,000	126	5,165,000	14.20%
28,000	3	159	84,000	1,847,000	123	5,291,000	14.87%
29,000	1	160	29,000	1,876,000	122	5,414,000	15.11%
30,000	4	164	120,000	1,996,000	118	5,536,000	16.07%
31,000	1	165	31,000	2,027,000	117	5,654,000	16.32%
32,000	0	165	0	2,027,000	117	5,771,000	16.32%
33,000	3	168	99,000	2,126,000	114	5,888,000	17.12%
34,000	3	171	102,000	2,228,000	111	6,002,000	17.94%
35,000	2	173	70,000	2,298,000	109	6,113,000	18.50%
36,000	2	175	72,000	2,370,000	107	6,222,000	19.08%
37,000	1	176	37,000	2,407,000	106	6,329,000	19.38%
38,000	1	177	38,000	2,445,000	105	6,435,000	19.69%
39,000	1	178	39,000	2,484,000	104	6,540,000	20.00%
40,000 +	104	282	9,935,000	12,419,000	0	12,419,000	100.00%
	<u>282</u>	<u>282</u>	<u>12,419,000</u>	<u>12,419,000</u>	<u>0</u>	<u>12,419,000</u>	

NOTE: Each billing unit represents two months of billing.

0075AC

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 30 of 41
 Preparer: FPG

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
Commercial - 1" Meter							
Cycle 33							
0	1	1	0	0	55	0	0.00%
1,000	1	2	1,000	1,000	54	55,000	0.06%
2,000	3	5	6,000	7,000	51	109,000	0.43%
3,000	3	8	9,000	16,000	48	160,000	0.97%
4,000	0	8	0	16,000	48	208,000	0.97%
5,000	2	10	10,000	26,000	46	256,000	1.58%
6,000	0	10	0	26,000	46	302,000	1.58%
7,000	4	14	28,000	54,000	42	348,000	3.29%
8,000	2	16	16,000	70,000	40	390,000	4.26%
9,000	3	19	27,000	97,000	37	430,000	5.91%
10,000	3	22	30,000	127,000	34	467,000	7.73%
11,000	1	23	11,000	138,000	33	501,000	8.40%
12,000	0	23	0	138,000	33	534,000	8.40%
13,000	1	24	13,000	151,000	32	567,000	9.20%
14,000	0	24	0	151,000	32	599,000	9.20%
15,000	2	26	30,000	181,000	30	631,000	11.02%
16,000	1	27	16,000	197,000	29	661,000	12.00%
17,000	0	27	0	197,000	29	690,000	12.00%
18,000	2	29	36,000	233,000	27	719,000	14.19%
19,000	2	31	38,000	271,000	25	746,000	16.50%
20,000	0	31	0	271,000	25	771,000	16.50%
21,000	0	31	0	271,000	25	796,000	16.50%
22,000	2	33	44,000	315,000	23	821,000	19.18%
23,000	2	35	46,000	361,000	21	844,000	21.99%
24,000	2	37	48,000	409,000	19	865,000	24.91%
25,000	0	37	0	409,000	19	884,000	24.91%
26,000	1	38	26,000	435,000	18	903,000	26.49%
27,000	1	39	27,000	462,000	17	921,000	28.14%
28,000	1	40	28,000	490,000	16	938,000	29.84%
29,000	0	40	0	490,000	16	954,000	29.84%
30,000	0	40	0	490,000	16	970,000	29.84%
31,000	1	41	31,000	521,000	15	986,000	31.73%
32,000	0	41	0	521,000	15	1,001,000	31.73%
33,000	1	42	33,000	554,000	14	1,016,000	33.74%
34,000	3	45	102,000	656,000	11	1,030,000	39.95%
35,000	0	45	0	656,000	11	1,041,000	39.95%
36,000	0	45	0	656,000	11	1,052,000	39.95%
37,000	0	45	0	656,000	11	1,063,000	39.95%
38,000	0	45	0	656,000	11	1,074,000	39.95%
39,000	0	45	0	656,000	11	1,085,000	39.95%
40,000 +	11	56	986,000	1,642,000	0	1,642,000	100.00%
	<u>56</u>	<u>56</u>	<u>1,642,000</u>	<u>1,642,000</u>	<u>0</u>	<u>1,642,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 31 of 41
 Preparer: FPG

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
Commercial - 1" Meter							
Cycle 51							
0	0	0	0	0	57	0	0.00%
1,000	1	1	1,000	1,000	56	57,000	0.05%
2,000	2	3	4,000	5,000	54	113,000	0.26%
3,000	0	3	0	5,000	54	167,000	0.26%
4,000	1	4	4,000	9,000	53	221,000	0.47%
5,000	2	6	10,000	19,000	51	274,000	1.00%
6,000	1	7	6,000	25,000	50	325,000	1.32%
7,000	1	8	7,000	32,000	49	375,000	1.69%
8,000	1	9	8,000	40,000	48	424,000	2.11%
9,000	1	10	9,000	49,000	47	472,000	2.58%
10,000	1	11	10,000	59,000	46	519,000	3.11%
11,000	1	12	11,000	70,000	45	565,000	3.69%
12,000	2	14	24,000	94,000	43	610,000	4.96%
13,000	1	15	13,000	107,000	42	653,000	5.64%
14,000	5	20	70,000	177,000	37	695,000	9.34%
15,000	2	22	30,000	207,000	35	732,000	10.92%
16,000	0	22	0	207,000	35	767,000	10.92%
17,000	2	24	34,000	241,000	33	802,000	12.71%
18,000	3	27	54,000	295,000	30	835,000	15.56%
19,000	1	28	19,000	314,000	29	865,000	16.56%
20,000	0	28	0	314,000	29	894,000	16.56%
21,000	2	30	42,000	356,000	27	923,000	18.78%
22,000	1	31	22,000	378,000	26	950,000	19.94%
23,000	0	31	0	378,000	26	976,000	19.94%
24,000	1	32	24,000	402,000	25	1,002,000	21.20%
25,000	1	33	25,000	427,000	24	1,027,000	22.52%
26,000	1	34	26,000	453,000	23	1,051,000	23.89%
27,000	2	36	54,000	507,000	21	1,074,000	26.74%
28,000	1	37	28,000	535,000	20	1,095,000	28.22%
29,000	0	37	0	535,000	20	1,115,000	28.22%
30,000	2	39	60,000	595,000	18	1,135,000	31.38%
31,000	0	39	0	595,000	18	1,153,000	31.38%
32,000	0	39	0	595,000	18	1,171,000	31.38%
33,000	0	39	0	595,000	18	1,189,000	31.38%
34,000	0	39	0	595,000	18	1,207,000	31.38%
35,000	1	40	35,000	630,000	17	1,225,000	33.23%
36,000	1	41	36,000	666,000	16	1,242,000	35.13%
37,000	0	41	0	666,000	16	1,258,000	35.13%
38,000	1	42	38,000	704,000	15	1,274,000	37.13%
39,000	0	42	0	704,000	15	1,289,000	37.13%
40,000 +	15	57	1,192,000	1,896,000	0	1,896,000	100.00%
	<u>57</u>	<u>57</u>	<u>1,896,000</u>	<u>1,896,000</u>	<u>0</u>	<u>1,896,000</u>	

NOTE: Each billing unit represents two months of billing.

0075AC

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 32 of 41
 Preparer: FPG

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
Commercial - 1" Meter							
Cycle 52							
0	0	0	0	0	165	0	0.00%
1,000	3	3	3,000	3,000	162	165,000	0.04%
2,000	6	9	12,000	15,000	156	327,000	0.18%
3,000	4	13	12,000	27,000	152	483,000	0.32%
4,000	6	19	24,000	51,000	146	635,000	0.61%
5,000	11	30	55,000	106,000	135	781,000	1.27%
6,000	6	36	36,000	142,000	129	916,000	1.70%
7,000	8	44	56,000	198,000	121	1,045,000	2.36%
8,000	1	45	8,000	206,000	120	1,166,000	2.46%
9,000	2	47	18,000	224,000	118	1,286,000	2.67%
10,000	3	50	30,000	254,000	115	1,404,000	3.03%
11,000	2	52	22,000	276,000	113	1,519,000	3.30%
12,000	8	60	96,000	372,000	105	1,632,000	4.44%
13,000	1	61	13,000	385,000	104	1,737,000	4.60%
14,000	3	64	42,000	427,000	101	1,841,000	5.10%
15,000	1	65	15,000	442,000	100	1,942,000	5.28%
16,000	1	66	16,000	458,000	99	2,042,000	5.47%
17,000	1	67	17,000	475,000	98	2,141,000	5.67%
18,000	2	69	36,000	511,000	96	2,239,000	6.10%
19,000	2	71	38,000	549,000	94	2,335,000	6.56%
20,000	1	72	20,000	569,000	93	2,429,000	6.79%
21,000	0	72	0	569,000	93	2,522,000	6.79%
22,000	0	72	0	569,000	93	2,615,000	6.79%
23,000	1	73	23,000	592,000	92	2,708,000	7.07%
24,000	3	76	72,000	664,000	89	2,800,000	7.93%
25,000	1	77	25,000	689,000	88	2,889,000	8.23%
26,000	3	80	78,000	767,000	85	2,977,000	9.16%
27,000	1	81	27,000	794,000	84	3,062,000	9.48%
28,000	1	82	28,000	822,000	83	3,146,000	9.81%
29,000	1	83	29,000	851,000	82	3,229,000	10.16%
30,000	2	85	60,000	911,000	80	3,311,000	10.88%
31,000	0	85	0	911,000	80	3,391,000	10.88%
32,000	0	85	0	911,000	80	3,471,000	10.88%
33,000	2	87	66,000	977,000	78	3,551,000	11.67%
34,000	0	87	0	977,000	78	3,629,000	11.67%
35,000	1	88	35,000	1,012,000	77	3,707,000	12.08%
36,000	1	89	36,000	1,048,000	76	3,784,000	12.51%
37,000	1	90	37,000	1,085,000	75	3,860,000	12.96%
38,000	0	90	0	1,085,000	75	3,935,000	12.96%
39,000	1	91	39,000	1,124,000	74	4,010,000	13.42%
40,000 +	74	165	7,251,000	8,375,000	0	8,375,000	100.00%
	<u>165</u>	<u>165</u>	<u>8,375,000</u>	<u>8,375,000</u>	<u>0</u>	<u>8,375,000</u>	

NOTE: Each billing unit represents two months of billing.

0075AC

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 33 of 41
 Preparer: FPG

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
Commercial - 1" Meter			Cycle 94				
0	0	0	0	0	4	0	0.00%
1,000	0	0	0	0	4	4,000	0.00%
2,000	0	0	0	0	4	8,000	0.00%
3,000	0	0	0	0	4	12,000	0.00%
4,000	0	0	0	0	4	16,000	0.00%
5,000	0	0	0	0	4	20,000	0.00%
6,000	0	0	0	0	4	24,000	0.00%
7,000	0	0	0	0	4	28,000	0.00%
8,000	0	0	0	0	4	32,000	0.00%
9,000	0	0	0	0	4	36,000	0.00%
10,000	0	0	0	0	4	40,000	0.00%
11,000	0	0	0	0	4	44,000	0.00%
12,000	0	0	0	0	4	48,000	0.00%
13,000	0	0	0	0	4	52,000	0.00%
14,000	0	0	0	0	4	56,000	0.00%
15,000	0	0	0	0	4	60,000	0.00%
16,000	0	0	0	0	4	64,000	0.00%
17,000	0	0	0	0	4	68,000	0.00%
18,000	0	0	0	0	4	72,000	0.00%
19,000	0	0	0	0	4	76,000	0.00%
20,000	0	0	0	0	4	80,000	0.00%
21,000	0	0	0	0	4	84,000	0.00%
22,000	0	0	0	0	4	88,000	0.00%
23,000	0	0	0	0	4	92,000	0.00%
24,000	0	0	0	0	4	96,000	0.00%
25,000	0	0	0	0	4	100,000	0.00%
26,000	0	0	0	0	4	104,000	0.00%
27,000	0	0	0	0	4	108,000	0.00%
28,000	0	0	0	0	4	112,000	0.00%
29,000	0	0	0	0	4	116,000	0.00%
30,000	0	0	0	0	4	120,000	0.00%
31,000	0	0	0	0	4	124,000	0.00%
32,000	0	0	0	0	4	128,000	0.00%
33,000	0	0	0	0	4	132,000	0.00%
34,000	0	0	0	0	4	136,000	0.00%
35,000	0	0	0	0	4	140,000	0.00%
36,000	0	0	0	0	4	144,000	0.00%
37,000	0	0	0	0	4	148,000	0.00%
38,000	0	0	0	0	4	152,000	0.00%
39,000	0	0	0	0	4	156,000	0.00%
40,000 +	4	4	506,000	506,000	0	506,000	100.00%
	<u>4</u>	<u>4</u>	<u>506,000</u>	<u>506,000</u>	<u>0</u>	<u>506,000</u>	

NOTE: Each billing unit represents two months of billing.

0075AC

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water or Sewer

Schedule: E-14
 Page 34 of 41
 Preparer: FPG

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
Commercial - 1 1/2" Meter			Total				
0	0	0	0	0	169	0	0.00%
1,000	0	0	0	0	169	169,000	0.00%
2,000	0	0	0	0	169	338,000	0.00%
3,000	0	0	0	0	169	507,000	0.00%
4,000	1	1	4,000	4,000	168	676,000	0.02%
5,000	2	3	10,000	14,000	166	844,000	0.08%
6,000	0	3	0	14,000	166	1,010,000	0.08%
7,000	1	4	7,000	21,000	165	1,176,000	0.12%
8,000	0	4	0	21,000	165	1,341,000	0.12%
9,000	1	5	9,000	30,000	164	1,506,000	0.17%
10,000	4	9	40,000	70,000	160	1,670,000	0.39%
11,000	2	11	22,000	92,000	158	1,830,000	0.51%
12,000	1	12	12,000	104,000	157	1,988,000	0.58%
13,000	2	14	26,000	130,000	155	2,145,000	0.72%
14,000	1	15	14,000	144,000	154	2,300,000	0.80%
15,000	1	16	15,000	159,000	153	2,454,000	0.88%
16,000	0	16	0	159,000	153	2,607,000	0.88%
17,000	0	16	0	159,000	153	2,760,000	0.88%
18,000	0	16	0	159,000	153	2,913,000	0.88%
19,000	0	16	0	159,000	153	3,066,000	0.88%
20,000	1	17	20,000	179,000	152	3,219,000	0.99%
21,000	0	17	0	179,000	152	3,371,000	0.99%
22,000	2	19	44,000	223,000	150	3,523,000	1.24%
23,000	1	20	23,000	246,000	149	3,673,000	1.37%
24,000	0	20	0	246,000	149	3,822,000	1.37%
25,000	0	20	0	246,000	149	3,971,000	1.37%
26,000	1	21	26,000	272,000	148	4,120,000	1.51%
27,000	0	21	0	272,000	148	4,268,000	1.51%
28,000	1	22	28,000	300,000	147	4,416,000	1.67%
29,000	1	23	29,000	329,000	146	4,563,000	1.83%
30,000	0	23	0	329,000	146	4,709,000	1.83%
31,000	0	23	0	329,000	146	4,855,000	1.83%
32,000	1	24	32,000	361,000	145	5,001,000	2.00%
33,000	2	26	66,000	427,000	143	5,146,000	2.37%
34,000	1	27	34,000	461,000	142	5,289,000	2.56%
35,000	0	27	0	461,000	142	5,431,000	2.56%
36,000	0	27	0	461,000	142	5,573,000	2.56%
37,000	0	27	0	461,000	142	5,715,000	2.56%
38,000	0	27	0	461,000	142	5,857,000	2.56%
39,000	0	27	0	461,000	142	5,999,000	2.56%
40,000 +	142	169	17,555,000	18,016,000	0	18,016,000	100.00%
	<u>169</u>	<u>169</u>	<u>18,016,000</u>	<u>18,016,000</u>	<u>0</u>	<u>18,016,000</u>	

NOTE: Each billing unit represents two months of billing.

0075AC

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 35 of 41
 Preparer: FPG

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
Commercial - 1 1/2" Meter							
Cycle 33							
0	0	0	0	0	61	0	0.00%
1,000	0	0	0	0	61	61,000	0.00%
2,000	0	0	0	0	61	122,000	0.00%
3,000	0	0	0	0	61	183,000	0.00%
4,000	1	1	4,000	4,000	60	244,000	0.11%
5,000	2	3	10,000	14,000	58	304,000	0.38%
6,000	0	3	0	14,000	58	362,000	0.38%
7,000	1	4	7,000	21,000	57	420,000	0.57%
8,000	0	4	0	21,000	57	477,000	0.57%
9,000	1	5	9,000	30,000	56	534,000	0.82%
10,000	4	9	40,000	70,000	52	590,000	1.91%
11,000	2	11	22,000	92,000	50	642,000	2.51%
12,000	1	12	12,000	104,000	49	692,000	2.84%
13,000	2	14	26,000	130,000	47	741,000	3.55%
14,000	1	15	14,000	144,000	46	788,000	3.93%
15,000	1	16	15,000	159,000	45	834,000	4.34%
16,000	0	16	0	159,000	45	879,000	4.34%
17,000	0	16	0	159,000	45	924,000	4.34%
18,000	0	16	0	159,000	45	969,000	4.34%
19,000	0	16	0	159,000	45	1,014,000	4.34%
20,000	1	17	20,000	179,000	44	1,059,000	4.89%
21,000	0	17	0	179,000	44	1,103,000	4.89%
22,000	2	19	44,000	223,000	42	1,147,000	6.09%
23,000	1	20	23,000	246,000	41	1,189,000	6.71%
24,000	0	20	0	246,000	41	1,230,000	6.71%
25,000	0	20	0	246,000	41	1,271,000	6.71%
26,000	0	20	0	246,000	41	1,312,000	6.71%
27,000	0	20	0	246,000	41	1,353,000	6.71%
28,000	1	21	28,000	274,000	40	1,394,000	7.48%
29,000	0	21	0	274,000	40	1,434,000	7.48%
30,000	0	21	0	274,000	40	1,474,000	7.48%
31,000	0	21	0	274,000	40	1,514,000	7.48%
32,000	1	22	32,000	306,000	39	1,554,000	8.35%
33,000	2	24	66,000	372,000	37	1,593,000	10.15%
34,000	1	25	34,000	406,000	36	1,630,000	11.08%
35,000	0	25	0	406,000	36	1,666,000	11.08%
36,000	0	25	0	406,000	36	1,702,000	11.08%
37,000	0	25	0	406,000	36	1,738,000	11.08%
38,000	0	25	0	406,000	36	1,774,000	11.08%
39,000	0	25	0	406,000	36	1,810,000	11.08%
40,000 +	36	61	3,258,000	3,664,000	0	3,664,000	100.00%
	<u>61</u>	<u>61</u>	<u>3,664,000</u>	<u>3,664,000</u>	<u>0</u>	<u>3,664,000</u>	

NOTE: Each billing unit represents two months of billing.

0075AC

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
 Page 36 of 41
 Preparer: FPG

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
Commercial - 1 1/2" Meter				Cycle 51			
0	0	0	0	0	18	0	0.00%
1,000	0	0	0	0	18	18,000	0.00%
2,000	0	0	0	0	18	36,000	0.00%
3,000	0	0	0	0	18	54,000	0.00%
4,000	0	0	0	0	18	72,000	0.00%
5,000	0	0	0	0	18	90,000	0.00%
6,000	0	0	0	0	18	108,000	0.00%
7,000	0	0	0	0	18	126,000	0.00%
8,000	0	0	0	0	18	144,000	0.00%
9,000	0	0	0	0	18	162,000	0.00%
10,000	0	0	0	0	18	180,000	0.00%
11,000	0	0	0	0	18	198,000	0.00%
12,000	0	0	0	0	18	216,000	0.00%
13,000	0	0	0	0	18	234,000	0.00%
14,000	0	0	0	0	18	252,000	0.00%
15,000	0	0	0	0	18	270,000	0.00%
16,000	0	0	0	0	18	288,000	0.00%
17,000	0	0	0	0	18	306,000	0.00%
18,000	0	0	0	0	18	324,000	0.00%
19,000	0	0	0	0	18	342,000	0.00%
20,000	0	0	0	0	18	360,000	0.00%
21,000	0	0	0	0	18	378,000	0.00%
22,000	0	0	0	0	18	396,000	0.00%
23,000	0	0	0	0	18	414,000	0.00%
24,000	0	0	0	0	18	432,000	0.00%
25,000	0	0	0	0	18	450,000	0.00%
26,000	0	0	0	0	18	468,000	0.00%
27,000	0	0	0	0	18	486,000	0.00%
28,000	0	0	0	0	18	504,000	0.00%
29,000	0	0	0	0	18	522,000	0.00%
30,000	0	0	0	0	18	540,000	0.00%
31,000	0	0	0	0	18	558,000	0.00%
32,000	0	0	0	0	18	576,000	0.00%
33,000	0	0	0	0	18	594,000	0.00%
34,000	0	0	0	0	18	612,000	0.00%
35,000	0	0	0	0	18	630,000	0.00%
36,000	0	0	0	0	18	648,000	0.00%
37,000	0	0	0	0	18	666,000	0.00%
38,000	0	0	0	0	18	684,000	0.00%
39,000	0	0	0	0	18	702,000	0.00%
40,000 +	18	18	3,695,000	3,695,000	0	3,695,000	100.00%
	<u>18</u>	<u>18</u>	<u>3,695,000</u>	<u>3,695,000</u>	<u>0</u>	<u>3,695,000</u>	

NOTE: Each billing unit represents two months of billing.

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(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
Commercial - 1 1/2" Meter			Cycle 52				
0	0	0	0	0	88	0	0.00%
1,000	0	0	0	0	88	88,000	0.00%
2,000	0	0	0	0	88	176,000	0.00%
3,000	0	0	0	0	88	264,000	0.00%
4,000	0	0	0	0	88	352,000	0.00%
5,000	0	0	0	0	88	440,000	0.00%
6,000	0	0	0	0	88	528,000	0.00%
7,000	0	0	0	0	88	616,000	0.00%
8,000	0	0	0	0	88	704,000	0.00%
9,000	0	0	0	0	88	792,000	0.00%
10,000	0	0	0	0	88	880,000	0.00%
11,000	0	0	0	0	88	968,000	0.00%
12,000	0	0	0	0	88	1,056,000	0.00%
13,000	0	0	0	0	88	1,144,000	0.00%
14,000	0	0	0	0	88	1,232,000	0.00%
15,000	0	0	0	0	88	1,320,000	0.00%
16,000	0	0	0	0	88	1,408,000	0.00%
17,000	0	0	0	0	88	1,496,000	0.00%
18,000	0	0	0	0	88	1,584,000	0.00%
19,000	0	0	0	0	88	1,672,000	0.00%
20,000	0	0	0	0	88	1,760,000	0.00%
21,000	0	0	0	0	88	1,848,000	0.00%
22,000	0	0	0	0	88	1,936,000	0.00%
23,000	0	0	0	0	88	2,024,000	0.00%
24,000	0	0	0	0	88	2,112,000	0.00%
25,000	0	0	0	0	88	2,200,000	0.00%
26,000	0	0	0	0	88	2,288,000	0.00%
27,000	0	0	0	0	88	2,376,000	0.00%
28,000	0	0	0	0	88	2,464,000	0.00%
29,000	0	0	0	0	88	2,552,000	0.00%
30,000	0	0	0	0	88	2,640,000	0.00%
31,000	0	0	0	0	88	2,728,000	0.00%
32,000	0	0	0	0	88	2,816,000	0.00%
33,000	0	0	0	0	88	2,904,000	0.00%
34,000	0	0	0	0	88	2,992,000	0.00%
35,000	0	0	0	0	88	3,080,000	0.00%
36,000	0	0	0	0	88	3,168,000	0.00%
37,000	0	0	0	0	88	3,256,000	0.00%
38,000	0	0	0	0	88	3,344,000	0.00%
39,000	0	0	0	0	88	3,432,000	0.00%
40,000 +	88	88	10,602,000	10,602,000	0	10,602,000	100.00%
	<u>88</u>	<u>88</u>	<u>10,602,000</u>	<u>10,602,000</u>	<u>0</u>	<u>10,602,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No: 971065-SU
 Schedule Year Ended: 12/31/96
 Water [x] or Sewer []

Schedule: E-14
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(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
Commercial - 1 1/2" Meter							
Cycle 94							
0	0	0	0	0	2	0	0.00%
1,000	0	0	0	0	2	2,000	0.00%
2,000	0	0	0	0	2	4,000	0.00%
3,000	0	0	0	0	2	6,000	0.00%
4,000	0	0	0	0	2	8,000	0.00%
5,000	0	0	0	0	2	10,000	0.00%
6,000	0	0	0	0	2	12,000	0.00%
7,000	0	0	0	0	2	14,000	0.00%
8,000	0	0	0	0	2	16,000	0.00%
9,000	0	0	0	0	2	18,000	0.00%
10,000	0	0	0	0	2	20,000	0.00%
11,000	0	0	0	0	2	22,000	0.00%
12,000	0	0	0	0	2	24,000	0.00%
13,000	0	0	0	0	2	26,000	0.00%
14,000	0	0	0	0	2	28,000	0.00%
15,000	0	0	0	0	2	30,000	0.00%
16,000	0	0	0	0	2	32,000	0.00%
17,000	0	0	0	0	2	34,000	0.00%
18,000	0	0	0	0	2	36,000	0.00%
19,000	0	0	0	0	2	38,000	0.00%
20,000	0	0	0	0	2	40,000	0.00%
21,000	0	0	0	0	2	42,000	0.00%
22,000	0	0	0	0	2	44,000	0.00%
23,000	0	0	0	0	2	46,000	0.00%
24,000	0	0	0	0	2	48,000	0.00%
25,000	0	0	0	0	2	50,000	0.00%
26,000	1	1	26,000	26,000	1	52,000	47.27%
27,000	0	1	0	26,000	1	53,000	47.27%
28,000	0	1	0	26,000	1	54,000	47.27%
29,000	1	2	29,000	55,000	0	55,000	100.00%
30,000	0	2	0	55,000	0	55,000	100.00%
31,000	0	2	0	55,000	0	55,000	100.00%
32,000	0	2	0	55,000	0	55,000	100.00%
33,000	0	2	0	55,000	0	55,000	100.00%
34,000	0	2	0	55,000	0	55,000	100.00%
35,000	0	2	0	55,000	0	55,000	100.00%
36,000	0	2	0	55,000	0	55,000	100.00%
37,000	0	2	0	55,000	0	55,000	100.00%
38,000	0	2	0	55,000	0	55,000	100.00%
39,000	0	2	0	55,000	0	55,000	100.00%
40,000 +	0	2	0	55,000	0	55,000	100.00%
	<u>2</u>	<u>2</u>	<u>55,000</u>	<u>55,000</u>	<u>0</u>	<u>55,000</u>	

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(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
Commercial - 2' Meter			Total				
0	0	0	0	0	105	0	0.00%
1,000	2	2	2,000	2,000	103	105,000	0.01%
2,000	0	2	0	2,000	103	208,000	0.01%
3,000	0	2	0	2,000	103	311,000	0.01%
4,000	2	4	8,000	10,000	101	414,000	0.03%
5,000	2	6	10,000	20,000	99	515,000	0.07%
6,000	0	6	0	20,000	99	614,000	0.07%
7,000	0	6	0	20,000	99	713,000	0.07%
8,000	0	6	0	20,000	99	812,000	0.07%
9,000	0	6	0	20,000	99	911,000	0.07%
10,000	0	6	0	20,000	99	1,010,000	0.07%
11,000	1	7	11,000	31,000	98	1,109,000	0.10%
12,000	0	7	0	31,000	98	1,207,000	0.10%
13,000	1	8	13,000	44,000	97	1,305,000	0.15%
14,000	0	8	0	44,000	97	1,402,000	0.15%
15,000	1	9	15,000	59,000	96	1,499,000	0.20%
16,000	0	9	0	59,000	96	1,595,000	0.20%
17,000	1	10	17,000	76,000	95	1,691,000	0.25%
18,000	1	11	18,000	94,000	94	1,786,000	0.32%
19,000	0	11	0	94,000	94	1,880,000	0.32%
20,000	0	11	0	94,000	94	1,974,000	0.32%
21,000	1	12	21,000	115,000	93	2,068,000	0.39%
22,000	1	13	22,000	137,000	92	2,161,000	0.46%
23,000	0	13	0	137,000	92	2,253,000	0.46%
24,000	1	14	24,000	161,000	91	2,345,000	0.54%
25,000	1	15	25,000	186,000	90	2,436,000	0.62%
26,000	0	15	0	186,000	90	2,526,000	0.62%
27,000	0	15	0	186,000	90	2,616,000	0.62%
28,000	0	15	0	186,000	90	2,706,000	0.62%
29,000	0	15	0	186,000	90	2,796,000	0.62%
30,000	1	16	30,000	216,000	89	2,886,000	0.72%
31,000	0	16	0	216,000	89	2,975,000	0.72%
32,000	0	16	0	216,000	89	3,064,000	0.72%
33,000	0	16	0	216,000	89	3,153,000	0.72%
34,000	0	16	0	216,000	89	3,242,000	0.72%
35,000	2	18	70,000	286,000	87	3,331,000	0.96%
36,000	0	18	0	286,000	87	3,418,000	0.96%
37,000	0	18	0	286,000	87	3,505,000	0.96%
38,000	0	18	0	286,000	87	3,592,000	0.96%
39,000	1	19	39,000	325,000	86	3,679,000	1.09%
40,000 +	86	105	29,494,000	29,819,000	0	29,819,000	100.00%
	105	105	29,819,000	29,819,000	0	29,819,000	

NOTE: Each billing unit represents two months of billing.

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(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
Commercial - 2" Meter			Cycle 33				
0	0	0	0	0	21	0	0.00%
1,000	1	1	1,000	1,000	20	21,000	0.01%
2,000	0	1	0	1,000	20	41,000	0.01%
3,000	0	1	0	1,000	20	61,000	0.01%
4,000	0	1	0	1,000	20	81,000	0.01%
5,000	0	1	0	1,000	20	101,000	0.01%
6,000	0	1	0	1,000	20	121,000	0.01%
7,000	0	1	0	1,000	20	141,000	0.01%
8,000	0	1	0	1,000	20	161,000	0.01%
9,000	0	1	0	1,000	20	181,000	0.01%
10,000	0	1	0	1,000	20	201,000	0.01%
11,000	1	2	11,000	12,000	19	221,000	0.08%
12,000	0	2	0	12,000	19	240,000	0.08%
13,000	0	2	0	12,000	19	259,000	0.08%
14,000	0	2	0	12,000	19	278,000	0.08%
15,000	0	2	0	12,000	19	297,000	0.08%
16,000	0	2	0	12,000	19	316,000	0.08%
17,000	0	2	0	12,000	19	335,000	0.08%
18,000	0	2	0	12,000	19	354,000	0.08%
19,000	0	2	0	12,000	19	373,000	0.08%
20,000	0	2	0	12,000	19	392,000	0.08%
21,000	0	2	0	12,000	19	411,000	0.08%
22,000	0	2	0	12,000	19	430,000	0.08%
23,000	0	2	0	12,000	19	449,000	0.08%
24,000	0	2	0	12,000	19	468,000	0.08%
25,000	0	2	0	12,000	19	487,000	0.08%
26,000	0	2	0	12,000	19	506,000	0.08%
27,000	0	2	0	12,000	19	525,000	0.08%
28,000	0	2	0	12,000	19	544,000	0.08%
29,000	0	2	0	12,000	19	563,000	0.08%
30,000	0	2	0	12,000	19	582,000	0.08%
31,000	0	2	0	12,000	19	601,000	0.08%
32,000	0	2	0	12,000	19	620,000	0.08%
33,000	0	2	0	12,000	19	639,000	0.08%
34,000	0	2	0	12,000	19	658,000	0.08%
35,000	0	2	0	12,000	19	677,000	0.08%
36,000	0	2	0	12,000	19	696,000	0.08%
37,000	0	2	0	12,000	19	715,000	0.08%
38,000	0	2	0	12,000	19	734,000	0.08%
39,000	0	2	0	12,000	19	753,000	0.08%
40,000 +	19	21	14,563,000	14,575,000	0	14,575,000	100.00%
	<u>21</u>	<u>21</u>	<u>14,575,000</u>	<u>14,575,000</u>	<u>0</u>	<u>14,575,000</u>	

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Commercial - 2" Meter							
Cycle 52							
0	0	0	0	0	84	0	0.00%
1,000	1	1	1,000	1,000	83	84,000	0.01%
2,000	0	1	0	1,000	83	167,000	0.01%
3,000	0	1	0	1,000	83	250,000	0.01%
4,000	2	3	8,000	9,000	81	333,000	0.06%
5,000	2	5	10,000	19,000	79	414,000	0.12%
6,000	0	5	0	19,000	79	493,000	0.12%
7,000	0	5	0	19,000	79	572,000	0.12%
8,000	0	5	0	19,000	79	651,000	0.12%
9,000	0	5	0	19,000	79	730,000	0.12%
10,000	0	5	0	19,000	79	809,000	0.12%
11,000	0	5	0	19,000	79	888,000	0.12%
12,000	0	5	0	19,000	79	967,000	0.12%
13,000	1	6	13,000	32,000	78	1,046,000	0.21%
14,000	0	6	0	32,000	78	1,124,000	0.21%
15,000	1	7	15,000	47,000	77	1,202,000	0.31%
16,000	0	7	0	47,000	77	1,279,000	0.31%
17,000	1	8	17,000	64,000	76	1,356,000	0.42%
18,000	1	9	18,000	82,000	75	1,432,000	0.54%
19,000	0	9	0	82,000	75	1,507,000	0.54%
20,000	0	9	0	82,000	75	1,582,000	0.54%
21,000	1	10	21,000	103,000	74	1,657,000	0.68%
22,000	1	11	22,000	125,000	73	1,731,000	0.82%
23,000	0	11	0	125,000	73	1,804,000	0.82%
24,000	1	12	24,000	149,000	72	1,877,000	0.98%
25,000	1	13	25,000	174,000	71	1,949,000	1.14%
26,000	0	13	0	174,000	71	2,020,000	1.14%
27,000	0	13	0	174,000	71	2,091,000	1.14%
28,000	0	13	0	174,000	71	2,162,000	1.14%
29,000	0	13	0	174,000	71	2,233,000	1.14%
30,000	1	14	30,000	204,000	70	2,304,000	1.34%
31,000	0	14	0	204,000	70	2,374,000	1.34%
32,000	0	14	0	204,000	70	2,444,000	1.34%
33,000	0	14	0	204,000	70	2,514,000	1.34%
34,000	0	14	0	204,000	70	2,584,000	1.34%
35,000	2	16	70,000	274,000	68	2,654,000	1.80%
36,000	0	16	0	274,000	68	2,722,000	1.80%
37,000	0	16	0	274,000	68	2,790,000	1.80%
38,000	0	16	0	274,000	68	2,858,000	1.80%
39,000	1	17	39,000	313,000	67	2,926,000	2.05%
40,000 +	67	84	14,931,000	15,244,000	0	15,244,000	100.00%
	<u>84</u>	<u>84</u>	<u>15,244,000</u>	<u>15,244,000</u>	<u>0</u>	<u>15,244,000</u>	

NOTE: Each billing unit represents two months of billing.

0075AC

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

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: F-1
Page 1 of 1
Preparer: FPG

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.

(1)

(2)

(3)

(4)

(5)

(6)

Not applicable, sewer only application.

0076

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Test Year Ended: 12/31/96

Schedule: F-2
Page 1 of 1
Preparer: FPG

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.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Month/ Year	Mid-County Services	Individual Plant Flows			Total Plant Flows	Total Purch. Sewage Treatment
			(Name)	(Name)		
Jan-96	23,188,000				23,188,000	0
Feb-96	23,200,000				23,200,000	0
Mar-96	25,668,000				25,668,000	0
Apr-96	23,490,000				23,490,000	0
May-96	22,072,000				22,072,000	0
Jun-96	19,440,000				19,440,000	0
Jul-96	20,491,000				20,491,000	0
Aug-96	21,266,000				21,266,000	0
Sep-96	21,000,000				21,000,000	0
Oct-96	21,475,000				21,475,000	0
Nov-96	19,950,000				19,950,000	0
Dec-96	22,630,000				22,630,000	0
Total	263,870,000		0	0	263,870,000	0

Water Treatment Plant Data

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: F-3
Page 1 of 1
Preparer: FPG

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.

Not applicable, sewer only application.

Wastewater Treatment Plant Data

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Florida Public Service Commission

Schedule: F-4
Page 1 of 1
Preparer: FPG

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>GPD</u>
1. Plant Capacity	900,000
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	828,000
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.	

0079

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/96

Schedule: F-5
Page 1 of 1
Preparer: FPG

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).

Not applicable, sewer only application.

0080

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended 12/31/96

Schedule: F-6
Page 1 of 1
Preparer: FPG

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).

	<u>Test Year</u>
1 A. Collection System Used & Useful Percentage	
2 (Connected ERC's +Margin Reserve +Fill-in ERC's)/ERC capacity	
3 Used & Useful Percentage per Rule 25-432(6)(d) 3	<u>103.85%</u>
4 B. Wastewater Force Mains Used & Useful Percentage	
5 Used & Useful Percentage per Rule 25-432(6)(d) 4	<u>100%</u>
6 C. Treatment Equipment Used & Useful Percentage	
7 Maximum Month Demand	828,000
8 Firm Reliable Capacity*	900,000
9 Margin Reserve (From Rule 25-30.432(5)(a))	<u>20%</u>
10 Margin Reserve (Gallons per Day)	<u>180,000</u>
11 Treatment equipment Used & Useful percentage:	
12 (Maximum Month Flow +Margin Reserve)/ Firm Reliable Capacity	
13 Used & Useful Percentage per Rule 25-432(6)(d)5	<u>112%</u>
14 D. Effluent Disposal Used & Useful	
15 Maximum Month Demand	828,000
16 Firm Reliable Capacity*	900,000
17 Margin Reserve (From Rule 25-30.432(5)(a))	<u>20%</u>
18 Margin Reserve (Gallons per Day)	<u>180,000</u>
19 Effluent Disposal Used & Useful	
20 (Maximum Month Flow +Margin Reserve)/Firm Reliable Capacity	
21 Used & Useful Percentage per Rule 25-432(6)(d)6	<u>112%</u>
22 E. Other Wastewater Facilities Used & Useful	
23 Used & Useful Percentage per Rule 25-432(6)(d)7	<u>100%</u>

Note: Capacity determined by State of Florida Health Department.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Test Year Ended: 12/31/96

Schedule F-7
Page 1 of 1
Preparer: FPG

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).

Note: Used and Useful percentages determined on Schedule F-6.

	<u>Test Year</u>
1. Gallonage Treated	263,870,000
2. Days in Year	<u>366</u>
3. Gallons treated per day in 1996	720,956
4. Gallons per ERC (Per Florida Public Service Commission Annual Report)	<u>275</u>
5. Average ERC in 1996	<u><u>2,622</u></u>

Margin Reserve Calculations

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Test Year Ended: 12/31/96

Schedule: F-8
 Page 1 of 1
 Preparer: FPG

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.

	<u>Test Year</u>
<u>1. Collection System Used & Useful</u>	
2. Average ERCs	2,622
3. Previously active services (See F-10)	<u>122</u>
4. Connected ERCs	<u>2,744</u>
5. ERC Capacity (From physical plant data)	3,273
6. Reserve Capacity / ERC	3,273
7. Margin Reserve (From Rule 25-30.432(5)(a))	<u>20%</u>
8. Margin Reserve (ERC)	<u>655</u>
<u>9. Treatment Equipment Used & Useful</u>	
10. Firm Reliable Capacity*	900,000
11. Margin Reserve (From Rule 25-30.432 (5)(a))	<u>20%</u>
12. Margin Reserve (Gallons per Day)	<u>180,000</u>
<u>13. Effluent Disposal Used & Useful</u>	
14. Firm Reliable Capacity*	900,000
15. Margin Reserve (From Rule 25-30.432(5)(a))	<u>20%</u>
16. Margin Reserve (Gallons per Day)	<u>180,000</u>

Note: Capacity determined by State of Florida Health Department

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96

Schedule: F-9
 Page 1 of 1
 Preparer: FPG

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.

Line No.	(1)	(2)	(3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	

Not applicable, sewer only application.

Equivalent Residential Connections - Wastewater

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96

Florida Public Service Commission

Schedule: F-10
 Page 1 of 1
 Preparer: FPG

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.

Line No.	(1)	(2) SFR Customers		(4)	(5) SFR Gallons Treated	(6) Gallons/SFR's (5)/(4)	(7) Total Gallons Treated	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
	Year	Beginning	Ending	Average					
1	1992	2,337	2,363	2,350	233,937,000	99,548	233,937,000	2,350	0.0%
2	1993	2,363	2,350	2,357	235,860,000	100,089	235,860,000	2,357	0.3%
3	1994	2,350	2,438	2,394	244,730,000	102,226	244,730,000	2,394	1.6%
4	1995	2,438	2,744	2,591	275,380,000	106,283	275,380,000	2,591	8.2%
5	1996	2,744	2,622	2,683	263,870,000	98,349	263,870,000	2,683	3.6%
Growth Over 5 Year Period								333	14.2%
Average Growth Per Year								83	3.54%

Schedule of Sewer Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim Final
 Historic Projected

Schedule: A-2
 Page 1 of 1
 Preparer: FPG

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) Average Balance Per Books YE 12/31/96	(3) Utility Adjustments	(4) Adjusted Average Balance YE 12/31/96	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$3,880,925	(131,742)	\$3,749,183	A-6
2	Utility Land & Land Rights	18,403	0	18,403	A-6
3	Less: Non-Used & Useful Plant	0	0	0	A-7
4	Construction Work in Progress	0	0	0	-
5	Less: Accumulated Depreciation	(1,004,622)	15,571	(989,051)	A-10
6	Less: CIAC	(2,174,889)	0	(2,174,889)	A-12
7	Accumulated Amortization of CIAC	777,284	2,696	779,980	A-14
8	Water Service Corporation	0	58,787	58,787	A-6
11	Working Capital Allowance	103,144	0	103,144	A-17
12	Total Rate Base	<u>\$1,600,245</u>	<u>(\$54,689)</u>	<u>\$1,545,556</u>	

Adjustments to Rate Base per Books

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical

Schedule: A-3
 Page 1 of 1
 Preparer: FPG

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
1	<u>Plant in Service Adjustment</u>		
2	Adjust plant in service for previous rate case adjustment.	<u>0</u>	<u>(131,742)</u>
3	<u>Accumulated Depreciation Adjustment</u>		
4	Adjust accumulated depreciation for previous rate case commission adjustment.	<u>0</u>	<u>15,571</u>
5	<u>Accumulated Amortization of CIAC</u>		
6	To adjust accumulated amortization of CIAC for previous rate case adjustment.	<u>0</u>	<u>2,696</u>
7	<u>Water Service Corporation</u>		
8	To adjust for the average balance of WSC.	<u>0</u>	<u>58,787</u>
9	Total Adjustments	<u>0</u>	<u>(54,689)</u>

Schedule of Sewer Net Operating Income

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical

Schedule: B-2
 Page 1 of 1
 Preparer: FPG

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 12/31/96	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year 12/31/96	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedule(s)
1	OPERATING REVENUES	\$883,000	\$30,593	\$913,593	\$305,637	\$1,219,230	B-3 & B-4
2	Operation & Maintenance	825,155	0	825,155	0	825,155	B-3 & B-6
3	Depreciation	122,236	0	122,236	0	122,236	B-3 & B-14
4	CIAC Amortization	(59,110)	(\$1,581)	(60,691)	0	(60,691)	B-3 & B-14
6	Taxes Other Than Income	92,989	1,934	94,923	13,753	108,676	B-3 & B-15
7	Provision for Income Taxes	(64,608)	40,117	(24,491)	104,047	79,557	B-3 & C-1
8	OPERATING EXPENSES	916,662	40,470	957,132	117,801	1,074,933	
9	NET OPERATING INCOME	(\$33,662)	(\$9,877)	(\$43,539)	\$187,837	\$144,297	
13	RATE BASE	\$1,600,245		\$1,545,556		\$1,545,556	
14	RATE OF RETURN	(2.10%)		(2.82%)		9.34%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim Final
 Historical

Schedule: B-3
 Page 1 of 1
 Preparer: FPG

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	Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and present revenue.	\$30,593	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-1)	<u>30,593</u>	<u>0</u>
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		\$305,637
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-1)	<u>0</u>	<u>305,637</u>
5	Amortization of CIAC is adjusted to reflect the commission adjustment from the last rate case.	<u>(1,581)</u>	<u>0</u>
6	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment.	1,934	13,753
7	Income Taxes have been adjusted to reflect operating revenue and expense adjustments.	40,117	104,047
8	Total Operating Expense Adjustments	<u>40,470</u>	<u>117,801</u>
9	Total Adjustments to Net Operating Income	<u>(9,877)</u>	<u>187,837</u>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Interim [X] Final []
 Historical [X]

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 the account titles and numbers.

Schedule: B-6
 Page 1 of 1
 Preparer: FPG
 Recap Schedules: B-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account No.	Name	January 1996	February 1996	March 1996	April 1996	May 1996	June 1996	July 1996	August 1996	September 1996	October 1996	November 1996	December 1996	Total O&M
Per Books:															
1	701	Salaries & Wages - Employees	15,255	13,779	15,255	14,763	15,255	14,763	15,255	15,255	14,763	15,255	14,763	15,255	179,618
2	703	Salaries & Wages - Officers, Etc.	9,427	8,515	9,427	9,123	9,427	9,123	9,427	9,427	9,123	9,427	9,123	9,427	110,993
3	704	Employee Pensions & Benefits	3,507	3,168	3,507	3,394	3,507	3,394	3,507	3,507	3,394	3,507	3,394	3,507	41,293
4	710	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715	Purchased Power	8,757	7,909	8,757	8,474	8,757	8,474	8,757	8,757	8,474	8,757	8,474	8,757	103,103
7	716	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	6,120	5,527	6,120	5,922	6,120	5,922	6,120	6,120	5,922	6,120	5,922	6,120	72,053
9	720	Mat. & Sup./Maint. & Rep.	15,357	13,871	15,357	14,862	15,357	14,862	15,357	15,357	14,862	15,357	14,862	15,357	180,819
10	731	Contractual Services - Engr.	65	58	65	63	65	63	65	65	63	65	63	65	762
11	732	Contractual Services - Acct.	766	692	766	741	766	741	766	766	741	766	741	766	9,018
12	733	Contractual Services - Legal	301	272	301	291	301	291	301	301	291	301	291	301	3,546
13	734	Contractual Services - Mgmt.	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735	Contractual Services - Other	1,155	1,043	1,155	1,118	1,155	1,118	1,155	1,155	1,118	1,155	1,118	1,155	13,601
15	741	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750	Transportation Expenses	567	512	567	549	567	549	567	567	549	567	549	567	6,675
18	756	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758	Insurance - Workman's Comp	0	0	0	0	0	0	0	0	0	0	0	0	0
21	759	Insurance - Other	1,804	1,629	1,804	1,746	1,804	1,746	1,804	1,804	1,746	1,804	1,746	1,804	21,238
22	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766	Reg. Comm. Exp. - Rate Case Amort.	2,944	2,659	2,944	2,849	2,944	2,849	2,944	2,944	2,849	2,944	2,849	2,944	34,660
24	767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775	Miscellaneous Expenses	4,058	3,665	4,058	3,927	4,058	3,927	4,058	4,058	3,927	4,058	3,927	4,058	47,776
27		TOTAL	70,082	63,300	70,082	67,821	70,082	67,821	70,082	70,082	67,821	70,082	67,821	70,082	825,155

Taxes Other Than Income

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical Interim Final

Schedule: B-15
 Page 1 of 1
 Preparer: FPG
 Recap Schedules: B-1 & B-2

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
SEWER						
1	Test Year Per Books	39,620	23,441	29,928		92,989
2	Adjustments to Test Year (Explain):					
3	Payroll tax increase due to salary adjustment		442			442
4	RAF assoc. with revenue adjustments	1,492				1,492
5	Adjusted Test Year	41,112	23,883	29,928	0	94,923
6	RAF assoc. with revenue adjustments	13,754				13,754
7	Total Balance	54,865	23,883	29,928	0	108,676

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]
 Interim [X] Final []

Schedule: C-1
 Page 1 of 1
 Preparer: FPG

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	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	(\$50,819)	\$130,376	\$79,557
2	Deferred Income Tax Expense	C-5	(13,789)	13,789	0
3	ITC Realized This Year	C-8	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0	0	0
5	Parent Debt Adjustment	C-9	0	0	0
6	Total Income Tax Expense		(\$64,608)	\$144,165	\$79,557

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: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]
 Interim [X] Final []

Schedule: C-2
 Page 1 of 1
 Preparer: FPG

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.

	Total Per Books	Adjustments	Adjusted Test Year- 12/31/96
1 Net Utility Operating Income (Sch. B-1, B-2)	(33,662)	257,516	\$223,854
2 Add: Income Tax Expense Per Books (Sch. B-1, B-2)	(64,608)	64,608	0
3 Subtotal	(98,270)		223,854
4 Less: Interest Charges (Sch. C-3)	80,845	(7,614)	73,231
5 Taxable Income Per Books	(179,115)		150,623
Schedule M Adjustments:			
6 Permanent Differences (From Sch. C-4)	(3,660)		(3,660)
Timing Difference accelerated depreciation (Book Calc Only)	0	0	0
7 Timing Differences (From Sch. C-5)	64,937		64,937
8 Total Schedule M Adjustments	61,277		61,277
9 Taxable Income Before State Taxes	(117,838)		211,900
10 Less: State Income Tax Exemption (\$5,000)	0		(5,000)
11 State Taxable Income	(117,838)		206,900
12 State Income Tax (5.5% of Line 11)	(6,481)		11,380
15 Current State Income Taxes	(6,481)	17,861	11,380
16 Federal Taxable Income (Line 9 - Line 15)	(111,357)		200,521
17 Federal Income Tax Rate	34%		34%
18 Federal Income Taxes (Line 16 x Line 17)	(37,861)		68,177
19 Current Federal Inc. Taxes (Line 18)	(37,861)	106,038	68,177
Summary:			
21 Current State Income Taxes (Line 15)	(6,481)	17,861	11,380
22 Current Federal Income Taxes (Line 20)	(37,861)	106,038	68,177
23 Total Current Income Tax Expense (To C-1)	(\$44,342)	\$123,899	\$79,557

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
 Schedule: C-3
 Page 1 of 1
 Preparer: FPG
 Supporting Schedules: D-1,C-8
 Recap Schedules: C-2

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]
 Interim [X] Final []

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	89,374	(18,460)	70,914	0	70,914
2	Amortization of Debt Premium, Disc. and Expense Net	0		0	0	0
3	Interest on Short-Term Debt		2,317	2,317	0	2,317
5	AFUDC (not used for tax calculation)	(8,529)	8,529	0	0	0
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0		0	0	0
7	Total Used For Tax Calculation	80,845	(7,614)	73,231	0	73,231

Calculation of ITC Interest Synchronization Adjustment
 ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt					
9 Short-Term Debt					
10 Preferred Stock					---
11 Common Equity					---
12 Total					
13 ITCs (from D-1, Line 7)					
14 Weighted Debt Cost (From Line 12)					
15 Interest Adjustment (To Line 6)					

Schedule of Requested Cost of Capital
Beginning and End of Year Average

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Test Year Ended: 12/31/96
Schedule Year Ended: 12/31/96
Historical
Interim Final

Schedule: D-1
Page 1 of 1
Preparer: FPG

Subsidiary or Consolidated

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 AYE 12/31/96	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	\$772,480	49.98%	9.18%	4.59%
2	Short-Term Debt	23,783	1.54%	9.74%	0.15%
3	Preferred Stock	0	0.00%	0.00%	0.00%
4	Customer Deposits	0	0.00%	8.00%	0.00%
5	Common Equity	695,392	44.99%	10.23%	4.60%
6	Tax Credits - Zero Cost	0	0.00%	0.00%	0.00%
7	Tax Credits - Wtd. Cost	0	0.00%	0.00%	0.00%
8	Accum. Deferred Income Taxes	53,901	3.49%	0.00%	0.00%
9	Other (Explain)	0	0.00%	0.00%	0.00%
10	Total	\$1,545,556	100.00%		9.34%

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

Note: Leverage Formula: $8.38 + 0.832/ER$

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

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Interim [X] Final []
Schedule Year Ended: 12/31/96
Historical [X]

Schedule: D-2
Page 1 of 1
Preparer: FPG

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) AYE 12/31/96 Per Books	(3) Reconciliation Adjustments		(5) Reconciled To Requested Rate Base
			Pro Rata *	Pro Rata Percentage	
1	Long-Term Debt	\$46,807,164	(\$46,034,684)	51.79%	\$772,480
2	Short-Term Debt	\$1,441,070	(\$1,417,287)	1.59%	\$23,783
3	Preferred Stock	0		0.00%	\$0
4	Common Equity	42,136,143	(41,440,751)	46.62%	\$695,392
5	Customer Deposits	0			0
6	Tax Credits - Zero Cost	0			0
7	Tax Credits - Wtd. Cost	0			0
8	Accum. Deferred Income Tax	53,901			53,901
9	Other (Explain)	0			0
10	Total	<u>\$90,438,278</u>	<u>(\$88,892,722)</u>	<u>100.00%</u>	<u>\$1,545,556</u>

* List corresponding adjustments to rate base below:

Description	Amount
(a) Allocation to Mid-County Services, Inc.	(46,034,684)
(b) Allocation to Mid-County Services, Inc.	(1,417,287)
(c) Allocation to Mid-County Services, Inc.	(41,440,751)

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

Rate Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: E-1

Docket No. : 971065-SU

Page 1 of 1

Schedule Year Ended: 12/31/96

Preparer: FPG

Water [] or Sewer [X]

Interim [X] Final []

Explanation: Provide a schedule of present and proposed rates.

	(1)	(2)	(3)
	Class/Meter Size	Present Monthly Rates (a)	Proposed Monthly Rates (a)
SEWER	Residential:		
	5/8" x 3/4"	\$28.80	\$38.45
	Gallonage charge/MG	\$1.51	\$2.02
	Multi-Residential:		
	5/8" x 3/4"	\$28.80	\$38.45
	1"	\$72.01	\$96.12
	1-1/2"	\$144.02	\$192.24
	2"	\$230.44	\$307.59
	3"	\$460.89	\$615.18
	4"	\$720.13	\$961.22
	6"	\$1,440.28	\$1,922.45
	Gallonage charge/MG	\$1.81	\$2.42
	General Service: Commercial & Irrigation		
	5/8" x 3/4"	\$28.80	\$38.45
	1"	\$72.01	\$96.12
	1-1/2"	\$144.02	\$192.24
	2"	\$230.44	\$307.59
	3"	\$460.89	\$615.18
	4"	\$720.13	\$961.22
	6"	\$1,440.28	\$1,922.45
	Gallonage charge/MG	\$1.81	\$2.42
	Flat Rates:		
		\$50.67	\$67.64
		\$1,595.45	\$2,129.93

(a) Customers are billed bi-monthly. We are not proposing a change in billing.

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/96
 Water [] or Sewer [X]
 Interim [X] Final []

Schedule: E-2
 Page 1 of 1
 Preparer: FPG

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.

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Test Year Rate	(5) Revenues at TY Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"	7,961		\$27.810	\$221,395	\$38.4490	\$306,092
< 20,000 gallons		102,043	1.460	148,983	2.0159	205,708
> 20,000 gallons		28,584	0.000	0	0.00	0
Total Residential	7,961	130,627		370,378		511,801
Average Bill				\$46.52		\$64.29
Multi-Residential						
5/8" x 3/4"	234		27.810	6,508	38.4490	8,997
M Gallons		4,560	1.750	7,980	2.4164	11,019
1"	44		69.530	3,059	96.1224	4,229
M Gallons		1,694	1.750	2,965	2.4164	4,093
1-1/2"	6		139.060	834	192.2448	1,153
M Gallons		965	1.750	1,689	2.4164	2,332
2"	90		222.500	20,025	307.5916	27,683
M Gallons		45,805	1.750	80,159	2.4164	110,684
3"	6		445.000	2,670	615.1833	3,691
M Gallons		17,934	1.750	31,385	2.4164	43,336
6"	36		1,390.630	50,063	1,922.4477	69,208
M Gallons		62,672	1.750	109,676	2.4164	151,441
Total Multi-Residential	416	133,630		317,011		437,867
Average Bill				762.05		\$1,052.57
General Service						
5/8" x 3/4"	90		\$27.810	\$2,503	\$38.4490	\$3,460
M Gallons		1,408	1.750	2,464	2.4164	3,402
1"	282		69.530	19,607	96.1224	27,107
M Gallons		12,419	1.750	21,733	2.4164	30,009
1-1/2"	169		139.060	23,501	192.2448	32,489
M Gallons		18,016	1.750	31,528	2.4164	43,534
2"	105		222.500	23,363	307.5916	32,297
M Gallons		29,819	1.750	52,183	2.4164	72,055
Total Gen. Serv.	646	61,662		\$176,883		\$244,354
Average Bill				\$273.81		\$378.26
Flat Rates						
	8		\$48.920	391	\$67.6445	541
	11		\$1,540.460	16,945	\$2,129.93	23,429
Total Flat Rates	19			17,336		23,970
Totals	9,042	325,919		881,609		1,217,992
Misc. Service Revenue				1,384		1,384
Uncollectible Accounts				(146)		(146)
Total Revenue				\$882,847		\$1,219,230

COMPANY 02
Distribution of Expenses
Year-End 1996

COMPANY 02

SE.50

Distribution of Direct Salaries

Water Service Corporation
SE.50
Distribution of Direct Salaries

TOTAL

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	531-20	531-70	531-55	531-90	Total Benefits	
								Pension	ESOP	Health Insurance	Other Benefits		
FL Office	10	-	214,724	15,962	558	2,092	18,612	5,739	6,986	27,141	3,906	43,773	
FL Operators	33	21	1,023,768	74,420	2,434	9,128	85,982	24,466	29,785	89,567	12,891	156,708	
IL, IN, OH Operators	18	12	643,744	47,751	1,363	3,759	52,873	15,572	18,957	48,855	7,031	90,415	
NV Office	3	-	1,798	138	14	54	206	48	59	8,142	1,172	9,421	
NV Operators	5	-	5,808	444	46	174	665	155	189	13,571	1,953	15,868	
GA Office	1	1	42,350	3,149	112	20	3,281	818	996	2,714	391	4,919	
GA Operators	4	4	127,965	9,426	284	50	9,759	3,221	3,922	10,857	1,563	19,562	
LA Office	3	1	60,529	4,465	221	238	4,925	1,272	1,548	8,142	1,172	12,134	
LA Operators	11	2	376,942	27,984	723	786	29,492	9,713	11,825	29,856	4,297	55,692	
MS Office	1	1	27,791	2,098	112	154	2,364	518	630	2,714	391	4,252	
MS Operators	3	-	81,305	6,078	168	231	6,477	2,173	2,645	8,142	1,172	14,133	
SC Office	4	-	91,542	6,925	224	364	7,513	2,447	2,978	10,857	1,563	17,844	
SC Operators	22	19	896,071	67,169	1,939	3,151	72,259	20,036	24,392	59,711	8,594	112,733	
MD/VA/NJ/PA Office	2	-	60,965	4,638	112	153	4,903	1,629	1,984	5,428	781	9,823	
MD/VA/NJ/PA Operators	15	3	365,669	27,411	815	1,710	29,936	9,694	11,801	40,712	5,860	68,067	
NC Office	14	-	354,871	26,408	784	-	27,192	9,484	11,546	37,998	5,469	64,498	
NC Operators	56	10	1,785,161	129,067	3,511	-	132,578	44,941	54,712	151,992	21,876	273,521	
ICT	5	-	105,089	7,842	280	1,023	9,145	2,809	3,419	13,571	1,953	21,752	
LLT	24	2	405,000	30,285	1,279	1,805	33,369	10,560	12,857	65,140	9,375	97,932	
Total	234	76	6,671,092	491,660	14,981	24,892	531,533	165,294	201,232	635,111	91,409	1,093,046	
Executive Office	11		1,254,401	58,007	616	1,683	60,306	33,525	40,814	29,856	4,297	108,492	
Office	26		774,023	58,004	1,237	3,310	62,551	20,687	25,184	70,568	10,157	126,595	
Computer	6		138,463	10,479	256	679	11,414	3,701	4,505	16,285	2,344	26,834	
TOTAL	277		8,837,979	618,151	17,090	30,564	665,805	223,206	271,736	751,819	108,206	1,354,968	
Northbrook	43		2,166,887	126,490	2,109	5,672							
			8,837,979					per G/L @ 12/31/96	223,206	271,736	751,819	108,206	1,354,968
								based on FT salary	2.673%	3.254%			
(a) Excludes 13th period accrual.								per employee, based on # of F-T employees		2,714	391		
								FT Salaries	8,351,650				

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

Co. No.	Sub No.	Company Name	508 Salaries Operators	508 Salaries Office	FICA	FUTA	SUI	722-90 Total Payroll Tax	531-20 Pension	531-70 ESOP	531-10 Health Insurance	531-90 Other Benefits	(G) Total Benefits
05	0010	Apple Canyon	43,620		3,506	64	238	3,809	1,265	1,540	3,120	449	6,374
06	0014	Camelot	11,955		966	34	126	1,126	283	345	968	139	1,736
07	0018	Charmar	1,659		136	3	11	150	49	59	135	19	263
08	0022	Cherry Hill	10,243		831	33	118	983	227	276	775	112	1,390
09	0026	Clarendon	28,027		2,268	93	327	2,689	612	745	2,090	301	3,747
11	0034	County Line	3,755		308	7	24	339	110	134	306	44	595
12	0038	DelMar	1,314		108	2	8	119	39	47	107	15	208
13	0042	Ferson Creek	15,017		1,190	25	92	1,307	432	526	1,203	173	2,334
14	0046	Galena Territory	103,094		6,743	170	581	7,493	2,241	2,728	5,528	796	11,293
15	0050	Killarney	10,859		892	19	70	981	319	388	886	128	1,720
16	0055	Lake Holiday	48,316		3,626	76	280	3,981	1,315	1,601	3,665	527	7,108
17	0059	Lake Wildwood	35,365		2,871	85	294	3,250	949	1,156	2,958	426	5,489
18	0066	Northern Hills	18,812		1,066	25	92	1,182	388	472	1,200	173	2,232
20	0070	Lake Marlon	20,869		1,354	71	261	1,686	486	592	3,393	488	4,959
22	0082	Valentine	2,076		162	3	13	178	58	70	161	23	312
23	0086	Walk-Up Woods	6,853		563	12	44	619	201	245	559	80	1,086
24	0090	Whisp.Hills/Pist./Sun	73,504		5,798	165	563	6,527	1,899	2,312	5,281	760	10,252
26	0096	Medina	26,021		1,954	49	176	2,179	686	835	2,138	308	3,968
28	0098	Cedar Bluff	6,111		506	13	46	564	178	216	554	80	1,027
29	0048	Harbor Ridge	11,948		596	13	47	656	213	259	592	85	1,150
30	0049	Great Northern	19,748		1,607	51	174	1,832	523	636	1,618	233	3,010
35	0110	Spring Creek Utilities, Inc.	5,808	1,798	582	61	228	871	203	247	21,713	3,125	25,289
36	0750	Louisiana Water Service	235,354	37,793	20,260	590	639	21,489	6,859	8,350	23,725	3,415	42,349
38	0770	Utilities Inc. of Louisiana	141,588	22,736	12,188	355	385	12,928	4,126	5,023	14,273	2,054	25,477
40	0200	Utilities, Inc. of Maryland	98,162	10,213	7,998	226	305	8,529	2,896	3,526	12,420	1,788	20,630
41	0212	Colchester	35,822	1,034	2,774	63	132	2,969	985	1,199	3,058	440	5,682
42	0205	Greenridge Utilities, Inc.	19,031	5,271	1,763	36	50	1,849	650	791	1,752	252	3,444
43	0210	Provinces	58,680	8,831	4,945	117	161	5,223	1,804	2,197	5,649	813	10,463
44	0215	Maryland Water Service	14,014	9,528	1,643	30	43	1,716	629	766	1,458	210	3,063
47	0225	Massanutten	95,686	14,029	8,009	228	461	8,698	2,879	3,505	10,290	1,481	18,154
50	0245	Holiday Service	22,979		1,745	58	52	1,855	65	79	96	14	252
52	0250	Utilities, Inc. of Pennsylvania	72,956	6,293	5,879	196	551	6,626	2,092	2,547	9,106	1,311	15,055
55	0264	Skidaway	127,965	42,350	12,575	396	70	13,041	4,039	4,918	13,571	1,953	24,481
56	0830	Elk River	6,570	2,813	674	15	0	689	251	305	709	102	1,368
57	0270	Montague	13,220	5,767	1,343	56	159	1,558	507	618	3,597	518	5,240
60	0280	Twin Lakes Utilities	121,600		8,955	294	121	9,370	3,036	3,696	11,519	1,658	19,908
61	0646	Tierre Verde	39,373	14,994	3,913	104	390	4,407	1,439	1,752	4,858	699	8,748

62	0641	Lake Placid	2,218	2,363	322	9	32	363	120	146	388	56	711
64	0643	Eastlake UI	33,204	10,238	3,141	90	336	3,567	1,152	1,402	4,219	607	7,381
65	0290	Charleston Utilites	81,305	27,791	8,177	280	385	8,842	2,691	3,276	10,857	1,563	18,385
66	0644	Pebble Creek UI	90,174	14,285	7,624	248	929	8,801	2,601	3,166	9,243	1,330	16,340
67	0647	Alafaya	138,000	35,010	12,613	423	1,587	14,624	3,836	4,670	15,029	2,163	25,699
68	0648	UI of Longwod	75,495	13,681	6,569	251	942	7,762	2,103	2,560	8,119	1,169	13,952
69	0649	Wedgefield UI	50,219	8,486	4,279	189	707	5,174	1,561	1,901	9,812	1,412	14,686
70	0298	CWS (South Carolina)	684,660	79,923	57,367	1,643	2,645	61,655	17,128	20,852	51,346	7,390	96,716
74	0464	Southland Utilities	9,264	1,106	778	23	37	837	231	282	700	101	1,314
75	0700	United Utility Co.	85,936	8,639	7,084	251	407	7,742	2,045	2,489	7,221	1,039	12,794
77	0470	South Carolina Utilities	15,698	1,874	1,318	38	62	1,419	392	477	1,186	171	2,227
79	0485	Tega Cay Water Service	140,633	22,624	12,045	295	364	12,704	4,363	5,312	14,305	2,059	26,039
80	0500	CWS of NC	1,205,676	225,452	104,715	2,983	0	107,698	36,036	43,871	129,204	18,596	227,706
81	0598	Riverpointe Company	11,523	2,155	1,001	29	0	1,029	344	419	1,235	178	2,176
83	0800	CWS Systems, Inc.	296,147	63,602	26,166	679	0	26,845	9,615	11,705	32,909	4,736	58,965
85	0545	Watauga Vista	6,828	1,277	593	17	0	610	204	248	732	105	1,290
86	0900	Carolina Trace	65,461	14,245	5,822	160	0	5,981	1,607	1,957	5,169	744	9,477
87	0905	Transylvania	99,665	18,634	8,592	280	0	8,872	3,162	3,849	13,556	1,951	22,518
88	0645	Mid-County Services, Inc.	179,618	46,146	16,448	496	1,859	18,802	5,237	6,376	17,022	2,450	31,085
89	0660	Lake Utility	90,299	8,365	7,224	271	1,015	8,510	2,369	2,884	9,517	1,370	16,141
90	0600	UIF	263,995	47,520	22,786	669	2,508	25,963	8,008	9,749	28,117	4,047	49,920
91	0640	Miles Grant	61,173	13,635	5,462	244	915	6,622	1,778	2,164	10,383	1,494	15,819
92	0651	Tennessee Water Service	11,270	4,070	1,109	23	0	1,132	410	499	1,098	158	2,165
			<u>5,306,434</u>	<u>854,570</u>	<u>453,533</u>	<u>13,422</u>	<u>22,064</u>	<u>489,019</u>	<u>151,925</u>	<u>184,957</u>	<u>556,400</u>	<u>80,081</u>	<u>973,362</u>
93	0006	Land & Lab		405,000	30,285	1,279	1,805	33,369	10,560	12,857	65,140	9,375	97,932
94	0002	ICT		105,089	7,842	280	1,023	9,145	2,809	3,419	13,571	1,953	21,752
			<u>5,306,434</u>	<u>1,364,659</u>	<u>491,660</u>	<u>14,981</u>	<u>24,892</u>	<u>531,533</u>	<u>165,294</u>	<u>201,232</u>	<u>635,111</u>	<u>91,409</u>	<u>1,093,046</u>
Executive				1,254,401	58,007	616	1,683	60,306	33,525	40,814	29,856	4,297	108,492
Office				774,023	58,004	1,237	3,310	62,551	20,687	25,184	70,568	10,157	126,595
Computer				138,463	10,479	256	679	11,414	3,701	4,505	16,285	2,344	26,834
TOTAL COMPANY DIRECT AND INDIRECT				<u>8,837,979</u>	<u>618,151</u>	<u>17,090</u>	<u>30,564</u>	<u>665,805</u>	<u>223,206</u>	<u>271,736</u>	<u>751,819</u>	<u>108,206</u>	<u>1,354,968</u>

(a) Excludes 13th period accruals.

Water Service Corporation
SE.50
Distribution of Direct Salaries

FLORIDA OFFICE

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Christian	1		28,733	2,109	56	210	2,375	768	935	2,714	391	4,808
Cho	1		11,686	878	56	210	1,144	312	380	2,714	391	3,797
Holloway	1		6,731	509	54	202	764	180	219	2,714	391	3,504
Hult	1		31,359	2,374	56	210	2,640	838	1,020	2,714	391	4,963
Jackson	1		21,365	1,543	56	210	1,809	571	695	2,714	391	4,371
McNeil	1		22,464	1,627	56	210	1,893	600	731	2,714	391	4,436
Rasmussen	1		42,608	3,243	56	210	3,509	1,139	1,386	2,714	391	5,630
Sasic	1		20,819	1,501	56	210	1,767	556	677	2,714	391	4,339
Thompson	1		7,955	600	56	210	866	213	259	2,714	391	3,576
Welzien	1		21,004	1,579	56	210	1,845	561	683	2,714	391	4,350
Total	10	-	214,724	15,962	558	2,092	18,612	5,739	6,986	27,141	3,906	43,773
			<u>214,724</u>	<u>15,962</u>								

13th Period Accruals:

1995	558
1996	
Total	<u><u>215,282</u></u>

Company Name	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUTA	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Tierre Verde	1,986	6.98%	14,994	1,115	39	146	1,300	401	488	1,895	273	3,057
Lake Placid	313	1.10%	2,363	176	6	23	205	63	77	299	43	482
Mid-County Services, Inc.	6,112	21.49%	46,146	3,430	120	450	4,000	1,233	1,501	5,833	840	9,407
Lake Utility	1,108	3.90%	8,365	622	22	82	725	224	272	1,057	152	1,705
UIF	6,294	22.13%	47,520	3,533	123	463	4,119	1,270	1,546	6,007	865	9,687
Miles Grant	1,806	6.35%	13,635	1,014	35	133	1,182	364	444	1,724	248	2,780
Eastlake	1,356	4.77%	10,238	761	27	100	887	274	333	1,294	186	2,087
Pebblecreek	1,892	6.65%	14,285	1,062	37	139	1,238	382	465	1,806	260	2,912
Alafaya	4,637	16.30%	35,010	2,603	91	341	3,035	936	1,139	4,425	637	7,137
Longwood	1,812	6.37%	13,681	1,017	36	133	1,186	366	445	1,729	249	2,789
Wedgfield	1,124	3.95%	8,486	631	22	83	736	227	276	1,073	154	1,730
Total	28,440	100.00%	214,724	15,962	558	2,092	18,612	5,739	6,986	27,141	3,906	43,773

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Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Aldrich	1		33,995	2,510	56	210	2,776	909	1,106	2,714	391	5,119
Armstrong, Gary	1		39,555	2,938	56	210	3,204	1,057	1,287	2,714	391	5,449
Benson	1		4,364	334	35	131	500	117	142	2,714	391	3,363
Carver	1		24,654	1,794	56	210	2,060	659	802	2,714	391	4,566
Coates	1		31,068	2,285	56	210	2,551	830	1,011	2,714	391	4,946
Cross	1		34,358	2,578	56	210	2,844	918	1,118	2,714	391	5,141
Dunn	1		53,358	4,001	56	210	4,267	1,426	1,736	2,714	391	6,267
Eck	1		6,542	485	52	196	734	175	213	2,714	391	3,493
Gavaletz	1		26,918	1,968	56	210	2,234	719	876	2,714	391	4,700
Glaspay	1		24,630	1,792	56	210	2,058	658	801	2,714	391	4,564
Gongre	1		29,463	2,162	56	210	2,428	787	959	2,714	391	4,851
Grant	1		3,776	278	30	113	422	101	123	2,714	391	3,329
Habery	1		23,389	1,712	56	210	1,978	625	761	2,714	391	4,491
Holsapple	1		5,451	412	44	164	620	146	177	2,714	391	3,428
Hostettler	1		28,109	2,059	56	210	2,325	751	915	2,714	391	4,771
Kerr	1		32,442	2,455	56	210	2,721	867	1,056	2,714	391	5,027
Miller	1		34,308	2,598	56	210	2,864	917	1,116	2,714	391	5,138
Newberg	1		34,070	2,532	56	210	2,798	911	1,109	2,714	391	5,124
Phillips	1		8,347	610	56	210	876	223	272	2,714	391	3,599
Pruitt	1		39,424	2,932	56	210	3,198	1,054	1,283	2,714	391	5,441
Rasmussen	1		94,500	5,251	56	210	5,517	2,526	3,075	2,714	391	8,705
Risner	1		26,783	1,957	56	210	2,223	716	871	2,714	391	4,692
Ryniak	1		26,918	2,032	56	210	2,298	719	876	2,714	391	4,700
Schwades	1		36,121	2,673	56	210	2,939	965	1,175	2,714	391	5,245
Secoy	1		30,175	2,217	56	210	2,483	806	982	2,714	391	4,893
Shaw	1		5,114	388	41	153	582	137	166	2,714	391	3,408
Shoffstall	1		26,953	2,034	56	210	2,300	720	877	2,714	391	4,702
Stone	1		20,571	1,502	56	210	1,768	550	669	2,714	391	4,324
Szczepkowski	1		27,829	2,037	56	210	2,303	744	905	2,714	391	4,754
Thomas	1		20,138	1,449	56	210	1,715	538	655	2,714	391	4,298
Watkins	1		26,457	2,016	56	210	2,282	707	861	2,714	391	4,673
Wilson	1		9,262	668	56	210	934	248	301	2,714	391	3,654
Zusi	1		46,380	3,471	56	210	3,737	1,240	1,509	2,714	391	5,853
Aldrich		1	932	71	7	28	107	-	-	-	-	-
Armstrong, Garth		1	680	52	5	20	78	-	-	-	-	-
Armstrong, Scott		1	4,521	346	36	136	518	-	-	-	-	-
Beauchamp		1	314	24	3	9	36	-	-	-	-	-
Clement		1	5,522	422	44	166	632	-	-	-	-	-
Cobb		1	4,540	347	36	136	520	-	-	-	-	-
Garner		1	1,962	150	16	59	225	-	-	-	-	-
Gray		1	8,378	641	56	210	907	-	-	-	-	-
Gunther		1	6,666	510	53	200	763	-	-	-	-	-
Jackson		1	3,699	283	30	111	424	-	-	-	-	-

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Johns	1	18,623	1,425	56	210	1,691	-	-	-	-	-	-
Kelly	1	13,926	1,065	56	210	1,331	-	-	-	-	-	-
Kirkpatrick	1	2,337	179	19	70	268	-	-	-	-	-	-
Lane	1	12,084	924	56	210	1,190	-	-	-	-	-	-
Lievertz	1	7,298	558	56	210	824	-	-	-	-	-	-
Marshall	1	120	9	1	4	14	-	-	-	-	-	-
McClure	1	2,306	176	18	69	264	-	-	-	-	-	-
Minguela	1	4,419	338	35	133	506	-	-	-	-	-	-
Sillitoe	1	5,518	422	44	166	632	-	-	-	-	-	-
Stone	1	516	39	4	15	59	-	-	-	-	-	-
Zepeda	1	3,984	305	32	120	456	-	-	-	-	-	-

Total	33	21	1,023,768	74,420	2,434	9,128	85,982	24,466	29,785	89,567	12,891	156,708
			1,023,768	74,420								

Adjustment									(27)			
13th Period Accruals:												
1995			438							10		
1996			4,499	344	16	59	420					
Total			1,028,706	74,764	2,450	9,188	86,385					104,997

Company Name	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
61 - Terre Verde	1,986	6.98%	39,373	2,799	65	244	3,108	1,039	1,264	2,962	426	5,692
62 - Lake Placid	313	1.10%	2,218	146	2	9	158	57	70	90	13	229
64 - Eastlake UI	1,356	4.77%	33,204	2,380	63	236	2,679	878	1,069	2,925	421	5,294
66 - Pebble Creek UI	1,892	6.65%	90,174	6,563	211	789	7,562	2,219	2,701	7,437	1,070	13,428
67 - Alafaya	4,637	16.30%	138,000	10,011	332	1,246	11,589	2,900	3,531	10,604	1,526	18,562
88 - Mid-County	6,112	21.49%	179,618	13,017	376	1,409	14,802	4,004	4,874	11,189	1,610	21,678
89 - Lake Utility Services	1,108	3.90%	90,299	6,602	249	934	7,785	2,146	2,612	8,460	1,218	14,435
90 - UIF	6,294	22.13%	263,995	19,253	545	2,045	21,844	6,738	8,203	22,111	3,182	40,233
91 - Miles Grant	1,806	6.35%	61,173	4,449	209	783	5,440	1,413	1,721	8,660	1,246	13,040
68 - Longwood	1,812	6.37%	75,495	5,552	216	808	6,576	1,738	2,115	6,390	920	11,163
69 - Wedgefield	1,124	3.95%	50,219	3,648	166	624	4,438	1,334	1,625	8,739	1,258	12,956
	28,440	100.00%	1,023,768	74,420	2,434	9,128	85,982	24,466	29,785	89,567	12,891	156,708

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61 - Terre Verde	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Ryniak	1,986	24.52%	6,602	498	14	52	563	176	215	666	96	1,153
Glaspay	1,986	24.52%	6,040	440	14	52	505	161	197	666	96	1,119
Hostetler	1,986	24.52%	6,894	505	14	52	570	184	224	666	96	1,170
Pruitt	1,986	14.62%	5,763	429	8	31	467	154	188	397	57	795
Dunn	1,986	6.98%	3,726	279	4	15	298	100	121	190	27	438
Zusi	1,986	6.98%	3,239	242	4	15	261	87	105	190	27	409
Rasmussen	1,986	6.98%	6,599	367	4	15	385	176	215	190	27	608
Lievertz	1,986	6.98%	510	39	4	15	58	-	-	-	-	-
Gross Amount			39,373	2,799	65	244	3,108	1,039	1,264	2,962	426	5,692
Capitalized Time												
Direct Distribution			39,373	2,799	65	244	3,108	1,039	1,264	2,962	426	5,692

62- Lake Placid	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Shrum - Contract operator												
Dunn	313	1.10%	587	44	1	2	47	16	19	30	4	69
Zusi	313	1.10%	510	38	1	2	41	14	17	30	4	64
Rasmussen	313	1.10%	1,040	58	1	2	61	28	34	30	4	96
Lievertz	313	1.10%	80	6	1	2	9	-	-	-	-	-
Gross Amount			2,218	146	2	9	158	57	70	90	13	229
Capitalized Time												
Direct Distribution			2,218	146	2	9	158	57	70	90	13	229

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64 - Eastlake Utilities, Inc.	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Thomas	1,356	41.75%	8,407	605	23	88	716	225	274	1,133	163	1,794
Shoffstall	1,356	41.75%	11,253	849	23	88	960	301	366	1,133	163	1,963
Pruitt	1,356	9.98%	3,935	293	6	21	319	105	128	271	39	543
Dunn	1,356	4.77%	2,544	191	3	10	203	68	83	129	19	299
Zusi	1,356	4.77%	2,211	165	3	10	178	59	72	129	19	279
Rasmussen	1,356	4.77%	4,506	250	3	10	263	120	147	129	19	415
Lievertz	1,356	4.77%	348	27	3	10	39	-	-	-	-	-
Gross Amount			33,204	2,380	63	236	2,679	878	1,069	2,925	421	5,294
Capitalized Time												
Direct Distribution			33,204	2,380	63	236	2,679	878	1,069	2,925	421	5,294

66 - Pebble Creek Utilities, Inc.	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Armstrong, Gary	1,892	23.64%	9,350	694	13	50	757	250	304	642	92	1,288
Szczepkowski	1,892		27,829	2,037	56	210	2,303	744	905	2,714	391	4,754
Shoffstall	1,892	58.25%	15,700	1,185	33	122	1,340	420	511	1,581	228	2,739
Thomas	1,892	58.25%	11,730	844	33	122	999	314	382	1,581	228	2,504
Gunther	1,892		6,666	510	53	200	763	-	-	-	-	-
Pruitt	1,892	13.93%	5,491	408	8	29	445	147	179	378	54	758
Dunn	1,892	6.65%	3,550	266	4	14	284	95	115	181	26	417
Zusi	1,892	6.65%	3,085	231	4	14	249	82	100	181	26	389
Rasmussen	1,892	6.65%	6,287	349	4	14	367	168	205	181	26	579
Lievertz	1,892	6.65%	486	37	4	14	55	-	-	-	-	-
Gross Amount			90,174	6,563	211	789	7,562	2,219	2,701	7,437	1,070	13,428
Capitalized Time												
Direct Distribution			90,174	6,563	211	789	7,562	2,219	2,701	7,437	1,070	13,428

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67 - Alafaya Utilities, Inc.	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Carver			24,654	1,794	56	210	2,060	659	802	2,714	391	4,566
Cross	4,637	41.78%	14,354	1,077	23	88	1,188	384	467	1,134	163	2,148
Grant	4,637		3,776	278	30	113	422	101	123	2,714	391	3,329
Newberg	4,637		34,070	2,532	56	210	2,798	911	1,109	2,714	391	5,124
Dunn	4,637	16.30%	8,700	652	9	34	696	233	283	443	64	1,022
Zusi	4,637	16.30%	7,562	566	9	34	609	202	246	443	64	954
Rasmussen	4,637	16.30%	15,408	856	9	34	900	412	501	443	64	1,419
Lievertz	4,637	16.30%	1,190	91	9	34	134	-	-	-	-	-
Beauchamp	4,637		314	24	3	9	36	-	-	-	-	-
Garner	4,637		1,962	150	16	59	225	-	-	-	-	-
Kelly	4,637		13,926	1,065	56	210	1,331	-	-	-	-	-
Lane	4,637		12,084	924	56	210	1,190	-	-	-	-	-
Gross Amount			138,000	10,011	332	1,246	11,589	2,900	3,531	10,604	1,526	18,562
Capitalized Time												
Direct Distribution			138,000	10,011	332	1,246	11,589	2,900	3,531	10,604	1,526	18,562

88 - Mid-County Services, In	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Armstrong, Gary	6,112	76.36%	30,205	2,243	43	160	2,447	807	983	2,073	298	4,161
Glaspay	6,112	75.48%	18,589	1,353	42	158	1,554	497	605	2,049	295	3,445
Hostetler	6,112	75.48%	21,215	1,554	42	158	1,755	567	690	2,049	295	3,601
Ryniak	6,112	75.48%	20,316	1,533	42	158	1,734	543	661	2,049	295	3,547
Pruitt	6,112	44.99%	17,737	1,319	25	94	1,439	474	577	1,221	176	2,448
Armstrong, Garth	6,112		680	52	5	20	78	-	-	-	-	-
Armstrong, Scott	6,112		4,521	346	36	136	518	-	-	-	-	-
Johns	6,112		18,623	1,425	56	210	1,691	-	-	-	-	-
Minguela	6,112		4,419	338	35	133	506	-	-	-	-	-
Dunn	6,112	21.49%	11,467	860	12	45	917	306	373	583	84	1,347
Zusi	6,112	21.49%	9,967	746	12	45	803	266	324	583	84	1,258
Rasmussen	6,112	21.49%	20,309	1,129	12	45	1,186	543	661	583	84	1,871
Lievertz	6,112	21.49%	1,568	120	12	45	177	-	-	-	-	-
Gross Amount			179,618	13,017	376	1,409	14,802	4,004	4,874	11,189	1,610	21,678
Capitalized Time												
Direct Distribution			179,618	13,017	376	1,409	14,802	4,004	4,874	11,189	1,610	21,678

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89 - Lake Utility Services	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Aldrich	1,108		33,995	2,510	56	210	2,776	909	1,106	2,714	391	5,119
Gongre	1,108		29,463	2,162	56	210	2,428	787	959	2,714	391	4,851
Wilson	1,108		9,262	668	56	210	934	248	301	2,714	391	3,654
Aldrich			932	71	7	28	107	-	-	-	-	-
Cobb	1,108	50.00%	2,270	174	18	68	260	-	-	-	-	-
Gray	1,108	50.00%	4,189	320	28	105	453	-	-	-	-	-
Kirkpatrick	1,108		2,337	179	19	70	268	-	-	-	-	-
Dunn	1,108	3.90%	2,079	156	2	8	166	56	68	106	15	244
Zust	1,108	3.90%	1,807	135	2	8	146	48	59	106	15	228
Rasmussen	1,108	3.90%	3,682	205	2	8	215	98	120	106	15	339
Lievertz	1,108	3.90%	284	22	2	8	32	-	-	-	-	-
Gross Amount			90,299	6,602	249	934	7,785	2,146	2,612	8,460	1,218	14,435
Capitalized Time												
Direct Distribution			90,299	6,602	249	934	7,785	2,146	2,612	8,460	1,218	14,435

90 - Utilities, Inc. of Florida	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Cross	3,526	31.77%	10,915	819	18	67	904	292	355	862	124	1,633
Cavaletz			26,918	1,968	56	210	2,234	719	876	2,714	391	4,700
Habery		50.00%	11,695	856	28	105	989	313	381	1,357	195	2,245
Kerr			32,442	2,455	56	210	2,721	867	1,056	2,714	391	5,027
Miller			34,308	2,598	56	210	2,864	917	1,116	2,714	391	5,138
Phillips			8,347	610	56	210	876	223	272	2,714	391	3,599
Pruitt	2,239	16.48%	6,498	483	9	35	527	174	211	447	64	897
Risner			26,783	1,957	56	210	2,223	716	871	2,714	391	4,692
Schwades			36,121	2,673	56	210	2,939	965	1,175	2,714	391	5,245
Secoy	6,294	50.00%	15,087	1,109	28	105	1,242	403	491	1,357	195	2,447
Cobb	6,294	50.00%	2,270	174	18	68	260	-	-	-	-	-
Gray	6,294	50.00%	4,189	320	28	105	453	-	-	-	-	-
Jackson			3,699	283	30	111	424	-	-	-	-	-
Marshall			120	9	1	4	14	-	-	-	-	-
Dunn	6,294	22.13%	11,809	885	12	46	944	316	384	601	86	1,387
Zust	6,294	22.13%	10,264	768	12	46	827	274	334	601	86	1,295

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Rasmussen	6,294	22.13%	20,914	1,162	12	46	1,221	559	680	601	86	1,927
Lievertz	6,294	22.13%	1,615	124	12	46	182	-	-	-	-	-
Gross Amount			263,995	19,253	545	2,045	21,844	6,738	8,203	22,111	3,182	40,233
Capitalized Time												
Direct Distribution			263,995	19,253	545	2,045	21,844	6,738	8,203	22,111	3,182	40,233

<u>91 - Miles Grant</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Benson			4,364	334	35	131	500	117	142	2,714	391	3,363
Coates			31,068	2,285	56	210	2,551	830	1,011	2,714	391	4,946
Clement			5,522	422	44	166	632	-	-	-	-	-
McClure			2,306	176	18	69	264	-	-	-	-	-
Shaw			5,114	388	41	153	582	137	166	2,714	391	3,408
Dunn	1,806	6.35%	3,388	254	4	13	271	91	110	172	25	398
Zusi	1,806	6.35%	2,945	220	4	13	237	79	96	172	25	372
Rasmussen	1,806	6.35%	6,001	333	4	13	350	160	195	172	25	553
Lievertz	1,806	6.35%	463	35	4	13	52	-	-	-	-	-
Gross Amount			61,173	4,449	209	783	5,440	1,413	1,721	8,660	1,246	13,040
Capitalized Time												
Direct Distribution			61,173	4,449	209	783	5,440	1,413	1,721	8,660	1,246	13,040

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Distribution of Direct Salaries

FLORIDA OPERATORS

68 - Longwood	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Cross	1,812	16.33%	5,609	421	9	34	464	150	183	443	64	839
Stone			21,086	1,542	60	225	1,827	550	669	2,714	391	4,324
Watkins			26,457	2,016	56	210	2,282	707	861	2,714	391	4,673
Sillitoe			5,518	422	44	166	632	-	-	-	-	-
Zepeda			3,984	305	32	120	456	-	-	-	-	-
Dunn	1,812	6.37%	3,400	255	4	13	272	91	111	173	25	399
Zusi	1,812	6.37%	2,955	221	4	13	238	79	96	173	25	373
Rasmussen	1,812	6.37%	6,021	335	4	13	352	161	196	173	25	555
Lievertz	1,812	6.37%	465	36	4	13	53	-	-	-	-	-
Gross Amount			75,495	5,552	216	808	6,576	1,738	2,115	6,390	920	11,163
Capitalized Time												
Direct Distribution			75,495	5,552	216	808	6,576	1,738	2,115	6,390	920	11,163

69 - WEDGEFIELD	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Cross	1,124	10.13%	3,479	261	6	21	288	93	113	275	40	521
Eck			6,542	485	52	196	734	175	213	2,714	391	3,493
Holsapple			5,451	412	44	164	620	146	177	2,714	391	3,428
Habery		50.00%	11,695	856	28	105	989	313	381	1,357	195	2,245
Secoy		50.00%	15,087	1,109	28	105	1,242	403	491	1,357	195	2,447
Dunn	1,124	3.95%	2,109	158	2	8	169	56	69	107	15	248
Zusi	1,124	3.95%	1,833	137	2	8	148	49	60	107	15	231
Rasmussen	1,124	3.95%	3,735	208	2	8	218	100	122	107	15	344
Lievertz	1,124	3.95%	288	22	2	8	33	-	-	-	-	-
Gross Amount			50,219	3,648	166	624	4,438	1,334	1,625	8,739	1,258	12,956
Capitalized Time												
Direct Distribution			50,219	3,648	166	624	4,438	1,334	1,625	8,739	1,258	12,956

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Distribution of Direct Salaries

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Employee Name	FT	PT	Gross Salary	Capitalized Time	Net Salary Exp.	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Bishop	IL	1	29,375	3,299	26,076	2,156	56	207	2,419	785	956	2,714	391	4,846
Brant	IL	1	32,715	3,674	29,041	2,412	56	207	2,675	874	1,064	2,714	391	5,044
Christman	IL	1	34,689	3,896	30,793	2,627	56	207	2,890	927	1,129	2,714	391	5,161
Cloud	IL	1	36,808	4,134	32,675	2,729	56	207	2,992	984	1,198	2,714	391	5,286
Conard	IL	1	31,428	3,530	27,898	2,316	56	207	2,579	840	1,023	2,714	391	4,967
Garrett	IL	1	32,864	3,691	29,173	2,493	56	207	2,756	878	1,069	2,714	391	5,052
Kick	IL	1	29,057	3,263	25,794	2,131	56	207	2,394	777	945	2,714	391	4,827
Murdoch	IL	1	24,575	2,760	21,815	1,852	56	207	2,115	657	800	2,714	391	4,561
Olson	IL	1	30,717	3,450	27,267	2,259	56	207	2,522	821	999	2,714	391	4,925
Ruthenberg	IL	1	54,958	6,172	48,786	4,141	56	207	4,404	1,469	1,788	2,714	391	6,362
Sanko	IL	1	9,040	1,015	8,025	670	56	207	933	242	294	2,714	391	3,641
Van Dyke	IL	1	39,121	4,394	34,727	2,906	56	207	3,169	1,046	1,273	2,714	391	5,423
Wessels	IL	1	31,846	3,577	28,269	2,361	56	207	2,624	851	1,036	2,714	391	4,992
Zimmer	IL	1	68,602		68,602	4,868	56	207	5,131	1,833	2,232	2,714	391	7,170
Bishop	IL		1,510		1,510	116	12	35	162	-	-	-	-	-
Burke	IL	1	3,454		3,454	264	28	79	371	-	-	-	-	-
Cooper	IL	1	2,192		2,192	168	18	50	236	-	-	-	-	-
Fustln	IL	1	2,220		2,220	170	18	51	239	-	-	-	-	-
Gromala	IL	1	9,096		9,096	696	56	207	959	-	-	-	-	-
Hughes	IL	1	1,099		1,099	84	9	25	118	-	-	-	-	-
Hurley	IL	1	2,400		2,400	184	19	55	258	-	-	-	-	-
Orsini	IL	1	754		754	58	6	17	81	-	-	-	-	-
Pooley	IL	1	6,930		6,930	530	55	159	745	-	-	-	-	-
White	IL	1	2,867		2,867	219	23	66	308	-	-	-	-	-
Heckman	IN	1	33,295		33,295	2,456	56	14	2,526	890	1,083	2,714	391	5,078
Jana	IN	1	16,286		16,286	1,204	56	14	1,274	435	530	2,714	391	4,070
Michalck	IN	1	19,083		19,083	1,433	56	14	1,503	510	621	2,714	391	4,236
Weidner	IN	1	28,184		28,184	2,062	56	14	2,132	753	917	2,714	391	4,775
Serwatka	IN		8,015		8,015	613	56	14	683	-	-	-	-	-
Cummings	OH	1	20,563		20,563	1,573	56	45	1,674	-	-	-	-	-
Total		18	643,744	46,854	596,890	47,751	1,363	3,759	52,873	15,572	18,957	48,855	7,031	90,415
			643,744			47,751								
Adjustment									(3,159)					
13th Period Accruals:						2,048	120	199	2,366	510	621	2,714	391	4,236
Illinois			178			14	1	3	18					
Indiana			319			24			24					
Ohio			800			61			61					
Total			645,041			49,898	1,485	3,960	52,184					
									52,184					

Water Service Corporation
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ILLINOIS, INDIANA, OHIO

Illinois	518,317	43,081
Indiana	104,864	8,118
Ohio	20,563	1,674
Total	<u>643,744</u>	<u>52,873</u>

Company Name	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Apple Canyon	1,100	6.72%	43,620	3,506	64	238	3,809	1,265	1,540	3,120	449	6,374
Camelot	291	1.78%	11,955	966	34	126	1,126	283	345	968	139	1,736
Charmar	53	0.32%	1,659	136	3	11	150	49	59	135	19	263
Cherry Hill	233	1.42%	10,243	831	33	118	983	227	276	775	112	1,390
Clarendon	628	3.84%	28,027	2,268	93	327	2,689	612	745	2,090	301	3,747
County Line	120	0.73%	3,755	308	7	24	339	110	134	306	44	595
DelMar	42	0.26%	1,314	108	2	8	119	39	47	107	15	208
Ferson Creek	548	3.35%	15,017	1,190	25	92	1,307	432	526	1,203	173	2,334
Galena Territory	1,949	11.91%	103,094	6,743	170	581	7,493	2,241	2,728	5,528	796	11,293
Killarney	347	2.12%	10,859	892	19	70	981	319	388	886	128	1,720
Lake Holiday	1,669	10.20%	48,316	3,626	76	280	3,981	1,315	1,601	3,665	527	7,108
Lake Wildwood	700	4.28%	35,365	2,871	85	294	3,250	949	1,156	2,958	426	5,489
Valentine	63	0.39%	2,076	162	3	13	178	58	70	161	23	312
Walk-Up Woods	219	1.34%	6,853	563	12	44	619	201	245	559	80	1,086
Whisp.Hills/Ptst./Sun	2,068	12.64%	73,504	5,798	165	563	6,527	1,899	2,312	5,281	760	10,252
Medtna	506	3.09%	26,021	1,954	49	176	2,179	686	835	2,138	308	3,968
Cedar Bluff	131	0.80%	6,111	506	13	46	564	178	216	554	80	1,027
Harbor Ridge	232	1.42%	11,948	596	13	47	656	213	259	592	85	1,150
Great Northern	360	2.20%	19,748	1,607	51	174	1,832	523	636	1,618	233	3,010
Northern Hills	267	1.63%	18,812	1,066	25	92	1,182	388	472	1,200	173	2,232
Lake Marton	266	1.63%	20,869	1,354	71	261	1,686	486	592	3,393	488	4,959
Holiday Service	576	3.52%	22,979	1,745	58	52	1,855	65	79	96	14	252
Twin Lakes Utilities	3,991	24.40%	121,600	8,955	294	121	9,370	3,036	3,696	11,519	1,658	19,908
Total	16,359	100.00%	643,744	47,751	1,363	3,759	52,873	15,572	18,957	48,855	7,031	90,415

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ILLINOIS, INDIANA, OHIO

Northern Properties

<u>7 - Charmar</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Christman	53	1.55%	479	41	1	3	45	14	18	42	6	80
Kick	53	1.55%	401	33	1	3	37	12	15	42	6	75
Van Dyke	53	1.55%	540	45	1	3	49	16	20	42	6	84
Hughes	53	1.55%	17	1	0	0	2	-	-	-	-	-
Zimmer	53	0.32%	222	16	0	1	17	6	7	9	1	23
Gross Amount			1,659	136	3	11	150	49	59	135	19	263
Capitalized Time												
Direct Distribution			1,659	136	3	11	150	49	59	135	19	263

<u>11 - County Line</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Christman	120	3.52%	1,084	92	2	7	102	33	40	96	14	182
Kick	120	3.52%	908	75	2	7	84	27	33	96	14	170
Van Dyke	120	3.52%	1,222	102	2	7	112	37	45	96	14	191
Hughes	120	3.52%	39	3	0	1	4	-	-	-	-	-
Zimmer	120	0.73%	503	36	0	2	38	13	16	20	3	53
Gross Amount			3,755	308	7	24	339	110	134	306	44	595
Capitalized Time												
Direct Distribution			3,755	308	7	24	339	110	134	306	44	595

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Distribution of Direct Salaries

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12 - Del Mar

	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Christman	42	1.23%	379	32	1	3	36	11	14	33	5	64
Kick	42	1.23%	318	26	1	3	29	10	12	33	5	59
Van Dyke	42	1.23%	428	36	1	3	39	13	16	33	5	67
Hughes	42	1.23%	14	1	0	0	1	-	-	-	-	-
Zimmer	42	0.26%	176	12	0	1	13	5	6	7	1	18
Gross Amount			1,314	108	2	8	119	39	47	107	15	208
Capitalized Time												
Direct Distribution			1,314	108	2	8	119	39	47	107	15	208

15 - Killarney

	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Christman	347	10.18%	3,134	267	6	21	294	94	115	276	40	525
Kick	347	10.18%	2,625	217	6	21	244	79	96	276	40	491
Van Dyke	347	10.18%	3,534	296	6	21	323	106	130	276	40	552
Hughes	347	10.18%	112	9	1	3	12	-	-	-	-	-
Zimmer	347	2.12%	1,455	103	1	4	109	39	47	58	8	152
Gross Amount			10,859	892	19	70	981	319	388	886	128	1,720
Capitalized Time												
Direct Distribution			10,859	892	19	70	981	319	388	886	128	1,720

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Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
22 - Valentine												
Christman	63	1.85%	569	49	1	4	53	17	21	50	7	95
Kick	63	1.85%	477	39	1	4	44	14	17	50	7	89
Van Dyke	63	1.85%	642	54	1	4	59	19	24	50	7	100
Hughes	63	1.85%	20	2	0	0	2	-	-	-	-	-
Zimmer	63	0.39%	264	19	0	1	20	7	9	10	2	28
Gross Amount			1,972	162	3	13	178	58	70	161	23	312
Capitalized Time			104									
Direct Distribution			2,076	162	3	13	178	58	70	161	23	312
23 - Walk-Up Woods												
Christman	219	6.42%	1,978	169	4	13	186	60	72	174	25	331
Kick	219	6.42%	1,657	137	4	13	154	50	61	174	25	310
Van Dyke	219	6.42%	2,230	187	4	13	204	67	82	174	25	348
Hughes	219	6.42%	71	5	1	2	8	-	-	-	-	-
Zimmer	219	1.34%	918	65	1	3	69	25	30	36	5	96
Gross Amount			6,853	563	12	44	619	201	245	559	80	1,086
Capitalized Time												
Direct Distribution			6,853	563	12	44	619	201	245	559	80	1,086

Water Service Corporation
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Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

24 - Whispering Hills

	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Burke			3,454	264	28	79	371	-	-	-	-	-
White			2,867	219	23	66	308	-	-	-	-	-
Christman	2,068	60.65%	18,675	1,593	34	126	1,753	562	684	1,646	237	3,130
Kick	2,068	60.65%	15,643	1,293	34	126	1,452	471	573	1,646	237	2,927
Van Dyke	2,068	60.65%	21,060	1,763	34	126	1,922	634	772	1,646	237	3,289
Hughes	2,068	60.65%	666	51	5	15	72	-	-	-	-	-
Zimmer	2,068	12.64%	8,672	615	7	26	649	232	282	343	49	906
Gross Amount			71,036	5,798	165	563	6,527	1,899	2,312	5,281	760	10,252
Capitalized Time			2,468									
Direct Distribution			73,504	5,798	165	563	6,527	1,899	2,312	5,281	760	10,252

29 - Harbor Ridge

	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Christman	232	6.80%	2,095	179	4	14	197	63	77	185	27	351
Kick	232	6.80%	1,755	145	4	14	163	53	64	185	27	328
Van Dyke	232	6.80%	2,363	198	4	14	216	71	87	185	27	369
Hughes	232	6.80%	75	6	1	2	8	-	-	-	-	-
Zimmer	232	1.42%	973	69	1	3	73	26	32	38	6	102
Gross Amount			7,260	596	13	47	656	213	259	592	85	1,150
Capitalized Time			4,688									
Direct Distribution			11,948	596	13	47	656	213	259	592	85	1,150

20 - Lake Marion

	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Christman	266	7.80%	2,402	205	4	16	225	72	88	212	30	403
Kick	266	7.80%	2,012	166	4	16	187	61	74	212	30	377
Van Dyke	266	7.80%	2,709	227	4	16	247	82	99	212	30	423
Hughes	266	7.80%	86	7	1	2	9	-	-	-	-	-
Sanko			8,025	670	56	207	933	242	294	2,714	391	3,641
Zimmer	266	1.63%	1,115	79	1	3	83	30	36	44	6	117
Gross Amount			16,349	1,354	71	261	1,686	486	592	3,393	488	4,959
Capitalized Time			4,520									
Direct Distribution			20,869	1,354	71	261	1,686	486	592	3,393	488	4,959

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Joliet Area

	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
06 - Camelot												
Cloud	291	8.64%	2,822	236	5	18	258	85	103	234	34	457
Murdoch	291	25.26%	5,511	468	14	52	534	166	202	686	99	1,152
Gromala	291	25.26%	2,298	176	14	52	242	-	-	-	-	-
Zimmer	291	1.78%	1,220	87	1	4	91	33	40	48	7	128
Gross Amount			11,851	966	34	126	1,126	283	345	968	139	1,736
Capitalized Time			104									
Direct Distribution			11,955	966	34	126	1,126	283	345	968	139	1,736
08 - Cherry Hill												
Cloud	233	6.92%	2,260	189	4	14	207	68	83	188	27	366
Murdoch	233	20.23%	4,412	375	11	42	428	133	162	549	79	923
Gromala	233	20.23%	1,840	141	11	42	194	-	-	-	-	-
Orsini			754	58	6	17	81	-	-	-	-	-
Zimmer	233	1.42%	977	69	1	3	73	26	32	39	6	102
Gross Amount			10,243	831	33	118	983	227	276	775	112	1,390
Capitalized Time												
Direct Distribution			10,243	831	33	118	983	227	276	775	112	1,390
09 - Clarendon Hills												
Cloud	628	18.64%	6,091	509	10	39	558	183	223	506	73	985
Murdoch	628	54.51%	11,892	1,010	31	113	1,153	358	436	1,480	213	2,486
Gromala	628	54.51%	4,959	379	31	113	523	-	-	-	-	-
Hurley			2,400	184	19	55	258	-	-	-	-	-
Zimmer	628	3.84%	2,634	187	2	8	197	70	86	104	15	275
Gross Amount			27,975	2,268	93	327	2,689	612	745	2,090	301	3,747
Capitalized Time			52									
Direct Distribution			28,027	2,268	93	327	2,689	612	745	2,090	301	3,747

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Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

Galena Area

05 - Apple Canyon

	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Ruthenberg	1,100	36.08%	17,601	1,494	20	75	1,589	530	645	979	141	2,295
Brant	1,100	36.08%	10,477	870	20	75	965	315	384	979	141	1,820
Olson	1,100	36.08%	9,837	815	20	75	910	296	361	979	141	1,777
Zimmer	1,100	6.72%	4,613	327	4	14	345	123	150	183	26	482
Gross Amount			42,528	3,506	64	238	3,809	1,265	1,540	3,120	449	6,374
Capitalized Time			1,092									
Direct Distribution			43,620	3,506	64	238	3,809	1,265	1,540	3,120	449	6,374

14 - Galena Territory

	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Ruthenberg	1,949	63.92%	31,185	2,647	36	132	2,815	939	1,143	1,735	250	4,067
Brant	1,949	63.92%	18,564	1,542	36	132	1,710	559	680	1,735	250	3,224
Olson	1,949	63.92%	17,430	1,444	36	132	1,612	525	639	1,735	250	3,148
Pooley			6,930	530	55	159	745	-	-	-	-	-
Zimmer	1,949	11.91%	8,173	580	7	25	611	218	266	323	47	854
Gross Amount			82,282	6,743	170	581	7,493	2,241	2,728	5,528	796	11,293
Capitalized Time			20,812									
Direct Distribution			103,094	6,743	170	581	7,493	2,241	2,728	5,528	796	11,293

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

Lake Holiday Area

16 - Lake Holiday	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Cloud	1,669	49.54%	16,187	1,352	28	103	1,482	487	593	1,345	194	2,619
Wessels	1,669	75.28%	21,282	1,777	42	156	1,975	641	780	2,043	294	3,758
Zimmer	1,669	10.20%	6,999	497	6	21	523	187	228	277	40	732
Gross Amount			44,468	3,626	76	280	3,981	1,315	1,601	3,665	527	7,108
Capitalized Time			3,848									
Direct Distribution			48,316	3,626	76	280	3,981	1,315	1,601	3,665	527	7,108
13 - Ferson Creek	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Cloud	548	16.27%	5,315	444	9	34	487	160	195	441	64	860
Wessels	548	24.72%	6,988	584	14	51	649	210	256	671	97	1,234
Zimmer	548	3.35%	2,298	163	2	7	172	61	75	91	13	240
Gross Amount			14,601	1,190	25	92	1,307	432	526	1,203	173	2,334
Capitalized Time			416									
Direct Distribution			15,017	1,190	25	92	1,307	432	526	1,203	173	2,334

Water Service Corporation
SE.50
Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

Peoria Area

17 - Lake Wildwood	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Bishop	700	52.36%	13,653	1,129	29	108	1,267	411	500	1,421	205	2,537
Garrett	700	52.36%	15,274	1,305	29	108	1,443	460	560	1,421	205	2,645
Bishop	700	52.36%	791	60	6	18	85	-	-	-	-	-
Cooper	700		2,192	168	18	50	236	-	-	-	-	-
Zimmer	700	4.28%	2,935	208	2	9	220	78	96	116	17	307
Gross Amount			34,845	2,871	85	294	3,250	949	1,156	2,958	426	5,489
Capitalized Time			520									
Direct Distribution			35,365	2,871	85	294	3,250	949	1,156	2,958	426	5,489
28 - Cedar Bluff	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Bishop	131	9.80%	2,555	211	5	20	237	77	94	266	38	475
Garrett	131	9.80%	2,858	244	5	20	270	86	105	266	38	495
Bishop	131	9.80%	148	11	1	3	16	-	-	-	-	-
Zimmer	131	0.80%	549	39	0	2	41	15	18	22	3	57
Gross Amount			6,111	506	13	46	564	178	216	554	80	1,027
Capitalized Time												
Direct Distribution			6,111	506	13	46	564	178	216	554	80	1,027
26 - Medina	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Bishop	506	37.85%	9,869	816	21	78	916	297	362	1,027	148	1,834
Garrett	506	37.85%	11,041	944	21	78	1,043	332	405	1,027	148	1,912
Bishop	506	37.85%	572	44	5	13	61	-	-	-	-	-
Zimmer	506	3.09%	2,122	151	2	6	159	57	69	84	12	222
Gross Amount			23,603	1,954	49	176	2,179	686	835	2,138	308	3,968
Capitalized Time			2,418									
Direct Distribution			26,021	1,954	49	176	2,179	686	835	2,138	308	3,968

Water Service Corporation
SE.50
Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

Great Northern Properties

<u>18 - Northern Hills</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfts
Conard	267	42.58%	11,880	986	24	88	1,098	358	435	1,156	166	2,115
Zimmer	267	1.63%	1,120	79	1	3	84	30	36	44	6	117
Gross Amount			13,000	1,066	25	92	1,182	388	472	1,200	173	2,232
Capitalized Time			5,812									
Direct Distribution			18,812	1,066	25	92	1,182	388	472	1,200	173	2,232

<u>30 - Great Northern</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfts
Conard	360	57.42%	16,018	1,330	32	119	1,481	482	587	1,558	224	2,852
Fustin			2,220	170	18	51	239	-	-	-	-	-
Zimmer	360	2.20%	1,510	107	1	5	113	40	49	60	9	158
Gross Amount			19,748	1,607	51	174	1,832	523	636	1,618	233	3,010
Capitalized Time												
Direct Distribution			19,748	1,607	51	174	1,832	523	636	1,618	233	3,010

Water Service Corporation
SE.50
Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

Indiana

<u>60 - Twin Lakes</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Heckman			33,295	2,456	56	14	2,526	890	1,083	2,714	391	5,078
Jana			16,286	1,204	56	14	1,274	435	530	2,714	391	4,070
Michalek			19,083	1,433	56	14	1,503	510	621	2,714	391	4,236
Weidner			28,184	2,062	56	14	2,132	753	917	2,714	391	4,775
Serwatka			8,015	613	56	14	683	-	-	-	-	-
Zimmer	3,991	24.40%	16,736	1,188	14	51	1,252	447	545	662	95	1,749
Gross Amount			121,600	8,955	294	121	9,370	3,036	3,696	11,519	1,658	19,908
Capitalized Time												
Direct Distribution			121,600	8,955	294	121	9,370	3,036	3,696	11,519	1,658	19,908

Ohio

<u>50 - Holiday Service</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Cummings			20,563	1,573	56	45	1,674	-	-	-	-	-
Zimmer	576	3.52%	2,415	171	2	7	181	65	79	96	14	252
Gross Amount			22,979	1,745	58	52	1,855	65	79	96	14	252
Capitalized Time												
Direct Distribution			22,979	1,745	58	52	1,855	65	79	96	14	252

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

NEVADA OFFICE

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Gill	1		560	43	4	17	64	15	18	2,714	391	3,138
Peden	1		600	46	5	18	69	16	20	2,714	391	3,140
Tyler	1		638	49	5	19	73	17	21	2,714	391	3,143
Total	3	-	1,798	138	14	54	206	48	59	8,142	1,172	9,421

13th Period Accrual
 Total

1,798

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

NEVADA OPERATORS

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Freeze	1		992	76	8	30	114	27	32	2,714	391	3,164
Lewis	1		992	76	8	30	114	27	32	2,714	391	3,164
Limberg	1		1,654	127	13	50	189	44	54	2,714	391	3,203
Nielsen	1		1,178	90	9	35	135	31	38	2,714	391	3,175
Roberts	1		992	76	8	30	114	27	32	2,714	391	3,164
Total	5	-	5,808	444	46	174	665	155	189	13,571	1,953	15,868
			<u>5,808</u>	<u>444</u>								
13th Period Accrual												
Total			<u>5,808</u>				<u>665</u>					

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

GEORGIA OFFICE

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Deaver	1		30,616	2,251	56	10	2,318	818	996	2,714	391	4,919
Poston		1	11,734	898	56	10	964	-	-	-	-	-
Total	1	1	42,350	3,149	112	20	3,281	818	996	2,714	391	4,919

13th Period Accruals:

1995	(84)											
1996	456	35	3	0	39							
Total	42,722	3,184	115	21	3,320							

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

GEORGIA OPERATORS

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Jones		1	1,878	144	15	2	161	-	-	-	-	-
Preul		1	45	3	0	0	4	-	-	-	-	-
Christie		1	1,545	118	12	2	132	-	-	-	-	-
Herrera		1	3,971	304	32	5	340	-	-	-	-	-
Christie	1		31,174	2,294	56	10	2,361	833	1,014	2,714	391	4,952
Fulcher	1		27,770	2,033	56	10	2,099	742	904	2,714	391	4,751
Harrington	1		41,458	3,082	56	10	3,148	1,108	1,349	2,714	391	5,562
Hostl	1		20,124	1,448	56	10	1,514	538	655	2,714	391	4,297
Total	4	4	127,965	9,426	284	50	9,759	3,221	3,922	10,857	1,563	19,562
			<u>127,965</u>	<u>9,426</u>								

Adjustment

13th Period Accruals:

1995	533	15	15
1996	397	30	30
Total	<u>128,895</u>	<u>9,472</u>	<u>284</u>
			<u>50</u>
			<u>9,805</u>
			13,125

Water Service Corporation
SE.50
Distribution of Direct Salaries

LOUISIANA OFFICE

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Bonnecarre	1		15,333	1,122	56	62	1,239	410	499	2,714	391	4,013
Daniels	1		25,569	1,864	56	62	1,982	683	832	2,714	391	4,620
Herndon	1		6,675	488	53	53	595	178	217	2,714	391	3,500
Justltian		1	12,952	991	56	62	1,108	-	-	-	-	-
Total	3	1	60,529	4,465	221	238	4,925	1,272	1,548	8,142	1,172	12,134

13th Period Accruals:

1995		6										
1996		408	31				31					
Total		60,943	4,496	221	238	4,956						

Company Name	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Louisiana Water Service	6,024	62.44%	37,793	2,788	138	149	3,075	794	967	5,084	732	7,576
Utilities Inc. of Louisiana	3,624	37.56%	22,736	1,677	83	89	1,850	478	581	3,058	440	4,558
	9,648	100.00%	60,529	4,465	221	238	4,925	1,272	1,548	8,142	1,172	12,134

Water Service Corporation
SE.50
Distribution of Direct Salaries

LOUISIANA OPERATORS

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Aucoin	1		21,922	1,649	56	62	1,767	586	713	2,714	391	4,404
Brandt	1		27,611	2,021	56	62	2,138	738	898	2,714	391	4,741
Burkhalter	1		21,789	1,575	56	62	1,693	582	709	2,714	391	4,396
Cook	1		23,851	1,744	56	62	1,862	637	776	2,714	391	4,518
Fern	1		24,907	1,814	56	62	1,931	666	810	2,714	391	4,581
Flynn	1		53,408	4,000	56	62	4,118	1,427	1,738	2,714	391	6,270
Frey	1		37,211	2,757	56	62	2,875	994	1,211	2,714	391	5,310
Kennedy	1		38,052	2,821	56	62	2,938	1,017	1,238	2,714	391	5,360
Thigpen	1		26,326	1,986	56	62	2,104	704	857	2,714	391	4,665
Williams, Delos	1		57,763	4,333	56	62	4,450	1,544	1,879	2,714	391	6,528
Williams, Susan	1		30,606	2,251	56	62	2,368	818	996	2,714	391	4,919
Williams, Alex		1	6,388	489	51	51	591	-	-	-	-	-
Williams, Samuel		1	7,107	544	56	57	657	-	-	-	-	-
Total	11	2	376,942	27,984	723	786	29,492	9,713	11,825	29,856	4,297	55,692
			<u>376,942</u>	<u>27,984</u>								

Adjustment

13th Period Accruals:
 1995
 1996

			929				59					
Total			<u>377,871</u>				<u>29,551</u>					<u>34,507</u>

Company Name	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Louisiana Water Service	6,024	62.44%	235,354	17,472	451	490	18,414	6,065	7,384	18,641	2,683	34,773
Utilities Inc. of Louisiana	3,624	37.56%	141,588	10,511	272	295	11,078	3,649	4,442	11,214	1,614	20,919
	<u>9,648</u>	<u>100.00%</u>	<u>376,942</u>	<u>27,984</u>	<u>723</u>	<u>786</u>	<u>29,492</u>	<u>9,713</u>	<u>11,825</u>	<u>29,856</u>	<u>4,297</u>	<u>55,692</u>

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

MISSISSIPPI OFFICE

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Shook	1		19,366	1,454	56	77	1,587	518	630	2,714	391	4,252
Womble		1	8,425	645	56	77	778	-	-	-	-	-
Total	1	1	27,791	2,098	112	154	2,364	518	630	2,714	391	4,252
			<u>27,791</u>	<u>2,098</u>								

13th Period Accruals:

1995	143											
1996	312	24					24					
Total	<u>28,246</u>	<u>2,122</u>					<u>2,388</u>					

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

MISSISSIPPI OPERATORS

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Curtis	1		21,332	1,540	56	77	1,673	570	694	2,714	391	4,369
Shelton	1		17,448	1,307	56	77	1,440	466	568	2,714	391	4,139
Shook	1		42,524	3,231	56	77	3,364	1,137	1,384	2,714	391	5,625
Total	3	-	81,305	6,078	168	231	6,477	2,173	2,645	8,142	1,172	14,133
			<u>81,305</u>	<u>6,078</u>								
Adjustment							(245)					
13th Period Accruals:												
1995			288				33					
1996							-					
Total			<u>81,593</u>				<u>6,265</u>					<u>8,653</u>

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

SOUTH CAROLINA OFFICE

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Fosberry	1		11,476	866	56	91	1,013	307	373	2,714	391	3,785
Lewis	1		34,658	2,630	56	91	2,777	926	1,128	2,714	391	5,159
Smith	1		20,037	1,517	56	91	1,664	536	652	2,714	391	4,292
Stratakos	1		25,370	1,913	56	91	2,060	678	825	2,714	391	4,608
Total	4	-	91,542	6,925	224	364	7,513	2,447	2,978	10,857	1,563	17,844
			<u>91,542</u>	<u>6,925</u>								

13th Period Accruals:

1995		620
1996		
Total		<u><u>92,162</u></u>

Company Name	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
CWS (South Carolina)	13,008	87.31%	79,923	6,046	196	318	6,559	2,136	2,600	9,479	1,364	15,579
Southland Utilities	180	1.21%	1,106	84	3	4	91	30	36	131	19	216
United Utility Co.	1,406	9.44%	8,639	653	21	34	709	231	281	1,025	147	1,684
South Carolina Utilities	305	2.05%	1,874	142	5	7	154	50	61	222	32	365
Total	14,899	100.00%	91,542	6,925	224	364	7,513	2,447	2,978	10,857	1,563	17,844

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

SOUTH CAROLINA OPERATORS

Adjustment					78
13th Period Accruals:					
1995	(37)	10		(21)	(11)
1996	6,067	464	12	19	495
Total	<u>902,101</u>	<u>67,643</u>	<u>1,951</u>	<u>3,149</u>	<u>72,821</u>
					80,334

(a) Salary on G/L is low \$3,198 due to a workman's comp adjustment which was booked to A/C 559-90.

Company Name	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
CWS (South Carolina)	13,008	87.31%	669,499	50,186	1,432	2,327	53,945	14,587	17,758	41,125	5,919	79,388
Southland Utilities	180	1.21%	9,264	694	20	32	746	202	246	569	82	1,099
United Utility Co.	1,406	9.44%	85,936	6,430	229	373	7,033	1,814	2,208	6,197	892	11,110
South Carolina Utilities	305	2.05%	15,698	1,177	34	55	1,265	342	416	964	139	1,861
Tega Cay			115,675	8,682	224	364	9,270	3,092	3,764	10,857	1,563	19,274
Total South Carolina	14,899	100.00%	896,071	67,169	1,939	3,151	72,259	20,036	24,392	59,711	8,594	112,733

Water Service Corporation
SE.50
Distribution of Direct Salaries

SOUTH CAROLINA OPERATORS

<u>70 - CWS</u>	<u>Cust Equiv</u>	<u>% of Total</u>	<u>Gross Salary</u>	<u>FICA</u>	<u>FUTA</u>	<u>SUI</u>	<u>Total Payroll Tax</u>	<u>Pension</u>	<u>ESOP</u>	<u>Health Insurance</u>	<u>Other Benefits</u>	<u>Total Benefits</u>
Bodle			40,101	2,987	56	91	3,134	1,072	1,305	2,714	391	5,481
Boylston			26,551	1,939	56	91	2,086	710	864	2,714	391	4,678
Carnish			44,550	3,393	56	91	3,540	1,191	1,450	2,714	391	5,745
Cook			31,320	2,306	56	91	2,453	837	1,019	2,714	391	4,961
Davis, S.			48,635	3,634	56	91	3,781	1,300	1,582	2,714	391	5,987
Dove			22,263	1,676	56	91	1,823	595	724	2,714	391	4,424
Ellinger			37,057	2,747	56	91	2,894	990	1,206	2,714	391	5,301
Gilroy			32,990	2,433	56	91	2,580	882	1,073	2,714	391	5,060
Lovett			36,667	2,782	56	91	2,929	980	1,193	2,714	391	5,278
Peterson			24,462	1,780	56	91	1,927	654	796	2,714	391	4,554
Plummer			31,057	2,349	56	91	2,496	830	1,011	2,714	391	4,945
Reeves			33,153	2,445	56	91	2,592	886	1,079	2,714	391	5,070
Taylor			36,397	2,759	56	91	2,906	973	1,184	2,714	391	5,262
Arnold			352	27	3	5	34	-	-	-	-	-
Bickley			56	4	0	1	5	-	-	-	-	-
Byrd			4,854	371	39	63	473	-	-	-	-	-
Cartin			1,500	115	12	20	146	-	-	-	-	-
Cureton			17,991	1,376	56	91	1,523	-	-	-	-	-
Davis			3,654	280	29	48	356	-	-	-	-	-
Driggers, A.			11,748	899	56	91	1,046	-	-	-	-	-
Kerys			1,817	139	15	24	177	-	-	-	-	-
Knotts			18,418	1,409	56	91	1,556	-	-	-	-	-
Loughery			8,681	664	56	91	811	-	-	-	-	-
Mack			744	57	6	10	73	-	-	-	-	-
Miller			1,630	125	13	21	159	-	-	-	-	-
Mitchell, Brian			5,064	387	41	66	494	-	-	-	-	-
Mitchell, Bruce			19,014	1,455	56	91	1,602	-	-	-	-	-
Reeves			12,117	927	56	91	1,074	-	-	-	-	-

Water Service Corporation
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Distribution of Direct Salaries

SOUTH CAROLINA OPERATORS

Smith			11,770	900	56	91	1,047	-	-	-	-	-
Stapp			8,914	682	56	91	829	-	-	-	-	-
Sub-Total Operators			573,527	43,047	1,333	2,167	46,547	11,898	14,485	35,284	5,078	66,746
Distribution to CWS	13,008	96.41%	552,912	41,499	1,285	2,089	44,874	11,471	13,965	34,016	4,896	64,347
Bryan	13,008	87.31%	37,703	2,807	49	79	2,935	1,008	1,227	2,370	341	4,945
Headdden	13,008	87.31%	23,314	1,704	49	79	1,832	623	759	2,370	341	4,092
Murphy	13,008	87.31%	55,570	4,176	49	79	4,304	1,485	1,808	2,370	341	6,004
Gross Amount			669,499	50,186	1,432	2,327	53,945	14,587	17,758	41,125	5,919	79,388
Capitalized Time												
Direct Distribution			669,499	50,186	1,432	2,327	53,945	14,587	17,758	41,125	5,919	79,388

<u>Southland Utilities</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Bcnfnfts
CWS Operators	180	1.33%	7,651	574	18	29	621	159	193	471	68	890
Bryan	180	1.21%	522	39	1	1	41	14	17	33	5	68
Headdden	180	1.21%	323	24	1	1	25	9	10	33	5	57
Murphy	180	1.21%	769	58	1	1	60	21	25	33	5	83
Gross Amount			9,264	694	20	32	746	202	246	569	82	1,099
Capitalized Time												
Direct Distribution			9,264	694	20	32	746	202	246	569	82	1,099

<u>United Utilities, Inc.</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Bcnfnfts
Franklin			30,692	2,257	56	91	2,404	820	999	2,714	391	4,924
Smith			24,571	1,852	56	91	1,999	657	799	2,714	391	4,561
Beeks			5,695	436	46	74	555	-	-	-	-	-
Brown			12,377	947	56	91	1,094	-	-	-	-	-
Bryan	1,406	9.44%	4,075	303	5	9	317	109	133	256	37	534
Headdden	1,406	9.44%	2,520	184	5	9	198	67	82	256	37	442
Murphy	1,406	9.44%	6,006	451	5	9	465	161	195	256	37	649
Gross Amount			85,936	6,430	229	373	7,033	1,814	2,208	6,197	892	11,110
Capitalized Time												
Direct Distribution			85,936	6,430	229	373	7,033	1,814	2,208	6,197	892	11,110

Water Service Corporation
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 Distribution of Direct Salaries

SOUTH CAROLINA OPERATORS

South Carolina Utilities	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
CWS Operators	305	2.26%	12,964	973	30	49	1,052	269	327	798	115	1,509
Bryan	305	2.05%	884	66	1	2	69	24	29	56	8	116
Headden	305	2.05%	547	40	1	2	43	15	18	56	8	96
Murphy	305	2.05%	1,303	98	1	2	101	35	42	56	8	141
Gross Amount			15,698	1,177	34	55	1,265	342	416	964	139	1,861
Capitalized Time												
Direct Distribution			15,698	1,177	34	55	1,265	342	416	964	139	1,861

Tega Cay	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Estes			39,108	2,969	56	91	3,116	1,045	1,272	2,714	391	5,422
Grode			23,225	1,751	56	91	1,898	621	756	2,714	391	4,481
Hinson			28,078	2,120	56	91	2,267	750	914	2,714	391	4,769
Larowe			25,264	1,841	56	91	1,988	675	822	2,714	391	4,602
Gross Amount			115,675	8,682	224	364	9,270	3,092	3,764	10,857	1,563	19,274
Capitalized Time												
Direct Distribution			115,675	8,682	224	364	9,270	3,092	3,764	10,857	1,563	19,274

Water Service Corporation
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 Distribution of Direct Salaries

MARYLAND/VIRGINIA/NEW JERSEY/PENNSYLVANIA OFFICE

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Craven	1		25,718	1,968	56	77	2,101	687	837	2,714	391	4,629
Davis	1		35,247	2,670	56	77	2,803	942	1,147	2,714	391	5,194
Total	2	-	60,965	4,638	112	153	4,903	1,629	1,984	5,428	781	9,823

13th Period Accruals:

1995	460
1996	
Total	61,425

Company Name	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Utilities, Inc. of Maryland	1,670	16.75%	10,213	777	19	26	821	273	332	909	131	1,645
Greenridge, MD	862	8.65%	5,271	401	10	13	424	141	172	469	68	849
Maryland Water Service	1,558	15.63%	9,528	725	18	24	766	255	310	848	122	1,535
Provinces	1,444	14.48%	8,831	672	16	22	710	236	287	786	113	1,423
Colchester, VA	169	1.70%	1,034	79	2	3	83	28	34	92	13	167
Massanutten, VA	2,294	23.01%	14,029	1,067	26	35	1,128	375	456	1,249	180	2,260
Utilities, Inc. of Pennsylvania	1,029	10.32%	6,293	479	12	16	506	168	205	560	81	1,014
Montague	943	9.46%	5,767	439	11	14	464	154	188	513	74	929
Total	9,969	100.00%	60,965	4,638	112	153	4,903	1,629	1,984	5,428	781	9,823

Water Service Corporation
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Distribution of Direct Salaries

MARYLAND/VIRGINIA/NEW JERSEY/PENNSYLVANIA OPERATORS

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Edes	MD	1	28,542	2,092	56	77	2,224	763	929	2,714	391	4,796
Holland	MD	1	30,735	2,324	56	77	2,457	821	1,000	2,714	391	4,926
McConnell	MD	1	32,379	2,452	56	77	2,585	865	1,054	2,714	391	5,024
Smith	MD	1	20,631	1,578	56	77	1,711	551	671	2,714	391	4,327
Stewart	MD	1	3,231	243	26	29	298	86	105	2,714	391	3,296
Wozniak	MD	1	26,800	1,992	56	77	2,125	716	872	2,714	391	4,693
Foley	VA	1	21,171	1,528	56	122	1,706	566	689	2,714	391	4,359
Hughes	VA	1	32,091	2,428	56	122	2,607	858	1,044	2,714	391	5,007
Smiley	VA	1	21,117	1,588	56	122	1,766	564	687	2,714	391	4,356
Samuels	VA	1	1,992	152	16	30	199	-	-	-	-	-
Knight	VA	1	30,771	2,322	56	122	2,501	822	1,001	2,714	391	4,928
Sharp	VA	1	47,771	3,568	56	122	3,746	1,277	1,554	2,714	391	5,936
Habery	NJ	1	4,737	349	38	133	519	127	154	2,714	391	3,386
Hawkes	PA	1	31,384	2,378	56	168	2,601	839	1,021	2,714	391	4,965
Healey	PA	1	23,062	1,716	56	168	1,939	616	750	2,714	391	4,471
Leonard	PA	1	8,281	627	56	168	850	221	269	2,714	391	3,596
Hawkes	PA	1	653	50	5	14	69	-	-	-	-	-
Healey	PA	1	320	24	3	7	34	-	-	-	-	-
Total	15	3	365,669	27,411	815	1,710	29,936	9,694	11,801	40,712	5,860	68,067
			<u>365,669</u>	<u>27,411</u>								
Adjustment							(74)					
13th Period Accruals:												
1995			1,536				156					
1996												
Total			<u>367,205</u>				<u>30,018</u>					
							<u>34,922</u>					
							34,922					
Maryland			142,319	10,682	306	412	11,399	3,804	4,631	16,285	2,344	27,063
Virginia			154,913	11,586	296	642	12,525	4,087	4,976	13,571	1,953	24,586
New Jersey			4,737	349	38	133	519	127	154	2,714	391	3,386
Pennsylvania			63,700	4,794	176	523	5,493	1,676	2,041	8,142	1,172	13,032
Total			365,669	27,411	815	1,710	29,936	9,694	11,801	40,712	5,860	68,067

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

MARYLAND/VIRGINIA/NEW JERSEY/PENNSYLVANIA OPERATORS

Company Name	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Utilities, Inc. of Maryland	1,670	16.75%	91,143	6,835	203	279	7,318	2,436	2,965	11,311	1,628	18,341
Colchester	169	1.70%	35,111	2,656	61	130	2,847	938	1,142	2,945	424	5,450
Greenridge	862	8.65%	15,408	1,163	24	37	1,224	412	501	1,180	170	2,263
Massanutten	2,294	23.01%	86,044	6,411	197	426	7,034	2,246	2,735	8,767	1,262	15,010
Provinces	1,444	14.48%	52,611	3,940	97	139	4,175	1,406	1,712	4,691	675	8,484
Maryland Water Service	1,558	15.63%	7,466	558	9	19	585	200	243	424	61	928
Montague	943	9.46%	9,256	686	43	144	874	247	301	2,971	428	3,947
Utilities, Inc. of Pennsylvania	1,029	10.32%	68,631	5,162	182	536	5,880	1,808	2,201	8,423	1,212	13,644
	9,969	100.00%	365,669	27,411	815	1,710	29,936	9,694	11,801	40,712	5,860	68,067

<u>Utilities, Inc. of Maryland</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Edes			28,542	2,092	56	77	2,224	763	929	2,714	391	4,796
Smith			20,631	1,578	56	77	1,711	551	671	2,714	391	4,327
Stewart			3,231	243	26	29	298	86	105	2,714	391	3,296
Holland			30,735	2,324	56	77	2,457	821	1,000	2,714	391	4,926
Sharp	1,670	16.75%	8,003	598	9	21	628	214	260	455	65	994
Gross Amount			91,143	6,835	203	279	7,318	2,436	2,965	11,311	1,628	18,341
Capitalized Time												
Direct Distribution			91,143	6,835	203	279	7,318	2,436	2,965	11,311	1,628	18,341

<u>Colchester</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Hughes			32,091	2,428	56	122	2,607	858	1,044	2,714	391	5,007
McConnell	169	6.83%	2,211	167	4	5	176	59	72	185	27	343
Sharp	169	1.70%	810	60	1	2	64	22	26	46	7	101
Gross Amount			35,111	2,656	61	130	2,847	938	1,142	2,945	424	5,450
Capitalized Time												
Direct Distribution			35,111	2,656	61	130	2,847	938	1,142	2,945	424	5,450

Water Service Corporation
SE.50
Distribution of Direct Salaries

MARYLAND/VIRGINIA/NEW JERSEY/PENNSYLVANIA OPERATORS

Greenridge Utilities, Inc.	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
McConnell	862	34.83%	11,277	854	20	27	900	301	367	945	136	1,750
Sharp	862	8.65%	4,131	309	5	11	324	110	134	235	34	513
Gross Amount			15,408	1,163	24	37	1,224	412	501	1,180	170	2,263
Capitalized Time												
Direct Distribution			15,408	1,163	24	37	1,224	412	501	1,180	170	2,263

Massanutten	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Foley			21,171	1,528	56	122	1,706	566	689	2,714	391	4,359
Knight			30,771	2,322	56	122	2,501	822	1,001	2,714	391	4,928
Smiley			21,117	1,588	56	122	1,766	564	687	2,714	391	4,356
Samuels			1,992	152	16	30	199	-	-	-	-	-
Sharp	2,294	23.01%	10,993	821	13	28	862	294	358	625	90	1,366
Gross Amount			86,044	6,411	197	426	7,034	2,246	2,735	8,767	1,262	15,010
Capitalized Time												
Direct Distribution			86,044	6,411	197	426	7,034	2,246	2,735	8,767	1,262	15,010

Provinces	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Wozniak			26,800	1,992	56	77	2,125	716	872	2,714	391	4,693
McConnell	1,444	58.34%	18,891	1,431	33	45	1,508	505	615	1,584	228	2,931
Sharp	1,444	14.48%	6,920	517	8	18	543	185	225	393	57	860
Gross Amount			52,611	3,940	97	139	4,175	1,406	1,712	4,691	675	8,484
Capitalized Time												
Direct Distribution			52,611	3,940	97	139	4,175	1,406	1,712	4,691	675	8,484

Water Service Corporation
SE.50
Distribution of Direct Salaries

MARYLAND/VIRGINIA/NEW JERSEY/PENNSYLVANIA OPERATORS

<u>Maryland Water Service</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Hagerty - Contract operator Rexrode - Contract operator Sharp	1,558	15.63%	7,466	558	9	19	585	200	243	424	61	928
Gross Amount			7,466	558	9	19	585	200	243	424	61	928
Capitalized Time												
Direct Distribution			7,466	558	9	19	585	200	243	424	61	928

<u>Montague</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Habery Sharp	943	9.46%	4,737 4,519	349 337	38 5	133 12	519 354	127 121	154 147	2,714 257	391 37	3,386 561
Gross Amount			9,256	686	43	144	874	247	301	2,971	428	3,947
Capitalized Time												
Direct Distribution			9,256	686	43	144	874	247	301	2,971	428	3,947

<u>Pennsylvania UI</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Hawkes			31,384	2,378	56	168	2,601	839	1,021	2,714	391	4,965
Healey			23,062	1,716	56	168	1,939	616	750	2,714	391	4,471
Leonard			8,281	627	56	168	850	221	269	2,714	391	3,596
Hawkes			653	50	5	14	69	-	-	-	-	-
Healey			320	24	3	7	34	-	-	-	-	-
Sharp	1,029	10.32%	4,931	368	6	13	387	132	160	280	40	613
Gross Amount			68,631	5,162	182	536	5,880	1,808	2,201	8,423	1,212	13,644
Capitalized Time												
Direct Distribution			68,631	5,162	182	536	5,880	1,808	2,201	8,423	1,212	13,644

Water Service Corporation
SE.50
Distribution of Direct Salaries

NORTH CAROLINA OFFICE

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Berry	1		44,858	3,344	56	-	3,400	1,199	1,460	2,714	391	5,763
Bradley	1		21,066	1,584	56	-	1,640	563	685	2,714	391	4,353
Brown	1		27,424	2,071	56	-	2,127	733	892	2,714	391	4,730
Casados	1		22,258	1,675	56	-	1,731	595	724	2,714	391	4,424
Davis	1		27,968	2,048	56	-	2,104	747	910	2,714	391	4,762
Drumm	1		22,268	1,676	56	-	1,732	595	725	2,714	391	4,424
Larowe	1		20,370	1,531	56	-	1,587	544	663	2,714	391	4,312
Matthews	1		28,033	2,053	56	-	2,109	749	912	2,714	391	4,766
Townsend	1		24,518	1,848	56	-	1,904	655	798	2,714	391	4,558
Traver	1		34,108	2,585	56	-	2,641	912	1,110	2,714	391	5,126
Watson	1		21,468	1,551	56	-	1,607	574	699	2,714	391	4,377
Weatherman	1		14,776	1,117	56	-	1,173	395	481	2,714	391	3,980
Williams	1		25,370	1,849	56	-	1,905	678	825	2,714	391	4,608
Wood	1		20,385	1,477	56	-	1,533	545	663	2,714	391	4,313
Total	14	-	354,871	26,408	784	-	27,192	9,484	11,546	37,998	5,469	64,498
			<u>354,871</u>	<u>26,408</u>								
13th Period Accruals:												
1995			1,950									
1996												
Total			<u>356,821</u>									

Company Name	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
CWS of NC	22,601	63.53%	225,452	16,777	498	-	17,275	6,025	7,335	24,140	3,474	40,976
Riverpointe Company	216	0.61%	2,155	160	5	-	165	58	70	231	33	392
CWS Systems, Inc.	6,376	17.92%	63,602	4,733	141	-	4,874	1,700	2,069	6,810	980	11,560
Watauga Vista	128	0.36%	1,277	95	3	-	98	34	42	137	20	232
Carolina Trace	1,428	4.01%	14,245	1,060	31	-	1,091	381	463	1,525	220	2,589
Transylvania	1,868	5.25%	18,634	1,387	41	-	1,428	498	606	1,995	287	3,387
Elk River	282	0.79%	2,813	209	6	-	216	75	92	301	43	511
Tennessee	408	1.15%	4,070	303	9	-	312	109	132	436	63	740
Tega Cay Water Service	2,268	6.38%	22,624	1,684	50	-	1,734	605	736	2,422	349	4,112
Total	35,575	100.00%	354,871	26,408	784	-	27,192	9,484	11,546	37,998	5,469	64,498

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

NORTH CAROLINA OPERATORS

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Daniel, C	1		127,350	5,720	56	-	5,776	3,404	4,144	2,714	391	10,652
Allen		1	9,721	744	56	-	800	-	-	-	-	-
Freme		1	19,567	1,497	53	-	1,550	-	-	-	-	-
Gavagan		1	2,898	222	20	-	242	-	-	-	-	-
Greene		1	4,080	312	30	-	342	-	-	-	-	-
Hogan		1	13,029	997	53	-	1,050	-	-	-	-	-
Hughes, R		1	19,547	1,495	53	-	1,548	-	-	-	-	-
Murphy		1	4,237	324	31	-	355	-	-	-	-	-
Underwood		1	10,139	776	54	-	830	-	-	-	-	-
Van Scoy		1	11,334	867	54	-	921	-	-	-	-	-
Vascellaro		1	9,066	694	54	-	748	-	-	-	-	-
Allen	1		10,513	774	56	-	830	281	342	2,714	391	3,728
Anderson	1		4,029	298	32	-	330	108	131	2,714	391	3,344
Ashworth	1		28,160	2,063	56	-	2,119	753	916	2,714	391	4,774
Baldwin	1		52,679	3,944	56	-	4,000	1,408	1,714	2,714	391	6,227
Boyd	1		27,937	2,112	56	-	2,168	747	909	2,714	391	4,760
Childers	1		27,674	2,025	56	-	2,081	740	900	2,714	391	4,745
Clarke	1		39,650	2,943	56	-	2,999	1,060	1,290	2,714	391	5,455
Coggins	1		2,797	210	22	-	233	75	91	2,714	391	3,271
Cooke	1		25,240	1,839	56	-	1,895	675	821	2,714	391	4,601
Corn	1		24,883	1,812	56	-	1,868	665	810	2,714	391	4,579
Coughlin	1		20,321	1,527	56	-	1,583	543	661	2,714	391	4,309
Cunningham, S	1		35,022	2,589	56	-	2,645	936	1,139	2,714	391	5,180
Davis, M	1		23,355	1,759	56	-	1,815	624	760	2,714	391	4,489
Edwards	1		33,270	2,458	56	-	2,514	889	1,083	2,714	391	5,076
Fay	1		28,450	2,149	56	-	2,205	760	926	2,714	391	4,791
Garner	1		27,258	1,994	56	-	2,050	728	887	2,714	391	4,720
Greene	1		17,799	1,343	56	-	1,399	476	579	2,714	391	4,160
Haas	1		55,413	4,151	56	-	4,207	1,481	1,803	2,714	391	6,389
Hairston	1		11,110	808	56	-	864	297	361	2,714	391	3,763
Haver	1		30,292	2,226	56	-	2,282	810	986	2,714	391	4,900
Highley	1		64,079	4,804	56	-	4,860	1,713	2,085	2,714	391	6,902
Holder, W	1		7,787	560	56	-	616	208	253	2,714	391	3,566
Hyland	1		11,087	806	56	-	862	296	361	2,714	391	3,762
Johansen	1		29,824	2,254	56	-	2,310	797	970	2,714	391	4,872
Johnson	1		23,229	1,685	56	-	1,741	621	756	2,714	391	4,481
Jones	1		7,062	504	56	-	560	189	230	2,714	391	3,523
Knosul	1		31,237	2,298	56	-	2,354	835	1,016	2,714	391	4,956
Lashua	1		50,987	3,876	56	-	3,932	1,363	1,659	2,714	391	6,126
Lawrence	1		42,196	3,147	56	-	3,203	1,128	1,373	2,714	391	5,605
Lee	1		29,506	2,166	56	-	2,222	789	960	2,714	391	4,853
McDaniel	1		33,892	2,503	56	-	2,559	906	1,103	2,714	391	5,113
McFalls	1		23,047	1,671	56	-	1,727	616	750	2,714	391	4,471

Water Service Corporation
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Distribution of Direct Salaries

NORTH CAROLINA OPERATORS

McGowan	1	29,095	2,181	56	-	2,237	778	947	2,714	391	4,829
McNeill	1	28,804	2,112	56	-	2,168	770	937	2,714	391	4,812
Medling	1	32,755	2,412	56	-	2,468	875	1,066	2,714	391	5,046
Mullineaux	1	34,608	2,557	56	-	2,613	925	1,126	2,714	391	5,156
Murphy	1	14,506	1,056	56	-	1,112	388	472	2,714	391	3,964
Nelson	1	21,411	1,546	56	-	1,602	572	697	2,714	391	4,374
Nobles	1	20,841	1,567	56	-	1,623	557	678	2,714	391	4,340
Norris	1	37,550	2,876	56	-	2,932	1,004	1,222	2,714	391	5,330
Palmiter	1	29,625	2,175	56	-	2,231	792	964	2,714	391	4,860
Peacock	1	13,762	1,039	56	-	1,095	368	448	2,714	391	3,920
Plank	1	23,748	1,725	56	-	1,781	635	773	2,714	391	4,512
Sanders	1	27,917	2,109	56	-	2,165	746	908	2,714	391	4,759
Shelton	1	31,370	2,374	56	-	2,430	838	1,021	2,714	391	4,964
Tesch	1	44,362	3,312	56	-	3,368	1,186	1,443	2,714	391	5,734
Tipton	1	33,136	2,445	56	-	2,501	886	1,078	2,714	391	5,069
Underwood	1	46,129	3,451	56	-	3,507	1,233	1,501	2,714	391	5,839
Varner	1	21,757	1,573	56	-	1,629	581	708	2,714	391	4,394
Waiters	1	22,524	1,631	56	-	1,687	602	733	2,714	391	4,440
Walton	1	35,025	2,655	56	-	2,711	936	1,140	2,714	391	5,180
Ward	1	3,846	280	31	-	311	103	125	2,714	391	3,333
Watkins	1	40,108	2,986	56	-	3,042	1,072	1,305	2,714	391	5,482
Woody, Rex	1	35,721	2,642	56	-	2,698	955	1,162	2,714	391	5,222
Woody, Rob	1	45,808	3,420	56	-	3,476	1,224	1,490	2,714	391	5,820

Total	56	10	1,785,161	129,067	3,511	-	132,578	44,941	54,712	151,992	21,876	273,521
			<u>1,785,161</u>	<u>129,067</u>								

Adjustment							(104)					
13th Period Accruals:												
1995			4,251	456			456					
1996			3,724	285			285					
Total			<u>1,793,136</u>	<u>129,808</u>			<u>133,214</u>					<u>160,406</u>

Water Service Corporation
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 Distribution of Direct Salaries

NORTH CAROLINA OPERATORS

Company Name	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
CWS of NC	22,601	49.62%	1,205,676	87,937	2,485	-	90,422	30,010	36,535	105,063	15,121	186,730
Riverpointe Company	216	0.47%	11,523	840	24	-	864	287	349	1,004	145	1,785
CWS Systems, Inc.	6,376	14.00%	296,147	21,433	538	-	21,972	7,915	9,636	26,098	3,756	47,405
Wautauga Vista	128	0.28%	6,828	498	14	-	512	170	207	595	86	1,058
Carolina Trace	1,428	3.14%	65,461	4,762	128	-	4,890	1,227	1,493	3,643	524	6,888
Transylvania	1,868	4.10%	99,665	7,206	239	-	7,444	2,664	3,243	11,561	1,664	19,131
Elk River	282	0.62%	6,570	465	8	-	473	176	214	408	59	856
Tennessee Water Service	408	0.90%	11,270	807	14	-	820	301	367	662	95	1,426
Utilities, Inc. of Maryland	1,670	3.67%	7,019	386	4	-	390	188	228	199	29	644
Maryland Water Service	1,558	3.42%	6,549	360	4	-	364	175	213	186	27	601
Provinces	1,444	3.17%	6,069	334	4	-	337	162	197	172	25	557
Green Ridge Utilities, Inc.	862	1.89%	3,623	199	2	-	201	97	118	103	15	332
Colchester	169	0.37%	710	39	0	-	39	19	23	20	3	65
Massanutten	2,294	5.04%	9,642	530	6	-	536	258	314	273	39	884
Montague	943	2.07%	3,964	218	2	-	220	106	129	112	16	363
Utilities, Inc. of Pennsylvania	1,029	2.26%	4,325	238	3	-	240	116	141	123	18	397
Tega Cay Water Service	2,268	4.98%	24,959	1,680	21	-	1,701	667	812	1,026	148	2,653
CWS (South Carolina)			15,161	1,136	15	-	1,151	405	493	743	107	1,748
	45,544	100.00%	1,785,161	129,067	3,511	-	132,578	44,941	54,712	151,992	21,876	273,521

Water Service Corporation
SE.50
Distribution of Direct Salaries

NORTH CAROLINA OPERATORS

<u>Transylvania</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Ashworth			28,160	2,063	56	-	2,119	753	916	2,714	391	4,774
Hokler, W			7,787	560	56	-	616	208	253	2,714	391	3,566
Medling			32,755	2,412	56	-	2,468	875	1,066	2,714	391	5,046
Peacock			13,762	1,039	56	-	1,095	368	448	2,714	391	3,920
Baldwin	1,868	17.75%	9,350	700	10	-	710	250	304	482	69	1,105
Highley	1,868	4.10%	2,628	197	2	-	199	70	86	111	16	283
Daniel, C	1,868	4.10%	5,223	235	2	-	237	140	170	111	16	437
Gross Amount			99,665	7,206	239	-	7,444	2,664	3,243	11,561	1,664	19,131
Capitalized Time												
Direct Distribution			99,665	7,206	239	-	7,444	2,664	3,243	11,561	1,664	19,131

<u>CWS Systems, Inc.</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Sanders			27,917	2,109	56	-	2,165	746	908	2,714	391	4,759
Nobles			20,841	1,567	56	-	1,623	557	678	2,714	391	4,340
Underwood	2,681	38.15%	17,600	1,317	21	-	1,338	470	573	1,036	149	2,228
Garner	190	35.19%	9,591	701	20	-	721	256	312	955	137	1,661
Cooke	298	72.86%	18,390	1,340	41	-	1,381	491	598	1,978	285	3,352
Lee	429	62.35%	18,399	1,350	35	-	1,385	492	599	1,692	244	3,026
Clarke	862	17.35%	6,881	511	10	-	520	184	224	471	68	947
Watkins	1,770	81.27%	32,595	2,427	46	-	2,472	871	1,061	2,206	317	4,455
McFalls			23,047	1,671	56	-	1,727	616	750	2,714	391	4,471
Plank			23,748	1,725	56	-	1,781	635	773	2,714	391	4,512
Nelson			21,411	1,546	56	-	1,602	572	697	2,714	391	4,374
Walton			35,025	2,655	56	-	2,711	936	1,140	2,714	391	5,180
Baldwin	2,778	26.39%	13,904	1,041	15	-	1,056	372	452	716	103	1,643
Highley	6,376	14.00%	8,971	673	8	-	680	240	292	380	55	966
Daniel, C	6,376	14.00%	17,829	801	8	-	809	476	580	380	55	1,491
Gross Amount			296,147	21,433	538	-	21,972	7,915	9,636	26,098	3,756	47,405
Capitalized Time												
Direct Distribution			296,147	21,433	538	-	21,972	7,915	9,636	26,098	3,756	47,405

Water Service Corporation
SE.50
Distribution of Direct Salaries

NORTH CAROLINA OPERATORS

<u>Carolina Trace</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Frame			19,567	1,497	53	-	1,550	-	-	-	-	-
McNeill			28,804	2,112	56	-	2,168	770	937	2,714	391	4,812
Clarke	1,389	27.96%	11,088	823	16	-	839	296	361	759	109	1,525
Highley	1,428	3.14%	2,009	151	2	-	152	54	65	85	12	216
Daniel, C	1,428	3.14%	3,993	179	2	-	181	107	130	85	12	334
Gross Amount			65,461	4,762	128	-	4,890	1,227	1,493	3,643	524	6,888
Capitalized Time												
Direct Distribution			65,461	4,762	128	-	4,890	1,227	1,493	3,643	524	6,888

<u>Tennessee</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Watkins	408	18.73%	7,513	559	10	-	570	201	244	508	73	1,027
Baldwin	408	3.88%	2,042	153	2	-	155	55	66	105	15	241
Highley	408	0.90%	574	43	1	-	44	15	19	24	3	62
Daniel, C	408	0.90%	1,141	51	1	-	52	30	37	24	3	95
Gross Amount			11,270	807	14	-	820	301	367	662	95	1,426
Capitalized Time												
Direct Distribution			11,270	807	14	-	820	301	367	662	95	1,426

<u>Tega Cay</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Haas	2,268	27.84%	15,426	1,156	16	-	1,171	412	502	756	109	1,779
Highley	2,268	4.98%	3,191	239	3	-	242	85	104	135	19	344
Daniel, C	2,268	4.98%	6,342	285	3	-	288	169	206	135	19	530
Gross Amount			24,959	1,680	21	-	1,701	667	812	1,026	148	2,653
Capitalized Time												
Direct Distribution			24,959	1,680	21	-	1,701	667	812	1,026	148	2,653

Water Service Corporation
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 Distribution of Direct Salaries

NORTH CAROLINA OPERATORS

<u>CWS SC</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Haas	2,229	27.36%	15,161	1,136	15	-	1,151	405	493	743	107	1,748
Gross Amount			15,161	1,136	15	-	1,151	405	493	743	107	1,748
Capitalized Time												
Direct Distribution			15,161	1,136	15	-	1,151	405	493	743	107	1,748

<u>Elk River</u>	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benenfits
Woody, Rex	282	11.12%	3,974	294	6	-	300	106	129	302	43	581
Baldwin	282	2.68%	1,411	106	2	-	107	38	46	73	10	167
Highley	282	0.62%	397	30	0	-	30	11	13	17	2	43
Daniel, C	282	0.62%	789	35	0	-	36	21	26	17	2	66
Gross Amount			6,570	465	8	-	473	176	214	408	59	856
Capitalized Time												
Direct Distribution			6,570	465	8	-	473	176	214	408	59	856

Water Service Corporation
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Distribution of Direct Salaries

NORTH CAROLINA OPERATORS

CWS NC, Riverpointe, Watauga Vista	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Daniel, C	22,945	50.38%	64,159	2,882	28	-	2,910	1,715	2,088	1,367	197	5,366
Allen			9,721	744	56	-	800	-	-	-	-	-
Gavagan			2,898	222	20	-	242	-	-	-	-	-
Greene			4,080	312	30	-	342	-	-	-	-	-
Hogan			13,029	997	53	-	1,050	-	-	-	-	-
Hughes, R			19,547	1,495	53	-	1,548	-	-	-	-	-
Murphy			4,237	324	31	-	355	-	-	-	-	-
Underwood			10,139	776	54	-	830	-	-	-	-	-
Van Scoy			11,334	867	54	-	921	-	-	-	-	-
Vascellaro			9,066	694	54	-	748	-	-	-	-	-
Allen			10,513	774	56	-	830	281	342	2,714	391	3,728
Anderson			4,029	298	32	-	330	108	131	2,714	391	3,344
Baldwin	5,189	49.30%	25,972	1,945	28	-	1,972	694	845	1,338	193	3,070
Boyd			27,937	2,112	56	-	2,168	747	909	2,714	391	4,760
Childers			27,674	2,025	56	-	2,081	740	900	2,714	391	4,745
Clarke	2,716	54.68%	21,681	1,609	31	-	1,640	579	705	1,484	214	2,983
Coggins			2,797	210	22	-	233	75	91	2,714	391	3,271
Cooke	111	27.14%	6,850	499	15	-	514	183	223	737	106	1,249
Corn			24,883	1,812	56	-	1,868	665	810	2,714	391	4,579
Coughlin			20,321	1,527	56	-	1,583	543	661	2,714	391	4,309
Cunningham, S			35,022	2,589	56	-	2,645	936	1,139	2,714	391	5,180
Davis, M			23,355	1,759	56	-	1,815	624	760	2,714	391	4,489
Edwards			33,270	2,458	56	-	2,514	889	1,083	2,714	391	5,076
Fay			28,450	2,149	56	-	2,205	760	926	2,714	391	4,791
Garner	350	64.81%	17,667	1,292	36	-	1,328	472	575	1,759	253	3,059
Greene			17,799	1,343	56	-	1,399	476	579	2,714	391	4,160
Haas	3,650	44.80%	24,826	1,860	25	-	1,885	663	808	1,216	175	2,862
Hairston			11,110	808	56	-	864	297	361	2,714	391	3,763
Haver			30,292	2,226	56	-	2,282	810	986	2,714	391	4,900
Highley	22,945	50.38%	32,283	2,420	28	-	2,448	863	1,050	1,367	197	3,477
Hyland			11,087	806	56	-	862	296	361	2,714	391	3,762
Johansen			29,824	2,254	56	-	2,310	797	970	2,714	391	4,872
Johnson			23,229	1,685	56	-	1,741	621	756	2,714	391	4,481
Jones			7,062	504	56	-	560	189	230	2,714	391	3,523
Knosul			31,237	2,298	56	-	2,354	835	1,016	2,714	391	4,956
Lashua			50,987	3,876	56	-	3,932	1,363	1,659	2,714	391	6,126
Lawrence			42,196	3,147	56	-	3,203	1,128	1,373	2,714	391	5,605
Lee	259	37.65%	11,108	815	21	-	836	297	361	1,022	147	1,827
McDaniel			33,892	2,503	56	-	2,559	906	1,103	2,714	391	5,113
McGowan			29,095	2,181	56	-	2,237	778	947	2,714	391	4,829

Water Service Corporation
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Distribution of Direct Salaries

LAND & LAB TECHNOLOGIES

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Cathcart		1	9,468	724	56	91	871	-	-	-	-	-
Small		1	392	30	3	5	38	-	-	-	-	-
Adams	NC	1	23,127	1,742	56	-	1,798	618	752	2,714	391	4,475
Blasetti		1	6,305	474	50	82	607	169	205	2,714	391	3,478
Boyd		1	15,243	1,142	56	91	1,289	407	496	2,714	391	4,008
Cape		1	13,929	1,017	56	91	1,164	372	453	2,714	391	3,930
Carter		1	28,904	2,185	56	91	2,332	772	940	2,714	391	4,818
Ernst		1	8,719	654	56	91	801	233	284	2,714	391	3,622
Gawarowski		1	4,640	352	37	60	450	124	151	2,714	391	3,380
Gillespie		1	2,867	215	23	37	275	77	93	2,714	391	3,275
Hodge		1	8,894	674	56	91	821	238	289	2,714	391	3,632
Horne		1	29,958	2,264	56	91	2,411	801	975	2,714	391	4,880
Jacques		1	21,015	1,516	56	91	1,663	562	684	2,714	391	4,350
Jordan		1	16,585	1,241	56	91	1,388	443	540	2,714	391	4,088
Kimbrell		1	4,981	376	40	65	481	133	162	2,714	391	3,400
Lavalle	NC	1	23,796	1,729	56	-	1,785	636	774	2,714	391	4,515
Malseed		1	23,549	1,715	56	91	1,862	629	766	2,714	391	4,500
Martin		1	32,224	2,438	56	91	2,585	861	1,048	2,714	391	5,014
Price		1	30,844	2,332	56	91	2,479	824	1,004	2,714	391	4,933
Roman	NC	1	17,960	1,346	56	-	1,402	480	584	2,714	391	4,169
Shealy		1	7,888	592	56	91	739	211	257	2,714	391	3,572
Sloan		1	15,600	1,170	56	91	1,317	417	508	2,714	391	4,029
Thoennes		1	32,750	2,481	56	91	2,628	875	1,066	2,714	391	5,046
Tucker		1	9,420	710	56	91	857	252	307	2,714	391	3,663
Watkins		1	15,244	1,113	56	91	1,260	407	496	2,714	391	4,008
Whitehead		1	693	53	6	9	68	19	23	2,714	391	3,146
Total	24	2	405,000	30,285	1,279	1,805	33,369	10,560	12,857	65,140	9,375	97,932
			<u>405,000</u>	<u>30,285</u>								

Adjustment
13th Period Accruals:

1995	(27)	(3)										
1996	1,160	107	5	10	123							
Total	<u>406,133</u>	<u>30,392</u>	<u>1,284</u>	<u>1,816</u>	<u>33,492</u>							

COMPANY 02
SE.51
Distribution of Computer Costs

Water Service Corporation
 Distribution of Computer Costs
SE-51

Account Number	Account Name	Co. - 02 Balance	Distribution Code	05-0010 Apple Canyon	06-0014 Camelot	07-0018 Charmar	08-0022 Cherry Hill	09-0026 Clarendon Hills	11-0034 County Line	12-0038 Del Mar	13-0042 Ferson Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	Lake Marian	22-0082 Valentine	
524-05	Outside Computer Cons.	14,986	5	190	36	10	39	46	19	15	61	234	54	253	117	0	1	12	
524-07	Computer Maint	48,559	5	617	117	34	126	151	63	49	199	758	175	821	379	0	2	39	
524-09	Computer-Amort & Prog.	67,167	5	853	161	47	175	208	87	67	275	1,048	242	1,135	524	0	3	54	
508-45	Computer Salaries	138,463	5	1,758	332	97	360	429	180	138	568	2,160	498	2,340	1,080	0	6	111	
553-16	Microfilming	4,332	5	55	10	3	11	13	6	4	18	68	16	73	34	0	0	3	
555-15	Office Comp Phone Line	1,245	5	16	3	1	3	4	2	1	5	19	4	21	10	0	0	1	
555-16	Office Comp Phone - LD	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
742-40	Sale of Equipment	86,077	5	1,093	207	60	224	267	112	86	353	1,343	310	1,455	671	0	3	69	
710-98	Depreciation - Computer	207,417	6	3,870	991	189	817	2,067	419	165	1,852	6,621	1,207	5,791	2,453	974	940	224	
Total		568,246		8,453	1,857	442	1,755	3,186	888	526	3,331	12,250	2,506	11,889	5,268	974	955	513	
Comparison:																			
1995 Allocation		426,007		6,474	1,325	308	1,313	2,128	664	407	2,368	8,823	1,889	8,939	4,033	1,954	0	359	
Change		142,239		1,979	532	134	442	1,058	224	119	963	3,427	617	2,950	1,235	(980)	955	154	

Water Service Corporation
 Distribution of Computer Costs
SE-51

Account Number	Account Name	Co. - 02 Balance	Distribution Code	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	36-0750 Louisiana Water Service	38-0770 Utilities, Inc. of Louisiana	40-0200 Utilities, Inc. of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0215 Provinces	44-0220 Maryland Wtr Serv	47-0225 Massanutten
524-05	Outside Computer Cons.	14,986	5	34	312	60	16	25	58	649	253	358	9	88	216	291	220
524-07	Computer Maint	48,559	5	112	1,010	194	53	83	189	2,103	821	1,161	29	286	699	942	714
524-09	Computer-Amort & Prog.	67,167	5	154	1,397	269	74	114	262	2,908	1,135	1,605	40	396	967	1,303	987
508-45	Computer Salaries	138,463	5	318	2,880	554	152	235	540	5,995	2,340	3,309	83	817	1,994	2,686	2,035
553-16	Microfilming	4,332	5	10	90	17	5	7	17	188	73	104	3	26	62	84	64
555-15	Office Comp Phone Line	1,245	5	3	26	5	1	2	5	54	21	30	1	7	18	24	18
555-16	Office Comp Phone - LD	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
742-40	Sale of Equipment	86,077	5	198	1,790	344	95	146	336	3,727	1,455	2,057	52	508	1,240	1,670	1,265
710-98	Depreciation - Computer	207,417	6	763	7,171	1,717	447	783	1,258	8,519	4,811	2,769	218	1,209	2,180	2,484	3,183
Total		568,246		1,593	14,676	3,161	844	1,396	2,665	24,142	10,909	11,393	434	3,338	7,376	9,484	8,487
Comparison:																	
1995 Allocation		426,007		1,229	11,186	2,277	600	991	2,025	19,627	8,114	9,931	318	2,626	0	0	6,860
Change		142,239		364	3,490	884	244	405	640	4,515	2,795	1,462	116	712	7,376	9,484	1,627

Water Service Corporation
 Distribution of Computer Costs
SE-51

Account Number	Account Name	Co. - 02 Balance	Distribution Code	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 Riverpointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Transylvania	88-0645 Mid-County	89-0660 Lake Utilities	90-0600 Utilities, Inc. of Florida	91-0640 Miles Grant
524-05	Outside Computer Cons.	14,986	5	31	213	48	444	3,365	30	977	24	172	423	19	162	943	196
524-07	Computer Maint	48,559	5	102	690	155	1,437	10,904	97	3,166	78	558	1,369	63	524	3,054	636
524-09	Computer-Amort & Prog.	67,167	5	141	954	215	1,988	15,083	134	4,379	107	772	1,894	87	725	4,225	880
508-45	Computer Salaries	138,463	5	291	1,966	443	4,099	31,093	277	9,028	222	1,592	3,905	180	1,495	8,709	1,814
553-16	Microfilming	4,332	5	9	62	14	128	972	9	282	7	50	122	6	47	272	57
555-15	Office Comp Phone Line	1,245	5	3	18	4	37	271	2	81	2	14	35	2	13	87	16
555-16	Office Comp Phone - LD	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
742-40	Sale of Equipment	86,077	5	181	1,222	275	2,548	19,330	172	5,612	138	990	2,427	112	930	5,414	1,128
710-98	Depreciation - Computer	207,417	6	282	2,129	466	3,663	33,840	321	9,680	204	2,062	3,148	7,181	1,664	9,506	2,558
Total		568,246		1,040	7,252	1,621	14,344	114,859	1,042	33,206	782	6,211	13,323	7,650	5,561	32,211	7,285
Comparison:																	
1995 Allocation		426,007		875	6,260	1,390	12,336	96,899	823	28,242	659	4,883	11,669	1,911	4,428	27,377	5,944
Change		142,239		165	992	231	2,008	17,960	219	4,964	123	1,328	1,654	5,739	1,133	4,834	1,341

Water Service Corporation
 Distribution of Computer Costs
SE-51

Account Number	Account Name	Co. - 02 Balance	Distribution Code	50-0245 Holiday Service	52-0250 Utilities, Inc. of Penn	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	60-0280 Twin Lakes	61-0646 Tierre Verde	62-0641 Lake Placid	64-0643 Eastlake Utilities	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood	69-0649 Wedge-field	70-0298 Carolina Water Service
524-05	Outside Computer Cons.	14,986	5	103	61	541	28	78	400	7	49	271	189	382	43	258	237	1,545
524-07	Computer Maint	48,559	5	335	199	1,753	92	253	1,297	24	160	879	612	1,238	141	835	767	5,006
524-09	Computer-Amort & Prog.	67,167	5	463	275	2,425	128	349	1,793	34	222	1,216	846	1,713	195	1,155	1,061	6,925
508-45	Computer Salaries	138,463	5	955	568	4,999	263	720	3,697	69	457	2,506	1,745	3,531	402	2,382	2,188	14,276
553-16	Microfilming	4,332	5	30	18	156	8	23	116	2	14	78	55	110	13	75	68	447
555-15	Office Comp Phone Line	1,245	5	9	5	45	2	6	33	1	4	23	16	32	4	21	20	128
555-16	Office Comp Phone - LD	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
742-40	Sale of Equipment	86,077	5	594	353	3,107	164	448	2,298	43	284	1,558	1,085	2,195	250	1,481	1,360	8,875
710-98	Depreciation - Computer	207,417	6	909	1,342	7,423	394	1,279	13,378	2,336	479	2,204	2,370	3,083	5,514	2,706	1,854	18,724
Total		568,246		3,399	2,821	20,449	1,080	3,156	23,012	2,517	1,669	8,735	6,917	12,285	6,560	8,912	7,555	55,926
Comparison:																		
1995 Allocation		426,007		2,937	2,241	14,027	830	0	16,309	1,361	1,418	7,613	5,764	10,600	3,569	0	0	47,016
Change		142,239		462	580	6,422	250	3,156	6,703	1,156	251	1,122	1,153	1,685	2,991	8,912	7,555	8,910

Water Service Corporation
 Distribution of Computer Costs
SE-51

Account Number	Account Name	Co. - 02 Balance	Distribution Code	92-0651 Tennessee		Total
				Water Service		
524-05	Outside Computer Cons.	14,986	5	64		14,986
524-07	Computer Maint	48,559	5	209		48,559
524-09	Computer-Amort & Prog.	67,167	5	289		67,167
508-45	Computer Salaries	138,463	5	595		138,463
553-16	Microfilming	4,332	5	19		4,332
555-15	Office Comp Phone Line	1,245	5	5		1,245
555-16	Office Comp Phone - LD	0	5	0		0
742-40	Sale of Equipment	86,077	5	370		86,077
710-98	Depreciation - Computer	207,417	6	624		207,417
Total		568,246		2,175		568,246
Comparison:						
	1995 Allocation	426,007		1,857		426,006
	Change	142,239		318		142,240

COMPANY 02
SE.52
Distribution of Insurance Expenses

Water Service Corporation
 Distribution of Insurance Expenses
 SE-52 Page 2 of 5

Summary

	Weighted Insurance Distribution CODE 11	Acct 534-90 Other Insurance	1995 Allocation	1995 High/(Low) 1994	
05	Apple Canyon	0.690%	4,511	3,148	1,363
06	Camelot	0.232%	1,520	1,686	(166)
07	Charmar	0.034%	224	182	42
08	Cherry Hill	0.176%	1,151	1,213	(62)
09	Clarendon	0.478%	3,125	3,279	(154)
11	County Line	0.077%	505	413	92
12	DelMar	0.034%	225	182	43
13	Person Creek	0.370%	2,419	3,425	(1,006)
14	Galena Territory	1.719%	11,233	10,649	584
15	Killarney	0.221%	1,446	1,263	183
16	Lake Holiday	1.058%	6,914	5,210	1,704
17	Lake Wildwood	0.503%	3,285	2,394	891
18	Northern Hills	0.284%	1,858	1,738	120
20	Lake Marian	0.284%	1,857	0	1,857
22	Valentine	0.042%	275	218	57
23	Walk-up Woods	0.140%	916	782	134
24	Whisp.Hills/Pist./Sun	1.591%	10,397	10,142	255
26	Medina	0.424%	2,774	3,506	(732)
28	Cedar Bluff	0.105%	686	908	(222)
29	Harbor Ridge	0.242%	1,581	1,226	355
30	Great Northern	0.307%	2,008	1,986	22
36	Louisiana Water Service	4.380%	28,626	32,981	(4,355)
38	Utilities Inc. of Louisiana	2.990%	19,545	14,142	5,403
40	Utilities, Inc. of Maryland	1.919%	12,543	12,534	9
41	Colchester	0.367%	2,399	3,178	(779)
42	Greenridge Utilities, Inc.	0.572%	3,741	3,625	116
43	Provinces	1.136%	7,427	0	7,427
44	Maryland Water Service	0.902%	5,892	0	5,892
47	Massanutten	1.906%	12,455	13,024	(569)
50	Holiday Service	0.431%	2,817	2,619	198
52	Utilities, Inc. of Pennsylvania	1.094%	7,154	6,954	200
55	Skidaway	3.145%	20,553	12,583	7,970
56	Elk River	0.157%	1,025	1,122	(97)
57	Montague	0.335%	2,187	0	2,187
60	Twin Lakes Utilities	2.902%	18,964	18,929	35
61	Tierre Verde	0.886%	5,789	6,703	(914)
62	Lake Placid	0.191%	1,250	853	397
64	Eastlake	0.774%	5,060	4,966	94
65	Charleston Utilites	1.198%	7,827	7,752	75
66	Pebble Creek	1.546%	10,106	10,341	(235)
67	Alafaya	2.559%	16,726	15,081	1,645
68	UI of Longwood	1.290%	8,430	0	8,430
69	Wedgefield	0.868%	5,671	0	5,671
70	CWS (South Carolina)	11.571%	75,630	75,700	(70)
74	Southland Utilities	0.150%	977	1,003	(26)
75	United Utility Co.	1.440%	9,410	8,245	1,165
77	South Carolina Utilities	0.257%	1,682	1,740	(58)
79	Tega Cay Water Service	2.376%	15,526	13,563	1,963
80	CWS of NC	22.714%	148,458	154,709	(6,251)
81	Riverpointe Company	0.217%	1,419	1,247	172
83	CWS Systems, Inc.	4.882%	31,912	27,583	4,329
85	Watauga Vista	0.119%	777	772	5
86	Carolina Trace	1.237%	8,088	7,669	419
87	Transylvania	1.642%	10,734	9,793	941
88	Mid-County Services, Inc.	3.249%	21,238	15,022	6,216
89	Lake Utility	1.367%	8,934	7,539	1,395
90	UIF	5.755%	37,613	31,388	6,225
91	Miles Grant	1.255%	8,202	7,186	1,016
92	Tennessee Water Service	0.181%	1,182	1,105	77
93	Land & Lab Technologies	0.970%	6,338	33,166	(26,828)
94	Illinois Corp. Travel	0.060%	390	5,939	(5,549)
	100.000%	653,606	624,302	29,300	

General Property Insurance

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

		Property Values														
	Customer Equivalents @ 6/30/96	Customer Equivalent Percentage CODE 1	Code 6	Elevated Tanks	2335 Sander Northbrook	Banner Elk NC	Whispering Pines NC	Upper Marlboro MD	West Columbia SC	Skidaway GA	Altamonte Springs FL	Covington LA	Illinois Corporate Travel	Land & Lab Technology	Total	% of Total CODE 7
05	Apple Canyon	1,100	0.903%	1.866%		46,700									46,700	0.435%
06	Camelot	291	0.239%	0.478%		12,000									12,000	0.112%
07	Charmar	53	0.043%	0.091%		2,300									2,300	0.021%
08	Cherry Hill	233	0.191%	0.394%		9,900									9,900	0.092%
09	Clarendon	628	0.515%	0.997%		25,000									25,000	0.233%
11	County Line	120	0.098%	0.202%		5,100									5,100	0.047%
12	DelMar	42	0.034%	0.080%		2,000									2,000	0.019%
13	Ferson Creek	548	0.450%	0.893%		22,400									22,400	0.209%
14	Galena Territory	1,949	1.600%	3.192%		80,000									80,000	0.745%
15	Killarney	347	0.285%	0.582%		14,600									14,600	0.136%
16	Lake Holiday	1,669	1.370%	2.792%	150,000	69,900									219,900	2.047%
17	Lake Wildwood	700	0.574%	1.183%		29,600									29,600	0.276%
18	Northern Hills	267	0.219%	0.470%		11,800									11,800	0.110%
20	Lake Marian	266	0.218%	0.453%		11,400									11,400	0.106%
22	Valentine	63	0.052%	0.108%		2,700									2,700	0.025%
23	Walk-up Woods	219	0.180%	0.368%		9,200									9,200	0.086%
24	Whisp.Hills/Pist./Sun	2,068	1.697%	3.457%	550,000	86,600									636,600	5.926%
26	Medina	506	0.415%	0.828%		20,700									20,700	0.193%
28	Cedar Bluff	131	0.108%	0.215%		5,400									5,400	0.050%
29	Harbor Ridge	232	0.190%	0.377%	100,000	9,500									109,500	1.019%
30	Great Northern	360	0.295%	0.606%		15,200									15,200	0.141%
36	Louisiana Water Service	6,024	4.944%	4.107%		102,900						18,731			121,631	1.132%
38	Utilities Inc. of Louisiana	3,624	2.974%	2.320%	300,000	58,100						11,269			369,369	3.438%
40	Utilities, Inc. of Maryland	1,670	1.371%	1.335%		33,400		135,700							169,100	1.574%
41	Colchester	169	0.139%	0.105%		2,600		13,700							16,300	0.152%
42	Greenridge Utilities, Inc.	862	0.707%	0.583%	300,000	14,600		70,100							384,700	3.581%
43	Provinces	1,444	1.185%	1.051%	200,000	26,300		117,400							343,700	3.199%
44	Maryland water Service	1,558	1.279%	1.198%		30,000		126,600							156,600	1.458%
47	Massanutten	2,294	1.883%	1.534%		38,400		186,500							224,900	2.094%
50	Holiday Service	576	0.473%	0.438%	125,000	11,000									136,000	1.266%
52	Utilities, Inc. of Pennsylvania	1,029	0.844%	0.647%		16,200									16,200	0.151%
55	Skidaway	5,297	4.347%	3.579%	400,000	89,600				145,000					634,600	5.907%
56	Elk River	282	0.231%	0.190%		4,800									4,800	0.045%
57	Montague	943	0.774%	0.617%		15,500									15,500	0.144%
60	Twin Lakes Utilities	3,991	3.275%	6.450%	200,000	161,600									361,600	3.366%
61	Tierre Verde	1,986	1.630%	1.126%		28,200					31,400				59,600	0.555%
62	Lake Placid	313	0.257%	0.231%		5,800					5,000				10,800	0.101%
64	Eastlake	1,356	1.113%	1.063%		26,600					21,500				48,100	0.448%
65	Charleston Utilities	1,660	1.362%	1.143%	87,500	28,600									116,100	1.081%
66	Pebble Creek	1,892	1.553%	1.487%		37,200					29,900				67,100	0.625%
67	Alafaya	4,637	3.806%	2.658%		66,600					73,400				140,000	1.303%
68	Ut of Longwood	1,812	1.487%	1.304%		32,700					28,700				61,400	0.572%
69	Wedgfield	1,121	0.922%	0.894%		22,400					17,800				40,200	0.374%
70	W.S. South Carolina	13,068	10.676%	10.027%	150,000	226,100			1,069,500						1,745,600	16.249%
74	Southland Utilities	180	0.148%	0.136%		3,400			14,500						18,200	0.169%
75	United Utility Co.	1,406	1.154%	1.026%		25,700			115,600						141,300	1.315%
77	South Carolina Utilities	305	0.250%	0.225%		5,600			25,100						30,700	0.286%
79	Tega Cay Water Service	2,268	1.861%	1.766%	200,000	44,200									244,200	2.273%
80	CWS of NC	22,601	18.549%	16.315%	2,125,000	408,700	105,000	59,000							2,697,700	25.112%

General Property Insurance

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

		Property Values																
		Customer																
		Equivalent	Customer	Elevated	2335 Sander:	Banner Elk	Whispering	Upper	West	Skidaway	Altamonte	Covington	Illinois	Land &	Total	% of		
		@ 6/30/96	Percentage	Tanks	Northbrook	NC	Pines	Marlboro	Columbia	GA	Springs	LA	Corporate	Lab		Total		
			CODE 1				NC	MD	SC		FL		Travel	Technology		CODE 7		
			Code 6															
81	Riverpointe Company	216	0.177%		3,900											3,900	0.036%	
83	CWS Systems, Inc.	6,376	5.233%		116,900		17,000									133,900	1.246%	
85	Watauga Vista	128	0.105%		2,500											2,500	0.023%	
86	Carolina Trace	1,428	1.172%	150,000	24,900		4,000									178,900	1.665%	
87	Transylvania	1,868	1.533%		38,000											38,000	0.354%	
88	Mid-County Services, Inc.	6,112	5.016%		86,700						96,700					183,400	1.707%	
89	Lake Utility	1,108	0.909%		20,100						17,500					37,600	0.350%	
90	UIF	6,294	5.165%		114,800						99,600					214,400	1.996%	
91	Miles Grant	1,806	1.482%		30,900						28,600					59,500	0.554%	
92	Tennessee Water Service	408	0.335%		7,400											7,400	0.069%	
93	Illinois Corporate Travel				0								40,000			40,000	0.372%	
94	Land & Lab Technology				0									175,000		175,000	1.629%	
		121,847	100.000%	100.000%	5,337,500	2,504,900	105,000	80,000	650,000	1,225,000	145,000	450,000	30,000	40,000	175,000	10,742,500	100.000%	

Excess Liability Insurance

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

	Customer Equivalents 6/30/96	Customer Equivalent Percentage CODE 1	Sewer Customers 6/30/96	Miles of Sewer Mains	Percentage of Miles of Sewer Mains to Total Miles	Water Customers 6/30/96	Total Gallons Sold	Percentage of Gallons Sold to Total Gallons	Operators Payroll	Percentage of Company's Payroll to Total Payroll	Weighted Average of 3 Determinants CODE 8
05 Apple Canyon	1,100	0.903%		0.00	0.000%	563	41,099,000	0.78%	43,620	0.823%	0.534%
06 Camelot	291	0.239%	194	1.47	0.291%	194	14,162,000	0.27%	11,955	0.226%	0.212%
07 Charmer	53	0.043%		0.00	0.000%	53	3,869,000	0.07%	1,659	0.031%	0.035%
08 Cherry Hill	233	0.191%		0.00	0.000%	233	17,009,000	0.32%	10,243	0.193%	0.172%
09 Clarendon	628	0.515%		0.00	0.000%	628	45,844,000	0.87%	28,027	0.529%	0.469%
11 County Line	120	0.098%		0.00	0.000%	120	8,760,000	0.17%	3,755	0.071%	0.079%
12 DelMar	42	0.034%		0.00	0.000%	83	6,059,000	0.11%	1,314	0.025%	0.047%
13 Ferson Creek	548	0.450%	365	2.77	0.548%	365	26,645,000	0.50%	15,017	0.283%	0.445%
14 Galena Territory	1,949	1.600%	798	6.05	1.197%	1,550	113,150,000	2.14%	103,094	1.945%	1.762%
15 Killarney	347	0.285%		0.00	0.000%	347	25,331,000	0.48%	10,859	0.205%	0.228%
16 Lake Holiday	1,669	1.370%		0.00	0.000%	1,532	111,836,000	2.12%	48,316	0.912%	1.019%
17 Lake Wildwood	700	0.574%		0.00	0.000%	331	24,163,000	0.46%	35,365	0.673%	0.375%
18 Northern Hills	267	0.219%	181	1.37	0.271%	172	12,556,000	0.24%	18,812	0.355%	0.288%
20 Lake Martin	266	0.218%		0.00	0.000%	266	19,418,000	0.37%	20,869	0.394%	0.251%
22 Valentine	63	0.052%		0.00	0.000%	63	4,591,000	0.09%	2,076	0.039%	0.042%
23 Walk up Woods	219	0.180%		0.00	0.000%	219	15,987,000	0.30%	6,853	0.129%	0.143%
24 Whisp.Hills/Dist./Sun	2,068	1.697%		0.00	0.000%	2,068	150,964,000	2.80%	73,504	1.387%	1.415%
26 Medina	506	0.415%	506	3.83	0.757%	0	0	0.00%	26,021	0.491%	0.416%
28 Cedar Bluff	131	0.108%	131	0.99	0.199%	0	0	0.00%	6,111	0.115%	0.109%
29 Harbor Ridge	232	0.190%	155	1.17	0.231%	154	11,242,000	0.21%	11,948	0.225%	0.223%
30 Great Northern	360	0.295%		0.00	0.000%	360	26,284,000	0.50%	19,748	0.373%	0.289%
36 Louisiana Water Service	6,024	4.944%	3,981	30.16	5.965%	4,031	294,263,000	5.57%	235,354	4.440%	5.326%
38 Utilities Inc. of Louisiana	3,624	2.974%	2,398	18.17	3.594%	2,407	175,711,000	3.33%	141,588	2.671%	3.188%
40 Utilities, Inc. of Maryland	1,670	1.371%	1,096	8.30	1.642%	1,122	81,906,000	1.55%	98,162	1.852%	1.682%
41 Colchester	169	0.139%	169	1.28	0.253%	0	0	0.00%	35,822	0.676%	0.310%
42 Greenridge Utilities, Inc.	862	0.707%		0.00	0.000%	862	62,926,000	1.19%	19,031	0.359%	0.517%
43 Provinces	1,444	1.185%		0.00	0.000%	1,444	105,412,000	2.00%	58,090	1.107%	1.055%
44 Maryland Water Service	1,558	1.271%	1,028	7.79	1.511%	1,044	76,212,000	1.41%	14,014	0.269%	1.083%
47 Massachusetts	2,204	1.808%	1,339	10.14	2.005%	1,390	101,470,000	1.92%	95,096	1.805%	1.911%
50 Holiday Service	576	0.473%		0.00	0.000%	360	26,284,000	0.50%	22,979	0.434%	0.310%
52 Utilities, Inc. of Pennsylvania	1,029	0.844%	1,029	7.80	1.543%	0	0	0.00%	72,934	1.376%	0.973%
55 Skidaway	5,297	4.347%	3,150	23.86	4.719%	3,198	233,454,000	4.42%	127,965	2.414%	3.852%
56 Elk River	282	0.231%	116	0.88	0.174%	0	0	0.00%	6,570	0.124%	0.099%
57 Montague	943	0.774%	320	2.42	0.479%	783	57,159,000	1.08%	13,220	0.249%	0.604%
60 Twin Lakes Utilities	3,991	3.275%	2,638	19.98	3.952%	2,672	195,056,000	3.69%	121,600	2.294%	3.313%
61 Terre Verde	1,986	1.630%	1,986	15.05	2.976%	0	0	0.00%	39,373	0.743%	1.240%
62 Lake Placid	313	0.257%	231	1.75	0.346%	163	11,899,000	0.23%	2,218	0.042%	0.204%
64 Eastlake	1,356	1.113%	890	6.74	1.333%	911	66,503,000	1.26%	33,204	0.626%	1.073%
65 Charleston Utilities	1,660	1.362%		0.00	0.000%	1,660	121,180,000	2.30%	81,305	1.534%	1.276%
66 Pebble Creek	1,892	1.553%	1,239	9.39	1.857%	1,272	92,856,000	1.76%	90,174	1.701%	1.772%
67 Anlays	4,637	3.806%	4,637	35.13	6.948%	0	0	0.00%	138,000	2.603%	3.184%
68 Ill of Longwood	1,812	1.487%	1,812	13.73	2.719%	0	0	0.00%	75,495	1.424%	1.389%
69 Wedgefield	1,124	0.922%	737	5.58	1.104%	755	55,115,000	1.04%	50,219	0.947%	1.032%
70 CWS (South Carolina)	13,008	10.676%	0,663	73.20	14.477%	5,530	403,690,000	7.65%	683,140	12.917%	14.640%
74 Southland Utilities	180	0.148%		0.00	0.000%	180	13,110,000	0.25%	9,264	0.175%	0.141%
75 United Utility Co.	1,406	1.154%	1,344	10.18	2.013%	82	5,980,000	0.11%	85,936	1.621%	1.249%
77 South Carolina Utilities	305	0.250%	305	2.31	0.457%	0	0	0.00%	15,698	0.296%	0.251%
79 Tega Cay Water Service	2,268	1.861%	1,467	11.11	2.197%	1,534	11,982,000	0.23%	140,633	2.653%	2.324%
80 CWS of NC	22,601	18.549%	9,323	70.63	13.969%	17,084	1,247,132,000	23.62%	1,205,676	22.746%	20.112%
81 Riverpointe Company	216	0.177%	144	1.09	0.216%	144	10,512,000	0.20%	11,523	0.217%	0.211%
83 CWS Systems, Inc.	6,376	5.233%	2,327	17.63	3.487%	4,355	317,915,000	6.09%	296,147	5.587%	5.032%
85 Wauwaga Vista	128	0.105%		0.00	0.000%	129	9,417,000	0.18%	6,828	0.129%	0.122%
86 Carolina Trace	1,428	1.172%	913	6.92	1.369%	971	70,883,000	1.34%	65,461	1.235%	1.315%
87 Transylvania	1,868	1.533%	630	4.77	0.943%	880	64,240,000	1.22%	99,665	1.889%	1.347%
88 Mid-County Services, Inc.	6,112	5.016%	6,112	46.30	9.157%	0	0	0.00%	179,618	3.389%	4.142%
89 Lake Utility	1,108	0.909%		0.00	0.000%	1,108	80,884,000	1.53%	90,290	1.704%	1.079%
90 IIF	6,294	5.165%	2,222	16.83	3.329%	5,322	388,506,000	7.36%	263,995	4.980%	5.223%
91 Miles Grant	1,806	1.482%	1,169	8.86	1.752%	1,221	89,133,000	1.69%	61,173	1.154%	1.532%
92 Tennessee Water Service	408	0.335%		0.00	0.000%	408	29,784,000	0.56%	11,270	0.213%	0.259%
TOTAL	121,847	100.000%	66,745	505.63	100.000%	72,323	5,279,579,000	100.000%	5,300,627	100.000%	100.000%

Miles of Sewer Mains determined by multiplying the number of customers by 40 ft. divided by 5,280 ft.

Workman's Compensation

Workman's Compensation Insurance is based on operations payroll.

	Customer Equivalents @ 6/30/96	Customer Equivalent Percentage CODE 1	Operators Payroll	Percentage of Company's Payroll to Total Payroll CODE 9	
05	Apple Canyon	1,100	0.903%	43,620	0.823%
06	Camelot	291	0.239%	11,955	0.226%
07	Chanmar	53	0.043%	1,659	0.031%
08	Cherry Hill	233	0.191%	10,243	0.193%
09	Clarendon	628	0.515%	28,027	0.529%
11	County Line	120	0.098%	3,755	0.071%
12	DelMar	42	0.034%	1,314	0.025%
13	Ferson Creek	548	0.450%	15,017	0.283%
14	Galena Territory	1,949	1.600%	103,094	1.945%
15	Killarney	347	0.285%	10,859	0.205%
16	Lake Holiday	1,669	1.370%	48,316	0.912%
17	Lake Wildwood	700	0.574%	35,365	0.667%
18	Northern Hills	267	0.219%	18,812	0.355%
20	Lake Marian	266	0.218%	20,869	0.394%
22	Valentine	63	0.052%	2,076	0.039%
23	Walk-up Woods	219	0.180%	6,853	0.129%
24	Whisp.Hills/Pist./Sun	2,068	1.697%	73,504	1.387%
26	Medina	506	0.415%	26,021	0.491%
28	Cedar Bluff	131	0.108%	6,111	0.115%
29	Harbor Ridge	232	0.190%	11,948	0.225%
30	Great Northern	360	0.295%	19,748	0.373%
36	Louisiana Water Service	6,024	4.944%	235,354	4.440%
38	Utilities Inc. of Louisiana	3,624	2.974%	141,588	2.671%
40	Utilities, Inc. of Maryland	1,670	1.371%	98,162	1.852%
41	Colchester	169	0.139%	35,822	0.676%
42	Greenridge Utilities, Inc.	862	0.707%	19,031	0.359%
43	Provinces	1,444	1.185%	58,680	1.107%
44	Maryland Water Service	1,558	1.279%	14,014	0.264%
47	Massanutten	2,294	1.883%	95,686	1.805%
50	Holiday Service	576	0.473%	22,979	0.434%
52	Utilities, Inc. of Pennsylvania	1,029	0.844%	72,956	1.376%
55	Skidaway	5,297	4.347%	127,965	2.414%
56	Elk River	282	0.231%	6,570	0.124%
57	Montague	943	0.774%	13,220	0.249%
60	Twin Lakes Utilities	3,991	3.275%	121,600	2.294%
61	Tierre Verde	1,986	1.630%	39,373	0.743%
62	Lake Placid	313	0.257%	2,218	0.042%
64	Eastlake	1,356	1.113%	33,204	0.626%
65	Charleston Utilites	1,660	1.362%	81,305	1.534%
66	Pebble Creek	1,892	1.553%	90,174	1.701%
67	Alafaya	4,637	3.806%	138,000	2.603%
68	UI of Longwood	1,812	1.487%	75,495	1.424%
69	Wedgfield	1,124	0.922%	50,219	0.947%
70	CWS (South Carolina)	13,008	10.676%	684,660	12.917%
74	Southland Utilities	180	0.148%	9,264	0.175%
75	United Utility Co.	1,406	1.154%	85,936	1.621%
77	South Carolina Utilities	305	0.250%	15,698	0.296%
79	Tega Cay Water Service	2,268	1.861%	140,633	2.653%
80	CWS of NC	22,601	18.549%	1,205,676	22.746%
81	Riverpointe Company	216	0.177%	11,523	0.217%
83	CWS Systems, Inc.	6,376	5.233%	296,147	5.587%
85	Watauga Vista	128	0.105%	6,828	0.129%
86	Carolina Trace	1,428	1.172%	65,461	1.235%
87	Transylvania	1,868	1.533%	99,665	1.880%
88	Mid-County Services, Inc.	6,112	5.016%	179,618	3.389%
89	Lake Utility	1,108	0.909%	90,299	1.704%
90	UIF	6,294	5.165%	263,995	4.980%
91	Miles Grant	1,806	1.482%	61,173	1.154%
92	Tennessee Water Service	408	0.335%	11,270	0.213%
93	Land & Lab Technologies				0.000%
94	Illinois Corporate Travel				0.000%
	121,847	100.000%	5,300,627	100.000%	

Water Service Corporation
 Distribution of Insurance Expenses
 SE-52 Page 2 of 5

Auto Insurance

Auto Insurance is based on the number of vehicles insured.

	Customer Equivalents @ 6/30/96	Customer Equivalent Percentage CODE 1	Illinois	Louisiana	Maryland Virginia	Ohio	Pennsylvania	Georgia	Indiana	Mississippi	South Carolina	North Carolina	Florida	Total	Percentage of Autos To Total CODE 10
05 Apple Canyon	1,100	0.903%	1.59										1.59	0.810%	
06 Camelot	291	0.239%	0.42										0.42	0.210%	
07 Charmar	53	0.043%	0.08										0.08	0.040%	
08 Cherry Hill	233	0.191%	0.34										0.34	0.170%	
09 Clarendon	628	0.515%	0.91										0.91	0.460%	
11 County Line	120	0.098%	0.17										0.17	0.090%	
12 DelMar	42	0.034%	0.06										0.06	0.030%	
13 Ferson Creek	548	0.450%	0.79										0.79	0.400%	
14 Galena Territory	1,949	1.600%	2.81										2.81	1.430%	
15 Killarney	347	0.285%	0.50										0.50	0.250%	
16 Lake Holiday	1,669	1.370%	2.41										2.41	1.220%	
17 Lake Wildwood	700	0.574%	1.01										1.01	0.510%	
18 Northern Hills	267	0.218%	0.38										0.38	0.190%	
20 Lake Marian	266	0.218%	0.38										0.38	0.190%	
22 Valentine	53	0.052%	0.09										0.09	0.050%	
23 Walk-up Woods	219	0.182%	0.32										0.32	0.160%	
24 Whisp.Hills/Pst./Sun	2,068	1.697%	2.98										2.98	1.510%	
26 Medina	506	0.415%	0.73										0.73	0.370%	
28 Cedar Bluff	131	0.108%	0.19										0.19	0.100%	
29 Harbor Ridge	232	0.190%	0.33										0.33	0.170%	
30 Great Northern	360	0.295%	0.52										0.52	0.260%	
36 Louisiana Water Service	6,024	4.944%		6.00									6.00	3.050%	
38 Utilities Inc. of Louisiana	3,624	2.974%		6.00									6.00	3.050%	
40 Utilities, Inc. of Maryland	1,670	1.371%			5.00								5.00	2.540%	
41 Colchester	169	0.139%			0.00								0.00	0.000%	
42 Greenridge Utilities, Inc.	862	0.707%			1.00								1.00	0.510%	
43 Provinces	1,444	1.185%			2.00								2.00	1.020%	
44 Maryland Water service	1,558	1.279%			3.00								3.00	1.520%	
47 Massanutten	2,294	1.883%			4.00								4.00	2.030%	
50 Holiday Service	576	0.473%				1.00							1.00	0.510%	
52 Utilities, Inc. of Pennsylvania	1,029	0.844%					2.00						2.00	1.020%	
55 Skidaway	5,297	4.347%						5.00					5.00	2.540%	
56 Elk River	282	0.231%									0.67		0.67	0.340%	
57 Montague	943	0.774%											0.00	0.000%	
60 Twin Lakes Utilities	3,991	3.275%						6.00					6.00	3.050%	
61 Terre Verde	1,986	1.630%										1.00	1.00	0.510%	
62 Lake Placid	313	0.257%										0.85	0.85	0.430%	
64 Eastlake	1,356	1.113%										1.00	1.00	0.510%	
65 Charleston Utilities	1,660	1.362%							1.00				1.00	0.510%	
66 Pebble Creek	1,892	1.553%										2.00	2.00	1.020%	
67 Alafaya	4,637	3.806%										3.00	3.00	1.520%	
68 Ul of Longwood	1,812	1.487%										2.00	2.00	1.020%	
69 Wedgefield	1,124	0.922%										1.00	1.00	0.510%	
70 CWS (South Carolina)	13,008	10.676%									16.39		16.39	8.320%	
74 Southland Utilities	180	0.148%									0.23		0.23	0.120%	
75 United Utility Co.	1,406	1.154%									3.00		3.00	1.520%	
77 South Carolina Utilities	305	0.250%									0.38		0.38	0.200%	
79 Trga Cav Water Service	2,268	1.861%									4.00		4.00	2.030%	
80 CWS of NC	22,601	18.549%										53.52	53.52	27.170%	
81 Riverpointe Company	216	0.177%										0.51	0.51	0.260%	
83 CWS Systems, Inc.	6,376	5.233%										8.00	8.00	4.060%	
85 Watauga Vista	128	0.105%									0.30		0.30	0.150%	
86 Carolina Trace	1,428	1.172%										2.00	2.00	1.020%	
87 Transylvania	1,868	1.533%									4.00		4.00	2.030%	
88 Mid-County Services, Inc.	6,112	5.016%										3.00	3.00	1.520%	
89 Lake Utility	1,108	0.909%										3.02	3.02	1.530%	
90 UIF	6,294	5.165%										17.13	17.13	8.700%	
91 Miles Grant	1,806	1.482%										2.00	2.00	1.020%	
92 Tennessee Water Service	408	0.335%											0.00	0.000%	
93 Land & Lab Technologies											10.00		10.00	4.520%	
	121,847	100.000%	17.00	12.00	14.00	1.00	2.00	5.00	6.00	1.00	34.00	68.00	37.00	197.00	100.000%

COMPANY 02
SE.53
Distribution to Non-Regulated Co's

	Amount to be Alloc		Method of Alloc.	Land & Lab	ICT	Total
DIRECT ALLOCATION						
Health Insurance and Payroll	31,844	[a]	Empl. 265 (24 L&L, 4 ICT)	2,884	481	3,365
Accounting functions						
			Rate			
D. Troy	80	[b]	44	3,520		3,520
J. Haynes	93	[c]	34		3,162	3,162
B. Stahl	40	[d]	24		960	960
B. Stahl	50	[e]	24	1,200		1,200
B. Gay	116	[f]	24	2,784		2,784
Management functions						
K. Owens	21	[g]	52		1,092	1,092
P. O'Brien	21	[h]	113		2,373	2,373
	49	[h]	113	5,537		5,537
L. Schumacher	22	[i]	79		1,738	1,738
	36	[i]	79	2,844		2,844
Direct Exp Alloc.				18,769	9,806	28,575
IN-DIRECT ALLOCATION						
General Office	3,358,118	[j]	% of Exp	18,772	9,806	28,578
Total Allocation to LLT and ICT				37,541	19,612	57,153

- [a] Based on salary and benefits of Kim Nielsen.
- [b] No timesheet maintained. 10 hours per month for 7 months, 2 per month for 5 months
- [c] Per JSH timesheet
- [d] No timesheet maintained. 8 hours per month for 5 months
- [e] No timesheet maintained. 10 hours per month for 5 months
- [f] Per Becca Gay timesheet
- [g] No timesheet maintained. 3 hours per month for 7 months
- [h] Per POB timesheet
- [i] Timesheet maintained. All hours not reflected. 1 hr per month for 7 months, 3 hrs per month for 5 months
- [j] Timesheet maintained. All hours not reflected. 3 hours per month
- [k] Per distribution schedule (accts: 521,524,553,555,557,559,607,710,721)

Calculation of % of Exp		
Direct expense per above	18,769	9,806
Total expense per distribution	3,358,118	3,358,118
% of Direct Expense	0.559%	0.292%

COMPANY 02

SE.60

Distribution of Common Expenses

Water Service Corporation
Distribution of Expense Summary

Account Number	Account Name	Co. - 02 Balance	Adjust	Reclassifying Adjustments	Adjusted Co. - 02 Balance	Pension & Benefits SE.50	Computer Costs SE.51
508-00	Non-Utility Salaries	510,932			510,932		
508-30	Cap Sal - Admin	(607,372)		607,372	0		
508-45	Sal-Computer	138,463			138,463		(138,463)
508-53	Sal-IL Office	291,433			291,433		
508-54	Sal-IL Admin	1,318,568		(607,372)	711,196		
508-70	Sal-IL Admin Office				0		
508-71	Sal-IL Office Exempt	484,252			484,252		
521-01	Agency Expense	2,916			2,916		
524-01	Legal fees	28,007			28,007		
524-02	Audit fees	127,767			127,767		
524-03	Temp Empl.	3,196			3,196		
524-05	Outside Computer Cons.	14,986			14,986		(14,986)
524-06	Employ Finder Fees	36,696			36,696		
524-07	Computer Maint	48,559			48,559		(48,559)
524-08	Director Fees	138,504			138,504		
524-09	Computer-Amort & Prog. Cost	67,167			67,167		(67,167)
524-11	Engineering Fees	6,825			6,825		
524-13	Accounting Studies	8,315			8,315		
524-14	Tax Return Review	43,690			43,690		
524-90	Other Outside Services	20,202			20,202		
531-10	Health Ins. Reimb	681,781			681,781	(504,567)	
531-11	Employee Ins. Deductions	(201,884)			(201,884)	149,409	
531-12	Health Costs & Other	24,117			24,117	(17,848)	
531-15	Dental Ins. Reimbursements	61,795			61,795	(45,733)	
531-20	Pension Contributions	223,206			223,206	(151,925)	
531-30	Tuition	2,037			2,037	(1,508)	
531-40	Deferred Compensation	(320)			(320)	237	
531-50	Health Ins. Premiums	177,341			177,341	(131,245)	
531-55	Dental Premiums	8,669			8,669	(6,416)	
531-60	Term Life Ins.	42,928			42,928	(31,770)	
531-65	Term Life Ins. - OPT	(917)			(917)	679	
531-66	Depend Life Ins.-OPT	302			302	(224)	
531-70	ESOP Contributions	271,736			271,736	(184,957)	
531-80	Disability Insurance	25,210			25,210	(18,657)	
531-90	Other Emp Pens & Benefits	38,967			38,967	(28,838)	
534-90	Other Insurance	653,606			653,606		
553-01	Publ Subscriptions & Tapes	7,415			7,415		
553-02	Answering Serv	4,182			4,182		
553-03	Computer Supplies	0			0		
553-04	Printing & Blueprints	22,720			22,720		
553-05	Postage	0			0		
553-06	UPS & Air Freight	8,564			8,564		
553-08	XEROX	6,170			6,170		
553-09	Off Supply Stores	17,802			17,802		
553-10	Reim of Off Emp Exp.	1,631			1,631		
553-11	Office Expenses	2,830			2,830		
553-13	Cleaning Supplies	3,010			3,010		
553-14	Memberships	2,390			2,390		
553-16	Microfilming	4,332			4,332		(4,332)
553-90	Other Office Expense	3,912			3,912		
555-10	Office Telephone	2,100			2,100		
555-11	Office Telephone - Long Dist	3,423			3,423		
555-15	Office Comp Phone Line	1,245			1,245		(1,245)
555-16	Office Comp Phone - LD	0			0		
555-20	Office Electric	29,139			29,139		
555-30	Office Gas	4,862			4,862		
555-35	Operations Telephone				0		
555-36	Operations Telephone	894			894		
555-60	Office Fax Phone Line	805			805		
555-61	Office Fax LD Phone Line	14			14		
557-10	Office Cleaning Serv	28,393			28,393		
557-20	Landscaping, Mowing, Snow	21,680			21,680		
557-30	Office Garbage Removal	1,559			1,559		
557-50	Decor & Repair Structures	0			0		
557-60	Repair Off Mach & Heating	1,145			1,145		
557-90	Other Office Maint	78,752			78,752		
559-20	Contributions	0			0		
559-50	Employees ED Expenses	23,787			23,787		
559-55	Office Education/Train Exp	20,650			20,650		
559-70	Meals & Related Exp	2,957			2,957		
559-80	Bank Serv Charges	80,560			80,560		
559-90	Other Misc General	12,209			12,209		
604-30	Sales/Use Tax Exp.	2,085			2,085		
609-90	Other Trans. Exp.	123			123		
710-90	Depreciation - Office Struct.	59,187			59,187		
710-91	Depreciation - Office Furn.	68,448			68,448		
710-93	Depreciation - Telephones	16,763			16,763		
710-98	Depreciation - Computer	207,417			207,417		(207,417)
721-03	Franchise Tax	90			90		
721-21	Real Estate Tax	60,251			60,251		
722-01	FICA Expense	164,872			164,872	(30,540)	
722-23	SUTA-IL	6,438			6,438		
722-26	SUTA-NC	1,758			1,758		
722-28	SUTA-SC	0			0		
722-50	FUTA	3,663			3,663		
725-00	Income Taxes - Federal	0			0		
731-00	Deferred Inc. Taxes - Federal	0			0		
742-10	Interest Income	(730)			(730)		
742-20	Rental Income	(5,625)			(5,625)		
742-40	Sale of Trans Equipment	86,077			86,077		(86,077)
744-00	Interest - Interco.	481,848			481,848		
745-00	Interest During Const	(9,574)			(9,574)		
748-00	Misc. Income	(3,376)			(3,376)		
771-90	S/T Int Exp Other	(43,427)			(43,427)		
Total		6,187,100	0	0	6,187,100	(1,003,903)	(568,246)

Water Service Corporation
Distribution of Expense Summary

Account Number	Account Name	Insurance SE.52	Land & Lab Technology SE.53	Illinois Corp Travel SE.53	Balance to be Distributed	Per SE.60	Proof
508-00	Non-Utility Salaries		(406,132)	(104,800)	0	0	0
508-30	Cap Sal - Admin				0	0	0
508-45	Sal-Computer				0	0	0
508-53	Sal-II. Office				291,433	291,433	(0)
508-54	Sal-II. Admin				711,196	711,196	(0)
508-70	Sal-II. Admin Office				0	0	0
508-71	Sal-II. Office Exempt				484,252	484,252	(0)
521-01	Agency Expense				2,916	2,916	(0)
524-01	Legal fees				28,007	28,007	0
524-02	Audit fees				127,767	127,767	0
524-03	Temp Empl.				3,196	3,196	0
524-05	Outside Computer Cons.				0	0	0
524-06	Employ Finder Fees				36,696	36,696	0
524-07	Computer Maint				0	0	0
524-08	Director Fees				138,504	138,504	(0)
524-09	Computer Amort & Prog. Cost				0	0	0
524-11	Engineering Fees				6,825	6,825	0
524-13	Accounting Studies				8,315	8,315	(0)
524-14	Tax Return/Review				43,690	43,690	(0)
524-90	Other Outside Services				20,202	20,202	(0)
531-10	Health Ins. Reimb		(59,072)	(12,307)	105,835	105,835	0
531-11	Employee Ins. Deductions		17,492	3,644	(31,339)	(31,339)	0
531-12	Health Costs & Other		(2,090)	(435)	3,744	3,744	(0)
531-15	Dental Ins. Reimbursements		(5,354)	(1,115)	9,593	9,593	0
531-20	Pension Contributions		(10,560)	(2,809)	57,912	57,912	0
531-30	Tuition		(176)	(37)	316	316	(0)
531-40	Deferred Compensation		28	6	(49)	(49)	0
531-50	Health Ins. Premiums		(15,365)	(3,201)	27,530	27,530	0
531-55	Dental Premiums		(751)	(156)	1,346	1,346	0
531-60	Term Life Ins.		(3,719)	(775)	6,664	6,664	0
531-65	Term Life Ins. - OPT		79	17	(142)	(142)	(0)
531-66	Depend Life Ins.-OPT		(26)	(5)	47	47	0
531-70	ESOP Contributions		(12,857)	(3,419)	70,503	70,503	0
531-80	Disability Insurance		(2,184)	(455)	3,914	3,914	0
531-90	Other Emp Pens & Benefits		(3,376)	(703)	6,050	6,050	0
534-90	Other Insurance	(653,606)			0	0	0
553-01	Publ Subscriptions & Tapes				7,415	7,415	(0)
553-02	Answering Serv				4,182	4,182	0
553-03	Computer Supplies				0	0	0
553-04	Printing & Blueprints				22,720	22,720	0
553-05	Postage				0	0	0
553-06	UPS & Air Freight				8,564	8,564	(0)
553-08	XEROX				6,170	6,170	0
553-09	Off Supply Stores				17,802	17,802	0
553-10	Reim of Off Emp Exp.				1,631	1,631	0
553-11	Office Expenses				2,830	2,830	0
553-13	Cleaning Supplies				3,010	3,010	(0)
553-14	Memberships				2,390	2,390	(0)
553-16	Microfilming				0	0	0
553-90	Other Office Expense				3,912	3,912	0
555-10	Office Telephone				2,100	2,100	0
555-11	Office Telephone - Long Dist				3,423	3,423	0
555-15	Office Comp Phone Line				0	0	0
555-16	Office Comp Phone - LD				0	0	0
555-20	Office Electric				29,139	29,139	0
555-30	Office Gas				4,862	4,862	0
555-35	Operations Telephone				0	0	0
555-36	Operations Telephone				894	894	(0)
555-60	Office Fax Phone Line				805	805	0
555-61	Office Fax LD Phone Line				14	14	0
557-10	Office Cleaning Serv				28,393	28,393	(0)
557-20	Landscaping, Mowing, Snow				21,680	21,680	(0)
557-30	Office Garbage Removal				1,559	1,559	0
557-50	Decor & Repair Structures				0	0	0
557-60	Repair Off Mach & Heating				1,145	1,145	(0)
557-90	Other Office Maint				78,752	78,752	0
559-20	Contributions				0	0	0
559-50	Employees ED Expenses				23,787	23,787	0
559-55	Office Education/Train Exp				20,650	20,650	(0)
559-70	Meals & Related Exp				2,957	2,957	0
559-80	Bank Serv Charges				80,560	80,560	(0)
559-90	Other Misc General		(37,541)	(19,612)	(44,944)	(44,944)	(0)
604-30	Sales/Use Tax Exp.				2,085	2,085	(0)
609-90	Other Trans. Exp.				123	123	0
710-90	Depreciation - Office Struct.				59,187	59,187	0
710-91	Depreciation - Office Furn.				68,448	68,448	(0)
710-93	Depreciation - Telephones				16,763	16,763	0
710-98	Depreciation - Computer				0	0	0
721-03	Franchise Tax				90	90	(0)
721-21	Real Estate Tax				60,251	60,251	0
722-01	FICA Expense			(7,842)	126,490	126,490	0
722-23	SUTA-IL			(1,023)	5,415	5,415	(0)
722-26	SUTA-NC		(1,758)		0	0	0
722-28	SUTA-SC				0	0	0
722-50	FUTA		(1,279)	(280)	2,104	2,104	(0)
725-00	Income Taxes - Federal				0	0	0
731-00	Deferred Inc. Taxes - Federal				0	0	0
742-10	Interest Income				(730)	(730)	(0)
742-20	Rental Income				(5,625)	(5,625)	0
742-40	Sale of Trans Equipment				0	0	0
744-00	Interest - Interco.				481,848	481,848	0
745-00	Interest During Const				(9,574)	(9,574)	0
748-00	Misc. Income				(3,376)	(3,376)	(0)
771-90	S/T Int Exp Other				(43,427)	(43,427)	(0)
Total		(653,606)	(544,641)	(155,307)	3,261,397	3,261,397	(0)

Water Service Corporation
Distribution of Expense Summary

Account Number	Account Name	1996	1995	Change	%
		Balance to be Distributed	Balance to be Distributed		
508-00	Non-Utility Salaries	0	0	0	N/A
508-30	Cap Sal - Admin	0	0	0	N/A
508-45	Sal-Computer	0	0	0	N/A
508-53	Sal-IL Office	291,433	263,845	27,588	10.46%
508-54	Sal-IL Admin	711,196	486,625	224,571	46.15%
508-70	Sal-IL Admin Office	0	128,577	(128,577)	-100.00%
508-71	Sal-IL Office Exempt	484,252	471,375	12,877	2.73%
521-01	Agency Expense	2,916	3,600	(684)	-19.00%
524-01	Legal fees	28,007	26,240	1,767	6.73%
524-02	Audit fees	127,767	97,566	30,201	30.95%
524-03	Temp Empl.	3,196	11,217	(8,021)	-71.51%
524-05	Outside Computer Cons.	0	0	0	N/A
524-06	Employ Finder Fees	36,696	33,751	2,945	8.73%
524-07	Computer Maint	0	0	0	N/A
524-08	Director Fees	138,504	136,500	2,004	1.47%
524-09	Computer-Amort & Prog. Cost	0	0	0	N/A
524-11	Engineering Fees	6,825	2,393	4,432	185.21%
524-13	Accounting Studies	8,315	11,200	(2,885)	-25.76%
524-14	Tax Return/Review	43,690	24,890	18,800	75.53%
524-90	Other Outside Services	20,202	17,708	2,494	14.08%
531-10	Health Ins. Reimb	105,835	77,272	28,563	36.96%
531-11	Employee Ins. Deductions	(31,339)	(14,401)	(16,938)	117.62%
531-12	Health Costs & Other	3,744	5,153	(1,409)	-27.34%
531-15	Dental Ins. Reimbursements	9,593	2,898	6,695	231.02%
531-20	Pension Contributions	57,912	62,403	(4,491)	-7.20%
531-30	Tuition	316	197	119	60.41%
531-40	Deferred Compensation	(49)	1,494	(1,543)	-103.28%
531-50	Health Ins. Premiums	27,530	20,333	7,197	35.40%
531-55	Dental Premiums	1,346	321	1,025	319.31%
531-60	Term Life Ins.	6,664	4,166	2,498	59.96%
531-65	Term Life Ins. - OPT	(142)	122	(264)	-216.39%
531-66	Depend Life Ins.-OPT	47	6	41	683.33%
531-70	ESOP Contributions	70,503	77,647	(7,144)	-9.20%
531-80	Disability Insurance	3,914	2,980	934	31.34%
531-90	Other Emp Pens & Benefits	6,050	4,674	1,376	29.44%
534-90	Other Insurance	0	0	0	N/A
553-01	Publ Subscriptions & Tapes	7,415	8,852	(1,437)	-16.23%
553-02	Answering Serv	4,182	4,020	(438)	-9.48%
553-03	Computer Supplies	0	0	0	N/A
553-04	Printing & Blueprints	22,720	14,971	7,749	51.76%
553-05	Postage	0	0	0	N/A
553-06	UPS & Air Freight	8,564	7,510	1,054	14.03%
553-08	XEROX	6,170	6,161	9	0.15%
553-09	Off Supply Stores	17,802	20,657	(2,855)	-13.82%
553-10	Reim of Off Emp Exp.	1,631	1,606	25	1.50%
553-11	Office Expenses	2,830	0	2,830	100.00%
553-13	Cleaning Supplies	3,010	3,383	(373)	-11.03%
553-14	Memberships	2,390	3,452	(1,062)	-30.76%
553-16	Microfilming	0	0	0	N/A
553-90	Other Office Expense	3,912	565	3,347	592.39%
555-10	Office Telephone	2,100	33,563	(31,463)	-93.74%
555-11	Office Telephone - Long Dist	3,423	8,101	(4,678)	-57.75%
555-15	Office Comp Phone Line	0	0	0	N/A
555-16	Office Comp Phone - LD	0	0	0	N/A
555-20	Office Electric	29,139	30,592	(1,453)	-4.75%
555-30	Office Gas	4,862	3,409	1,453	42.62%
555-35	Operations Telephone	0	20	(20)	-100.00%
555-36	Operations Telephone	894	5	889	17780.00%
555-60	Office Fax Phone Line	805	927	(122)	-13.16%
555-61	Office Fax LD Phone Line	14	344	(330)	-95.93%
557-10	Office Cleaning Serv	28,393	25,400	2,993	11.78%
557-20	Landscaping, Mowing, Snow	21,680	18,902	2,778	14.70%
557-30	Office Garbage Removal	1,559	1,592	(33)	-2.07%
557-50	Decor & Repaint Structures	0	1,234	(1,234)	-100.00%
557-60	Repair Off Mach & Heating	1,145	1,685	(540)	-32.05%
557-90	Other Office Maint	78,752	47,032	31,720	67.44%
559-20	Contributions	0	0	0	N/A
559-50	Employees ED Expenses	23,787	17,252	6,535	37.88%
559-55	Office Education/Train Exp	20,650	35,473	(14,823)	-41.79%
559-70	Meals & Related Exp	2,957	1,048	1,909	182.16%
559-80	Bank Serv Charges	80,560	79,814	746	0.93%
559-90	Other Misc General	(44,944)	(32,383)	(12,561)	38.79%
604-30	Sales/Use Tax Exp.	2,085	2,459	(374)	-15.21%
609-90	Other Trans. Exp.	123	179	(56)	-31.28%
710-90	Depreciation - Office Struct.	59,187	45,658	13,529	29.63%
710-91	Depreciation - Office Furn.	68,448	50,241	18,207	36.24%
710-93	Depreciation - Telephones	16,763	3,250	13,513	415.78%
710-98	Depreciation - Computer	0	0	0	N/A
721-03	Franchise Tax	90	90	0	0.00%
721-21	Real Estate Tax	60,251	65,171	(4,920)	-7.55%
722-01	FICA Expense	126,490	125,015	1,475	1.18%
722-23	SUTA-IL	5,415	7,416	(2,001)	-26.98%
722-26	SUTA-NC	0	0	0	N/A
722-28	SUTA-SC	0	0	0	N/A
722-50	FUTA	2,104	2,035	69	3.39%
725-00	Income Taxes - Federal	0	0	0	N/A
731-00	Deferred Inc. Taxes - Federal	0	0	0	N/A
742-10	Interest Income	(730)	(214)	(516)	241.12%
742-20	Rental Income	(5,625)	(3,375)	(2,250)	66.67%
742-40	Sale of Trans Equipment	0	229	(229)	-100.00%
744-00	Interest - Interco.	481,848	458,991	22,857	4.98%
745-00	Interest During Const	(9,574)	(53,529)	43,955	-82.11%
748-00	Misc. Income	(3,376)	0	(3,376)	N/A
771-90	S/T Int Exp Other	(43,427)	(45,448)	2,021	-4.45%
Total		<u>3,261,397</u>	<u>2,964,707</u>	<u>296,690</u>	

SE.60
Distribution of General Expenses
FYE 12/31/96

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	05-0010 Apple Canyon	06-0014 Camelot	07-0018 Chamur	08-0022 Cherry Hill	09-0026 Clarendon Hills	11-0034 County Line	12-0038 Del Mar
508 00	Non Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508 45	Sal Computer	0		0	0	0	0	0	0	0
508 53	Sal H. Office	291,433		6,787	1,789	328	1,437	3,849	740	262
508 54	Sal H. Admin	711,196		6,420	1,699	309	1,360	3,665	700	245
508-70	Sal H. Admin Office	0	16	0	0	0	0	0	0	0
508-71	Sal H. Office Exempt	484,252	16	11,278	2,973	544	2,388	6,395	1,229	436
521-01	Agency Expense	2,916	1	26	7	1	6	15	3	1
524-01	Legal fees	28,007	1	253	67	12	54	144	28	10
524-02	Audit fees	127,767	1	1,153	305	56	244	659	126	44
524-03	Temp Empl.	3,196	1	29	8	1	6	16	3	1
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Emply Finder Fees	36,696	1	331	88	16	70	189	36	13
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	1,250	331	60	265	714	136	48
524-09	Computer-Amort & Prog. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering Fees	6,825	1	62	16	3	13	35	7	2
524-13	Accounting Studies	8,315	1	75	20	4	16	43	8	3
524-14	Tax Return Review	43,690	1	394	104	19	84	225	43	15
524-90	Other Outside Services	20,202	1	182	48	9	39	104	20	7
531-10	Health Ins. Reimb	105,835	6	1,975	506	97	417	1,055	214	84
531-11	Employee Ins. Deductions	(31,339)	6	(585)	(150)	(29)	(123)	(312)	(63)	(25)
531-12	Health Costs & Other	3,744	6	70	18	3	15	37	8	3
531-15	Dental Ins. Reimbursements	9,593	6	179	46	9	38	96	19	8
531-20	Pension Contributions	57,912	17	954	252	46	202	542	104	37
531-30	Tuition	316	6	2	1	0	3	1	0	0
531-40	Deferred Compensation	(49)	1	(0)	(0)	(0)	(0)	(0)	(0)	(0)
531-50	Health Ins. Premiums	27,530	6	514	132	25	108	274	56	22
531-55	Dental Premiums	1,346	6	25	6	1	5	13	3	1
531-60	Term Life Ins.	6,664	6	124	32	6	26	66	13	5
531-65	Term Life Ins. - OPT	(142)	6	(3)	(1)	(0)	(1)	(1)	(0)	(0)
531-66	Depend Life Ins. -OPT	47	6	1	0	0	0	0	0	0
531-70	ESOP Contributions	70,503	17	1,161	306	56	246	660	127	45
531-80	Disability Insurance	3,914	6	73	19	4	15	39	8	3
531-90	Other Emp Pens & Benefits	6,050	6	113	29	6	24	60	12	5
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Tapes	7,415	1	67	18	3	14	38	7	3
553-02	Answering Serv	4,182	2	291	77	14	62	166	32	11
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	424	109	21	89	226	46	18
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	6	160	41	8	34	85	17	7
553-08	XEROX	6,170	6	115	29	6	24	61	12	5
553-09	Oil Supply Stores	17,802	6	332	85	16	70	177	36	14
553-10	Reim of Off Emp Exp.	1,631	6	30	8	1	6	16	3	1
553-11	Office Expenses	2,830	6	53	14	3	11	28	6	2
553-13	Cleaning Supplies	3,010	6	56	14	3	12	30	6	2
553-14	Memberships	2,390	6	45	11	2	9	24	5	2
553-16	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	73	19	4	15	39	8	3
555-10	Office Telephone	2,100	6	39	10	2	8	21	4	2
555-11	Office Telephone - Long Dist	3,423	6	64	16	3	13	34	7	3
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	6	544	139	27	115	290	59	23
555-30	Office Gas	4,862	6	91	23	4	19	48	10	4
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-36	Operations Telephone	894	6	17	4	1	4	9	2	1
555-60	Office Fax Phone Line	805	6	15	4	1	3	8	2	1
555-61	Office Fax LD Phone Line	14	6	0	0	0	0	0	0	0
557-10	Office Cleaning Serv	28,393	6	530	136	26	112	283	57	23
557-20	Landscaping, Mowing, Snow	21,680	6	405	104	20	85	216	44	17
557-30	Office Garbage Removal	1,558	6	29	7	1	6	16	3	1
557-50	Decor & Rpaint Structures	0	6	0	0	0	0	0	0	0
557-60	Repair Off Mach & Heating	1,145	6	21	5	1	5	11	2	1
557-90	Other Office Maint	78,752	6	1,469	376	72	310	785	159	63
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employees ED Expenses	23,787	6	444	114	22	94	237	48	19
559-55	Office Education/Train Exp	20,650	6	385	99	19	81	206	42	16
559-70	Meals & Related Exp	2,957	1	27	7	1	6	15	3	1
559-80	Bank Serv Charges	80,560	1	727	192	35	154	415	79	28
559-90	Other Misc General	(44,944)	1	(406)	(107)	(20)	(86)	(232)	(44)	(15)
604-30	Sales/Use Tax Exp.	2,085	1	19	5	1	4	11	2	1
609-90	Other Trans. Exp.	123	3	11	3	1	2	7	1	0
710-90	Depreciation - Office Struct.	59,187	6	1,104	283	54	233	590	120	47
710-91	Depreciation - Office Furn.	68,448	6	1,277	327	63	270	682	138	55
710-93	Depreciation - Telephones	16,763	6	313	80	15	66	167	34	13
710-98	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	90	6	2	0	0	0	1	0	0
721-21	Real Estate Tax	60,251	6	1,124	288	55	237	601	122	48
722-01	FICA Expense	126,490	6	2,360	604	116	498	1,261	256	101
722-23	SUTA-IL	5,415	6	101	26	5	21	54	11	4
722-26	SUTA-NC	0	0	0	0	0	0	0	0	0
722-28	SUTA-SC	0	0	0	0	0	0	0	0	0
722-50	FUTA	2,104	6	39	10	2	8	21	4	2
725-00	Income Tax-Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(7)	(2)	(0)	(1)	(4)	(1)	(0)
742-20	Rental Income	(5,625)	1	(51)	(13)	(2)	(11)	(29)	(6)	(2)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Interc.	481,848	18	12,411	3,204	605	2,622	6,739	1,347	518
745-00	Interest During Const	(9,574)	6	(179)	(46)	(9)	(38)	(95)	(19)	(8)
748-00	Misc. Income	(3,376)	6	(63)	(16)	(3)	(13)	(34)	(7)	(3)
771-90	S/T Int Exp Other	(43,427)	6	(610)	(207)	(40)	(171)	(433)	(88)	(35)
Total		3,261,397		56,549	14,751	2,743	11,959	31,380	6,150	2,272

SE.60
Distribution of General Expenses
FYE 12/31/96

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	13-0042 Person Creek	14-0046 Galena Territory	15-0050 Killamcy	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0086 Northern Hills	20-0070 Lake Marian
508-00	Non-Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508-45	Sal-Computer	0								
508-53	Sal-IL Office	291,433		3,367	11,982	2,139	10,283	4,317	1,654	1,642
508-54	Sal-IL Admin	711,196		3,199	11,376	2,025	9,742	4,046	1,558	1,553
508-70	Sal-IL Admin Office	0	16	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	16	5,595	19,910	3,553	17,087	7,174	2,748	2,729
521-01	Agency Expense	2,916	1	13	47	8	40	17	6	6
524-01	Legal fees	28,007	1	126	448	80	384	161	61	61
524-02	Audit fees	127,767	1	575	2,044	364	1,750	734	260	279
524-03	Temp Empl.	3,196	1	14	51	9	44	18	7	7
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Employ Finder Fees	36,696	1	165	587	105	503	211	80	80
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	623	2,215	394	1,897	796	303	302
524-09	Computer-Amort & Prog. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering Fees	6,825	1	31	109	19	93	39	15	15
524-13	Accounting Studies	8,315	1	37	133	24	114	48	18	18
524-14	Tax Return Review	43,690	1	196	699	124	598	251	96	95
524-90	Other Outside Services	20,202	1	91	323	58	277	116	44	44
531-10	Health Ins. Reimb	105,835	6	945	3,378	616	2,955	1,252	497	480
531-11	Employee Ins. Deductions	(31,339)	6	(280)	(1,000)	(182)	(875)	(371)	(147)	(142)
531-12	Health Costs & Other	3,744	6	33	120	22	105	44	18	17
531-15	Dental Ins. Reimbursements	9,593	6	86	306	56	268	113	45	43
531-20	Pension Contributions	57,912	17	474	1,685	301	1,445	607	232	231
531-30	Tuition	316	6	3	10	2	9	4	1	1
531-40	Deferred Compensation	(49)	1	(0)	(1)	(0)	(1)	(0)	(0)	(0)
531-50	Health Ins. Premiums	27,530	6	246	879	160	769	326	129	125
531-55	Dental Premiums	1,346	6	12	43	8	38	16	6	6
531-60	Term Life Ins.	6,664	6	59	213	39	186	79	31	30
531-65	Term Life Ins. - OFF	(142)	6	(1)	(5)	(1)	(4)	(2)	(1)	(1)
531-66	Depend Life Ins.-OFF	47	6	0	2	0	1	0	0	0
531-70	ESOP Contributions	70,503	17	577	2,052	366	1,760	739	283	281
531-80	Disability Insurance	3,914	6	35	125	23	109	46	18	18
531-90	Other Emp Pens & Benefits	6,050	6	54	193	35	169	72	28	27
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Tapes	7,415	1	33	119	21	102	43	16	16
553-02	Answering Serv	4,182	2	145	516	92	442	185	71	70
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	203	725	132	634	269	107	103
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	6	76	273	50	239	101	40	39
553-08	XEROX	6,170	6	55	197	36	172	73	29	28
553-09	Off Supply Stores	17,802	6	159	568	104	497	211	84	81
553-10	Reim of Off Emp Exp.	1,631	6	15	52	9	46	19	8	7
553-11	Office Expenses	2,830	6	25	90	16	79	33	13	13
553-13	Cleaning Supplies	3,010	6	27	96	18	84	36	14	14
553-14	Memberships	2,390	6	21	76	14	67	28	11	11
553-16	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	35	125	23	109	46	18	18
555-10	Office Telephone	2,100	6	19	67	12	59	25	10	10
555-11	Office Telephone - Long Dist	3,423	6	31	109	20	96	40	16	16
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	6	260	930	170	814	345	137	132
555-30	Office Gas	4,862	6	43	155	28	136	58	23	22
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-36	Operations Telephone	894	6	8	29	5	25	11	4	4
555-60	Office Fax Phone Line	805	6	7	26	5	22	10	4	4
555-61	Office Fax LD Phone Line	14	6	0	0	0	0	0	0	0
557-10	Office Cleaning Serv	28,393	6	253	906	165	793	336	133	129
557-20	Landscaping, Mowing, Snow	21,680	6	194	692	126	605	256	102	98
557-30	Office Garbage Removal	1,559	6	14	50	9	44	18	7	7
557-50	Decor & Repair Structures	0	6	0	0	0	0	0	0	0
557-60	Repair Off Mach & Heating	1,145	6	10	37	7	32	14	5	5
557-90	Other Office Maint	78,752	6	703	2,514	458	2,199	931	370	357
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employees ED Expenses	23,787	6	212	759	138	664	241	112	108
559-55	Office Education/Train Exp	20,650	6	184	659	120	577	244	97	94
559-70	Meals & Related Exp	2,957	1	13	47	8	41	17	6	6
559-80	Bank Serv Charges	80,560	1	362	1,289	229	1,103	463	177	176
559-90	Other Misc General	(44,944)	1	(202)	(719)	(128)	(616)	(258)	(98)	(98)
604-30	Sales/Use Tax Exp.	2,085	1	9	33	6	29	12	5	5
609-90	Other Trans. Exp.	123	3	6	20	4	17	7	3	3
710-90	Depreciation - Office Struct.	59,187	6	528	1,889	344	1,653	700	278	268
710-91	Depreciation - Office Furn.	68,448	6	611	2,185	398	1,911	810	322	310
710-93	Depreciation - Telephones	16,763	6	150	535	98	468	198	79	76
710-98	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	90	6	1	3	1	3	1	0	0
721-21	Real Estate Tax	60,251	6	538	1,923	351	1,682	713	283	273
722-01	FICA Expense	126,490	6	1,129	4,038	736	3,532	1,496	594	573
722-23	SUTA-IL	5,415	6	48	173	32	151	64	25	25
722-26	SUTA-NC	0	0	0	0	0	0	0	0	0
722-28	SUTA-SC	0	0	0	0	0	0	0	0	0
722-50	FUTA	2,104	6	19	67	12	59	25	10	10
725-00	Income Tax-Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(3)	(12)	(2)	(10)	(4)	(2)	(2)
742-20	Rental Income	(5,625)	1	(25)	(90)	(16)	(77)	(32)	(12)	(12)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Interco.	481,848	18	5,997	21,414	3,881	18,635	7,874	3,098	3,013
745-00	Interest During Const	(9,574)	6	(85)	(306)	(56)	(267)	(113)	(45)	(43)
748-00	Misc. Income	(3,376)	6	(30)	(108)	(20)	(94)	(40)	(16)	(15)
771-90	S/T Int Exp Other	(43,427)	6	(388)	(1,386)	(253)	(1,212)	(514)	(204)	(197)
Total		3,261,397		27,686	98,692	17,750	85,286	35,924	13,948	13,703

SE.60
Distribution of General Expenses
FYE 12/31/96

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern
508-00	Non Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508-45	Sal-Computer	0				0		0		0
508-53	Sal-IL Office	291,433		389	1,350	12,741	3,111	806	1,425	2,220
508-54	Sal-IL Admin	711,196		368	1,278	12,070	2,953	765	1,354	2,101
508-70	Sal-IL Admin Office	0	16	0	0	0	0	0	0	0
508-71	Sal IL Office Exempt	484,252	16	647	2,243	21,170	5,169	1,339	2,368	3,688
521-01	Agency Expense	2,916	1	2	5	49	12	3	6	9
524-01	Legal fees	28,007	1	14	50	475	116	30	53	83
524-02	Audit fees	127,767	1	66	230	2,168	531	137	243	377
524-03	Temp Empl.	3,196	1	2	6	54	13	3	6	9
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Employ Finder Fees	36,696	1	19	66	623	152	39	70	108
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	72	249	2,351	575	149	264	409
524-09	Computer-Amort & Prog. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering Fees	6,825	1	4	12	116	28	7	13	20
524-13	Accounting Studies	8,315	1	4	15	141	35	9	16	25
524-14	Tax Return Review	43,690	1	23	79	742	181	47	83	129
524-90	Other Outside Services	20,202	1	10	36	343	84	22	38	60
531-10	Health Ins. Reimb	105,835	6	114	389	3,659	876	228	399	642
531-11	Employee Ins. Deductions	(31,839)	6	(34)	(115)	(1,083)	(259)	(68)	(118)	(193)
531-12	Health Costs & Other	3,744	6	4	14	129	31	8	14	23
531-15	Dental Ins. Reimbursements	9,593	6	10	35	332	79	21	36	58
531-20	Pension Contributions	57,912	17	55	190	1,791	437	113	200	312
531-30	Tuition	316	6	0	1	11	3	1	1	2
531-40	Deferred Compensation	(49)	1	(0)	(0)	(1)	(0)	(0)	(0)	(0)
531-50	Health Ins. Premiums	27,530	6	30	101	952	228	59	104	167
531-55	Dental Premiums	1,346	6	1	5	47	11	3	5	8
531-60	Term Life Ins.	6,664	6	7	25	230	55	14	25	40
531-65	Term Life Ins. - OPT	(142)	6	(0)	(1)	(5)	(1)	(0)	(1)	(1)
531-66	Depend Life Ins.-OPT	47	6	0	0	2	0	0	0	0
531-70	ESOP Contributions	70,503	17	67	231	2,180	533	138	244	380
531-80	Disability Insurance	3,914	6	4	14	135	32	8	15	24
531-90	Other Emp Pens & Benefits	6,050	6	7	22	209	50	13	23	37
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Tapes	7,415	1	4	13	126	31	8	14	22
553-02	Answering Serv	4,182	2	17	58	548	134	35	61	95
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	25	84	785	188	49	86	138
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	6	9	31	296	71	18	32	52
553-08	XEROX	6,170	6	7	23	213	51	13	23	37
553-09	Oil Supply Stores	17,802	6	19	65	615	147	38	67	108
553-10	Reim of Off Emp Exp.	1,631	6	2	6	56	14	4	6	10
553-11	Office Expenses	2,830	6	3	10	98	23	6	11	17
553-13	Cleaning Supplies	3,010	6	3	11	104	25	6	11	18
553-14	Memberships	2,390	6	3	9	83	20	5	9	14
553-16	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	4	14	135	32	8	15	24
555-10	Office Telephone	2,100	6	2	8	73	17	5	8	13
555-11	Office Telephone - Long Dist	3,423	6	4	13	118	28	7	13	21
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	6	31	107	1,007	241	63	110	177
555-30	Office Gas	4,862	6	5	18	168	40	10	18	29
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-36	Operations Telephone	894	6	1	3	31	7	2	3	5
555-60	Office Fax Phone Line	805	6	1	3	28	7	2	3	5
555-61	Office Fax LD Phone Line	14	6	0	0	0	0	0	0	0
557-10	Office Cleaning Serv	28,393	6	31	104	982	235	61	107	172
557-20	Landscaping, Mowing, Snow	21,680	6	23	80	750	179	47	82	131
557-30	Office Garbage Removal	1,559	6	2	6	54	13	3	6	9
557-50	Decor & Repaint Structures	0	6	0	0	0	0	0	0	0
557-60	Repair Off Mach & Heating	1,145	6	1	4	40	9	2	4	7
557-90	Other Office Maint	78,752	6	85	290	2,723	652	170	297	478
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employees ED Expenses	23,787	6	26	87	822	197	51	90	144
559-55	Office Education/Train Exp	20,650	6	22	76	714	171	44	78	125
559-70	Meals & Related Exp	2,957	1	2	5	50	12	3	6	9
559-80	Bank Serv Charges	80,560	1	42	145	1,367	335	87	153	238
559-90	Other Misc General	(44,944)	1	(23)	(81)	(763)	(187)	(48)	(86)	(133)
604-30	Sales/Use Tax Exp.	2,085	1	1	4	35	9	2	4	6
609-90	Other Trans. Exp.	123	3	1	2	22	5	1	2	4
710-90	Depreciation - Office Struct.	59,187	6	64	218	2,046	490	127	223	359
710-91	Depreciation - Office Furn.	68,448	6	74	252	2,366	567	147	258	415
710-93	Depreciation - Telephones	16,763	6	18	62	580	139	36	63	102
710-98	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	90	6	0	0	3	1	0	0	1
721-21	Real Estate Tax	60,251	6	65	222	2,083	499	130	227	365
722-01	FICA Expense	126,490	6	137	465	4,373	1,047	272	477	767
722-23	SUTA-IL	5,415	6	6	20	187	45	12	20	33
722-26	SUTA-NC	0	0	0	0	0	0	0	0	0
722-28	SUTA-SC	0	0	0	0	0	0	0	0	0
722-50	FUTA	2,104	6	2	8	73	17	5	8	13
725-00	Income Tax-Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(0)	(1)	(12)	(3)	(1)	(1)	(2)
742-20	Rental Income	(5,625)	1	(3)	(10)	(95)	(23)	(6)	(11)	(17)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Intercor.	481,848	18	716	2,453	23,076	5,556	1,443	2,536	4,041
745-00	Interest During Const	(9,574)	6	(10)	(35)	(331)	(79)	(21)	(36)	(58)
748-00	Misc. Income	(3,376)	6	(4)	(12)	(117)	(28)	(7)	(13)	(20)
771-90	S/T Int Exp Other	(43,427)	6	(47)	(160)	(1,501)	(360)	(94)	(164)	(263)
Total		3,261,397		3,254	11,209	105,643	25,612	6,645	11,714	18,452

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

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	36-0750 Louisiana Water Service	38-0770 Utilities, Inc. of Louisiana	40-0200 Utilities, Inc. of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0215 Provinces	44-0220 Maryland Wtr Serv
508-00	Non-Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508-45	Sal-Computer	0								
508-53	Sal-It, Office	291,433		11,001	6,561	3,125	305	1,572	2,662	2,897
508-54	Sal-It, Admin	711,196		35,161	21,153	9,747	986	5,031	8,428	9,094
508-70	Sal-It, Admin Office	0	16	0	0	0	0	0	0	0
508-71	Sal-It, Office Exempt	484,252	16	18,280	10,901	5,192	506	2,613	4,424	4,814
521-01	Agency Expense	2,916	1	144	87	40	4	21	35	37
524-01	Legal fees	28,007	1	1,385	833	384	39	198	332	358
524-02	Audit fees	127,767	1	6,317	3,800	1,751	177	904	1,514	1,634
524-03	Temp Empl.	3,196	1	158	95	44	4	23	38	41
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Employ Finder Fees	36,696	1	1,814	1,091	503	51	260	435	469
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	6,847	4,119	1,898	192	980	1,641	1,771
524-09	Computer Support & Prog. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering fees	6,825	1	337	203	94	9	48	81	87
524-13	Accounting Studies	8,315	1	411	247	114	12	59	99	106
524-14	Tax Return Review	43,690	1	2,160	1,299	599	61	309	518	559
524-90	Other Outside Services	20,202	1	999	601	277	28	143	239	258
531-10	Health Ins. Reimb	105,835	6	4,347	2,455	1,413	111	617	1,112	1,268
531-11	Employee Ins. Deductions	(31,339)	6	(1,287)	(727)	(418)	(33)	(183)	(329)	(375)
531-12	Health Costs & Other	3,744	6	154	87	50	4	22	39	45
531-15	Dental Ins. Reimbursements	9,593	6	394	223	128	10	56	101	115
531-20	Pension Contributions	57,912	17	2,510	1,504	704	70	359	604	655
531-30	Tuition	316	6	13	7	4	0	2	3	4
531-40	Deferred Compensation	(49)	1	(2)	(1)	(1)	(0)	(0)	(1)	(1)
531-50	Health Ins. Premiums	27,530	6	1,131	639	368	29	160	289	330
531-55	Dental Premiums	1,346	6	55	31	18	1	8	14	16
531-60	Term Life Ins.	6,664	6	274	155	89	7	39	70	80
531-65	Term Life Ins. - OPT	(142)	6	(6)	(3)	(2)	(0)	(1)	(1)	(2)
531-66	Depend Life Ins. - OPT	47	6	2	1	1	0	0	0	1
531-70	ESOP Contributions	70,503	17	3,056	1,831	857	85	437	736	797
531-80	Disability Insurance	3,914	6	161	91	52	4	23	41	47
531-90	Other Emp Pens & Benefits	6,050	6	248	140	81	6	35	64	72
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Tapes	7,415	1	367	221	102	10	52	88	95
553-02	Answering Serv	4,182	2	0	0	0	0	0	0	0
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	933	527	303	24	132	239	272
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	6	352	199	114	9	50	90	103
553-08	XEROX	6,170	6	253	143	82	6	36	65	74
553-09	Off Supply Stores	17,802	6	731	413	238	19	104	187	213
553-10	Reim of Off Emp Exp.	1,631	6	67	38	22	2	10	17	20
553-11	Office Expenses	2,830	6	116	66	38	3	16	30	34
553-13	Cleaning Supplies	3,010	6	124	70	40	3	18	32	36
553-14	Memberships	2,390	6	98	55	32	3	14	25	29
553-16	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	161	91	52	4	23	41	47
555-10	Office Telephone	2,100	6	86	49	28	2	12	22	25
555-11	Office Telephone - Long Dist	3,423	6	141	79	46	4	20	36	41
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	6	1,197	676	389	31	170	306	349
555-30	Office Gas	4,862	6	200	113	65	5	28	51	58
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-36	Operations Telephone	894	6	37	21	12	1	5	9	11
555-60	Office Fax Phone Line	805	6	33	19	11	1	5	8	10
555-61	Office Fax LD Phone Line	14	6	1	0	0	0	0	0	0
557-10	Office Cleaning Serv	28,393	6	1,166	659	379	30	165	298	340
557-20	Landscaping Mowing/Snow	21,680	6	890	503	289	21	126	228	260
557-30	Office Garbage Removal	1,558	6	64	36	21	2	9	16	19
557-50	Decor & Repaint Structures	0	6	0	0	0	0	0	0	0
557-60	Repair Off Mach & Heating	1,145	6	47	27	15	1	7	12	14
557-90	Other Office Maint	78,752	6	3,234	1,827	1,051	83	459	828	943
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employees ED Expenses	23,787	6	977	552	318	25	139	250	285
559-55	Office Education/Train Exp	20,650	6	848	479	276	22	120	217	247
559-70	Meals & Related Exp	2,957	1	146	88	41	4	21	35	38
559-80	Bank Serv Charges	80,560	1	3,983	2,396	1,104	112	570	955	1,040
559-90	Other Misc General	(44,944)	1	(2,222)	(1,337)	(616)	(62)	(318)	(533)	(575)
604-30	Sales/Use Tax Exp.	2,085	1	103	62	29	3	15	25	27
609-90	Other Trans. Exp.	123	3	0	0	0	0	0	0	0
710-90	Depreciation - Office Struct.	59,187	6	2,431	1,373	790	62	345	622	709
710-91	Depreciation - Office Fum.	68,448	6	2,811	1,588	914	72	399	719	820
710-93	Depreciation - Telephones	16,763	6	688	389	224	18	98	176	201
710-98	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	90	6	4	2	1	0	1	1	1
721-21	Real Estate Tax	80,251	6	2,474	1,398	804	63	351	633	722
722-01	FICA Expense	126,490	6	5,195	2,934	1,689	133	737	1,329	1,515
722-23	SUTA-IL	5,415	6	222	126	72	6	32	57	65
722-26	SUTA-NC	0	6	0	0	0	0	0	0	0
722-28	SUTA-SC	0	6	0	0	0	0	0	0	0
722-50	FUTA	2,104	6	86	49	28	2	12	22	25
725-00	Income Tax-Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(36)	(22)	(10)	(1)	(5)	(9)	(9)
742-20	Rental Income	(5,625)	1	(278)	(167)	(77)	(8)	(40)	(67)	(72)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Interc.	481,848	18	17,601	9,824	5,873	442	2,494	4,555	5,237
745-00	Interest During Const	(9,574)	6	(393)	(222)	(128)	(10)	(56)	(101)	(115)
748-00	Misc. Income	(3,376)	6	(139)	(78)	(45)	(4)	(20)	(35)	(40)
771-90	S/T Int Exp Other	(43,427)	6	(1,784)	(1,007)	(580)	(46)	(253)	(456)	(520)
Total		3,261,397		139,079	81,676	41,148	3,768	19,837	34,214	37,757

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

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	47-0225 Massanutten	50-0245 Holiday Service	52-0250 Utilities, Inc. of Penn.	55-0264 Skidaway	56-0R30 Flk River	57-0270 Montague	60-0280 Twin Lakes
508-00	Non-Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508-45	Sal-Computer	0		0	0	0	0	0	0	0
508-53	Sal-IL Office	291,433		4,178	1,069	1,858	9,661	514	1,712	24,503
508-54	Sal-IL Admin	711,196		13,390	3,362	6,006	30,917	1,646	5,504	23,295
508-70	Sal-IL Admin Office	0	16	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	16	6,942	1,777	3,088	16,053	854	2,845	40,715
521-01	Agency Expense	2,916	1	55	14	25	127	7	23	96
524-01	Legal fees	28,007	1	527	132	237	1,218	85	217	917
524-02	Audit fees	127,767	1	2,405	604	1,079	5,554	296	989	4,185
524-03	Temp Empl.	3,196	1	60	15	27	139	7	25	105
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Employ Finder Fees	36,696	1	691	173	310	1,595	85	284	1,202
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	2,608	655	1,170	6,021	321	1,072	4,537
524-09	Computer Amort & Prog. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering Fees	6,825	1	128	32	58	297	16	53	224
524-13	Accounting Studies	8,315	1	157	39	70	361	19	64	272
524-14	Tax Return Review	43,690	1	823	207	369	1,899	101	338	1,431
524-90	Other Outside Services	20,202	1	380	95	171	878	47	156	662
531-10	Health Ins. Reimb	105,835	6	1,624	464	685	3,788	201	653	6,826
531-11	Employee Ins. Deductions	(31,339)	6	(481)	(137)	(203)	(1,122)	(60)	(193)	(2,021)
531-12	Health Costs & Other	3,744	6	57	16	24	134	7	23	241
531-15	Dental Ins. Reimbursements	9,593	6	147	42	62	343	18	59	619
531-20	Pension Contributions	57,912	17	955	242	427	2,206	117	392	3,447
531-30	Tuition	316	6	5	1	2	11	1	2	20
531-40	Deferred Compensation	(49)	1	(1)	(0)	(0)	(2)	(0)	(0)	(2)
531-50	Health Ins. Premiums	27,530	6	422	121	178	985	52	170	1,776
531-55	Dental Premiums	1,346	6	21	6	9	48	3	8	87
531-60	Term Life Ins.	6,664	6	102	29	43	238	13	41	430
531-65	Term Life Ins. - OPT	(142)	6	(2)	(1)	(1)	(5)	(0)	(1)	(9)
531-66	Depend Life Ins. -OPT	47	6	1	0	0	2	0	0	3
531-70	ESOP Contributions	70,503	17	1,162	294	519	2,685	143	477	4,197
531-80	Disability Insurance	3,914	6	60	17	25	140	7	24	252
531-90	Other Emp Pens & Benefits	6,050	6	93	27	39	217	12	37	390
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Tapes	7,415	1	140	35	63	322	17	57	243
553-02	Answering Serv	4,182	1	0	0	0	0	0	0	1,057
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	349	100	147	813	43	140	1,465
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	6	131	38	55	306	16	53	552
553-08	XEROX	6,170	6	95	27	40	221	12	38	398
553-09	Off Supply Stores	17,802	6	273	78	115	637	34	110	1,148
553-10	Reim of Off Emp Exp.	1,631	6	25	7	11	58	3	10	105
553-11	Office Expenses	2,830	6	43	12	18	101	5	17	183
553-13	Cleaning Supplies	3,010	6	46	13	19	108	6	19	194
553-14	Memberships	2,390	6	37	10	15	86	5	15	154
553-16	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	60	17	25	140	7	24	252
555-10	Office Telephone	2,100	6	32	9	14	75	4	13	135
555-11	Office Telephone - Long Dist	3,423	6	53	15	22	122	7	21	221
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	6	447	128	189	1,043	55	180	1,879
555-30	Office Gas	4,862	6	75	21	31	174	9	30	314
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-36	Operations Telephone	894	6	14	4	6	32	2	6	58
555-60	Office Fax Phone Line	805	6	12	4	5	29	2	5	52
555-61	Office Fax LD Phone Line	14	6	0	0	0	1	0	0	1
557-10	Office Cleaning Serv.	28,393	6	436	124	184	1,016	54	175	1,831
557-20	Landscaping, Mowing, Snow	21,680	6	333	95	140	776	41	134	1,398
557-30	Office Garbage Removal	1,559	6	24	7	10	56	3	10	101
557-50	Decor & Repaint Structures	0	6	0	0	0	0	0	0	0
557-60	Repair Off March & Heating	1,145	6	18	5	7	41	2	7	74
557-90	Other Office Maint	78,752	6	1,208	345	510	2,818	150	486	5,079
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employees ED Expenses	23,787	6	365	104	154	851	45	147	1,534
559-55	Office Education/Train Exp	20,650	6	317	91	134	739	39	127	1,332
559-70	Meals & Related Exp	2,957	1	56	14	25	129	7	23	97
559-80	Bank Serv Charges	80,560	1	1,517	381	680	3,502	186	623	2,639
559-90	Other Misc General	(44,944)	1	(846)	(212)	(380)	(1,954)	(104)	(348)	(1,472)
604-30	Sales/Use Tax Exp.	2,085	1	39	10	18	91	5	16	68
609-90	Other Trans. Exp.	123	3	0	0	0	0	0	0	0
710-90	Depreciation - Office Struct.	59,187	6	908	259	383	2,118	113	365	3,817
710-91	Depreciation - Office Furn.	68,448	6	1,050	300	443	2,450	130	422	4,415
710-93	Depreciation - Telephones	16,763	6	257	73	104	600	32	103	1,081
710-98	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	90	6	1	0	1	3	0	1	6
721-21	Real Estate Tax	60,251	6	924	264	390	2,156	115	372	3,886
722-01	FICA Expense	126,490	6	1,941	554	818	4,527	241	780	8,158
722-23	SUTA-IL	5,415	6	83	24	35	194	10	33	349
722-26	SUTA-NC	0	0	0	0	0	0	0	0	0
722-28	SUTA-SC	0	0	0	0	0	0	0	0	0
722-50	FUTA	2,104	6	32	9	14	75	4	13	136
725-00	Income Tax-Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(14)	(3)	(6)	(32)	(2)	(6)	(24)
742-20	Rental Income	(5,625)	1	(106)	(27)	(48)	(245)	(13)	(44)	(184)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Interco.	481,848	18	6,553	1,914	2,731	15,312	813	2,623	32,649
745-00	Interest During Const	(9,574)	6	(147)	(42)	(62)	(343)	(18)	(59)	(617)
748-00	Misc. Income	(3,376)	6	(52)	(15)	(22)	(121)	(6)	(21)	(218)
771-90	S/T Int Exp Other	(43,427)	6	(666)	(190)	(281)	(1,554)	(83)	(268)	(2,801)
Total		3,261,397		52,573	13,900	23,039	121,864	6,483	21,428	190,146

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

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	61-0646 Terre Verde	62-0641 Lake Placid	64-0643 East Lake	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 Ul of Longwood
508-00	Non Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508-45	Sal Computer	0		0	0	0	0	0	0	0
508-53	Sal-H. Office	291,433		3,540	578	2,529	3,036	3,530	8,276	3,335
508-54	Sal-H. Admin	711,196		11,592	1,827	7,915	9,689	11,043	27,065	10,576
508-70	Sal-H. Admin Office	0	16	0	0	0	0	0	0	0
508-71	Sal-H. Office Exempt	484,252	16	5,882	961	4,202	5,044	5,866	13,752	5,542
521-01	Agency Expense	2,916	1	48	7	32	40	45	111	43
524-01	Legal fees	28,007	1	456	72	312	382	435	1,066	416
524-02	Audit fees	127,767	1	2,082	328	1,422	1,741	1,984	4,862	1,900
524-03	Temp Empl.	3,196	1	52	8	36	44	50	122	48
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Employ Finder Fees	36,696	1	598	94	408	500	570	1,396	546
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	2,257	356	1,541	1,887	2,151	5,271	2,060
524-09	Computer Support & Prog. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering Fees	6,825	1	111	18	76	93	106	260	101
524-13	Accounting Studies	8,315	1	136	21	93	113	129	316	124
524-14	Tax Return Review	43,690	1	712	112	486	595	678	1,663	650
524-90	Other Outside Services	20,202	1	329	52	225	275	314	769	300
531-10	Health Ins. Reimb	105,835	6	1,192	244	1,125	1,209	1,573	2,813	1,380
531-11	Employee Ins. Deductions	(31,339)	6	(353)	(72)	(333)	(358)	(466)	(633)	(409)
531-12	Health Costs & Other	3,744	6	42	9	40	43	56	100	49
531-15	Dental Ins. Reimbursements	9,593	6	108	22	102	110	143	255	125
531-20	Pension Contributions	57,912	17	818	131	570	692	796	1,912	758
531-30	Tuition	316	6	4	1	3	4	5	8	4
531-40	Deferred Compensation	(49)	1	(1)	(0)	(1)	(1)	(1)	(2)	(1)
531-50	Health Ins. Premiums	27,530	6	310	64	293	315	409	732	359
531-55	Dental Premiums	1,346	6	15	3	14	15	20	36	18
531-60	Term Life Ins.	6,664	6	75	15	71	76	99	177	87
531-65	Term Life Ins. - OPT	(142)	6	(2)	(0)	(2)	(2)	(2)	(4)	(2)
531-66	Depend Life Ins. - OPT	47	6	1	0	0	1	1	1	1
531-70	ESOP Contributions	70,503	17	996	160	694	843	969	2,328	922
531-80	Disability Insurance	3,914	6	44	9	42	45	58	104	51
531-90	Other Emp Pns & Benefits	6,050	6	68	14	64	69	90	161	79
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Tapes	7,415	1	121	19	63	101	115	282	110
553-02	Answering Serv	4,182	2	0	0	0	0	0	0	0
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	256	52	241	260	338	604	296
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	6	96	20	91	98	127	228	112
553-08	XEROX	6,170	6	69	14	66	71	92	164	80
553-09	Off Supply Stores	17,802	6	201	41	189	203	265	473	232
553-10	Reim of Off Emp Exp.	1,631	6	18	4	17	19	24	43	21
553-11	Office Expenses	2,830	6	32	7	30	32	42	75	37
553-13	Cleaning Supplies	3,010	6	34	7	32	34	45	80	39
553-14	Memberships	2,390	6	27	6	25	27	36	64	31
553-16	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	44	9	42	45	58	104	51
555-10	Office Telephone	2,100	6	24	5	22	24	31	56	27
555-11	Office Telephone - Long Dist	3,423	6	39	8	36	39	51	91	45
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	6	328	67	310	333	433	775	380
555-30	Office Gas	4,862	6	53	11	52	56	72	129	63
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-36	Operations Telephone	894	6	10	2	9	10	13	24	12
555-60	Office Fax Phone Line	805	6	9	2	9	9	12	21	11
555-61	Office Fax LD Phone Line	14	6	0	0	0	0	0	0	0
557-10	Office Cleaning Serv	28,393	6	320	66	302	324	422	755	370
557-20	Landscaping, Mowing, Snow	21,680	6	244	50	230	248	322	576	283
557-30	Office Garbage Removal	1,559	6	18	4	17	18	23	41	20
557-50	Decor & Repaint Structures	0	6	0	0	0	0	0	0	0
557-60	Repair Off Mach & Heating	1,145	6	13	3	12	13	17	30	15
557-90	Other Office Maint	78,752	6	887	182	837	900	1,171	2,094	1,027
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employees ED Expenses	23,787	6	268	55	253	272	354	632	310
559-55	Office Education/Train Exp	20,650	6	233	48	219	236	307	549	269
559-70	Meals & Related Exp	2,957	1	48	8	33	40	46	113	44
559-80	Bank Serv Charges	80,560	1	1,313	207	897	1,098	1,251	3,066	1,198
559-90	Other Misc General	(44,944)	1	(733)	(115)	(500)	(612)	(698)	(1,710)	(668)
604-30	Sales/Use Tax Exp.	2,085	1	34	5	23	28	32	79	31
609-90	Other Trans. Exp.	123	3	0	0	0	0	0	0	0
710-90	Depreciation - Office Struct.	59,187	6	667	137	629	676	880	1,573	772
710-91	Depreciation - Office Furn.	68,448	6	771	158	727	782	1,018	1,820	893
710-93	Depreciation - Telephones	16,763	6	189	39	178	192	249	446	219
710-98	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	90	6	1	0	1	1	1	2	1
721-21	Real Estate Tax	60,251	6	679	139	640	689	896	1,602	786
722-01	FICA Expense	126,490	6	1,425	292	1,344	1,445	1,880	3,363	1,650
722-23	SUTA-IL	5,415	6	81	12	58	62	80	144	71
722-26	SUTA-NC	0	6	0	0	0	0	0	0	0
722-28	SUTA-SC	0	6	0	0	0	0	0	0	0
722-50	FUTA	2,104	6	24	5	22	24	31	56	27
725-00	Income Tax Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(12)	(2)	(8)	(10)	(11)	(28)	(11)
742-20	Rental Income	(5,625)	1	(92)	(14)	(63)	(77)	(87)	(214)	(84)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Interco.	481,848	18	4,652	1,002	4,660	4,906	6,522	11,006	5,643
745-00	Interest During Const	(9,574)	6	(108)	(22)	(102)	(109)	(142)	(255)	(125)
748-00	Misc. Income	(3,376)	6	(38)	(8)	(36)	(39)	(50)	(90)	(44)
771-90	S/T Int Exp Other	(43,427)	6	(489)	(100)	(461)	(496)	(646)	(1,154)	(566)
Total		3,261,397		42,851	7,455	33,126	38,471	46,274	100,427	42,744

SE.60
Distribution of General Expenses
FYE 12/31/96

Account Number	Account Name	D2-0005 Adjusted Balance	Distribution Code	69-0649 Wedge-field	70-0298 Carolina Water Service	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities	79-0485 Tega Cay	80-0500 CWS Inc. of NC
508-00	Non-Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508-45	Sal-Computer	0		0	0	0	0	0	0	0
508-53	Sal-IL Office	291,433		2,101	23,817	334	2,594	563	4,226	41,621
508-54	Sal-IL Admin	711,196		6,561	75,926	1,051	8,207	1,780	13,238	131,917
508-70	Sal-IL Admin Office	0	16	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	16	3,492	39,574	555	4,309	936	7,022	69,158
521-01	Agency Expense	2,916	1	27	311	4	34	7	54	541
524-01	Legal fees	28,007	1	258	2,990	41	323	70	521	5,195
524-02	Audit fees	127,767	1	1,179	13,640	189	1,474	320	2,378	23,699
524-03	Temp Empl.	3,196	1	29	341	5	37	8	59	593
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Employ Finder Fees	36,696	1	339	3,918	54	423	92	683	6,807
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	1,278	14,787	205	1,598	347	2,578	25,691
524-09	Computer-Amort & Prog. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering Fees	6,825	1	63	729	10	79	17	127	1,266
524-13	Accounting Studies	8,315	1	77	888	12	96	21	155	1,542
524-14	Tax Return Review	43,690	1	403	4,664	65	504	109	813	8,104
524-90	Other Outside Services	20,202	1	186	2,157	30	233	51	376	3,747
531-10	Health Ins. Reimb	105,835	6	946	9,554	144	1,086	238	1,869	17,267
531-11	Employee Ins. Deductions	(31,339)	6	(280)	(2,829)	(43)	(322)	(70)	(553)	(5,113)
531-12	Health Costs & Other	3,744	6	33	338	5	38	8	66	611
531-15	Dental Ins. Reimbursements	9,593	6	86	866	13	98	22	169	1,565
531-20	Pension Contributions	57,912	17	473	5,426	76	588	128	954	9,453
531-30	Tuition	316	6	3	29	0	3	1	6	52
531-40	Deferred Compensation	(49)	1	(0)	(5)	(0)	(1)	(0)	(1)	(9)
531-50	Health Ins. Premiums	27,530	6	246	2,485	37	283	62	486	4,492
531-55	Dental Premiums	1,346	6	12	122	2	14	3	24	220
531-60	Term Life Ins.	6,664	6	60	602	9	68	15	118	1,087
531-65	Term Life Ins. - OPT	(142)	6	(1)	(13)	(0)	(1)	(0)	(3)	(23)
531-66	Depend Life Ins. - OPT	47	6	0	4	0	0	0	1	8
531-70	ESOP Contributions	70,503	17	578	6,606	92	716	156	1,161	11,508
531-80	Disability Insurance	3,914	6	35	353	5	40	9	69	639
531-90	Other Emp Pens & Benefits	6,050	6	54	546	8	62	14	107	987
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Tapes	7,415	1	68	792	11	86	19	138	1,375
553-02	Answering Serv	4,182	2	0	0	0	0	0	0	0
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	203	2,051	31	231	51	401	3,707
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	6	77	773	12	88	19	151	1,397
553-08	XEROX	6,170	6	55	557	8	63	14	109	1,007
553-09	Off Supply Stores	17,802	6	159	1,607	24	183	40	314	2,904
553-10	Reim of Off Emp Exp.	1,631	6	15	147	2	17	4	29	266
553-11	Office Expenses	2,830	6	25	255	4	29	6	50	462
553-13	Cleaning Supplies	3,010	6	27	272	4	31	7	53	491
553-14	Memberships	2,390	6	21	216	3	25	5	42	390
553-16	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	35	353	5	40	9	69	638
555-10	Office Telephone	2,100	6	19	190	3	22	5	37	343
555-11	Office Telephone - Long Dist	3,423	6	31	309	5	35	8	60	558
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	6	260	2,630	40	299	65	515	4,754
555-30	Office Gas	4,862	6	43	439	7	50	11	86	793
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-36	Operations Telephone	894	6	8	81	1	9	2	16	146
555-60	Office Fax Phone Line	805	6	7	73	1	8	2	14	131
555-61	Office Fax LD Phone Line	14	6	0	1	0	0	0	0	2
557-10	Office Cleaning Serv	28,393	6	254	2,563	39	291	64	501	4,632
557-20	Landscaping, Mowing, Snow	21,680	6	194	1,957	29	222	49	383	3,517
557-30	Office Garbage Removal	1,559	6	14	141	2	16	4	28	254
557-50	Decor & Repaint Structures	0	6	0	0	0	0	0	0	0
557-60	Repair Off Mach & Heating	1,145	6	10	103	2	12	3	20	187
557-90	Other Office Maint	78,752	6	704	7,109	107	808	177	1,391	12,849
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employees ED Expenses	23,787	6	213	2,147	32	244	53	420	3,881
559-55	Office Education/Train Exp	20,650	6	185	1,864	28	212	46	365	3,369
559-70	Meals & Related Exp	2,957	1	27	316	4	34	7	55	548
559-80	Bank Serv Charges	80,560	1	743	8,600	119	930	202	1,500	14,943
559-90	Other Misc General	(44,944)	1	(415)	(4,798)	(66)	(519)	(113)	(837)	(8,336)
604-30	Sales/Use Tax Exp.	2,085	1	19	223	3	24	5	39	387
609-90	Other Trans. Exp.	123	3	0	0	0	0	0	0	0
710-90	Depreciation - Office Struct.	59,187	6	529	5,343	81	607	133	1,045	9,656
710-91	Depreciation - Office Furn.	68,448	6	612	6,179	93	702	154	1,209	11,167
710-93	Depreciation - Telephones	16,763	6	150	1,513	23	172	38	296	2,735
710-98	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	90	6	1	8	0	1	0	2	15
721-21	Real Estate Tax	60,251	6	539	5,439	82	618	135	1,064	9,830
722-01	FICA Expense	126,490	6	1,131	11,419	172	1,298	284	2,234	20,637
722-23	SUTA-IL	5,415	6	48	489	7	56	12	96	883
722-26	SUTA-NC	0	6	0	0	0	0	0	0	0
722-28	SUTA-SC	0	6	0	0	0	0	0	0	0
722-50	FUTA	2,104	6	19	190	3	22	5	37	343
725-00	Income Tax-Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(7)	(78)	(1)	(8)	(2)	(14)	(135)
742-20	Rental Income	(5,825)	1	(52)	(601)	(8)	(65)	(14)	(105)	(1,043)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Interco.	481,848	18	3,929	38,809	593	4,450	975	7,738	70,618
745-00	Interest During Const	(9,574)	6	(86)	(864)	(13)	(98)	(22)	(169)	(1,562)
748-00	Misc. Income	(3,376)	6	(30)	(305)	(5)	(35)	(8)	(60)	(551)
771-90	S/T Int Exp Other	(43,427)	6	(388)	(3,920)	(59)	(446)	(98)	(767)	(7,085)
Total		3,261,397		27,632	302,418	4,331	33,353	7,261	55,259	533,747

SE.60
Distribution of General Expenses
FYE 12/31/96

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	81-0598 Riverpointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Transylvania	88-0645 Mid- County	89-0660 Lake Utilities
508-00	Non-Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508-45	Sal-Computer	0								
508-51	Sal II, Office	291,433		397	11,766	238	2,616	3,505	10,893	2,041
508-54	Sal II, Admin	711,196		1,261	37,215	747	8,335	10,903	35,674	6,467
508-70	Sal II, Admin Office	0	16	0	0	0	0	0	0	0
508-71	Sal II, Office Exempt	484,252	16	660	19,551	396	4,346	5,823	18,100	3,392
521-01	Agency Expense	2,916	1	5	153	3	34	45	146	27
524-01	Legal fees	28,007	1	50	1,466	29	328	429	1,405	255
524-02	Audit fees	127,767	1	226	6,686	134	1,497	1,959	6,409	1,162
524-03	Temp Empl.	3,196	1	6	167	3	37	49	160	29
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Employ Finder Fees	36,696	1	65	1,920	39	430	563	1,841	334
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	246	7,248	145	1,623	2,123	6,948	1,259
524-09	Computer-Amort & Prog. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering Fees	6,825	1	12	357	7	80	105	342	62
524-13	Accounting Studies	8,315	1	15	435	9	97	127	417	76
524-14	Tax Return Review	43,690	1	77	2,286	46	512	670	2,192	397
524-90	Other Outside Services	20,202	1	36	1,057	21	237	310	1,013	184
531-10	Health Ins. Reimb	105,835	6	164	4,939	104	1,052	1,606	3,664	849
531-11	Employee Ins. Deductions	(31,339)	6	(48)	(1,463)	(31)	(312)	(476)	(1,085)	(251)
531-12	Health Costs & Other	3,744	6	6	175	4	37	57	130	30
531-15	Dental Ins. Reimbursements	9,593	6	15	448	9	95	146	332	77
531-20	Pension Contributions	57,912	17	90	2,669	54	596	788	2,519	464
531-30	Tuition	316	6	0	15	0	3	5	11	3
531-40	Deferred Compensation	(49)	1	(0)	(3)	(0)	(1)	(1)	(2)	(0)
531-50	Health Ins. Premiums	27,530	6	43	1,285	27	274	418	953	221
531-55	Dental Premiums	1,346	6	2	63	1	13	20	47	11
531-60	Term Life Ins.	6,664	6	10	311	7	66	101	231	53
531-65	Term Life Ins. - OPT	(142)	6	(0)	(7)	(0)	(1)	(2)	(5)	(1)
531-66	Depend Life Ins. - OPT	47	6	0	2	0	1	47	2	0
531-70	ESOP Contributions	70,503	17	110	3,250	65	725	959	3,066	564
531-80	Disability Insurance	3,914	6	6	183	4	39	59	136	31
531-90	Other Emp Pens & Benefits	6,050	6	9	282	6	60	92	209	49
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Tapes	7,415	1	13	388	8	87	114	372	67
553-02	Answering Serv	4,182	2	0	0	0	0	0	0	0
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	35	1,060	22	226	345	787	182
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	6	13	400	8	85	130	297	69
553-08	FEDEX	6,170	6	10	288	6	61	94	214	50
553-09	Oil Supply Stores	17,802	6	28	831	18	177	270	616	143
553-10	Reim of Off Emp Exp.	1,631	6	3	76	2	16	25	56	13
553-11	Office Expenses	2,830	6	4	132	3	28	43	98	23
553-13	Cleaning Supplies	3,010	6	5	140	3	30	46	104	24
553-14	Memberships	2,390	6	4	112	2	24	36	83	19
553-16	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	6	183	4	39	59	136	31
555-10	Office Telephone	2,100	6	3	98	2	21	32	73	17
555-11	Office Telephone - Long Dist	3,423	6	5	160	3	34	52	119	27
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	6	45	1,360	29	290	442	1,009	234
555-30	Office Gas	4,662	6	8	227	5	48	74	168	39
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-36	Operations Telephone	894	6	1	42	1	9	14	31	7
555-60	Office Fax Phone Line	805	6	1	38	1	8	12	28	6
555-61	Office Fax LD Phone Line	14	6	0	1	0	0	0	0	0
557-10	Office Cleaning Serv	28,393	6	44	1,325	28	282	431	983	228
557-20	Landscaping, Mowing, Snow	21,680	6	34	1,012	21	215	329	751	174
557-30	Office Garbage Removal	1,559	6	2	73	2	15	24	54	13
557-50	Decor & Repaint Structures	0	6	0	0	0	0	0	0	0
557-60	Repair Off Mach & Heating	1,145	6	2	53	1	11	17	40	9
557-90	Other Office Maint	78,752	6	122	3,675	78	783	1,195	2,727	632
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employees ED Expenses	23,787	6	37	1,110	23	236	361	824	191
559-55	Office Education/Train Exp	20,650	6	32	964	20	205	313	715	166
559-70	Meals & Related Exp	2,957	1	5	155	3	35	45	148	27
559-80	Bank Serv Charges	80,560	1	143	4,216	85	944	1,235	4,041	733
559-90	Other Misc General	(44,944)	1	(80)	(2,352)	(47)	(527)	(688)	(2,254)	(409)
604-30	Sales/Use Tax Exp.	2,085	1	4	109	2	24	32	105	19
609-90	Other Trans. Exp.	123	3	0	0	0	0	0	0	0
710-90	Depreciation - Office Struct.	59,187	6	92	2,762	58	588	898	2,049	475
710-91	Depreciation - Office Furn.	68,448	6	106	3,195	67	680	1,039	2,370	549
710-93	Depreciation - Telephones	16,763	6	26	782	17	167	254	580	134
710-98	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	90	6	0	4	0	7	7	3	1
721-21	Real Estate Tax	60,251	6	93	2,812	59	599	914	2,086	483
722-01	FICA Expense	126,490	6	196	5,903	125	1,257	1,920	4,379	1,015
722-23	SUTA-IL	5,415	6	8	253	5	54	82	187	43
722-26	SUTA-NC	0	0	0	0	0	0	0	0	0
722-28	SUTA-SC	0	0	0	0	0	0	0	0	0
722-50	FUTA	2,104	6	3	98	2	21	32	73	17
725-00	Income Tax-Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(1)	(38)	(1)	(9)	(11)	(37)	(7)
742-20	Rental Income	(5,625)	1	(10)	(294)	(6)	(66)	(86)	(282)	(51)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Intercor.	481,848	18	668	20,248	431	4,276	6,692	14,296	3,474
745-00	Interest During Const	(9,574)	6	(15)	(447)	(9)	(95)	(145)	(331)	(77)
748-00	Misc. Income	(3,376)	6	(5)	(158)	(3)	(34)	(51)	(117)	(27)
771-90	S/IT Int Exp Other	(43,427)	6	(67)	(2,027)	(43)	(432)	(659)	(1,504)	(348)
Total		3,261,397		5,084	151,425	3,103	33,238	46,346	131,823	26,199

SE.60
Distribution of General Expenses
FYE 12/31/96

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	90-0600 Utilities, Inc. of Florida	91-0640 Miles Grant	92-0651 Tennessee Water Service	Total
508-00	Non-Utility Salaries	0					0
508-30	Cap Sal - Admin	0					0
508-45	Sal-Computer	0					0
508-53	Sal-H. Office	291,433		11,606	3,299	754	291,433
508-54	Sal-H. Admin	711,196		36,737	10,541	2,381	711,196
508-70	Sal-H. Admin Office	0	16	0	0	0	0
508-71	Sal H. Office Exempt	484,252	16	19,284	5,482	1,252	484,252
521-01	Agency Expense	2,916	1	151	43	10	2,916
524-01	Legal fees	28,007	1	1,447	415	94	28,007
524-02	Audit fees	127,767	1	6,600	1,894	428	127,767
524-03	Temp Empl.	3,196	1	165	47	11	3,196
524-05	Outside Computer Cons.	0	SE51	0	0	0	0
524-06	Employer Under Fees	36,696	1	1,896	544	123	36,696
524-07	Computer Maint	0	SE51	0	0	0	0
524-08	Director Fees	138,504	1	7,154	2,053	464	138,504
524-09	Computer Amort & Prog. Cost	0	SE51	0	0	0	0
524-11	Engineering Fees	6,825	1	353	101	23	6,825
524-13	Accounting Studies	8,315	1	430	123	28	8,315
524-14	Tax Return/Review	43,690	1	2,257	648	146	43,690
524-90	Other outside Services	20,202	1	1,044	299	68	20,202
531-10	Health Ins. Reimb	105,835	6	4,850	1,305	318	105,835
531-11	Employee Ins. Deductions	(31,339)	6	(1,436)	(386)	(94)	(31,339)
531-12	Health Costs & Other	3,744	6	172	46	11	3,744
531-15	Dental Ins. Reimbursements	9,593	6	440	118	29	9,593
531-20	Pension Contributions	57,912	17	2,634	753	171	57,912
531-30	Tuition	316	6	14	4	1	316
531-40	Deferred Compensation	(49)	1	(3)	(1)	(0)	(49)
531-50	Health Ins. Premiums	27,530	6	1,262	340	83	27,530
531-55	Dental Premiums	1,346	6	62	17	4	1,346
531-60	Term Life Ins.	6,664	6	305	82	20	6,664
531-65	Term Life Ins. - OPT	(142)	6	(7)	(2)	(0)	(142)
531-66	Depend Life Ins. -OPT	47	6	2	1	0	47
531-70	ESOP Contributions	70,503	17	3,207	916	208	70,503
531-80	Disability Insurance	3,914	6	179	48	12	3,914
531-90	Other Emp Pens & Benefits	6,050	6	277	75	18	6,050
534-90	Other Insurance	0	11	0	0	0	0
553-01	Publ Subscriptions & Tapes	7,415	1	383	110	25	7,415
553-02	Answering Serv	4,182	2	0	0	0	4,182
553-03	Computer Supplies	0	SE51	0	0	0	0
553-04	Printing & Blueprints	22,720	6	1,041	280	68	22,720
553-05	Postage	0	6	0	0	0	0
553-06	UPS & Air Freight	8,564	6	392	106	26	8,564
553-08	XEROX	6,170	6	283	76	19	6,170
553-09	Off Supply Stores	17,802	6	816	220	54	17,802
553-10	Reim of Off Emp Exp.	1,631	6	75	20	5	1,631
553-11	Office Expenses	2,830	6	130	35	9	2,830
553-13	Cleaning Supplies	3,010	6	138	37	9	3,010
553-14	Memberships	2,390	6	110	29	7	2,390
553-16	Microfilming	0	SE51	0	0	0	0
553-90	Other Office Expense	3,912	6	179	48	12	3,912
555-10	Office Telephone	2,100	6	96	26	6	2,100
555-11	Office Telephone - Long Dist	3,423	6	157	42	10	3,423
555-15	Office Comp Phone Line	0	SE51	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0
555-20	Office Electric	29,139	6	1,335	359	88	29,139
555-30	Office Gas	4,862	6	223	60	15	4,862
555-35	Operations Telephone	0	6	0	0	0	0
555-36	Operations Telephone	894	6	41	11	3	894
555-60	Office Fax Phone Line	805	6	37	10	2	805
555-61	Office Fax LD Phone Line	14	6	1	0	0	14
557-10	Office Cleaning Serv	28,393	6	1,301	350	85	28,393
557-20	Landscaping, Mowing, Snow	21,680	6	994	267	65	21,680
557-30	Office Garbage Removal	1,559	6	71	19	5	1,559
557-50	Decor & Repaint Structures	0	6	0	0	0	0
557-60	Repair Off Mach & Heating	1,145	6	52	14	3	1,145
557-90	Other Office Maint	78,752	6	3,609	971	237	78,752
559-20	Contributions	0	6	0	0	0	0
559-50	Employees ED Expenses	23,787	6	1,090	293	72	23,787
559-55	Office Education/Train Exp	20,650	6	946	255	62	20,650
559-70	Meals & Related Exp	2,957	1	153	44	10	2,957
559-80	Bank Serv Charges	80,560	1	4,161	1,194	270	80,560
559-90	Other Misc General	(44,944)	1	(2,322)	(666)	(150)	(44,944)
604-30	Sales/Use Tax Exp.	2,085	1	108	31	7	2,085
609-90	Other Trans. Exp.	123	3	0	0	0	123
710-90	Depreciation - Office Struct.	59,187	6	2,713	730	178	59,187
710-91	Depreciation - Office Furn.	68,448	6	3,137	844	206	68,448
710-93	Depreciation - Telephones	16,763	6	768	207	50	16,763
710-98	Depreciation - Computer	0	SE51	0	0	0	0
721-03	Franchise Tax	90	6	4	1	0	90
721-21	Real Estate Tax	60,251	6	2,761	743	181	60,251
722-01	FICA Expense	126,490	6	5,797	1,560	380	126,490
722-23	SUTA IL	5,415	6	248	67	16	5,415
722-26	SUTA NC	0		0	0	0	0
722-28	SUTA SC	0		0	0	0	0
722-50	FUTA	2,104	6	96	26	6	2,104
725-00	Income Tax-Federal	0	6	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0
742-10	Interest Income	(730)	1	(38)	(11)	(2)	(730)
742-20	Rental Income	(5,625)	1	(291)	(83)	(19)	(5,625)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0
744-00	Interest - Interco.	481,848	18	19,865	5,287	1,306	481,848
745-00	Interest During Const	(9,574)	6	(439)	(118)	(29)	(9,574)
748-00	Misc. Income	(3,376)	6	(155)	(42)	(10)	(3,376)
771-90	S/T Int Exp Other	(43,427)	6	(1,990)	(536)	(131)	(43,427)
Total		3,261,397		149,159	41,722	9,718	3,261,397

COMPANY 02
SE.90
Distribution of Exp. Between Co's

CE%

DISTRIBUTION OF EXPENSES BETWEEN OPERATING COMPANIES
 Calculation of Customer Equivalent Percentages
 Year Ended 12/31/96

2/28/97
 11:18 AM

	Allocation of NC Offices		Allocation of SC Offices		Allocation of Florida Office		Allocation of Maryland Office		Allocation of Louisiana Office and Auto		Allocation of SC Auto		Allocation of Florida Auto		Allocation of Maryland Auto	
	C.E.	%	C.E.	%	C.E.	%	C.E.	%	C.E.	%	C.E.	%	C.E.	%	C.E.	%
NORTH CAROLINA																
CNC *	22,945	60.72%														
Carolina Trace	1,428	3.78%														
Transylvania	1,868	4.94%														
CWS Systems	6,376	16.87%														
Elk River	282	0.75%														
SOUTH CAROLINA																
Riverhills	2,229	5.90%	-2,229	-17.59%												
CWS			13,008	102.66%							13,008	96.40%				
South Carolina Utilities, Inc.			305	2.41%							305	2.26%				
Southland			180	1.42%							180	1.34%				
United Utilities			1,406	11.10%												
Tege Cay	2,268	6.00%														
VIRGINIA																
Colchester							169	1.87%								
Massanutten							2,294	25.42%								
FLORIDA																
Tierre Verde					1,986	6.98%										
Mid-County					6,112	21.49%										
Lake Placid					313	1.10%							313	4.74%		
Lake Utilities					1,108	3.90%										
Utilities, Inc. of Florida					6,294	22.14%							6,294	95.26%		
Miles Grant					1,806	6.35%										
Eastlake					1,356	4.77%										
Pebble Creek					1,892	6.65%										
Alafaya					4,637	16.30%										
Utilities, Inc. of Longwood					1,812	6.37%										
Wedgfield Utilites, Inc.					1,124	3.95%										
TENNESSEE																
Tennessee Water Service	392	1.04%														
MARYLAND																
Utilities, Inc. of Maryland							1,670	18.50%							1,670	30.18%
Green Ridge Utilities							862	9.55%							862	15.58%
Maryland Water Service							1,558	17.26%							1,558	28.15%
Provinces							1,444	16.01%							1,444	26.09%
PENNSYLVANIA																
Utilities, Inc. of Pennsylvania							1,029	11.39%								
LOUISIANA																
Louisiana Water Service									6,024	62.44%						
UI of Louisiana									3,624	37.56%						
	<u>37,788</u>	<u>100.00%</u>	<u>12,670</u>	<u>100.00%</u>	<u>28,440</u>	<u>100.00%</u>	<u>9,026</u>	<u>100.00%</u>	<u>9,648</u>	<u>100.00%</u>	<u>13,492</u>	<u>100.00%</u>	<u>6,607</u>	<u>100.00%</u>	<u>5,534</u>	<u>100.00%</u>

NOTE *: CNC INCLUDES WATAUGA VISTA, RIVERPOINTE

Distribution of Florida Office Expenses
 SE 90-FLORIDA
 12/31/96

3/03/97
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INDIRECT EXPENSES:	UIF-T/B		TIERRE VERDE		MID-COUNTY		LAKE PLACID		LAKE UTILITIES, INC.					
	Sub Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount			
FLORIDA OFFICE:														
TEMP. EMPLOYMENT - CLERICAL	601 524-03	1,308.66	6.98%	0646 524-03	91.00	21.49%	0645 524-03	281.00	1.10%	0641 524-03	14.00	3.90%	0660 524-03	51.00
COMPUTER MAINT.	601 524-07	1,527.05	6.98%	0646 524-07	107.00	21.49%	0645 524-07	328.00	1.10%	0641 524-07	17.00	3.90%	0660 524-07	60.00
PUBL. SUBSCRIPTIONS & TAPES	601 553-01	724.24	6.98%	0646 553-01	51.00	21.49%	0645 553-01	156.00	1.10%	0641 553-01	8.00	3.90%	0660 553-01	28.00
ANSWERING SERV	601 553-02	4,968.50	6.98%	0646 553-02	347.00	21.49%	0645 553-02	1,068.00	1.10%	0641 553-02	55.00	3.90%	0660 553-02	194.00
COMPUTER SUPPLIES	601 553-03	4,705.86	6.98%	0646 553-03	328.00	21.49%	0645 553-03	1,011.00	1.10%	0641 553-03	52.00	3.90%	0660 553-03	184.00
PRINTING & BLUEPRINTS	601 553-04	1,552.89	6.98%	0646 553-04	108.00	21.49%	0645 553-04	334.00	1.10%	0641 553-04	17.00	3.90%	0660 553-04	61.00
POSTAGE	601 553-05	24,685.63	6.98%	0646 553-05	1,723.00	21.49%	0645 553-05	5,305.00	1.10%	0641 553-05	272.00	3.90%	0660 553-05	963.00
UPS & AIR FREIGHT	601 553-06	4,370.25	6.98%	0646 553-06	305.00	21.49%	0645 553-06	939.00	1.10%	0641 553-06	48.00	3.90%	0660 553-06	170.00
XEROX	601 553-08	2,090.18	6.98%	0646 553-08	146.00	21.49%	0645 553-08	449.00	1.10%	0641 553-08	23.00	3.90%	0660 553-08	82.00
OFF SUPPLY STORES	601 553-09	4,932.47	6.98%	0646 553-09	344.00	21.49%	0645 553-09	1,060.00	1.10%	0641 553-09	54.00	3.90%	0660 553-09	192.00
CLEANING SUPPLIES	601 553-13	245.93	6.98%	0646 553-13	17.00	21.49%	0645 553-13	53.00	1.10%	0641 553-13	3.00	3.90%	0660 553-13	10.00
MEMBERSHIPS	601 553-14	15.00	6.98%	0646 553-14	1.00	21.49%	0645 553-14	3.00	1.10%	0641 553-14	0.00	3.90%	0660 553-14	1.00
PETTY CASH OFFICE	601 553-15	228.20	6.98%	0646 553-15	16.00	21.49%	0645 553-15	49.00	1.10%	0641 553-15	3.00	3.90%	0660 553-15	9.00
OTHER OFFICE EXPENSES	601 553-90	3,722.23	6.98%	0646 553-90	260.00	21.49%	0645 553-90	800.00	1.10%	0641 553-90	41.00	3.90%	0660 553-90	145.00
OFFICE TELEPHONE	601 555-10	6,935.65	6.98%	0646 555-10	484.00	21.49%	0645 555-10	1,490.00	1.10%	0641 555-10	76.00	3.90%	0660 555-10	270.00
OFFICE TELEPHONE - LD	601 555-11	12,810.97	6.98%	0646 555-11	896.00	21.49%	0645 555-11	2,757.00	1.10%	0641 555-11	141.00	3.90%	0660 555-11	500.00
OFFICE COMPUTER PHONE - LD	601 555-16	3,744.05	6.98%	0646 555-16	261.00	21.49%	0645 555-16	805.00	1.10%	0641 555-16	41.00	3.90%	0660 555-16	146.00
OFFICE FAX - LD	601 555-61	8.55	6.98%	0646 555-61	1.00	21.49%	0645 555-61	2.00	1.10%	0641 555-61	0.00	3.90%	0660 555-61	0.00
OFFICE CLEANING SERVICE	601 557-10	5,760.00	6.98%	0646 557-10	402.00	21.49%	0645 557-10	1,238.00	1.10%	0641 557-10	63.00	3.90%	0660 557-10	225.00
LANDSCAPING MOWING & SNOWPLAWING	601 557-20	1,122.60	6.98%	0646 557-20	78.00	21.49%	0645 557-20	241.00	1.10%	0641 557-20	12.00	3.90%	0660 557-20	44.00
OFFICE GARRAGE REMOVAL	601 557-30	1,839.86	6.98%	0646 557-30	128.00	21.49%	0645 557-30	395.00	1.10%	0641 557-30	20.00	3.90%	0660 557-30	72.00
OTHER OFFICE MAINT.	601 557-90	3,104.89	6.98%	0646 557-90	217.00	21.49%	0645 557-90	667.00	1.10%	0641 557-90	34.00	3.90%	0660 557-90	121.00
OFFICE EDUCATION/TRAINING EXP	601 559-55	0.00	6.98%	0646 559-55	0.00	21.49%	0645 559-55	0.00	1.10%	0641 559-55	0.00	3.90%	0660 559-55	0.00
OTHER MISC. GENERAL	601 559-90	104.26	6.98%	0646 559-90	7.00	21.49%	0645 559-90	22.00	1.10%	0641 559-90	1.00	3.90%	0660 559-90	4.00
DEPRECIATION - OFFICE STRUC.	601 710-90	97.37	6.98%	0646 710-90	7.00	21.49%	0645 710-90	21.00	1.10%	0641 710-90	1.00	3.90%	0660 710-90	4.00
DEPRECIATION - OFFICE FURN.	601 710-91	1,923.84	6.98%	0646 710-91	134.00	21.49%	0645 710-91	413.00	1.10%	0641 710-91	21.00	3.90%	0660 710-91	75.00
TOTAL INDIRECT EXPENSES		<u>92,549.13</u>		0646 234-02	<u>(6,459.00)</u>		0645 234-02	<u>(19,887.00)</u>		0641 234-02	<u>(1,017.00)</u>		0660 234-02	<u>(3,611.00)</u>
		92,549.13												
UIF - PARENT:														
POSTAGE	600 553-05	0.00	6.98%	0646 553-05	0.00	21.49%	0645 553-05	0.00	1.10%	0641 553-05	0.00	3.90%	0660 553-05	0.00
OPERATIONS TELEPHONE	600 555-35	3,220.94	6.98%	0646 555-35	225.00	21.49%	0645 555-35	692.00	1.10%	0641 555-35	35.00	3.90%	0660 555-35	126.00
MEMBERSHIPS - COMPANY	600 559-30	1,936.00	6.98%	0646 559-30	135.00	21.49%	0645 559-30	416.00	1.10%	0641 559-30	21.00	3.90%	0660 559-30	76.00
MEALS & RELATED EXP.	600 559-70	2,444.40	6.98%	0646 559-70	171.00	21.49%	0645 559-70	525.00	1.10%	0641 559-70	27.00	3.90%	0660 559-70	95.00
BANK SERVICE CHARGES	600 559-80	192.45	6.98%	0646 559-80	13.00	21.49%	0645 559-80	41.00	1.10%	0641 559-80	2.00	3.90%	0660 559-80	8.00
OTHER MISC. GENERAL	600 559-90	16,156.07	6.98%	0646 559-90	1,128.00	21.49%	0645 559-90	3,472.00	1.10%	0641 559-90	178.00	3.90%	0660 559-90	630.00
WATER PERMITS	600 602-70	0.00	6.98%	0646 602-70	0.00	21.49%	0645 602-70	0.00	1.10%	0641 602-70	0.00	3.90%	0660 602-70	0.00
OPERATORS EXP.	600 604-02	9.45	6.98%	0646 604-02	1.00	21.49%	0645 604-02	2.00	1.10%	0641 604-02	0.00	3.90%	0660 604-02	0.00
OPERATORS ED EXPENSES	600 604-10	150.00	6.98%	0646 604-10	10.00	21.49%	0645 604-10	32.00	1.10%	0641 604-10	2.00	3.90%	0660 604-10	6.00
UNIFORM RENT & CLEANING EXP.	600 604-12	191.08	6.98%	0646 604-12	13.00	21.49%	0645 604-12	41.00	1.10%	0641 604-12	2.00	3.90%	0660 604-12	7.00
OPERATORS - POSTAGE	600 604-13	0.00	6.98%	0646 604-13	0.00	21.49%	0645 604-13	0.00	1.10%	0641 604-13	0.00	3.90%	0660 604-13	0.00
OPERATORS - MEMBERSHIPS	600 604-16	423.00	6.98%	0646 604-16	30.00	21.49%	0645 604-16	91.00	1.10%	0641 604-16	5.00	3.90%	0660 604-16	16.00
OPERATORS - OTHER OFFICE EXP.	600 604-18	10.69	6.98%	0646 604-18	1.00	21.49%	0645 604-18	2.00	1.10%	0641 604-18	0.00	3.90%	0660 604-18	0.00
SALES/USE TAX EXP.	600 604-30	3,009.47	6.98%	0646 604-30	210.00	21.49%	0645 604-30	647.00	1.10%	0641 604-30	33.00	3.90%	0660 604-30	117.00
GASOLINE	600 609-20	30,497.64	0.00%	0646 609-20	0.00	0.00%	0645 609-20	0.00	4.74%	0641 609-20	1,446.00	0.00%	0660 609-20	0.00
AUTO REPAIRS & TIRES	600 609-30	20,153.84	0.00%	0646 609-30	0.00	0.00%	0645 609-30	0.00	4.74%	0641 609-30	955.00	0.00%	0660 609-30	0.00
AUTO LICENSE	600 609-40	693.55	0.00%	0646 609-40	0.00	0.00%	0645 609-40	0.00	4.74%	0641 609-40	33.00	0.00%	0660 609-40	0.00
OTHER TRANS EXPENSES	600 609-90	205.87	0.00%	0646 609-90	0.00	0.00%	0645 609-90	0.00	4.74%	0641 609-90	10.00	0.00%	0660 609-90	0.00
DEPRECIATION - OFFICE STRUC.	600 710-90	2,987.09	6.98%	0646 710-90	208.00	21.49%	0645 710-90	642.00	1.10%	0641 710-90	33.00	3.90%	0660 710-90	116.00
DEPRECIATION - OFFICE FURN.	600 710-91	2,594.26	6.98%	0646 710-91	181.00	21.49%	0645 710-91	558.00	1.10%	0641 710-91	29.00	3.90%	0660 710-91	101.00
DEPRECIATION - TRANSP. EQUIP.	600 710-92	44,238.82	0.00%	0646 710-92	0.00	0.00%	0645 710-92	0.00	4.74%	0641 710-92	2,097.00	0.00%	0660 710-92	0.00
DEPR. - TOOLS, SHOP, & MISC.	600 710-94	8,937.88	6.98%	0646 710-94	624.00	21.49%	0645 710-94	1,921.00	1.10%	0641 710-94	98.00	3.90%	0660 710-94	349.00
DEPRECIATION - LAB EQUIP.	600 710-95	125.98	6.98%	0646 710-95	9.00	21.49%	0645 710-95	27.00	1.10%	0641 710-95	1.00	3.90%	0660 710-95	5.00
DEPRECIATION - COMMUN. EQUIP.	600 710-97	2,859.04	6.98%	0646 710-97	200.00	21.49%	0645 710-97	614.00	1.10%	0641 710-97	31.00	3.90%	0660 710-97	112.00
DEPRECIATION - COMPUTER	600 710-98	11,955.02	6.98%	0646 710-98	834.00	21.49%	0645 710-98	2,569.00	1.10%	0641 710-98	132.00	3.90%	0660 710-98	466.00
TOTAL INDIRECT EXPENSES		<u>152,992.54</u>		0646 234-02	<u>(3,993.00)</u>		0645 234-02	<u>(12,292.00)</u>		0641 234-02	<u>(5,170.00)</u>		0660 234-02	<u>(2,230.00)</u>
		152,992.54												
TOTAL COST CENTERS		<u>245,541.67</u>			<u>(10,452.00)</u>			<u>(32,179.00)</u>			<u>(6,187.00)</u>			<u>(5,841.00)</u>

[a] Per Trial Balance dated 2/20/97.

Distribution of Florida Office Expenses
 SE 90-FLORIDA
 12/31/96

3/03/97
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INDIRECT EXPENSES:	UIF-T/B		MILES GRANT		EASTLAKE		PEBBLE CREEK		WEDGEFIELD UTILITIES, INC.					
	Sub Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount			
FLORIDA OFFICE:														
TEMP. EMPLOYMENT - CLERICAL	601 524-03	1,308.66	6.35%	0640 524-03	83.00	4.77%	0643 524-03	62.00	6.65%	0644 524-03	87.00	3.95%	0649 524-03	52.00
COMPUTER MAINT.	601 524-07	1,527.05	6.35%	0640 524-07	97.00	4.77%	0643 524-07	73.00	6.65%	0644 524-07	102.00	3.95%	0649 524-07	60.00
PUBL SUBSCRIPTIONS & TAPES	601 553-01	724.24	6.35%	0640 553-01	46.00	4.77%	0643 553-01	35.00	6.65%	0644 553-01	48.00	3.95%	0649 553-01	29.00
ANSWERING SERV	601 553-02	4,968.50	6.35%	0640 553-02	315.00	4.77%	0643 553-02	237.00	6.65%	0644 553-02	330.00	3.95%	0649 553-02	196.00
COMPUTER SUPPLIES	601 553-03	4,705.86	6.35%	0640 553-03	299.00	4.77%	0643 553-03	224.00	6.65%	0644 553-03	313.00	3.95%	0649 553-03	186.00
PRINTING & BLUEPRINTS	601 553-04	1,552.89	6.35%	0640 553-04	99.00	4.77%	0643 553-04	74.00	6.65%	0644 553-04	103.00	3.95%	0649 553-04	61.00
POSTAGE	601 553-05	24,685.63	6.35%	0640 553-05	1,568.00	4.77%	0643 553-05	1,178.00	6.65%	0644 553-05	1,642.00	3.95%	0649 553-05	975.00
UPS & AIR FREIGHT	601 553-06	4,370.25	6.35%	0640 553-06	278.00	4.77%	0643 553-06	208.00	6.65%	0644 553-06	291.00	3.95%	0649 553-06	173.00
XEROX	601 553-08	2,090.18	6.35%	0640 553-08	133.00	4.77%	0643 553-08	100.00	6.65%	0644 553-08	139.00	3.95%	0649 553-08	83.00
OFF SUPPLY STORES	601 553-09	4,932.47	6.35%	0640 553-09	313.00	4.77%	0643 553-09	235.00	6.65%	0644 553-09	328.00	3.95%	0649 553-09	195.00
CLEANING SUPPLIES	601 553-13	245.93	6.35%	0640 553-13	16.00	4.77%	0643 553-13	12.00	6.65%	0644 553-13	16.00	3.95%	0649 553-13	10.00
MEMBERSHIPS	601 553-14	15.00	6.35%	0640 553-14	1.00	4.77%	0643 553-14	1.00	6.65%	0644 553-14	1.00	3.95%	0649 553-14	1.00
PETTY CASH OFFICE	601 553-15	228.20	6.35%	0640 553-15	14.00	4.77%	0643 553-15	11.00	6.65%	0644 553-15	15.00	3.95%	0649 553-15	9.00
OTHER OFFICE EXPENSES	601 553-90	3,722.23	6.35%	0640 553-90	236.00	4.77%	0643 553-90	178.00	6.65%	0644 553-90	248.00	3.95%	0649 553-90	147.00
OFFICE TELEPHONE	601 555-10	6,935.65	6.35%	0640 555-10	440.00	4.77%	0643 555-10	331.00	6.65%	0644 555-10	461.00	3.95%	0649 555-10	274.00
OFFICE TELEPHONE - LD	601 555-11	12,830.97	6.35%	0640 555-11	815.00	4.77%	0643 555-11	612.00	6.65%	0644 555-11	853.00	3.95%	0649 555-11	507.00
OFFICE COMPUTER PHONE - LD	601 555-16	3,744.05	6.35%	0640 555-16	238.00	4.77%	0643 555-16	179.00	6.65%	0644 555-16	249.00	3.95%	0649 555-16	148.00
OFFICE FAX - LD	601 555-61	8.55	6.35%	0640 555-61	1.00	4.77%	0643 555-61	0.00	6.65%	0644 555-61	1.00	3.95%	0649 555-61	0.00
OFFICE CLEANING SERVICE	601 557-10	5,760.00	6.35%	0640 557-10	366.00	4.77%	0643 557-10	275.00	6.65%	0644 557-10	383.00	3.95%	0649 557-10	228.00
LANDSCAPING MOWING & SNOWPLWING	601 557-20	1,122.60	6.35%	0640 557-20	71.00	4.77%	0643 557-20	54.00	6.65%	0644 557-20	75.00	3.95%	0649 557-20	44.00
OFFICE GARBAGE REMOVAL	601 557-30	1,839.86	6.35%	0640 557-30	117.00	4.77%	0643 557-30	88.00	6.65%	0644 557-30	122.00	3.95%	0649 557-30	73.00
OTHER OFFICE MAINT.	601 557-90	3,104.89	6.35%	0640 557-90	197.00	4.77%	0643 557-90	148.00	6.65%	0644 557-90	206.00	3.95%	0649 557-90	123.00
OFFICE EDUCATION/TRAINING EXP	601 559-55	0.00	6.35%	0640 559-55	0.00	4.77%	0643 559-55	0.00	6.65%	0644 559-55	0.00	3.95%	0649 559-55	0.00
OTHER MISC. GENERAL	601 559-90	104.26	6.35%	0640 559-90	7.00	4.77%	0643 559-90	5.00	6.65%	0644 559-90	7.00	3.95%	0649 559-90	4.00
DEPRECIATION - OFFICE STRUC.	601 710-90	97.37	6.35%	0640 710-90	6.00	4.77%	0643 710-90	5.00	6.65%	0644 710-90	6.00	3.95%	0649 710-90	4.00
DEPRECIATION - OFFICE FURN.	601 710-91	1,923.84	6.35%	0640 710-91	122.00	4.77%	0643 710-91	92.00	6.65%	0644 710-91	128.00	3.95%	0649 710-91	76.00
TOTAL INDIRECT EXPENSES		<u>92,549.13</u>		0640 234-02	<u>(5,878.00)</u> ✓		0643 234-02	<u>(4,417.00)</u> ✓		0644 234-02	<u>(6,154.00)</u> ✓		0649 234-02	<u>(3,658.00)</u> ✓
		92,549.13												
UIF - PARENT:														
POSTAGE	600 553-05	0.00	6.35%	0640 553-05	0.00	4.77%	0643 553-05	0.00	6.65%	0644 553-05	0.00	3.95%	0649 553-05	0.00
OPERATIONS TELEPHONE	600 555-35	3,220.94	6.35%	0640 555-35	205.00	4.77%	0643 555-35	154.00	6.65%	0644 555-35	214.00	3.95%	0649 555-35	127.00
MEMBERSHIPS - COMPANY	600 559-30	1,936.00	6.35%	0640 559-30	123.00	4.77%	0643 559-30	92.00	6.65%	0644 559-30	129.00	3.95%	0649 559-30	76.00
MEALS & RELATED EXP.	600 559-70	2,444.40	6.35%	0640 559-70	155.00	4.77%	0643 559-70	117.00	6.65%	0644 559-70	163.00	3.95%	0649 559-70	97.00
BANK SERVICE CHARGES	600 559-80	192.45	6.35%	0640 559-80	12.00	4.77%	0643 559-80	9.00	6.65%	0644 559-80	13.00	3.95%	0649 559-80	8.00
OTHER MISC. GENERAL	600 559-90	16,156.07	6.35%	0640 559-90	1,026.00	4.77%	0643 559-90	771.00	6.65%	0644 559-90	1,074.00	3.95%	0649 559-90	638.00
WATER PERMITS	600 602-70	0.00	6.35%	0640 602-70	0.00	4.77%	0643 602-70	0.00	6.65%	0644 602-70	0.00	3.95%	0649 602-70	0.00
OPERATORS EXP.	600 604-02	9.45	6.35%	0640 604-02	1.00	4.77%	0643 604-02	0.00	6.65%	0644 604-02	1.00	3.95%	0649 604-02	0.00
OPERATORS ED EXPENSES	600 604-10	150.00	6.35%	0640 604-10	10.00	4.77%	0643 604-10	7.00	6.65%	0644 604-10	10.00	3.95%	0649 604-10	6.00
UNIFORM RENT & CLEANING EXP.	600 604-12	191.08	6.35%	0640 604-12	12.00	4.77%	0643 604-12	9.00	6.65%	0644 604-12	13.00	3.95%	0649 604-12	8.00
OPERATORS - POSTAGE	600 604-13	0.00	6.35%	0640 604-13	0.00	4.77%	0643 604-13	0.00	6.65%	0644 604-13	0.00	3.95%	0649 604-13	0.00
OPERATORS - MEMBERSHIPS	600 604-16	423.00	6.35%	0640 604-16	27.00	4.77%	0643 604-16	20.00	6.65%	0644 604-16	28.00	3.95%	0649 604-16	17.00
OPERATORS - OTHER OFFICE EXP.	600 604-18	10.69	6.35%	0640 604-18	1.00	4.77%	0643 604-18	1.00	6.65%	0644 604-18	1.00	3.95%	0649 604-18	0.00
SALES/USE TAX EXP.	600 604-30	3,009.47	6.35%	0640 604-30	191.00	4.77%	0643 604-30	144.00	6.65%	0644 604-30	200.00	3.95%	0649 604-30	119.00
GASOLINE	600 609-20	30,497.64	0.00%	0640 609-20	0.00	0.00%	0643 609-20	0.00	0.00%	0644 609-20	0.00	0.00%	0649 609-20	0.00
AUTO REPAIRS & TIFES	600 609-30	20,153.84	0.00%	0640 609-30	0.00	0.00%	0643 609-30	0.00	0.00%	0644 609-30	0.00	0.00%	0649 609-30	0.00
AUTO LICENSE	600 609-40	693.55	0.00%	0640 609-40	0.00	0.00%	0643 609-40	0.00	0.00%	0644 609-40	0.00	0.00%	0649 609-40	0.00
OTHER TRANS EXPENSES	600 609-90	205.87	0.00%	0640 609-90	0.00	0.00%	0643 609-90	0.00	0.00%	0644 609-90	0.00	0.00%	0649 609-90	0.00
DEPRECIATION - OFFICE STRUC.	600 710-90	2,987.09	6.35%	0640 710-90	190.00	4.77%	0643 710-90	142.00	6.65%	0644 710-90	199.00	3.95%	0649 710-90	118.00
DEPRECIATION - OFFICE FURN.	600 710-91	2,594.26	6.35%	0640 710-91	165.00	4.77%	0643 710-91	124.00	6.65%	0644 710-91	173.00	3.95%	0649 710-91	102.00
DEPRECIATION - TRANSP. EQUIP.	600 710-92	44,238.82	0.00%	0640 710-92	0.00	0.00%	0643 710-92	0.00	0.00%	0644 710-92	0.00	0.00%	0649 710-92	0.00
DEPR. - TOOLS, SHOP, & MISC.	600 710-94	8,937.88	6.35%	0640 710-94	568.00	0.00%	0643 710-94	0.00	6.65%	0644 710-94	594.00	3.95%	0649 710-94	353.00
DEPRECIATION - LAB EQUIP.	600 710-95	125.98	6.35%	0640 710-95	8.00	0.00%	0643 710-95	0.00	6.65%	0644 710-95	8.00	3.95%	0649 710-95	5.00
DEPRECIATION - COMMUN. EQUIP.	600 710-97	2,859.04	6.35%	0640 710-97	182.00	0.00%	0643 710-97	0.00	6.65%	0644 710-97	190.00	3.95%	0649 710-97	113.00
DEPRECIATION - COMPUTER	600 710-98	11,955.02	6.35%	0640 710-98	759.00	4.77%	0643 710-98	570.00	6.65%	0644 710-98	795.00	3.95%	0649 710-98	472.00
TOTAL INDIRECT EXPENSES		<u>152,992.54</u>		0640 234-02	<u>(3,635.00)</u> ✓		0643 234-02	<u>(2,160.00)</u> ✓		0644 234-02	<u>(3,805.00)</u> ✓		0649 234-02	<u>(2,259.00)</u> ✓
		152,992.54												
TOTAL COST CENTERS		<u>245,541.67</u>			<u>(9,513.00)</u>			<u>(6,577.00)</u>			<u>(9,959.00)</u>			<u>(5,917.00)</u>

[a] Per Trial Balance dated 2/20/97.

Distribution of Florida Office Expenses

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INDIRECT EXPENSES:	UIF-T/R		UTILITIES, INC. OF LONGWOOD		ALAFAYA		UIF		WSC	
	Sub Account	Amount	%	Account	Amount	%	Account	Amount	Account	Amount
FLORIDA OFFICE:										
TEMP. EMPLOYMENT - CLERICAL	601 524-03	1,308.66	6.37%	0648 524-03	83.00	16.30%	0647 524-03	213.00	0601 524-03	(1,017.00)
COMPUTER MAINT.	601 524-07	1,527.05	6.37%	0648 524-07	97.00	16.30%	0647 524-07	249.00	0601 524-07	(1,190.00)
PUBL. SUBSCRIPTIONS & TAPES	601 553-01	724.24	6.37%	0648 553-01	46.00	16.30%	0647 553-01	118.00	0601 553-01	(565.00)
ANSWERING SERV	601 553-02	4,968.50	6.37%	0648 553-02	316.00	16.30%	0647 553-02	810.00	0601 553-02	(3,868.00)
COMPUTER SUPPLIES	601 553-03	4,705.86	6.37%	0648 553-03	300.00	16.30%	0647 553-03	767.00	0601 553-03	(3,664.00)
PRINTING & BLUEPRINTS	601 553-04	1,552.89	6.37%	0648 553-04	99.00	16.30%	0647 553-04	253.00	0601 553-04	(1,209.00)
POSTAGE	601 553-05	24,685.63	6.37%	0648 553-05	1,572.00	16.30%	0647 553-05	4,024.00	0601 553-05	(19,222.00)
UPS & AIR FREIGHT	601 553-06	4,370.25	6.37%	0648 553-06	278.00	16.30%	0647 553-06	712.00	0601 553-06	(3,402.00)
XEROX	601 553-08	2,090.18	6.37%	0648 553-08	133.00	16.30%	0647 553-08	341.00	0601 553-08	(1,629.00)
OFF SUPPLY STORES	601 553-09	4,932.47	6.37%	0648 553-09	314.00	16.30%	0647 553-09	804.00	0601 553-09	(3,839.00)
CLEANING SUPPLIES	601 553-13	245.93	6.37%	0648 553-13	16.00	16.30%	0647 553-13	40.00	0601 553-13	(193.00)
MEMBERSHIPS	601 553-14	15.00	6.37%	0648 553-14	1.00	16.30%	0647 553-14	2.00	0601 553-14	(12.00)
PETTY CASH OFFICE	601 553-15	228.20	6.37%	0648 553-15	15.00	16.30%	0647 553-15	37.00	0601 553-15	(178.00)
OTHER OFFICE EXPENSES	601 553-90	3,722.23	6.37%	0648 553-90	237.00	16.30%	0647 553-90	607.00	0601 553-90	(2,899.00)
OFFICE TELEPHONE	601 555-10	6,935.65	6.37%	0648 555-10	442.00	16.30%	0647 555-10	1,131.00	0601 555-10	(5,399.00)
OFFICE TELEPHONE - LD	601 555-11	12,830.97	6.37%	0648 555-11	817.00	16.30%	0647 555-11	2,091.00	0601 555-11	(9,989.00)
OFFICE COMPUTER PHONE - LD	601 555-16	3,744.05	6.37%	0648 555-16	238.00	16.30%	0647 555-16	610.00	0601 555-16	(12,915.00)
OFFICE FAX - LD	601 555-61	8.55	6.37%	0648 555-61	1.00	16.30%	0647 555-61	1.00	0601 555-61	(7.00)
OFFICE CLEANING SERVICE	601 557-10	5,760.00	6.37%	0648 557-10	367.00	16.30%	0647 557-10	939.00	0601 557-10	(4,486.00)
LANDSCAPING MOWING & SNOWPLAWING	601 557-20	1,122.60	6.37%	0648 557-20	72.00	16.30%	0647 557-20	183.00	0601 557-20	(874.00)
OFFICE GARBAGE REMOVAL	601 557-30	1,839.86	6.37%	0648 557-30	117.00	16.30%	0647 557-30	300.00	0601 557-30	(1,432.00)
OTHER OFFICE MAINT.	601 557-90	3,104.89	6.37%	0648 557-90	198.00	16.30%	0647 557-90	506.00	0601 557-90	(2,417.00)
OFFICE EDUCATION/TRAINING EXP	601 559-55	0.00	6.37%	0648 559-55	0.00	16.30%	0647 559-55	0.00	0601 559-55	0.00
OTHER MISC. GENERAL	601 559-90	104.26	6.37%	0648 559-90	7.00	16.30%	0647 559-90	17.00	0601 559-90	(81.00)
DEPRECIATION - OFFICE STRUC.	601 710-90	97.37	6.37%	0648 710-90	6.00	16.30%	0647 710-90	16.00	0601 710-90	(76.00)
DEPRECIATION - OFFICE FURN.	601 710-91	1,923.84	6.37%	0648 710-91	123.00	16.30%	0647 710-91	314.00	0601 710-91	(1,498.00)
TOTAL INDIRECT EXPENSES		92,549.13		0648 234-02	(5,895.00)		0647 234-02	(15,085.00)	0601 234-02	72,061.00
		92,549.13							0005-146-69	3,658.00 wedge
									0005-146-68	5,895.00 uil
									0005-146-61	6,459.00 TV
									0005-146-88	19,887.00 MC
									0005-146-62	1,017.00 LP
									0005-146-89	3,611.00 LUCI
									0005-146-91	5,878.00 MG
									0005-146-64	4,417.00 EL
									0005-146-66	6,154.00 PC
									0005-146-67	15,085.00 ALA
									0005-146-90	(72,061.00) UIF
										0.00
UIF - PARENT:										
POSTAGE	600 553-05	0.00	6.37%	0648 553-05	0.00	16.30%	0647 553-05	0.00	0600 553-05	0.00
OPERATIONS TELEPHONE	600 555-35	3,220.94	6.37%	0648 555-35	205.00	16.30%	0647 555-35	525.00	0600 555-35	(2,508.00)
MEMBERSHIPS - COMPANY	600 559-30	1,936.00	6.37%	0648 559-30	123.00	16.30%	0647 559-30	316.00	0600 559-30	(1,507.00)
MEALS & RELATED EXP.	600 559-70	2,444.40	6.37%	0648 559-70	156.00	16.30%	0647 559-70	398.00	0600 559-70	(1,904.00)
BANK SERVICE CHARGES	600 559-80	192.45	6.37%	0648 559-80	12.00	16.30%	0647 559-80	31.00	0600 559-80	(149.00)
OTHER MISC. GENERAL	600 559-90	16,156.07	6.37%	0648 559-90	1,029.00	16.30%	0647 559-90	2,633.00	0600 559-90	(12,579.00)
WATER PERMITS	600 602-70	0.00	6.37%	0648 602-70	0.00	16.30%	0647 602-70	0.00	0600 602-70	0.00
OPERATORS EXP.	600 604-02	9.45	6.37%	0648 604-02	1.00	16.30%	0647 604-02	2.00	0600 604-02	(8.00)
OPERATORS ED EXPENSES	600 604-10	150.00	6.37%	0648 604-02	10.00	16.30%	0647 604-02	24.00	0600 604-02	(117.00)
UNIFORM RENT & CLEANING EXP.	600 604-12	191.08	6.37%	0648 604-10	12.00	16.30%	0647 604-10	31.00	0600 604-10	(148.00)
OPERATORS - POSTAGE	600 604-13	0.00	6.37%	0648 604-12	0.00	16.30%	0647 604-12	0.00	0600 604-12	0.00
OPERATORS - MEMBERSHIPS	600 604-16	423.00	6.37%	0648 604-13	27.00	16.30%	0647 604-13	69.00	0600 604-13	(330.00)
OPERATORS - OTHER OFFICE EXP.	600 604-18	10.69	6.37%	0648 604-16	1.00	16.30%	0647 604-16	2.00	0600 604-16	(9.00)
SALES/USE TAX EXP.	600 604-30	3,009.47	6.37%	0648 604-18	192.00	16.30%	0647 604-18	491.00	0600 604-18	(2,344.00)
GASOLINE	600 609-20	30,497.64	0.00%	0648 609-20	0.00	0.00%	0647 609-20	0.00	0600 609-20	(1,446.00)
AUTO REPAIRS & TILES	600 609-30	20,153.84	0.00%	0648 609-30	0.00	0.00%	0647 609-30	0.00	0600 609-30	(955.00)
AUTO LICENSE	600 609-40	693.55	0.00%	0648 609-40	0.00	0.00%	0647 609-40	0.00	0600 609-40	(33.00)
OTHER TRANS EXPENSES	600 609-90	205.87	0.00%	0648 609-90	0.00	0.00%	0647 609-90	0.00	0600 609-90	(10.00)
DEPRECIATION - OFFICE STRUC.	600 710-90	2,987.09	6.37%	0648 710-90	190.00	16.30%	0647 710-90	487.00	0600 710-90	(2,325.00)
DEPRECIATION - OFFICE FURN.	600 710-91	2,594.26	6.37%	0648 710-91	165.00	16.30%	0647 710-91	423.00	0600 710-91	(2,021.00)
DEPRECIATION - TRANSP. EQUIP.	600 710-92	44,218.82	0.00%	0648 710-92	0.00	0.00%	0647 710-92	0.00	0600 710-92	(2,097.00)
DEPR. - TOOLS, SHOP, & MISC.	600 710-94	8,937.88	6.37%	0648 710-94	569.00	16.30%	0647 710-94	1,457.00	0600 710-94	(6,533.00)
DEPRECIATION - LAB EQUIP.	600 710-95	125.98	6.37%	0648 710-95	8.00	16.30%	0647 710-95	21.00	0600 710-95	(92.00)
DEPRECIATION - COMMUN. EQUIP.	600 710-97	2,859.04	6.37%	0648 710-97	182.00	16.30%	0647 710-97	466.00	0600 710-97	(2,090.00)
DEPRECIATION - COMPUTER	600 710-98	11,955.02	6.37%	0648 710-98	762.00	16.30%	0647 710-98	1,949.00	0600 710-98	(9,308.00)
TOTAL INDIRECT EXPENSES		152,992.54		0648 234-02	(3,644.00)		0647 234-02	(9,325.00)	0600 234-02	48,513.00
									0005-146-69	(48,513.00) UIF
										0.00
TOTAL COST CENTERS		245,541.67			(9,539.00)			(24,410.00)		120,574.00

(a) Per Trial Balance dated 2/20/97.

Distribution of North Carolina Office Expenses
 SE 90-CMC 2/28/97
 12/31/96 4:06 PM

CNC

CNC-T/B			RIVERHILLS		CMS SYSTEMS		TENNESSEE		CAROLINA TRACE		PENNSYLVANIA						
Sub Account	Amount	%	Account	Amount	Account	Amount	Account	Amount	Account	Amount	Account	Amount					
INDIRECT EXPENSES:																	
CHARLOTTE OFFICE:																	
TEMP. EMPLOY - CLERICAL	0526 524-03	12,010.74	5.90%	0460 524-03	709.00	16.87%	0800 524-03	2,026.00	1.04%	0651 524-03	125.00	3.78%	0900 524-03	454.00	4.94%	0905 524-03	593.00
COMPUTER MAINT.	0526 524-07	480.03	5.90%	0460 524-07	28.00	16.87%	0800 524-07	81.30	1.04%	0651 524-07	5.00	3.78%	0900 524-07	28.00	4.94%	0905 524-07	24.00
RENT - TVOLA	0526 551-13	37,592.03	5.90%	0460 551-13	2,218.00	16.87%	0800 551-13	6,142.00	1.04%	0651 551-13	393.00	3.78%	0900 551-13	1,421.00	4.94%	0905 551-13	1,857.00
PUBL. SUBSCRIPTIONS & TAPES	0526 553-01	1,242.55	5.90%	0460 553-01	73.00	16.87%	0800 553-01	210.00	1.04%	0651 553-02	13.00	3.78%	0900 553-01	47.00	4.94%	0905 553-01	61.00
ANSWERING SERV	0526 553-02	3,466.74	5.90%	0460 553-02	205.00	16.87%	0800 553-02	585.00	1.04%	0651 553-02	36.00	3.78%	0900 553-02	131.00	4.94%	0905 553-02	171.00
COMPUTER SUPPLIES	0526 553-03	29,080.40	5.90%	0460 553-03	1,716.00	16.87%	0800 553-03	4,906.00	1.04%	0651 553-03	102.00	3.78%	0900 553-03	1,099.00	4.94%	0905 553-03	1,437.00
PRINTING & BLUEPRINTS	0526 553-04	3,515.01	5.90%	0460 553-04	207.00	16.87%	0800 553-04	593.00	1.04%	0651 553-04	37.00	3.78%	0900 553-04	133.00	4.94%	0905 553-04	174.00
POSTAGE	0526 553-05	59,210.92	5.90%	0460 553-05	3,493.00	16.87%	0800 553-05	9,989.00	1.04%	0651 553-05	616.00	3.78%	0900 553-05	2,238.00	4.94%	0905 553-05	2,925.00
UPS & AIR FREIGHT	0526 553-06	7,666.32	5.90%	0460 553-06	452.00	16.87%	0800 553-06	1,293.00	1.04%	0651 553-06	80.00	3.78%	0900 553-06	290.00	4.94%	0905 553-06	378.00
XEROX	0526 553-08	811.18	5.90%	0460 553-08	48.00	16.87%	0800 553-08	137.00	1.04%	0651 553-08	8.00	3.78%	0900 553-08	31.00	4.94%	0905 553-08	40.00
OFF SUPPLY STORES	0526 553-09	4,173.02	5.90%	0460 553-09	246.00	16.87%	0800 553-09	704.00	1.04%	0651 553-09	43.00	3.78%	0900 553-09	158.00	4.94%	0905 553-09	206.00
REIM OF OFFICE EMP. EXP.	0526 553-10	721.27	5.90%	0460 553-10	43.00	16.87%	0800 553-10	122.00	1.04%	0651 553-10	8.00	3.78%	0900 553-10	27.00	4.94%	0905 553-10	36.00
OFFICE EXPENSES	0526 553-11	26.50	5.90%	0460 553-11	2.00	16.87%	0800 553-11	4.00	1.04%	0651 553-11	0.00	3.78%	0900 553-11	1.00	4.94%	0905 553-11	1.00
MEMBERSHIPS	0526 553-14	743.00	5.90%	0460 553-14	44.00	16.87%	0800 553-14	125.00	1.04%	0651 553-14	8.00	3.78%	0900 553-14	28.00	4.94%	0905 553-14	37.00
PETTY CASH OFFICE	0526 553-15	183.45	5.90%	0460 553-15	11.00	16.87%	0800 553-15	31.00	1.04%	0651 553-15	2.00	3.78%	0900 553-15	7.00	4.94%	0905 553-15	9.00
OTHER OFFICE EXPENSES	0526 553-99	2,372.38	5.90%	0460 553-99	140.00	16.87%	0800 553-99	400.00	1.04%	0651 553-99	25.00	3.78%	0900 553-99	90.00	4.94%	0905 553-99	117.00
OFFICE TELEPHONE	0526 555-10	19,874.25	5.90%	0460 555-10	1,173.00	16.87%	0800 555-10	3,353.00	1.04%	0651 555-10	207.00	3.78%	0900 555-10	751.00	4.94%	0905 555-10	982.00
OFFICE TELEPHONE - LD	0526 555-11	36,229.81	5.90%	0460 555-11	2,138.00	16.87%	0800 555-11	6,112.00	1.04%	0651 555-11	377.00	3.78%	0900 555-11	1,369.00	4.94%	0905 555-11	1,790.00
OFFICE COMPUTER PHONE - LD	0526 555-16	2,856.11	5.90%	0460 555-16	169.00	16.87%	0800 555-16	482.00	1.04%	0651 555-16	30.00	3.78%	0900 555-16	108.00	4.94%	0905 555-16	141.00
ALARM SYSTEM PHONE EXPENSE	0526 555-40	208.00	5.90%	0460 555-40	12.00	16.87%	0800 555-40	35.00	1.04%	0651 555-40	2.00	3.78%	0900 555-40	8.00	4.94%	0905 555-40	10.00
ALARM SYSTEM PHONE - LD	0526 555-41	52.67	5.90%	0460 555-41	3.00	16.87%	0800 555-41	9.00	1.04%	0651 555-41	1.00	3.78%	0900 555-41	2.00	4.94%	0905 555-41	3.00
OFFICE FAX PHONE LINE	0526 555-60	0.00	5.90%	0460 555-60	0.00	16.87%	0800 555-60	0.00	1.04%	0651 555-60	0.00	3.78%	0900 555-60	0.00	4.94%	0905 555-60	0.00
OFFICE FAX - LD	0526 555-61	14.69	5.90%	0460 555-61	1.00	16.87%	0800 555-61	2.00	1.04%	0651 555-61	0.00	3.78%	0900 555-61	1.00	4.94%	0905 555-61	1.00
OFFICE CLEANING SERVICE	0526 557-10	139.43	5.90%	0460 557-10	12.00	16.87%	0800 557-10	34.00	1.04%	0651 557-10	2.00	3.78%	0900 557-10	8.00	4.94%	0905 557-10	10.00
OTHER OFFICE MAINT.	0526 557-99	3,418.73	5.90%	0460 557-99	202.00	16.87%	0800 557-99	577.00	1.04%	0651 557-99	36.00	3.78%	0900 557-99	129.00	4.94%	0905 557-99	169.00
OFFICE EDUCATION/TRAINING EXP	0526 559-55	3,787.31	5.90%	0460 559-55	223.00	16.87%	0800 559-55	639.00	1.04%	0651 559-55	39.00	3.78%	0900 559-55	143.00	4.94%	0905 559-55	187.00
BANK SERVICE CHARGES	0526 559-80	4,119.24	5.90%	0460 559-80	243.00	16.87%	0800 559-80	695.00	1.04%	0651 559-80	43.00	3.78%	0900 559-80	156.00	4.94%	0905 559-80	203.00
MISCELLANEOUS	0526 559-90	5,810.09	5.90%	0460 559-90	343.00	16.87%	0800 559-90	980.00	1.04%	0651 559-90	60.00	3.78%	0900 559-90	220.00	4.94%	0905 559-90	287.00
COMMUNICATION EXP.	0526 604-05	543.54	5.90%	0460 604-05	32.00	16.87%	0800 604-05	92.00	1.04%	0651 604-05	6.00	3.78%	0900 604-05	21.00	4.94%	0905 604-05	27.00
OPERATORS - POSTAGE	0526 604-13	22.56	5.90%	0460 604-13	1.00	16.87%	0800 604-13	4.00	1.04%	0651 604-13	0.00	3.78%	0900 604-13	1.00	4.94%	0905 604-13	1.00
OPERATORS - MEMBERSHIPS	0526 604-16	0.00	5.90%	0460 604-16	0.00	16.87%	0800 604-16	0.00	1.04%	0651 604-16	0.00	3.78%	0900 604-16	0.00	4.94%	0905 604-16	0.00
OPER - PUBLICATIONS/SUBSCRIP.	0526 604-19	111.30	5.90%	0460 604-19	7.00	16.87%	0800 604-19	19.00	1.04%	0651 604-19	1.00	3.78%	0900 604-19	4.00	4.94%	0905 604-19	5.00
DEPRECIATION - COMPUTER	0526 710-98	13,405.60	5.90%	0460 710-98	791.00	16.87%	0800 710-98	2,262.00	1.04%	0651 710-98	139.00	3.78%	0900 710-98	527.00	4.94%	0905 710-98	662.00
FRANCHISE TAX	0526 721-03	30.00	5.90%	0460 721-03	2.00	16.87%	0800 721-03	5.00	1.04%	0651 721-03	0.00	3.78%	0900 721-03	1.00	4.94%	0905 721-03	1.00
REAL ESTATE TAX	0526 721-21	1,399.95	5.90%	0460 721-21	83.00	16.87%	0800 721-21	236.00	1.04%	0651 721-21	15.00	3.78%	0900 721-21	53.00	4.94%	0905 721-21	69.00
TOTAL INDIRECT EXPENSES		<u>255,178.82</u>		<u>0298 234-02</u>	<u>(15,070.00)</u>		<u>0800 234-02</u>	<u>(43,084.00)</u>		<u>0651 234-02</u>	<u>(2,657.00)</u>		<u>0900 234-02</u>	<u>(9,555.00)</u>		<u>0905 234-02</u>	<u>(12,615.00)</u>
		255,178.82															
CNC - FARMVILLE																	
RENT - OTHER	0500 551-90	2,475.00	5.90%	2460 551-90	146.00	16.87%	0800 551-90	418.00	1.04%	0651 551-90	26.00	3.78%	0900 551-90	94.00	4.94%	0905 551-90	122.00
OPERATIONS PHONE	0500 555-35	4,171.36	5.90%	0460 555-35	246.00	16.87%	0800 555-35	704.00	1.04%	0651 555-35	43.00	3.78%	0900 555-35	158.00	4.94%	0905 555-35	206.00
OTHER OFFICE UTILITIES	0500 555-90	0.00	5.90%	2460 555-90	0.00	16.87%	0800 555-90	0.00	1.04%	0651 555-90	0.00	3.78%	0900 555-90	0.00	4.94%	0905 555-90	0.00
MEMBERSHIPS - COMPANY	0500 559-30	4,824.40	5.90%	2460 559-30	285.00	16.87%	0800 559-30	814.00	1.04%	0651 559-30	50.00	3.78%	0900 559-30	182.00	4.94%	0905 559-30	238.00
MEALS & RELATED EXP.	0500 559-70	7,132.56	5.90%	2460 559-70	421.00	16.87%	0800 559-70	1,203.00	1.04%	0651 559-70	74.00	3.78%	0900 559-70	270.00	4.94%	0905 559-70	350.00
BANK SERVICE CHARGES	0500 559-80	308.12	5.90%	2460 559-80	6.00	16.87%	0800 559-80	18.00	1.04%	0651 559-80	1.00	3.78%	0900 559-80	4.00	4.94%	0905 559-80	5.00
MISCELLANEOUS EXPENSES	0500 559-90	8,401.00	5.90%	2460 559-90	508.00	16.87%	0800 559-90	1,451.00	1.04%	0651 559-90	89.00	3.78%	0900 559-90	325.00	4.94%	0905 559-90	425.00
OPERATORS - POSTAGE	0500 604-13	0.00	5.90%	2460 604-13	0.00	16.87%	0800 604-13	0.00	1.04%	0651 604-13	0.00	3.78%	0900 604-13	0.00	4.94%	0905 604-13	0.00
OPERATORS - OFFICE SUPPLIES	0500 604-14	0.00	5.90%	2460 604-14	0.00	16.87%	0800 604-14	0.00	1.04%	0651 604-14	0.00	3.78%	0900 604-14	0.00	4.94%	0905 604-14	0.00
OPERATORS - MEMBERSHIPS	0500 604-16	0.00	5.90%	2460 604-16	0.00	16.87%	0800 604-16	0.00	1.04%	0651 604-16	0.00	3.78%	0900 604-16	0.00	4.94%	0905 604-16	0.00
OPER - CLEANING SUPPLIES	0500 604-17	0.00	5.90%	2460 604-17	0.00	16.87%	0800 604-17	0.00	1.04%	0651 604-17	0.00	3.78%	0900 604-17	0.00	4.94%	0905 604-17	0.00
OPER - OTHER OFFICE EXP.	0500 604-18	0.00	5.90%	2460 604-18	0.00	16.87%	0800 604-18	0.00	1.04%	0651 604-18	0.00	3.78%	0900 604-18	0.00	4.94%	0905 604-18	0.00
OPERATORS TRANS REIM	0500 609-10	0.00	5.90%	2460 609-10	0.00	16.87%	0800 609-10	0.00	1.04%	0651 609-10	0.00	3.78%	0900 609-10	0.00	4.94%	0905 609-10	0.00
GASOLINE	0500 609-20	0.00	5.90%														

Distribution of North Carolina Office Expenses
 2/28/97
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CNC

INDIRECT EXPENSES	CNC-T/B			RIVERHILLS		CMS SYSTEMS		TENNESSEE		CAROLINA TRACE		TRANSYLVANIA			
	Sub	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount
MONROE CITY OFFICE (2881)															
TEMP EMPLOY - CLERICAL	0889	524-03	139.50	0.00%	0460 524-03	0.00	33.23%	0800 524-03	46.00	0.00%	0651 524-03	0.00	0.00%	0900 524-03	0.00
COMPUTER MAINT	0889	524-07	30.00	0.00%	0460 524-07	0.00	33.23%	0800 524-07	10.00	0.00%	0651 524-07	0.00	0.00%	0900 524-07	0.00
PUBL. SUBSCRIPTIONS & TAPES	0889	553-01	195.72	0.00%	0460 553-01	0.00	33.23%	0800 553-01	65.00	0.00%	0651 553-01	0.00	0.00%	0900 553-01	0.00
ANSWERING SERV	0889	553-02	2,677.10	0.00%	0460 553-02	0.00	33.23%	0800 553-02	890.00	0.00%	0651 553-02	0.00	0.00%	0900 553-02	0.00
PRINTING & BLUEPRINTS	0889	553-04	591.58	0.00%	0460 553-04	0.00	33.23%	0800 553-04	197.00	0.00%	0651 553-04	0.00	0.00%	0900 553-04	0.00
POSTAGE	0889	553-05	1,798.56	0.00%	0460 553-05	0.00	33.23%	0800 553-05	598.00	0.00%	0651 553-05	0.00	0.00%	0900 553-05	0.00
UPS & AIR FREIGHT	0889	553-06	12.25	0.00%	0460 553-06	0.00	33.23%	0800 553-06	4.00	0.00%	0651 553-06	0.00	0.00%	0900 553-06	0.00
XEROX	0889	553-08	430.63	0.00%	0460 553-08	0.00	33.23%	0800 553-08	143.00	0.00%	0651 553-08	0.00	0.00%	0900 553-08	0.00
OFF SUPPLY STORES	0889	553-09	1,501.28	0.00%	0460 553-09	0.00	33.23%	0800 553-09	499.00	0.00%	0651 553-09	0.00	0.00%	0900 553-09	0.00
REIM OF OFFICE EMP. EXP.	0889	553-10	312.40	0.00%	0460 553-10	0.00	33.23%	0800 553-10	104.00	0.00%	0651 553-10	0.00	0.00%	0900 553-10	0.00
CLEANING SUPPLIES	0889	553-11	58.78	0.00%	0460 553-11	0.00	33.23%	0800 553-11	20.00	0.00%	0651 553-11	0.00	0.00%	0900 553-11	0.00
PETTY CASH OFFICE	0889	553-15	12.48	0.00%	0460 553-15	0.00	33.23%	0800 553-15	4.00	0.00%	0651 553-15	0.00	0.00%	0900 553-15	0.00
OTHER OFFICE EXPENSES	0889	553-90	199.91	0.00%	0460 553-90	0.00	33.23%	0800 553-90	66.00	0.00%	0651 553-90	0.00	0.00%	0900 553-90	0.00
OFFICE TELEPHONE	0889	555-10	3,078.41	0.00%	0460 555-10	0.00	33.23%	0800 555-10	1,023.00	0.00%	0651 555-10	0.00	0.00%	0900 555-10	0.00
OFFICE TELEPHONE - LD	0889	555-11	343.27	0.00%	0460 555-11	0.00	33.23%	0800 555-11	114.00	0.00%	0651 555-11	0.00	0.00%	0900 555-11	0.00
OFFICE COMPUTER PHONE - LD	0889	555-16	2,649.43	0.00%	0460 555-16	0.00	33.23%	0800 555-16	880.00	0.00%	0651 555-16	0.00	0.00%	0900 555-16	0.00
OFFICE ELECTRIC	0889	555-20	2,062.18	0.00%	0460 555-20	0.00	33.23%	0800 555-20	685.00	0.00%	0651 555-20	0.00	0.00%	0900 555-20	0.00
OFFICE WATER	0889	555-25	192.00	0.00%	0460 555-25	0.00	33.23%	0800 555-25	64.00	0.00%	0651 555-25	0.00	0.00%	0900 555-25	0.00
OFFICE FAX PHONE LINE	0889	555-60	725.29	0.00%	0460 555-60	0.00	33.23%	0800 555-60	241.00	0.00%	0651 555-60	0.00	0.00%	0900 555-60	0.00
OFFICE FAX - LD	0889	555-61	83.70	0.00%	0460 555-61	0.00	33.23%	0800 555-61	28.00	0.00%	0651 555-61	0.00	0.00%	0900 555-61	0.00
OFFICE CLEANING SERVICE	0889	557-10	1,680.00	0.00%	0460 557-10	0.00	33.23%	0800 557-10	558.00	0.00%	0651 557-10	0.00	0.00%	0900 557-10	0.00
OTHER OFFICE MAINT.	0889	557-90	656.22	0.00%	0460 557-90	0.00	33.23%	0800 557-90	218.00	0.00%	0651 557-90	0.00	0.00%	0900 557-90	0.00
MISCELLANEOUS	0889	559-90	84.45	0.00%	0460 559-90	0.00	33.23%	0800 559-90	28.00	0.00%	0651 559-90	0.00	0.00%	0900 559-90	0.00
OPER OFFICE SUPPLY STORES	0889	604-14	0.00	0.00%	0460 604-14	0.00	33.23%	0800 604-14	0.00	0.00%	0651 604-14	0.00	0.00%	0900 604-14	0.00
OPERATORS - OTHER OFFICE EXP.	0889	604-18	0.00	0.00%	0460 604-18	0.00	33.23%	0800 604-18	0.00	0.00%	0651 604-18	0.00	0.00%	0900 604-18	0.00
TOTAL INDIRECT EXPENSES			19,515.14		0298 234-02	0.00		0800 234-02	(6,485.00)		0651 234-02	0.00		0900 234-02	0.00
			19,515.14												
WESTERN REGIONAL OFFICE															
RENT - SIGNAM	0886	551-30	4,200.00	0.00%	0460 551-30	0.00	26.08%	0800 551-30	1,095.00	3.83%	0651 551-30	161.00	0.00%	0900 551-30	0.00
OPERATIONS TELEPHONE	0886	555-35	1,903.95	0.00%	0460 555-35	0.00	26.08%	0800 555-35	1,018.00	3.83%	0651 555-35	150.00	0.00%	0900 555-35	0.00
OPERATIONS TELEPHONE - LD	0886	555-36	0.00	0.00%	0460 555-36	0.00	26.08%	0800 555-36	0.00	3.83%	0651 555-36	0.00	0.00%	0900 555-36	0.00
OFFICE FAX MACH. PHONE LINE	0886	555-60	296.26	0.00%	0460 555-60	0.00	26.08%	0800 555-60	77.00	3.83%	0651 555-60	11.00	0.00%	0900 555-60	0.00
OFFICE FAX MACHINE - LD	0886	555-61	0.00	0.00%	0460 555-61	0.00	26.08%	0800 555-61	0.00	3.83%	0651 555-61	0.00	0.00%	0900 555-61	0.00
COMMUNICATION EXP.	0886	604-05	709.07	0.00%	0460 604-05	0.00	26.08%	0800 604-05	185.00	3.83%	0651 604-05	27.00	0.00%	0900 604-05	0.00
TOTAL INDIRECT EXPENSES			9,109.28		0298 234-02	0.00		0800 234-02	(7,175.00)		0651 234-02	(349.00)		0900 234-02	0.00
			9,109.28												

Distribution of North Carolina Office Expenses
 RR 90-CMC
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CNC

INDIRECT EXPENSES:	CNC-T/B			RIVERHILLS			CNC SYSTEMS			TENNESSEE			CAROLINA TRACE			TRANSYLVANIA		
	Sub Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount	
HALEPERING PINE OFFICE:																		
TEMP. EMPLOYMENT - CLERICAL	0888 524-03	11,814.39	0.0%	0460 524-03	0.00	22.81%	0800 524-03	2,695.00	3.0%	0651 524-03	0.00	35.51%	0900 524-03	4,195.00	0.0%	0905 524-03	0.00	
COMPUTER MAINT.	0888 524-07	34.00	0.0%	0460 524-07	0.00	22.81%	0800 524-07	8.00	0.0%	0651 524-07	0.00	35.51%	0900 524-07	12.00	0.0%	0905 524-07	0.00	
OTHER DIR OUTSIDE SERVICES	0888 524-90	102.10	0.0%	0460 524-90	0.00	22.81%	0800 524-90	23.00	0.0%	0651 524-90	0.00	35.51%	0900 524-90	36.00	0.0%	0905 524-90	0.00	
PUBL. SUBSCRIPTIONS & TAXES	0888 553-01	171.91	0.0%	0460 553-01	0.00	22.81%	0800 553-01	19.00	0.0%	0651 553-01	0.00	35.51%	0900 553-01	61.00	0.0%	0905 553-01	0.00	
ANSWERING SERV	0888 553-02	1,174.50	0.0%	0460 553-02	0.00	22.81%	0800 553-02	268.00	0.0%	0651 553-02	0.00	35.51%	0900 553-02	417.00	0.0%	0905 553-02	0.00	
PRINTING & BLUEPRINTS	0888 553-04	1,158.72	0.0%	0460 553-04	0.00	22.81%	0800 553-04	721.00	0.0%	0651 553-04	0.00	35.51%	0900 553-04	1,122.00	0.0%	0905 553-04	0.00	
POSTAGE	0888 553-05	1,045.01	0.0%	0460 553-05	0.00	22.81%	0800 553-05	238.00	0.0%	0651 553-05	0.00	35.51%	0900 553-05	371.00	0.0%	0905 553-05	0.00	
UPS & AIR FREIGHT	0888 553-06	189.03	0.0%	0460 553-06	0.00	22.81%	0800 553-06	43.00	0.0%	0651 553-06	0.00	35.51%	0900 553-06	67.00	0.0%	0905 553-06	0.00	
XEROX	0888 553-08	183.65	0.0%	0460 553-08	0.00	22.81%	0800 553-08	42.00	0.0%	0651 553-08	0.00	35.51%	0900 553-08	65.00	0.0%	0905 553-08	0.00	
OFF SUPPLY STORES	0888 553-09	1,552.72	0.0%	0460 553-09	0.00	22.81%	0800 553-09	354.00	0.0%	0651 553-09	0.00	35.51%	0900 553-09	551.00	0.0%	0905 553-09	0.00	
REIM OF OFFICE EMP. EXP.	0888 553-10	352.82	0.0%	0460 553-10	0.00	22.81%	0800 553-10	80.00	0.0%	0651 553-10	0.00	35.51%	0900 553-10	125.00	0.0%	0905 553-10	0.00	
OFFICE EXPENSES	0888 553-11	140.77	0.0%	0460 553-11	0.00	22.81%	0800 553-11	32.00	0.0%	0651 553-11	0.00	35.51%	0900 553-11	50.00	0.0%	0905 553-11	0.00	
CLEANING SUPPLIES	0888 553-13	20.53	0.0%	0460 553-13	0.00	22.81%	0800 553-13	5.00	0.0%	0651 553-13	0.00	35.51%	0900 553-13	7.00	0.0%	0905 553-13	0.00	
MEMBERSHIPS - OFFICE EMPLOYE	0888 553-14	10.00	0.0%	0460 553-14	0.00	22.81%	0800 553-14	2.00	0.0%	0651 553-14	0.00	35.51%	0900 553-14	4.00	0.0%	0905 553-14	0.00	
OTHER OFFICE EXPENSES	0888 553-90	1,019.16	0.0%	0460 553-90	0.00	22.81%	0800 553-90	232.00	0.0%	0651 553-90	0.00	35.51%	0900 553-90	162.00	0.0%	0905 553-90	0.00	
OFFICE TELEPHONE	0888 555-10	4,198.74	0.0%	0460 555-10	0.00	22.81%	0800 555-10	1,026.00	0.0%	0651 555-10	0.00	35.51%	0900 555-10	1,598.00	0.0%	0905 555-10	0.00	
OFFICE TELEPHONE - LD	0888 555-11	751.74	0.0%	0460 555-11	0.00	22.81%	0800 555-11	58.00	0.0%	0651 555-11	0.00	35.51%	0900 555-11	90.00	0.0%	0905 555-11	0.00	
OFFICE COMPUTER PHONE - LD	0888 555-16	1,202.10	0.0%	0460 555-16	0.00	22.81%	0800 555-16	274.00	0.0%	0651 555-16	0.00	35.51%	0900 555-16	427.00	0.0%	0905 555-16	0.00	
OFFICE ELECTRIC	0888 555-20	1,933.78	0.0%	0460 555-20	0.00	22.81%	0800 555-20	441.00	0.0%	0651 555-20	0.00	35.51%	0900 555-20	687.00	0.0%	0905 555-20	0.00	
OFFICE FAX PHONE LINE	0888 555-60	592.49	0.0%	0460 555-60	0.00	22.81%	0800 555-60	135.00	0.0%	0651 555-60	0.00	35.51%	0900 555-60	210.00	0.0%	0905 555-60	0.00	
OFFICE FAX - LD	0888 555-61	119.10	0.0%	0460 555-61	0.00	22.81%	0800 555-61	27.00	0.0%	0651 555-61	0.00	35.51%	0900 555-61	42.00	0.0%	0905 555-61	0.00	
OFFICE CLEANING SERVICE	0888 557-10	1,820.00	0.0%	0460 557-10	0.00	22.81%	0800 557-10	415.00	0.0%	0651 557-10	0.00	35.51%	0900 557-10	646.00	0.0%	0905 557-10	0.00	
LANDSCAPING, MOWING, SNOWPLOWING	0888 557-20	15.00	0.0%	0460 557-20	0.00	22.81%	0800 557-20	3.00	0.0%	0651 557-20	0.00	35.51%	0900 557-20	5.00	0.0%	0905 557-20	0.00	
OFFICE GARBAGE REMOVAL	0888 557-30	0.00	0.0%	0460 557-30	0.00	22.81%	0800 557-30	0.00	0.0%	0651 557-30	0.00	35.51%	0900 557-30	0.00	0.0%	0905 557-30	0.00	
OTHER OFFICE MAINT.	0888 557-90	1,948.24	0.0%	0460 557-90	0.00	22.81%	0800 557-90	444.00	0.0%	0651 557-90	0.00	35.51%	0900 557-90	692.00	0.0%	0905 557-90	0.00	
MISCELLANEOUS	0888 559-90	993.71	0.0%	0460 559-90	0.00	22.81%	0800 559-90	227.00	0.0%	0651 559-90	0.00	35.51%	0900 559-90	353.00	0.0%	0905 559-90	0.00	
OPERATORS - CLEANING SUPPLIES	0888 604-17	83.41	0.0%	0460 604-17	0.00	22.81%	0800 604-17	10.00	0.0%	0651 604-17	0.00	35.51%	0900 604-17	15.00	0.0%	0905 604-17	0.00	
TOTAL INDIRECT EXPENSES		34,389.62		0298 234-02	0.00		0800 234-02	(7,842.00)		0651 234-02	0.00		0900 234-02	(12,210.00)		0905 234-02	0.00	
		34,389.62																
EPORA MOUNTAIN OFFICE:																		
TEMP. EMPLOYMENT - CLERICAL	0887 524-03	0.00	0.0%	0460 524-03	0.00	26.08%	0800 524-03	0.00	3.33%	0651 524-03	0.00	0.00%	0900 524-03	0.00	17.53%	0905 524-03	0.00	
COMPUTER MAINT.	0887 524-07	23.00	0.0%	0460 524-07	0.00	26.08%	0800 524-07	6.00	3.33%	0651 524-07	1.00	0.00%	0900 524-07	0.00	17.53%	0905 524-07	4.00	
ANSWERING SERV	0887 553-02	1,200.00	0.0%	0460 553-02	0.00	26.08%	0800 553-02	313.00	3.93%	0651 553-02	46.00	0.00%	0900 553-02	0.00	17.53%	0905 553-02	210.00	
PRINTING & BLUEPRINTS	0887 553-04	424.20	0.0%	0460 553-04	0.00	26.08%	0800 553-04	111.00	1.83%	0651 553-04	16.00	0.00%	0900 553-04	0.00	17.53%	0905 553-04	74.00	
POSTAGE	0887 553-05	1,944.74	0.0%	0460 553-05	0.00	26.08%	0800 553-05	512.00	1.83%	0651 553-05	75.00	0.00%	0900 553-05	0.00	17.53%	0905 553-05	344.00	
UPS & AIR FREIGHT	0887 553-06	527.19	0.0%	0460 553-06	0.00	26.08%	0800 553-06	137.00	1.83%	0651 553-06	20.00	0.00%	0900 553-06	0.00	17.53%	0905 553-06	92.00	
OFF SUPPLY STORES	0887 553-09	757.45	0.0%	0460 553-09	0.00	26.08%	0800 553-09	198.00	3.33%	0651 553-09	29.00	0.00%	0900 553-09	0.00	17.53%	0905 553-09	231.00	
REIM OF OFFICE EMP. EXP.	0887 553-10	957.20	0.0%	0460 553-10	0.00	26.08%	0800 553-10	250.00	3.93%	0651 553-10	37.00	0.00%	0900 553-10	0.00	17.53%	0905 553-10	158.00	
CLEANING SUPPLIES	0887 553-13	2.52	0.0%	0460 553-13	0.00	26.08%	0800 553-13	1.00	3.93%	0651 553-13	0.00	0.00%	0900 553-13	0.00	17.53%	0905 553-13	0.00	
PRETTY CASH OFFICE	0887 553-15	56.23	0.0%	0460 553-15	0.00	26.08%	0800 553-15	15.00	3.33%	0651 553-15	2.00	0.00%	0900 553-15	0.00	17.53%	0905 553-15	10.00	
OTHER OFFICE EXPENSES	0887 553-90	230.02	0.0%	0460 553-90	0.00	26.08%	0800 553-90	60.00	1.83%	0651 553-90	9.00	0.00%	0900 553-90	0.00	17.53%	0905 553-90	40.00	
OFFICE TELEPHONE	0887 555-10	6,310.80	0.0%	0460 555-10	0.00	26.08%	0800 555-10	1,651.20	3.33%	0651 555-10	242.00	0.00%	0900 555-10	0.00	17.53%	0905 555-10	1,110.00	
OFFICE TELEPHONE - LD	0887 555-11	491.77	0.0%	0460 555-11	0.00	26.08%	0800 555-11	128.00	3.33%	0651 555-11	19.00	0.00%	0900 555-11	0.00	17.53%	0905 555-11	86.00	
OFFICE COMPUTER PHONE - LD	0887 555-16	986.92	0.0%	0460 555-16	0.00	26.08%	0800 555-16	257.00	3.33%	0651 555-16	38.00	0.00%	0900 555-16	0.00	17.53%	0905 555-16	173.00	
OFFICE FAX PHONE LINE	0887 555-60	819.88	0.0%	0460 555-60	0.00	26.08%	0800 555-60	240.00	3.33%	0651 555-60	35.00	0.00%	0900 555-60	0.00	17.53%	0905 555-60	251.00	
OFFICE FAX - LD	0887 555-61	135.00	0.0%	0460 555-61	0.00	26.08%	0800 555-61	35.00	3.33%	0651 555-61	5.00	0.00%	0900 555-61	0.00	17.53%	0905 555-61	24.00	
OFFICE CLEANING SERVICE	0887 557-10	281.75	0.0%	0460 557-10	0.00	26.08%	0800 557-10	74.00	1.83%	0651 557-10	11.00	0.00%	0900 557-10	0.00	17.53%	0905 557-10	53.00	
OTHER OFFICE MAINT.	0887 557-90	100.80	0.0%	0460 557-90	0.00	26.08%	0800 557-90	26.00	1.83%	0651 557-90	4.00	0.00%	0900 557-90	0.00	17.53%	0905 557-90	28.00	
OFFICE EDUCATION/TRAIN EXP	0887 559-55	100.80	0.0%	0460 559-55	0.00	26.08%	0800 559-55	26.00	1.83%	0651 559-55	4.00	0.00%	0900 559-55	0.00	17.53%	0905 559-55	28.00	
OPERATORS - PRETTY CASH	0887 604-15	10.00	0.0%	0460 604-15	0.00	26.08%	0800 604-15	3.00	3.33%	0651 604-15	0.00	0.00%	0900 604-15	0.00	17.53%	0905 604-15	2.00	
TOTAL INDIRECT EXPENSES		15,401.47		0298 234-02	0.00		0800 234-02	(4,017.00)		0651 234-02	(589.00)		0900 234-02	0.00		0905 234-02	(2,639.00)	

Distribution of North Carolina Office Expenses
 SE 90-CNC 2/28/97
 12/31/96 4:06 PM

CNC

INDIRECT EXPENSES:	CNC-T/B		TEGA CAY		ELK RIVER		CNC		MSC		
	Sub	Account	Amount	%	Account	Amount	%	Account	Amount	Account	Amount
CHARLOTTE OFFICE:											
TEMP. EMPLOY. - CLERICAL	0526	524-03	12,010.74	6.00%	0485 524-03	721.20	0.75%	0830 524-03	90.00	0526 524-03	(4,718.00)
COMPUTER MAINT.	0526	524-07	480.03	6.00%	0485 524-07	29.20	0.75%	0830 524-07	4.00	0526 524-07	(189.00)
RENT - TYVOLA	0526	551-13	37,592.03	6.00%	0485 551-13	2,256.00	0.75%	0830 551-13	282.00	0526 551-13	(14,767.00)
PUBL. SUBSCRIPTIONS & TAPES	0526	553-01	1,242.55	6.00%	0485 553-01	75.20	0.75%	0830 553-01	9.00	0526 553-01	(488.00)
ANSWERING SERV	0526	553-02	3,486.74	6.00%	0485 553-02	208.20	0.75%	0830 553-02	26.00	0526 553-02	(1,362.00)
COMPUTER SUPPLIES	0526	553-03	29,080.40	6.00%	0485 553-03	1,745.20	0.75%	0830 553-03	218.00	0526 553-03	(11,423.00)
PRINTING & BLUEPRINTS	0526	553-04	1,515.01	6.00%	0485 553-04	211.00	0.75%	0830 553-04	26.00	0526 553-04	(1,381.00)
POSTAGE	0526	553-05	59,210.92	6.00%	0485 553-05	1,553.00	0.75%	0830 553-05	444.00	0526 553-05	(23,258.00)
UPS & AIR FREIGHT	0526	553-06	7,666.32	6.00%	0485 553-06	460.00	0.75%	0830 553-06	57.00	0526 553-06	(3,011.00)
XEROX	0526	553-08	811.18	6.00%	0485 553-08	89.00	0.75%	0830 553-08	6.00	0526 553-08	(319.00)
OFF SUPPLY STORES	0526	553-09	4,173.02	6.00%	0485 553-09	250.00	0.75%	0830 553-09	31.00	0526 553-09	(1,638.00)
REIM OF OFFICE EMP. EXP.	0526	553-10	721.27	6.00%	0485 553-10	43.00	0.75%	0830 553-10	5.00	0526 553-10	(284.00)
OFFICE EXPENSES	0526	553-11	26.50	6.00%	0485 553-11	2.00	0.75%	0830 553-11	0.00	0526 553-11	(110.00)
MEMBERSHIPS	0526	553-14	743.00	6.00%	0485 553-14	45.20	0.75%	0830 553-14	6.00	0526 553-14	(293.00)
PETTY CASH OFFICE	0526	553-15	183.45	6.00%	0485 553-15	11.00	0.75%	0830 553-15	1.00	0526 553-15	(72.00)
OTHER OFFICE EXPENSES	0526	553-90	2,372.38	6.00%	0485 553-90	142.20	0.75%	0830 553-90	18.00	0526 553-90	(932.00)
OFFICE TELEPHONE	0526	555-10	19,874.25	6.00%	0485 555-10	1,192.20	0.75%	0830 555-10	149.00	0526 555-10	(7,807.00)
OFFICE TELEPHONE - LD	0526	555-11	36,229.81	6.00%	0485 555-11	2,174.00	0.75%	0830 555-11	272.00	0526 555-11	(14,232.00)
OFFICE COMPUTER PHONE - LD	0526	555-16	2,856.11	6.00%	0485 555-16	171.20	0.75%	0830 555-16	21.00	0526 555-16	(1,122.00)
ALARM SYSTEM PHONE EXPENSE	0526	555-40	208.00	6.00%	0485 555-40	12.00	0.75%	0830 555-40	2.00	0526 555-40	(81.00)
ALARM SYSTEMS PHONE - LD	0526	555-41	52.67	6.00%	0485 555-41	3.00	0.75%	0830 555-41	0.00	0526 555-41	(21.20)
OFFICE FAX PHONE LINE	0526	555-60	0.00	6.00%	0485 555-60	0.00	0.75%	0830 555-60	0.00	0526 555-60	0.00
OFFICE FAX - LD	0526	555-61	14.49	6.00%	0485 555-61	1.00	0.75%	0830 555-61	0.00	0526 555-61	(6.00)
OFFICE CLEANING SERVICE	0526	557-10	199.43	6.00%	0485 557-10	12.20	0.75%	0830 557-10	1.00	0526 557-10	(79.00)
OTHER OFFICE MAINT.	0526	557-90	3,418.73	6.00%	0485 557-90	205.20	0.75%	0830 557-90	26.00	0526 557-90	(1,344.00)
OFFICE EDUCATION/TRAINING EXP	0526	558-55	1,787.31	6.00%	0485 558-55	227.00	0.75%	0830 558-55	28.00	0526 558-55	(1,486.00)
BANK SERVICE CHARGES	0526	558-80	4,119.24	6.00%	0485 558-80	247.00	0.75%	0830 558-80	31.00	0526 558-80	(1,618.00)
MISCELLANEOUS	0526	559-90	5,810.09	6.00%	0485 559-90	349.20	0.75%	0830 559-90	44.00	0526 559-90	(2,283.00)
COMMUNICATION EXP.	0526	604-05	543.54	6.00%	0485 604-05	33.20	0.75%	0830 604-05	4.00	0526 604-05	(215.00)
OPERATORS - POSTAGE	0526	604-13	22.56	6.00%	0485 604-13	1.00	0.75%	0830 604-13	0.00	0526 604-13	(8.00)
OPERATORS - MEMBERSHIPS	0526	604-16	0.00	6.00%	0485 604-16	0.00	0.75%	0830 604-16	0.00	0526 604-16	0.00
OPER - PUBLICATIONS/SUBSCRIP.	0526	604-19	111.20	6.00%	0485 604-19	7.00	0.75%	0830 604-19	1.00	0526 604-19	(44.00)
DEPRECIATION - COMPUTER	0526	710-98	13,405.40	6.00%	0485 710-98	854.20	0.75%	0830 710-98	101.00	0526 710-98	(5,266.00)
FRANCHISE TAX	0526	721-03	10.00	6.00%	0485 721-03	2.00	0.75%	0830 721-03	0.00	0526 721-03	(111.20)
REAL ESTATE TAX	0526	721-21	1,399.95	6.00%	0485 721-21	84.20	0.75%	0830 721-21	10.00	0526 721-21	(550.20)
TOTAL INDIRECT EXPENSES			<u>255,378.82</u>		0485 234-02	<u>(15,324.20)</u>		0830 234-02	<u>(1,913.00)</u>	0526 234-02	<u>100,318.20</u>
			255,378.82							0005-146-70	15,070.00
										0005-146-83	43,084.00
										0005-146-92	2,657.00
										0005-146-86	9,655.00
										0005-146-87	12,615.00
										0005-146-79	15,324.00
										0005-146-56	1,913.00
										0005-146-80	(100,318.00)
											0.00
CNC - FARMER:											
RENT - OTHER	0500	551-90	2,475.00	6.00%	0485 551-90	149.20	0.75%	0830 551-90	19.00	0500 551-90	(974.00)
OPERATIONS PHONE	0500	555-35	4,171.36	6.00%	0485 555-35	230.20	0.75%	0830 555-35	31.00	0500 555-35	(1,638.00)
OTHER OFFICE UTILITIES	0500	555-90	0.00	6.00%	0485 555-90	0.00	0.75%	0830 555-90	0.00	0500 555-90	0.00
MEMBERSHIPS - COMPANY	0500	559-30	4,824.00	6.00%	0485 559-30	289.20	0.75%	0830 559-30	36.00	0500 559-30	(1,894.20)
MEALS & RELATED EXP.	0500	559-70	7,132.56	6.00%	0485 559-70	429.20	0.75%	0830 559-70	53.00	0500 559-70	(2,801.00)
BANK SERVICE CHARGES	0500	559-80	108.12	6.00%	0485 559-80	6.00	0.75%	0830 559-80	1.00	0500 559-80	(41.20)
MISCELLANEOUS EXPENSES	0500	559-90	8,601.80	6.00%	0485 559-90	516.20	0.75%	0830 559-90	65.00	0500 559-90	(3,379.20)
OPERATORS - POSTAGE	0500	604-13	0.00	6.00%	0485 604-13	0.00	0.75%	0830 604-13	0.00	0500 604-13	0.00
OPERATORS - OFFICE SUPPLIES	0500	604-14	0.00	6.00%	0485 604-14	0.00	0.75%	0830 604-14	0.00	0500 604-14	0.00
OPERATORS - MEMBERSHIPS	0500	604-16	0.00	6.00%	0485 604-16	0.00	0.75%	0830 604-16	0.00	0500 604-16	0.00
OPER - CLEANING SUPPLIES	0500	604-17	0.00	6.00%	0485 604-17	0.00	0.75%	0830 604-17	0.00	0500 604-17	0.00
OPER - OTHER OFFICE EXP.	0500	604-18	0.00	6.00%	0485 604-18	0.00	0.75%	0830 604-18	0.00	0500 604-18	0.00
OPERATORS TRANS REIM	0500	609-10	0.00	6.00%	0485 609-10	0.00	0.75%	0830 609-10	0.00	0500 609-10	0.00
GASOLINE	0500	609-20	0.00	6.00%	0485 609-20	0.00	0.75%	0830 609-20	0.00	0500 609-20	0.00
AUTO REPAIR & TIRES	0500	609-30	0.00	6.00%	0485 609-30	0.00	0.75%	0830 609-30	0.00	0500 609-30	0.00
AUTO LICENSES	0500	609-40	0.00	6.00%	0485 609-40	0.00	0.75%	0830 609-40	0.00	0500 609-40	0.00
OTHER TRANS EXPENSES	0500	609-90	0.00	6.00%	0485 609-90	0.00	0.75%	0830 609-90	0.00	0500 609-90	0.00
DEPRECIATION - 10100	0500	710-92	0.00	6.00%	0485 710-92	0.00	0.75%	0830 710-92	0.00	0500 710-92	0.00
TOTAL INDIRECT EXPENSES			<u>27,312.84</u>		0485 234-02	<u>(1,618.20)</u>		0830 234-02	<u>(205.00)</u>	0500 234-02	<u>10,727.00</u>
											0.00

Distribution of North Carolina Office Expenses
 SE 90-CNC
 12/31/96

2/28/97
 4:06 PM

CNC

INDIRECT EXPENSES:	CNC-T/B		TEGA CAY		ELK RIVER		CNC		WSC	
	Sub Account	Amount	%	Account	Amount	%	Account	Amount	Account	Amount
WAKEHAM CITY OFFICE (P881)										
TEMP EMPLOY - CLERICAL	0889 524-03	139.50	0.00%	0485 524-03	0.00	0.00%	0830 524-03	0.00	0889 524-03	(55.00)
COMPUTER MAINT	0889 524-07	30.00	0.00%	0485 524-07	0.00	0.00%	0830 524-07	0.00	0889 524-07	(10.00)
PUBL SUBSCRIPTIONS & TAPES	0889 553-01	195.72	0.00%	0485 553-01	0.00	0.00%	0830 553-01	0.00	0889 553-01	(65.00)
ANSWERING SERV	0889 553-02	2,677.10	0.00%	0485 553-02	0.00	0.00%	0830 553-02	0.00	0889 553-02	(892.00)
PRINTING & BLUEPRINTS	0889 553-04	591.58	0.00%	0485 553-04	0.00	0.00%	0830 553-04	0.00	0889 553-04	(197.00)
POSTAGE	0889 553-05	1,798.56	0.00%	0485 553-05	0.00	0.00%	0830 553-05	0.00	0889 553-05	(598.00)
UPS & AIR FREIGHT	0889 553-06	12.25	0.00%	0485 553-06	0.00	0.00%	0830 553-06	0.00	0889 553-06	(4.00)
XEROX	0889 553-08	430.63	0.00%	0485 553-08	0.00	0.00%	0830 553-08	0.00	0889 553-08	(143.00)
OFF SUPPLY STORES	0889 553-09	1,501.28	0.00%	0485 553-09	0.00	0.00%	0830 553-09	0.00	0889 553-09	(499.00)
REIM OF OFFICE EMP. EXP.	0889 553-10	312.40	0.00%	0485 553-10	0.00	0.00%	0830 553-10	0.00	0889 553-10	(104.00)
CLEANING SUPPLIES	0889 553-13	58.78	0.00%	0485 553-13	0.00	0.00%	0830 553-13	0.00	0889 553-13	(22.00)
PETTY CASH OFFICE	0889 553-15	12.48	0.00%	0485 553-15	0.00	0.00%	0830 553-15	0.00	0889 553-15	(4.00)
OTHER OFFICE EXPENSES	0889 553-90	199.91	0.00%	0485 553-90	0.00	0.00%	0830 553-90	0.00	0889 553-90	(66.00)
OFFICE TELEPHONE	0889 555-10	3,078.41	0.00%	0485 555-10	0.00	0.00%	0830 555-10	0.00	0889 555-10	(1,523.00)
OFFICE TELEPHONE - LD	0889 555-11	343.27	0.00%	0485 555-11	0.00	0.00%	0830 555-11	0.00	0889 555-11	(111.00)
OFFICE COMPUTER PHONE - LD	0889 555-16	2,649.43	0.00%	0485 555-16	0.00	0.00%	0830 555-16	0.00	0889 555-16	(880.00)
OFFICE ELECTRIC	0889 555-20	2,062.18	0.00%	0485 555-20	0.00	0.00%	0830 555-20	0.00	0889 555-20	(685.00)
OFFICE WATER	0889 555-25	192.00	0.00%	0485 555-25	0.00	0.00%	0830 555-25	0.00	0889 555-25	(64.00)
OFFICE FAX PHONE LINK	0889 555-60	725.29	0.00%	0485 555-60	0.00	0.00%	0830 555-60	0.00	0889 555-60	(241.00)
OFFICE FAX - LD	0889 555-61	83.79	0.00%	0485 555-61	0.00	0.00%	0830 555-61	0.00	0889 555-61	(29.00)
OFFICE CLEANING SERVICE	0889 557-10	1,480.00	0.00%	0485 557-10	0.00	0.00%	0830 557-10	0.00	0889 557-10	(558.00)
OTHER OFFICE MAINT.	0889 557-90	656.22	0.00%	0485 557-90	0.00	0.00%	0830 557-90	0.00	0889 557-90	(218.00)
MISCELLANEOUS	0889 559-90	84.45	0.00%	0485 559-90	0.00	0.00%	0830 559-90	0.00	0889 559-90	(28.00)
OPER - OFFICE SUPPLY STORES	0889 604-14	0.00	0.00%	0485 604-14	0.00	0.00%	0830 604-14	0.00	0889 604-14	0.00
OPERATORS - OTHER OFFICE EXP.	0889 604-18	0.00	0.00%	0485 604-18	0.00	0.00%	0830 604-18	0.00	0889 604-18	0.00
TOTAL INDIRECT EXPENSES		<u>19,515.14</u>		0485 234-02	<u>0.00</u>		0830 234-02	<u>0.00</u>	0889 234-02	<u>6,485.00</u>
		19,515.14							0005-146-70	0.00
									0005-146-83	6,485.00
									0005-146-92	0.00
									0005-146-86	0.00
									0005-146-87	0.00
									0005-146-79	0.00
									0005-146-56	0.00
									0005-146-80	(6,485.00)
										0.00
WESTERN REGIONAL OFFICE:										
RENT - SIGNAN	0886 551-30	4,200.00	0.00%	0485 551-30	0.00	2.65%	0830 551-30	111.00	0886 551-30	(2,153.00)
OPERATIONS TELEPHONE	0886 555-35	3,903.95	0.00%	0485 555-35	0.00	2.65%	0830 555-35	103.00	0886 555-35	(1,355.00)
OPERATIONS TELEPHONE - LD	0886 555-36	0.00	0.00%	0485 555-36	0.00	2.65%	0830 555-36	0.00	0886 555-36	0.00
OFFICE FAX MACH. PHONE LINE	0886 555-60	296.26	0.00%	0485 555-60	0.00	2.65%	0830 555-60	8.00	0886 555-60	(148.00)
OFFICE FAX MACHINE - LD	0886 555-61	0.00	0.00%	0485 555-61	0.00	2.65%	0830 555-61	0.00	0886 555-61	0.00
COMMUNICATION EXP.	0886 604-05	708.07	0.00%	0485 604-05	0.00	2.65%	0830 604-05	19.00	0886 604-05	(355.00)
TOTAL INDIRECT EXPENSES		<u>9,109.28</u>		0485 234-02	<u>0.00</u>		0830 234-02	<u>(241.00)</u>	0886 234-02	<u>4,561.00</u>
		9,109.28							0005-146-56	(4,561.00)
										0.00

Distribution of North Carolina Office Expenses
 #E 90-CNC
 12/31/95

2/28/97
 4:06 PM

CNC

INDIRECT EXPENSES:	CNC-T/B			TEGA CAY			BLK RIVER			CNC		WSC	
	Sub	Account	Amount	%	Account	Amount	%	Account	Amount	Account	Amount	Account	Amount
WILKINSVILLE FIRE OFFICIAL													
TEMP. EMPLOYMENT - CLERICAL	0888	524-03	11,814.39	0.00%	0485 524-03	0.00	0.00%	0830 524-03	0.00	0888 524-03	(6,897.70)		
COMPUTER MAINT.	0888	524-07	34.00	0.00%	0485 524-07	0.00	0.00%	0830 524-07	0.00	0888 524-07	(21.70)		
OTHER DIR OUTSIDE SERVICES	0888	524-90	102.10	0.00%	0485 524-90	0.00	0.00%	0830 524-90	0.00	0888 524-90	(59.70)		
PUBL SUBSCRIPTIONS & TAPES	0888	553-01	171.91	0.00%	0485 553-01	0.00	0.00%	0830 553-01	0.00	0888 553-01	(122.70)		
ANSWERING SERV	0888	553-02	1,174.50	0.00%	0485 553-02	0.00	0.00%	0830 553-02	0.00	0888 553-02	(695.70)		
PRINTING & BLUEPRINTS	0888	553-04	1,158.72	0.00%	0485 553-04	0.00	0.00%	0830 553-04	0.00	0888 553-04	(1,843.70)		
POSTAGE	0888	553-05	1,045.01	0.00%	0485 553-05	0.00	0.00%	0830 553-05	0.00	0888 553-05	(659.70)		
UPS & AIR FREIGHT	0888	553-06	189.03	0.00%	0485 553-06	0.00	0.00%	0830 553-06	0.00	0888 553-06	(11.70)		
XEROX	0888	553-08	183.65	0.00%	0485 553-08	0.00	0.00%	0830 553-08	0.00	0888 553-08	(107.70)		
OFF SUPPLY STORES	0888	553-09	1,552.72	0.00%	0485 553-09	0.00	0.00%	0830 553-09	0.00	0888 553-09	(905.70)		
REIM OF OFFICE EMP. EXP.	0888	553-10	352.82	0.00%	0485 553-10	0.00	0.00%	0830 553-10	0.00	0888 553-10	(235.70)		
OFFICE EXPENSES	0888	553-11	140.77	0.00%	0485 553-11	0.00	0.00%	0830 553-11	0.00	0888 553-11	(62.70)		
CLEANING SUPPLIES	0888	553-13	20.53	0.00%	0485 553-13	0.00	0.00%	0830 553-13	0.00	0888 553-13	(12.70)		
MEMBERSHIPS - OFFICE EMPLOYEE	0888	553-14	10.00	0.00%	0485 553-14	0.00	0.00%	0830 553-14	0.00	0888 553-14	(6.70)		
OTHER OFFICE EXPENSES	0888	553-90	1,019.16	0.00%	0485 553-90	0.00	0.00%	0830 553-90	0.00	0888 553-90	(594.70)		
OFFICE TELEPHONE	0888	555-10	4,498.74	0.00%	0485 555-10	0.00	0.00%	0830 555-10	0.00	0888 555-10	(2,524.70)		
OFFICE TELEPHONE - LD	0888	555-11	253.74	0.00%	0485 555-11	0.00	0.00%	0830 555-11	0.00	0888 555-11	(146.70)		
OFFICE COMPUTER PHONE - LD	0888	555-16	1,202.10	0.00%	0485 555-16	0.00	0.00%	0830 555-16	0.00	0888 555-16	(701.70)		
OFFICE ELECTRIC	0888	555-20	1,933.78	0.00%	0485 555-20	0.00	0.00%	0830 555-20	0.00	0888 555-20	(1,128.70)		
OFFICE FAX PHONE LINE	0888	555-60	592.49	0.00%	0485 555-60	0.00	0.00%	0830 555-60	0.00	0888 555-60	(345.70)		
OFFICE FAX - LD	0888	555-61	119.10	0.00%	0485 555-61	0.00	0.00%	0830 555-61	0.00	0888 555-61	(69.70)		
OFFICE CLEANING SERVICE	0888	557-10	1,620.00	0.00%	0485 557-10	0.00	0.00%	0830 557-10	0.00	0888 557-10	(1,051.70)	0005-146-70	0.00
LANDSCAPING, MOWING, SNOWPLUMING	0888	557-20	15.00	0.00%	0485 557-20	0.00	0.00%	0830 557-20	0.00	0888 557-20	(8.70)	0005-146-83	7,842.00
OFFICE GARBAGE REMOVAL	0888	557-30	0.00	0.00%	0485 557-30	0.00	0.00%	0830 557-30	0.00	0888 557-30	(.70)	0005-146-92	0.00
OTHER OFFICE MAINT.	0888	557-90	1,948.24	0.00%	0485 557-90	0.00	0.00%	0830 557-90	0.00	0888 557-90	(1,156.70)	0005-146-86	12,210.00
MISCELLANEOUS	0888	559-90	993.71	0.00%	0485 559-90	0.00	0.00%	0830 559-90	0.00	0888 559-90	(587.70)	0005-146-87	0.00
OPERATORS - CLEANING SUPPLIES	0888	604-17	43.41	0.00%	0485 604-17	0.00	0.00%	0830 604-17	0.00	0888 604-17	(25.70)	0005-146-79	0.00
TOTAL INDIRECT EXPENSES			<u>34,389.62</u>		0485 234-02	<u>0.00</u>		0830 234-02	<u>0.00</u>	0888 234-02	<u>20,052.00</u>	0005-146-56	0.00
			34,389.62									0005-146-80	(20,052.00)
													0.00
WYOMING MOUNTAIN OFFICIAL													
TEMP. EMPLOYMENT - CLERICAL	0887	524-03	0.00	0.00%	0485 524-03	0.00	2.65%	0830 524-03	0.00	0887 524-03	(.70)		
COMPUTER MAINT.	0887	524-07	23.00	0.00%	0485 524-07	0.00	2.65%	0830 524-07	1.00	0887 524-07	(11.70)		
ANSWERING SERV	0887	553-02	1,200.00	0.00%	0485 553-02	0.00	2.65%	0830 553-02	32.00	0887 553-02	(601.70)		
PRINTING & BLUEPRINTS	0887	553-04	424.20	0.00%	0485 553-04	0.00	2.65%	0830 553-04	11.00	0887 553-04	(221.70)		
POSTAGE	0887	553-05	1,944.74	0.00%	0485 553-05	0.00	2.65%	0830 553-05	52.00	0887 553-05	(851.70)		
UPS & AIR FREIGHT	0887	553-06	527.19	0.00%	0485 553-06	0.00	2.65%	0830 553-06	14.00	0887 553-06	(241.70)		
OFF SUPPLY STORES	0887	553-09	757.45	0.00%	0485 553-09	0.00	2.65%	0830 553-09	20.00	0887 553-09	(381.70)		
REIM OF OFFICE EMP. EXP.	0887	553-10	957.20	0.00%	0485 553-10	0.00	2.65%	0830 553-10	25.00	0887 553-10	(481.70)		
CLEANING SUPPLIES	0887	553-13	2.52	0.00%	0485 553-13	0.00	2.65%	0830 553-13	0.00	0887 553-13	(.70)		
PETTY CASH OFFICE	0887	553-15	56.21	0.00%	0485 553-15	0.00	2.65%	0830 553-15	1.00	0887 553-15	(2.70)		
OTHER OFFICE EXPENSES	0887	553-90	230.82	0.00%	0485 553-90	0.00	2.65%	0830 553-90	6.00	0887 553-90	(111.70)		
OFFICE TELEPHONE	0887	555-10	6,330.80	0.00%	0485 555-10	0.00	2.65%	0830 555-10	168.00	0887 555-10	(3,171.70)		
OFFICE TELEPHONE - LD	0887	555-11	491.77	0.00%	0485 555-11	0.00	2.65%	0830 555-11	13.00	0887 555-11	(241.70)	0005-146-70	0.00
OFFICE COMPUTER PHONE - LD	0887	555-16	986.92	0.00%	0485 555-16	0.00	2.65%	0830 555-16	26.00	0887 555-16	(494.70)	0005-146-83	4,017.00
OFFICE FAX PHONE LINE	0887	555-60	919.88	0.00%	0485 555-60	0.00	2.65%	0830 555-60	24.00	0887 555-60	(421.70)	0005-146-92	569.00
OFFICE CLEANING SERVICE	0887	557-10	135.00	0.00%	0485 557-10	0.00	2.65%	0830 557-10	4.00	0887 557-10	(58.70)	0005-146-86	3.00
OTHER OFFICE MAINT.	0887	557-90	283.75	0.00%	0485 557-90	0.00	2.65%	0830 557-90	8.00	0887 557-90	(11.70)	0005-146-87	2,593.00
OFFICE EDUCATION/TRAIN EXP	0887	559-55	100.80	0.00%	0485 559-55	0.00	2.65%	0830 559-55	3.00	0887 559-55	(2.70)	0005-146-79	2.00
OPERATORS - PETTY CASH	0887	604-15	10.00	0.00%	0485 604-15	0.00	2.65%	0830 604-15	0.00	0887 604-15	(5.70)	0005-146-56	429.00
TOTAL INDIRECT EXPENSES			<u>15,401.47</u>		0485 234-02	<u>0.00</u>		0830 234-02	<u>408.00</u>	0887 234-02	<u>7,700.00</u>	0005-146-80	(7,700.00)
			15,401.47										0.00
TOTAL COST CENTERS			<u>361,107.17</u>			<u>(16,962.00)</u>			<u>(2,767.00)</u>		<u>69,556.00</u>	0005-146-70	16,662.00
												0005-146-83	68,411.00
												0005-146-92	3,878.00
												0005-146-86	22,898.00
												0005-146-87	18,238.00
												0005-146-79	16,952.00
												0005-146-56	2,767.00
												0005-146-80	(149,856.00)
													0.00

[a] Per Trial Balance dated 2/20/97.

Distribution of CHARLOTTE Warehouse Expense
 SE 90-CHARLOTTE WAREHOUSE
 12/31/96

3/03/97
 11:17 AM

warehouse

Acct Name	Acct #	Amount to be Alloc	Cost Center 891		Cost Center 893		Cost Center 598		Tega Cay		Riverhills		Total Warehouse		WSC		
			Account	Amount	Account	Amount	Account	Amount	Account	Amount	Account	Amount	Account	Amount	Account	Amount	
Rent - Warehouse (CC 875)	551-32	10,808.71	0891-551-32	5,696.71	0893-551-32	1,563.00	0598-551-32	142.00	0485-551-32	1,700.00	0460-551-32	1,707.00	0875-551-32	(10,808.71)			
Chlorine	506-10	19,940.58	0891-506-10	12,474.58	0893-506-10	3,422.00	0598-506-10	309.00	0485-506-10 c	0.00	0460-506-10	3,735.00	0875-506-10	(19,940.58)			
Other Chemicals	506-90	110,438.83	0891-506-90	68,964.83	0893-506-90	18,917.00	0598-506-90	1,709.00	0485-506-90 c	220.00	0460-506-90	20,648.00	0875-506-90	(110,438.83)			
Water Maintenance Supplies	602-03	5,859.93	0891-602-03	3,088.93	0893-602-03	847.00	0598-602-03	77.00	0485-602-03	922.00	0460-602-03	925.00	0875-602-03	(5,859.93)			
Water Other Maintenance	602-90	5,811.78	0891-602-90	3,063.78	0893-602-90	840.00	0598-602-90	76.00	0485-602-90	914.00	0460-602-90	919.00	0875-602-90	(5,811.78)			
Sewer Maintenance Supplies	603-03	4,696.99	0891-603-03	2,474.99	0893-603-03	679.00	0598-603-03	62.00	0485-603-03	922.00	0460-603-03	946.00	0875-603-03	(4,696.99)			
Sewer Other Maintenance	603-90	5,991.69	0891-603-90	3,159.69	0893-603-90	866.00	0598-603-90	78.00	0485-603-90	0.00	0460-603-90	0.00	0875-603-90	(5,991.69)			
Operators Educ. Exp.	604-10	0.00	0891-603-05	0.00	0893-603-05	0.00	0598-603-05	0.00	0485-603-05	0.00	0460-603-05	0.00	0875-603-05	0.00			
Oper. - Cleaning Supplies	604-17	1,904.33	0891-604-17	1,003.33	0893-604-17	275.00	0598-604-17	25.00	0485-604-17	320.00	0460-604-17	301.00	0875-604-17	(1,904.33)			
Oper. - Other Office Exp.	604-18	3,431.61	0891-604-18	1,808.61	0893-604-18	496.00	0598-604-18	45.00	0485-604-18	540.00	0460-604-18	542.00	0875-604-18	(3,431.61)	0205-146-80	105,358.49	
Testing Equipment/Chemicals	606-30	3,099.67	0891-606-30	1,633.67	0893-606-30	448.00	0598-606-30	41.00	0485-606-30	488.00	0460-606-30	489.00	0875-606-30	(3,099.67)	0205-146-80	28,899.00	
Depreciation Water Plant	710-10	3,500.78	0891-710-10	1,844.78	0893-710-10	506.00	0598-710-10	46.00	0485-710-10	551.00	0460-710-10	553.00	0875-710-10	(3,500.78)	0205-146-81	2,614.00	
Depreciation Sewer Plant	711-00	274.59	0891-711-00	144.59	0893-711-00	40.00	0598-711-00	4.00	0485-711-00	43.00	0460-711-00	43.00	0875-711-00	(274.59)	0205-146-79	7,339.00	
Total		175,759.49	0500-234-02	(105,358.49)	0500-234-02	(28,899.00)	0598-234-02	(2,614.00)	0485-234-02	(7,339.00)	0294-234-02	(31,549.22)	0500-234-02	175,759.49	0205-146-80	175,759.49	(175,759.49)

(b) Per Trial Balance for Sub 875, dated 2/22/97.

(c) Chemical Expense for Tega Cay - \$200 per Rate Case	Sub		Sub		Sub		Sub		Sub		Sub		Sub		
	C.E.		C.E.		C.E.		C.E.		C.E.		C.E.		C.E.		
0503	55		0502	122		598	182		485		2,192		460		2,200
0546	149		0508	145											
0548	270		0539	152											
0549	226		0544	263											
0551	149		0552	34											
0553	1,406		0554	106											
0556	67		0558	63											
0557	923		0559	54											
0560	92		0562	69											
0563	181		0565	67											
0566	183		0567	27											
0568	603		0582	76											
0575	612		0584	130											
0580	43		0585	273											
0583	133		0586	146											
0587	297		0592	195											
0588	1,224		0596	93											
0591	521														
0593	113														
0850	99														
Total	7,346		2,015	182		485	2,192		460		2,200		13,935		
Alloc %	52.72%		14.46%	1.31%		15.73%	15.73%		15.73%		100.00%				

auto

**DISTRIBUTION OF NORTH CAROLINA VEHICLE EXPENSE
SE-90.NC.AUTO
12/31/96**

Sub #	COMPANY	# of Vehicles	Reimb. 609-10	Gasoline 609-20	Repairs 609-30	License 609-40	Other 609-90	Depreciation 710-92	Total
Per T/D dated 2/24/95									
0500	CWS of NC		170.00	105,916.60	89,433.51	2,178.02	674.44	139,618.49	337,991.06
0800	CWS Systems		14.50	17,608.68	18,247.25	268.00	42.12	21,310.13	57,490.68
0900	Carolina Trace		0.00	3,780.13	2,005.18	107.50	0.00	4,358.78	10,251.59
0905	Transylvania		0.00	5,077.32	3,600.47	120.25	0.00	7,706.85	16,504.89
0830	Elk River		0.00	0.00	125.40	0.00	0.00	0.00	125.40
Total		70.00	184.50	132,382.73	113,411.81	2,673.77	716.56	172,994.25	422,363.62
Cost per Vehicle			<u>2.64</u>	<u>1,891.18</u>	<u>1,620.17</u>	<u>38.20</u>	<u>10.24</u>	<u>2,471.35</u>	
Allocation per Vehicle Listing									
0500	CWS of NC	55.00	145.20	104,014.90	89,109.35	2,101.00	563.20	135,924.25	331,857.90
0800	CWS Systems	8.00	21.12	15,129.44	12,961.36	305.60	81.92	19,770.80	48,270.24
0900	Carolina Trace	2.00	5.28	3,782.36	3,240.34	76.40	20.48	4,942.70	12,067.56
0905	Transylvania	4.00	10.56	7,564.72	6,480.68	152.80	40.96	9,885.40	24,135.12
0830	Elk River	1.00	2.64	1,891.18	1,620.17	38.20	10.24	2,471.35	6,033.78
Total		70.00	184.80	132,382.60	113,411.90	2,674.00	716.80	172,994.50	422,364.60
Journal Entry Needed									
0500	CWS of NC		(25.10)	(1,901.57)	(324.25)	(77.25)	(111.48)	(3,694.49)	(6,134.14)
0800	CWS Systems		6.62	(2,479.24)	(5,285.89)	37.60	39.80	(1,539.33)	(9,220.44)
0900	Carolina Trace		5.28	2.23	1,235.16	(31.10)	20.48	583.92	1,815.97
0905	Transylvania		10.56	2,487.40	2,880.21	32.55	40.96	2,178.55	7,630.23
0830	Elk River		2.64	1,891.18	1,494.77	38.20	10.24	2,471.35	5,908.38
Total			<u>0.00</u>	<u>0.00</u>	<u>(0.00)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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

MD

Distribution of Maryland Office Expenses
 BK 90-MARYLAND 2/28/97
 12/31/96 11:30 AM

UI of MD-T/B		COLCHESTER		MASSANUTTEN		JTM		MSC		
Sub	Account	Amount	%	Account	Amount	%	Account	Amount	Account	Amount
INDIRECT EXPENSES:										
UIM - PARENT:										
COMPUTER SUPPLIES	200 553-03	41.73	1.87%	0212 553-03	1.00	25.42%	0225 553-03	11.00	0200 553-03	(35.00)
MEMBERSHIPS - COMPANY	200 559-30	535.00	1.87%	0212 559-30	10.00	25.42%	0225 559-30	136.00	0200 559-30	(436.00)
MEALS & RELATED EXP.	200 559-70	107.11	1.87%	0212 559-70	2.00	25.42%	0225 559-70	27.00	0200 559-70	(86.00)
BANK SERVICE CHARGES	200 559-80	4,025.98	1.87%	0212 559-80	75.00	25.42%	0225 559-80	1,023.00	0200 559-80	(3,281.00)
OTHER MISC. GENERAL	200 559-90	433.22	1.87%	0212 559-90	8.00	25.42%	0225 559-90	110.00	0200 559-90	(352.00)
PART-TIME OPERATORS	200 604-01	0.00	1.87%	0212 604-01	0.00	25.42%	0225 604-01	0.00	0200 604-01	0.00
OPERATORS EXP.	200 604-02	67.40	1.87%	0212 604-02	1.00	25.42%	0225 604-02	17.00	0200 604-02	(95.00)
COMMUNICATION EXP.	200 604-05	547.00	1.87%	0212 604-05	10.00	25.42%	0225 604-05	139.00	0200 604-05	(445.00)
UNIFORM RENT & CLEANING EXP.	200 604-12	587.77	1.87%	0212 604-12	11.00	25.42%	0225 604-12	149.00	0200 604-12	(478.00)
OPERATORS - POSTAGE	200 604-13	19.25	1.87%	0212 604-13	0.00	25.42%	0225 604-13	5.00	0200 604-13	(15.00)
OPER. - OFFICE SUPPLY STORES	200 604-14	164.64	1.87%	0212 604-14	3.00	25.42%	0225 604-14	42.00	0200 604-14	(134.00)
OPERATORS - MEMBERSHIPS	200 604-16	684.00	1.87%	0212 604-16	13.00	25.42%	0225 604-16	174.00	0200 604-16	(558.00)
OPERATORS - CLEANING SUPPLIES	200 604-17	17.77	1.87%	0212 604-17	0.00	25.42%	0225 604-17	5.00	0200 604-17	(15.00)
OPERATORS - OTHER OFFICE SUPPLIES	200 604-18	873.29	1.87%	0212 604-18	16.00	25.42%	0225 604-18	222.00	0200 604-18	(711.00)
OPERATORS - PUBLICATIONS/SUBS	200 604-19	70.00	1.87%	0212 604-19	1.00	25.42%	0225 604-19	18.00	0200 604-19	(57.00)
SALES/USE TAX EXP.	200 604-30	417.65	1.87%	0212 604-30	8.00	25.42%	0225 604-30	106.00	0200 604-30	(341.00)
OPERATORS TRANS REIM	200 609-10	1.50	0.00%	0212 609-10	0.00	0.00%	0225 609-10	0.00	0200 609-10	0.00
GASOLINE	200 609-20	11,334.21	0.00%	0212 609-20	0.00	0.00%	0225 609-20	0.00	0200 609-20	(7,914.00)
AUTO REPAIRS & TIRES	200 609-30	4,040.81	0.00%	0212 609-30	0.00	0.00%	0225 609-30	0.00	0200 609-30	(2,821.00)
AUTO LICENSES	200 609-40	1,338.37	0.00%	0212 609-40	0.00	0.00%	0225 609-40	0.00	0200 609-40	(935.00)
OTHER TRANS EXPENSES	200 609-40	234.00	0.00%	0212 609-40	0.00	0.00%	0225 609-40	0.00	0200 609-40	(163.00)
DEPRECIATION - 10100	200 710-92	16,606.60	0.00%	0212 710-92	0.00	0.00%	0225 710-92	0.00	0200 710-92	(11,595.00)
DEPRECIATION - COMPUTER	200 710-98	1,859.41	1.87%	0212 710-98	35.00	25.42%	0225 710-98	473.00	0200 710-98	(1,517.00)
TOTAL INDIRECT EXPENSES		44,006.71		0212 234-02	(194.00)		0225 234-02	(2,657.00)	0200 234-02	31,944.00
		44,006.71							0005-146-44	11,248.00
									0005-146-43	10,429.00
									0005-146-42	6,225.00
									0005-146-52	1,191.00
									0005-146-41	194.00
									0005-146-47	2,657.00
									0005-146-40	(31,944.00)
										0.00
MARYLAND OFFICE:										
TEMP. EMPLOYMENT - CLERICAL	202 524-03	1,936.96	1.87%	0212 524-03	36.00	25.42%	0225 524-03	492.00	0202 524-03	(1,578.00)
COMPUTER MAINT.	202 524-07	30.00	1.87%	0212 524-07	1.00	25.42%	0225 524-07	8.00	0202 524-07	(25.00)
PUBL. SUBSCRIPTIONS & TAPES	202 553-01	7.75	1.87%	0212 553-01	0.00	25.42%	0225 553-01	2.00	0202 553-01	(16.00)
ANSWERING SERV	202 553-02	103.93	1.87%	0212 553-02	2.00	25.42%	0225 553-02	26.00	0202 553-02	(85.00)
COMPUTER SUPPLIES	202 553-03	1,601.00	1.87%	0212 553-03	30.00	25.42%	0225 553-03	407.00	0202 553-03	(1,304.00)
PRINTING & BLUEPRINTS	202 553-04	47.38	1.87%	0212 553-04	1.00	25.42%	0225 553-04	12.00	0202 553-04	(39.00)
POSTAGE	202 553-05	8,499.30	1.87%	0212 553-05	159.00	25.42%	0225 553-05	2,161.00	0202 553-05	(6,928.00)
UPS & AIR FREIGHT	202 553-06	131.68	1.87%	0212 553-06	2.00	25.42%	0225 553-06	33.00	0202 553-06	(107.00)
XEROX	202 553-08	185.03	1.87%	0212 553-08	3.00	25.42%	0225 553-08	47.00	0202 553-08	(151.00)
OFF SUPPLY STORES	202 553-09	1,294.15	1.87%	0212 553-09	24.00	25.42%	0225 553-09	329.00	0202 553-09	(1,054.00)
REIM. OF OFFICE EMP. EXP.	202 553-10	699.13	1.87%	0212 553-10	13.00	25.42%	0225 553-10	178.00	0202 553-10	(571.00)
CLEANING SUPPLIES	202 553-13	13.71	1.87%	0212 553-13	0.00	25.42%	0225 553-13	3.00	0202 553-13	(10.00)
PETTY CASH OFFICE	202 553-15	0.00	1.87%	0212 553-15	0.00	25.42%	0225 553-15	0.00	0202 553-15	0.00
OTHER OFFICE EXP.	202 553-90	287.23	1.87%	0212 553-90	4.00	25.42%	0225 553-90	53.00	0202 553-90	(170.00)
OFFICE TELEPHONE	202 555-10	2,667.83	1.87%	0212 555-10	50.00	25.42%	0225 555-10	678.00	0202 555-10	(2,174.00)
OFFICE TELEPHONE - LD	202 555-11	5,063.09	1.87%	0212 555-11	95.00	25.42%	0225 555-11	1,287.00	0202 555-11	(4,128.00)
OFFICE COMPUTER PHONE - LD	202 555-16	2,629.01	1.87%	0212 555-16	49.00	25.42%	0225 555-16	668.00	0202 555-16	(2,142.00)
ALARM SYSTEM PHONE EXP.	202 555-40	231.43	1.87%	0212 555-40	4.00	25.42%	0225 555-40	59.00	0202 555-40	(188.00)
OFFICE FAX - LD	202 555-61	0.00	1.87%	0212 555-61	0.00	25.42%	0225 555-61	0.00	0202 555-61	0.00
OFFICE CLEANING SERVICE	202 557-10	1,499.40	1.87%	0212 557-10	28.00	25.42%	0225 557-10	381.00	0202 557-10	(1,222.00)
OTHER OFFICE MAINT.	202 557-90	889.60	1.87%	0212 557-90	17.00	25.42%	0225 557-90	226.00	0202 557-90	(725.00)
OFFICE EDUCATION/TRAINING EXP	202 559-55	661.00	1.87%	0212 559-55	12.00	25.42%	0225 559-55	168.00	0202 559-55	(538.00)
OTHER MISC. GENERAL	202 559-90	629.99	1.87%	0212 559-90	22.00	25.42%	0225 559-90	163.00	0202 559-90	(521.00)
TOTAL INDIRECT EXPENSES		29,038.60		0212 234-02	(542.00)		0225 234-02	(7,381.00)	0200 234-02	23,666.00
		29,038.60							0005-146-44	5,011.00
									0005-146-43	4,649.00
									0005-146-42	2,776.00
									0005-146-52	1,107.00
									0005-146-41	542.00
									0005-146-47	7,381.00
									0005-146-40	(23,666.00)
										0.00
TOTAL COST CENTERS		71,045.31			(736.00)		(10,038.00)		55,610.00	

(a) Per Trial Balance dated 2/20/97.

Distribution of South Carolina Office Expenses
 SE 90-CWS
 12/31/96

2/28/97
 11:30 AM

CWS

2/28/97
 11:30 AM

INDIRECT EXPENSES	CWS-T/B		SOUTH CAROLINA UTILITIES		SOUTHLAND		UNITED		CWS		WSC		
	Sub Account	Amount	%	Account	Amount	%	Account	Amount	Account	Amount	Account	Amount	
COLUMBIA OFFICE													
EMP. EMPLOYMENT - CLERICAL	0300 524-03	9,349.62	2.41%	0470 524-03	225.00	1.42%	0464 524-03	133.00	11.10%	0700 524-03	1,338.00	0300 524-03	(1,396.00)
COMPUTER MAINT.	0300 524-07	166.05	2.41%	0470 524-07	4.00	1.42%	0464 524-07	2.00	11.10%	0700 524-07	14.00	0300 524-07	(24.00)
RENT - COLUMBIA	0300 551-35	660.00	2.41%	0470 551-35	16.00	1.42%	0464 551-35	9.00	11.10%	0700 551-35	73.00	0300 551-35	(98.00)
PUBL. SUBSCRIPTIONS & TAPES	0300 553-01	1,133.77	2.41%	0470 553-01	27.00	1.42%	0464 553-01	16.00	11.10%	0700 553-01	126.00	0300 553-01	(169.00)
ANSWERING SERV.	0300 553-02	3,509.66	2.41%	0470 553-02	85.00	1.42%	0464 553-02	50.00	11.10%	0700 553-02	390.00	0300 553-02	(525.00)
COMPUTER SUPPLIES	0300 553-03	13,349.00	2.41%	0470 553-03	322.00	1.42%	0464 553-03	190.00	11.10%	0700 553-03	1,482.00	0300 553-03	(1,994.00)
PRINTING & REPRODUCTIONS	0300 553-04	2,527.09	2.41%	0470 553-04	61.00	1.42%	0464 553-04	36.00	11.10%	0700 553-04	281.00	0300 553-04	(378.00)
POSTAGE	0300 553-05	33,642.33	2.41%	0470 553-05	811.00	1.42%	0464 553-05	478.00	11.10%	0700 553-05	3,734.00	0300 553-05	(5,023.00)
UPS & AIR FREIGHT	0300 553-06	2,755.01	2.41%	0470 553-06	66.00	1.42%	0464 553-06	39.00	11.10%	0700 553-06	306.00	0300 553-06	(411.00)
XEROX	0300 553-08	605.04	2.41%	0470 553-08	15.00	1.42%	0464 553-08	9.00	11.10%	0700 553-08	67.00	0300 553-08	(91.00)
OFF SUPPLY STORES	0300 553-09	1,924.95	2.41%	0470 553-09	46.00	1.42%	0464 553-09	27.00	11.10%	0700 553-09	214.00	0300 553-09	(287.00)
REIM OF OFFICE EMP. EXP.	0300 553-10	1,139.72	2.41%	0470 553-10	32.00	1.42%	0464 553-10	19.00	11.10%	0700 553-10	149.00	0300 553-10	(200.00)
CLEANING SUPPLIES	0300 553-13	313.24	2.41%	0470 553-13	8.00	1.42%	0464 553-13	4.00	11.10%	0700 553-13	35.00	0300 553-13	(47.00)
MEMBERSHIPS	0300 553-14	100.00	2.41%	0470 553-14	2.00	1.42%	0464 553-14	1.00	11.10%	0700 553-14	11.00	0300 553-14	(14.00)
PETTY CASH OFFICE	0300 553-15	374.02	2.41%	0470 553-15	9.00	1.42%	0464 553-15	5.00	11.10%	0700 553-15	42.00	0300 553-15	(56.00)
OTHER OFFICE EXPENSES	0300 553-90	440.24	2.41%	0470 553-90	11.00	1.42%	0464 553-90	6.00	11.10%	0700 553-90	49.00	0300 553-90	(66.00)
OFFICE TELEPHONE	0300 555-10	14,313.37	2.41%	0470 555-10	345.00	1.42%	0464 555-10	203.00	11.10%	0700 555-10	1,589.00	0300 555-10	(2,137.00)
OFFICE TELEPHONE - LD	0300 555-11	16,506.92	2.41%	0470 555-11	398.00	1.42%	0464 555-11	234.00	11.10%	0700 555-11	1,832.00	0300 555-11	(2,464.00)
OFFICE COMPUTER PHONE	0300 555-15	3,307.32	2.41%	0470 555-15	80.00	1.42%	0464 555-15	47.00	11.10%	0700 555-15	367.00	0300 555-15	(494.00)
OFFICE ELECTRIC	0300 555-20	6,619.21	2.41%	0470 555-20	160.00	1.42%	0464 555-20	94.00	11.10%	0700 555-20	735.00	0300 555-20	(989.00)
OFFICE WATER	0300 555-25	1,811.39	2.41%	0470 555-25	44.00	1.42%	0464 555-25	26.00	11.10%	0700 555-25	201.00	0300 555-25	(271.00)
OPERATIONS TELEPHONE	0300 555-35	9,508.48	2.41%	0470 555-35	229.00	1.42%	0464 555-35	135.00	11.10%	0700 555-35	1,055.00	0300 555-35	(1,419.00)
OPERATIONS TELEPHONE - LD	0300 555-36	536.36	2.41%	0470 555-36	11.00	1.42%	0464 555-36	8.00	11.10%	0700 555-36	60.00	0300 555-36	(81.00)
OFFICE FAX - LD	0300 555-61	4.05	2.41%	0470 555-61	0.00	1.42%	0464 555-61	0.00	11.10%	0700 555-61	0.00	0300 555-61	0.00
OFFICE CLEANING SERVICE	0300 557-10	5,656.30	2.41%	0470 557-10	136.00	1.42%	0464 557-10	80.00	11.10%	0700 557-10	628.00	0300 557-10	(844.00)
MAINTENANCE & SNOWPLOWING	0300 557-20	1,841.00	2.41%	0470 557-20	44.00	1.42%	0464 557-20	26.00	11.10%	0700 557-20	204.00	0300 557-20	(274.00)
OFFICE GARBAGE REMOVAL	0300 557-30	924.00	2.41%	0470 557-30	22.00	1.42%	0464 557-30	13.00	11.10%	0700 557-30	103.00	0300 557-30	(138.00)
OTHER OFFICE MAINT.	0300 557-90	2,198.56	2.41%	0470 557-90	53.00	1.42%	0464 557-90	31.00	11.10%	0700 557-90	244.00	0300 557-90	(328.00)
OFFICE EDUCATION/TRAINING EXP	0300 559-55	1,460.88	2.41%	0470 559-55	35.00	1.42%	0464 559-55	21.00	11.10%	0700 559-55	162.00	0300 559-55	(218.00)
BANK SERVICE CHARGES	0300 559-80	119.50	2.41%	0470 559-80	3.00	1.42%	0464 559-80	2.00	11.10%	0700 559-80	13.00	0300 559-80	(18.00)
MISCELLANEOUS	0300 559-90	396.25	2.41%	0470 559-90	10.00	1.42%	0464 559-90	6.00	11.10%	0700 559-90	44.00	0300 559-90	(60.00)
OPERATORS - MEMBERSHIPS	0300 604-16	0.00	2.41%	0470 604-16	0.00	1.42%	0464 604-16	0.00	11.10%	0700 604-16	0.00	0300 604-16	0.00
OPERATORS - PUBLIC / SUBSCRIP.	0300 604-19	0.00	2.41%	0470 604-19	0.00	1.42%	0464 604-19	0.00	11.10%	0700 604-19	0.00	0300 604-19	0.00
DEPRECIATION - COMPUTER	0300 710-98	5,449.59	2.41%	0470 710-98	131.00	1.42%	0464 710-98	77.00	11.10%	0700 710-98	605.00	0300 710-98	(813.00)
REAL ESTATE TAX	0300 721-21	0.00	2.41%	0470 721-21	0.00	1.42%	0464 721-21	0.00	11.10%	0700 721-21	0.00	0300 721-21	0.00
PERSONAL PROP. TAX	0300 721-22	0.00	2.41%	0470 721-22	0.00	1.42%	0464 721-22	0.00	11.10%	0700 721-22	0.00	0300 721-22	0.00
TOTAL INDIRECT EXPENSES		142,842.92		0470 234-02	(3,443.00)		0464 234-02	(2,027.00)		0700 234-02	(15,857.00)	0298 234-02	21,327.00
		142,842.92											
CWS - PARROT													
UPS & AIR FREIGHT	0298 553-06	15.40	2.41%	0470 553-06	0.00	1.42%	0464 553-06	0.00	11.10%	0700 553-06	2.00	0298 553-06	(2.00)
OFFICE TELEPHONE	0298 555-10	0.00	2.41%	0470 555-10	0.00	1.42%	0464 555-10	0.00	11.10%	0700 555-10	0.00	0298 555-10	0.00
OPERATIONS TELEPHONE	0298 555-35	2,098.56	2.41%	0470 555-35	51.00	1.42%	0464 555-35	30.00	11.10%	0700 555-35	233.00	0298 555-35	(314.00)
OPERATIONS TELEPHONE - LD	0298 555-36	0.00	2.41%	0470 555-36	0.00	1.42%	0464 555-36	0.00	11.10%	0700 555-36	0.00	0298 555-36	0.00
MEMBERSHIPS - COMPANY	0298 559-30	2,530.00	2.41%	0470 559-30	61.00	1.42%	0464 559-30	36.00	11.10%	0700 559-30	281.00	0298 559-30	(378.00)
MEALS & RELATED EXP.	0298 559-70	2,690.43	2.41%	0470 559-70	65.00	1.42%	0464 559-70	38.00	11.10%	0700 559-70	299.00	0298 559-70	(402.00)
BANK SERVICE CHARGES	0298 559-80	24.48	2.41%	0470 559-80	1.00	1.42%	0464 559-80	0.00	11.10%	0700 559-80	3.00	0298 559-80	(4.00)
OTHER MISC. GENERAL	0298 559-90	21,974.91	2.41%	0470 559-90	530.00	1.42%	0464 559-90	312.00	11.10%	0700 559-90	2,439.00	0298 559-90	(3,281.00)
SALES/USE TAX EXP.	0298 604-30	2,024.06	2.41%	0470 604-30	49.00	1.42%	0464 604-30	29.00	11.10%	0700 604-30	225.00	0298 604-30	(303.00)
GASOLINE	0298 609-20	32,489.52	2.26%	0470 609-20	734.00	1.34%	0464 609-20	435.00	0.00%	0700 609-20	0.00	0298 609-20	(1,169.00)
AUTO REPAIR & TILES	0298 609-30	21,298.59	2.26%	0470 609-30	527.00	1.34%	0464 609-30	312.00	0.00%	0700 609-30	0.00	0298 609-30	(839.00)
AUTO LICENSES	0298 609-40	5.00	2.26%	0470 609-40	0.00	1.34%	0464 609-40	0.00	0.00%	0700 609-40	0.00	0298 609-40	0.00
OTHER TRANS. EXP.	0298 609-90	0.00	2.26%	0470 609-90	0.00	1.34%	0464 609-90	0.00	0.00%	0700 609-90	0.00	0298 609-90	0.00
DEPRECIATION - TRANSP. EQUIP.	0298 710-92	44,730.18	2.26%	0470 710-92	1,011.00	1.34%	0464 710-92	599.00	0.00%	0700 710-92	0.00	0298 710-92	(1,610.00)
DEPRECIATION - COMPUTER	0298 710-98	0.00	2.26%	0470 710-98	0.00	1.42%	0464 710-98	0.00	11.10%	0700 710-98	0.00	0298 710-98	0.00
TOTAL INDIRECT EXPENSES		131,891.13		0470 234-02	(3,029.00)		0464 234-02	(1,791.00)		0700 234-02	(2,482.00)	0298 234-02	9,302.00
		131,891.13											
TOTAL COST CENTERS		274,724.05		(6,472.00)		(3,818.00)		(19,339.00)		29,629.00			

[a] Per Trial Balance dated 2/20/97.

Distribution of Louisiana Office Expenses
 SR 90-LOUISIANA
 12/31/96

2/28/97
 11:01 AM

LA

LWS-T/B			UI OF LOUISIANA			LWS		WSC	
Sub Account	Amount	%	Account	Amount	Account	Amount	Account	Amount	
INDIRECT EXPENSES:									
SLIDELL OFFICE:									
TEMP. EMPLOYMENT - CLERICAL	762 524-03 1,877.68	37.56%	0770 524-03	705.00	0762 524-03	(705.00)			
COMPUTER MAINT.	762 524-07 561.00	37.56%	0770 524-07	211.00	0762 524-07	(211.00)			
RENT - STIRLING PROP. INC.	762 551-43 18,721.56	37.56%	0770 551-43	7,032.00	0762 551-43	(7,032.00)			
PUBL SUBSCRIPTIONS & TAPES	762 553-01 959.09	37.56%	0770 553-01	360.00	0762 553-01	(360.00)			
ANSWERING SERV	762 553-02 718.40	37.56%	0770 553-02	270.00	0762 553-02	(270.00)			
COMPUTER SUPPLIES	762 553-03 6,070.65	37.56%	0770 553-03	2,280.00	0762 553-03	(2,280.00)			
PRINTING & BLUEPRINTS	762 553-04 1,746.10	37.56%	0770 553-04	656.00	0762 553-04	(656.00)			
POSTAGE	762 553-05 12,207.50	37.56%	0770 553-05	4,585.00	0762 553-05	(4,585.00)			
UPS & AIR FREIGHT	762 553-06 2,352.16	37.56%	0770 553-06	883.00	0762 553-06	(883.00)			
XEROX	762 553-08 500.45	37.56%	0770 553-08	188.00	0762 553-08	(188.00)			
OFF SUPPLY STORES	762 553-09 2,610.45	37.56%	0770 553-09	980.00	0762 553-09	(980.00)			
REIM OF OFFICE EMP. EXP.	762 553-10 305.06	37.56%	0770 553-10	115.00	0762 553-10	(115.00)			
OFFICE EXPENSES	762 553-11 149.36	37.56%	0770 553-11	56.00	0762 553-11	(56.00)			
CLEANING SUPPLIES	762 553-13 610.69	37.56%	0770 553-13	229.00	0762 553-13	(229.00)			
PETTY CASH OFFICE	762 553-15 39.64	37.56%	0770 553-15	15.00	0762 553-15	(15.00)			
OTHER OFFICE EXPENSES	762 553-90 2,069.02	37.56%	0770 553-90	777.00	0762 553-90	(777.00)			
OFFICE TELEPHONE	762 555-10 11,442.48	37.56%	0770 555-10	4,298.00	0762 555-10	(4,298.00)			
OFFICE TELEPHONE - LD	762 555-11 7,500.07	37.56%	0770 555-11	2,817.00	0762 555-11	(2,817.00)			
OFFICE COMPUTER PHONE LINE	762 555-15 0.00	37.56%	0770 555-15	0.00	0762 555-15	0.00			
OFFICE COMPUTER PHONE - LD	762 555-16 4,386.13	37.56%	0770 555-16	1,647.00	0762 555-16	(1,647.00)			
OFFICE ELECTRIC	762 555-20 3,635.79	37.56%	0770 555-20	1,366.00	0762 555-20	(1,366.00)			
OFFICE WATER	762 555-25 0.00	37.56%	0770 555-25	0.00	0762 555-25	0.00			
OFFICE FAX - LD	762 555-61 0.00	37.56%	0770 555-61	0.00	0762 555-61	0.00			
OFFICE CLEANING SERVICE	762 557-10 6,639.73	37.56%	0770 557-10	2,494.00	0762 557-10	(2,494.00)			
OTHER OFFICE MAINT.	762 557-90 579.96	37.56%	0770 557-90	218.00	0762 557-90	(218.00)			
OFFICE EDUCATION/TRAIN. EXP	762 559-55 2,691.54	37.56%	0770 559-55	1,011.00	0762 559-55	(1,011.00)			
DEPRECIATION - COMPUTER	762 710-98 3,727.10	37.56%	0770 710-98	1,400.00	0762 710-98	(1,400.00)			
TOTAL INDIRECT EXPENSES	<u>92,101.61</u>		0770 234-02	<u>(34,593.00)</u>	0750 234-02	<u>34,593.00</u>	0005-146-38	34,593.00 UIL	
							0005-146-36	(34,593.00) LWS	

Distribution of Louisiana Office Expenses
 SE 90-LOUISIANA
 12/31/96

2/28/97
 11:01 AM

LA

	LWS-T/B		%	UI OF LOUISIANA		LWS		WSC	
	Sub Account	Amount		Account	Amount	Account	Amount	Account	Amount
INDIRECT EXPENSES:									
UIL - PARENT:									
CHLORINE	750 506-10	8,605.10	37.56%	0770 506-10	3,232.00	0750 506-10	(3,232.00)		
OTHER CHEMICALS	750 506-90	1,982.01	37.56%	0770 506-90	744.00	0750 506-90	(744.00)		
OPERATIONS PHONE	750 524-07	34.00	37.56%	0770 524-07	13.00	0750 524-07	(13.00)		
OFFICE TELEPHONES-LD	750 555-11	6.46	37.56%	0770 555-11	2.00	0750 555-11	(2.00)		
OPERATIONS PHONE	750 555-35	8,092.47	37.56%	0770 555-35	3,040.00	0750 555-35	(3,040.00)		
OTHER OFFICE UTILITIES	750 555-90	0.00	37.56%	0770 555-90	0.00	0750 555-90	0.00		
MEMBERSHIPS - COMPANY	750 559-30	1,121.00	37.56%	0770 559-30	421.00	0750 559-30	(421.00)		
MEALS & RELATED EXP.	750 559-70	2,780.89	37.56%	0770 559-70	1,045.00	0750 559-70	(1,045.00)		
BANK SERVICE CHARGES	750 559-80	4,138.16	37.56%	0770 559-80	1,554.00	0750 559-80	(1,554.00)		
OTHER MISC. GENERAL	750 559-90	7,607.83	37.56%	0770 559-90	2,858.00	0750 559-90	(2,858.00)		
OPERATORS EXP.	750 604-02	412.55	37.56%	0770 604-02	155.00	0750 604-02	(155.00)		
COMMUNICATION EXP.	750 604-05	5,342.52	37.56%	0770 604-05	2,007.00	0750 604-05	(2,007.00)		
OPERATORS EDUC. EXP.	750 604-10	903.65	37.56%	0770 604-10	339.00	0750 604-10	(339.00)		
UNIFORM RENT & CLEANING EXP.	750 604-12	2,121.73	37.56%	0770 604-12	797.00	0750 604-12	(797.00)		
OPERATORS POSTAGE	750 604-13	76.79	37.56%	0770 604-13	29.00	0750 604-13	(29.00)		
OPER. OFFICE SUPPLY STORES	750 604-14	752.90	37.56%	0770 604-14	283.00	0750 604-14	(283.00)		
OPERATORS PETTY CASH	750 604-15	0.00	37.56%	0770 604-15	0.00	0750 604-15	0.00		
OPERATORS MEMBERSHIPS	750 604-16	2,801.97	37.56%	0770 604-16	1,052.00	0750 604-16	(1,052.00)		
OPERATORS CLEANING SUPPLIES	750 604-17	172.97	37.56%	0770 604-17	65.00	0750 604-17	(65.00)		
OPERATORS OTHER OFFICE EXP.	750 604-18	10,524.29	37.56%	0770 604-18	3,953.00	0750 604-18	(3,953.00)		
OPER. PUBLICATIONS/SUBSCRIP.	750 604-19	1,067.78	37.56%	0770 604-19	401.00	0750 604-19	(401.00)		
SALES/USE TAX	750 604-30	880.01	37.56%	0770 604-30	331.00	0750 604-30	(331.00)		
b OPERATORS TRANS REIM	750 609-10	40.00	0.00%	0770 609-10	0.00	0750 609-10	0.00		
b GASOLINE	750 609-20	13,285.60	0.00%	0770 609-20	0.00	0750 609-20	0.00		
b AUTO REPAIRS & TIRES	750 609-30	10,032.89	0.00%	0770 609-30	0.00	0750 609-30	0.00		
b AUTO LICENSE	750 609-40	127.30	0.00%	0770 609-40	0.00	0750 609-40	0.00		
b OTHER TRANS EXPENSE	750 609-90	385.29	0.00%	0770 609-90	0.00	0750 609-90	0.00		
b DEPRECIATION - TRANSP. EQUIP.	750 710-92	17,179.00	0.00%	0770 710-92	0.00	0750 710-92	0.00		
DEPRECIATION - COMPUTER	750 710-98	0.00	37.56%	0770 710-98	0.00	0750 710-98	0.00		
TOTAL INDIRECT EXPENSES		<u>100,475.16</u>		0770 234-02	<u>(22,321.00)</u>	0750 234-02	<u>22,321.00</u>	0005-146-38	22,321.00 UIL
								0005-146-36	(22,321.00) LWS
TOTAL COST CENTERS		<u>192,576.77</u>			<u>(56,914.00)</u>		<u>56,914.00</u>		

[a] Per Trial Balance dated 2/20.

Distribution of Illinois Cost Center
 SE 90-IL-OFFICE
 12/31/96

3/08/97
 2:41 PM

ii

Acct Name	Acct #	Amount to Be Alloc	Alloc Method	Apple Canyon			Camelot			Charmaz			Cherry Hill			Clarendon			County Line		
				Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Computer Maint.	524-07	0.00	(b)	0010	524-07	0.00	0014	524-07	0.00	0018	524-07	0.00	0022	524-07	0.00	0026	524-07	0.00	0034	524-07	0.00
Rate Case Exp.	541-10	6,548.00	(d)	0010	541-10	0.00	0014	541-10	0.00	0018	541-10	0.00	0022	541-10	727.56	0026	541-10	0.00	0034	541-10	727.56
Rent - Burla Enterprises	551-27	3,780.00	(b)	0010	551-27	263.09	0014	551-27	69.55	0018	551-27	12.85	0022	551-27	55.94	0026	551-27	150.44	0034	551-27	28.73
Computer Supplies	553-03	538.00	(b)	0010	553-03	37.44	0014	553-03	9.90	0018	553-03	1.83	0022	553-03	7.96	0026	553-03	21.41	0034	553-03	4.09
Computer Supplies	553-03		(b)	0010	553-03	0.00	0014	553-03	0.00	0018	553-03	0.00	0022	553-03	0.00	0026	553-03	0.00	0034	553-03	0.00
Operations Telephones	555-35	1,865.66	(b)	0010	555-35	129.85	0014	555-35	34.33	0018	555-35	6.34	0022	555-35	27.61	0026	555-35	74.25	0034	555-35	14.18
Operations Telephones - LD	555-36	186.55	(b)	0010	555-36	12.98	0014	555-36	3.43	0018	555-36	0.63	0022	555-36	2.76	0026	555-36	7.42	0034	555-36	1.42
Office Fax	555-61	0.00	(b)	0010	555-61	0.00	0014	555-61	0.00	0018	555-61	0.00	0022	555-61	0.00	0026	555-61	0.00	0034	555-61	0.00
Meals and Related Exp.	559-70	520.75	(b)	0010	559-70	36.24	0014	559-70	9.58	0018	559-70	1.77	0022	559-70	7.71	0026	559-70	20.73	0034	559-70	3.96
Other Misc. General	559-90	1,955.21	(b)	0010	559-90	136.08	0014	559-90	35.98	0018	559-90	6.65	0022	559-90	28.94	0026	559-90	77.82	0034	559-90	14.86
Operators Expense	604-02		(b)	0010	604-02	0.00	0014	604-02	0.00	0018	604-02	0.00	0022	604-02	0.00	0026	604-02	0.00	0034	604-02	0.00
Communication Expense	604-05	11,666.99	(b)	0010	604-05	812.02	0014	604-05	214.67	0018	604-05	39.67	0022	604-05	172.67	0026	604-05	464.35	0034	604-05	88.67
Operators Ed Exp.	604-10	1,076.00	(b)	0010	604-10	74.89	0014	604-10	19.80	0018	604-10	3.66	0022	604-10	15.92	0026	604-10	42.82	0034	604-10	8.18
Operators Postage	604-13	571.75	(b)	0010	604-13	39.79	0014	604-13	10.52	0018	604-13	1.94	0022	604-13	8.46	0026	604-13	22.76	0034	604-13	4.35
Oper. Office Supply Stores	604-14	769.51	(b)	0010	604-14	53.56	0014	604-14	14.16	0018	604-14	2.62	0022	604-14	11.39	0026	604-14	30.63	0034	604-14	5.85
Operators Memberships	604-16	3,913.50	(b)	0010	604-16	272.38	0014	604-16	72.01	0018	604-16	13.31	0022	604-16	57.92	0026	604-16	155.76	0034	604-16	29.74
Operators Cleaning Supplies	604-17	210.00	(b)	0010	604-17	14.62	0014	604-17	3.86	0018	604-17	0.71	0022	604-17	3.11	0026	604-17	8.36	0034	604-17	1.60
Operators Other Office	604-18	1,397.73	(b)	0010	604-18	97.28	0014	604-18	25.72	0018	604-18	4.75	0022	604-18	20.69	0026	604-18	55.63	0034	604-18	10.62
Operators Publications	604-19	156.30	(b)	0010	604-19	10.88	0014	604-19	2.88	0018	604-19	0.53	0022	604-19	2.31	0026	604-19	6.22	0034	604-19	1.19
Maint. - Deferred Charges	604-80	1,731.62	(b)	0010	604-80	120.52	0014	604-80	31.86	0018	604-80	5.89	0022	604-80	25.63	0026	604-80	68.92	0034	604-80	13.16
Gasoline	609-20	27,547.55	(c)	0010	609-20	2,567.43	0014	609-20	680.42	0018	609-20	123.96	0022	609-20	545.44	0026	609-20	1,468.28	0034	609-20	280.99
Auto Repairs & Tires	609-30	17,066.99	(c)	0010	609-30	1,590.64	0014	609-30	421.55	0018	609-30	76.80	0022	609-30	337.93	0026	609-30	909.67	0034	609-30	174.08
Auto Licenses	609-40	1,526.43	(c)	0010	609-40	142.26	0014	609-40	37.70	0018	609-40	6.87	0022	609-40	30.22	0026	609-40	81.36	0034	609-40	15.57
Other Transportation	609-90	2,292.88	(c)	0010	609-90	213.70	0014	609-90	56.63	0018	609-90	10.32	0022	609-90	45.40	0026	609-90	122.21	0034	609-90	23.39
Depreciation Transportation	710-92	41,160.00	(c)	0010	710-92	3,836.11	0014	710-92	1,016.65	0018	710-92	185.22	0022	710-92	814.97	0026	710-92	2,193.83	0034	710-92	439.83
Depreciation Computer	710-98	2,717.30	(b)	0010	710-98	189.12	0014	710-98	50.00	0018	710-98	9.24	0022	710-98	40.22	0026	710-98	108.15	0034	710-98	20.65
Sale of Transportation	742-40	(9,621.26)	(c)	0010	742-40	(896.70)	0014	742-40	(237.65)	0018	742-40	(43.30)	0022	742-40	(190.50)	0026	742-40	(512.81)	0034	742-40	(98.14)
Interest Exp. - Interco.	744-00	6,520.00	(b)	0010	744-00	453.79	0014	744-00	119.97	0018	744-00	22.17	0022	744-00	96.50	0026	744-00	259.50	0034	744-00	49.55
Interest During Construction	745-00	0.00	(b)	0010	745-00	0.00	0014	745-00	0.00	0018	745-00	0.00	0022	745-00	0.00	0026	745-00	0.00	0034	745-00	0.00
Total		<u>126,097.46</u>		0010	234-02	<u>(10,207.97)</u>	0014	234-02	<u>(2,703.52)</u>	0018	234-02	<u>(494.43)</u>	0022	234-02	<u>(2,896.76)</u>	0026	234-02	<u>(5,837.71)</u>	0034	234-02	<u>(1,844.08)</u>
		126,097.46																			
* Other Misc. General	559-90	5,000.00	(b)	0010	559-90	348.00	0014	559-90	92.00	0018	559-90	17.00	0022	559-90	74.00	0026	559-90	199.00	0034	559-90	38.00
				0010	234-02	(343.00)	0014	234-02	(92.00)	0018	234-02	(17.00)	0022	234-02	(74.00)	0026	234-02	(199.00)	0034	234-02	(38.00)
				0005	146-05	348.00	0005	146-06	92.00	0005	146-07	17.00	0035	146-08	74.00	0035	146-09	199.00	0005	146-11	38.00

(a) Per Trial Balance for Co-11, dated 2/20/97.

(b) Allocation based on C.E. in areas supervised by Harry Zimmer. C/E 1,100 291 53 233 628 120 5.36% 1.84% 0.34% 1.48% 3.98% 0.76%

(c) Allocation based on C.E. in Illinois only. C/E 1,100 291 53 233 628 120 9.32% 2.47% 0.45% 1.98% 5.33% 1.02%

(d) This entry was not included in original trial balance.

Total Correction 0010 0014 0018 0022 0026 0034

Distribution of Illinois Cost Center
 SE 90-IL-0771CA
 12/31/96

3/09/97
 2:41 PM

Acct Name	Acct #	Amount to be Alloc	Alloc Method	Del Mar		Person Creek		Galena		Killarney		Lake Holiday		Lake Wildwood							
				Sub #	Acct #	Sub #	Acct #	Sub #	Acct #	Sub #	Acct #	Sub #	Acct #	Sub #	Acct #						
Computer Maint.	524-07	0.00	(b)	0038	524-07	0.00	0042	524-07	0.00	0050	524-07	0.00	0054	524-07	0.00	0058	524-07	0.00			
Rate Case Exp.	541-10	6,548.00	(d)	0038	541-10	727.56	0042	541-10	0.00	0050	541-10	727.56	0054	541-10	0.00	0058	541-10	0.00			
Rent - Burla Enterprises	551-27	3,780.00	(b)	0038	551-27	10.21	0042	551-27	121.17	0046	551-27	466.83	0050	551-27	83.16	0054	551-27	399.55	0058	551-27	167.93
Computer Supplies	553-03	538.00	(b)	0038	553-03	1.45	0042	553-03	18.67	0046	553-03	66.44	0050	553-03	11.84	0054	553-03	56.87	0058	553-03	23.89
Computer Supplies	553-03		(b)	0038	553-03	0.00	0042	553-03	0.00	0046	553-03	0.00	0050	553-03	0.00	0054	553-03	0.00	0058	553-03	0.00
Operations Telephones	555-35	1,865.66	(b)	0038	555-35	5.94	0042	555-35	64.74	0046	555-35	230.41	0050	555-35	41.04	0054	555-35	197.20	0058	555-35	82.84
Operations Telephones - LD	555-36	186.55	(b)	0038	555-36	0.50	0042	555-36	6.47	0046	555-36	23.04	0050	555-36	4.10	0054	555-36	19.72	0058	555-36	8.28
Office Fax	555-61	0.00	(b)	0038	555-61	0.00	0042	555-61	0.00	0046	555-61	0.00	0050	555-61	0.00	0054	555-61	0.00	0058	555-61	0.00
Meals and Related Exp.	559-70	520.75	(b)	0038	559-70	1.41	0042	559-70	18.07	0046	559-70	64.31	0050	559-70	11.46	0054	559-70	55.04	0058	559-70	23.12
Other Misc. General	559-90	1,955.21	(b)	0038	559-90	5.28	0042	559-90	67.85	0046	559-90	241.47	0050	559-90	43.01	0054	559-90	206.67	0058	559-90	86.81
Operators Expense	604-02		(b)	0038	604-02	0.30	0042	604-02	0.00	0046	604-02	0.00	0050	604-02	0.00	0054	604-02	0.00	0058	604-02	0.00
Communication Expense	604-05	11,666.99	(b)	0038	604-05	31.50	0042	604-05	404.84	0046	604-05	1,440.87	0050	604-05	256.67	0054	604-05	1,233.20	0058	604-05	518.01
Operators Ed Exp.	604-10	1,076.00	(b)	0038	604-10	2.91	0042	604-10	37.34	0046	604-10	132.89	0050	604-10	23.67	0054	604-10	113.73	0058	604-10	47.77
Operators Postage	604-13	571.75	(b)	0038	604-13	1.54	0042	604-13	19.84	0046	604-13	70.61	0050	604-13	12.58	0054	604-13	60.43	0058	604-13	25.39
Oper. Office Supply Stores	604-14	769.51	(b)	0038	604-14	2.08	0042	604-14	26.70	0046	604-14	95.03	0050	604-14	16.93	0054	604-14	81.34	0058	604-14	34.17
Operators Memberships	604-16	3,913.50	(b)	0038	604-16	10.57	0042	604-16	135.80	0046	604-16	483.32	0050	604-16	86.10	0054	604-16	413.66	0058	604-16	173.76
Operators Cleaning Supplies	604-17	210.00	(b)	0038	604-17	0.57	0042	604-17	7.29	0046	604-17	25.94	0050	604-17	4.62	0054	604-17	22.20	0058	604-17	9.32
Operators Other Office	604-18	1,397.73	(b)	0038	604-18	3.77	0042	604-18	48.50	0046	604-18	172.62	0050	604-18	30.75	0054	604-18	147.74	0058	604-18	62.06
Operators Publications	604-19	156.30	(b)	0038	604-19	0.42	0042	604-19	5.42	0046	604-19	19.30	0050	604-19	3.44	0054	604-19	16.52	0058	604-19	5.94
Maint. - Deferred Charges	604-80	1,731.62	(b)	0038	604-80	4.58	0042	604-80	60.39	0046	604-80	213.86	0050	604-80	38.10	0054	604-80	183.03	0058	604-80	76.88
Gasoline	609-20	27,547.55	(c)	0038	609-20	99.17	0042	609-20	1,280.96	0046	609-20	4,553.32	0050	609-20	809.90	0054	609-20	3,897.98	0058	609-20	1,636.32
Auto Repairs & Tires	609-30	17,066.99	(c)	0038	609-30	61.44	0042	609-30	793.62	0046	609-30	1,321.17	0050	609-30	501.77	0054	609-30	2,414.98	0058	609-30	1,013.78
Auto Licenses	609-40	1,526.43	(c)	0038	609-40	5.50	0042	609-40	70.98	0046	609-40	252.32	0050	609-40	44.88	0054	609-40	215.99	0058	609-40	90.67
Other Transportation	609-90	2,292.88	(c)	0038	609-90	8.25	0042	609-90	106.62	0046	609-90	379.01	0050	609-90	67.41	0054	609-90	324.44	0058	609-90	136.20
Depreciation Transportation	710-92	41,160.00	(c)	0038	710-92	148.18	0042	710-92	1,923.94	0046	710-92	5,303.75	0050	710-92	1,210.10	0054	710-92	5,824.14	0058	710-92	2,444.90
Depreciation Computer	710-98	2,717.30	(b)	0038	710-98	7.34	0042	710-98	94.29	0046	710-98	335.59	0050	710-98	59.78	0054	710-98	287.22	0058	710-98	120.65
Sale of Transportation	742-40	(9,621.26)	(c)	0038	742-40	(34.64)	0042	742-40	(447.39)	0046	742-40	(1,590.39)	0050	742-40	(282.87)	0054	742-40	(1,361.41)	0058	742-40	(571.50)
Interest Exp. - Interco.	744-00	6,520.00	(b)	0038	744-00	17.60	0042	744-00	225.24	0046	744-00	805.22	0050	744-00	143.44	0054	744-00	689.16	0058	744-00	289.49
Interest During Construction	745-00	0.00	(b)	0038	745-00	0.33	0042	745-00	0.00	0046	745-00	0.00	0050	745-00	0.00	0054	745-00	0.00	0058	745-00	0.00
Total		<u>126,097.46</u>		0038	234-02	<u>(1,122.33)</u>	0042	234-02	<u>(5,092.35)</u>	0046	234-02	<u>(15,107.22)</u>	0050	234-02	<u>(3,949.44)</u>	0054	234-02	<u>(15,499.40)</u>	0058	234-02	<u>(6,507.58)</u>
		126,097.46																			

* Other Misc. General	559-90	5,000.00	(b)	0038	559-90	13.50	0042	559-90	173.50	0046	559-90	517.50	0050	559-90	110.00	0054	559-90	528.50	0058	559-90	222.00
				0038	234-02	(13.50)	0042	234-02	(173.50)	0046	234-02	(517.50)	0050	234-02	(110.00)	0054	234-02	(528.50)	0058	234-02	(222.00)
				0005	146-12	13.50	0005	146-13	173.50	0005	146-14	517.50	0005	146-15	110.00	0005	146-16	528.50	0005	146-17	222.00

[a] Per Trial Balance for Co-31, dated 2/20/97.

[b] Allocation based on C.E. in areas supervised by Harry Zimmer.	C/E	42	549	1,949	347	1,669	700
	%	0.27%	3.47%	12.35%	2.20%	10.57%	4.44%
[c] Allocation based on C.E. in Illinois only.	C/E	42	548	1,949	347	1,669	700
	%	0.35%	4.55%	16.53%	2.94%	14.15%	5.94%

[*] This entry was not included in original trial balance.

Total Correction	0038	0042	0046	0050	0054	0058
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Distribution of Illinois Cost Center
 SR 90-IL.OFFICE
 12/31/96

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Acct Name	Acct #	Amount to be Alloc	Alloc Method	Harbor Ridge			Great Northern			Lake Marian			Twin Lakes			Illinois Cost Center			Warer Service Corp.		
				Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount	Sub #	Acct #	Amount
Computer Maint.	524-07	0.00	(b)	0048	524-07	0.00	0049	524-07	0.00	0070	524-07	0.00	0230	524-07	0.00	0039	524-07	0.00	0005	146-05	10,207.97
Rate Case Exp.	541-10	6,548.00	(d)	0048	541-10	727.56	0049	541-10	727.56	0070	541-10	0.00	0230	541-10	0.00	0039	541-10	(6,548.00)	0005	146-06	2,701.52
Rent - Burla Enterprises	551-27	3,780.00	(b)	0048	551-27	55.57	0049	551-27	86.18	0070	551-27	61.88	0230	551-27	955.97	0039	551-27	(3,780.00)	0005	146-07	494.43
Computer Supplies	553-03	538.00	(b)	0048	553-03	7.91	0049	553-03	12.27	0070	553-03	9.09	0230	553-03	136.06	0039	553-03	(538.00)	0005	146-08	2,896.76
Computer Supplies	553-03		(b)	0048	553-03	0.00	0049	553-03	0.00	0070	553-03	0.00	0230	553-03	0.00	0039	553-03	0.00	0005	146-09	5,837.71
Operations Telephones	555-35	1,865.66	(b)	0048	555-35	27.43	0049	555-35	42.54	0070	555-35	31.53	0230	555-35	471.83	0039	555-35	(1,865.66)	0005	146-11	1,844.08
Operations Telephones - LD	555-36	186.55	(b)	0048	555-36	2.74	0049	555-36	4.25	0070	555-36	3.15	0230	555-36	47.21	0039	555-36	(186.55)	0005	146-12	1,122.33
Office Fax	555-61	0.00	(b)	0048	555-61	0.00	0049	555-61	0.00	0070	555-61	0.00	0230	555-61	0.00	0039	555-61	0.00	0005	146-13	5,092.05
Meals and Related Exp.	559-70	520.75	(b)	0048	559-70	7.66	0049	559-70	11.87	0070	559-70	8.80	0230	559-70	131.69	0039	559-70	(520.75)	0005	146-14	18,107.22
Other Misc. General	559-90	1,955.21	(b)	0048	559-90	28.74	0049	559-90	44.58	0070	559-90	33.04	0230	559-90	494.46	0039	559-90	(1,955.21)	0005	146-15	3,949.44
Operators Expense	604-02		(b)	0048	604-02	0.00	0049	604-02	0.00	0070	604-02	0.00	0230	604-02	0.00	0039	604-02	0.00	0005	146-16	15,499.40
Communication Expense	604-05	11,666.99	(b)	0048	604-05	171.50	0049	604-05	266.01	0070	604-05	197.17	0230	604-05	2,950.60	0039	604-05	(11,666.99)	0005	146-17	6,507.58
Operators Ed Exp.	604-10	1,076.00	(b)	0048	604-10	15.82	0049	604-10	24.53	0070	604-10	18.18	0230	604-10	272.13	0039	604-10	(1,076.00)	0005	146-18	2,476.20
Operators Postage	604-13	571.75	(b)	0048	604-13	8.40	0049	604-13	13.04	0070	604-13	9.66	0230	604-13	144.60	0039	604-13	(571.75)	0005	146-22	1,309.73
Oper. Office Supply Stores	604-14	769.51	(b)	0048	604-14	11.31	0049	604-14	17.54	0070	604-14	13.00	0230	604-14	194.60	0039	604-14	(769.51)	0005	146-23	2,765.18
Operators Memberships	604-16	3,913.50	(b)	0048	604-16	57.53	0049	604-16	89.23	0070	604-16	66.14	0230	604-16	989.70	0039	604-16	(3,913.50)	0005	146-24	19,327.36
Operators Cleaning Supplies	604-17	210.00	(b)	0048	604-17	3.09	0049	604-17	4.79	0070	604-17	3.55	0230	604-17	53.09	0039	604-17	(210.00)	0005	146-26	4,701.24
Operators Other Office	604-18	1,397.73	(b)	0048	604-18	20.55	0049	604-18	31.87	0070	604-18	23.62	0230	604-18	353.49	0039	604-18	(1,397.73)	0005	146-28	1,216.18
Operators Publications	604-19	156.30	(b)	0048	604-19	2.30	0049	604-19	3.56	0070	604-19	2.64	0230	604-19	39.53	0039	604-19	(156.30)	0005	146-29	2,984.80
Maint. - Deferred Charges	604-80	1,731.62	(b)	0048	604-80	25.45	0049	604-80	39.48	0070	604-80	29.26	0230	604-80	437.92	0039	604-80	(1,731.62)	0005	146-30	4,059.07
Gasoline	609-20	27,547.55	(c)	0048	609-20	542.69	0049	609-20	840.20	0070	609-20	622.59	0230	609-20	0.00	0039	609-20	(27,547.55)	0005	146-20	2,476.26
Auto Repairs & Tires	609-30	17,066.99	(c)	0048	609-30	336.22	0049	609-30	520.54	0070	609-30	385.73	0230	609-30	0.00	0039	609-30	(17,066.99)	0005	146-60	10,008.39
Auto Licenses	609-40	1,526.43	(c)	0048	609-40	30.07	0049	609-40	46.56	0070	609-40	34.50	0230	609-40	0.00	0039	609-40	(1,526.43)	0005	146-31	(126,097.46)
Other Transportation	609-90	2,292.88	(c)	0048	609-90	45.17	0049	609-90	69.93	0070	609-90	51.89	0230	609-90	0.00	0039	609-90	(2,292.88)	0005	146-31	
Depreciation Transportation	710-92	41,160.00	(c)	0048	710-92	810.85	0049	710-92	1,255.38	0070	710-92	930.21	0230	710-92	0.00	0039	710-92	(41,160.00)	0005		(0.00)
Depreciation Computer	710-98	2,717.30	(b)	0048	710-98	39.34	0049	710-98	61.95	0070	710-98	45.92	0230	710-98	687.21	0039	710-98	(2,717.30)	0005		
Sale of Transportation	742-40	(9,621.26)	(c)	0048	742-40	(189.54)	0049	742-40	(293.45)	0070	742-40	(217.42)	0230	742-40	0.00	0039	742-40	9,621.26	0005		
Interest Exp. - Interco.	744-00	6,520.00	(b)	0048	744-00	95.84	0049	744-00	148.66	0070	744-00	110.19	0230	744-00	1,648.90	0039	744-00	(6,520.00)	0005		
Interest During Construction	745-00	0.00	(b)	0048	745-00	0.00	0049	745-00	0.00	0070	745-00	0.00	0230	745-00	0.00	0039	745-00	0.00	0005		
Total		<u>126,097.46</u>		0048	234-02	<u>(2,884.80)</u>	0049	234-02	<u>(4,069.07)</u>	0070	234-02	<u>(2,476.26)</u>	0230	234-02	<u>(10,008.99)</u>	0039	234-02	<u>126,097.46</u>			
		126,097.46																			
* Other Misc. General	559-90	5,000.00	(b)	0048	559-90	73.50	0049	559-90	114.00	0070	559-90	84.50	0230	559-90	1,264.50	0039	559-90	(5,000.00)	0005	146-31	(5,000.00)
				0048	234-02	(73.50)	0049	234-02	(114.00)	0070	234-02	(84.50)	0230	234-02	(1,264.50)	0039	234-02	5,000.00			
				0005	146-29	73.50	0005	146-30	114.00	0005	146-20	84.50	0115	146-60	1,264.50	0005	146-31	(5,000.00)			

126,097.46

(a) Per Trial Balance for Co-31, dated 2/20/97.

(b) Allocation based on C.E. in areas supervised by Harry Zimmer. C/E 232 360 266 3,991 15,783 1.47% 2.28% 1.69% 25.29% 100.00%

(c) Allocation based on C.E. in Illinois only. C/E 232 360 266 11,792 1.97% 3.05% 2.26% 100.00%

(d) Allocated to 3 companies which had rate cases.

(*) This entry was not included in original trial balance.

Total Correction 0048 0049 0070 0230 0039 1377

Distribution of Illinois Cost Center
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Acct Name	Acct #	Amount to be Alloc	Alloc Method		
Computer Maint.	524-07	0.00	(b)	0.00	0.00
Rate Case Exp.	541-10	6,548.00	(d)	0.00	0.00
Rent - Burla Enterprises	551-27	3,780.00	(b)	0.00	0.01
Computer Supplies	553-03	538.00	(b)	0.00	0.01
Computer Supplies	553-03		(b)	0.00	0.01
Operations Telephones	555-35	1,865.66	(b)	0.00	(0.02)
Operations Telephones - LO	555-36	186.55	(b)	(0.00)	(0.03)
Office Fax	555-61	0.00	(b)	0.00	(0.02)
Meals and Related Exp.	559-70	520.75	(b)	0.00	(0.01)
Other Misc. General	559-90	1,955.21	(b)	0.00	0.00
Operators Expense	634-02		(b)	0.00	(0.01)
Communication Expense	634-05	11,666.99	(b)	(0.00)	0.01
Operators Bd Exp.	634-10	1,076.00	(b)	0.00	(0.01)
Operators Postage	634-13	571.75	(b)	(0.00)	0.02
Oper. Office Supply Stores	634-14	769.51	(b)	0.00	(0.01)
Operators Memberships	634-16	3,913.50	(b)	0.00	0.01
Operators Cleaning Supplies	634-17	210.00	(b)	(0.00)	0.02
Operators Other Office	634-18	1,397.73	(b)	0.00	0.02
Operators Publications	634-19	156.30	(b)	0.00	0.02
Maint. - Deferred Charges	634-80	1,731.62	(b)	0.00	0.00
Gasoline	639-20	27,547.55	(c)	0.00	(0.03)
Auto Repairs & Tires	639-30	17,066.99	(c)	0.00	0.01
Auto Licenses	639-40	1,526.43	(c)	0.00	0.00
Other Transportation	639-90	2,292.88	(c)	0.00	0.00
Depreciation Transportation	723-92	41,160.00	(c)	0.00	(0.01)
Depreciation Computer	723-98	2,717.30	(b)	0.00	0.01
Sale of Transportation	742-40	(9,621.26)	(c)	0.00	0.00
Interest Exp. - Interco.	744-00	6,520.00	(b)	0.00	(0.01)
Interest During Construction	745-00	0.00	(b)	0.00	0.02
Total		<u>126,097.46</u>		<u>0.00</u>	<u>0.01</u>
		126,097.46			
* Other Misc. General	559-90	5,000.00	(b)		

[a] Per Trial Balance for CO-IL, dated 2/20/97.

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

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

[d] Allocated to 9 companies which had rate cases.

[*] This entry was not included in original trial balance.

Total Correction

COMPANY 02
WSC Rate Base Allocation
(For Rate Case Purposes)

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	05-0010 Apple Canyon	06-0014 Camelot	07-0018 Charmar	08-0022 Cherry Hill	09-0026 Clarendon Hills	11-0034 County Line	12-0038 Del Mar	13-0042 Person Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Martan	
101-89	Land & Land Rights	94,192	6	2,194	578	106	464	1,244	239	85	1,088	3,873	691	3,324	1,395	535	531	
101-90	Office Structure & Improv.	2,347,359	6	54,668	14,413	2,638	11,575	31,000	5,959	2,113	27,122	96,511	17,225	82,826	34,774	13,321	13,226	
101-91	Office Furniture & Equip.	943,011	6	21,962	5,790	1,060	4,650	12,454	2,394	849	10,896	38,772	6,920	33,274	13,970	5,352	5,313	
101-93	Telephones	79,178	6	1,844	486	89	390	1,046	201	71	915	3,255	581	2,794	1,173	449	446	
101-94	Tools Shop & Misc. Eqpt	19,604	3	1,829	484	88	387	1,044	199	70	911	3,240	577	2,775	1,164	444	442	
101-97	Communication Eqpt	213,620	3	19,927	5,272	960	4,221	11,377	2,174	761	9,927	35,307	6,286	30,235	12,681	4,837	4,819	
101	Total	3,696,964		102,424	27,024	4,942	21,688	58,163	11,167	3,949	50,859	180,959	32,280	155,227	65,158	24,937	24,778	
111-90	A/D - Office Structure & Improv.	(540,450)	6	(12,587)	(3,319)	(607)	(2,665)	(7,137)	(1,372)	(487)	(6,244)	(22,221)	(3,966)	(19,070)	(8,006)	(3,067)	(3,045)	
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(13,613)	(3,589)	(657)	(2,882)	(7,719)	(1,484)	(526)	(6,753)	(24,032)	(4,289)	(20,624)	(8,659)	(3,317)	(3,293)	
111-93	A/D - Telephones	(79,179)	6	(1,844)	(486)	(89)	(390)	(1,046)	(201)	(71)	(915)	(3,255)	(581)	(2,794)	(1,173)	(449)	(446)	
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	(1,772)	(469)	(85)	(375)	(1,012)	(193)	(68)	(883)	(3,140)	(559)	(2,689)	(1,128)	(430)	(429)	
111-97	A/D - Communication Eqpt	(37,341)	3	(3,483)	(921)	(168)	(738)	(1,989)	(380)	(133)	(1,735)	(6,172)	(1,099)	(5,285)	(2,217)	(845)	(842)	
111	Total	(1,260,468)		(33,299)	(8,784)	(1,607)	(7,051)	(18,902)	(3,630)	(1,285)	(16,531)	(58,819)	(10,494)	(50,462)	(21,183)	(8,109)	(8,056)	
115-91	Water Plant In Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
117-91	Other Plant In Progress	53,990	6	1,257	332	61	266	713	137	49	624	2,220	396	1,905	800	306	304	
115	Total	53,990		1,257	332	61	266	713	137	49	624	2,220	396	1,905	800	306	304	
186-43	Def Chgs - Emp Fees	80,596	1	728	192	35	154	415	79	28	362	1,289	230	1,104	463	177	176	
186-48	Def Chgs - Other	14,872	1	134	36	6	28	77	15	5	67	238	42	204	85	33	32	
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)	797	214	34	171	454	86	34	394	1,414	248	1,217	505	197	197	
186/187	Total	104,035		1,659	442	76	354	946	180	67	823	2,941	520	2,524	1,054	406	405	
Total Net "Plant"				2,594,521	72,041	19,013	3,471	15,258	40,920	7,853	2,780	35,775	127,300	22,702	109,195	45,829	17,541	17,432
104-10	Mainframe Computer	293,417	5	3,726	704	205	763	910	381	293	1,203	4,577	1,056	4,959	2,289	1,203	939	
104-20	Mini Computer	369,912	5	4,698	888	259	962	1,147	481	370	1,517	5,771	1,332	6,252	2,885	1,517	1,184	
104	Total	663,329		8,424	1,592	464	1,725	2,056	862	663	2,720	10,348	2,388	11,210	5,174	2,720	2,123	
109-10	A/D - Mainframe Computer	(127,898)	5	(1,624)	(307)	(90)	(333)	(396)	(166)	(128)	(524)	(1,995)	(460)	(2,161)	(998)	(524)	(409)	
109-20	A/D - Mini Computer	(302,885)	5	(3,847)	(727)	(212)	(788)	(939)	(394)	(303)	(1,242)	(4,725)	(1,090)	(5,119)	(2,363)	(1,242)	(969)	
109	Total	(430,783)		(5,471)	(1,034)	(302)	(1,120)	(1,335)	(560)	(431)	(1,766)	(6,720)	(1,551)	(7,280)	(3,360)	(1,766)	(1,379)	
184-10	Comp System Cost	717,977	5	9,118	1,723	503	1,867	2,226	933	718	2,944	11,200	2,585	12,134	5,600	2,944	2,298	
184-20	Micro System Cost	39,917	5	507	96	28	104	124	52	40	164	623	144	675	311	164	128	
184-50	Comp System Amortization	(523,250)	5	(6,645)	(1,256)	(366)	(1,360)	(1,622)	(680)	(523)	(2,145)	(8,163)	(1,884)	(8,843)	(4,081)	(2,145)	(1,674)	
184-60	Micro System Amortization	(25,149)	5	(319)	(60)	(18)	(65)	(78)	(33)	(25)	(103)	(392)	(91)	(425)	(196)	(103)	(80)	
184	Total	209,495		2,661	503	147	545	649	272	209	859	3,268	754	3,540	1,634	859	670	
Total Net Computers & System				442,011	5,614	1,061	309	1,149	1,370	575	442	1,812	6,896	1,591	7,470	3,448	1,812	1,415
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(5,281)	(1,392)	(255)	(1,118)	(2,995)	(576)	(204)	(2,620)	(9,323)	(1,664)	(8,001)	(3,359)	(1,287)	(1,274)	
TOTAL NET WSC RB				2,809,808	72,374	18,682	3,526	15,289	39,296	7,852	3,018	34,968	124,873	22,630	108,664	45,917	18,066	17,569
				2.58%	0.66%	0.13%	0.54%	1.40%	0.28%	0.11%	1.24%	4.44%	0.81%	3.87%	1.63%	0.64%	0.63%	

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	22-0082	23-0086	24-0090	26-0096	28-0098	29-0048	30-0049	36-0750	38-0770	40-0200	41-0212	42-0205	43-0210	44-0215	
				Valentine	Walk Up Woods	Whispering Hills	Medina	Cedar Bluff	Harbor Ridge	Great Northern	Louisiana Water Service	Utilities, Inc. of Louisiana	Utilities, Inc. of Maryland	Colchester	Greenridge Utilities	Provinces	Maryland Wtr. Serv	
101-89	Land & Land Rights	94,192	6	126	436	4,118	1,005	260	461	717	3,556	2,120	1,010	98	508	861	936	
101-90	Office Structure & Improv.	2,347,359	6	3,135	10,872	102,620	25,054	6,490	11,480	17,878	88,610	52,843	25,169	2,455	12,665	21,445	23,334	
101-91	Office Furniture & Equip.	943,011	6	1,259	4,368	41,226	10,065	2,607	4,612	7,182	35,598	21,229	10,111	986	5,088	8,615	9,374	
101-93	Telephones	79,178	6	106	367	3,461	845	219	387	603	2,989	1,782	849	83	427	723	787	
101-94	Tools Shop & Misc. Eqpt	19,604	3	105	364	3,438	841	218	386	598	0	0	0	0	0	0	0	
101-97	Communication Eqpt	213,620	3	1,141	3,967	37,463	9,167	2,373	4,203	6,522	0	0	0	0	0	0	0	
101	Total	3,696,964		5,872	20,375	192,326	46,977	12,167	21,529	33,501	130,752	77,974	37,140	3,622	18,688	31,644	34,432	
111-90	A/D - Office Structure & Improv.	(540,450)	6	(722)	(2,503)	(23,627)	(5,768)	(1,494)	(2,643)	(4,116)	(20,401)	(12,166)	(5,795)	(565)	(2,916)	(4,937)	(5,372)	
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(781)	(2,707)	(25,553)	(6,238)	(1,616)	(2,859)	(4,452)	(22,064)	(13,158)	(6,267)	(611)	(3,154)	(5,340)	(5,810)	
111-93	A/D - Telephones	(79,179)	6	(106)	(367)	(3,461)	(845)	(219)	(387)	(603)	(2,989)	(1,782)	(849)	(83)	(427)	(723)	(787)	
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	(102)	(353)	(3,332)	(815)	(211)	(374)	(580)	0	0	0	0	0	0	0	
111-97	A/D - Communication Eqpt	(37,341)	3	(199)	(693)	(6,549)	(1,602)	(415)	(735)	(1,140)	0	0	0	0	0	0	0	
111	Total	(1,260,468)		(1,909)	(6,624)	(62,522)	(15,269)	(3,955)	(6,998)	(10,891)	(45,455)	(27,107)	(12,911)	(1,259)	(6,497)	(11,001)	(11,970)	
115-91	Water Plant In Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
117-91	Other Plant In Progress	53,990	6	72	250	2,360	576	149	264	411	2,038	1,215	579	56	291	493	537	
115	Total	53,990		72	250	2,360	576	149	264	411	2,038	1,215	579	56	291	493	537	
186-43	Def Chgs - Emp Fees	80,596	1	42	145	1,368	335	87	153	238	3,985	2,397	1,105	112	570	955	1,031	
186-48	Def Chgs - Other	14,872	1	8	27	252	62	16	28	44	735	442	204	21	105	176	190	
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)	43	163	1,499	368	94	171	266								
186/187	Total	104,035		92	334	3,120	765	197	353	548	4,720	2,839	1,308	132	675	1,131	1,221	
Total Net "Plant"				2,594,521	4,127	14,335	135,284	33,048	8,558	15,148	23,569	92,056	54,922	26,116	2,552	13,158	22,268	24,219
104-10	Mainframe Computer	293,417	5	235	675	6,103	1,174	323	499	1,144	12,705	4,959	7,013	176	1,731	4,225	5,692	
104-20	Mini Computer	369,912	5	296	851	7,694	1,480	407	629	1,443	16,017	6,252	8,841	222	2,182	5,327	7,176	
104	Total	663,329		531	1,526	13,797	2,653	730	1,128	2,587	28,722	11,210	15,854	398	3,914	9,552	12,869	
109-10	A/D - Mainframe Computer	(127,898)	5	(102)	(294)	(2,660)	(512)	(141)	(217)	(499)	(5,538)	(2,161)	(3,057)	(77)	(755)	(1,842)	(2,481)	
109-20	A/D - Mini Computer	(302,885)	5	(242)	(697)	(6,300)	(1,212)	(333)	(515)	(1,181)	(13,115)	(5,119)	(7,239)	(182)	(1,787)	(4,362)	(5,876)	
109	Total	(430,783)		(345)	(991)	(8,960)	(1,723)	(474)	(732)	(1,680)	(18,653)	(7,280)	(10,296)	(258)	(2,542)	(6,203)	(8,357)	
184-10	Comp System Cost	717,977	5	574	1,651	14,934	2,872	790	1,221	2,800	31,088	12,134	17,160	431	4,236	10,339	13,929	
184-20	Micro System Cost	39,917	5	32	92	830	160	44	68	156	1,728	675	954	24	236	575	774	
184-50	Comp System Amortization	(523,250)	5	(419)	(1,203)	(10,884)	(2,093)	(576)	(890)	(2,041)	(22,657)	(8,843)	(12,506)	(314)	(3,087)	(7,535)	(10,151)	
184-60	Micro System Amortization	(25,149)	5	(20)	(58)	(523)	(101)	(28)	(43)	(98)	(1,089)	(425)	(601)	(15)	(148)	(362)	(488)	
184	Total	209,495		168	482	4,357	838	230	356	817	9,071	3,540	5,007	126	1,236	3,017	4,064	
Total Net Computers & System				442,041	354	1,017	9,194	1,768	486	751	1,724	19,140	7,470	10,565	265	2,608	6,365	8,576
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(303)	(1,050)	(9,913)	(2,420)	(627)	(1,109)	(1,727)	(8,560)	(5,105)	(2,431)	(237)	(1,223)	(2,072)	(2,254)	
TOTAL NET WSC RB				2,809,808	4,178	14,302	134,566	32,396	8,417	14,791	23,566	102,636	57,288	34,249	2,580	14,542	26,562	30,541
				0.15%	0.51%	4.79%	1.15%	0.30%	0.53%	0.84%	3.65%	2.04%	1.22%	0.09%	0.52%	0.95%	1.09%	

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	47-0225 Massanutten	50-0245 Holiday Service	52-0250 Utilities, Inc. of Penn	55-0264 Skidaway	56-0830 Elk River	Montague	60-0280 Twin Lakes	61-0646 Terre Verde	62-0641 Lake Placid	64-0643 East Lake	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood
101-89	Land & Land Rights	94,192	6	1,350	346	601	3,123	166	553	7,919	1,144	187	817	981	1,141	2,675	1,078
101-90	Office Structure & Improv.	2,347,359	6	33,653	8,613	14,969	77,816	4,142	13,791	197,361	28,513	4,657	20,371	24,452	28,435	66,662	26,866
101-91	Office Furniture & Equip.	943,011	6	13,519	3,460	6,013	31,261	1,664	5,540	79,287	11,455	1,871	8,184	9,823	11,423	26,780	10,793
101-93	Telephones	79,178	6	1,135	291	505	2,625	140	465	6,657	962	157	687	825	959	2,249	906
101-94	Tools Shop & Misc. Eqpt	19,604	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101-97	Communication Eqpt	213,620	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	Total	3,696,964		49,658	12,709	22,088	114,825	6,111	20,350	291,224	42,074	6,872	30,059	36,081	41,959	98,366	39,643
111-90	A/D - Office Structure & Improv.	(540,450)	6	(7,748)	(1,983)	(3,446)	(17,916)	(954)	(3,175)	(45,440)	(6,565)	(1,072)	(4,690)	(5,630)	(6,547)	(15,348)	(6,186)
111-91	A/D - Office Furniture & Equip.	(584,489)	6	(8,380)	(2,145)	(3,727)	(19,376)	(1,031)	(3,434)	(49,144)	(7,100)	(1,160)	(5,072)	(6,089)	(7,080)	(16,599)	(6,690)
111-93	A/D - Telephones	(79,179)	6	(1,135)	(291)	(505)	(2,625)	(140)	(465)	(6,657)	(962)	(157)	(687)	(825)	(959)	(2,249)	(906)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111-97	A/D - Communication Eqpt	(37,341)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111	Total	(1,260,468)		(17,263)	(4,418)	(7,678)	(39,917)	(2,125)	(7,074)	(101,241)	(14,626)	(2,389)	(10,450)	(12,543)	(14,586)	(34,196)	(13,781)
115-91	Water Plant in Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117-91	Other Plant in Progress	53,990	6	774	198	344	1,790	95	317	4,539	656	107	469	562	654	1,533	618
115	Total	53,990		774	198	344	1,790	95	317	4,539	656	107	469	562	654	1,533	618
186-43	Def Chgs - Emp Fees	80,596	1	1,517	381	681	3,504	187	624	2,640	1,314	207	897	1,098	1,251	3,067	1,199
186-48	Def Chgs - Other	14,872	1	280	70	126	647	34	115	487	242	38	166	203	231	566	221
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)														
186/187	Total	104,035		1,797	451	806	4,150	221	739	3,127	1,556	245	1,062	1,301	1,482	3,633	1,420
Total Net "Plant"		2,594,521		34,966	8,940	15,560	80,847	4,303	14,331	197,650	29,659	4,836	21,140	25,401	29,509	69,336	27,899
104-10	Mainframe Computer	293,417	5	4,313	2,025	1,203	10,592	557	1,526	7,834	147	968	5,311	3,697	7,482	851	5,047
104-20	Mini Computer	369,912	5	5,438	2,552	1,517	13,354	703	1,924	9,877	185	1,221	6,695	4,661	9,433	1,073	6,362
104	Total	663,329		9,751	4,577	2,720	23,946	1,260	3,449	17,711	332	2,189	12,006	8,358	16,915	1,924	11,409
109-10	A/D - Mainframe Computer	(127,898)	5	(1,880)	(882)	(524)	(4,617)	(243)	(665)	(3,415)	(64)	(422)	(2,315)	(1,612)	(3,261)	(371)	(2,200)
109-20	A/D - Mini Computer	(302,885)	5	(4,452)	(2,090)	(1,242)	(10,934)	(575)	(1,575)	(8,087)	(151)	(1,000)	(5,482)	(3,816)	(7,724)	(878)	(5,210)
109	Total	(430,783)		(6,333)	(2,972)	(1,766)	(15,551)	(818)	(2,240)	(11,502)	(215)	(1,422)	(7,797)	(5,428)	(10,985)	(1,249)	(7,409)
184-10	Comp System Cost	717,977	5	10,554	4,954	2,944	25,919	1,364	3,733	19,170	359	2,369	12,995	9,047	18,308	2,082	12,349
184-20	Micro System Cost	39,917	5	587	275	164	1,441	76	208	1,066	20	132	722	503	1,018	116	687
184-50	Comp System Amortization	(523,250)	5	(7,692)	(3,610)	(2,145)	(18,889)	(994)	(2,721)	(13,971)	(262)	(1,727)	(9,471)	(6,593)	(13,343)	(1,517)	(9,000)
184-60	Micro System Amortization	(25,149)	5	(370)	(174)	(103)	(908)	(48)	(131)	(671)	(13)	(83)	(455)	(317)	(641)	(73)	(433)
184	Total	209,495		3,080	1,446	859	7,563	398	1,089	5,594	105	691	3,792	2,640	5,342	608	3,603
Total Net Computers & System		442,041		6,498	3,050	1,812	15,958	840	2,299	11,802	221	1,459	8,001	5,570	11,272	1,282	7,603
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(3,251)	(832)	(1,446)	(7,517)	(400)	(1,332)	(19,065)	(2,754)	(450)	(1,968)	(2,362)	(2,747)	(6,440)	(2,595)
TOTAL NET WSC RB		2,809,808		38,213	11,158	15,926	89,288	4,743	15,298	190,388	27,126	5,845	27,173	28,608	38,034	64,179	32,907
				1.36%	0.40%	0.57%	3.18%	0.17%	0.54%	6.78%	0.97%	0.21%	0.97%	1.02%	1.35%	2.28%	1.17%

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	69-0649 Wedge field	70-0298 Carolina Water Service	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 Riverpointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Transylvania	88-0645 Mid-County	89-0660 Lake Utilities
101-89	Land & Land Rights	94,192	6	679	7,698	108	838	182	1,366	13,452	128	3,803	77	845	1,133	3,521	660
101-90	Office Structure & Improv.	2,347,359	6	16,926	191,833	2,689	20,890	4,538	34,037	335,237	3,200	94,772	1,917	21,068	28,228	87,739	16,442
101-91	Office Furniture & Equip.	943,011	6	6,800	77,066	1,080	8,392	1,823	13,674	134,676	1,286	38,073	770	8,464	11,340	35,247	6,605
101-93	Telephones	79,178	6	571	6,471	91	705	153	1,148	11,308	108	3,197	65	711	952	2,959	555
101-94	Tools Shop & Misc. Eqpt	19,604	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101-97	Communication Eqpt	213,620	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	Total	3,696,964		24,976	283,067	3,967	30,825	6,696	50,224	494,672	4,722	139,845	2,829	31,088	41,653	129,466	24,262
111-90	A/D - Office Structure & Improv.	(540,450)	6	(3,897)	(44,167)	(619)	(4,810)	(1,045)	(7,837)	(77,184)	(737)	(21,820)	(441)	(4,851)	(6,499)	(20,201)	(3,786)
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(4,215)	(47,767)	(669)	(5,202)	(1,130)	(8,475)	(83,475)	(797)	(23,599)	(477)	(5,246)	(7,029)	(21,847)	(4,094)
111-93	A/D - Telephones	(79,179)	6	(571)	(6,471)	(91)	(705)	(153)	(1,148)	(11,308)	(108)	(3,197)	(65)	(711)	(952)	(2,960)	(555)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111-97	A/D - Communication Eqpt	(37,341)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111	Total	(1,260,468)		(8,682)	(98,405)	(1,379)	(10,716)	(2,328)	(17,460)	(171,967)	(1,642)	(48,615)	(984)	(10,807)	(14,480)	(45,007)	(8,434)
115-91	Water Plant In Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117-91	Other Plant In Progress	53,990	6	389	4,412	62	480	104	783	7,711	74	2,180	44	485	649	2,018	378
115	Total	53,990		389	4,412	62	480	104	783	7,711	74	2,180	44	485	649	2,018	378
186-43	Def Chgs - Emp Fees	80,596	1	743	8,604	119	930	202	1,500	14,949	143	4,217	85	945	1,236	4,043	733
186-48	Def Chgs - Other	14,872	1	137	1,588	22	172	37	277	2,759	26	778	16	174	228	746	135
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)														
186/187	Total	104,035		881	10,192	141	1,102	239	1,777	17,708	169	4,996	100	1,119	1,464	4,789	868
Total Net "Plant"		2,594,521		17,563	199,266	2,791	21,691	4,711	35,324	348,124	3,323	98,405	1,990	21,884	29,286	91,266	17,074
104-10	Mainframe Computer	293,417	5	4,636	30,251	616	4,167	939	8,685	63,760	587	19,131	469	3,374	8,274	381	3,169
104-20	Mini Computer	369,912	5	5,845	38,138	777	5,253	1,184	10,949	80,382	740	24,118	592	4,254	10,432	481	3,995
104	Total	663,329		10,481	68,389	1,393	9,419	2,123	19,635	144,141	1,327	43,249	1,061	7,628	18,706	862	7,164
109-10	A/D - Mainframe Computer	(127,898)	5	(2,021)	(13,186)	(269)	(1,816)	(409)	(3,786)	(27,792)	(256)	(8,339)	(205)	(1,471)	(3,607)	(166)	(1,381)
109-20	A/D - Mini Computer	(302,885)	5	(4,786)	(31,227)	(636)	(4,301)	(969)	(8,965)	(65,817)	(606)	(19,748)	(485)	(3,483)	(8,541)	(394)	(3,271)
109	Total	(430,783)		(6,806)	(44,414)	(905)	(6,117)	(1,379)	(12,751)	(93,609)	(862)	(28,087)	(689)	(4,954)	(12,148)	(560)	(4,652)
184-10	Comp System Cost	717,977	5	11,344	74,023	1,508	10,195	2,298	21,252	156,016	1,436	46,812	1,149	8,257	20,247	933	7,754
184-20	Micro System Cost	39,917	5	631	4,115	84	567	128	1,182	8,674	80	2,603	64	459	1,126	52	431
184-50	Comp System Amortization	(523,250)	5	(8,267)	(53,947)	(1,099)	(7,430)	(1,674)	(15,488)	(113,702)	(1,047)	(34,116)	(837)	(6,017)	(14,756)	(680)	(5,651)
184-80	Micro System Amortization	(25,149)	5	(397)	(2,593)	(53)	(357)	(80)	(744)	(5,465)	(50)	(1,640)	(40)	(289)	(709)	(33)	(272)
184	Total	209,495		3,310	21,599	440	2,975	670	6,201	45,523	419	13,659	335	2,409	5,908	272	2,263
Total Net Computers & System		442,041		6,984	45,574	928	6,277	1,415	13,084	96,056	884	28,821	707	5,083	12,466	575	4,774
282-31	Accumulated Deferred Income Taxes	(226,751)	6	(1,635)	(18,531)	(260)	(2,018)	(439)	(3,288)	(32,384)	(309)	(9,155)	(185)	(2,035)	(2,727)	(8,476)	(1,588)
TOTAL NET WSC RB		2,809,808		22,912	226,310	3,460	25,950	5,688	45,121	411,796	3,898	118,071	2,512	24,932	39,024	83,365	20,260
				0.82%	8.05%	0.12%	0.92%	0.20%	1.61%	14.66%	0.14%	4.20%	0.09%	0.89%	1.39%	2.97%	0.72%

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	90-0600 Utilities, Inc. of Florida	91-0640 Miles Grant	92-0651 Tennessee Water Service	Total
101-89	Land & Land Rights	94,192	6	3,751	1,066	244	94,192
101-90	Office Structure & Improv.	2,347,359	6	93,479	26,571	6,071	2,347,359
101-91	Office Furniture & Equip.	943,011	6	37,554	10,675	2,439	943,011
101-93	Telephones	79,178	6	3,153	896	205	79,178
101-94	Tools Shop & Misc. Eqpt	19,604	3	0	0	0	19,604
101-97	Communication Eqpt	213,620	3	0	0	0	213,620
101	Total	3,696,964		137,937	39,209	8,958	3,696,964
111-90	A/D - Office Structure & Improv.	(540,450)	6	(21,522)	(6,118)	(1,398)	(540,450)
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(23,277)	(6,616)	(1,512)	(584,499)
111-93	A/D - Telephones	(79,179)	6	(3,153)	(896)	(205)	(79,179)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	0	0	0	(18,999)
111-97	A/D - Communication Eqpt	(37,341)	3	0	0	0	(37,341)
111	Total	(1,260,468)		(47,952)	(13,630)	(3,114)	(1,260,468)
115-91	Water Plant in Progress	0	6	0	0	0	0
117-91	Other Plant in Progress	53,990	6	2,150	611	140	53,990
115	Total	53,990		2,150	611	140	53,990
186-43	Def Chgs - Emp Fees	80,596	1	4,163	1,195	270	80,596
186-48	Def Chgs - Other	14,872	1	768	220	50	14,872
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)				8,567
186/187	Total	104,035		4,931	1,415	320	104,035
							0
	Total Net "Plant"	2,594,521		97,066	27,604	6,303	2,594,521
104-10	Mainframe Computer	293,417	5	18,456	3,844	1,262	293,417
104-20	Mini Computer	369,912	5	23,267	4,846	1,591	369,912
104	Total	663,329		41,723	8,690	2,852	663,329
109-10	A/D - Mainframe Computer	(127,898)	5	(8,045)	(1,675)	(550)	(127,898)
109-20	A/D - Mini Computer	(302,885)	5	(19,051)	(3,968)	(1,302)	(302,885)
109	Total	(430,783)		(27,096)	(5,643)	(1,852)	(430,783)
184-10	Comp System Cost	717,977	5	45,161	9,405	3,087	717,977
184-20	Micro System Cost	39,917	5	2,511	523	172	39,917
184-50	Comp System Amortization	(523,250)	5	(32,912)	(6,855)	(2,250)	(523,250)
184-60	Micro System Amortization	(25,149)	5	(1,582)	(329)	(108)	(25,149)
184	Total	209,495		13,177	2,744	901	209,495
	Total Net Computers & System	442,041		27,804	5,791	1,901	442,041
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(9,030)	(2,567)	(586)	(226,754)
	TOTAL NET WSC RB	2,809,808		115,840	30,828	7,618	2,809,808
				4.12%	1.10%	0.27%	100.00%

(a) Split between the Illinois companies based on customer equivalents.

COMPANY 02

Customer
Equivalents

CUSTOMER EQUIVALENTS 12/31/96		JUNE 1996	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
ILLINOIS					
A. USAGE					
014	Camelot	W S	194	291	2.5%
018	Charmar	W	53	53	0.4%
022	Cherry Hill	W	233	233	2.0%
026	Clarendon	W	628	628	5.3%
034	County Line	W	120	120	1.0%
038	Del Mar DISTRIBUTION ONLY	W	83	42	0.4%
042	Ferson Creek	W S	365	548	4.6%
046	Galena Territory	W	1,550		
046	Galena Territory	S	798	1,949	16.5%
048	Harbor Ridge	W	154		
048	Harbor Ridge	S	155	232	2.0%
049	Great Northern	W	360	360	3.1%
050	Killarney	W	347	347	2.9%
066	Northern Hills	W	172		
066	Northern Hills	S	181	267	2.3%
070	Lake Marian	W	266	266	2.3%
082	Valentine	W	63	63	0.5%
086	Walk-up Woods	W	219	219	1.9%
090&0G2	Whisp.Hills/Pist./Sun	W	2,068	2,068	17.5%
096	Medina	S	506	506	4.3%
098	Cedar Bluff	S	131	131	1.1%
B. AVAILABILITY SYSTEMS					
011	Apple Canyon Usage	W	563		
010	Apple Canyon Avail (Split)		2,148	1,100	9.3%
055	Lake Holiday Usage	W	1,532		
054	Lake Holiday Avail (Split)		546	1,669	14.2%
059	Lake Wildwood Usage	W	331		
058	Lake Wildwood Avail (Split)		1,475	700	5.9%
	TOTAL ILLINOIS		<u>15,800</u>	<u>11,792</u>	9.7% <u>100.0%</u>
VIRGINIA					
212	COLCHESTER	S	169	169	6.9%
225	MASSANUTTEN usage	W	1,335		
	MASSANUTTEN usage	S	1,339		
226	MASSANUTTEN availability W&S		575	2,294	93.1%
	TOTAL VIRGINIA		<u>3,418</u>	<u>2,463</u>	2.0% <u>100.0%</u>
LOUISIANA					
771	North Park/River Oaks	W	703		
771	North Park/River Oaks	S	726	1,078	
773	Arrowwood	W	1,395		
773	Arrowwood	S	1,353	2,072	
774	Greenbrier		309		
774	Greenbrier		319	474	
	Total U.I.OF LOUISIANA		<u>4,805</u>	<u>3,624</u>	37.6%
750	LOUISIANA WATER SERVICE, INC.				
751	Woodridge	W S	499	749	
752	Kingspoint	W S	1,280	1,920	
753	Lake Village	W S	685	1,028	
754	Huntwyk	W S	689	1,034	
755	Quail Ridge	W S	228	342	
756	Magnolia Forest/Rocket Ranch	W S	395	593	
757	Frenchman's Estates	W	50	50	
758	Village Acadian	W S	52	78	
759	Oakmont	W S	153	230	
	Total LOUISIANA WATER SERVICE, INC.		<u>8,012</u>	<u>6,024</u>	62.4%
	TOTAL LOUISIANA		<u>12,817</u>	<u>9,648</u>	7.9% <u>100.0%</u>
INDIANA					
	Twin Lakes Utilities, Inc.	W	2,672		
	Twin Lakes Utilities, Inc.	S	2,638	3,991	
	TOTAL INDIANA		<u>5,310</u>	<u>3,991</u>	3.3% <u>100.0%</u>
OHIO					
	Holiday Service	W	360		
	Holiday Service Availability		863	576	
	TOTAL OHIO		<u>1,223</u>	<u>576</u>	0.5% <u>100.0%</u>
SOUTH CAROLINA					
CAROLINA WATER SERVICE, INC.					
SUMTER AREA					
362	Pocalla	W	104		
362	Pocalla	S	176	228	
366	Oakland Plantation	S	367	367	
COASTAL AREA					
404	Lincolnshire-Whites Creek	S	262	262	
CHARLESTON AREA					
384	Teal on the Ashley	W S	33	50	
431	Kings Grant	S	705	705	
COLUMBIA GENERAL AREA					
351	Falcon Ranches	W	93	93	
353	Westside Terrace	W	92	92	
356	Oakwood	W	47		
356	Oakwood	S	25	60	
360	Blue Ridge	W	59	59	
361	Calvin Acres	W	48	48	
370	Indian Pines	W	17	17	
371	Rollingwood/Silver Creek	W	189		
371	Rollingwood/Silver Creek	S	102	240	

CUSTOMER EQUIVALENTS 12/31/96			JUNE 1996	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
373	Smallwood Estates	W S	66	99		
374	Friarsgate	S	2,854	2,854		
375	The Landings	W S	130	195		
376	Harborside	W S	98	147		
385	Peachtree Acres	W	51	51		
401	Heatherwood	W	102	102		
402	Idlewood	W	73	73		
424	Glen Village	W	223			
424	Glen Village	S	195	321		
441	Ballentine Cove	S	74	74		
445	Secret Cove	S	66	66		
458	Governor's Grant	S	126	126		
461	Lake Murray:					
461	Lands End	W S	117			
461-500	Spences Point	W S	113			
461-600	Mallard Cove	W S	13			
461-700	Mallard Shores	W S	16			
461-800	Windward Point	W S	42			
461-900	Harbor Place	W S	35	504		
COLUMBIA REGIONAL						
352	Sycamore Acres	W	86	86		
357	Woodsen	S	89	89		
364	Laurel Meadows	W	277			
364	Laurel Meadows	S	272	413		
369	Brighton Forest	W S	149	224		
372	Hidden Valley Trailer Pk.	S	98	98		
378	Spring Lake	W S	123	185		
403A	Springhill/Oakcrest	W S	200			
403B	Timbergate	W S	33			
403C	Meadowood	W S	49			
403D	Mineral Creek (Route 050)	W S	13	443		
406	Planter's Station	W S	77	116		
422	Greyland Forest	W S	227	341		
423	Woodcastle	W S	69			
423A	Sparrow Pointe	W S	26	143		
443	Golden Pond	W	218			
443	Golden Pond	S	219			
443	Woodberry Forest	W	34			
443	Woodberry Forest	S	20			
443	Summerset	W S	19	401		
444	Oak Grove Est	W	172			
444	Oak Grove Est	S	153	249		
HOLLINGSHEAD CREEK						
368	Indian Forks	W	62			
368	Indian Forks	S	64	95		
405	40 Love Point	W S	51	77		
440	North Lake Shore Pt.	S	24	24		
442	Shadowood Cove	S	102	102		
462	Stonegate SWR.	W S	129	194		
OTHER C.W.S. AREAS						
363	Rock Bluff	W	22	22		
379	Palmetto Apts./Ests.	S	100	100		
380	Roosevelt Gardens	S	216	216		
381	Carolina Estates	W	60	60		
382	Hidden Valley Country Club	W	186	186		
391	Hunters Glen	W	82	82		
* 460	Riverhills Plantation	W	1,405			
* 460	Riverhills Plantation	S	1,526	2,229		
	Total CWS		<u>15,193</u>	<u>13,008</u>		75.8%
OTHER SOUTH CAROLINA UTILITIES						
SOUTHLAND UTILITIES, INC.						
464	Creekwood (w)	W	56	56		
465	Cedarwood (w)	W	124	124		1.0%
SOUTH CAROLINA UTILITIES, INC.						
470	Gem Lakes	S	305	305		1.8%
TEGA CAY WATER SERVICE, INC.						
485	Tega Cay	W	1,534			
485	Tega Cay	S	1,467	2,268		13.2%
UNITED UTILITY COMPANIES, INC.						
705	Kingswood	W	22	22		
712	Woodmont Estates	W	19	19		
714	Trollingwood	W S	41	62		
715	Briarcreek	S	91	91		
716	Canterbury	S	148	148		
717	Chamberl Forest	S	194	194		
718	Fairwood	S	91	91		
720	River Forest	S	79	79		
721	Stonecreek	S	224	224		
722	Valley Brook	S	80	80		
723	Village	S	308	308		
725	Highland Forest	S	88	88		
	Total United		<u>1,426</u>	<u>1,406</u>		8.2%
	TOTAL SOUTH CAROLINA		<u><u>20,105</u></u>	<u><u>17,167</u></u>	14.1%	<u><u>100.0%</u></u>

CUSTOMER EQUIVALENTS 12/31/96		JUNE 1996	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
NORTH CAROLINA					
C.W.S. OF NORTH CAROLINA:					
501	Sugar Mountain	W	1,468		
501	Sugar Mountain	S	1,191	2,064	
502	Saddlewood	W	117		
502	Saddlewood	S	11	123	
503	Saddlebrook	W	0	0	
505	Sherwood Forest	W	200	200	
506	Woodhaven	W	62	62	
508	Zemosa Acres DISTRIBUTION ONLY	W	289	145	
509	Ashley Hills	S	259	259	
510	Corolla Light	W	361		
510	Corolla Light	S	338	530	
511	Sequoia Place	S	313	313	
512	Kynwood Subdiv.	S	66	66	
513	Hestron Park	W	145		
513	Hestron Park	S	162	235	
514	Hound Ears	W	404		
514	Hound Ears	S	166	487	
515	Willowbrook	W S	113	170	
516	Grandview at T-Square	W	255	255	
517	Spooners Creek	S	19	19	
519	Wolf Laurel	W	433		
519	Blue Mountain	W	52		
519	Blue Mountain	S	38	504	
523	Vander	W	320	320	
524	White Oak	W S	120	180	
525	Kings Grant (Ral.)	S	111	111	
527	Bent Creek	W S	304	456	
528	Mt. Carmel	S	341	341	
529	Whispering Pines	W	1,044	1,044	
530	Crestview Estates	W	28	28	
531	Sherwood Park	W	84	84	
532	Misty Mountain	W	111	111	
533	Crystal Mountain	W	37	37	
534	Pine Knoll Shores	W	2,158	2,158	
535	Ski Mountain	W	159	159	
536	Mt. Mitchell	W	189	189	
537	Bear Paw	W	239		
537	Bear Paw	S	69	274	
539	Forest Brook	W	144	144	
541	Carolina Forest usage	W	141	141	
543	Woodrun usage	W	286	286	
544	Kings Grant	W S	175	263	
546	Steeplechase	S	149	149	
547	Quail Ridge	W	121	121	
548	Lawyer's Station	W	270	270	
551	Bainbridge	W	150	150	
552	Beechbrook	W	34	34	
553-053	Cabarrus Woods	W S	257		
553-535	Victoria Park	W S	146		
553-532&6	Cambridge (Kirkley Glen)	W S	524		
553-537	Bradford Park (Stonehedge)	W S	126	1,580	
554	College Park	W	83		
554	College Park	S	46	106	
555	Country Club Annex	W	59	59	
556	Country Hills	W	67	67	
557	Farmwood	W	451		
557	Farmwood	S	100		
557-157	Apple Creek	W	62		
557-257	Tarawood	W	71		
852	Habersham	S	139	634	
558	Harbor House Estates	W	63	63	
559	Holly Acres	W	57	57	
562	Oakdale Terrace	W	62	62	
563	Prov. Ridge/Hearthstone	W	185	185	
565	Suburban Heights	W	67	67	
566-066	Suburban Woods	W	0		
566-066	Suburban Woods	S	15		
566-661	Brandonwood	W	29		
566-662	Windsor Chase	W S	52	122	
567	Trexler Park	W	13	13	
853	Forest Ridge/Wood Hollow	S	211	211	
568-681	Southwoods	W S	187		
568-682	Williams Station	W S	48		
568-	Brandywine	W S	0	353	
569	Yorktown DISTRIBUTION ONLY	W	108	54	
572	Powder Horn Mtn.	W	184	184	
573	Monteray Shores	W S	214	321	
574	Olde Point	W S	107	161	
575	Independent	S	613	613	
576	High Meadows usage	W	4		
577	High Meadows flat chge.	W	223	227	
579	Chapel Hills	W	93	93	
580	Farmington	W	43	43	
582	Huntington Forest	W	76	76	
583	Eastwood Forest	W	133	133	
584	Westwood Forest	W	131	131	
585	Wildwood Green	W	273	273	
586	Bahia Bay	W	141	141	
587	Lampighter East	W S	198	297	
588	Lampighter South	W S	89		

CUSTOMER EQUIVALENTS 12/31/96			JUNE 1996	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
588-700	Strathmore	W S	2			
588-810	Danby	W S	389			
588-814	Woodside Falls	W S	328			
588-900	Winghurst	W S	31	1,259		
591	Parks Farm	W S	347	521		
592	Emerald Point	W S	159	239		
593	Huntwick	S	113	113		
594	Abington/Interlaken	W	413			
594	Abington/Interlaken	S	416	623		
595	Brandywine Bay	W	389			
595	Brandywine Bay	S	299	539		
596	Queens Harbor	W S	69			
596-100	Pter Point (0)	W S	8	116		
597	Belvedere	W	310			
597	Belvedere	S	145	383		
851	Riverwoods	W	0			
	Total CWS of NC		<u>26,407</u>	<u>22,601</u>		68.7%

OTHER NORTH CAROLINA UTILITIES

CWS SYSTEMS, INC.

801	Fairfield - Mountain	W	789			
801	Fairfd - Mountain	S	438	1,008		
802	Fairfield - Sapphire Valley	W	987			
802	Fairfield - Sapphire Valley	S	602			
803	Fairfield - Sapphire Avail W*		1,267			
803	Fairfield - Sapphire Avail S*		164	1,646		
804	Fairfield - Harbour	W	1,314			
804	Fairfield - Harbour	S	1,287			
805	Fairfield - Harbour Avail.W&S*		1,446	2,681		
808	Forest Hills (114)	W	124	124		
810	Heather Glen	W	79	79		
812	Country Crossing	W	55	55		
813	Oakes Plantation	W	25	25		
814	Ransdell Forest	W	42	42		
815	Sandy Trall	W	78	78		
816	Stewart's Rldge	W	48	48		
817	Tuckahoe	W	87	87		
818	Wilder's Village	W	35	35		
819	Ashley Hills	W	145	145		
811	Amber Acres North-Route 110	W	172	172		
820	Neuse Woods	W	117	117		
821	Jordan Woods	W	34	34		
	Total CWS Systems, Inc.		<u>7,899</u>	<u>6,376</u>		19.4%

ELK RIVER UTILITIES, INC.

830	Elk River	W	224			
830	Elk River	S	116	282		0.9%

CAROLINA TRACE UTILITIES, INC. - 1/1/92 - USED 100%

900	Carolina Trace	W	971			
900	Carolina Trace	S	913	1,428		4.3%

TRANSYLVANIA UTILITIES, INC.

905	Transylvania	W	880			
905	Transylvania	S	630			
906	Transylvania Avail. W *		1,715			
906	Transylvania Avail. S *		977	1,868		5.7%

WATAUGA VISTA WATER CORPORATION

545	Watauga Vista	W	128	128		0.4%
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RIVER POINT COMPANY

598	River Pointe	W S	144	216		0.7%
	TOTAL NORTH CAROLINA		<u>39,353</u>	<u>32,899</u>	27.0%	<u>100.0%</u>

FLORIDA

MILES GRANT WATER & SEWER

640	MILES GRANT	W	1,221			
640	MILES GRANT	S	1,169	1,806		6.4%

TIERRE VERDE

646	TIERRE VERDE	S	1,986	1,986		7.0%
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MID-COUNTY SERVICES, INC.

645	MID-COUNTY	S	6,112	6,112		21.5%
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LAKE PLACID UTILITIES, INC

641	LAKE PLACID	W	163			
641	LAKE PLACID	S	231	313		1.1%

EASTLAKE WATER SERVICE, INC.

643	EASTLAKE	W	911			
643	EASTLAKE	S	890	1,356		4.8%

PEBBLE CREEK UTILITIES, INC.

644	PEBBLE CREEK	W	1,272			
644	PEBBLE CREEK	S	1,239	1,892		6.7%

ALAFAYA UTILITIES, INC.

647	ALAFAYA UTILITIES, INC.	S	4,637	4,637		16.3%
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UTILITIES, INC. OF LONGWOOD

648	LONGWOOD	S	1,812	1,812		6.4%
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WEDGEFIELD UTILITIES, INC.

649	WEDGEFIELD	W	755			
649	WEDGEFIELD	S	737	1,124		4.0%

LAKE UTILITY SERVICES, INC.

628	Clermont	W	154	154		
631	Amberhill	W	42	42		
632	Highland Point	W	32	32		
633	The Oranges	W	85	85		
634	Lake Ridge	W	76	76		
636	Vistas	W	47	47		

CUSTOMER EQUIVALENTS 12/31/96			JUNE 1996	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
661	Crescent Bay	W	50	50		
662	Crescent West	W	72	72		
663	Four Lakes	W	54	54		
664	Lake Saunders Acres	W	37	37		
665	Lake Crescent Hills	W	86	86		
	Preston Cove	W	65	65		
	South Clermont (EDB)	W	308	308		
	Total Lake Utility		<u>1,108</u>	<u>1,108</u>		3.9%
UTILITIES, INC. OF FLORIDA						
602	Weathersfield	W	709			
602	Weathersfield	S	705	1,062		
604	Oakland Shores	W	264	264		
606	Little Wekiva	W	61	61		
608	Park Ridge	W	101	101		
610	Phillips Section	W	70	70		
612	Crystal Lake	W	168	168		
614	Ravenna Park/Lincoln Hts.	W	348			
614	Ravenna Park/Lincoln Hts.	S	240	468		
616	Bear Lake Manor	W	220	220		
618	Jansen	W	235	235		
619	Druid Isle	W	50	50		
620	Crescent Hts. DISTRIBUTION ONLY	W	282	141		
621	Davis Shores	W	42	42		
623	Trailwoods	W S	303	455		
624	Oakland Hills	W S	187	281		
625	Summertree (PPW)	S	718			
626	Summertree (PPW)	W	743	1,102		
629	Orangewood	W	587	587		
630	Golden Hills	W	315	315		
635	Crownwood	W	86			
635	Crownwood	S	69	121		
637	Lake Tarpon	W	551	551		
	Total U.I. of Florida		<u>7,544</u>	<u>6,294</u>		22.1%
	TOTAL FLORIDA		<u>31,787</u>	<u>28,440</u>	23.3%	<u>100.0%</u>
GEORGIA						
	Skidaway Island Utilities, Inc.	W	3,198			
	Skidaway Island Utilities, Inc.	S	3,150			
	Skidaway Island Availability W&S		1,047	5,297		
	TOTAL GEORGIA		<u>7,395</u>	<u>5,297</u>	4.3%	<u>100.0%</u>
MISSISSIPPI						
	Charleston Utilities, Inc.	W	1,660	1,660	1.4%	<u>100.0%</u>
TENNESSEE						
	Tennessee Water Service - DISTRIBUTION	W	408	408	0.3%	<u>100.0%</u>
MARYLAND						
	U.I. of Maryland	W	1,122			
	U.I. of Maryland	S	1,096	1,670		30.2%
	Maryland Water Service	W	1,044			
	Maryland Water Service	S	1,028	1,558		28.2%
	Provinces Utilities, Inc.	W	1,444	1,444		26.1%
	Greenridge Utilities, Inc.	W	862	862		15.6%
	TOTAL MARYLAND		<u>6,596</u>	<u>5,534</u>	4.5%	<u>100.0%</u>
PENNSYLVANIA						
	Pennsylvania Utilities, Inc.	S	1,029	1,029	0.9%	<u>100.0%</u>
NEW JERSEY						
	Montague Water	W	783			
	Montague Sewer	S	320	943		
			<u>1,103</u>	<u>943</u>	0.8%	<u>100.0%</u>
GRAND TOTAL ALL STATES						
			<u>148,004</u>	<u>121,847</u>	100.0%	<u>100.0%</u>

COMPANY 02
Distribution
Codes

Water Service Corp.
Indirect Expense Allocation Percentage
Codes 1, 2, 3

Company Number	Company Name	Customer Equivalents @ 6/30/96	Customer Equivalent Percentage CODE 1	Customer Equivalent Percentage CODE 2	Customer Equivalent Percentage CODE 3
05	Apple Canyon	1,100	0.903%	6.970%	9.328%
06	Camelot	291	0.239%	1.844%	2.468%
07	Charmar	53	0.043%	0.336%	0.449%
08	Cherry Hill	233	0.191%	1.476%	1.976%
09	Clarendon	628	0.515%	3.979%	5.326%
11	County Line	120	0.098%	0.760%	1.018%
12	DelMar	42	0.034%	0.266%	0.356%
13	Ferson Creek	548	0.450%	3.472%	4.647%
14	Galena Territory	1,949	1.600%	12.349%	16.528%
15	Killarney	347	0.285%	2.199%	2.943%
16	Lake Holiday	1,669	1.370%	10.575%	14.154%
17	Lake Wildwood	700	0.574%	4.435%	5.936%
18	Northern Hills	267	0.219%	1.692%	2.264%
20	Lake Marian	266	0.218%	1.685%	2.256%
22	Valentine	63	0.052%	0.399%	0.534%
23	Walk-Up Woods	219	0.180%	1.388%	1.857%
24	Whisp.Hills/Pist./Sun	2,068	1.697%	13.103%	17.537%
26	Medina	506	0.415%	3.206%	4.291%
28	Cedar Bluff	131	0.108%	0.830%	1.111%
29	Harbor Ridge	232	0.190%	1.470%	1.967%
30	Great Northern	360	0.295%	2.281%	3.053%
36	Louisiana Water Service	6,024	4.944%	0.000%	0.000%
38	Utilities Inc. of Louisiana	3,624	2.974%	0.000%	0.000%
40	Utilities, Inc. of Maryland	1,670	1.371%	0.000%	0.000%
41	Colchester	169	0.139%	0.000%	0.000%
42	Greenridge Utilities, Inc.	862	0.707%	0.000%	0.000%
43	Provinces Utilities, Inc.	1,444	1.185%	0.000%	0.000%
44	Maryland Water Service	1,558	1.279%	0.000%	0.000%
47	Massanutten	2,294	1.883%	0.000%	0.000%
50	Holiday Service	576	0.473%	0.000%	0.000%
52	Utilities, Inc. of Pennsylvania	1,029	0.844%	0.000%	0.000%
55	Skidaway	5,297	4.347%	0.000%	0.000%
56	Elk River	282	0.231%	0.000%	0.000%
57	Montague Water/Sewer Co	943	0.774%	0.000%	0.000%
60	Twin Lakes Utilities	3,991	3.275%	25.287%	0.000%
61	Tierre Verde	1,986	1.630%	0.000%	0.000%
62	Lake Placid	313	0.257%	0.000%	0.000%
64	Eastlake	1,356	1.113%	0.000%	0.000%
65	Charleston Utilites	1,660	1.362%	0.000%	0.000%
66	Pebble Creek	1,892	1.553%	0.000%	0.000%
67	Alafaya Utilities, Inc.	4,637	3.806%	0.000%	0.000%
68	Utilities, Inc. of Longwood	1,812	1.487%	0.000%	0.000%
69	Wedgfield	1,124	0.922%	0.000%	0.000%
70	CWS (South Carolina)	13,008	10.676%	0.000%	0.000%
74	Southland Utilities	180	0.148%	0.000%	0.000%
75	United Utility Co.	1,406	1.154%	0.000%	0.000%
77	South Carolina Utilities	305	0.250%	0.000%	0.000%
79	Tega Cay Water Service	2,268	1.861%	0.000%	0.000%
80	CWS of NC	22,601	18.549%	0.000%	0.000%
81	Riverpointe Company	216	0.177%	0.000%	0.000%
83	CWS Systems, Inc.	6,376	5.233%	0.000%	0.000%
85	Watauga Vista	128	0.105%	0.000%	0.000%
86	Carolina Trace	1,428	1.172%	0.000%	0.000%
87	Transylvania	1,868	1.533%	0.000%	0.000%
88	Mid-County Services, Inc.	6,112	5.016%	0.000%	0.000%
89	Lake Utility	1,108	0.909%	0.000%	0.000%
90	UIF	6,294	5.165%	0.000%	0.000%
91	Miles Grant	1,806	1.482%	0.000%	0.000%
92	Tennessee Water Service	408	0.335%	0.000%	0.000%
Total		121,847	100.000%	100.000%	100.000%
Total Illinois			9.678%	74.713%	100.000%
Total Indiana			3.275%	25.287%	0.000%
Total Other			87.047%	0.000%	0.000%
			100.000%	100.000%	100.000%

Water Service Corporation
Distribution of Expenses
Code 4

	General Services 30.00% <u>Code 1</u>	Customer Services 70.00% <u>Code 2</u>	100.00% Weighted <u>Code 4</u>
05 Apple Canyon	0.903%	6.970%	5.149%
06 Canelot	0.239%	1.844%	1.362%
07 Charmar	0.043%	0.336%	0.248%
08 Cherry Hill	0.191%	1.476%	1.091%
09 Clarendon	0.515%	3.979%	2.940%
11 County Line	0.098%	0.760%	0.562%
12 DelMar	0.034%	0.266%	0.197%
13 Ferson Creek	0.450%	3.472%	2.565%
14 Galena Territory	1.600%	12.349%	9.124%
15 Killarney	0.285%	2.199%	1.624%
16 Lake Holiday	1.370%	10.575%	7.813%
17 Lake Wildwood	0.574%	4.435%	3.277%
18 Northern Hills	0.219%	1.692%	1.250%
20 Lake Marian	0.218%	1.685%	1.245%
22 Valentine	0.052%	0.399%	0.295%
23 Walk-up Woods	0.180%	1.388%	1.025%
24 Whisp.Hills/Plst./Sun	1.697%	13.103%	9.681%
26 Medina	0.415%	3.206%	2.369%
28 Cedar Bluff	0.108%	0.830%	0.613%
29 Harbor Ridge	0.190%	1.470%	1.086%
30 Great Northern	0.295%	2.281%	1.685%
36 Louisiana Water Service	4.944%	0.000%	1.483%
38 Utilities Inc. of Louisiana	2.974%	0.000%	0.892%
40 Utilities, Inc. of Maryland	1.371%	0.000%	0.411%
41 Colchester	0.139%	0.000%	0.042%
42 Greenridge Utilities, Inc.	0.707%	0.000%	0.212%
43 Provinces Utilities, Inc.	1.185%	0.000%	0.356%
44 Maryland Water Service	1.279%	0.000%	0.384%
47 Massanutten	1.883%	0.000%	0.565%
50 Holiday Service	0.473%	0.000%	0.142%
52 Utilities, Inc. of Pennsylvania	0.844%	0.000%	0.253%
55 Skidaway	4.347%	0.000%	1.304%
56 Elk River	0.231%	0.000%	0.069%
57 Montague Water/Sewer Co	0.774%	0.000%	0.232%
60 Twin Lakes Utilities	3.275%	25.287%	18.683%
61 Terre Verde	1.630%	0.000%	0.489%
62 Lake Placid	0.257%	0.000%	0.077%
64 Eastlake	1.113%	0.000%	0.334%
65 Charleston Utilites	1.362%	0.000%	0.409%
66 Pebble Creek	1.553%	0.000%	0.466%
67 Alafaya	3.806%	0.000%	1.142%
68 Utilities, Inc. of Longwood	1.487%	0.000%	0.446%
69 Wedgefield	0.922%	0.000%	0.277%
70 CWS (South Carolina)	10.676%	0.000%	3.203%
74 Southland Utilities	0.148%	0.000%	0.044%
75 United Utility Co.	1.154%	0.000%	0.346%
77 South Carolina Utilities	0.250%	0.000%	0.075%
79 Tega Cay Water Service	1.861%	0.000%	0.558%
80 CWS of NC	18.549%	0.000%	5.565%
81 Riverpointe Company	0.177%	0.000%	0.053%
83 CWS Systems, Inc.	5.233%	0.000%	1.570%
85 Wautauga Vista	0.105%	0.000%	0.032%
86 Carolina Trace	1.172%	0.000%	0.352%
87 Transylvania	1.533%	0.000%	0.460%
88 Mid-County Services, Inc.	5.016%	0.000%	1.505%
89 Lake Utility	0.909%	0.000%	0.273%
90 UIF	5.165%	0.000%	1.550%
91 Miles Grant	1.482%	0.000%	0.445%
92 Tennessee Water Service	0.335%	0.000%	0.100%
	100.000%	100.000%	100.000%
Total Illinois			55.203%
Total Indiana			18.683%
Total Other			26.114%
			100.000%

Water Service Corporation
 Distribution of Expenses
 DETAIL OF INVOICE/BILLS COUNT BY COMPANY
 Code 5

	# OF INVOICES	% OF TOTAL	# OF BILLS	% OF TOTAL	TOTAL INVOICES /BILLS	% OF TOTAL
05 Apple Canyon	259	0.34%	7,634	1.40%	7,893	1.27%
06 Camelot	321	0.42%	1,140	0.21%	1,461	0.24%
07 Charmar	102	0.13%	306	0.06%	408	0.07%
08 Cherry Hill	211	0.28%	1,392	0.26%	1,603	0.26%
09 Clarendon	235	0.31%	1,680	0.31%	1,915	0.31%
11 County Line	125	0.16%	678	0.12%	803	0.13%
12 DelMar	107	0.14%	498	0.09%	605	0.10%
13 Ferson Creek	351	0.46%	2,172	0.40%	2,523	0.41%
14 Galena Territory	770	1.01%	8,910	1.64%	9,680	1.56%
15 Killarney	157	0.21%	2,076	0.38%	2,233	0.36%
16 Lake Holiday	372	0.49%	10,088	1.86%	10,460	1.69%
17 Lake Wildwood	190	0.25%	4,638	0.85%	4,828	0.78%
18 Northern Hills	374	0.49%	2,172	0.40%	2,546	0.41%
20 Lake Marian	368	0.48%	1,596	0.29%	1,964	0.32%
22 Valentine	105	0.14%	360	0.07%	465	0.08%
23 Walk-up Woods	150	0.20%	1,302	0.24%	1,452	0.23%
24 Whisp.Hills/Pist./Sun	537	0.71%	12,336	2.27%	12,873	2.08%
26 Medina	297	0.39%	2,184	0.40%	2,481	0.40%
28 Cedar Bluff	163	0.21%	516	0.09%	679	0.11%
29 Harbor Ridge	141	0.19%	912	0.17%	1,053	0.17%
30 Great Northern	262	0.34%	2,160	0.40%	2,422	0.39%
36 Louisiana Water Service	4,383	5.77%	22,440	4.13%	26,823	4.33%
38 Utilities Inc. of Louisiana	2,428	3.20%	8,064	1.48%	10,492	1.69%
40 Utilities, Inc. of Maryland	1,211	1.59%	13,596	2.50%	14,807	2.39%
41 Colechester	339	0.45%	12	0.00%	351	0.06%
42 Greencridge Utilities, Inc.	509	0.67%	3,128	0.58%	3,637	0.59%
43 Provinces Utilities, Inc.	319	1.14%	8,604	1.58%	8,923	1.44%
44 Maryland Water Service	869	1.14%	11,148	2.05%	12,017	1.94%
47 Massanutten	1,121	1.48%	7,980	1.47%	9,101	1.47%
50 Holiday Service	418	0.55%	3,860	0.71%	4,278	0.69%
52 Utilities, Inc. of Pennsylvania	541	0.71%	2,028	0.37%	2,569	0.41%
55 Skidaway	1,665	2.19%	20,690	3.80%	22,355	3.61%
56 Elk River	377	0.50%	784	0.14%	1,161	0.19%
57 Montague Water/Sewer Co	628	0.83%	2,600	0.48%	3,228	0.52%
60 Twin Lakes Utilities	1,041	1.37%	15,528	2.86%	16,569	2.67%
61 Terre Verde	307	0.40%	0	0.00%	307	0.05%
62 Lake Placid	317	0.42%	1,740	0.32%	2,057	0.33%
64 Eastlake	559	0.74%	10,680	1.96%	11,239	1.81%
65 Charleston Utilites	463	0.61%	7,374	1.36%	7,837	1.26%
66 Pebble Creek	912	1.20%	14,868	2.73%	15,780	2.55%
67 Alafaya	1,789	2.36%	0	0.00%	1,789	0.29%
68 Utilities, Inc. of Longwood	944	1.24%	9,732	1.79%	10,676	1.72%
69 Wedgefield	821	1.08%	9,000	1.66%	9,821	1.58%
70 CWS (South Carolina)	9,465	12.46%	54,444	10.01%	63,909	10.31%
74 Southland Utilities	293	0.39%	1,032	0.19%	1,325	0.21%
75 United Utility Co.	1,480	1.95%	7,302	1.34%	8,782	1.42%
77 South Carolina Utilities	195	0.26%	1,794	0.33%	1,989	0.32%
79 Tega Cay Water Service	1,331	1.75%	17,004	3.13%	18,335	2.96%
80 CWS of NC	21,373	28.14%	113,292	20.83%	134,665	21.73%
81 Riverpointe Company	493	0.65%	768	0.14%	1,261	0.20%
83 CWS Systems, Inc.	4,468	5.88%	35,928	6.61%	40,396	6.52%
85 Wautauga Vista	247	0.33%	768	0.14%	1,015	0.16%
86 Carolina Trace	1,385	1.82%	5,718	1.05%	7,103	1.15%
87 Transylvania	1,006	1.32%	16,472	3.03%	17,478	2.82%
88 Mid-County Services, Inc.	803	1.06%	0	0.00%	803	0.13%
89 Lake Utility	1,220	1.61%	5,454	1.00%	6,674	1.08%
90 UIF	3,479	4.58%	35,544	6.54%	39,023	6.29%
91 Miles Grant	862	1.14%	7,284	1.34%	8,146	1.31%
92 Tennessee Water Service	285	0.38%	2,376	0.44%	2,661	0.43%
93 Land & Lab Technologies	0	0.00%	0	0.00%	0	0.00%
TOTAL PER REPORT	75,943	100.00%	543,786	100.00%	619,729	100.00%
Total Illinois						11.370%
Total Indiana						2.670%
Total Other						85.960%
					619,729	100.000%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Allocation of Office Expense
Code 6

Company Number	Company Name	Non-Executive Computer Executive WSC Services Services			Weighted Average
		Allocated Based on # of Employees			
		7 Employees Code 1	21 Employees Code 16	5 Employees Code 5	33 Employees Code 6
05	Apple Canyon	0.903%	2.329%	1.270%	1.866%
06	Camelot	0.239%	0.614%	0.240%	0.478%
07	Charmar	0.043%	0.112%	0.070%	0.091%
08	Cherry Hill	0.191%	0.493%	0.260%	0.394%
09	Clarendon	0.515%	1.321%	0.310%	0.997%
11	County Line	0.098%	0.254%	0.130%	0.202%
12	DelMar	0.034%	0.090%	0.100%	0.080%
13	Ferson Creek	0.450%	1.155%	0.410%	0.893%
14	Galena Territory	1.600%	4.111%	1.560%	3.192%
15	Killarney	0.285%	0.734%	0.360%	0.582%
16	Lake Holiday	1.370%	3.528%	1.690%	2.792%
17	Lake Wildwood	0.574%	1.481%	0.780%	1.183%
18	Northern Hills	0.219%	0.567%	0.410%	0.470%
20	Lake Marian	0.218%	0.563%	0.320%	0.453%
22	Valentine	0.052%	0.134%	0.080%	0.108%
23	Walk-up Woods	0.180%	0.463%	0.230%	0.368%
24	Whisp.Hills/Pist./Sun	1.697%	4.372%	2.080%	3.457%
26	Medina	0.415%	1.067%	0.400%	0.828%
28	Cedar Bluff	0.108%	0.276%	0.110%	0.215%
29	Harbor Ridge	0.190%	0.489%	0.170%	0.377%
30	Great Northern	0.295%	0.762%	0.390%	0.606%
36	Louisiana Water Service	4.944%	3.775%	4.330%	4.107%
38	Utilities Inc. of Louisiana	2.974%	2.251%	1.690%	2.320%
40	Utilities, Inc. of Maryland	1.371%	1.072%	2.390%	1.335%
41	Colchester	0.139%	0.105%	0.060%	0.105%
42	Greenridge Utilities, Inc.	0.707%	0.540%	0.590%	0.583%
43	Provinces Utilities, Inc.	1.185%	0.914%	1.440%	1.051%
44	Maryland Water Service	1.279%	0.994%	1.940%	1.198%
47	Massanutten	1.883%	1.434%	1.470%	1.534%
50	Holiday Service	0.473%	0.367%	0.690%	0.438%
52	Utilities, Inc. of Pennsylvania	0.844%	0.638%	0.410%	0.647%
55	Skidaway	4.347%	3.315%	3.610%	3.579%
56	Elk River	0.231%	0.176%	0.190%	0.190%
57	Montague Water/Sewer Co	0.774%	0.588%	0.520%	0.617%
60	Twin Lakes Utilities	3.275%	8.408%	2.670%	6.450%
61	Tierre Verde	1.630%	1.215%	0.050%	1.126%
62	Lake Placid	0.257%	0.198%	0.330%	0.231%
64	Eastlake	1.113%	0.868%	1.810%	1.063%
65	Charleston Utilites	1.362%	1.042%	1.260%	1.143%
66	Pebble Creek	1.553%	1.211%	2.550%	1.487%
67	Alafaya	3.806%	2.840%	0.290%	2.658%
68	UI of Longwood	1.487%	1.145%	1.720%	1.304%
69	Wedgfield	0.922%	0.721%	1.580%	0.894%
70	CWS (South Carolina)	10.676%	8.172%	10.310%	9.027%
74	Southland Utilities	0.148%	0.115%	0.210%	0.136%
75	United Utility Co.	1.154%	0.890%	1.420%	1.026%
77	South Carolina Utilities	0.250%	0.193%	0.320%	0.225%
79	Tega Cay Water Service	1.861%	1.450%	2.960%	1.766%
80	CWS of NC	18.549%	14.281%	21.730%	16.315%
81	Riverpointe Company	0.177%	0.136%	0.200%	0.155%
83	CWS Systems, Inc.	5.233%	4.037%	6.520%	4.667%
85	Wautauga Vista	0.105%	0.082%	0.160%	0.099%
86	Carolina Trace	1.172%	0.898%	1.150%	0.994%
87	Transylvania	1.533%	1.203%	2.820%	1.518%
88	Mid-County Services, Inc.	5.016%	3.738%	0.130%	3.462%
89	Lake Utility	0.909%	0.700%	1.080%	0.802%
90	UIF	5.165%	3.982%	6.290%	4.583%
91	Miles Grant	1.482%	1.132%	1.310%	1.233%
92	Tennessee Water Service	0.335%	0.259%	0.430%	0.301%
Total		100.000%	100.000%	100.000%	100.000%

Total Illinois

19.632%

Total Indiana
Total Other

6.450%
73.918%
100.000%

Water Service Corporation

Distribution of Expenses

Code 7

Based on Property Values

Source: SE.52

Code 7

05	Appie Canyon	0.435%
06	Camelot	0.112%
07	Charmar	0.021%
08	Cherry Hill	0.092%
09	Clarendon	0.233%
11	County Line	0.047%
12	DelMar	0.019%
13	Ferson Creek	0.209%
14	Galena Territory	0.745%
15	Killarney	0.136%
16	Lake Holiday	2.047%
17	Lake Wildwood	0.276%
18	Northern Hills	0.110%
20	Lake Marian	0.106%
22	Valentine	0.025%
23	Walk-up Woods	0.086%
24	Whisp.Hills/Pist./Sun	5.926%
26	Medina	0.193%
28	Cedar Bluff	0.050%
29	Harbor Ridge	1.019%
30	Great Northern	0.141%
36	Louisiana Water Service	1.132%
38	Utilities Inc. of Louisiana	3.438%
40	Utilities, Inc. of Maryland	1.574%
41	Colchester	0.152%
42	Greenridge Utilities, Inc.	3.581%
42	Provinces	3.199%
43	Maryland Water Service	1.458%
47	Massanutten	2.094%
50	Holiday Service	1.266%
52	Utilities, Inc. of Pennsylvania	0.151%
55	Skidaway	5.907%
56	Elk River	0.045%
57	Montague Water/Sewer Co	0.144%
60	Twin Lakes Utilities	3.366%
61	Tierre Verde	0.555%
62	Lake Placid	0.101%
64	Eastlake	0.448%
65	Charleston Utilites	1.081%
66	Pebble Creek	0.625%
67	Alafaya	1.303%
68	UI of Longwood	0.572%
69	Wedgfield	0.374%
70	CWS (South Carolina)	16.249%
74	Southland Utilities	0.169%
75	United Utility Co.	1.315%
77	South Carolina Utilties	0.286%
79	Tega Cay Water Service	2.273%
80	CWS of NC	25.112%
81	Riverpointe Company	0.036%
83	CWS Systems, inc.	1.246%
85	Wautauga Vista	0.023%
86	Carolina Trace	1.665%
87	Transylvania	0.354%
88	Mid-County Services, Inc.	1.707%
89	Lake Utility	0.350%
90	UIF	1.996%
91	Miles Grant	0.554%
92	Tennessee Water Service	0.069%
93	Land & Lab Technologies	0.372%
94	Illinois Corp. Travel	1.629%

Total	100.000%
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Water Service Corporation

Distribution of Expenses

Code 8

Based on Miles of Sewer Mains, Gals Sold, Operations Payroll

Source: SE.52

CODE 8

05	Apple Canyon	0.534%
06	Camelot	0.262%
07	Charmar	0.035%
08	Cherry Hill	0.172%
09	Clarendon	0.466%
11	County Line	0.079%
12	DelMar	0.047%
13	Ferson Creek	0.445%
14	Galena Territory	1.762%
15	Killarney	0.228%
16	Lake Holiday	1.010%
17	Lake Wildwood	0.375%
18	Northern Hills	0.288%
20	Lake Marian	0.254%
22	Valentine	0.042%
23	Walk-up Woods	0.144%
24	Whisp.Hills/Pist./Sun	1.415%
26	Medina	0.416%
28	Cedar Bluff	0.104%
29	Harbor Ridge	0.223%
30	Great Northern	0.290%
36	Louisiana Water Service	5.326%
38	Utilities Inc. of Louisiana	3.198%
40	Utilities, Inc. of Maryland	1.682%
41	Colchester	0.310%
42	Greenridge Utilities, Inc.	0.517%
42	Provinces	1.035%
43	Maryland Water Service	1.083%
47	Massanutten	1.911%
50	Holiday Service	0.310%
52	Utilities, Inc. of Pennsylvania	0.973%
55	Skidaway	3.852%
56	Elk River	0.099%
57	Montague Water/Sewer Co	0.604%
60	Twin Lakes Utilities	3.313%
61	Tierre Verde	1.240%
62	Lake Placid	0.204%
64	Eastlake	1.073%
65	Charleston Utilites	1.276%
66	Pebble Creek	1.772%
67	Alafaya	3.184%
68	UI of Longwood	1.380%
69	Wedgfield	1.032%
70	CWS (South Carolina)	11.680%
74	Southland Utilities	0.141%
75	United Utility Co.	1.249%
77	South Carolina Utilities	0.251%
79	Tega Cay Water Service	2.324%
80	CWS of NC	20.112%
81	Riverpointe Company	0.211%
83	CWS Systems, Inc.	5.032%
85	Wautauga Vista	0.102%
86	Carolina Trace	1.315%
87	Transylvania	1.347%
88	Mid-County Services, Inc.	4.182%
89	Lake Utility	1.079%
90	UIF	5.223%
91	Miles Grant	1.532%
92	Tennessee Water Service	0.259%
93	Land & Lab Technologies	0.000%
94	Illinois Corp. Travel	0.000%

Total	100.000%
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Water Service Corporation

Distribution of Expenses

Code 9

Based on Operator's Payroll

Source: SE.52

CODE 9

05	Apple Canyon	0.823%
06	Camelot	0.226%
07	Charmar	0.031%
08	Cherry Hill	0.193%
09	Clarendon	0.529%
11	County Line	0.071%
12	DelMar	0.025%
13	Ferson Creek	0.283%
14	Galena Territory	1.945%
15	Killarney	0.205%
16	Lake Holiday	0.912%
17	Lake Wildwood	0.667%
18	Northern Hills	0.355%
20	Lake Marian	0.394%
22	Valentine	0.039%
23	Walk-up Woods	0.129%
24	Whisp.Hills/Pist./Sun	1.387%
26	Medina	0.491%
28	Cedar Bluff	0.115%
29	Harbor Ridge	0.225%
30	Great Northern	0.373%
36	Louisiana Water Service	4.440%
38	Utilities Inc. of Louisiana	2.671%
40	Utilities, Inc. of Maryland	1.852%
41	Colchester	0.676%
42	Greenridge Utilities, Inc.	0.359%
43	Provinces	1.107%
44	Maryland Water Service	0.264%
47	Massanutten	1.805%
50	Holiday Service	0.434%
52	Utilities, Inc. of Pennsylvania	1.376%
55	Skidaway	2.414%
56	Elk River	0.124%
57	Montague Water/Sewer Co	0.249%
60	Twin Lakes Utilities	2.294%
61	Tierre Verde	0.743%
62	Lake Placid	0.042%
64	Eastlake	0.626%
65	Charleston Utilites	1.534%
66	Pebble Creek	1.701%
67	Alafaya	2.603%
68	UI of Longwood	1.424%
69	Wedgefield	0.947%
70	CWS (South Carolina)	12.917%
74	Southland Utilities	0.175%
75	United Utility Co.	1.621%
77	South Carolina Utilities	0.296%
79	Tega Cay Water Service	2.653%
80	CWS of NC	22.746%
81	Riverpointe Company	0.217%
83	CWS Systems, Inc.	5.587%
85	Watauga Vista	0.129%
86	Carolina Trace	1.235%
87	Transylvania	1.880%
88	Mid-County Services, Inc.	3.389%
89	Lake Utility	1.704%
90	UIF	4.980%
91	Miles Grant	1.154%
92	Tennessee Water Service	0.213%
93	Land & Lab Technologies	0.000%
94	Illinois Corp. Travel	0.000%

TOTAL	100.000%
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Water Service Corporation

Distribution of Expenses

Code 10

Number of Vehicles

Source: SE.52

CODE 10

05	Apple Canyon	0.810%
06	Camelot	0.210%
07	Charmar	0.040%
08	Cherry Hill	0.170%
09	Clarendon	0.460%
11	County Line	0.090%
12	DelMar	0.030%
13	Ferson Creek	0.400%
14	Galena Territory	1.430%
15	Killarney	0.250%
16	Lake Holiday	1.220%
17	Lake Wildwood	0.510%
18	Northern Hills	0.190%
20	Lake Marian	0.190%
22	Valentine	0.050%
23	Walk-up Woods	0.160%
24	Whisp.Hills/Pist./Sun	1.510%
26	Medina	0.370%
28	Cedar Bluff	0.100%
29	Harbor Ridge	0.170%
30	Great Northern	0.260%
36	Louisiana Water Service	3.050%
38	Utilities Inc. of Louisiana	3.050%
40	Utilities, Inc. of Maryland	2.540%
41	Colchester	0.000%
42	Greenridge Utilities, Inc.	0.510%
43	Provinces	1.020%
44	Maryland Water Service	1.520%
47	Massanutten	2.030%
50	Holiday Service	0.510%
52	Utilities, Inc. of Pennsylvania	1.020%
55	Skidaway	2.540%
56	Elk River	0.340%
57	Montague Water/Sewer Co	0.000%
60	Twin Lakes Utilities	3.050%
61	Tierre Verde	0.510%
62	Lake Placid	0.430%
64	Eastlake	0.510%
65	Charleston Utilites	0.510%
66	Pebble Creek	1.020%
67	Alafaya	1.520%
68	UI of Longwood	1.020%
69	Wedgfield	0.510%
70	CWS (South Carolina)	8.320%
74	Southland Utilities	0.120%
75	United Utility Co.	1.520%
77	South Carolina Utilities	0.200%
79	Tega Cay Water Service	2.030%
80	CWS of NC	27.170%
81	Riverpointe Company	0.260%
83	CWS Systems, Inc.	4.060%
85	Watauga Vista	0.150%
86	Carolina Trace	1.020%
87	Transylvania	2.030%
88	Mid-County Services, Inc.	1.520%
89	Lake Utility	1.530%
90	UIF	8.700%
91	Miles Grant	1.020%
92	Tennessee Water Service	0.000%
93	Land & Lab Technologies	4.520%
94	Illinois Corp. Travel	0.000%

TOTAL

100.000%

COMPANY 02
WSC Rate Base Allocation
(For Rate Case Purposes)

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	05-0010 Apple Canyon	06-0014 Camelot	07-0018 Charmar	08-0022 Cherry Hill	09-0026 Clarendon Hills	11-0034 County Line	12-0038 Del Mar	13-0042 Ferson Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Marian
101-89	Land & Land Rights	94,192	6	2,194	578	106	464	1,244	239	85	1,088	3,873	691	3,324	1,395	535	531
101-90	Office Structure & Improv.	2,347,359	6	54,668	14,413	2,638	11,575	31,000	5,959	2,113	27,122	96,511	17,225	82,826	34,774	13,321	13,226
101-91	Office Furniture & Equip.	943,011	6	21,962	5,790	1,060	4,650	12,454	2,394	849	10,896	38,772	6,920	33,274	13,970	5,352	5,313
101-93	Telephones	79,178	6	1,844	486	89	390	1,046	201	71	915	3,255	581	2,794	1,173	449	446
101-94	Tools Shop & Misc. Eqpt	19,604	3	1,829	484	88	387	1,044	199	70	911	3,240	577	2,775	1,164	444	442
101-97	Communication Eqpt	213,620	3	19,927	5,272	960	4,221	11,377	2,174	761	9,927	35,307	6,286	30,235	12,681	4,837	4,819
101	Total	3,696,964		102,424	27,024	4,942	21,688	58,163	11,167	3,949	50,859	180,959	32,280	155,227	65,158	24,937	24,778
111-90	A/D - Office Structure & Improv.	(540,450)	6	(12,587)	(3,319)	(607)	(2,665)	(7,137)	(1,372)	(487)	(6,244)	(22,221)	(3,966)	(19,070)	(8,006)	(3,067)	(3,045)
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(13,613)	(3,589)	(657)	(2,882)	(7,719)	(1,484)	(526)	(6,753)	(24,032)	(4,289)	(20,624)	(8,659)	(3,317)	(3,293)
111-93	A/D - Telephones	(79,179)	6	(1,844)	(486)	(89)	(390)	(1,046)	(201)	(71)	(915)	(3,255)	(581)	(2,794)	(1,173)	(449)	(446)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	(1,772)	(469)	(85)	(375)	(1,012)	(193)	(68)	(883)	(3,140)	(559)	(2,689)	(1,128)	(430)	(429)
111-97	A/D - Communication Eqpt	(37,341)	3	(3,483)	(921)	(168)	(738)	(1,989)	(380)	(133)	(1,735)	(6,172)	(1,099)	(5,285)	(2,217)	(845)	(842)
111	Total	(1,260,468)		(33,299)	(8,784)	(1,607)	(7,051)	(18,902)	(3,630)	(1,285)	(16,531)	(58,819)	(10,494)	(50,462)	(21,183)	(8,109)	(8,056)
115-91	Water Plant In Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117-91	Other Plant In Progress	53,990	6	1,257	332	61	266	713	137	49	624	2,220	396	1,905	800	306	304
115	Total	53,990		1,257	332	61	266	713	137	49	624	2,220	396	1,905	800	306	304
186-43	Def Chgs - Emp Fees	80,596	1	728	192	35	154	415	79	28	362	1,289	230	1,104	463	177	176
186-48	Def Chgs - Other	14,872	1	134	36	6	28	77	15	5	67	238	42	204	85	33	32
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)	797	214	34	171	454	86	34	394	1,414	248	1,217	505	197	197
186/187	Total	104,035		1,659	442	76	354	946	180	67	823	2,941	520	2,524	1,054	406	405
Total Net "Plant"		2,594,521		72,041	19,013	3,471	15,258	40,920	7,853	2,780	35,775	127,300	22,702	109,195	45,829	17,541	17,432
104-10	Mainframe Computer	293,417	5	3,726	704	205	763	910	381	293	1,203	4,577	1,056	4,959	2,289	1,203	939
104-20	Mini Computer	369,912	5	4,698	888	259	962	1,147	481	370	1,517	5,771	1,332	6,252	2,885	1,517	1,184
104	Total	663,329		8,424	1,592	464	1,725	2,056	862	663	2,720	10,348	2,388	11,210	5,174	2,720	2,123
109-10	A/D - Mainframe Computer	(127,898)	5	(1,624)	(307)	(90)	(333)	(396)	(166)	(128)	(524)	(1,995)	(460)	(2,161)	(998)	(524)	(409)
109-20	A/D - Mini Computer	(302,885)	5	(3,847)	(727)	(212)	(788)	(939)	(394)	(303)	(1,242)	(4,725)	(1,090)	(5,119)	(2,363)	(1,242)	(969)
109	Total	(430,783)		(5,471)	(1,034)	(302)	(1,120)	(1,335)	(560)	(431)	(1,766)	(6,720)	(1,551)	(7,280)	(3,360)	(1,766)	(1,379)
184-10	Comp System Cost	717,977	5	9,118	1,723	503	1,867	2,226	933	718	2,944	11,200	2,585	12,134	5,600	2,944	2,298
184-20	Micro System Cost	39,917	5	507	96	28	104	124	52	40	164	623	144	675	311	164	128
184-50	Comp System Amortization	(523,250)	5	(6,645)	(1,256)	(366)	(1,360)	(1,622)	(680)	(523)	(2,145)	(8,163)	(1,884)	(8,843)	(4,081)	(2,145)	(1,674)
184-60	Micro System Amortization	(25,149)	5	(319)	(60)	(18)	(65)	(78)	(33)	(25)	(103)	(392)	(91)	(425)	(196)	(103)	(80)
184	Total	209,495		2,661	503	147	545	649	272	209	859	3,268	754	3,540	1,634	859	670
Total Net Computers & System		442,041		5,614	1,061	309	1,149	1,370	575	442	1,812	6,896	1,591	7,470	3,448	1,812	1,415
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(5,281)	(1,392)	(255)	(1,118)	(2,995)	(576)	(204)	(2,620)	(9,323)	(1,664)	(8,001)	(3,359)	(1,287)	(1,278)
TOTAL NET WSC RB		2,809,808		72,374	18,682	3,526	15,289	39,296	7,852	3,018	34,968	124,873	22,630	108,664	45,917	18,066	17,569
				2.58%	0.66%	0.13%	0.54%	1.40%	0.28%	0.11%	1.24%	4.44%	0.81%	3.87%	1.63%	0.64%	0.63%

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
 Adjustment to Allocate WSC Rate Base
 For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	36-0750 Louisiana Water Service	38-0770 Utilities, Inc. of Louisiana	40-0200 Utilities, Inc. of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr. Serv
101-89	Land & Land Rights	94,192	6	126	436	4,118	1,005	260	461	717	3,556	2,120	1,010	98	508	861	936
101-90	Office Structure & Improv.	2,347,359	6	3,135	10,872	102,620	25,054	6,490	11,480	17,878	88,610	52,843	25,169	2,455	12,665	21,445	23,334
101-91	Office Furniture & Equip.	943,011	6	1,259	4,368	41,226	10,065	2,607	4,612	7,182	35,598	21,229	10,111	986	5,088	8,615	9,374
101-93	Telephones	79,178	6	106	367	3,461	845	219	387	603	2,989	1,782	849	83	427	723	787
101-94	Tools Shop & Misc. Eqpt	19,604	3	105	364	3,438	841	218	386	598	0	0	0	0	0	0	0
101-97	Communication Eqpt	213,620	3	1,141	3,967	37,463	9,167	2,373	4,203	6,522	0	0	0	0	0	0	0
101	Total	3,696,964		5,872	20,375	192,326	46,977	12,167	21,529	33,501	130,752	77,974	37,140	3,622	18,688	31,644	34,432
111-90	A/D - Office Structure & Improv.	(540,450)	6	(722)	(2,503)	(23,627)	(5,768)	(1,494)	(2,643)	(4,116)	(20,401)	(12,166)	(5,795)	(565)	(2,916)	(4,937)	(5,372)
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(781)	(2,707)	(25,553)	(6,238)	(1,616)	(2,859)	(4,452)	(22,064)	(13,158)	(6,267)	(611)	(3,154)	(5,340)	(5,810)
111-93	A/D - Telephones	(79,179)	6	(106)	(367)	(3,461)	(845)	(219)	(387)	(603)	(2,989)	(1,782)	(849)	(83)	(427)	(723)	(787)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	(102)	(353)	(3,332)	(815)	(211)	(374)	(580)	0	0	0	0	0	0	0
111-97	A/D - Communication Eqpt	(37,341)	3	(199)	(693)	(6,549)	(1,602)	(415)	(735)	(1,140)	0	0	0	0	0	0	0
111	Total	(1,260,468)		(1,909)	(6,624)	(62,522)	(15,269)	(3,955)	(6,998)	(10,891)	(45,455)	(27,107)	(12,911)	(1,259)	(6,497)	(11,001)	(11,970)
115-91	Water Plant in Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117-91	Other Plant in Progress	53,990	6	72	250	2,360	576	149	264	411	2,038	1,215	579	56	291	493	537
115	Total	53,990		72	250	2,360	576	149	264	411	2,038	1,215	579	56	291	493	537
186-43	Def Chgs - Emp Fees	80,596	1	42	145	1,368	335	87	153	238	3,985	2,397	1,105	112	570	955	1,031
186-48	Def Chgs - Other	14,872	1	8	27	252	62	16	28	44	735	442	204	21	105	176	190
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)	43	163	1,499	368	94	171	266							
186/187	Total	104,035		92	334	3,120	765	197	353	548	4,720	2,839	1,308	132	675	1,131	1,221
	Total Net "Plant"	2,594,521		4,127	14,335	135,284	33,048	8,558	15,148	23,569	92,056	54,922	26,116	2,552	13,158	22,268	24,219
104-10	Mainframe Computer	293,417	5	235	675	6,103	1,174	323	499	1,144	12,705	4,959	7,013	176	1,731	4,225	5,692
104-20	Mini Computer	369,912	5	296	851	7,694	1,480	407	629	1,443	16,017	6,252	8,841	222	2,182	5,327	7,176
104	Total	663,329		531	1,526	13,797	2,653	730	1,128	2,587	28,722	11,210	15,854	398	3,914	9,552	12,869
109-10	A/D - Mainframe Computer	(127,898)	5	(102)	(294)	(2,660)	(512)	(141)	(217)	(499)	(5,538)	(2,161)	(3,057)	(77)	(755)	(1,842)	(2,481)
109-20	A/D - Mini Computer	(302,885)	5	(242)	(697)	(6,300)	(1,212)	(333)	(515)	(1,181)	(13,115)	(5,119)	(7,239)	(182)	(1,787)	(4,362)	(5,876)
109	Total	(430,783)		(345)	(991)	(8,960)	(1,723)	(474)	(732)	(1,680)	(18,653)	(7,280)	(10,296)	(258)	(2,542)	(6,203)	(8,357)
184-10	Comp System Cost	717,977	5	574	1,651	14,934	2,872	790	1,221	2,800	31,088	12,134	17,160	431	4,236	10,339	13,929
184-20	Micro System Cost	39,917	5	32	92	830	160	44	68	156	1,728	675	954	24	236	575	774
184-50	Comp System Amortization	(523,250)	5	(419)	(1,203)	(10,884)	(2,093)	(576)	(890)	(2,041)	(22,657)	(8,843)	(12,506)	(314)	(3,087)	(7,535)	(10,151)
184-60	Micro System Amortization	(25,149)	5	(20)	(58)	(523)	(101)	(28)	(43)	(99)	(1,089)	(425)	(601)	(15)	(148)	(362)	(488)
184	Total	209,495		168	482	4,357	838	230	356	817	9,071	3,540	5,007	126	1,236	3,017	4,064
	Total Net Computers & System	442,041		354	1,017	9,194	1,768	486	751	1,724	19,140	7,470	10,565	265	2,608	6,365	8,576
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(303)	(1,050)	(9,913)	(2,420)	(627)	(1,109)	(1,727)	(8,560)	(5,105)	(2,431)	(237)	(1,223)	(2,072)	(2,254)
	TOTAL NET WSC RB	2,809,808		4,178	14,302	134,566	32,396	8,417	14,791	23,566	102,636	57,288	34,249	2,580	14,542	26,562	30,541
				0.15%	0.51%	4.79%	1.15%	0.30%	0.53%	0.84%	3.65%	2.04%	1.22%	0.09%	0.52%	0.95%	1.09%

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L 12/31/96	Code	47-0225 Massanutten	50-0245 Holiday Service	52-0250 Utilities, Inc. of Penn.	55-0264 Skidaway	56-0830 Elk River	Montague	60-0280 Twin Lakes	61-0646 Terre Verde	62-0641 Lake Placid	64-0643 East Lake	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood
101-89	Land & Land Rights	94,192	6	1,350	346	601	3,123	166	553	7,919	1,144	187	817	981	1,141	2,675	1,078
101-90	Office Structure & Improv.	2,347,359	6	33,653	8,613	14,969	77,816	4,142	13,791	197,361	28,513	4,657	20,371	24,452	28,435	66,662	26,866
101-91	Office Furniture & Equip.	943,011	6	13,519	3,460	6,013	31,261	1,664	5,540	79,287	11,455	1,871	8,184	9,823	11,423	26,780	10,793
101-93	Telephones	79,178	6	1,135	291	505	2,625	140	465	6,657	962	157	687	825	959	2,249	906
101-94	Tools Shop & Misc. Eqpt	19,604	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101-97	Communication Eqpt	213,620	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	Total	3,696,964		49,658	12,709	22,088	114,825	6,111	20,350	291,224	42,074	6,872	30,059	36,081	41,959	98,366	39,643
111-90	A/D - Office Structure & Improv.	(540,450)	6	(7,748)	(1,983)	(3,446)	(17,916)	(954)	(3,175)	(45,440)	(6,565)	(1,072)	(4,690)	(5,630)	(6,547)	(15,348)	(6,186)
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(8,380)	(2,145)	(3,727)	(19,376)	(1,031)	(3,434)	(49,144)	(7,100)	(1,160)	(5,072)	(6,089)	(7,080)	(16,599)	(6,690)
111-93	A/D - Telephones	(79,179)	6	(1,135)	(291)	(505)	(2,625)	(140)	(465)	(6,657)	(962)	(157)	(687)	(825)	(959)	(2,249)	(906)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111-97	A/D - Communication Eqpt	(37,341)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111	Total	(1,260,468)		(17,263)	(4,418)	(7,678)	(39,917)	(2,125)	(7,074)	(101,241)	(14,626)	(2,389)	(10,450)	(12,543)	(14,586)	(34,196)	(13,781)
115-91	Water Plant in Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117-91	Other Plant in Progress	53,990	6	774	198	344	1,790	95	317	4,539	656	107	469	562	654	1,533	618
115	Total	53,990		774	198	344	1,790	95	317	4,539	656	107	469	562	654	1,533	618
186-43	Def Chgs - Emp Fees	80,596	1	1,517	381	681	3,504	187	624	2,640	1,314	207	897	1,098	1,251	3,067	1,199
186-48	Def Chgs - Other	14,872	1	280	70	126	647	34	115	487	242	38	166	203	231	566	221
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)														
186/187	Total	104,035		1,797	451	806	4,150	221	739	3,127	1,556	245	1,062	1,301	1,482	3,633	1,420
Total Net "Plant"		2,594,521		34,966	8,940	15,560	80,847	4,303	14,331	197,650	29,659	4,836	21,140	25,401	29,509	69,336	27,899
104-10	Mainframe Computer	293,417	5	4,313	2,025	1,203	10,592	557	1,526	7,834	147	968	5,311	3,697	7,482	851	5,047
104-20	Mini Computer	369,912	5	5,438	2,552	1,517	13,354	703	1,924	9,877	185	1,221	6,695	4,661	9,433	1,073	6,362
104	Total	663,329		9,751	4,577	2,720	23,946	1,260	3,449	17,711	332	2,189	12,006	8,358	16,915	1,924	11,409
109-10	A/D - Mainframe Computer	(127,898)	5	(1,880)	(882)	(524)	(4,617)	(243)	(665)	(3,415)	(64)	(422)	(2,315)	(1,612)	(3,261)	(371)	(2,200)
109-20	A/D - Mini Computer	(302,885)	5	(4,452)	(2,090)	(1,242)	(10,934)	(575)	(1,575)	(8,087)	(151)	(1,000)	(5,482)	(3,816)	(7,724)	(878)	(5,210)
109	Total	(430,783)		(6,333)	(2,972)	(1,766)	(15,551)	(818)	(2,240)	(11,502)	(215)	(1,422)	(7,797)	(5,428)	(10,985)	(1,249)	(7,409)
184-10	Comp System Cost	717,977	5	10,554	4,954	2,944	25,919	1,364	3,733	19,170	359	2,369	12,995	9,047	18,308	2,082	12,349
184-20	Micro System Cost	39,917	5	587	275	164	1,441	76	208	1,066	20	132	722	503	1,018	116	687
184-50	Comp System Amortization	(523,250)	5	(7,692)	(3,610)	(2,145)	(18,889)	(994)	(2,721)	(13,971)	(262)	(1,727)	(9,471)	(6,593)	(13,343)	(1,517)	(9,000)
184-60	Micro System Amortization	(25,149)	5	(370)	(174)	(103)	(908)	(48)	(131)	(671)	(13)	(83)	(455)	(317)	(641)	(73)	(433)
184	Total	209,495		3,080	1,446	859	7,563	398	1,089	5,594	105	691	3,792	2,640	5,342	608	3,603
Total Net Computers & System		442,041		6,498	3,050	1,812	15,958	840	2,299	11,802	221	1,459	8,001	5,570	11,272	1,282	7,603
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(3,251)	(832)	(1,446)	(7,517)	(400)	(1,332)	(19,065)	(2,754)	(450)	(1,968)	(2,362)	(2,747)	(6,440)	(2,595)
TOTAL NET WSC RB		2,809,808		38,213	11,158	15,926	89,288	4,743	15,298	190,388	27,126	5,845	27,173	28,608	38,034	64,179	32,907
				1.36%	0.40%	0.57%	3.18%	0.17%	0.54%	6.78%	0.97%	0.21%	0.97%	1.02%	1.35%	2.28%	1.17%

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	69-0649 Wedge field	70-0298 Carolina Water Service	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 Riverpointe	83-0800 CWS Systems	85-0545 Wautauga Vista	86-0900 Carolina Trace	87-0905 Transylvania	88-0645 Mid-County	89-0660 Lake Utilities
101-89	Land & Land Rights	94,192	6	679	7,698	108	838	182	1,366	13,452	128	3,803	77	845	1,133	3,521	660
101-90	Office Structure & Improv.	2,347,359	6	16,926	191,833	2,689	20,890	4,538	34,037	335,237	3,200	94,772	1,917	21,068	28,228	87,739	16,442
101-91	Office Furniture & Equip.	943,011	6	6,800	77,066	1,080	8,392	1,823	13,674	134,676	1,286	38,073	770	8,464	11,340	35,247	6,605
101-93	Telephones	79,178	6	571	6,471	91	705	153	1,148	11,308	108	3,197	65	711	952	2,959	555
101-94	Tools Shop & Misc. Eqpt	19,604	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101-97	Communication Eqpt	213,620	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	Total	3,696,964		24,976	283,067	3,967	30,825	6,696	50,224	494,672	4,722	139,845	2,829	31,088	41,653	129,466	24,262
111-90	A/D - Office Structure & Improv.	(540,450)	6	(3,897)	(44,167)	(619)	(4,810)	(1,045)	(7,837)	(77,184)	(737)	(21,820)	(441)	(4,851)	(6,499)	(20,201)	(3,786)
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(4,215)	(47,767)	(669)	(5,202)	(1,130)	(8,475)	(83,475)	(797)	(23,599)	(477)	(5,246)	(7,029)	(21,847)	(4,094)
111-93	A/D - Telephones	(79,179)	6	(571)	(6,471)	(91)	(705)	(153)	(1,148)	(11,308)	(108)	(3,197)	(65)	(711)	(952)	(2,960)	(555)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111-97	A/D - Communication Eqpt	(37,341)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111	Total	(1,260,468)		(8,682)	(98,405)	(1,379)	(10,716)	(2,328)	(17,460)	(171,967)	(1,642)	(48,615)	(984)	(10,807)	(14,480)	(45,007)	(8,434)
115-91	Water Plant In Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117-91	Other Plant In Progress	53,990	6	389	4,412	62	480	104	783	7,711	74	2,180	44	485	649	2,018	378
115	Total	53,990		389	4,412	62	480	104	783	7,711	74	2,180	44	485	649	2,018	378
186-43	Def Chgs - Emp Fees	80,596	1	743	8,604	119	930	202	1,500	14,949	143	4,217	85	945	1,236	4,043	733
186-48	Def Chgs - Other	14,872	1	137	1,588	22	172	37	277	2,759	26	778	16	174	228	746	135
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)														
186/187	Total	104,035		881	10,192	141	1,102	239	1,777	17,708	169	4,996	100	1,119	1,464	4,789	868
Total Net "Plant"		2,594,521		17,563	199,266	2,791	21,691	4,711	35,324	348,124	3,323	98,405	1,990	21,884	29,286	91,266	17,074
104-10	Mainframe Computer	293,417	5	4,636	30,251	616	4,167	939	8,685	63,760	587	19,131	469	3,374	8,274	381	3,169
104-20	Mini Computer	369,912	5	5,845	38,138	777	5,253	1,184	10,949	80,382	740	24,118	592	4,254	10,432	481	3,995
104	Total	663,329		10,481	68,389	1,393	9,419	2,123	19,635	144,141	1,327	43,249	1,061	7,628	18,706	862	7,164
109-10	A/D - Mainframe Computer	(127,898)	5	(2,021)	(13,186)	(269)	(1,816)	(409)	(3,786)	(27,792)	(256)	(8,339)	(205)	(1,471)	(3,607)	(166)	(1,381)
109-20	A/D - Mini Computer	(302,885)	5	(4,786)	(31,227)	(636)	(4,301)	(969)	(8,965)	(65,817)	(606)	(19,748)	(485)	(3,483)	(8,541)	(394)	(3,271)
109	Total	(430,783)		(6,806)	(44,414)	(905)	(6,117)	(1,379)	(12,751)	(93,609)	(862)	(28,087)	(689)	(4,954)	(12,148)	(560)	(4,652)
184-10	Comp System Cost	717,977	5	11,344	74,023	1,508	10,195	2,298	21,252	156,016	1,436	46,812	1,149	8,257	20,247	933	7,754
184-20	Micro System Cost	39,917	5	631	4,115	84	567	128	1,182	8,674	80	2,603	64	459	1,126	52	431
184-50	Comp System Amortization	(523,250)	5	(8,267)	(53,947)	(1,099)	(7,430)	(1,674)	(15,488)	(113,702)	(1,047)	(34,116)	(837)	(6,017)	(14,756)	(680)	(5,651)
184-60	Micro System Amortization	(25,149)	5	(397)	(2,593)	(53)	(357)	(80)	(744)	(5,465)	(50)	(1,640)	(40)	(289)	(709)	(33)	(272)
184	Total	209,495		3,310	21,599	440	2,975	670	6,201	45,523	419	13,659	335	2,409	5,908	272	2,263
Total Net Computers & System		442,041		6,984	45,574	928	6,277	1,415	13,084	96,056	884	28,821	707	5,083	12,466	575	4,774
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(1,635)	(18,531)	(260)	(2,018)	(438)	(3,288)	(32,384)	(309)	(9,155)	(185)	(2,035)	(2,727)	(8,476)	(1,588)
TOTAL NET WSC RB		2,809,808		22,912	226,310	3,460	25,950	5,688	45,121	411,796	3,898	118,071	2,512	24,932	39,024	83,365	20,260
				0.82%	8.05%	0.12%	0.92%	0.20%	1.61%	14.66%	0.14%	4.20%	0.09%	0.89%	1.39%	2.97%	0.72%

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	90-0600 Utilities, Inc. of Florida	91-0640 Miles Grant	92-0651 Tennessee Water Service	Total
101-89	Land & Land Rights	94,192	6	3,751	1,066	244	94,192
101-90	Office Structure & Improv.	2,347,359	6	93,479	26,571	6,071	2,347,359
101-91	Office Furniture & Equip.	943,011	6	37,554	10,675	2,439	943,011
101-93	Telephones	79,178	6	3,153	896	205	79,178
101-94	Tools Shop & Misc. Eqpt	19,604	3	0	0	0	19,604
101-97	Communication Eqpt	213,620	3	0	0	0	213,620
101	Total	3,696,964		137,937	39,209	8,958	3,696,964
111-90	A/D - Office Structure & Improv.	(540,450)	6	(21,522)	(6,118)	(1,398)	(540,450)
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(23,277)	(6,616)	(1,512)	(584,499)
111-93	A/D - Telephones	(79,179)	6	(3,153)	(896)	(205)	(79,179)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	0	0	0	(18,999)
111-97	A/D - Communication Eqpt	(37,341)	3	0	0	0	(37,341)
111	Total	(1,260,468)		(47,952)	(13,630)	(3,114)	(1,260,468)
115-91	Water Plant in Progress	0	6	0	0	0	0
117-91	Other Plant in Progress	53,990	6	2,150	611	140	53,990
115	Total	53,990		2,150	611	140	53,990
186-43	Def Chgs - Emp Fees	80,596	1	4,163	1,195	270	80,596
186-48	Def Chgs - Other	14,872	1	768	220	50	14,872
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)				8,567
186/187	Total	104,035		4,931	1,415	320	104,035
	Total Net "Plant"	2,594,521		97,066	27,604	6,303	2,594,521
104-10	Mainframe Computer	293,417	5	18,456	3,844	1,262	293,417
104-20	Mini Computer	369,912	5	23,267	4,846	1,591	369,912
104	Total	663,329		41,723	8,690	2,852	663,329
109-10	A/D - Mainframe Computer	(127,898)	5	(8,045)	(1,675)	(550)	(127,898)
109-20	A/D - Mini Computer	(302,885)	5	(19,051)	(3,968)	(1,302)	(302,885)
109	Total	(430,783)		(27,096)	(5,643)	(1,852)	(430,783)
184-10	Comp System Cost	717,977	5	45,161	9,405	3,087	717,977
184-20	Micro System Cost	39,917	5	2,511	523	172	39,917
184-50	Comp System Amortization	(523,250)	5	(32,912)	(6,855)	(2,250)	(523,250)
184-60	Micro System Amortization	(25,149)	5	(1,582)	(329)	(108)	(25,149)
184	Total	209,495		13,177	2,744	901	209,495
	Total Net Computers & System	442,041		27,804	5,791	1,901	442,041
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(9,030)	(2,567)	(586)	(226,754)
	TOTAL NET WSC RB	2,809,808		115,840	30,828	7,618	2,809,808
				4.12%	1.10%	0.27%	100.00%

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Distribution of Expenses
CODE 11
Insurance Distribution
Source: Finance:WSC.Work.Papers:2A.Prepaid.Ins.Curr

		Property Gen	Excess	Workman's	Auto	Other	Total
	Per ins. W/P	Insurance	Liability	Compensation	Insurance	Insurance	
		23,359.72	255,139.63	97,040.15	134,755.91	126,761.45	637,056.86
		3.667%	40.050%	15.233%	21.153%	19.898%	100.000%
		CODE 7	CODE 8	CODE 9	CODE 10	CODE 9	Weighted CODE 11
05	Apple Canyon	0.435%	0.534%	0.823%	0.810%	0.823%	0.690%
06	Camelot	0.112%	0.262%	0.226%	0.210%	0.226%	0.232%
07	Charmar	0.021%	0.035%	0.031%	0.040%	0.031%	0.034%
08	Cherry Hill	0.092%	0.172%	0.193%	0.170%	0.193%	0.176%
09	Clarendon	0.233%	0.466%	0.529%	0.460%	0.529%	0.478%
11	County Line	0.047%	0.079%	0.071%	0.090%	0.071%	0.077%
12	DelMar	0.019%	0.047%	0.025%	0.030%	0.025%	0.034%
13	Ferson Creek	0.209%	0.445%	0.283%	0.400%	0.283%	0.370%
14	Galena Territory	0.745%	1.762%	1.945%	1.430%	1.945%	1.719%
15	Killarney	0.136%	0.228%	0.205%	0.250%	0.205%	0.221%
16	Lake Holiday	2.047%	1.010%	0.912%	1.220%	0.912%	1.058%
17	Lake Wildwood	0.276%	0.375%	0.667%	0.510%	0.667%	0.503%
18	Northern Hills	0.110%	0.288%	0.355%	0.190%	0.355%	0.284%
20	Lake Marian	0.106%	0.254%	0.394%	0.190%	0.394%	0.284%
22	Valentine	0.025%	0.042%	0.039%	0.050%	0.039%	0.042%
23	Walk-up Woods	0.086%	0.144%	0.129%	0.160%	0.129%	0.140%
24	Whisp.Hills/Pist./Sun	5.926%	1.415%	1.387%	1.510%	1.387%	1.591%
26	Medina	0.193%	0.416%	0.491%	0.370%	0.491%	0.424%
28	Cedar Bluff	0.050%	0.104%	0.115%	0.100%	0.115%	0.105%
29	Harbor Ridge	1.019%	0.223%	0.225%	0.170%	0.225%	0.242%
30	Great Northern	0.141%	0.290%	0.373%	0.260%	0.373%	0.307%
36	Louisiana Water Service	1.132%	5.326%	4.440%	3.050%	4.440%	4.380%
38	Utilities Inc. of Louisiana	3.438%	3.198%	2.671%	3.050%	2.671%	2.990%
40	Utilities, Inc. of Maryland	1.574%	1.682%	1.852%	2.540%	1.852%	1.919%
41	Colchester	0.152%	0.310%	0.676%	0.000%	0.676%	0.367%
42	Greenridge Utilities, Inc.	3.581%	0.517%	0.359%	0.510%	0.359%	0.572%
43	Provinces	3.199%	1.035%	1.107%	1.020%	1.107%	1.136%
44	Maryland Water Service	1.458%	1.083%	0.264%	1.520%	0.264%	0.902%
47	Massanutten	2.094%	1.911%	1.805%	2.030%	1.805%	1.906%
50	Holiday Service	1.266%	0.310%	0.434%	0.510%	0.434%	0.431%
52	Utilities, Inc. of Pennsylvania	0.151%	0.973%	1.376%	1.020%	1.376%	1.094%
55	Skidaway	5.907%	3.852%	2.414%	2.540%	2.414%	3.145%
56	Elk River	0.045%	0.099%	0.124%	0.340%	0.124%	0.157%
57	Montague Water/Sewer Co	0.144%	0.604%	0.249%	0.000%	0.249%	0.335%
60	Twin Lakes Utilities	3.366%	3.313%	2.294%	3.050%	2.294%	2.902%
61	Tierre Verde	0.555%	1.240%	0.743%	0.510%	0.743%	0.866%
62	Lake Placid	0.101%	0.204%	0.042%	0.430%	0.042%	0.191%
64	Eastlake	0.448%	1.073%	0.626%	0.510%	0.626%	0.774%
65	Charleston Utilities	1.081%	1.276%	1.534%	0.510%	1.534%	1.198%
66	Pebble Creek	0.625%	1.772%	1.701%	1.020%	1.701%	1.546%
67	Alafaya	1.303%	3.184%	2.603%	1.520%	2.603%	2.559%
68	UI of Longwood	0.572%	1.380%	1.424%	1.020%	1.424%	1.290%
69	Wedgfield	0.374%	1.032%	0.947%	0.510%	0.947%	0.868%
70	CWS (South Carolina)	16.249%	11.680%	12.917%	8.320%	12.917%	11.571%
74	Southland Utilities	0.169%	0.141%	0.175%	0.120%	0.175%	0.150%
75	United Utility Co.	1.315%	1.249%	1.621%	1.520%	1.621%	1.440%
77	South Carolina Utilities	0.286%	0.251%	0.296%	0.200%	0.296%	0.257%
79	Tega Cay Water Service	2.273%	2.324%	2.653%	2.030%	2.653%	2.376%
80	CWS of NC	25.112%	20.112%	22.746%	27.170%	22.746%	22.714%
81	Riverpointe Company	0.036%	0.211%	0.217%	0.260%	0.217%	0.217%
83	CWS Systems, Inc.	1.246%	5.032%	5.587%	4.060%	5.587%	4.882%
85	Wautauga Vista	0.023%	0.102%	0.129%	0.150%	0.129%	0.119%
86	Carolina Trace	1.665%	1.315%	1.235%	1.020%	1.235%	1.237%
87	Transylvania	0.354%	1.347%	1.880%	2.030%	1.880%	1.642%
88	Mid-County Services, Inc.	1.707%	4.182%	3.389%	1.520%	3.389%	3.249%
89	Lake Utility	0.350%	1.079%	1.704%	1.530%	1.704%	1.367%
90	UIF	1.996%	5.223%	4.980%	8.700%	4.980%	5.755%
91	Miles Grant	0.554%	1.532%	1.154%	1.020%	1.154%	1.255%
92	Tennessee Water Service	0.069%	0.259%	0.213%	0.000%	0.213%	0.181%
93	Land & Lab Technologies	0.372%	0.000%	0.000%	4.520%	0.000%	0.970%
94	Illinois Corp. Travel	1.629%	0.000%	0.000%	0.000%	0.000%	0.060%
	Total	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%
	Total Illinois	12.027%	8.589%	9.417%	8.620%	9.417%	9.013%
	Total Indiana	3.366%	3.313%	2.294%	3.050%	2.294%	2.902%
	Total Other	84.607%	88.097%	88.289%	88.330%	88.289%	88.086%
		100.000%	100.000%	100.000%	100.000%	100.000%	100.000%

Note: Other Liability is based on payroll as an indication of the activity of operations.

Water Service Corp.
 Indirect Expense Allocation Percentage
 Illinois Administrative Services Salaries
Code 12

<u>Company Number</u>	<u>Company Name</u>	<u>Customer Equivalents @6/30/96</u>	<u>Customer Equivalents 45.00% Code 1</u>	<u>Customer Services 55.00% Code 2</u>	<u>100.00% Weighted Code 12</u>
05	Apple Canyon	1,100	0.903%	6.970%	4.239%
06	Camelot	291	0.239%	1.844%	1.122%
07	Charmar	53	0.043%	0.336%	0.204%
08	Cherry Hill	233	0.191%	1.476%	0.898%
09	Clarendon	628	0.515%	3.979%	2.420%
11	County Line	120	0.098%	0.760%	0.462%
12	DelMar	42	0.034%	0.266%	0.162%
13	Ferson Creek	548	0.450%	3.472%	2.112%
14	Galena Territory	1,949	1.600%	12.349%	7.512%
15	Killarney	347	0.285%	2.199%	1.337%
16	Lake Holiday	1,669	1.370%	10.575%	6.432%
17	Lake Wildwood	700	0.574%	4.435%	2.698%
18	Northern Hills	267	0.219%	1.692%	1.029%
20	Lake Marian	266	0.218%	1.685%	1.025%
22	Valentine	63	0.052%	0.399%	0.243%
23	Waik-up Woods	219	0.180%	1.388%	0.844%
24	Whisp.Hills/Pist./Sun	2,068	1.697%	13.103%	7.970%
26	Medina	506	0.415%	3.206%	1.950%
28	Cedar Bluff	131	0.108%	0.830%	0.505%
29	Harbor Ridge	232	0.190%	1.470%	0.894%
30	Great Northern	360	0.295%	2.281%	1.387%
36	Louisiana Water Service	6,024	4.944%	0.000%	2.225%
38	Utilities Inc. of Louisiana	3,624	2.974%	0.000%	1.338%
40	Utilities, Inc. of Maryland	1,670	1.371%	0.000%	0.617%
41	Colchester	169	0.139%	0.000%	0.062%
42	Greenridge Utilities, Inc.	862	0.707%	0.000%	0.318%
43	Provinces	1,444	1.185%	0.000%	0.533%
44	Maryland Water Service	1,558	1.279%	0.000%	0.575%
47	Massanutten	2,294	1.883%	0.000%	0.847%
50	Holiday Service	576	0.473%	0.000%	0.213%
52	Utilities, Inc. of Pennsylvania	1,029	0.844%	0.000%	0.380%
55	Skidaway	5,297	4.347%	0.000%	1.956%
56	Elk River	282	0.231%	0.000%	0.104%
57	Montague Water/Sewer Co	943	0.774%	0.000%	0.348%
60	Twin Lakes Utilities	3,991	3.275%	25.287%	15.382%
61	Tierre Verde	1,986	1.630%	0.000%	0.733%
62	Lake Placid	313	0.257%	0.000%	0.116%
64	Eastlake	1,356	1.113%	0.000%	0.501%
65	Charleston Utilites	1,660	1.362%	0.000%	0.613%
66	Pebble Creek	1,892	1.553%	0.000%	0.699%
67	Alafaya	4,637	3.806%	0.000%	1.713%
68	UI of Longwood	1,812	1.487%	0.000%	0.669%
69	Wedgfield	1,124	0.922%	0.000%	0.415%
70	CWS (South Carolina)	13,008	10.676%	0.000%	4.804%
74	Southland Utilities	180	0.148%	0.000%	0.066%
75	United Utility Co.	1,406	1.154%	0.000%	0.519%
77	South Carolina Utilities	305	0.250%	0.000%	0.113%
79	Tega Cay Water Service	2,268	1.861%	0.000%	0.838%
80	CWS of NC	22,601	18.549%	0.000%	8.347%
81	Riverpointe Company	216	0.177%	0.000%	0.080%
83	CWS Systems, Inc.	6,376	5.233%	0.000%	2.355%
85	Watauga Vista	128	0.105%	0.000%	0.047%
86	Carolina Trace	1,428	1.172%	0.000%	0.527%
87	Transylvania	1,868	1.533%	0.000%	0.690%
88	Mid-County Services, Inc.	6,112	5.016%	0.000%	2.257%
89	Lake Utility	1,108	0.909%	0.000%	0.409%
90	UIF	6,294	5.165%	0.000%	2.324%
91	Miles Grant	1,806	1.482%	0.000%	0.667%
92	Tennessee Water Service	408	0.335%	0.000%	0.151%
Total		121,847	100.000%	100.000%	100.000%

Total Illinois 45.447%
 Total Indiana 15.382%
 Total Other 39.171%

100.000%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Illinois Administrative Supervisor Salaries
Code 13

Company Number	Company Name	IL - IN	Computer	Customer	Weighted Average
		Admin Serv. Weighted IL-IN	Services Invoice / Bills	Service IL-IN	
		4	5	2	11
		Employees	Employees	Employees	Employees
		Code 14	Code 5	Code 2	Code 13
05	Apple Canyon	4.694%	1.270%	6.970%	3.552%
06	Camelot	1.242%	0.240%	1.844%	0.896%
07	Charmar	0.226%	0.070%	0.336%	0.175%
08	Cherry Hill	0.994%	0.260%	1.476%	0.748%
09	Clarendon	2.680%	0.310%	3.979%	1.839%
11	County Line	0.512%	0.130%	0.760%	0.384%
12	DelMar	0.179%	0.100%	0.266%	0.159%
13	Ferson Creek	2.339%	0.410%	3.472%	1.668%
14	Galena Territory	8.318%	1.560%	12.349%	5.979%
15	Killarney	1.481%	0.360%	2.199%	1.102%
16	Lake Holiday	7.123%	1.690%	10.575%	5.281%
17	Lake Wildwood	2.987%	0.780%	4.435%	2.247%
18	Northern Hills	1.139%	0.410%	1.692%	0.908%
20	Lake Marian	1.135%	0.320%	1.685%	0.865%
22	Valentine	0.269%	0.080%	0.399%	0.207%
23	Walk-up Woods	0.935%	0.230%	1.388%	0.697%
24	Whisp.Hills/Plst./Sun	8.826%	2.080%	13.103%	6.537%
26	Medina	2.159%	0.400%	3.206%	1.550%
28	Cedar Bluff	0.559%	0.110%	0.830%	0.404%
29	Harbor Ridge	0.990%	0.170%	1.470%	0.705%
30	Great Northern	1.536%	0.390%	2.281%	1.151%
36	Louisiana Water Service	1.854%	4.330%	0.000%	2.642%
38	Utilities Inc. of Louisiana	1.115%	1.690%	0.000%	1.174%
40	Utilities, Inc. of Maryland	0.514%	2.390%	0.000%	1.273%
41	Colchester	0.052%	0.060%	0.000%	0.046%
42	Greenridge Utilities, Inc.	0.265%	0.590%	0.000%	0.365%
43	Provinces	0.444%	1.440%	0.000%	0.816%
44	Maryland Water Service	0.479%	1.940%	0.000%	1.056%
47	Massanutten	0.706%	1.470%	0.000%	0.925%
50	Holiday Service	0.177%	0.690%	0.000%	0.378%
52	Utilities, Inc. of Pennsylvania	0.317%	0.410%	0.000%	0.302%
55	Skidaway	1.630%	3.610%	0.000%	2.234%
56	Elk River	0.087%	0.190%	0.000%	0.118%
57	Montague Water/Sewer Co	0.290%	0.520%	0.000%	0.342%
60	Twin Lakes Utilities	17.032%	2.670%	25.287%	12.005%
61	Tierre Verde	0.611%	0.050%	0.000%	0.245%
62	Lake Placid	0.096%	0.330%	0.000%	0.185%
64	Eastlake	0.417%	1.810%	0.000%	0.974%
65	Charleston Utilites	0.511%	1.260%	0.000%	0.759%
66	Pebble Creek	0.582%	2.550%	0.000%	1.371%
67	Alafaya	1.427%	0.290%	0.000%	0.651%
68	UI of Longwood	0.558%	1.720%	0.000%	0.985%
69	Wedgfield	0.346%	1.580%	0.000%	0.844%
70	CWS (South Carolina)	4.003%	10.310%	0.000%	6.142%
74	Southland Utilities	0.055%	0.210%	0.000%	0.116%
75	United Utility Co.	0.433%	1.420%	0.000%	0.803%
77	South Carolina Utilities	0.094%	0.320%	0.000%	0.180%
79	Tega Cay Water Service	0.698%	2.960%	0.000%	1.599%
80	CWS of NC	6.956%	21.730%	0.000%	12.407%
81	Riverpointe Company	0.066%	0.200%	0.000%	0.115%
83	CWS Systems, Inc.	1.962%	6.520%	0.000%	3.677%
85	Watauga Vista	0.039%	0.160%	0.000%	0.087%
86	Carolina Trace	0.439%	1.150%	0.000%	0.683%
87	Transylvania	0.575%	2.820%	0.000%	1.491%
88	Mid-County Services, Inc.	1.881%	0.130%	0.000%	0.743%
89	Lake Utility	0.341%	1.080%	0.000%	0.615%
90	UIF	1.937%	6.290%	0.000%	3.563%
91	Miles Grant	0.556%	1.310%	0.000%	0.798%
92	Tennessee Water Service	0.126%	0.430%	0.000%	0.241%
	Total	100.000%	100.000%	100.000%	100.000%

Total Illinois 37.052%
 Total Indiana 12.005%
 Total Other 50.943%

100.000%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Illinois-Indiana Administrative Salaries
Code 14

Company Number	Company Name	IL Admin		
		Services	Receptionist	
		Weighted IL-IN	Weighted IL-IN	Weighted Average
		2	2	4
		Employees	Employees	Employees
		Code 12	Code 4	Code 14
05	Apple Canyon	4.239%	5.149%	4.694%
06	Camelot	1.122%	1.362%	1.242%
07	Charmar	0.204%	0.248%	0.226%
08	Cherry Hill	0.898%	1.091%	0.994%
09	Clarendon	2.420%	2.940%	2.680%
11	County Line	0.462%	0.562%	0.512%
12	DelMar	0.162%	0.197%	0.179%
13	Ferson Creek	2.112%	2.565%	2.339%
14	Galena Territory	7.512%	9.124%	8.318%
15	Killarney	1.337%	1.624%	1.481%
16	Lake Holiday	6.432%	7.813%	7.123%
17	Lake Wildwood	2.698%	3.277%	2.987%
18	Northern Hills	1.029%	1.250%	1.139%
20	Lake Marian	1.025%	1.245%	1.135%
22	Valentine	0.243%	0.295%	0.269%
23	Walk-up Woods	0.844%	1.025%	0.935%
24	Whisp.Hills/Pist./Sun	7.970%	9.681%	8.826%
26	Medina	1.950%	2.369%	2.159%
28	Cedar Bluff	0.505%	0.613%	0.559%
29	Harbor Ridge	0.894%	1.086%	0.990%
30	Great Northern	1.387%	1.685%	1.536%
36	Lousiana Water Service	2.225%	1.483%	1.854%
38	Utilities Inc. of Loutsiana	1.338%	0.892%	1.115%
40	Utilities, Inc. of Maryland	0.617%	0.411%	0.514%
41	Colchester	0.062%	0.042%	0.052%
42	Greenridge Utilities, Inc.	0.318%	0.212%	0.265%
43	Provines	0.533%	0.356%	0.444%
44	Maryland Water Service	0.575%	0.384%	0.479%
47	Massanutten	0.847%	0.565%	0.706%
50	Holiday Service	0.213%	0.142%	0.177%
52	Utilities, Inc. of Pennsylvania	0.380%	0.253%	0.317%
55	Skidaway	1.956%	1.304%	1.630%
56	Elk River	0.104%	0.069%	0.087%
57	Montague Water/Sewer Co	0.348%	0.232%	0.290%
60	Twin Lakes Utilities	15.382%	18.683%	17.032%
61	Tierre Verde	0.733%	0.489%	0.611%
62	Lake Placid	0.116%	0.077%	0.096%
64	Eastlake	0.501%	0.334%	0.417%
65	Charleston Utilites	0.613%	0.409%	0.511%
66	Pebble Creek	0.699%	0.466%	0.582%
67	Alafaya	1.713%	1.142%	1.427%
68	UI of Longwood	0.669%	0.446%	0.558%
69	Wedgfield	0.415%	0.277%	0.346%
70	CWS (South Carolina)	4.804%	3.203%	4.003%
74	Southland Utilities	0.066%	0.044%	0.055%
75	United Utility Co.	0.519%	0.346%	0.433%
77	South Carolina Utilities	0.113%	0.075%	0.094%
79	Tega Cay Water Service	0.838%	0.558%	0.698%
80	CWS of NC	8.347%	5.565%	6.956%
81	Riverpointe Company	0.080%	0.053%	0.066%
83	CWS Systems, Inc.	2.355%	1.570%	1.962%
85	Wautauga Vista	0.047%	0.032%	0.039%
86	Carolina Trace	0.527%	0.352%	0.439%
87	Transylvania	0.690%	0.460%	0.575%
88	Mid-County Services, Inc.	2.257%	1.505%	1.881%
89	Lake Utility	0.409%	0.273%	0.341%
90	UIF	2.324%	1.550%	1.937%
91	Miles Grant	0.667%	0.445%	0.556%
92	Tennessee Water Service	0.151%	0.100%	0.126%
	Total	100.000%	100.000%	100.000%

Total Illinois 50.325%
 Total Indiana 17.032%
 Total Other 32.643%
 100.000%

Water Service Corp.
 Indirect Expense Allocation Percentage
 All Non-Executive WSC Salaries
Code 15

Company	Accounting/ Admin Assts	IL-IN Admin Services	Admin Supervisor	Customer Service	Computer Services	Weighted Average	
							Customer Equivalents
Number	Company Name	14	4	1	2	5	26
		Employees Code 1	Employees Code 14	Employees Code 13	Employees Code 2	Employees Code 5	Employees Code 15
05	Apple Canyon	0.903%	4.694%	3.552%	6.970%	1.270%	2.125%
06	Camelot	0.239%	1.242%	0.896%	1.844%	0.240%	0.542%
07	Charmar	0.043%	0.226%	0.175%	0.336%	0.070%	0.104%
08	Cherry Hill	0.191%	0.994%	0.748%	1.476%	0.260%	0.448%
09	Clarendon	0.515%	2.680%	1.839%	3.979%	0.310%	1.126%
11	County Line	0.098%	0.512%	0.384%	0.760%	0.130%	0.230%
12	DelMar	0.034%	0.179%	0.159%	0.266%	0.100%	0.092%
13	Ferson Creek	0.450%	2.339%	1.668%	3.472%	0.410%	1.012%
14	Galena Territory	1.600%	8.318%	5.979%	12.349%	1.560%	3.621%
15	Killarney	0.285%	1.481%	1.102%	2.199%	0.360%	0.662%
16	Lake Holiday	1.370%	7.123%	5.281%	10.575%	1.690%	3.175%
17	Lake Wildwood	0.574%	2.987%	2.247%	4.435%	0.780%	1.347%
18	Northern Hills	0.219%	1.139%	0.908%	1.692%	0.410%	0.537%
20	Lake Marian	0.218%	1.135%	0.865%	1.685%	0.320%	0.517%
22	Valentine	0.052%	0.269%	0.207%	0.399%	0.080%	0.123%
23	Walk-up Woods	0.180%	0.935%	0.697%	1.388%	0.230%	0.418%
24	Whisp.Hills/Pist./Sun	1.697%	8.826%	6.537%	13.103%	2.080%	3.931%
26	Medina	0.415%	2.159%	1.550%	3.206%	0.400%	0.939%
28	Cedar Bluff	0.108%	0.559%	0.404%	0.830%	0.110%	0.244%
29	Harbor Ridge	0.190%	0.990%	0.705%	1.470%	0.170%	0.428%
30	Great Northern	0.295%	1.536%	1.151%	2.281%	0.390%	0.690%
36	Lousiana Water Service	4.944%	1.854%	2.642%	0.000%	4.330%	3.882%
38	Utilities Inc. of Louisiana	2.974%	1.115%	1.174%	0.000%	1.690%	2.143%
40	Utilities, Inc. of Maryland	1.371%	0.514%	1.273%	0.000%	2.390%	1.326%
41	Colchester	0.139%	0.052%	0.046%	0.000%	0.060%	0.096%
42	Greenridge Utilities, Inc.	0.707%	0.265%	0.365%	0.000%	0.590%	0.549%
43	Provinces	1.185%	0.444%	0.816%	0.000%	1.440%	1.015%
44	Maryland Water Service	1.279%	0.479%	1.056%	0.000%	1.940%	1.176%
47	Massanutten	1.883%	0.706%	0.925%	0.000%	1.470%	1.441%
50	Holiday Service	0.473%	0.177%	0.378%	0.000%	0.690%	0.429%
52	Utilities, Inc. of Pennsylvania	0.844%	0.317%	0.302%	0.000%	0.410%	0.594%
55	Skidaway	4.347%	1.630%	2.234%	0.000%	3.610%	3.372%
56	Elk River	0.231%	0.087%	0.118%	0.000%	0.190%	0.179%
57	Montague Water/Sewer Co	0.774%	0.290%	0.342%	0.000%	0.520%	0.575%
60	Twin Lakes Utilities	3.275%	17.032%	12.005%	25.287%	2.670%	7.304%
61	Tierre Verde	1.630%	0.611%	0.245%	0.000%	0.050%	0.991%
62	Lake Placid	0.257%	0.096%	0.185%	0.000%	0.330%	0.224%
64	Eastlake	1.113%	0.417%	0.974%	0.000%	1.810%	1.049%
65	Charleston Utilites	1.362%	0.511%	0.759%	0.000%	1.260%	1.084%
66	Pebble Creek	1.553%	0.582%	1.371%	0.000%	2.550%	1.469%
67	Alafaya	3.806%	1.427%	0.651%	0.000%	0.290%	2.350%
68	Ul of Longwood	1.487%	0.558%	0.985%	0.000%	1.720%	1.255%
69	Wedgefield	0.922%	0.346%	0.844%	0.000%	1.580%	0.886%
70	CWS (South Carolina)	10.676%	4.003%	6.142%	0.000%	10.310%	8.583%
74	Southland Utilities	0.148%	0.055%	0.116%	0.000%	0.210%	0.133%
75	United Utility Co.	1.154%	0.433%	0.803%	0.000%	1.420%	0.992%
77	South Carolina Utilities	0.250%	0.094%	0.180%	0.000%	0.320%	0.218%
79	Tega Cay Water Service	1.861%	0.698%	1.599%	0.000%	2.960%	1.740%
80	CWS of NC	18.549%	6.956%	12.407%	0.000%	21.730%	15.714%
81	Riverpointe Company	0.177%	0.066%	0.115%	0.000%	0.200%	0.149%
83	CWS Systems, inc.	5.233%	1.962%	3.677%	0.000%	6.520%	4.515%
85	Watauga Vista	0.105%	0.039%	0.087%	0.000%	0.160%	0.097%
86	Carolina Trace	1.172%	0.439%	0.683%	0.000%	1.150%	0.946%
87	Transylvania	1.533%	0.575%	1.491%	0.000%	2.820%	1.514%
88	Mid-County Services, Inc.	5.016%	1.881%	0.743%	0.000%	0.130%	3.044%
89	Lake Utility	0.909%	0.341%	0.615%	0.000%	1.080%	0.773%
90	UIF	5.165%	1.937%	3.563%	0.000%	6.290%	4.426%
91	Miles Grant	1.482%	0.556%	0.798%	0.000%	1.310%	1.166%
92	Tennessee Water Service	0.335%	0.126%	0.241%	0.000%	0.430%	0.292%
Total		100.000%	100.000%	100.000%	100.000%	100.000%	100.000%

Total Illinois 22.312%
 Total Indiana 7.304%
 Total Other 70.383%

100.000%

Water Service Corp.
Indirect Expense Allocation Percentage
Allocation of Pension & ESOP
Code 17

Account Number	Account Name	Co. - 02 Balance	05-0010 Apple Canyon	06-0014 Camelot	07-0018 Charmar	08-0022 Cherry Hill	09-0026 Clarendon Hills	11-0034 County Line	12-0038 Del Mar	13-0042 Ferson Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood
508-53	Sal-IL Office	291,433	6,787	1,789	328	1,437	3,849	740	262	3,367	11,982	2,139	10,283	4,317
508-54	Sal-IL Admin	711,196	6,420	1,699	309	1,360	3,665	700	245	3,199	11,376	2,025	9,742	4,086
508-70	Sal-IL Admin Office	0	0	0	0	0	0	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	11,278	2,973	544	2,388	6,395	1,229	436	5,595	19,910	3,553	17,087	7,174
	Total Salary	1,486,881	24,486	6,461	1,181	5,185	13,909	2,670	944	12,161	43,268	7,717	37,111	15,577
	Code 17		1.647%	0.435%	0.079%	0.349%	0.935%	0.180%	0.063%	0.818%	2.910%	0.519%	2.496%	1.048%

Water Service Corp.
Indirect Expense Allocation Percentage
Allocation of Pension & ESOP
Code 17

Account Number	Account Name	Co. - 02 Balance	18-0066 Northern Hills	Lake Marlan	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	36-0750 Louisiana Water Service	38-0770 Utilities, Inc. of Louisiana	40-0200 Utilities, Inc. of Maryland
508-53	Sal-IL Office	291,433	1,654	1,642	389	1,350	12,741	3,111	806	1,425	2,220	11,001	6,561	3,125
508-54	Sal-IL Admin	711,196	1,558	1,553	368	1,278	12,070	2,953	765	1,354	2,101	35,161	21,153	9,747
508-70	Sal-IL Admin Office	0	0	0	0	0	0	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	2,748	2,729	647	2,243	21,170	5,169	1,339	2,368	3,688	18,280	10,901	5,192
	Total Salary	1,486,881	5,960	5,923	1,404	4,871	45,981	11,232	2,909	5,148	8,009	64,442	38,614	18,065
	Code 17		0.401%	0.398%	0.094%	0.328%	3.092%	0.755%	0.196%	0.346%	0.539%	4.334%	2.597%	1.215%

Water Service Corp.
Indirect Expense Allocation Percentage
Allocation of Pension & ESOP
Code 17

Account Number	Account Name	Co. - 02 Balance	41-0212 Colchester	42-0205 Greenridge Utilities	43-0215 Provinces	44-0220 Maryland Wtr Service	47-0225 Massanutten	50-0245 Holiday Service	52-0250 Utilities, Inc. of Penn	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	60-0280 Twin Lakes	61-0646 Terre Verde
508-53	Sal-IL Office	291,433	305	1,572	2,662	2,897	4,178	1,069	1,858	9,661	514	1,712	24,503	3,540
508-54	Sal-IL Admin	711,196	986	5,031	8,428	9,094	13,390	3,362	6,006	30,917	1,646	5,504	23,295	11,592
508-70	Sal-IL Admin Office	0	0	0	0	0	0	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	506	2,613	4,424	4,814	6,942	1,777	3,088	16,053	854	2,845	40,715	5,882
	Total Salary	1,486,881	1,798	9,216	15,515	16,804	24,510	6,208	10,952	56,632	3,015	10,061	88,513	21,014
	Code 17		0.121%	0.620%	1.043%	1.130%	1.648%	0.418%	0.737%	3.809%	0.203%	0.677%	5.953%	1.413%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Allocation of Pension & ESOP
Code 17

Account Number	Account Name	Co. - 02 Balance	62-0641 Lake Placid	64-0643 Eastlake Utilities	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood	69-0649 Wedge field	70-0298 Carolina Water Service	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities	79-0485 Tega Cay
508-53	Sal-IL Office	291,433	578	2,529	3,036	3,530	8,276	3,335	2,101	23,817	334	2,594	563	4,226
508-54	Sal-IL Admin	711,196	1,827	7,915	9,689	11,043	27,065	10,576	6,561	75,926	1,051	8,207	1,780	13,238
508-70	Sal-IL Admin Office	0	0	0	0	0	0	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	961	4,202	5,044	5,866	13,752	5,542	3,492	39,574	555	4,309	936	7,022
	Total Salary	1,486,881	3,366	14,646	17,769	20,440	49,094	19,454	12,154	139,318	1,939	15,109	3,280	24,485
	Code 17		0.226%	0.985%	1.195%	1.375%	3.302%	1.308%	0.817%	9.370%	0.130%	1.016%	0.221%	1.647%

Water Service Corp.
Indirect Expense Allocation Percentage
Allocation of Pension & ESOP
Code 17

Account Number	Account Name	Co. - 02 Balance	80-0500 CWS Inc. of NC	81-0598 Riverpointe	83-0800 CWS Systems	85-0545 Wautauga Vista	86-0900 Carolina Trace	87-0905 Transylvania	88-0645 Mid-County	89-0660 Lake Utilities	90-0600 Utilities, Inc. of Florida	91-0640 Miles Grant	92-0651 Tennessee Water Service	Total
508-53	Sal-IL Office	291,433	41,621	397	11,766	238	2,616	3,505	10,893	2,041	11,606	3,299	754	291,433
508-54	Sal-IL Admin	711,196	131,917	1,261	37,215	747	8,335	10,903	35,674	6,467	36,737	10,541	2,381	711,196
508-70	Sal-IL Admin Office	0	0	0	0	0	0	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	69,158	660	19,551	396	4,346	5,823	18,100	3,392	19,284	5,482	1,252	484,252
	Total Salary	1,486,881	242,696	2,318	68,533	1,381	15,297	20,231	64,668	11,900	67,627	19,322	4,388	1,486,881
	Code 17		16.323%	0.156%	4.609%	0.093%	1.029%	1.361%	4.349%	0.800%	4.548%	1.299%	0.295%	100.000%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Allocation based on WSC Rate Base
Code 18

<u>Company</u>		
<u>Number</u>	<u>Company Name</u>	<u>Code 18</u>
05	Apple Canyon	2.58%
06	Camelot	0.66%
07	Charmar	0.13%
08	Cherry Hill	0.54%
09	Clarendon	1.40%
11	County Line	0.28%
12	DelMar	0.11%
13	Ferson Creek	1.24%
14	Galena Territory	4.44%
15	Killarney	0.81%
16	Lake Holiday	3.87%
17	Lake Wildwood	1.63%
18	Northern Hills	0.64%
20	Lake Marian	1.63%
22	Valentine	0.15%
23	Walk-up Woods	0.51%
24	Whisp.Hills/Pist./Sun	4.79%
26	Medina	1.15%
28	Cedar Bluff	0.30%
29	Harbor Ridge	0.53%
30	Great Northern	0.84%
36	Lousiana Water Service	3.65%
38	Utillities Inc. of Loutsiana	2.04%
40	Utillities, Inc. of Maryland	1.22%
41	Colchester	0.09%
42	Greenridge Utillities, Inc.	0.52%
43	Provinces	0.95%
44	Maryland water Service	1.09%
47	Massanutten	1.36%
50	Holiday Service	0.40%
52	Utillities, Inc. of Pennsylvania	0.57%
55	Skidaway	2.19%
56	Elk River	0.17%
57	Montague	0.17%
60	Twin Lakes Utillities	6.78%
61	Tierre Verde	0.97%
62	Lake Placid	0.21%
64	Eastlake	0.97%
65	Charleston Utillites	1.02%
66	Pebble Creek	1.35%
67	Alafaya	2.28%
68	UI of Longwood	1.17%
69	Wedgefield	1.17%
70	CWS (South Carolina)	8.05%
74	Southland Utillities	0.12%
75	United Utillity Co.	0.92%
77	South Carolina Utillities	0.20%
79	Tega Cay Water Service	1.61%
80	CWS of NC	14.66%
81	Riverpointe Company	0.14%
83	CWS Systems, Inc.	4.20%
85	Wautauga Vista	0.09%
86	Carolina Trace	0.89%
87	Transylvania	1.39%
88	Mid-County Services, Inc.	2.97%
89	Lake Utillity	0.72%
90	UIF	4.12%
91	Miles Grant	1.10%
92	Tennessee Water Service	0.27%
	Total	100.00%

Water Service Corporation
 Northbrook Office Employees

<u>Executive</u>	<u>Accounting/ Admin Assts</u>	<u>Illinois-Indiana Admin Services</u>	<u>Receptionists</u>	<u>Admin Supervisor</u>	<u>Customer Service</u>	<u>Computer Serv.</u>
Camaren, J. Demaree, D. Dopuch, A. O'Brien, P. Owens, P. Schumacher, L. Wenz, C.	Carter, D Cohn, M. Cuddie, P. Gay, R. Hansen/Twarog Haynes, J. Kramer, M. Lovett, M. Lowman, A. Nielson, K. Scully, P. Stahl, B Starr/Nicholas Troy, D.	Herbst, K. Lawrence, B.	Dzialo, S. Parrish, M.	Owens, K.	Arnoux, D. Guldice, J	Dimallig, N. Gingery, K. Loiacano, R. Poncher/McNeil Vilella, N.
Code 1	Code 1	Code 12	Code 4	Code 13	Code 2	Code 5

ORIGINAL
FILE COPY

25-30.440 Additional Engineering Information Required of Class A and B Water and Wastewater Utilities in an Application for Rate Increase.

Each applicant for a rate increase shall provide two copies of the following engineering information to the Commission, with the exception of item (1), of which only one copy is required.

- (1) A detailed map showing:
 - (a) The location and size of the applicant's distribution and collection lines as well as its plant sites, and
 - (b) The location and respective classification of the applicant's customers.
- (2) A list of chemicals used for wastewater treatment, by type showing the dollar amount and quantity purchased, the unit prices paid and the dosage rates utilized.
- (3) The most recent chemical analyses for each water system conducted by a certified laboratory covering the inorganic, organic turbidity, microbiological, radionuclide, secondary and unregulated contaminants specified in Chapter 17-550, Florida Administrative Code.
- (4) All wastewater plant operating reports for the test year and the year preceding the test year.
- (5) The most recent sanitary survey inspection report for each wastewater plant conducted by the health department or the Department of Environmental Regulation (DER).
- (6) All health department and DER construction and operating permits.
- (7) Any Notices of Violation, Consent Orders, Letters of Notice, or Warning Notices from the health department or the DER since the utility's last rate case or the previous five years, whichever is less.
- (8) A list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employee's salary allocation method to the utility's capital or expense accounts.
- (9) A list, by serial number and description, of all vehicles owned or leased by the utility showing the original cost or annual lease expense, who the vehicle is assigned to, and the method of location to the utility.
- (10) Provide a list, by customer, of all complaints received during the test year, with an explanation of how each complaint was resolved.

FILE

Mid-County Services, Inc.

Docket No. 971065-SU

MAPS
(Under seperate cover)

Test Year Ended December 31, 1996

Mid-County Services, Inc.

Docket No. 971065-SU

25.30-440 (2)
CHEMICALS USED

Test Year Ended December 31, 1996

MID-COUNTY CHEMICAL

Chemicals used for sewer treatment include the following items:

- 1) sulfur dioxide
- 2) chlorine
- 3) ferric sulfate
- 4) methanol
- 5) polymer
- 6) lime

Sulfur dioxide is used to eliminate the total chlorine residual which has been determined to be toxic to aquatic species. The dosage rate of this chemical is 80 lb./day.

Chlorine is used to provide disinfection of the effluent. Dosage rate of this chemical is 66 lb./day.

Ferric sulfate is used to remove phosphorous from the wastewater prior to discharge to the stream. Phosphorous removal is required to meet the Grizzle-Figg effluent standards mandated by the state of Florida. Usage of this chemical is 65 gallons/day.

Methanol is used as a carbon source for the denitrifying bacteria in the treatment plant. These bacteria convert nitrate and nitrite to nitrogen gas which is required to achieve effluent standards mandated by the state of Florida. Usage of this chemical is 60 gallons/day.

Polymer is used to increase the settleability of the solids in the final clarifiers and increase the dewatering efficiency of the sludge. Usage of this chemical is 0.5 gallons/day.

Lime is used for sludge stabilization. Stabilization is required to meet EPA and FDEP standards for land application. Lime is purchased in slurry form for this purpose.

The dollar amount and quantity purchased, the unit prices paid and the dosage rates utilized are presented in the chemical usage table.

CHEMICAL USAGE TABLE

<u>Chemical</u>	<u>Dosage Rate Utilized Per Day</u>	<u>Annual Quantity Purchased</u>	<u>Unit Price</u>	<u>Annual Cost</u>
Sulfur Dioxide	80 lbs.	29,200 lbs.	\$.50/lb.	\$14,600
Chlorine	66 lbs.	24,090 lbs.	\$.43/lb.	\$10,360
Ferric Sulfate	700 lbs..	255,500 lbs.	\$.075/lb.	\$19,160
Methanol	60 gals.	21,900 gals.	\$.79/gal.	\$17,300
Polymer-Leachem	0.5 gals.	183 gals.	\$10.47/gal.	\$ 1,920
Lime Slurry	370 gals.	135,050 gals.	\$.22/gal	\$29,710

Mid-County Services, Inc.

Docket No. 971065-SU

25.30-440 (3)
CHEMICALS ANALYSES

Test Year Ended December 31, 1996



Utilities Inc of Florida
 200 Weathersfield Ave.
 Altomonte Springs, FL 32714

DHRS Certification #E84217,84340
 DEP COMPQAP # 900350G

Field Custody:
 Client/Field ID:
 Sample Collection:
 Sample ID Number:
 Lab ID No:
 Project Number:
 Lab Custody Date/Time:

Client
 Mid-County
 05/08/97@0715
 T971401-02
 88-0645-S
 05/08/97@0930

Parameter Monitored	Analysis Method	Analysis Result	Units	Sample Filtered /Unfiltered	Analysis Date
Arsenic, Total	7060	1.6	mg/kg	Unfiltered	6/4/97
Cadmium, Total	7130	1.9	mg/kg	Unfiltered	5/12/97
Chromium, Total	7190	19	mg/kg	Unfiltered	5/12/97
Copper, Total	7210	420	mg/kg	Unfiltered	5/12/97
Lead, Total	7420	21	mg/kg	Unfiltered	5/13/97
Mercury, Total	7471	<2	mg/kg	Unfiltered	5/14/97
Molybdenum, Total	7480	<2	mg/kg	Unfiltered	5/27/97
Nickel, Total	7520	13	mg/kg	Unfiltered	5/13/97
Phosphorus, Total	365.4	3.1	% dry weight	Unfiltered	5/9/97
Potassium, Total	7610	0.18	% dry weight	Unfiltered	5/12/97
Residue, Total (TS)	160.3	2.9	% solids	Unfiltered	5/8/97
Selenium, Total	7740	0.79	mg/kg	Unfiltered	5/14/97
Total Nitrogen	351.4,353.2	2	% dry weight	Unfiltered	5/9/97
Zinc, Total	7950	320	mg/kg	Unfiltered	5/12/97
pH(field)	9040	7.5	s.u.	Unfiltered	5/8/97


 Michael Cammarata, Laboratory Manager



Utilities Inc of Florida
 200 Weathersfield Ave.
 Altomonte Springs, FL 32714

DHRS Certification # E84217,84340
 DEP COMPQAP # 900350G

Field Custody: Client
 Client/Field ID: Mid-county
 Sample Collection: 06/05/97@0720
 Lab ID No: T871782
 Sample Pickup: 06/05/97@0730
 Lab Custody Date: 06/05/97@0905
 Sample Description: Wastewater

Parameter	CBOD	TSS	TN	TP	NOX	Fecal Coliform
Units	mg/l	mg/l	mg/l	mg/l	mg/l	colonies/100ml
RAW	190	130				
FINAL	4.7	1.5	2.4	0.97	2.4	<1
ANALYSIS DATE	06/05/97	06/10/97	06/05/97	06/05/97	06/05/97	06/05/97
TIME	2000	1150				1200
METHOD	SMS2108	180.2	351.4,353.2	353.2	4500NO3F	9222D
QAL CODE INFLUENT						
QAL CODE EFFLUENT						

Method Detection Limits

CBOD 1.0 mg/l
 TSS 1.0 mg/l
 TP 0.01 mg/l
 Fecal Col 1.0 CFU
 NH3 0.05 mg/l
 TKN 0.05 mg/l
 TN 0.05 mg/l

% REMOVAL:

CBOD 98
 TSS 99

Michael L. Cammarata
 Laboratory Manager



Utilities Inc of Florida
 200 Weathersfield Ave.
 Altomonte Springs, FL 32714

Field Custody: Client
 Client/Field ID: Mid-County
 Sample Collection: 06/12/97 @ 0730
 Lab ID No: T971878
 Sample Pickup: 06/12/97 @ 0715
 Lab Custody Date: 06/12/97 @ 0800
 Sample Description: Wastewater

DHRS Certification # E84217,84340
 DEP COMPQAP # 900350G

Parameter	CBOD	TSS	TN	TP	NOX	Fecal Coliform
Units	mg/l	mg/l	mg/l	mg/l	mg/l	colonies/100ml
RAW						
FINAL	<1.0	<1.0	1.4	1.2	1.4	<1
ANALYSIS DATE	06/12/97	06/13/97	06/13/97	06/13/97	06/12/97	06/12/97
TIME	1630	1025			1852	1200
METHOD	SMS2108	160.2	351.4,353.2	353.2	4500NO3F	9222D
QAL CODE INFLUENT						
QAL CODE EFFLUENT						

% REMOVAL:

CBOD

TSS

Method Detection Limits

CBOD 1.0 mg/l
 TSS 1.0 mg/l
 TP 0.01 mg/l
 Fecal Col 1.0 CFU
 NH3 0.05 mg/l
 TKN 0.05 mg/l
 TN 0.05 mg/l


 Michael L. Cammarata
 Laboratory Manager



Utilities Inc of Florida
200 Weathersfield Ave.
Altomonte Springs, FL 32714

Field Custody: Client
Client/Field ID: Mid-County
Sample Collection: 06/19/97@0730
Lab ID No: T971990
Sample Pickup: 06/19/97@0730
Lab Custody Date: 06/19/97@0900
Sample Description: Wastewater

DHRS Certification # E64217,84340
DEP COMPQAP # 900350G

Parameter	CBOD	TSS	TN	TP	NOX	Fecal Coliform
Units	mg/l	mg/l	mg/l	mg/l	mg/l	colonies/100ml
RAW						
FINAL	3.8	<1.0	0.19	1.9	0.19	<1
ANALYSIS DATE	06/19/97	06/23/97	06/19/97	06/19/97	06/19/97	06/19/97
TIME	1530	1100		1502	1729	1300
METHOD	SM5210B	160.2	351.4,353.2	353.2	4500NO3F	9222D
QAL CODE INFLUENT						
QAL CODE EFFLUENT						

% REMOVAL:

CBOD

TSS

Method Detection Limits

CBOD 1.0 mg/l
TSS 1.0 mg/l
TP 0.01 mg/l
Fecal Col 1.0 CFU
NH3 0.05 mg/l
TKN 0.05 mg/l
TN 0.05 mg/l

Michael L. Cammarata
Laboratory Manager



Utilities Inc of Florida
 200 Weathersfield Ave.
 Altomonte Springs, FL 32714

Field Custody: Client
 Client/Field ID: Mid-County
 Sample Collection: 06/25/97 @ 0715
 Lab ID No: T972067
 Sample Pickup: 06/25/97 @ 0740
 Lab Custody Date: 06/25/97 @ 0840
 Sample Description: Wastewater

DHRS Certification # E84217,84340
 DEP COMPQAP # 900350G

Parameter	COD	TSS	TN	TP	NOX	Fecal Coliform
Units	mg/l	mg/l	mg/l	mg/l	mg/l	colonies/100ml
RAW						
FINAL	<1.0	<1.0	<.05	1.5	<.01	<1
ANALYSIS DATE	06/26/97	06/25/97	06/25/97	06/25/97	06/26/97	06/25/97
TIME	900	1055		1156	1520	1100
METHOD	SM5210B	180.2	351.4,353.2	353.2	4500NO3F	9222D
QAL CODE INFLUENT						
QAL CODE EFFLUENT						

Method Detection Limits

COD 1.0 mg/l
 TSS 1.0 mg/l
 TP 0.01 mg/l
 Fecal Col 1.0 CFU
 NH3 0.05 mg/l
 TKN 0.05 mg/l
 TN 0.05 mg/l

% REMOVAL:

COD

TSS

Michael L. Cammarata
 Laboratory Manager



CHEMICAL
LABORATORIES
INCORPORATED

Received From:
Utilities Inc.
200 Weathersfield
Alt. Sprg, FL 32714

MAR 26 1997

Date Reported : Mar24 1997 FILE # 00250215
Project Number : 3354686
PO Number : BG89-0661W
FDHRSDW Number : 83139
NYSDOH Number : 11595
FDER COMQAPNum : 86-0008G
LDHH Number : 94-23
NCDEHNR Number : 296
SCDHEC Number : 96019

For: ENTDIST
Date Sampled: Feb26 1997 Date Received: Feb26 1997 Lab Number : 19144
REPORT OF ANALYSIS

Parameter	Unit	Method	%ACC	%PRC	19144
		Detection			
		Limit			
1,2,4-trichlorobenze	ug/L	0.500			<0.500
cis-1,2-dichloroethe	ug/L	0.500			<0.500
Xylene	ug/L	0.500	98.5	.610	<0.500
Methylene chloride	ug/L	0.500	85.1	15.6	<0.500
o-dichlorobenzene	ug/L	0.500	82.2	1.46	<0.500
Para-dichlorobenzene	ug/L	0.500	81.4	3.90	<0.500
Vinyl chloride	ug/L	0.500			<0.500
1,1-dichloroethene	ug/L	0.500	99.3	2.91	<0.500
t-1,2-dichloroethene	ug/L	0.500	81.8	.380	<0.500
1,2-dichloroethane	ug/L	0.500	85.1	.410	<0.500
1,1,1-trichloroethan	ug/L	0.500	83.0	1.52	<0.500
Carbon tetrachloride	ug/L	0.500	85.1	.860	<0.500
1,2-dichloropropane	ug/L	0.500	84.4	.880	<0.500
Trichloroethene	ug/L	0.500	81.1	.830	<0.500
1,1,2-trichloroethan	ug/L	0.500	83.8	.700	<0.500
Tetrachloroethene	ug/L	0.500	85.2	5.79	<0.500
Chlorobenzene	ug/L	0.500	82.9	.300	<0.500
Benzene	ug/L	0.500	95.4	.030	<0.500
Toluene	ug/L	0.500	95.2	.710	<0.500
Ethylbenzene	ug/L	0.500	104.	.380	<0.500
Styrene	ug/L	0.500			<0.500
Gross alpha	pCi/L	0.100			2.30
Analysis Error	pCi/L	0.100			0.400
Photon emitters	pCi/L	0.100			-
Analysis_Error (Photo	pCi/L	0.100			-
Radium 226	pCi/L	0.100			-

Data Release Authorization

Sample integrity and reliability certified by Lab personnel prior to analysis.
Methods of analysis in accordance with FCL QA and EPA approved methodology.
This Report may not be reproduced in part, results relate only to items tested.

Jefferson S. Flowers, Ph.D.

President/Technical Director
Serving Your Analytical and Environmental Needs Since 1957

Jefferson L. Flowers, Ph.D.
Jefferson S. Flowers, Ph.D.
481 NEWBURYPORT
P.O. BOX 150-597
ALTAMONTE SPRINGS
FLORIDA 32715-0597
BUS: (407) 339-5984
FAX: (407) 260-6110



Received From:
Utilities Inc.
200 Weathersfield
Alt. Sprg, FL 32714

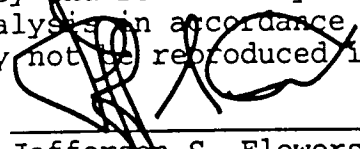
Date Reported : Mar24 1997
Project Number : 3354686
PO Number : BG89-0661W
FDHRSDW Number : 83139
NYSDOH Number : 11595
FDER COMQAPNum : 86-0008G
LDHH Number : 94-23
NCDEHNR Number : 296
SCDHEC Number : 96019

For: ENTDIST
Date Sampled: Feb26 1997 Date Received: Feb26 1997 Lab Number : 19144
REPORT OF ANALYSIS

Parameter	Unit	Method	%ACC	%PRC	19144
		Detection			
		Limit			
Analysis_Error(226)	pCi/L	0.100			-
Radium 228	pCi/L	0.300			-
Analysis_Error(228)	pCi/L	0.300			-
Man-made beta & phot	pCi/L	0.100			-
Analysis_Error(beta)	pCi/L	0.100			-

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Jefferson S. Flowers, Ph.d.
President/Technical Director

151	FLOWERS CHEMICAL LABORATORIES																
	ANALYTICAL RESULTS FORM										HRS Number 83139						
Parameter	Symbol	Unit	ent. dist.								QA		Section		Analy	Date	
			19144								Method	MDL	%RSD	%Rec			
1,2,4-trichlorobenzene	*	ug/L	<0.5								EPA502.2	0.5			EVB	02-27-97	
cis-1,2-dichloroethene	*	ug/L	<0.5								EPA502.2	0.5			EVB	02-27-97	
Xylene	*	ug/L	<0.5								EPA502.2	0.5	0.611	98.5	EVB	02-27-97	
Methylene chloride	*	ug/L	<0.5								EPA502.2	0.5	15.6	85.1	EVB	02-27-97	
o-dichlorobenzene	*	ug/L	<0.5								EPA502.2	0.5	1.46	82.2	EVB	02-27-97	
Para-dichlorobenzene	*	ug/L	<0.5								EPA502.2	0.5	3.9	81.4	EVB	02-27-97	
Vinyl chloride	*	ug/L	<0.5								EPA502.2	0.5			EVB	02-27-97	
1,1-dichloroethene	*	ug/L	<0.5								EPA502.2	0.5	2.91	99.3	EVB	02-27-97	
t-1,2-dichloroethene	*	ug/L	<0.5								EPA502.2	0.5	0.386	81.8	EVB	02-27-97	
1,2-dichloroethane	*	ug/L	<0.5								EPA502.2	0.5	0.415	85.1	EVB	02-27-97	
1,1,1-trichloroethane	*	ug/L	<0.5								EPA502.2	0.5	1.52	83	EVB	02-27-97	
Carbon tetrachloride	*	ug/L	<0.5								EPA502.2	0.5	0.862	85.1	EVB	02-27-97	
1,2-dichloropropane	*	ug/L	<0.5								EPA502.2	0.5	0.886	84.4	EVB	02-27-97	
Trichloroethene	*	ug/L	<0.5								EPA502.2	0.5	0.837	81.1	EVB	02-27-97	
1,1,2-trichloroethane	*	ug/L	<0.5								EPA502.2	0.5	0.701	83.8	EVB	02-27-97	
Tetrachloroethene	*	ug/L	<0.5								EPA502.2	0.5	5.79	85.2	EVB	02-27-97	
Chlorobenzene	*	ug/L	<0.5								EPA502.2	0.5	0.3	82.9	EVB	02-27-97	
Benzene	*	ug/L	<0.5								EPA502.2	0.5	0.037	95.4	EVB	02-27-97	
Toluene	*	ug/L	<0.5								EPA502.2	0.5	0.712	95.2	EVB	02-27-97	
Ethylbenzene	*	ug/L	<0.5								EPA502.2	0.5	0.388	104	EVB	02-27-97	
Styrene	*	ug/L	<0.5								EPA502.2	0.5			EVB	02-27-97	
Gross alpha	*	pCi/L	2.3								EPA900	0.1			PL	03-21-97	
Analysis Error(Ga)	*	pCi/L	0.4								EPA900	0.1			PL	03-21-97	
Photon emitters	*	pCi/L									-	0.1					
Analysis Error(Photon)	*	pCi/L									-	0.1					
Radium-226	*	pCi/L	-								EPA903.1	0.1			PL	03-21-97	
Analysis Error(226)	*	pCi/L	-								EPA903.1	0.1			PL	03-21-97	
Radium-228	*	pCi/L	-								EPA904	0.3			PL	03-21-97	
Analysis Error(228)	*	pCi/L	-								EPA904	0.3			PL	03-21-97	
Man-made beta & photon	*	pCi/L	-								EPA900	0.1			PL	03-21-97	
Analysis Error(beta & pho	*	pCi/L	-								EPA900	0.1			PL	03-21-97	
			Date Received:	02-26-97	Typed:			03-24-97	Sent:		03-24-97						
Project Number	3354686																
PO Number	BG89-0661W																
Date Sampled	1 02-26-97 *																
Date Analyzed	0																
Compacted	1																
Format	NormRR																
Unit Cost	Extd																
VOC93	13500 1 *																
GA	4000 1 *																

PUBLIC DRINKING WATER ANALYSIS REPORTING FORMAT

PUBLIC WATER SYSTEM INFORMATION (to be completed by system or lab)

System Name: _____ I.D. #: 3354686
Address: 200 Weathersfield Alt. Sprg, FL 32714 Phone #: _____
Type (check one): Community Nontransient Noncommunity Noncommunity

SAMPLE INFORMATION (to be completed by sampler)

Sample Date (MMDDYY): 2/26/97 Sample Time: _____
Sample Location (be specific): ent. dist.
Sampler Name and Phone: _____ Title: _____
Samplers Signature: _____

Check Type (s): Distribution Recheck of MCL Resample of Lab Invalidated Sample
 Clearance Thm Max Res Time Plant Tap
 Distribution entry pt Raw Composite of Multiple Sites-Attach a format for each site

LABORATORY CERTIFICATION INFORMATION

Lab Name: Flowers Chemical Laboratories Inc. HRS# 83139 Expiration Date 6/30/97
Address: PO Box 150-0597 Altamonte Springs, Florida 32715-0597 Phone #: (407) 339-5984
Subcontracted Lab HRS #: HRS84252 Groups Analyzed: RAD

ANALYSIS INFORMATION (to be completed by lab)

Lab Number: 19144
Date Sample(s) Recieved: 2/26/97 Group(s) Analyzed & Results attached for compliance with 62-550, F.A.C.:
 Nitrate Nitrite Asbestos Trihalomethanes
Inorganics Volatile Organics Secondaries Pesticides & PCBs
 All 17 Partial All 21 Partial All 14 Partial All 30 Partial
Group I Unregulateds Group II Unregulateds Group III Unregulateds Radiochemicals
 All 13 Partial All 23 Partial All 11 Partial Single Sample
 Qtrly Composite *

* Provide radiochemical sample dates & locations for each quarter

I, Dr. Jefferson S Flowers, do HEREBY CERTIFY that all attached analytical data submitted are correct.



Signature: _____
Title: Technical Director Date: 3/24/97

COMPLIANCE INFORMATION (to be completed by State)

Sample Collection Satisfactory: _____ Sample Analysis Satisfactory: _____
Resample Request for: _____ Reason: _____
Person notified to resample: _____ Date notified: ____/____/____
DEP /ACPHU Reviewing Official: _____

Volatile Organic Analysis
62-550.310(2)(b)
(PWS028)

Parameter ID NAME	Sample Number	Analysis Result(ug/l)	Analytical Method	Detection Limit (ug/l)	MCL	Analysis Date
2378 1,2,4-trichlorobenzene	19144	<0.5	EPA502.2	0.5	70	02-27-97
2380 cis-1,2-Dichloroethylene	19144	<0.5	EPA502.2	0.5	70	02-27-97
2955 Xylenes (total)	19144	<0.5	EPA502.2	0.5	10000	02-27-97
2964 Dichloromethane	19144	<0.5	EPA502.2	0.5	5	02-27-97
2968 O-dichlorobenzene	19144	<0.5	EPA502.2	0.5	600	02-27-97
2969 Para-dichlorobenzene	19144	<0.5	EPA502.2	0.5	75	02-27-97
2976 Vinyl chloride	19144	<0.5	EPA502.2	0.5	1	02-27-97
2977 1,1,-dichloroethylene	19144	<0.5	EPA502.2	0.5	7	02-27-97
2979 Trans-1,2-dichloroethylene	19144	<0.5	EPA502.2	0.5	100	02-27-97
2980 1,2,-dichloroethane	19144	<0.5	EPA502.2	0.5	3	02-27-97
2981 1,1,1-trichloroethane	19144	<0.5	EPA502.2	0.5	200	02-27-97
2982 Carbon tetrachloride	19144	<0.5	EPA502.2	0.5	3	02-27-97
2983 1,2-dichloropropane	19144	<0.5	EPA502.2	0.5	5	02-27-97
2984 Trichloroethylene	19144	<0.5	EPA502.2	0.5	3	02-27-97
2985 1,1,2-trichloroethane	19144	<0.5	EPA502.2	0.5	5	02-27-97
2987 Tetrachloroethylene	19144	<0.5	EPA502.2	0.5	3	02-27-97
2989 Monochlorobenzene	19144	<0.5	EPA502.2	0.5	100	02-27-97
2990 Benzene	19144	<0.5	EPA502.2	0.5	1	02-27-97
2991 Toluene	19144	<0.5	EPA502.2	0.5	1000	02-27-97
2992 Ethylbenzene	19144	<0.5	EPA502.2	0.5	700	02-27-97
2996 Styrene	19144	<0.5	EPA502.2	0.5	100	02-27-97

Radiological Analysis
62-550.310(5)
(PWS033)

Parameter ID NAME	Sample Number	Analysis Result(pCi/l)	Analytical Method	Detection Limit (pCi/l)	MCL	Analysis Date
4000 Gross alpha	19144	2.30	EPA900	0.1		5 03-21-97
4000 Analysis_Error(Ga)	19144	0.400	EPA900	0.1		03-21-97
4012 Photon emitters	19144		-	0.1		
4012 Analysis_Error(Photon)	19144		-	0.1		
4020 Radium-226	19144		EPA903.1	0.1		03-21-97
4020 Analysis_Error(226)	19144		EPA903.1	0.1		03-21-97
4030 Radium-228	19144		EPA904	0.3		03-21-97
4030 Analysis_Error(228)	19144		EPA904	0.3		03-21-97
4101 Man-made beta	19144		EPA900	0.1		03-21-97
4101 Analysis_Error(beta)	19144		EPA900	0.1		03-21-97



Lawton Chiles
Governor

James T. Howell, M.D., M.P.H.
Secretary

LABORATORY:		FLOWERS CHEMICAL LABORATORY			CERTIFICATION NUMBER:		83139	EPA:	FL00091
MICROBIOLOGY		METHODS			DATE:		JANUARY 17, 1997		
		SUPERSEDES PREVIOUS ANALYTE SHEET DATED:					OCTOBER 30, 1995		
X	Membrane Filter	SM9222B							
-	Multiple Tube Fermentation	_____							
X	Fecal/E. coli	SM9221E							
-	MMO-MUG	_____							
-	PIA	_____							
PRIMARY INORGANIC					PESTICIDES AND PCB'S				
1. METALS					1. INSECTICIDES				
	AA(FUR)	ICP	ICP/MS	OTHER	X	ALACHLOR	505, 507	_____	_____
X	ANTIMONY	SM3113B	_____	_____	X	ATRAZINE	505, 507	_____	_____
X	ARSENIC	SM3113B	_____	SM3114B	X	CHLORDANE	505, 508	_____	_____
X	BARIIUM	SM3113B	200.7	SM3111D	X	ENDRIN	505, 508	_____	_____
X	BERYLLIUM	SM3113B	200.7	_____	X	HEPTACHLOR	505, 508	_____	_____
X	CADMIUM	SM3113B	200.7	_____	X	HEPTACHLOR EPOXIDE	505, 508	_____	_____
X	CHROMIUM	SM3113B	200.7	_____	X	LINDANE	505, 508	_____	_____
X	LEAD	SM3113B	_____	_____	X	METHOXYCHLOR	505, 508	_____	_____
X	MERCURY	_____	_____	245.1	X	TOXAPHENE	505, 508	_____	_____
X	NICKEL	_____	200.7	SM3111B	X	HEXACHLOROBENZENE	505, 508	_____	_____
X	SELENIUM	SM3113B	_____	_____	X	HEXACHLOROCYCLOPENTADIENE	505	_____	_____
X	SODIUM	_____	200.7	SM3111B	X	SIMAZINE	505, 507	_____	_____
X	THALLIUM	200.9	_____	_____	2. HERBICIDES				
2. LEAD AND COPPER					X	2,4-D	515.1	_____	_____
X	LEAD	SM3113B	_____	_____	X	PENTACHLOROPHENOL	515.1	_____	_____
X	COPPER	_____	_____	SM3111B	X	2,4,5-TP (SILVEX)	515.1	_____	_____
3. CYANIDE					X	DALAPON	515.1	_____	_____
	IC	ISE	UV-VIS	OTHER	X	DINOSEB	515.1	_____	_____
-	CYANIDE	_____	_____	_____	X	PICLORAM	515.1	_____	_____
4. NITRATE AND NITRITE					3. CARBAMATES				
X	NITRATE	300.0	_____	353.2	X	CARBOFURAN	_____	_____	531.1
X	NITRITE	300.0	_____	353.2	X	OXAMYL (YYDATE)	_____	_____	531.1
X	TOTAL NO2-NO3	300.0	_____	353.2	4. DISINFECTANT BY-PRODUCTS/VOC'S				
5. FLUORIDE					X	1,2-DIBROMO-3-CHLOROPROPANE	504.1	_____	_____
X	FLUORIDE	_____	SM4500F C	_____	X	ETHYLENE DIBROMIDE	504.1	_____	_____
6. ASBESTOS					5. MISCELLANEOUS SOC'S				
-	ASBESTOS	_____	_____	_____	X	DIQUAT	_____	_____	549.1
SECONDARY INORGANIC					X	ENDOTHALL	548.1	_____	_____
	AA(FUR)	ICP	UV-VIS	OTHER	X	GLYPHOSATE	_____	_____	547
X	ALUMINUM	_____	200.7	_____	6. PCB'S				
X	CHLORIDE	_____	_____	SM4500CI-D	X	AROCHLORS	505	_____	_____
X	COLOR	_____	_____	SM2120B	X	DECACHLOROBIPHENYL	508A	_____	_____
X	COPPER	SM3113B	200.7	SM3111B	7. ADIPATES AND PHTHALATES				
X	FLUORIDE	_____	_____	SM4500F C	X	DI(2-ETHYLHEXYL) ADIPATE	_____	525.2	_____
X	FOAMING AGENTS	_____	SM5540C	_____	X	DI(2-ETHYLHEXYL) PHTHALATE	_____	525.2	_____
X	IRON	SM3113B	200.7	SM3111B	8. PAH				
X	MANGANESE	SM3113B	200.7	SM3111B	X	BENZO(a)PYRENE	_____	_____	550
X	ODOR	_____	_____	SM2150B	DIOXIN				
X	pH	_____	_____	150.1	2,3,7,8-TETRACHLORODIBENZO-p-DIOXIN				
X	SILVER	SM3113B	200.7	SM3111B	_____				
X	SULFATE	_____	_____	300.0, 375.4	_____				
X	TDS	_____	_____	SM2540C	_____				
X	ZINC	_____	200.7	SM3111B	_____				



Lawton Chiles
Governor

James T. Howell, M.D., M.P.H
Secretary

LABORATORY: FLOWERS CHEMICAL LABORATORY

CERTIFICATION NUMBER: 83139

EPA: FL00091

DATE: JANUARY 17, 1997

SUPERSEDES PREVIOUS ANALYTE SHEET DATED: OCTOBER 30, 1995

OTHER REGULATED CONTAMINANTS

1. VOLATILE ORGANIC COMPOUNDS

	GC	GC/MS
X TRICHLOROETHYLENE	502.2	524.2
X TETRACHLOROETHYLENE	502.2	524.2
X CARBON TETRACHLORIDE	502.2	524.2
X VINYL CHLORIDE	502.2	524.2
X 1,1,1-TRICHLOROETHANE	502.2	524.2
X 1,2-DICHLOROETHANE	502.2	524.2
X BENZENE	502.2	524.2
X p-DICHLOROBENZENE	502.2	524.2
X 1,1-DICHLOROETHYLENE	502.2	524.2
X cis-1,2-DICHLOROETHYLENE	502.2	524.2
X 1,2-DICHLOROPROPANE	502.2	524.2
X ETHYLBENZENE	502.2	524.2
X CHLOROBENZENE	502.2	524.2
X o-DICHLOROBENZENE	502.2	524.2
X STYRENE	502.2	524.2
X TOLUENE	502.2	524.2
X trans-1,2-DICHLOROETHYLENE	502.2	524.2
X TOTAL XYLENES	502.2	524.2
X DICHLOROMETHANE	502.2	524.2
X 1,2,4-TRICHLOROBENZENE	502.2	524.2
X 1,1,2-TRICHLOROETHANE	502.2	524.2

2. TRIHALOMETHANES

X BROMODICHLOROMETHANE	502.2	524.2
X BROMOFORM	502.2	524.2
X CHLORODIBROMOMETHANE	502.2	524.2
X CHLOROFORM	502.2	524.2
X TOTAL TRIHALOMETHANES	502.2	524.2

GROUP I UNREGULATED CONTAMINANTS

1. CARBAMATES

	GC	GC/MS	HPLC
X ALDICARB			531.1
X ALDICARB SULFOXIDE			531.1
X ALDICARB SULFONE			531.1
X CARBARYL			531.1
X 3-HYDROXYCARBOFURAN			531.1
X METHOMYL			531.1

2. HERBICIDES

X ALDRIN	505, 508	_____	_____
X BUTACHLOR	507	_____	_____
X DICAMBA	515.1	_____	_____
X DIELDRIN	505, 508	_____	_____
X METOLACHLOR	507	_____	_____
X METRIBUZIN	507	_____	_____
X PROPACHLOR	508	_____	_____

GROUP II UNREGULATED CONTAMINANTS

	GC	GC/MS
X BROMOBENZENE	502.2	524.2
X BROMODICHLOROMETHANE	502.2	524.2
X BROMOFORM	502.2	524.2
X BROMOMETHANE	502.2	524.2
X CHLOROETHANE	502.2	524.2
X CHLOROFORM	502.2	524.2
X CHLOROMETHANE	502.2	524.2
X DIBROMOCHLOROMETHANE	502.2	524.2
X DICHLORODIFLUOROMETHANE	502.2	524.2
X p-CHLOROTOLUENE	502.2	524.2
X DIBROMOMETHANE	502.2	524.2
X 1,1-DICHLOROETHANE	502.2	524.2
X 1,3-DICHLOROPROPENE	502.2	524.2
X 1,3-DICHLOROPROPANE	502.2	524.2
X 2,2-DICHLOROPROPANE	502.2	524.2
X TRICHLOROFLUOROMETHANE	502.2	524.2
X 1,2,3-TRICHLOROPROPANE	502.2	524.2
X m-DICHLOROBENZENE	502.2	524.2
X 1,1,1,2-TETRACHLOROETHANE	502.2	524.2
X 1,1,2,2-TETRACHLOROETHANE	502.2	524.2
X METHYL t-tert-BUTYL ETHER	502.2	524.2
X 1,1-DICHLOROPROPENE	502.2	524.2
X o-CHLOROTOLUENE	502.2	524.2

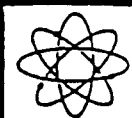
GROUP III UNREGULATED CONTAMINANTS

1. BASE/NEUTRAL EXTRACTABLES

X BUTYL BENZYL PHTHALATE	_____	625
X DI-n-BUTYL PHTHALATE	_____	625
X DIETHYL PHTHALATE	_____	625
X DIMETHYL PHTHALATE	_____	625
X 2,4-DINITROTOLUENE	_____	625
X DI-n-OCTYL PHTHALATE	_____	625
X ISOPHORONE	_____	625

2. ACID EXTRACTABLES

X 2-CHLOROPHENOL	_____	625
X 2-METHYL-4,6-DINITROPHENOL	_____	625
X PHENOL	_____	625
X 2,4,6-TRICHLOROPHENOL	_____	625



CHEMICAL LABORATORIES INCORPORATED

ANALYTICAL & CONSULTING CHEMISTS
CHAIN OF CUSTODY RECORD
DRINKING WATER 17-550

Client <u>Utilities Inc. of Florida</u>	Address <u>200 Weathersfield Ave. Altamonte Springs, FL</u>	Phone <u>(407) 869-1919</u>
Public Drinking Water ID # <u>33 54686</u>	Public Water System Name: <u>Crescent Bay</u>	
Project # <u>89-0661</u>	Public Water System Type:	
PO # <u>BG89-0661W</u>	<input checked="" type="checkbox"/> Community <input type="checkbox"/> Non-Community <input type="checkbox"/> Special Non-Community	

Per Site	Total	Preservative				Plastic Containers					Glass Containers				NOTES:				
		HNO ₃	NaOH	Na ₂ S ₂ O ₃	H ₂ SO ₄	60ml	125ml	250ml	500ml	1L	2L	Whirl-Pak Bag	40ml Vial	250ml		500ml	1L	2L	4L
	51			X			X					X							Turn Around Time 10 Working Days _____ 5 Working Days _____ 3 Working Days _____ 1 Working Days _____ Other _____ Please composite PCB + Pesticides with Highland Pt. Four Lakes
								X											
								X											

Kit Relinquished:	Date Time	Kit Received	Date Time
-------------------	--------------	--------------	--------------

Parameters: Prim. Inorganics w/o asbestos ___; Asbestos ___; NO₃ ___ NO₂ ___ THM ___;
 Volatile Organics ; Pesticides & PCB's (w/o dioxin) ; Radiological ; Secondary Standards ___;
 Group I Unreg. ___; Group II Unreg. ___; Group III Unreg. ___; Lead & Copper ___.

laboratory Number	Client Sample Identification
<u>19144</u>	<u>#1 (40ml) Crescent Bay</u>
	<u>#2 (40ml) Crescent Bay</u> } VOC Entry to distribution
	<u>#3 (40ml) Crescent Bay</u>
	<u>#4 (40ml) Crescent Bay</u> } PCB + Pesticides Entry to distribution
	<u>#5 (40ml) Crescent Bay</u>
	<u>#6 (250ml) Crescent Bay</u> } PCB + Pesticides - Entry to distribution
	<u>#7 (4L) Crescent Bay</u>
	<u>#8 (500ml) Crescent Bay - Radionuclides - Entry to distribution</u>
	<u>#9</u>
	<u>#10</u>

Collectors Signature:	<u>[Signature]</u>	Date	<u>2/26/97</u>	Time	<u>8:30</u>
Transporters Signature:	<u>[Signature]</u>	Date	<u>2/26/97</u>	Time	<u>4:45p</u>
Acceptance By:	<u>[Signature]</u>	Date	<u>2/26/97</u>	Time	<u>1645</u>

Mid-County Services, Inc.

Docket No. 971065-SU

ENGINEERING SCHEDULES

Test Year Ended December 31, 1996

645 Mid-County Wastewater Treatment Plant M.O.R.

		Average							
1996	Total	Daily	CBOD5	TSS	pH			Fecal	D.O.
Month	Flow	Flow	Effluent	Effluent	Effluent	Total N	Total P	Coliform	Eff.
	mg	mgd	mg/L	mg/L	0.1(Max)	mg/L	mg/L	no/100 ml	mg/L
January	23.188	.748	2.30	0.30	7.5	.95	.64		7.2
February	23.200	.800	2.20	<6.6	7.4	.98	.64		7.1
March	25.668	.828	2.63	1.25	7.5	.60	.53		7.3
April	23.490	.783	3.12	0.50	7.2	1.00	.50		7.5
May	22.072	.712	10.50	7.36	7.6	1.16	.42		7.3
June	19.440	.648	1.72	0.95	7.7	1.87	.64		6.5
July	20.491	.661	2.00	0.55	7	1.32	.59		7.8
August	21.266	.686	2.00	0.60	7.1	1.40	.58		7.7
September	21.000	.700	2.20	0.80	7.1	1.80	.58		7.6
October	21.475	.692	2.18	1.10	6.9	1.80	.58		7.9
November	19.950	.665	2.75	2.75	7.1	1.50	.62		7.7
December	22.630	.730	3.25	2.00	6.6	1.95	.79		7.7
Total	263.870	.721							

ATT DAVE Z.

DER Form #	17-001(0000)
Plant Name	Domestic Wastewater Treatment Plant
Report Title	Monthly Operating Report
Report Date	July 1, 1996
DER Application No.	PLD - 17-001

Domestic Wastewater Treatment Plant Monthly Operating Report

RECEIVED
FEB 26 1996

Part II - General Information

(1) Month JAN Year 1996

(2) Plant's DER Identification Number 4052P01064

(3) Plant Name Mid-County Services, Inc.

(4) Plant Address 2299 Spanish Vista Dr.

(5) City Palm Harbor 34688

(6) County Pinellas

(7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)

(8) Permit Number D052-242275

(9) Plant Type Type I

(10) Test Site Identification Number 4052P01064

(11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number

(12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek

(13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable

(14) Cumulative Days of Wet Weather Discharge N/A

(15) Plant Staffing

Day Shift Operator Class <u>B+A</u>	Cert. No. <u>A 5119</u> <u>B 8035</u>
Evening Shift Operator Class <u>C+A</u>	Cert. No. <u>A 512</u> <u>C 8601</u>
Night Shift Operator Class <u>N/A</u>	Cert. No. <u>N/A</u>
Lead Operator <u>Donald C. Hostetter</u>	Signature Cert. No. <u>B 8035</u>

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	<u>.748</u>
(17) Permitted capacity	mgd	-	<u>.900</u>
(18) Three-month average daily flow	mgd	-	<u>.700</u>
(19) Percent of permitted capacity	%	-	<u>83%</u>
(20) CBOD ₅ Effluent	mg/L	080082	<u>2.3</u>
(21) CBOD ₅ Effluent	lbs/day	-	<u>14.3</u>
(22) TSS Effluent	mg/L	900201	<u>0.3</u>
(23) TSS Effluent	lbs/day	-	<u>1.8</u>
(24) Minimum pH		-	<u>7.0</u>
(25) Maximum pH		-	<u>7.5</u>
(26) Total N	mg/L	000800	<u>.95</u>
(27) TKN	mg/L	000625	<u>.39</u>
(28) Ammonia (NH ₃ - N)	mg/L	000810	<u>.04</u>
(29) Nitrate	mg/L	071850	<u>1.01</u>
(30) Total Phosphorus	mg/L	000665	<u>.64</u>
(31) Minimum Chlorine Residual	mg/L	-	<u>2.0</u>
(32) Maximum Chlorine Residual	mg/L	-	<u>3.0</u>
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

Month: JAN Year: 1996

(34)

Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	TOTAL - X	D.O. EFF.
.771	2.6	<0.01					7.5					ND	7.3	
.959	2.2	<0.01					7.0					ND	6.8	
.805	2.2	<0.01					7.3					ND	7.1	
.749	2.4	<0.01	200	162	2.1	1.2	7.3	.40	.08	.40	.68	ND	.80	7.2
.756	2.4	<0.01					7.3					ND	7.0	
.804	2.4	<0.01					7.3					ND	7.4	
.884	2.5	<0.01					7.3					ND	7.3	
.726	3.0	<0.01					7.3					ND	7.2	
.728	2.5	<0.01					7.3					ND	7.2	
.670	2.7	<0.01					7.3					ND	7.0	
.742	2.4	<0.01			2.89	<1.0	7.4	.35	<0.01	.50	.68	ND	.85	7.0
.745	2.9	<0.01					7.4					ND	7.1	
.759	2.5	<0.01					7.4					ND	7.9	
.749	2.8	<0.01					7.5					ND	7.3	
.799	2.5	<0.01					7.4					ND	7.4	
.681	2.5	<0.01					7.4					ND	7.2	
.733	2.7	<0.01					7.3					ND	7.0	
.713	2.4	<0.01			2.9	<1.0	7.3	.36	<0.01	1.01	.54	ND	1.37	7.1
.758	2.5	<0.01					7.3					ND	7.1	
.725	2.4	<0.01					7.3					ND	7.0	
.720	2.8	<0.01					7.3					ND	7.3	
.694	2.6	<0.01					7.4					ND	7.1	
.701	2.5	<0.01					7.4					ND	7.0	
.716	2.4	<0.01					7.4					ND	7.0	
.726	2.5	<0.01			2.28	<1.0	7.3	.45	.08	.33	.68	ND	.78	7.1
.720	2.4	<0.01					7.3					ND	7.1	
.728	2.3	<0.01					7.2					ND	7.0	
.756	2.8	<0.01					7.4					ND	7.3	
.691	2.0	<0.01					7.4					ND	7.2	
.744	2.4	<0.01					7.2					ND	7.0	
.691	2.3	<0.01					7.2					ND	7.0	

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

Signed: Donald E Hostetler
 Name (Please Type): DONALD E HOSTETLER
 Company Name: MID COUNTY SERVICES

Date: 2-9-96
 Telephone No (Please Type): 813-787-7978

O&M Form 17-801.800(1)
 Domestic Wastewater Treatment Plant
 From Title Monthly Operating Report
 Filing Date July 1, 1997
 O&M Application No. (If Applicable)

Domestic Wastewater Treatment Plant Monthly Operating Report

Month: FEB Year 1996

(34)

Date	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	TOTAL N.EFF.	D.O.EFF.
7/1	.717	2.2	0.01	135	190	2.64	<1.0	7.2	.33	.03	.54	.68	ND	.87	7.0
7/2	.734	2.5	0.01					7.2					ND		6.9
7/3	1.01	2.4	0.01					7.2							6.8
7/4	.964	2.8	0.01					7.3							7.3
7/5	.886	2.1	0.01					7.3					ND		7.1
7/6	.858	2.5	0.01					7.3					ND		7.2
7/7	.796	2.7	0.01					7.3					ND		7.3
7/8	.823	3.0	0.01		3.0	<1.0		7.3	.40	.02	.76	.66	ND	1.16	7.0
7/9	.776	2.9	0.01					7.3					ND		7.1
7/10	.843	2.5	0.01					7.3							6.9
7/11	.854	2.7	0.01					7.3							7.3
7/12	.785	2.9	0.01					7.2					ND		7.4
7/13	.695	2.0	0.01					7.3					ND		7.1
7/14	.758	2.2	0.01					7.4					ND		7.2
7/15	.905	2.3	0.01		2.44	<1.0		7.3	.33	.04	1.07	.62	ND	1.40	7.0
7/16	.763	2.4	0.01					7.4					ND		7.2
7/17	.740	2.4	0.01					7.4							7.4
7/18	.779	2.8	0.01					7.3							7.3
7/19	.761	2.0	0.01					7.2					ND		6.6
7/20	.765	2.6	0.01					7.3					ND		7.0
7/21	.797	2.3	0.01					7.3					ND		7.0
7/22	.742	2.0	0.01		1.73	<1.0		7.3	.40	.07	.55	.58	ND	.95	7.0
7/23	.785	2.4	0.01					7.3					ND		7.0
7/24	.800	2.4	0.01					7.3							6.8
7/25	.832	2.7	0.01					7.2							6.9
7/26	.772	3.2	0.01					7.4					ND		7.6
7/27	.745	2.8	0.01					7.1					ND		7.5
7/28	.777	3.1	0.01					7.3					ND		6.8
7/29	.849	2.9	0.01		1.19	<1.0		7.2	.48	.09	.08	.68	ND	.56	6.8

I, Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

By: Donald E. Hostetler

Date: 3-9-96

Name (Please Type): DONALD E. HOSTETLER

Company Name: MID COUNTY SERVICES

Telephone No. (Please Type): 813-787-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month MARCH Year 1996

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. E.F.F.	TOTAL - N.Y.
1	.794	2.9	<0.01					7.3					ND	6.8	
2	.829	2.3	<0.01					7.3						6.9	
3	.918	2.0	<0.01					7.2						7.0	
4	.801	1.9	<0.01					7.1					ND	8.0	
5	.817	3.2	<0.01					7.1					ND	7.5	
6	.931	2.2	<0.01					7.1					ND	6.8	
7	.838	3.0	<0.01	156	104	3.23	<1.0	7.2	.85	.10	.65	.52	ND	6.9	1.50
8	.807	3.0	<0.01					7.1					ND	7.8	
9	.764	3.0	<0.01					7.3						7.5	
10	.863	3.3	<0.01					7.4						7.3	
11	.784	1.5	<0.01					7.5					ND	6.9	
12	.773	3.2	<0.01					7.3					ND	8.4	
13	.741	1.8	<0.01					7.3					ND	7.9	
14	.783	2.7	<0.01			1.93	<1.0	7.2	.88	.11	.93	.56	ND	7.7	1.81
15	.784	2.1	<0.01					7.3					ND	7.8	
16	.721	2.4	<0.01					7.3						7.8	
17	.832	3.3	<0.01					7.1						7.0	
18	.892	3.0	<0.01					7.1					ND	7.7	
19	.651	2.7	<0.01					7.0					ND	7.1	
20	.936	3.2	<0.01					7.2					ND	7.0	
21	.826	2.2	<0.01			3.4	<1.0	7.3	.38	<0.01	.23	.52	ND	6.9	.61
22	.788	2.0	<0.01					7.2					ND	6.9	
23	.784	2.4	<0.01					7.2						7.0	
24	.831	1.5	<0.01					7.3						7.1	
25	.831	1.9	<0.01					7.3					ND	7.2	
26	.754	2.2	<0.01					7.3					ND	7.0	
27	.854	2.2	<0.01					7.3					ND	7.1	
28	.889	0.2	<0.01			1.96	1.0	7.3	.45	.08	.61	.52	ND	7.2	1.06
29	.939	2.3	<0.01					7.1					ND	7.3	
30	.944	2.0	<0.01					7.2						7.5	
31	1.10	2.6	<0.01					7.4						7.1	

I, Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

By: Donald E. Hostetler

Date: 4-11-96

(Please Type) DONALD E. HOSTETLER

Company Name MED COUNTY SERVICES

Telephone No. (Please Type) 813-787-7978

DEB Form 17-801.900(1)
 Domestic Wastewater Treatment Plant
 Monthly Operating Report
 Effective Date July 1, 1991
 DEB Application No. (If not in use)

Domestic Wastewater Treatment Plant Monthly Operating Report

Month APRIL Year 1996

(34)

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. EFF.	TOTAL - N.
1	.994	2.4	<0.01					7.1					ND	7.2	
2	.818	2.0	<0.01					7.1					ND	7.2	
3	.967	2.3	<0.01					7.2					ND	7.6	
4	.832	2.7	<0.01	138	176	2.21	.80	7.1	.59	.04	.80	.45	ND	7.5	1.39
5	.921	2.3	<0.01					7.2					ND	7.4	
6	.868	2.1	<0.01					6.9						7.5	
7	.826	2.1	<0.01					6.9						7.3	
8	.837	3.0	<0.01					7.0					ND	7.2	
9	.801	1.8	<0.01					6.9					ND	7.5	
10	.744	2.1	<0.01					6.9					ND	7.5	
11	.753	2.3	<0.01			0.55	<1.0	7.0	.38	.02	.90	.36	ND	7.6	1.28
12	.772	2.1	<0.01					6.9					ND	7.5	
13	.770	2.4	<0.01					7.1						7.7	
14	.766	2.0	<0.01					7.1						7.3	
15	.786	1.8	<0.01					7.1					ND	7.4	
16	.775	2.0	<0.01					6.9					ND	7.7	
17	.743	2.6	<0.01					6.9					ND	7.7	
18	.709	2.5	<0.01			4.04	.60	7.0	.48	.05	<0.01	.52	ND	7.5	.48
19	.746	2.4	<0.01					7.0					ND	7.6	
20	.741	2.2	<0.01					7.0						7.7	
21	.747	2.5	<0.01					7.2						7.4	
22	.731	2.6	<0.01					7.2					ND	7.0	
23	.689	2.4	<0.01					6.9					ND	7.7	
24	.700	1.8	<0.01					6.9					ND	7.8	
25	.676	3.2	<0.01			3.69	.60	6.9	.70	.10	.54	.68	ND	7.4	1.24
26	.701	2.8	<0.01					7.0					ND	7.5	
27	.711	1.8	<0.01					7.1						7.5	
28	.737	1.8	<0.01					7.1						7.2	
29	.731	1.9	<0.01					7.0					ND	7.2	
30	.904	2.3	<0.01					7.0					ND	7.4	

I, the undersigned Operator, hereby certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

Signed Donald E. Hostetter
 Name (Please Type) DONALD E. HOSTETTER
 Company Name MID-COUNTY SERVICES

Date 5-8-96
 Telephone No. (Please Type) 813-787-7928

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month: MAY Year: 1996

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	TOTAL N	D.O. EFF.
1	.888	2.0	50.01					6.9					ND		7.3
2	.841	2.3	50.01	126	148	3.25	3.20	7.0	.26	50.01	50.01	.54	ND	.26	7.7
3	.788	2.3	50.01					7.0					ND		7.4
4	.819	2.0	50.01					7.0							7.5
5	.802	2.3	50.01					7.1							7.4
6	.763	1.4	50.01					7.0					ND		7.4
7	.722	2.2	50.01					7.0					ND		7.5
8	.702	2.1	50.01					7.0					ND		7.4
9	.734	2.0	50.01			2.35	2.0	6.9	.40	50.01	1.17	.31	ND	1.57	7.4
10	.665	1.9	50.01					6.8					ND		7.4
11	.703	1.9	50.01					7.5							7.5
12	.696	2.2	50.01					7.2							7.3
13	.728	2.4	50.01					7.2					ND		7.3
14	.673	1.8	50.01					7.5					ND		7.5
15	.691	2.0	50.01					6.9					ND		7.3
16	.672	1.8	50.01			1.0	1.0	6.9	.59	.08	.84	.44	ND	1.43	7.2
17	.704	2.4	50.01					6.9					ND		7.2
18	.643	1.9	50.01					7.2							7.1
19	.695	2.1	50.01					7.8							7.4
20	.719	2.6	50.01					7.6					ND		7.3
21	.749	2.2	50.01					6.9					ND		7.2
22	.677	2.5	50.01					7.0					ND		7.2
23	.693	2.5	50.01			1.19	1.0	6.8	.54	.05	.60	.40	ND	1.14	7.2
24	.671	2.4	50.01					6.9					ND		7.2
25	.666	2.1	50.01					7.3							7.2
26	.609	2.3	50.01					7.3							7.4
27	.681	1.8	50.01					7.4					ND		7.2
28	.687	2.5	50.01					7.5					ND		7.6
29	.667	1.8	50.01					7.5					ND		7.3
30	.641	2.1	50.01			1.10	1.0	7.3	.55	.11	.74	.44	ND	1.43	7.1
31	.689	1.9	50.01					7.1					ND		7.1

I, Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

by Donald E Hostetler
 Name (Please Type) DONALD E HOSTETLER
 Company Name MID COUNTY SERVICES

Date 6-7-96
 Telephone No (Please Type) 813-787-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month JUNE Year 1996

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. C.F.F.	TOTAL N.
1	.638	1.9	0.01					7.4						2.1	
2	.643	2.3	0.01					7.7						2.2	
3	.639	2.0	0.01					7.4					ND	2.2	
4	.667	1.9	0.01					7.5					ND	2.2	
5	.622	1.9	0.01					7.0					ND	2.3	
6	.671	2.0	0.01	129	119	1.68	1.0	7.2	.70	.11	.72	.52	ND	7.0	1.42
7	.661	1.8	0.01					7.0					ND	2.2	
8	.670	2.4	0.01					7.0						2.1	
9	.649	1.6	0.01					7.0						2.0	
10	.715	3.0	0.01					6.9					ND	2.2	
11	.635	2.0	0.01					6.6					ND	2.1	
12	.641	1.9	0.01					6.9					ND	2.2	
13	.615	2.1	0.01			1.36	1.0	6.8	.48	.10	1.28	.56	ND	2.1	1.76
14	.634	2.5	0.01					6.8					ND	2.2	
15	.627	1.9	0.01					7.0						2.2	
16	.697	2.7	0.01					7.0						2.3	
17	.667	2.3	0.01					6.8					ND	2.2	
18	.681	2.5	0.01					6.7					ND	2.4	
19	.617	2.5	0.01					7.1					ND	2.4	
20	.712	1.9	0.01			1.92	1.0	6.8	.59	.08	.94	.74	ND	2.3	1.53
21	.655	1.9	0.01					6.8					ND	2.5	
22	.632	1.9	0.01					6.8						2.5	
23	.601	2.6	0.01					6.9						2.3	
24	.654	1.7	0.01					6.8					ND	2.1	
25	.599	2.4	0.01					6.7					ND	2.5	
26	.570	2.9	0.01					6.7					ND	2.4	
27	.677	2.5	0.01			1.92	1.8	6.9	1.0	.14	1.8	.76	ND	2.6	2.8
28	.622	2.0	0.01					6.9					ND	2.5	
29	.684	2.5	0.01					6.8						2.4	
30	.655	2.3	0.01					6.9						2.4	

and Operator This is to certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

Signed: Donald E Hostetler
 Name (Please Type) DONALD E. HOSTETLER
 Company Name MED COUNTY SERVICES

Date: 7-9-96
 Telephone No (Please Type) 813-787-9978

ATTN: MIKE JONN.

DEA Form 17-601(B)(1)
 Domestic Wastewater Treatment Plant
 Monthly Operating Report
 Reporting Date July 1, 1996
 DEA Application No. (If one is by DEA)

Domestic Wastewater Treatment Plant Monthly Operating Report

Month July Year 1996

Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. - E.F.F.	TOTAL - N.
.707	2.6	<0.01					7.0					ND	7.2	
.658	2.7	<0.01					6.9					ND	7.7	
.585	2.7	<0.01					6.9					ND	7.5	
.621	2.2	<0.01			2.18	.40	7.0	.88	.12	1.07	.58	ND	7.6	1.96
.688	2.5	<0.01					6.7					ND	7.5	
.847	2.5	<0.01					6.8					ND	7.5	
.822	2.1	<0.01					6.9						7.4	
.774	2.2	<0.01					6.8					ND	7.5	
.723	3.0	<0.01					6.8					ND	7.6	
.677	1.8	<0.01					6.8					ND	7.7	
.654	2.2	<0.01	102	380	1.9	.60	7.0	.89	.12	1.07	.58	ND	7.8	1.85
.625	2.4	<0.01					6.9					ND	7.6	
.655	2.0	<0.01					7.0						7.6	
.602	2.7	<0.01					6.9						7.3	
.665	2.2	<0.01					6.9					ND	7.2	
.703	2.4	<0.01					6.8					ND	7.4	
.700	2.4	<0.01					6.8					ND	7.4	
.668	2.4	<0.01		1.85	.80		6.8	.62	.33	<0.01	.72	ND	7.3	.62
.631	1.9	<0.01					6.9					ND	7.5	
.628	2.0	<0.01					7.1						7.7	
.639	2.3	<0.01					7.0						7.3	
.663	2.4	<0.01					7.0					ND	2.6	
.638	2.5	<0.01					7.0					ND	2.5	
.647	2.2	<0.01					7.0					ND	8.0	
.674	2.4	<0.01		2.36	.40		7.0	.65	.11	.13	.48	ND	8.1	.76
.613	2.0	<0.01					6.9					ND	7.9	
.622	1.9	<0.01					7.0						7.8	
.679	1.8	<0.01					6.9						2.5	
.682	2.0	<0.01					6.9					ND	2.7	
.698	1.9	<0.01					7.0					ND	7.9	
.650	2.2	<0.01					6.8					ND	8.0	

I certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this is true, complete and accurate.

Donald E Hostetter

Date: 8-7-96

Name DONALD E HOSTETLER

Telephone No (Please Type) 813-787-7978

Name MID COUNTY SERVICES

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month SEPT Year 1986

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. EFF.	TOTAL N.
1	.623	2.2	<0.01					6.9						7.3	
2	.679	1.6	<0.01					7.0				<1.0		2.4	
3	.662	2.0	<0.01					6.9				<1.0		2.6	
4	.665	2.2	<0.01					6.9				<1.0		2.8	
5	.604	2.4	<0.01	138	144	1.76	1.0	6.9	1.9	.10	.80	.54	<1.0	2.7	2.7
6	.634	2.5	<0.01					7.0					<1.0	7.7	
7	.629	2.0	<0.01					7.0						7.5	
8	.624	2.1	<0.01					7.1						7.4	
9	.745	2.4	<0.01					7.1					<1.0	7.2	
10	.799	2.7	<0.01					6.8					<1.0	7.7	
11	.775	1.8	<0.01					6.9					<1.0	7.5	
12	.826	2.5	<0.01			2.53	<1.0	6.8	.88	.10	<0.1	.54	<1.0	7.7	.88
13	.677	2.5	<0.01					6.8					<1.0	7.5	
14	.734	2.5	<0.01					6.9						7.7	
15	.682	2.6	<0.01					6.8						7.5	
16	.744	2.2	<0.01					6.8					<1.0	2.8	
17	.612	2.2	<0.01					6.8					<1.0	7.7	
18	.706	2.4	<0.01					6.8					<1.0	7.7	
19	.559	2.2	<0.01			2.4	.20	6.7	.80	.09	1.51	.58	<1.0	7.5	2.31
20	.655	1.8	<0.01					6.7					<1.0	7.8	
21	.756	2.4	<0.01					6.9						7.5	
22	.884	2.6	<0.01					6.6						7.4	
23	.784	2.2	<0.01					6.8					<1.0	7.3	
24	.756	2.4	<0.01					6.6					<1.0	7.8	
25	.671	2.0	<0.01					7.0					<1.0	7.5	
26	.673	2.4	<0.01			2.19	<1.0	7.0	.87	.11	.53	.68	<1.0	7.7	1.4
27	.689	1.9	<0.01					6.8					<1.0	7.8	
28	.695	1.8	<0.01					6.9						7.5	
29	.732	1.7	<0.01					6.7						7.4	
30	.703	2.1	<0.01					6.9					<1.0	7.4	

I, Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

By Donald E Hostetler

Date 10-9-86

(Please Type) DONALD E HOSTETLER

Company Name MID County SERVICES

Telephone No (Please Type) 813-787-7978

ATT MIKE DUNN.

DER Form # 17 (05/03/93)
 Domestic Wastewater Treatment Plant
 Monthly Operating Report
 (Effective Date) July 1, 1994
 DER Application No. _____

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

(1) Month OCT Year 1996
 (2) Plant's DER Identification Number 4052P01064
 (3) Plant Name Mid-County Services, Inc.
 (4) Plant Address 2299 Spanish Vista Dr.
 (5) City Palm Harbor 34688
 (6) County Pinellas
 (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
 (8) Permit Number D052-242275
 (9) Plant Type Type I
 (10) Test Site Identification Number 4052P01064
 (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
 (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
 (13) Unfiltered Wet Weather Discharge Activated
 Yes No Not Applicable
 (14) Cumulative Days of Wet Weather Discharge N/A
 (15) Plant Staffing
 Day Shift Operator Class B-4 Cert. No. A 5119
B. 8035
 Evening Shift Operator Class _____ Cert. No. _____
 Night Shift Operator Class _____ Cert. No. _____
 Lead Operator Donald C. Rostetter B. 8035
 Signature Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.692
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.692
(19) Percent of permitted capacity	%	-	76%
(20) CBOD ₅ Effluent	mg/L	080082	2.18
(21) CBOD ₅ Effluent	lbs/day	-	12.5
(22) TSS Effluent	mg/L	900201	1.1
(23) TSS Effluent	lbs/day	-	6.3
(24) Minimum pH		-	6.6
(25) Maximum pH		-	6.9
(26) Total N	mg/L	000800	1.8
(27) TKN	mg/L	000625	.85
(28) Ammonia (NH ₃ - N)	mg/L	000810	.08
(29) Nitrate	mg/L	071850	1.8
(30) Total Phosphorus	mg/L	000665	.58
(31) Minimum Chlorine Residual	mg/L	-	1.4
(32) Maximum Chlorine Residual	mg/L	-	2.6
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

Month OCT Year 1996

Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	TOTAL XI	D.O. EFF
.710	1.9	<0.01					6.7					<1.0		7.7
.680	2.0	<0.01					6.7					<1.0		7.7
.680	1.9	<0.01	181	300	2.31	<1.0	6.8	.80	.12	.26	.65	<1.0	1.06	7.5
.669	1.9	<0.01					6.8					<1.0		7.8
.712	2.0	<0.01					6.8							7.5
.708	2.3	<0.01					6.8							7.6
.813	2.0	<0.01					6.7					<1.0		7.4
.879	2.0	<0.01					6.7					<1.0		7.7
.827	2.0	<0.01					6.5					<1.0		7.4
.705	2.0	<0.01			1.04	<1.0	6.8	1.02	.05	1.52	.58	<1.0	2.54	7.5
.746	2.2	<0.01					6.7					<1.0		7.2
.692	2.1	<0.01					6.6							7.2
.754	2.1	<0.01					6.7							7.9
.703	1.9	<0.01					6.7					<1.0		7.0
.679	1.9	<0.01					6.8					<1.0		7.7
.623	1.7	<0.01					6.8					<1.0		7.6
.705	1.9	<0.01			2.20	<1.0	6.7	.68	.05	.70	.50	<1.0	1.38	7.5
.677	1.7	<0.01					6.7					<1.0		7.7
.678	1.9	<0.01					6.8							7.5
.641	1.8	<0.01					6.8							7.7
.600	1.4	<0.01					6.7					<1.0		7.8
.690	1.7	<0.01					6.8					<1.0		7.7
.622	2.0	<0.01					6.8					<1.0		7.5
.671	1.9	<0.01			2.25	<1.0	6.8	.88	<0.01	.88	.64	<1.0	1.76	7.7
.645	2.1	<0.01					6.8					<1.0		7.7
.669	2.0	<0.01					6.8							7.7
.645	2.6	<0.01					6.9							7.7
.718	2.0	<0.01					6.7					<1.0		7.5
.647	2.4	<0.01					6.8					<1.0		7.8
.675	2.2	<0.01					6.8					<1.0		7.7
.612	2.4	<0.01			3.1	1.5	6.9	.89	.11	1.8	.56	<1.0	2.29	7.5

I, the undersigned Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, the information is true, complete and accurate.

Signed Donald E Hostetler
 Name (Please Type) DONALD E HOSTETLER
 Company Name MID COUNTY SERVICES

Date 11-13-96
 Telephone No (Please Type) 813-287-2978

ATTN: MIKE DUNN.

DER Form # 17-001 (REV. 11/84)
 Domestic Wastewater Treatment Plant
 Monthly Operating Report
 Effective Date: July 1, 1996
 DER Application No. _____
 If Not by DER _____

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month NOV Year 1996
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
- (13) United Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- | | |
|--|---|
| Day Shift Operator Class <u>B+VA</u> | Cert. No. <u>A 5119</u>
<u>B. 8035</u> |
| Evening Shift Operator Class <u>CA</u> | Cert. No. <u>A 512</u>
<u>C 8601</u> |
| Night Shift Operator Class _____ | Cert. No. _____ |
| Lead Operator <u>Donald E. Phistulas</u> | Cert. No. <u>B. 8035</u> |
- Signature

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.665
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.685
(19) Percent of permitted capacity	%	-	73%
(20) CBOD ₅ Effluent	mg/L	080082	275
(21) CBOD ₅ Effluent	lbs/day	-	15.2
(22) TSS Effluent	mg/L	900201	2.75
(23) TSS Effluent	lbs/day	-	15.2
(24) Minimum pH		-	6.7
(25) Maximum pH		-	7.1
(26) Total N	mg/L	000800	1.5
(27) TKN	mg/L	000625	NA
(28) Ammonia (NH ₃ · N)	mg/L	000810	NA
(29) Nitrate	mg/L	071850	NA
(30) Total Phosphorus	mg/L	000665	.62
(31) Minimum Chlorine Residual	mg/L	-	1.2
(32) Maximum Chlorine Residual	mg/L	-	2.5
(33) Other Effluent Parameters		NA	NA

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month: NOV Year 1996

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	TOTAL N. EFF	D.O. EFF
1	.711	2.4	<0.01	160	360	NA	NA	6.8	NA	NA	NA	<1	NA	7.7	
2	.677	2.4	<0.01					6.7				NA		7.5	
3	.711	2.1	<0.01					7.3				NA		7.7	
4	.678	1.8	<0.01					6.7				<1		7.9	
5	.633	2.4	<0.01					6.8				<1		7.7	
6	.707	2.5	<0.01					6.9				<1		7.4	
7	.646	2.4	<0.01			3.0	<2.0	6.9	NA	NA	NA	0.3	<1	0.19	7.6
8	.716	2.2	<0.01					6.7				<1		8.4	
9	.674	2.0	<0.01					7.0				NA		7.7	
10	.646	2.3	<0.01					7.0				NA		7.7	
11	.619	1.9	<0.01					6.9				<1		7.9	
12	.693	2.2	<0.01					7.0				<1		7.7	
13	.657	1.8	<0.01					6.9				<1		7.7	
14	.701	2.0	<0.01			2.4	<2.0	6.9	NA	NA	NA	.81	<1	1.9	7.7
15	.673	2.4	<0.01					6.9				<1		7.8	
16	.696	2.2	<0.01					6.9				NA		7.5	
17	.684	2.1	<0.01					7.1				NA		7.4	
18	.620	2.2	<0.01					7.0				<1		7.9	
19	.699	2.2	<0.01					6.8				<1		7.9	
20	.632	2.2	<0.01					6.9				<1		7.7	
21	.746	2.2	<0.01			2.4	3.0	6.9	NA	NA	NA	.89	<1	3.0	7.5
22	.662	2.0	<0.01					6.9				<1		7.6	
23	.674	2.2	<0.01					7.0				NA		7.8	
24	.565	2.5	<0.01					7.0				NA		7.7	
25	.594	1.2	<0.01					7.0				<1		7.2	
26	.601	2.2	<0.01					7.0				<1		7.7	
27	.648	1.9	<0.01					6.8				<1		7.9	
28	.725	2.0	<0.01			3.2	4.0	6.9	NA	NA	NA	.48	<1	1.1	7.5
29	.646	1.9	<0.01					6.7				<1		7.2	
30	.645	2.0	<0.01					7.0				NA		7.5	

Operator This is to certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

1 Donald E Hostetler
 (Please Type) DONALD E HOSTETLER
 My Name MID COUNTY SERVICES

Date 12-10-96

Telephone No (Please Type) 813-787-7978



Mid-County

DHRS Certification #E84217,84340
DEP COMPQAP # 900350G

Field Custody: Client
Client/Field ID: Mid-County
Sample Collection: 11/06/96@0910
Sample ID Number: Sludge
Lab ID No: T961279
Project Number: 88-0645-S
Lab Custody Date/Time: 11/14/96@1145

Parameter Monitored	Analysis Method	Analysis Result	Units	Sample Filtered /Unfiltered	Analysis Date
Arsenic, Total	7080	<0.032	mg/kg	Unfiltered	11/20/96
Cadmium, Total	7130	3.7	mg/kg	Unfiltered	11/15/96
Chromium, Total	7190	3.1	mg/kg	Unfiltered	11/15/96
Copper, Total	7210	570	mg/kg	Unfiltered	11/14/96
Lead, Total	7420	31	mg/kg	Unfiltered	11/15/96
Mercury, Total	7471	0.6	mg/kg	Unfiltered	11/21/96
Molybdenum, Total	7480	0.051	mg/kg	Unfiltered	11/20/96
Nickel, Total	7520	0.068	mg/kg	Unfiltered	11/15/96
Phosphorus, Total	365.4	2.5	% dry weight	Unfiltered	11/08/96
Potassium, Total	7610	8.5	% dry weight	Unfiltered	11/20/96
Residue, Total (TS)	160.3	2.5	% solids	Unfiltered	11/06/96
Selenium, Total	7740	1.6	mg/kg	Unfiltered	11/20/96
Total Nitrogen	351.4,353.2	4.5	% dry weight	Unfiltered	11/07/96
Zinc, Total	7950	320	mg/kg	Unfiltered	11/15/96
pH(field)	9040	7.5	s.u.	Unfiltered	11/06/96


Michael Cammarata, Laboratory Manager

ATT: MIKE Dunn PAGE 2

Domestic Wastewater Treatment Plant Monthly Operating Report

Month: Dec Year: 1996

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. (ppm)	Total KI
1	.695	2.3	0.01					7.0					NA	7.7	
2	.717	1.2	0.01					6.8					<1	2.2	
3	.683	1.9	0.01					7.0					<1	2.8	
4	.614	2.1	0.01					7.0					<1	7.7	
5	.713	2.2	0.01	184	320	<1.0	2.0	7.0	NA	NA	NA	.35	<1	7.9	2.9
6	.666	2.0	0.01					6.9					<1	7.8	
7	1.1	1.9	0.01					6.8					NA	7.9	
8	.925	2.3	0.01					6.9					NA	7.2	
9	.763	2.2	0.01					6.8					<1	7.2	
10	.775	2.0	0.01					6.9					<1	7.7	
11	.729	2.3	0.01					6.9					15	7.8	
12	.744	1.9	0.01			<1.0	<2.0	6.8	NA	NA	NA	.96	<1	7.7	1.1
13	.690	2.0	0.01					6.9					<1	7.7	
14	.749	1.9	0.01					7.0					NA	7.8	
15	.657	2.5	0.01					6.8					NA	7.7	
16	.763	2.2	0.01					6.9					<1	7.2	
17	.656	1.1	0.01					6.9					<1	7.6	
18	.715	2.0	0.01					6.7					<1	7.8	
19	.622	1.9	0.01			3.0	<2.0	6.8	NA	NA	NA	1.0	<1	7.7	1.3
20	.652	1.9	0.01					6.6					<1	2.9	
21	.659	2.2	0.01					6.6					NA	7.9	
22	.689	2.0	0.01					6.9					NA	7.5	
23	.717	1.8	0.01					6.6					<1	7.9	
24	.718	1.7	0.01					6.8					<1	7.9	
25	.686	2.1	0.01					6.9					<1	7.6	
26	.699	1.9	0.01			8.0	<2.0	6.8	NA	NA	NA	.85	<1	2.9	2.5
27	.784	1.9	0.01					6.8					<1	7.7	
28	.767	2.2	0.01					6.8					NA	7.7	
29	.716	2.1	0.01					7.0					NA	7.6	
30	.703	2.1	0.01					6.8					<1	7.6	
31	.852	2.2	0.01					7.0					<1	7.7	

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

By: Donald E Hostetler
 Name (Please Type): DONALD E HOSTETLER
 Company Name: MID COUNTY SERVICES

Date: 1-10-97
 Telephone No (Please Type): 813-787-7978

645 Mid-County Wastewater Treatment Plant M.O.R.

1995 Month	Average							Fecal Coliform no/100 ml	D.O. Eff. mg/L
	Total Flow mg	Daily Flow mgd	CBOD5 Effluent mg/L	TSS Effluent mg/L	pH Effluent 0.1(Max)	Total N mg/L	Total P mg/L		
January	23.84	.769	2.1	.20	7.4	1.4	.83	7.0	
February	21.17	.756	2.0	1.00	7.4	1.1	.91	7.1	
March	23.65	.763	1.7	.44	7.5	1.4	.88	7.0	
April	22.83	.761	2.1	.55	7.8	1.4	.78	7.3	
May	20.12	.649	2.1	.75	7.5	1.6	.85	7.4	
June	21.78	.726	2.1	1.20	7.5	2.1	.80	7.1	
July	25.27	.815	2.3	.60	7.5	1.8	.69	6.9	
August	27.22	.878	2.3	.88	7.4	1.4	.57	7.0	
September	22.38	.746	2.2	.65	7.5	0.9	.50	6.9	
October	25.85	.834	1.3	.85	7.5	1.0	.57	7.0	
November	20.82	.694	2.3	.28	7.6	1.6	.68	7.1	
December	20.46	.660	2.3	<1	7.6	1.9	.71	7.3	
Total	275.38	.754							

Domestic Wastewater Treatment Plant Monthly Operating Report

Month JAN Year 95

(34)

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (1000/100ml)	TOTAL N.	D.O.G.F.F.
1	695	2.7	Ke.01					7.2							6.8
2	801	1.7	Ke.01					7.2					ND		6.8
3	637	1.7	Ke.01					7.4					ND		7.0
4	672	2.0	Ke.01					7.2					ND		7.0
5	620	2.2	Ke.01	80	222	1.9	100	7.3	.40	.08	.76	.98	ND	1.2	7.0
6	715	2.3	Ke.01					7.2					ND		7.1
7	732	2.4	Ke.01					7.2							6.8
8	694	1.4	Ke.01					7.3							6.9
9	662	2.0	Ke.01					7.4					ND		7.2
10	748	3.0	Ke.01					7.3					ND		7.2
11	665	2.3	Ke.01					7.2					ND		7.0
12	726	1.8	Ke.01			2.0	.40	7.2	.50	.10	.33	.80	ND	.83	7.0
13	716	2.4	Ke.01					7.2					ND		7.0
14	1.1	2.2	Ke.01					7.3							7.1
15	1.1	2.4	Ke.01					7.3							6.8
16	983	1.6	Ke.01					7.4					ND		6.8
17	836	2.2	Ke.01					7.3					ND		6.9
18	819	2.0	Ke.01					7.2					ND		7.0
19	825	2.4	Ke.01			1.8	.20	7.2	.45	.08	.45	.76	ND	.90	7.1
20	847	2.2	Ke.01					7.2					ND		7.0
21	823	2.6	Ke.01					7.3							7.2
22	794	1.8	Ke.01					7.2							7.0
23	797	2.4	Ke.01					7.3					ND		7.0
24	722	2.5	Ke.01					7.2					ND		7.3
25	723	2.2	Ke.01					7.3					ND		7.4
26	719	2.0	Ke.01			2.7	.20	7.2	.30	.05	2.6	.98	ND	2.9	7.4
27	731	2.4	Ke.01					7.2					ND		7.4
28	798	2.0	Ke.01					7.2							7.3
29	788	2.6	Ke.01					7.2							6.8
30	743	2.6	Ke.01					7.2					ND		7.2
31	742	2.1	Ke.01					7.3					ND		7.0

I, Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

by Donald E Hostetler
 (Please Type) DONALD E HOSTETLER
 Company Name MID COUNTY SERVICES

Date 2-8-95
 Telephone No (Please Type) 813-787-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

(1) Month FEB Year 1995

(2) Plant's DER Identification Number 4052P01064

(3) Plant Name Mid-County Services, Inc.

(4) Plant Address 2299 Spanish Vista Dr.

(5) City Palm Harbor 34688

(6) County Pinellas

(7) Phone Number 1-800-272-1919 (OFFICE)
(813) 787-7978 (PLANT)

(8) Permit Number DD52-242275

(9) Plant Type TYPE I

(10) Test Site Identification Number 4052P01064

(11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number

(12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek

(13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable

(14) Cumulative Days of Wet Weather Discharge N/A

(15) Plant Staffing

A 512
C 8680

Day Shift Operator Class B4C4A Cert. No. B8035

A 912
C 8601

Evening Shift Operator Class C4A Cert. No. C8601

Night Shift Operator Class _____ Cert. No. _____

Lead Operator Donald C. Papatolu B8035
Signature Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.756
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.729
(19) Percent of permitted capacity	%	-	84.9%
(20) CBOD ₅ Effluent	mg/L	080082	2
(21) CBOD ₅ Effluent	barley	-	12.6
(22) TSS Effluent	mg/L	800201	1.0
(23) TSS Effluent	barley	-	6.3
(24) Minimum pH		-	7.1
(25) Maximum pH		-	7.4
(26) Total N	mg/L	000800	1.1
(27) TKN	mg/L	000625	.93
(28) Ammonia (NH ₃ - N)	mg/L	000810	.20
(29) Nitrate	mg/L	071850	.42
(30) Total Phosphorus	mg/L	000885	.91
(31) Minimum Chlorine Residual	mg/L	-	1.6
(32) Maximum Chlorine Residual	mg/L	-	3.4
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

Month: FEB Year: 1995

(34)

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (MPN/100ml)	D.O. G.F.F.	Total N.
	.669	2.0	6.01					7.2					ND	7.3	
	.730	2.2	6.01	150	130	2.0	2.4	7.3	.88	.26	.24	1.0	ND	7.2	1.1
	.726	0.1	6.01					7.3					ND	7.2	
	.744	0.0	6.01					7.2					ND	7.3	
	.784	2.6	6.01					7.2					ND	7.1	
	.725	1.8	6.01					7.4					ND	7.1	
	.680	2.0	6.01					7.3					ND	7.2	
	.704	1.6	6.01					7.3					ND	7.2	
	.96	2.4	6.01			2.4	.80	7.2	.92	.14	6.01	.98	ND	7.4	.92
	.747	2.2	6.01					7.2					ND	7.4	
	.848	2.0	6.01					7.3					ND	7.4	
	.901	0.7	6.01					7.3					ND	7.3	
	.786	3.4	6.01					7.3					ND	7.4	
	.785	2.2	6.01					7.3					ND	7.2	
	.810	2.4	6.01					7.3					ND	7.0	
	.707	2.4	6.01			2.3	.60	7.2	.75	.20	.09	.28	ND	7.0	.84
	.657	2.2	6.01					7.2					ND	7.0	
	.689	0.4	6.01					7.1					ND	7.0	
	.924	2.6	6.01					7.2					ND	7.2	
	.877	2.4	6.01					7.3					ND	6.8	
	.901	2.4	6.01					7.2					ND	7.0	
	.719	2.2	6.01					7.2					ND	7.2	
	.777	2.2	6.01			1.3	.20	7.3	1.2	.22	.42	.98	ND	7.0	1.6
	.804	2.4	6.01					7.3					ND	7.0	
	.648	2.2	6.01					7.4					ND	7.0	
	.833	2.8	6.01					7.3					ND	7.2	
	.756	1.8	6.01					7.3					ND	6.7	
	.741	2.0	6.01					7.2					ND	6.9	

I, the Operator, hereby certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, it is true, complete and accurate.

Signed: Donald E Hostetler
 Name (Please Type): DONALD E HOSTETLER
 Employer Name: MID COUNTY SERVICES

Date: 3-8-95
 Telephone No. (Please Type): 813-287-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

(1) Month MARCH Year 1995

(2) Plant's DER Identification Number 4052P01064

(3) Plant Name Mid-County Services, Inc.

(4) Plant Address 2299 Spanish Vista Dr.

(5) City Palm Harbor 34688

(6) County Pinellas

(7) Phone Number 1-800-272-1919 (OFFICE)
(813) 787-7978 (PLANT)

(8) Permit Number D052-242275

(9) Plant Type Type I

(10) Test Site Identification Number 4052P01064

(11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number

(12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek

(13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable

(14) Cumulative Days of Wet Weather Discharge N/A

(15) Plant Staffing

	A 512
	C 8600
Day Shift Operator Class <u>B+C+A</u>	Cert. No. <u>B8035</u>
	A 512
Evening Shift Operator Class <u>C+A</u>	Cert. No. <u>C8601</u>
Night Shift Operator Class _____	Cert. No. _____
Lead Operator <u>Donald C. Abstellu</u>	Cert. No. <u>B8035</u>
Signature	Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.763
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.762
(19) Percent of permitted capacity	%	-	84%
(20) CBOD ₅ Effluent	mg/L	080082	1.7
(21) CBOD ₅ Effluent	lbs/day	-	10.8
(22) TSS Effluent	mg/L	900201	.44
(23) TSS Effluent	lbs/day	-	2.8
(24) Minimum pH		-	6.9
(25) Maximum pH		-	7.5
(26) Total N	mg/L	000800	1.4
(27) TKN	mg/L	000625	.74
(28) Ammonia (NH ₃ · N)	mg/L	000810	.11
(29) Nitrate	mg/L	071850	2.2
(30) Total Phosphorus	mg/L	000665	.88
(31) Minimum Chlorine Residual	mg/L	-	1.8
(32) Maximum Chlorine Residual	mg/L	-	2.8
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month MARCH Year 1995

Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. G.F.F.	Total A.M.
.782	2.4	<0.01					7.3					ND	6.8	
.737	2.2	<0.01	147	176	2.5	.80	7.3	.76	.09	2.2	.94	ND	6.9	2.9
.749	2.5	<0.01					7.3					ND	6.9	
.764	2.3	<0.01					7.0						7.0	
.785	1.9	<0.01					7.2						6.8	
.752	2.2	<0.01					6.9					ND	7.0	
.712	1.9	<0.01					7.1					ND	6.8	
.940	2.4	<0.01					7.1					ND	7.2	
.815	2.5	<0.01			1.7	.40	7.3	.68	.08	.19	.74	ND	6.8	.87
.778	2.2	<0.01					7.4					ND	6.6	
.762	2.2	<0.01					7.3						6.8	
.780	2.1	<0.01					7.4						7.0	
.807	2.4	<0.01					7.5					ND	7.4	
.730	1.8	<0.01					7.2					ND	7.1	
.749	2.2	<0.01					7.4					ND	7.0	
.736	2.0	<0.01			1.8	.60	7.3	.80	.10	.45	.98	ND	7.0	1.2
.773	2.0	<0.01					7.4					ND	6.8	
.756	2.8	<0.01					7.3						7.1	
.739	2.3	<0.01					7.4						6.9	
.742	2.0	<0.01					7.4					ND	2.2	
.790	2.2	<0.01					7.1					ND	7.0	
.777	2.4	<0.01					7.4					ND	7.0	
.769	1.9	<0.01			1.5	.20	7.4	.59	.08	.40	.99	ND	7.3	.99
.773	2.3	<0.01					7.5					ND	7.3	
.780	2.2	<0.01					7.3						7.1	
.760	2.1	<0.01					7.4						7.0	
.743	3.2	<0.01					7.4					ND	7.0	
.767	2.5	<0.01					7.2					ND	7.2	
.716	2.2	<0.01					7.5					ND	7.2	
.733	2.3	<0.01			1.3	.20	7.4	.89	.20	.48	.88	ND	7.1	1.3
.786	2.0	<0.01					7.3					ND	7.0	

I, Operator, this is to certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

By: Donald E Hostetler

Date: 4-8-95

(Please Type) DONALD E HOSTETLER

Company Name MID COUNTY SERVICES

Telephone No (Please Type) 813-787-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

Month: APRIL Year 95

(34)

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CaCO ₃ Influent (mg/L)	TSS Influent (mg/L)	CaCO ₃ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. EFF	TOTAL N. EFF
1	.742	1.8	<0.01					7.3						7.0	
2	.783	2.2	<0.01					7.3						6.9	
3	.709	1.6	<0.01					7.4					ND	7.2	
4	.704	2.7	<0.01					7.5					ND	7.1	
5	.767	2.8	<0.01					7.3					ND	7.2	
6	.870	2.5	<0.01	198	236	2.1	<0.01	7.1	.80	.10	.86	.74	ND	7.2	1.66
7	.832	2.3	<0.01					7.8					ND	7.3	
8	.779	1.9	<0.01					7.5						7.3	
9	.752	2.6	<0.01					7.4						7.2	
10	.709	1.7	<0.01					7.0					ND	7.1	
11	.754	2.6	<0.01					7.3					ND	7.2	
12	1.1	1.9	<0.01					7.6					ND	7.1	
13	.920	2.2	<0.01			2.33	.20	7.4	.88	.10	1.23	.76	ND	7.1	2.11
14	.932	1.4	<0.01					7.4					ND	7.3	
15	.742	2.0	<0.01					7.5						7.1	
16	.774	2.6	<0.01					7.3						7.1	
17	.782	2.4	<0.01					7.3					ND	7.7	
18	.748	2.2	<0.01					7.3					ND	7.8	
19	.740	2.3	<0.01					7.3					ND	7.3	
20	.704	2.0	<0.01			2.0	.40	7.3	.68	.10	.08	.80	ND	7.3	.74
21	.749	2.2	<0.01					7.3					ND	7.4	
22	.704	2.5	<0.01					7.3						7.3	
23	.715	2.3	<0.01					7.3						7.2	
24	.714	3.0	<0.01					7.2					ND	7.4	
25	.650	2.3	<0.01					7.4					ND	7.3	
26	.650	2.2	<0.01					7.4					ND	7.4	
27	.695	2.3	<0.01			2.0	1.6	7.4	.84	.11	.24	.82	ND	7.2	1.08
28	.737	1.9	<0.01					7.3					ND	7.3	
29	.658	2.2	<0.01					7.3						7.4	
30	.722	2.3	<0.01					7.5						7.2	

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

Signed Donald E Hostetler
 Name (Please Type) DONALD E HOSTETLER
 Company Name M&D County SERVICES

Date 5-5-95
 Telephone No (Please Type) 813-787-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month MAY Year 1995
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
1-800-272-1919 (Office)
- (7) Phone Number (813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
- (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- A 512
- Day Shift Operator Class B/C + 1/2 Cert. No. B8035
C8600
- Evening Shift Operator Class C Cert. No. C8601
- Night Shift Operator Class _____ Cert. No. _____
- Lead Operator Donald C. Hostetter
Signature Cert. No. B8035

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.649
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.724
(19) Percent of permitted capacity	%	-	72%
(20) CBOD ₅ Effluent	mg/L	060082	2.1
(21) CBOD ₅ Effluent	lbs/day	-	11.3
(22) TSS Effluent	mg/L	900201	.75
(23) TSS Effluent	lbs/day	-	4.0
(24) Minimum pH		-	7.2
(25) Maximum pH		-	7.5
(26) Total N	mg/L	000800	1.6
(27) TKN	mg/L	000625	.71
(28) Ammonia (NH ₃ - N)	mg/L	000810	.10
(29) Nitrate	mg/L	071850	1.16
(30) Total Phosphorus	mg/L	000665	.85
(31) Minimum Chlorine Residual	mg/L	-	1.6
(32) Maximum Chlorine Residual	mg/L	-	3.0
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month MAY Year 1995

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. E/F/F	TOTAL N
1	.689	3.0	<0.01					7.2					ND	7.1	
2	.665	2.3	<0.01					7.4					ND	7.2	
3	.664	2.4	<0.01					7.4					ND	7.2	
4	.666	2.2	<0.01	192	266	2.2	.20	7.4	.79	.10	.84	.88	ND	7.1	1.63
5	.667	2.3	<0.01					7.5					ND	7.4	
6	.650	2.4	<0.01					7.3					ND	7.2	
7	.698	2.1	<0.01					7.3					ND	7.2	
8	.653	2.2	<0.01					7.4					ND	7.2	
9	.680	2.3	<0.01					7.3					ND	7.4	
10	.646	2.2	<0.01					7.4					ND	7.2	
11	.712	2.3	<0.01			1.9	.80	7.3	.69	.10	.40	.98	ND	7.3	1.09
12	.643	2.4	<0.01					7.4					ND	7.2	
13	.650	2.2	<0.01					7.4					ND	7.3	
14	.668	2.3	<0.01					7.3					ND	7.1	
15	.637	1.9	<0.01					7.0					ND	7.2	
16	.639	2.0	<0.01					7.5					ND	7.3	
17	.632	2.3	<0.01					7.4					ND	7.2	
18	.656	2.5	<0.01			1.84	.40	7.4	.56	.08	1.16	.80	ND	7.0	1.72
19	.623	2.0	<0.01					7.4					ND	7.0	
20	.675	2.3	<0.01					7.5					ND	7.2	
21	.608	1.9	<0.01					7.4					ND	7.3	
22	.673	1.6	<0.01					7.2					ND	7.4	
23	.648	1.8	<0.01					7.4					ND	7.2	
24	.571	2.2	<0.01					7.2					ND	7.2	
25	.667	2.0	<0.01			2.48	1.6	7.3	.80	.12	1.16	.74	ND	7.0	1.96
26	.612	2.2	<0.01					7.3					ND	7.0	
27	.610	2.2	<0.01					7.3					ND	7.0	
28	.597	2.6	<0.01					7.4					ND	7.1	
29	.675	2.1	<0.01					7.2					ND	7.0	
30	.608	2.2	<0.01					7.3					ND	7.1	
31	.650	2.4	<0.01					7.4					ND	7.1	

I, Operator _____, hereby certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

Signature: Donald E Hostetler
 Name (Please Type): DONALD E HOSTETLER
 Company Name: MID COUNTY SERVICES

Date: 6-7-95
 Telephone No. (Please Type): 813-787-7978

Form No. 1
 Title: Domestic Wastewater Treatment Plant Monthly Operating Report
 (Revised Date: July 3, 1994)
 Date Issued: July 3, 1994

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

(1) Month JUNE Year 1995
 (2) Plant's DER Identification Number 4052P01064
 (3) Plant Name Mid-County Services, Inc.
 (4) Plant Address 2299 Spanish Vista Dr.
 (5) City Palm Harbor 34688
 (6) County Pinellas
 (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
 (8) Permit Number D052-242275
 (9) Plant Type TYPE I
 (10) Test Site Identification Number 4052P01064
 (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
 (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
 (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
 (14) Cumulative Days of Wet Weather Discharge N/A
 (15) Plant Staffing
 Day Shift Operator Class B+C+A Cert. No. AS12 68035
 Evening Shift Operator Class C+A Cert. No. AS12 68621
 Night Shift Operator Class _____ Cert. No. _____
 Lead Operator Donald C. Abetetter, B. 8035
Signature Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	226
(17) Permitted capacity	mgd	-	900
(18) Three-month average daily flow	mgd	-	712
(19) Percent of permitted capacity	%	-	80%
(20) CBOD ₅ Effluent	mg/L	080082	2.09
(21) CBOD ₅ Effluent	lbs/day	-	12.6
(22) TSS Effluent	mg/L	900201	1.2
(23) TSS Effluent	lbs/day	-	7.2
(24) Minimum pH		-	6.6
(25) Maximum pH		-	7.5
(26) Total N	mg/L	000800	2.1
(27) TKN	mg/L	000625	1.2
(28) Ammonia (NH ₃ - N)	mg/L	000810	0.14
(29) Nitrate	mg/L	071850	1.65
(30) Total Phosphorus	mg/L	000665	0.8
(31) Minimum Chlorine Residual	mg/L	-	1.6
(32) Maximum Chlorine Residual	mg/L	-	3.1
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

34)

Month: JUNE Year 1995

Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O	C.F.F.	TOTAL N.
.619	2.6	Co.1	200	220	1.98	1.6	7.3	.98	.12	.44	.90	ND	7.0	1.42	
.742	2.2	Co.1					2.4					ND	7.2		
.713	1.9	Co.1					7.5						7.2		
.779	2.3	Co.1					7.3						7.1		
.825	1.6	Co.1					7.1					ND	7.2		
.744	2.0	Co.1					7.5					ND	7.2		
.670	2.3	Co.1					7.5					ND	7.2		
.734	2.0	Co.1		2.39	1.6	7.3	1.0	.12	.68	.95	ND	7.0	1.69		
.701	2.2	Co.1					7.5					ND	7.0		
.663	1.9	Co.1					7.4						7.1		
.663	2.7	Co.1					7.3						7.1		
.686	2.4	Co.1					7.0					ND	7.0		
.691	2.6	Co.1					7.4					ND	7.1		
.637	2.4	Co.1					7.2					ND	7.1		
.677	2.2	Co.1			2.18	.90	7.3	1.96	.12	.62	.95	ND	7.2	2.48	
.625	2.0	Co.1					7.2					ND	7.1		
.618	2.1	Co.1					7.3						7.2		
.668	1.9	Co.1					7.5						7.0		
.681	2.8	Co.1					7.3					ND	7.0		
.579	2.2	Co.1					2.5					ND	7.1		
.604	1.9	Co.1					7.1					ND	7.1		
.633	2.0	Co.1		2.2	1.96	2.2	1.96	.22	.94	.92	ND	2.1	2.8		
.686	1.5	Co.1					7.2					ND	6.9		
.919	2.3	Co.1					7.2						7.0		
.910	2.8	Co.1					7.4						7.0		
1.09	3.1	Co.1					7.4					ND	7.2		
.881	2.0	Co.1					7.2					ND	7.0		
.821	1.8	Co.1					7.2					ND	7.0		
.796	2.4	Co.1		1.7	.40	6.6	.61	.15	1.65	.62	ND	7.1	2.26		
.748	2.2	Co.1					7.1					ND	7.0		

Operator: This is to certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this report is true, complete and accurate.

Donald E Hostetler
 (Please Type) DONALD E HOSTETLER
 Agency Name MID-COUNTY SERVICES

Date 7-11-95
 Telephone No (Please Type) 813-787-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

Month JULY Year 1995

(34)

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. E.F.I.C.		TOTAL N
1	.707	2.4	<0.01					7.1						6.9		
2	.709	2.8	<0.01					7.0						7.0		
3	.722	1.8	<0.01					7.0				ND		6.8		
4	.661	2.2	<0.01					7.1				ND		6.9		
5	.746	1.9	<0.01					7.2				ND		6.8		
6	.668	2.3	<0.01	144	115	2.68	.80	7.1	.60	.09	2.3	.52	ND	6.7	2.9	
7	.680	2.4	<0.01					7.1					ND	7.0		
8	.663	2.2	<0.01					7.2						6.9		
9	.693	2.8	<0.01					7.3						7.0		
10	.681	1.6	<0.01					7.3				ND		6.9		
11	.651	2.3	<0.01					7.1				ND		6.9		
12	.806	2.3	<0.01					7.1				ND		6.9		
13	.777	2.4	<0.01			2.4	.60	7.1	.78	.12	1.25	.76	ND	6.8	7.07	
14	1.00	2.2	<0.01					7.1					ND	6.9		
15	.744	2.3	<0.01					7.2						6.9		
16	.803	2.7	<0.01					7.2						6.8		
17	.813	1.5	<0.01					7.3					ND	7.4		
18	.966	2.4	<0.01					7.2					ND	6.9		
19	.880	2.4	<0.01					7.2					ND	6.9		
20	.892	2.2	<0.01			2.2	.40	7.1	.77	.10	1.10	.80	ND	6.9	1.87	
21	.938	2.6	<0.01					7.2					ND	6.9		
22	.904	2.2	<0.01					7.2						6.9		
23	.832	2.7	<0.01					7.2						7.0		
24	.752	1.9	<0.01					7.2					ND	6.8		
25	.971	2.4	<0.01					7.2					ND	7.0		
26	1.08	2.2	<0.01					7.1					ND	6.9		
27	.902	2.4	<0.01			1.95	.60	7.1	.48	<0.01	.10	.68	ND	6.8	.58	
28	.867	2.3	<0.01					7.2					ND	7.0		
29	.860	2.3	<0.01					7.1						7.0		
30	.995	2.7	<0.01					7.5						7.0		
31	.917	2.0	<0.01					7.1					ND	6.8		

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief the information is true, complete and accurate.

Signed Donald E Hostetler
 Name (Please Type) DONALD E HOSTETLER

Date 8-10-95
 Telephone No. (Please Type) _____

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month AUG Year 1995

July of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. EFF	TOTAL - X.
	.879	2.2	<0.01					7.1					ND	6.9	
	1.10	2.2	<0.01					7.2					ND	7.0	
	1.16	2.7	<0.01	214	104	2.72	.80	7.0	.76	.08	.29	.61	ND	6.8	1.05
	1.28	2.4	<0.01					7.0					ND	7.0	
	1.01	2.4	<0.01					7.0						7.0	
	1.07	2.6	<0.01					7.1						7.0	
	.893	2.2	<0.01					7.1					ND	6.9	
	.893	2.4	<0.01					7.2					ND	6.9	
	.783	2.2	<0.01					7.1					ND	7.0	
	.875	2.4	<0.01			2.0	1.0	7.1	.66	.08	.11	.68	ND	6.9	.71
	.810	2.2	<0.01					7.2					ND	7.0	
	.865	2.5	<0.01					7.2						7.0	
	.827	2.6	<0.01					7.3						7.0	
	.853	2.0	<0.01					7.2					ND	7.2	
	.755	2.2	<0.01					7.2					ND	6.8	
	.784	2.0	<0.01					7.1					ND	7.0	
	.758	2.3	<0.01			2.13	1.0	7.2	.76	.08	1.13	.54	ND	7.0	1.89
	.796	2.7	<0.01					7.1					ND	7.0	
	.846	2.4	<0.01					7.2						6.8	
	.856	2.6	<0.01					7.3						7.1	
	.722	2.4	<0.01					7.2					ND	6.9	
	.747	2.5	<0.01					7.1					ND	6.9	
	.791	2.3	<0.01					6.9					ND	7.0	
	.832	2.4	<0.01			2.2	1.2	7.2	.58	.08	1.0	.48	ND	7.2	1.58
	.800	2.4	<0.01					7.2					ND	7.0	
	.863	2.6	<0.01					7.1						6.8	
	.961	2.6	<0.01					7.4						6.9	
	.769	2.2	<0.01					7.1					ND	7.2	
	.904	1.5	<0.01					7.3					ND	7.0	
	.687	2.0	<0.01					7.1					ND	7.8	
	.866	2.0	<0.01			2.5	.40	7.4	.70	.12	1.07	.56	ND	7.2	1.77

I Operator This is to certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

by Donald E Hostetler
 (Please Type) DONALD E HOSTETLER
 Company Name MED COUNTY SERVICES

Date 9-12-95
 Telephone No (Please Type) 813-787-7978

RECEIVED
OCT 13 1995

✓

DEP Form 17-001 (00/07)
 Domestic Wastewater Treatment Plant
 Monthly Operating Report
 Reporting Date: July 4, 1995
 DEP Application No. _____
 Filed in by DEP

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month SEPT Year 1995
- (2) Plant's DEP Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
I-800-272-1919 (Office)
- (7) Phone Number (813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
- (13) United Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- AS12
C 8600
- Day Shift Operator Class B+C+A Cert. No. B 8035
- AS12
C 8601
- Evening Shift Operator Class C+A Cert. No. C 8601
- Night Shift Operator Class _____ Cert. No. _____
- Lead Operator Donald P. Hostetler B. 8035
Signature Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.746
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.812
(19) Percent of permitted capacity	%	-	82%
(20) CBOD ₅ Effluent	mg/L	080082	2.16
(21) CBOD ₅ Effluent	lbs/day	-	13.4
(22) TSS Effluent	mg/L	900201	.65
(23) TSS Effluent	lbs/day	-	4.0
(24) Minimum pH		-	7.1
(25) Maximum pH		-	7.5
(26) Total N	mg/L	000800	.87
(27) TKN	mg/L	000625	0.6
(28) Ammonia (NH ₃ - N)	mg/L	000810	.11
(29) Nitrate	mg/L	071850	1.56
(30) Total Phosphorus	mg/L	000665	0.5
(31) Minimum Chlorine Residual	mg/L	-	1.7
(32) Maximum Chlorine Residual	mg/L	-	3.0
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month SEPT Year 1995

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBCO ₂ Influent (mg/L)	TSS Influent (mg/L)	CBCO ₂ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. E.F.F.	TOTAL N					
1	.789	2.0	0.01					7.3					ND	6.8						
2	.675	2.0	0.01					7.3												
3	.814	2.6	0.01					7.5												
4	.677	2.0	0.01					7.4				ND		6.7						
5	.696	2.4	0.01					7.2				ND		6.9						
6	.718	2.2	0.01					7.2				ND		7.0						
7	.715	2.3	0.01	147	142	2.22	0.01	7.2	.56	.08	.11	.56	ND	6.9	.67					
8	.745	2.0	0.01					7.1				ND		7.0						
9	.695	2.3	0.01					7.2						6.9						
10	.928	2.1	0.01					7.3						7.2						
11	.703	2.0	0.01					7.2				ND		6.8						
12	.695	2.2	0.01					7.2				ND		6.9						
13	.808	2.2	0.01					7.3				ND		6.9						
14	.803	2.7	0.01			2.12	.20	7.2	.68	.22	.88	.55	ND	6.9	1.56					
15	.877	2.5	0.01					7.1				ND		7.0						
16	.776	2.2	0.01					7.2						6.9						
17	.861	2.0	0.01					7.3						7.1						
18	.695	3.0	0.01					7.3				ND		6.8						
19	.735	1.4	0.01					7.2				ND		7.0						
20	.673	2.3	0.01					7.2				ND		6.8						
21	.720	2.2	0.01		2.20	1.0		7.2	.69	.09	.01	.48	ND	6.9	.69					
22	.732	2.3	0.01					7.2				ND		6.9						
23	.821	2.4	0.01					7.1						6.9						
24	.911	1.8	0.01					7.1						6.9						
25	.698	2.5	0.01					7.4				ND		7.2						
26	.689	1.9	0.01					7.2				ND		6.9						
27	.762	2.0	0.01		2.1	1.4		7.3	.50	.07	.90	.46	ND	6.8	1.40					
28	.927	2.1	0.01					7.2				ND		6.9						
29	.624	2.0	0.01					7.1				ND		6.8						
30	.737	2.0	0.01					7.1						7.0						

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

by Donald E Hostetler
 Name (Please Type) DONALD E HOSTETLER
 Company Name MID COUNTY SERVICES

Date: 10-6-95
 Telephone No (Please Type) 813-287-7978

RECEIVED

DER Form 17-001 (00/00)
 DOMESTIC WASTEWATER TREATMENT PLANT
 Monthly Operating Report
 (Reporting Date) July 5, 1995
 DER Application No. 7-102-10 by DER

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month OCT Year 1995
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type TYPE I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
- (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- | | | | |
|------------------------------|----------------------------|-----------|---------------|
| Day Shift Operator Class | <u>B+C+A</u> | Cert. No. | <u>B 8035</u> |
| Evening Shift Operator Class | <u>C+A</u> | Cert. No. | <u>C 8601</u> |
| Night Shift Operator Class | | Cert. No. | |
| Lead Operator | <u>Donald C. Absteller</u> | Cert. No. | <u>B 8035</u> |
- A 512
C 8600
A 512
C 8601

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.834
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.818
(19) Percent of permitted capacity	%	-	92%
(20) CBOD ₅ Effluent	mg/L	080082	1.3
(21) CBOD ₅ Effluent	lbs/day	-	9.0
(22) TSS Effluent	mg/L	900201	.85
(23) TSS Effluent	lbs/day	-	5.9
(24) Minimum pH		-	7.1
(25) Maximum pH		-	7.5
(26) Total N	mg/L	000800	1.0
(27) TKN	mg/L	000625	.63
(28) Ammonia (NH ₃ - N)	mg/L	000810	.08
(29) Nitrate	mg/L	071850	1.0
(30) Total Phosphorus	mg/L	000665	.57
(31) Minimum Chlorine Residual	mg/L	-	1.8
(32) Maximum Chlorine Residual	mg/L	-	3.2
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

Month OCT Year 1995

(34)

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. EFF.	TOTAL N.
1	.752	2.2	<0.01					7.4						6.8	
2	.794	2.3	<0.01					7.3					ND	7.0	
3	.715	1.9	<0.01					7.2					ND	6.9	
4	.739	2.2	<0.01					7.3					ND	6.9	
5	1.22	2.2	<0.01	144	400	2.10	2.40	7.2	.80	.12	.40	.48	ND	7.0	1.20
6	1.11	2.1	<0.01					7.1					ND	6.8	
7	1.14	2.2	<0.01					7.2						7.0	
8	1.03	1.8	<0.01					7.2						7.1	
9	.937	2.1	<0.01					7.4					ND	7.2	
10	.986	2.3	<0.01					7.2					ND	6.9	
11	.798	3.0	<0.01					7.2					ND	7.0	
12	.847	2.3	<0.01			1.44	.60	7.2	.66	.07	.10	.68	ND	7.0	.76
13	.821	2.3	<0.01					7.2					ND	6.8	
14	.863	2.2	<0.01					7.2						6.9	
15	1.05	2.6	<0.01					7.2						7.2	
16	.663	2.0	<0.01					7.2					ND	7.2	
17	.947	2.0	<0.01					7.3					ND	6.9	
18	.789	2.3	<0.01					7.2					ND	7.0	
19	.852	2.3	<0.01			1.0	.20	7.2	.46	.05	.13	.56	ND	6.8	.59
20	.719	2.4	<0.01					7.3					ND	6.9	
21	.750	2.3	<0.01					7.3						7.1	
22	.762	2.4	<0.01					7.5						6.8	
23	.746	3.2	<0.01					7.4					ND	7.2	
24	.740	3.0	<0.01					7.2					ND	7.0	
25	.694	2.5	<0.01					7.3					ND	7.1	
26	.746	2.0	<0.01			1.05	.20	7.4	.62	.10	1.0	.58	ND	6.9	1.62
27	.704	2.3	<0.01					7.3					ND	7.0	
28	.814	2.3	<0.01					7.4						6.9	
29	.712	2.6	<0.01					7.3						7.1	
30	.742	2.5	<0.01					7.2					ND	7.0	
31	.693	2.3	<0.01					7.3					ND	6.9	

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, the information is true, complete and accurate.

Signed Donald E Hostetler
 Name (Please Type) DONALD E HOSTETLER
 Company Name MID COUNTY SERVICES

Date 11-9-95
 Telephone No (Please Type) 813-787-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

Month NOV Year 1995

(34)

Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)						
.751	2.3	<0.01					7.2					ND	6.9					
.717	2.2	<0.01	106.2	216	1.72	<1.0	7.2	.68	.09	.64	.58	ND	6.8	1.32				
.751	2.1	<0.01					7.3					ND	6.8					
.751	2.1	<0.01					7.4						6.8					
.729	2.7	<0.01					7.4						7.2					
.676	1.8	<0.01					7.3					ND	7.0					
.775	2.2	<0.01					7.3					ND	6.8					
.698	2.2	<0.01					7.4					ND	6.9					
.697	2.4	<0.01			2.5	<1.0	7.4	.59	.08	.20	.66	ND	7.1	.78				
.671	2.4	<0.01					7.4					ND	7.0					
.748	2.3	<0.01					7.4						7.0					
.710	2.6	<0.01					7.6						7.2					
.667	2.2	<0.01					7.3					ND	7.0					
.675	2.3	<0.01					7.3					ND	7.1					
.638	2.3	<0.01					7.4					ND	7.3					
.653	2.2	<0.01			2.55	1.4	7.4	.38	<0.01	1.17	.70	ND	7.2	1.55				
.690	2.3	<0.01					7.4					ND	7.2					
.679	2.3	<0.01					7.4						7.1					
.718	2.6	<0.01					7.6						7.1					
.682	1.9	<0.01					7.5					ND	7.2					
.741	2.0	<0.01			1.4	<1.0	7.5	.28	<0.01	1.99	.77	ND	6.8	2.27				
.608	2.1	<0.01					7.5					ND	7.2					
.721	2.6	<0.01					7.4					ND	7.2					
.671	2.0	<0.01					7.5					ND	7.2					
.643	2.1	<0.01					7.5						6.9					
.690	2.6	<0.01					7.4						7.0					
.687	2.2	<0.01					7.5					ND	7.0					
.627	2.0	<0.01					7.4					ND	7.2					
.728	2.5	<0.01					7.4					ND	7.4					
.644	2.5	<0.01			3.33	<1.0	7.7	.28	<0.01	1.77	.70	ND	7.4	2.05				

D.O.E.F.F.

TOTAL N.

I, the Operator, hereby certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

Signed Donald E. Hostetler
 Name (Please Type) DONALD E. HOSTETLER
 Company Name MID-COUNTY SERVICES

Date 12-9-95
 Telephone No. (Please Type) 813-787-7978

Mid-County Services, Inc.

Docket No. 971065-SU

25-30.440 (5)

SANITARY SURVEY AND INSPECTION REPORT

Test Year Ended December 31, 1996



Department of Environmental Protection

Lawton Chiles
Governor

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619

Virginia B. Wetherell
Secretary

June 25, 1996
Pinellas County

001271

Utilities Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attn.: Don Rasmussen, VP

Re: Mid County Services, Inc.
Consolidated NPDES Permit No. FL0034789

Dear Mr. Rasmussen:

The above-referenced sewage treatment plant was inspected on June 20, 1996. The type inspection conducted was a Compliance Evaluation Inspection and the overall rating of the facility was SATISFACTORY. A copy of the inspection is enclosed.

There are some sampling and record keeping items that, if not corrected, could cause an unsatisfactory evaluation during the next inspection. Mr. Hostetler has agreed to immediately correct the deficiencies.

1. The thermometer used to record the temperature of the sample refrigerator was being stored in a remote location.
2. The operator was calibrating the instrument used to test for Total Chlorine Residual daily, but was not recording the results of the test in his log book.
3. A review of the monthly operating reports(DMR) indicated that the annual average for total phosphorus had been exceeded during the 12 month period ending with February, 1996. The previous 12 months of reports do not have either weekly or monthly values that would indicate a violation of the annual average of 1 mg/L. Please explain the method of calculating the total phosphorus annual average for February and provide the **weekly** total phosphorus results for the last 12 months.

I appreciate, the courtesy shown me by your operator during this inspection. Mr. Hostetler's willingness to correct the minor deficiencies was very much appreciated. The Department appreciates your efforts to maintain this facility in accordance with state and federal regulations. Please direct any questions and responses to Neal Schobert at (813) 744-6100 Ext. 313

Sincerely,



David G. MacColeman
Environmental Supervisor
Domestic Waste Section

Enclosure

cc: Neal Schobert, FDEP, Tampa, w/enclosure
Mike Tanski, FDEP, Tallahassee, w/enclosure
Don Hostetler, w/enclosure
Mid County Services
2299 Spanish Vista Dr.
Palm Harbor, FL 34683

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

WASTEWATER COMPLIANCE INSPECTION REPORT

FACILITY AND INSPECTION INFORMATION

@ = OPTIONAL

Name and Physical Location of Facility: MIO COUNTY SERVICE
 AKA Util. Tire Inc
 2299 SPANISH VISTA DR, DALM HARBOR 34683
 County: 52
 Entry Date/Time: 6/20/96 11:25 AM
 Phone: 787 7978
 @ Exit Time/Date: 12:30 6/20/96

Name(s) of Field Representatives(s): Don Hostetler - LD AP.
 Title: LD AP.
 Phone:

Name and Address of Permittee or Designated Representative: MIO COUNTY SERVICES
 Certification #: B-8035 Don Audit Hostetler > 200 WETHERS FIELD AVE
 C-8601 - Wes GLASSY > ALTAMONTE SPRINGS, FL 32714
 DON RASMUSSEN V.P.

Inspection Type: CEI Industrial
 Samples Taken (Y/N): No @ Sample ID#: Samples Split (Y/N): N
 Were Photos Taken (Y/N): N @ Log Book Volume: @ Page:

In Compliance With Permit Conditions (Y/N): Yes
 Recommended Actions: Kept TCR Calibration / Recheck Thermometers as discussed

Name(s) and Signature(s) of Inspector(s): D.G. Mac Coleman
 District Office/Phone Number: [Signature]
 Date: 6/24/96

@ Signature of Reviewer: [Signature]
 District Office/Phone Number: SWD/744-6100 x392
 Date: 6/25/96

FACILITY COMPLIANCE AREAS EVALUATED

S=Satisfactory; M=Marginal; U=Unsatisfactory; Blank=Not Evaluated; *See Comments

S	1. Permit	M	6. Sampling	S	11. Effluent
S	2. Compliance Schedules	S	7. Self-Monitoring Program	NA	12. Groundwater
NA	3. Pretreatment	S	8. Facility Site Review	S	13. Disposal Method SW
S	4. Records & Reports	S	9. Flow Measurement		14. Residuals Management
M	5. Laboratory	S	10. Operation & Maintenance	NA	15. Other

Fill Out This Section For All Surface Water Discharger Inspections (CEI, CSI, CBI, PAI, XSI, RI)

Transaction Code: 1 [] 2 [5] 3 [F] 4 [L] 5 [0] 6 [0] 7 [3] 8 [4] 9 [7] 10 [8] 11 [9] 12 [6] 13 [0] 14 [6] 15 [2] 16 [0] 17 [] 18 [C] 19 [S] 20 [2]

Inspection Type (Field 18): A=PAI, B=CBI, C=CEI, S=CSI, X=XSI, R=RI
 Inspector Code (Field 19): S=State, J=Joint EPA/State-EPA Lead, T=Joint State/EPA-State Lead, L=Local
 Facility Type (Field 20): 1=Municipal (Publicly Owned), 2=Industrial and Privately Owned Domestic,
 3=Agricultural, 4=Federal
 Every other field is self explanatory.

Contract 29100
6/1

DEPARTMENT OF ENVIRONMENTAL REGULATION
SOUTHWEST DISTRICT SEWAGE TREATMENT PLANT INSPECTION REPORT

FACILITY: Mid-County Services DATE: 6/20/96 TIME: 11²⁵ A
 INSPECTOR: D. Mae Coleman COUNTY: Presidio
 FENCED/LOCKED: Y/Y TYPE: EA-CS-AS 3.900 MGD
 APPEARANCE: SAT BACKFLOW: RPZ - 6/9 ODOR: NIC
 MOTORS/BLOWERS: MULTIPLE/HAND TIME CLOCK: HAND
 AERATION BASINS: MULTIPLE/ODOROUS DIFFUSERS: SAT
 SLUDGE RETURN: AA - Lime Stabilized
 CLARIFIER: 2 - SAT STILLING WELL: _____
 WEIR: clean/clean SKIMMER: SAT
 DIGESTOR: in use - lime stabilization
 CHLORINATOR: Cl₂ GA / SO₂ DECHLOR. RESIDUAL: < 0.02
 CONTACT CHAMBER: clean - EFFLUENT: clean
 ADDITIONAL EQUIPMENT/TREATMENT: FILTERS + SLUDGE STAYS +
GENERATOR EXERCISED WEEKLY
 EFFLUENT DISPOSAL METHOD: DISCHARGE TO CURLEW CREEK -

LIFT STATION(S): SAT - ALARMS: Audible _____
 Light _____
 OPERATOR LOG: SAT - Bourn SITE TIME: 16 HR/DAY IN/OUT: Yes -

LOG ENTRIES: complete

COMMENTS: DO. ACCESS FIX-GUARD
Cl/SO₂ SAT -

TEST - D.O / TSS / PH / TCR /

* NO - TCR - CALIBRATION RECORDS

MORS: ANNUAL AUG 10 = 1.49 2/1/96 1/2/96

JAN/JUN 95 - 7.6 JAN/JUN 96 - 3.56 MA 96

SLUDGE ANALYSIS: _____

GWMP: NA

Diagram

* NO THERMOMETER IN
SAMPLE REFERENCE
SEE NOTATION ABOVE

* NO THERMOMETER IN
SAMPLER.
NORMAL ICE BREAK
24 HOURS.

TRI-COUNTY ENVIRONMENTS

MID-COUNTY SERVICES, INC.

200 Weathersfield Avenue
Altamonte Springs, Florida 32714

Telephone: 407-869-1919
Fax: 407-869-6961

July 5, 1996

Mr. David MacColeman
Environmental Supervisor
Florida Department of Environmental Protection
Southwest District
3804 Coconut Palm Drive
Tampa, FL 33619

Re: Mid County Wastewater Treatment Facility
Compliance Evaluation Inspection

Dear Mr. MacColeman:

Your letter pertaining to the compliance inspection of the referenced facility was received on June 27, 1996. Comments are addressed using the same numbering system.

1. A new laboratory thermometer was purchased for the refrigerator. This thermometer is kept in the refrigerator.
2. Calibration results are now being recorded in the log book.
3. Weekly phosphorus results for the past year are enclosed. The DMR value shown for February was the nitrogen concentration for the month. The nitrogen concentration value was incorrectly entered into the phosphorus column.

Very truly yours,



Michael T. Dunn, P.E.
Regional Operations Manager

MTD/ml

Enclosure

MID COUNTY ANNUAL AVER

	DATE	TOTALN	BOD	TSS	P
	9	0.92	2.40	0.80	0.88
	16	0.84	2.30	0.60	0.78
	23	1.60	1.30	0.20	0.98
Mar-95	2	2.90	2.50	0.80	0.84
	9	0.87	1.70	0.40	0.74
	16	1.20	1.80	0.60	0.98
	23	0.99	1.50	0.20	0.99
	30	1.30	1.30	0.20	0.88
Apr-95	6	1.66	2.10	0.01	0.74
	13	2.11	2.33	0.20	0.76
	20	0.74	2.00	0.40	0.80
	27	1.08	2.00	1.60	0.82
May-95	4	1.63	2.20	0.20	0.88
	11	1.09	1.90	0.80	0.98
	18	1.72	1.84	0.40	0.80
	25	1.96	2.48	1.60	0.74
Jun-95	1	1.42	1.98	1.60	0.90
	8	1.68	2.39	1.60	0.85
	15	2.48	2.18	0.80	0.95
	22	2.80	2.20	1.86	0.92
	29	2.26	1.70	0.40	0.62
Jul-95	6	2.90	2.70	0.80	0.52
	13	2.03	2.40	0.60	0.76
	20	1.87	2.20	0.40	0.80
	27	0.58	1.95	0.60	0.68
Aug-95	3	1.05	2.72	0.80	0.61
	10	0.71	2.00	1.00	0.68
	17	1.89	2.13	1.00	0.54
	24	1.58	2.20	1.20	0.48
	31	1.77	2.50	0.40	0.56
Sep-95	7	0.67	2.22	0.01	0.56
	14	1.56	2.12	0.20	0.55
	21	0.68	2.20	1.00	0.48
	27	1.40	2.10	1.40	0.46
Oct-95	5	1.20	2.10	2.40	0.48
	12	0.76	1.44	0.60	0.68
	19	0.59	1.00	0.20	0.56
	26	1.62	1.05	0.20	0.58
Nov-95	2	1.32	1.72	1.00	0.58
	9	0.78	2.50	1.00	0.66
	16	1.55	2.55	1.40	0.70
	21	2.27	1.40	1.00	0.77
	30	2.05	3.33	1.00	0.70
Dec-95	7	2.94	1.93	1.00	0.69
	14	2.98	1.89	1.00	0.75

MID COUNTY ANNUAL AVER

	DATE	N	BOD	TES	P	
		21	0.71	2.47	1.00	0.69
		28	1.18	3.06	1.00	0.71
Jan-96		4	0.80	2.10	1.20	0.68
		11	0.85	2.09	1.00	0.68
		18	1.37	2.90	1.00	0.64
		25	0.78	2.28	1.00	0.68
Feb		1	0.87	2.64	1.00	0.68
		8	1.16	3.00	1.00	0.66
		15	1.40	2.44	1.00	0.62
		22	0.95	1.73	1.00	0.58
		29	0.56	1.19	1.00	0.68
Mar-96		7	1.50	3.23	1.00	0.52
		14	1.81	1.93	1.00	0.56
		21	0.61	3.40	1.00	0.52
		28	1.06	1.96	1.00	0.52
Apr-96		4	1.39	2.21	0.80	0.45
		11	1.28	2.55	1.00	0.36
		18	0.48	4.04	0.60	0.52
		25	1.24	3.68	0.60	0.68
May-96		2	0.26	3.25	3.20	0.54
		9	1.57	2.35	2.00	0.31
		16	1.43	1.00	1.00	0.44
		23	1.14	1.19	1.00	0.40
		30	1.43	1.10	1.00	0.44
			1.41	2.28	1.02	0.63

Mid-County Services, Inc.

Docket No. 971065-SU

25-30.440 (6)
PERMITS

Test Year Ended December 31, 1996



Lawton Chiles
Governor

Florida Department of Environmental Protection

RECEIVED
APR 04 1994

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619
813-744-6100

Virginia B. Wetherell
Secretary

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
NOTICE OF PERMIT ISSUANCE

In the Matter of an
Application for Permit by:

DEP File No. D052-242275

Mr. Donald Rasmussen
Regional Director
Mid-County Services, Inc.
200 Weathersfield Ave.
Altamonte Springs, FL 32714

Enclosed is Permit Number D052-242275 to operate a domestic wastewater treatment plant, issued pursuant to Section 403.087(1), Florida Statutes.

A person whose substantial interests are affected by this permit may petition for an administrative proceeding (hearing) in accordance with Section 120.57, Florida Statutes. The petition must contain the information set forth below and must be filed (received) in the Office of General Counsel of the Department at 2600 Blair Stone Road, Tallahassee, Florida 32399-2400, within 14 days of receipt of this permit. Petitioner shall mail a copy of the petition to the applicant at the address indicated above at the time of filing. Failure to file a petition within this time period shall constitute a waiver of any right such person may have to request an administrative determination (hearing) under Section 120.57, Florida Statutes.

The petition shall contain the following information:

(a) The name, address, and telephone number of each petitioner, the applicant's name and address, the Department Permit File Number, and the county in which the project is proposed;

(b) A statement of how and when each petitioner received notice of the Department's action or proposed action;

(c) A statement of how each petitioner's substantial interests are affected by the Department's action or proposed action;

(d) A statement of the material facts disputed by petitioner, if any;

(e) A statement of facts which petitioner contends warrant reversal or modification of the Department's action or proposed action;

(f) A statement of which rules or statutes petitioner contends require reversal or modification of the Department's action or proposed action; and

(g) A statement of the relief sought by petitioner, stating precisely the action petitioner wants the Department to take with respect to the Department's action or proposed action.

If a petition is filed, the administrative hearing process is designed to formulate agency action. Accordingly, the Department's final action may be different from the position taken by it in this permit. Persons whose substantial interests will be affected by any decision of the Department with regard to the application have the right to petition to become a party to the proceeding. The petition must conform to the requirements specified above and be filed (received) within 14 days of receipt of this notice in the Office of General Counsel at the above address of the Department. Failure to petition within the allowed time frame constitutes a waiver of any right such person has to request a hearing under Section 120.57, F.S., and to participate as a party to this proceeding. Any subsequent intervention will only be at the approval of the presiding officer upon motion filed pursuant to Rule 28-5.207, F.A.C.

This permit is final and effective on the date filed with the Clerk of the Department unless a petition is filed in accordance with the above paragraphs or unless a request for extension of time in which to file a petition is filed within the time specified for filing a petition and conforms to Rule 17-103.070, F.A.C. Upon timely filing of a petition or a request for an extension of time, this permit will not be effective until further order of the Department.

When the order (permit) is final, any party to the order has the right to seek judicial review of the order pursuant to Section 120.68, Florida Statutes, by the filing of a Notice of Appeal pursuant to Rule 9.110, Florida Rules of Appellate Procedure, with the Clerk of the Department in the Office of General Counsel, 2600 Blair Stone Road, Tallahassee, Florida 32399-2400, and by filing a copy of the Notice of Appeal accompanied by the applicable filing fees with the appropriate District Court of Appeal. The Notice of Appeal must be filed within 30 days from the date the Final Order is filed with the Clerk of the Department.

Executed in Tampa, Florida.

STATE OF FLORIDA DEPARTMENT
OF ENVIRONMENTAL PROTECTION
DOMESTIC WASTEWATER PROGRAM

cc: Post, Buckley, Schuh & Jernigan, Inc.
Pinellas County PHU

/cw

CERTIFICATE OF SERVICE

The undersigned duly designated deputy agency clerk hereby certifies that this NOTICE OF PERMIT ISSUANCE and all copies were mailed before the close of business on 04-01-94 to the listed persons.

Clerk Stamp

FILING AND ACKNOWLEDGMENT
FILED, on this date, pursuant to
§120.52(11), Florida Statutes, with
the designated Department Clerk,
receipt of which is hereby
acknowledged.

Barbara Wagner 04-01-94
(Clerk) (Date)



Lawton Chiles
Governor

Florida Department of Environmental Protection

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619
813-744-6100

Virginia B. Wetherell
Secretary

PERMITTEE:
Mid-County Services, Inc.
200 Weathersfield Ave.
Altamonte Springs, FL 32714

Attention:
Mr. Donald Rasmussen
Regional Director

PERMIT/CERTIFICATION
GMS ID No: 4052P01064
Permit No: D052-242275
Date of Issue: 04/01/94
Expiration Date: 03/01/99
County: Pinellas
Lat/Long: 28° 02' 20"
82° 45' 20"
Sec/Town/Range: 19/28/16
Project: Mid-County Services, Inc.
Processor: E.G. Snipes, P.E.

This permit is issued under the provisions of Chapter 403, Florida Statutes, and Florida Administrative Code Rule(s) 17-3, 17-4, 17-300, 17-500 and 17-600 Series. The above named permittee is hereby authorized to perform the work or operate the facility shown on the application and approved drawing(s), plans, and other documents, attached thereto or on file with the Department and made a part thereof and specifically described as follows:

Operation of a .9 MGD Type I advanced wastewater treatment plant discharging filtered, chlorinated and de-chlorinated reclaimed water into Curlew Creek.

Location: 2299 Spanish Vista Drive, Clearwater, Pinellas
County, Florida

Replaces Permit No. DT52-206904 Expired: 06/01/94

Permittee: Mid-County Services, Inc.
 Permit No: D052-242275

SPECIFIC CONDITIONS:

1. Drawings, plans, documents or specifications submitted by the permittee, not attached hereto, but retained on file at the Southwest District Office, are made a part hereof.

2. In accordance with Chapter 17-699, F.A.C., the required certified operator on site time is: A Class C or higher operator for 16 hours/day for 7 days/week. The lead operator must be a Class B operator.

3. The discharge of reclaimed water from the outfall pipe into Curlew Creek shall be sampled in accordance with Chapter 17-601, F.A.C. and shall meet the following limitations:

Parameter	Unit	Min-imum	Maximum	Type Sample	Frequency
Permitted Capacity (flow)	mgd	-	.90 mgd ann. avg.	****	Continuous
pH	STD UN	6.00	8.50	*****	Continuous
CBOD ₅ *	mg/L	-	5 annual avg.	**	Weekly
Total Suspended Solids*	mg/L	-	5 annual avg.	**	Weekly
Total Nitrogen Total	mg/L	-	3 annual avg.	**	Weekly
Phosphorous	mg/L	-	1 annual avg.	**	Weekly
CL ₂	mg/L	0.01	-	grab	Hourly
Fecal coliform	#/100	0	***non-detectable	grab	Daily/5wk

*Influent shall be monitored and reported monthly.

[Rule 17-601.300(1), F.A.C.]

** Fpc=flow proportional composite - 16 hours

***Non-detectable in at least seventy-five percent (75%) of the samples collected during the monthly operating period (e.g. 23 per 30 samples).

****Rfm&t=recording flowmeter and totalizer

*****=Hourly measurements for 24 hours may be substituted for continuous measurement.

The results shall be reported monthly on DEP Form 17-601.900(1).

Permittee: Mid-County Services, Inc.
Permit No: D052-242275

4. The residuals shall be sampled after final treatment in accordance with Rule 17-640.700(1)(b) F.A.C. but prior to land application for the parameters listed below every 3 months. A copy of the analyses shall be submitted with the monthly operation report for the following parameters:

Total Nitrogen -	%	dry weight
Total Phosphorus -	%	dry weight
Total Potassium -	%	dry weight
Cadmium -	mg/kg	dry weight
Copper -	mg/kg	dry weight
Lead -	mg/kg	dry weight
Nickel -	mg/kg	dry weight
Zinc -	mg/kg	dry weight
pH -		standard units
Total Solids -	%	

5. If historical or archaeological artifacts, such as Indian canoes, are discovered at any time within the project site, the permittee shall notify the DEP Southwest District office and the Bureau of Historic Preservation, Division of Archives, History and Records Management, R.A. Gray Building, Tallahassee, Florida 32301, telephone number (904) 487-2073.

6. The domestic wastewater residuals for this facility are classified as stabilization Class B.

a. The domestic wastewater residuals shall be land applied only at Anclote River Ranch and Turner Ranch (as identified in the Agricultural Use Plan or Dedicated Site Plan submitted with the application).

b. Annual update reports, summaries, and revised Agricultural Use Plans are due not later than one year from the issuance of the permit. The reports shall be submitted annually thereafter, and not later than this anniversary date to the Department.

c. The permittee shall comply with all provisions of Chapter 17-640, F.A.C. and shall report any non-compliance or changes from the approved site plan to the Department.

Permittee: Mid-County Services, Inc.
Permit No: D052-242275

7. The permittee shall ensure that the operation of this facility shall be as described in the application and supporting documents. Any request for change to this permit, shall be submitted in writing to the Domestic Wastewater Program Manager for review and clearance prior to implementation. Requests for changes of negligible impact to the environment and staff time will be reviewed by the Program Manager, cleared when appropriate and incorporated into this permit. Changes or modifications other than those described above will require submission of a completed application and appropriate processing fee as per Section 17-4.050, F.A.C.

8. In order to provide the Department with reasonable assurance that the discharge from the outfall does not violate the toxicity requirements of Section 17-302.500(1)(d), F.A.C., the permittee shall perform the toxicity test as specified below and submit the results to the Department for review:

a. The permittee shall initiate the series of tests described below within sixty (60) days of the effective date of this permit to evaluate wastewater toxicity. The permittee shall conduct 96 hour static renewal acute toxicity screening tests on the test species, Ceriodaphnia dubia and Notropis Leedsi, once every two months (bimonthly) on samples of 100% whole effluent. Such Static renewal screening tests will be conducted on four separate grab samples of 100% final effluent collected at evenly spaced (6-hour) intervals over a 24-hour period and used in four separate acute toxicity screening tests in order to account for daily variations in effluent quality.

Once the permittee has demonstrated to the satisfaction of the Department that there are no effluent toxicity peaks and no diurnal toxicity variations resulting in violations, the frequency of the above described requirement for bimonthly testing may be changed to become once every 6 months thereafter for the duration of the permit, unless notified otherwise by the Department. This schedule is reduced to biannual sampling.

Permittee: Mid-County Services, Inc.
Permit No: D052-242275

Specific Conditions Number 8 (continued):

b. If control mortality exceeds 10% of either species in any test, the test(s) for the species (including the control) shall be repeated. A test will be considered valid only if control mortality does not exceed 10% for either species. If, in any separate grab sample test, 100% mortality occurs prior to the end of the test, and control mortality is less than 10% at that time, that test (including the control) shall be terminated with the conclusion that the sample demonstrates unacceptable acute toxicity.

c. If any such bimonthly acute toxicity screening test indicates that unacceptable toxicity (less than 80% survival of test organisms in 100% effluent) is found in any sample of effluent, additional (definitive) acute static renewal toxicity testing involving the determination of 96-hour LC50 values with 95% confidence limits will be required. A minimum of three (3) such 96-hour additional tests are required to be conducted within 30 days from the date that any screening test indicates the presence of toxicity. Preferable, the first of these additional tests shall be initiated within seven days of a failed screening test. The second test shall be initiated at least seven (7) days after completion of the first additional test. Such tests shall be conducted using that test species which exhibited the most toxic response in the screening tests above, and shall be taken at the same time of day and day of the week during which the greatest toxicity was exhibited.

The results of each toxicity test shall be submitted to the Department concurrently with monthly discharge monitoring reports.

d. All test procedures, and quality assurance criteria used shall be in accordance with Methods for Measuring the Acute Toxicity of Effluents to Freshwater and Marine Organisms, 4th Edition EPA-600/ 4-90-027. If the test organisms specified in Sub-Part (a), are not available, appropriate substitutes from the list of recommended test organisms in the above referenced bioassay manual may be used. This, and any other deviation from the standard bioassay procedures, shall be submitted to the Department for review and approval prior to use.

Permittee: Mid-County Services, Inc.
Permit No: D052-242275

9. The permittee shall be aware of and operate under the attached "General Permit Conditions #1 through #15". General Permit Conditions are binding upon the permittee and enforceable pursuant to Chapter 403 of the Florida Statutes.

STATE OF FLORIDA DEPARTMENT OF
ENVIRONMENTAL PROTECTION



Richard D. Garrity, Ph.D.
Director of District Management

ATTACHMENT - GENERAL CONDITIONS:

1. The terms, conditions, requirements, limitations and restrictions set forth in this permit, are "permit conditions" and are binding and enforceable pursuant to Sections 403.141, 403.161, 403.727, or 403.859 through 403.861, Florida Statutes. The permittee is placed on notice that the Department will review this permit periodically and may initiate enforcement action for any violation of these conditions.

2. This permit is valid only for the specific processes and operations applied for and indicated in the approved drawings or exhibits. Any unauthorized deviation from the approved drawings, exhibits, specifications, or conditions of this permit may constitute grounds for revocation and enforcement action by the Department.

3. As provided in subsections 403.087(6) and 403.722(5), F.S., the issuance of this permit does not convey any vested rights or any exclusive privileges. Neither does it authorize any injury to public or private property or any invasion of personal rights, nor any infringement of federal, State, or local laws or regulations. This permit is not a waiver of or approval of any other Department permit that may be required for other aspects of the total project which are not addressed in this permit.

4. This permit conveys no title to land or water, does not constitute State recognition or acknowledgement of title, and does not constitute authority for the use of submerged lands unless herein provided and the necessary title or leasehold interests have been obtained from the State. Only the Trustees of the Internal Improvement Trust Fund may express State opinion as to title.

5. This permit does not relieve the permittee from liability for harm or injury to human health or welfare, animal, or plant life, or property caused by the construction or operation of this permitted source, or from penalties therefore; nor does it allow the permittee to cause pollution in contravention of Florida Statutes and Department rules, unless specifically authorized by an order from the Department.

6. The permittee shall properly operate and maintain the facility and systems of treatment and control (and related appurtenances) that are installed and used by the permittee to achieve compliance with the conditions of this permit, are required by Department rules. This provision includes the operation of backup or auxiliary facilities or similar systems when necessary to achieve compliance with the conditions of the permit and when required by Department rules.

7. The permittee, by accepting this permit, specifically agrees to allow authorized Department personnel, upon presentation of credentials or other documents as may be required by law and at reasonable times, access to the premises where the permitted activity is located or conducted to:

- (a) Have access to and copy any records that must be kept under conditions of the permit;
- (b) Inspect the facility, equipment, practices, or operations regulated or required under this permit;
- (c) Sample or monitor any substances or parameters at any location reasonably necessary to assure compliance with this permit or Department rules.

Reasonable time may depend on the nature of the concern being investigated.

8. If, for any reason, the permittee does not comply with or will be unable to comply with any condition or limitation specified in this permit, the permittee shall immediately provide the Department with the following information:

- (a) A description of and cause of noncompliance; and
- (b) The period of noncompliance, including dates and times; or, if not corrected, the anticipated time the noncompliance is expected to continue, and steps being taken to reduce, eliminate, and prevent recurrence of the noncompliance.

The permittee shall be responsible for any and all damages which may result and may be subject to enforcement action by the Department for penalties or for revocation of this permit.

9. In accepting this permit, the permittee understands and agrees that all records, notes, monitoring data and other information relating to the construction or operation of this permitted source which are submitted to the Department may be used by the Department as evidence in any enforcement case involving the permitted source arising under the Florida Statutes or Department rules, except where such use is prescribed by Sections 403.111 and 403.73, F.S. Such evidence shall only be used to the extent it is consistent with the Florida Rules of Civil Procedure and appropriate evidentiary rules.

10. The permittee agrees to comply with changes in Department rules and Florida Statutes after a reasonable time for compliance; provided, however, the permittee does not waive any other rights granted by Florida Statutes or Department rules.

11. This permit is transferable only upon Department approval in accordance with Rule 17-4.120 and 17-730.300, Florida Administrative Code, as applicable. The permittee shall be liable for any non-compliance of the permitted activity until the transfer is approved by the Department.

12. This permit or a copy thereof shall be kept at the work site of the permitted activity.

13. This permit also constitutes:

- () Determination of Best Available Control Technology (BACT)
- () Determination of Prevention of Significant Deterioration (PSD)
- () Certification of compliance with State Water Quality Standards
(Section 401, PL 92-500)
- () Compliance with New Source Performance Standard

14. The permittee shall comply with the following:

- (a) Upon request, the permittee shall furnish all records and plans required under Department rules. During enforcement actions, the retention period for all records will be extended automatically unless otherwise stipulated by the Department.
- (b) The permittee shall hold at the facility or other location designated by this permit records of all monitoring information (including all calibration and maintenance records and all original strip chart recordings for continuous monitoring instrumentation) required by the permit, copies of all reports required by this permit, and records of all data used to complete the application for this permit. These materials shall be retained at least three years from the date of the sample, measurement, report, or application unless otherwise specified by Department rule.
- (c) Records of monitoring information shall include:
 1. the date, exact place, and time of sampling or measurements;
 2. the person responsible for performing the sampling or measurements;
 3. the dates analyses were performed;
 4. the person responsible for performing the analyses;
 5. the analytical techniques or methods used;
 6. the results of such analyses.

15. When requested by the Department, the permittee shall within a reasonable time furnish any information required by law which is needed to determine compliance with the permit. If the permittee becomes aware the relevant facts were not submitted or were incorrect in the permit application or in any report to the Department, such facts or information shall be corrected promptly.

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION

224485

RECEIPT FOR APPLICATION FEES AND MISCELLANEOUS REVENUE

Received from Water Service Corp. Date 12-9-93

Address 2335 Sanders Rd, Northbrook, IL Dollars \$ 5000.00

Applicant Name & Address Donald Raamussen, 200 Weatherfield Ave, Altamonte Springs, FL 32714

Source of Revenue Mid-Country WWTP

Revenue Code 2227 Application Number DO52-242275

By Betty Cannon

ch #
146024



Department of Environmental Protection

AUG 11 1994

Lawton Chiles
Governor

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619

Virginia B. Wetherell
Secretary

August 8, 1994
Pinellas County-DW

Donald Rasmussen, Vice-President
Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714

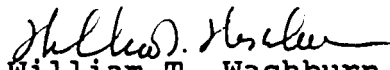
RE: Approval of Residuals
Landspreading Site for
Mid-County Adv. WWTP

Dear Mr. Rasmussen:

I have reviewed the Agricultural Use Plan and associated documentation which support your proposed residuals landspreading site on the Arlin Taylor Ranch property, located in Manatee County. I have also made a personal inspection of the proposed location. The site appears to meet the minimum requirements of Rule 17-640, F.A.C., and is approved for use provided all other pertinent requirements of the rule are met.

Your Operation Permit will be modified to reflect this site approval at a later date. If you have any questions, please call me at (813)744-6100, Ext. 393.

Sincerely,


William T. Washburn
Permitting Engineer
Domestic Wastewater Program

cc: Davis Water and Waste Industries, Inc., Residuals Hauler
Manatee County Environmental Action Commission
Ed Snipes, FDEP



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 4

345 COURTLAND STREET, N.E.
ATLANTA, GEORGIA 30365

RECEIVED
MAR - 1 1996

FEB 28 1996

REF: 4WM-WPEB

Mr. Donald Rasmussen, Vice President
Utilities, Inc. of Florida
200 Weathersfield Avenue
Altmonte Springs, Florida 32714

RE: Sludge Permit No. FLL034789

Dear Mr. Rasmussen:

Enclosed is the sludge permit issued to the referenced facility in accordance with Section 405 of the Clean Water Act. As explained in our October 2, 1995, letter, the intent of this letter is to provide you with a permit to regulate sludge use or disposal practices, separated from the National Pollutant Discharge Elimination System (NPDES) permit for this facility.

The NPDES permit is now under the authority of the Florida Department of Environmental Protection (FDEP). The sludge permit contains the same requirements for sludge as are in the NPDES permit issued by EPA, Region 4. The new sludge permit number is also identified on the permit. The sludge permit issuance and expiration dates remain the same as those for the NPDES permit issued by EPA, regardless of any NPDES permit reissuance actions of FDEP for this facility.

This separation of the permits by minor modification, is not a permit issuance action; therefore, this action is not subject to adjudication. However, you may submit comments to address clarification of any requirements in this permit.

We hope by providing you with a permit to regulate sludge only, will eliminate any confusion in your responsibilities to EPA and FDEP. Should you have any questions, please contact Forrest Leedy at 404/347-3012 ext. 2959.

Sincerely,

A handwritten signature in cursive script, appearing to read "Roosevelt Childress".

Roosevelt Childress, Chief
Stormwater and Municipal Unit
Water Permits and Enforcement Branch
Water Management Division

Enclosure

cc: FDEP

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION IV

AUTHORIZATION FOR THE USE OR DISPOSAL
OF SEWAGE SLUDGE UNDER THE
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM

In compliance with the provisions of the Clean Water Act, Section 405(d) and (e), as amended (33 U.S.C. et seq.; the "Act"),

Mid-County Services, Inc.

is authorized to **dispose of sewage sludge** from the following location:

**Mid-County Services, Inc.
2299 Spanish Vista Drive
Altamonte Springs, Pinellas County, Florida**

in accordance with pollutant limitations, monitoring requirements and other conditions set forth herein. The permit consists of this cover sheet, the original permit issuance cover sheet, Part I 2 pages, Part II 7 pages, and Part III 1 page.

This permit shall become effective on **January 1, 1995**.

This permit and the authorization to discharge shall expire at midnight, **September 30, 1999**.

This sludge permit cover page is a minor modification to the original NPDES permit cover page (attached) that has the official signature issuing this permit.

September 29, 1994
Date Issued
FEB 28 1996
Minor Modification Date

PERMIT NO. FL0034789
Major Non POTW

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION IV

AUTHORIZATION TO DISCHARGE UNDER THE
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM

In compliance with the provisions of the Clean Water Act, as amended (33 U.S.C. 1251 et seq.; the "Act"),

Mid-County Services, Inc.

is authorized to discharge from a facility located at

Mid-County Services, Inc.
2299 Spanish Vista Drive
Altamonte Springs, Pinellas County, Florida

to receiving waters named

Curlew Creek

in accordance with effluent limitations, monitoring requirements and other conditions set forth herein. The permit consists of this cover sheet, Part I 15 pages, Part II 16 pages, Part III 5 pages, and Part IV 2 pages.

This permit shall become effective on January 1, 1995.

This permit and the authorization to discharge shall expire at midnight, September 30, 1999.

SEP 29 1994

Date Issued

For James H. Scarborough

Robert F. McGhee, Acting Director
Water Management Division

SLUDGE MANAGEMENT PRACTICES

1. Annually, the permittee shall sample and analyze the sludge and report to EPA the quantitative data for the 125 priority pollutants listed in 40 CFR 122, Appendix D, Tables II and III. Qualitative data for 2,3,7,8-tetrachlorodibenzo-p-dioxin (TCDD) must also be submitted if the permittee knows or has reason to believe that TCDD is or may be present in the sludge.
 - a. The permittee shall submit the above data within 1 year of the effective date of this permit, and report annually thereafter.
2. Annually, the permittee shall sample and analyze the sludge and report to EPA the quantitative data for arsenic, cadmium, chromium, copper, lead, mercury, molybdenum, nickel, selenium and zinc.
3. The permittee shall provide sludge inventory data to the State and EPA, as part of EPA's inventory updates as requested. The data should include, but not be limited to, sludge quantity and characteristics.
4. Reopener. If an applicable "acceptable management practice" or numerical limitation for pollutants in sewage sludge promulgated under Section 405(d)(2) of the Clean Water Act, as amended by the Water Quality Act of 1987, is more stringent than the sludge pollutant limit or acceptable management practice in this permit or controls a pollutant not limited in this permit, this permit shall be promptly modified or revoked and reissued to conform to the requirements promulgated under Section 405(d)(2). The permittee shall comply with the limitations by no later than the compliance deadline specified in the applicable regulations as required by Section 405(d)(2)(D) of the Clean Water Act.
5. Notice of change in sludge disposal practice. The permittee shall give prior notice to the Regional Administrator of any change planned in the permittee's sludge disposal practice.
6. Cause for modification. 40 CFR 122.62(a)(1) provides that the following is a cause for modification but not revocation and reissuance of permits except when the permittee requests or agrees. (a) Alterations. There are material and substantial changes or additions to the permitted facility or activity which occurred after permit issuance which justify the application of permit conditions that are different or absent in the existing permit.
7. Upon review of information provided by the permittee as required by the above items, or results from an on-site inspection, the permit shall be subject to modification to incorporate appropriate requirements.

8. The permittee shall perform a Toxicity Characteristic Leaching Procedure test (TLCP) in accordance with 40 CFR 261, as published on March 29, 1990, Volume 55, Number 61 Federal Register 11798. The permittee shall report the results of the above test within 1 year of the effective date of the permit. Test results from any additional tests that are performed shall also be reported. In addition, the test shall be performed if the permittee knows or has reason to believe that its sewage sludge may fail the TLCP test as a result of changes in its sewage sludge characteristics from prior tests. The permittee shall submit a separate report attached to the Discharge Monitoring Report (DMR) which shows the date of the test and the test results. Should a sewage sludge fail the TLCP test, the permittee shall immediately halt all sludge use or disposal activities. In addition, the permittee shall submit written notification to EPA within ten (10) calendar days of test failure.
9. The permittee shall demonstrate the absence of free liquids in its sewage sludge through the utilization of Test Method 9095 (Paint Filter Liquids Test) as described in "Test Methods for Evaluating solid Wastes, Physical/Chemical Methods" (EPA Publication No. SW-846). These tests shall be conducted on representative samples of all sewage sludge prior to each disposal at solid-waste landfills. A successful demonstration shall be performed before the permittee's sewage sludge is allowed to be disposed of at a solid-waste landfill. The permittee shall: 1) report on the DMR only the number of test that failed during the quarter and 2) in any quarter where one or more tests failed, submit a separate report attached to the DMR which shows the date of each failed and subsequent passing test along with their respective results. Prior notice shall be given to the EPA of any changes in disposal practice resulting from test failures.
10. The permittee shall ensure that the sludge generated by its facility will be disposed of in accordance with the requirements of 40 CFR Part 503.

PART II
STANDARD CONDITIONS FOR SLUDGE USE OR DISPOSAL PERMITS

SECTION A. GENERAL CONDITIONS

1. Duty to Comply

The permittee must comply with all conditions of this permit. Any permit noncompliance constitutes a violation of the Clean Water Act and is grounds for enforcement action; for permit termination, revocation and reissuance, or modification; or for denial of a permit renewal application.

2. Penalties for violations of Permit Conditions

Any person who violates any permit condition is subject to a civil penalty not to exceed \$25,000 per day for each violation. Any person who willfully violates permit conditions is subject to a fine of not less than \$5,000 nor more than \$50,000 per day of violation, or by imprisonment for not more than 3 years, or both. Any person who negligently violates permit conditions is subject to a fine of not less than \$2,500 nor more than \$25,000 per day of violation, or by imprisonment for not more than 1 year, or both.

3. Duty to Mitigate

The permittee shall take all reasonable steps to minimize or prevent any violation of this permit which has a reasonable likelihood of adversely affecting human health or the environment.

4. Permit Modification

After notice and opportunity for a hearing, this permit may be modified, terminated, or revoked for cause including, but not limited to, the following:

- a. Violation of any terms or conditions of this permit;
- b. Obtaining this permit by misrepresentation or failure to disclose fully all relevant facts;
- c. Information newly acquired by the Agency indicating that the permitted activity poses a threat to human health or the environment.

If the permittee believes that any past or planned activity would be cause for modification or revocation and reissuance under 40 CFR § 122.62, the permittee must report such information to the Permit Issuing Authority. The submittal of a new application may be required of the

permittee. The filing of a request by the permittee for a permit modification, revocation and issuance, or termination, or a notification of planned changes or anticipated noncompliance, does not stay any permit condition.

5. Civil and Criminal Liability

Nothing in this permit shall be construed to relieve the permittee from civil or criminal penalties for noncompliance.

6. Oil and Hazardous Substance Liability

Nothing in this permit shall be construed to preclude the institution of any legal action or relieve the permittee from any responsibilities, liabilities, or penalties to which the permittee is or may be subject under Section 311 or the Act.

7. State Laws

Nothing in this permit shall be construed to preclude the institution of any legal action or relieve the permittee from any responsibilities, liabilities, or penalties established pursuant to any applicable State law or regulation under authority preserved by Section 510 of the Act.

8. Property Rights

The issuance of this permit does not convey any property rights of any sort, or any exclusive privileges, nor does it authorize any injury to private property or any invasion of personal rights, nor any infringement of Federal, State, or local laws or regulations.

9. Severability

The provisions of this permit are severable, and if any provision of this permit, or the application of any provision of this permit to any circumstance, is held invalid, the application of such provision to other circumstances, and the remainder of this permit, shall not be affected thereby.

10. Duty to Provide Information

The permittee shall furnish to the Permit Issuing Authority, within a reasonable time, any information which the Permit Issuing Authority, within a reasonable time, any information which the Permit Issuing Authority may request to determine whether cause exists for modifying, revoking and reissuing, or terminating this permit or to determine compliance with this permit. The permittee shall also furnish to the Permit Issuing Authority upon request, copies of records required to be kept by this permit.

SECTION B. OPERATION AND MAINTENANCE OF POLLUTION CONTROLS

1. Proper Operation and Maintenance

The permittee shall at all times properly operate and maintain all facilities and systems of treatment and control (and related appurtenances) which are installed or used by the permittee to achieve compliance with the conditions of this permit. Proper operation and maintenance also includes adequate laboratory controls and appropriate quality assurance procedures. This provision requires the operation or back-up or auxiliary facilities or similar systems which are installed by a permittee only when the operation is necessary to achieve compliance with the conditions of the permit.

2. Need to Halt or Reduce not a Defense

It shall not be a defense for a permittee in an enforcement action that it would have been necessary to halt or reduce the permitted activity in order to maintain compliance with the conditions of this permit.

3. Removed Substances

This permit does not authorize discharge of solids, sludge, filter backwash, or other pollutants removed in the course of wastewater treatment.

SECTION C. Inspection and Entry

The permittee shall allow the Permit Issuing Authority, or an authorized representative, upon the presentation of credentials and other documents as may be required by law, to:

- a. Enter upon the permittee's premises where a regulated facility or activity is located or conducted, or where records must be kept under the conditions of this permit;
- b. Have access to and copy, at reasonable times, any records that must be kept under the conditions of this permit; and
- c. Inspect at reasonable time any facilities, equipment (including monitoring and control equipment), practices, or operations regulated or required under this permit; and
- d. Sample or monitor at reasonable times, for the purposes of assuring permit compliance or as otherwise authorized by the Clean Water Act, any substances or parameters at any location.

SECTION D. REPORTING REQUIREMENTS

1. Change in Sludge Management Practice

The permittee shall give written notice to the Permit Issuing Authority at least 30 days prior to any planned physical alterations or additions to the permitted facility. Notice is required only when the alteration or addition could change the method of disposal, this includes a change in a pathogen or vector attraction reduction option.

2. Anticipated Noncompliance

The permittee shall give advance notice to the Permit Issuing Authority of any planned change in the permitted facility or activity which may result in noncompliance with permit requirements.

3. Transfer of Ownership or Control

The permittee may be automatically transferred to another if:

- a. The permittee notifies the Permit Issuing Authority of the proposed transfer at least 30 days in advance of the proposed transfer date;
- b. The notice includes a written agreement between the existing and new permittees containing a specific date for transfer or permit responsibility, coverage, and liability between them; and
- c. The Permit Issuing Authority does not notify the existing permittee of his or her intent to modify or revoke and reissue the permit. If this notice is not received, the transfer is effective on the date specified in the agreement mentioned in Paragraph b.

4. Twenty-Four Hour Reporting

The permittee shall orally report any noncompliance which may endanger health or the environment, within 24 hours from the time the permittee becomes aware of the circumstances. A written submission shall also be provided within 5 days of the time the permittee becomes aware of the circumstances. The written submission shall contain a description of the noncompliance and its cause, the period of noncompliance, including the exact dates and times; and if the noncompliance has not been corrected, the anticipated time it is expected to continue, and steps taken or planned to reduce, eliminate, and prevent reoccurrence of the noncompliance. The Permit Issuing Authority may verbally waive the written report, on a case-by-case basis, when the oral report is made.

5. Other Noncompliance

The permittee shall report in narrative form, all instances of noncompliance not previously reported under Section D, Paragraphs D-2 and D-4. The reports shall contain the information listed in Paragraph D-4.

6. Duty to Reapply

If the permittee wishes to continue an activity regulated by this permit after the expiration date of this permit, the permittee must apply for and obtain a new permit. The application shall be submitted at least 180 days before the expiration date of this permit. The Permit Issuing Authority may grant permission to submit an application less than 180 days in advance but not later than the permit expiration date.

Where EPA is the Permit Issuing Authority, the terms and conditions of this permit are automatically continued in accordance with 40 CFR § 122.6, only where the permittee has submitted a timely and complete application for a renewal permit and the Permit Issuing Authority is unable, through no fault of the permittee, to issue a new permit before the expiration date.

7. Signatory Requirements

All applications, reports, or information submitted to the Permit Issuing Authority shall be signed and certified.

a. All permit applications shall be signed as follows:

- (1) For a corporation: by a responsible corporate officer. For the purpose of this Section, a responsible corporate officer means: (1) a president, secretary, treasurer, or vice-president of the of the corporation in charge of a principal business function, or any other person who performs similar policy or decision making functions for the corporation, or (2) the manager of one or more manufacturing, production or operating facilities employing more than 250 persons or having gross annual sales or expenditures exceeding \$25 million (in second-quarter 1980 dollars), if authority to sign documents has been assigned or delegated to the manager in accordance with corporate procedures.
- (2) For a partnership or sole proprietorship: by a general partner or the proprietor, respectively; or
- (3) For a municipality, State, Federal, or other public agency: by either a principal executive officer or ranking elected official.

- b. All reports required by the permit and other information requested by the Permit Issuing Authority shall be signed by a person described above or by a duly authorized representative of that person. A person is a duly authorized representative only if:
- (1) The authorization is made in writing by a person described above;
 - (2) The authorization specifies either an individual or a position having responsibility for the overall operation of the regulated facility or activity, such as the position of plant manager, operator of a well or a well field, superintendent, position or equivalent responsibility, or an individual or position having overall responsibility for environmental matters for the company. (A duly authorized representative may thus be either a named individual or any individual occupying a named position.) and
 - (3) The written authorization is submitted to the Permit Issuing Authority.
- c. Certification. Any person signing a document under Paragraphs a. or b. of this Section shall make the following certification:

“I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry or the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.”

8. Availability of Reports

Except for data determined to be confidential under 40 CFR Part 2, all reports prepared in accordance with the terms of this permit shall be available for public inspection at the offices of the Permit Issuing Authority. As required by the Act, permit applications, permits and effluent data shall not be considered confidential.

9. Penalties for Falsification of Reports

The Clean Water Act provides that any person who knowingly makes any false material statements, representation, or certification in any record or other document submitted or required to be maintained under this permit, including monitoring reports or reports of compliance or noncompliance, or who knowingly falsifies, tampers with, or renders inaccurate any monitoring device or method required to be maintained under the Clean Water Act, shall, upon conviction, be punished by a fine of not more than \$10,000 or by imprisonment for not more than 2 years, or by both.

SECTION E. DEFINITIONS

1. Permit Issuing Authority

The Regional Administrator of EPA Region IV or his/her designee, unless at some time in the future the State receives authority to administer 40 CFR Sections 405 and 503 and assumes jurisdiction over the permit; at which time, the Director of the State program receiving the authorization becomes the issuing authority.

2. Act

“Act” means the Clean Water Act (formerly referred to as the Federal Water Pollution Control Act) Public Law 92-500, as amended by Public Law 95-217 and Public Law 95-576, 33 U.S.C. 1251 et seq.

3. Calendar Day

A “calendar day” is defined as the period from midnight of one day until midnight of the next day. However, for purposes of this permit, any consecutive 24-hour period that reasonably represents the calendar day may be used for sampling.

Part III

Other Requirements

A. Reporting of Monitoring Results

Monitoring results for the year shall be summarized and reported on a Discharge Monitoring Report Form (EPA No. 3320-1), postmarked no later than the 19th day of the month of February of the following calendar year. Signed copies of these, and all other reports required by of Part I, shall be submitted to the Permit Issuing Authority at the following address:

Environmental Protection Agency
Region IV
Water Permits and Enforcement Branch
Water Management Division
345 Courtland Street, N.E.
Atlanta, GA 30365

B. Reopener Clause

1. This permit shall be modified, or alternatively, revoked and reissued, to comply with any applicable standard or limitation issued or approved under Section 405(d)(2)(D) of the Clean Water Act, as amended, if the standard, limitation, or sludge disposal requirement so issued or approved:
 - a. Contains different conditions or is otherwise more stringent than any condition in the permit; or
 - b. Controls any pollutant or sludge disposal method not addressed in the permit.

The permit as modified or reissued under this paragraph shall also contain any other requirements of the Act then applicable.

Mid-County Services, Inc.

Docket No. 971065-SU

25-30.440 (7)
DEP CORRESPONDENCE

Test Year Ended December 31, 1996



Lawton Chiles
Governor

Florida Department of Environmental Protection

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619
813-744-6100

Virginia B. Wetherell
Secretary

April 7, 1994
Pinellas County-DW

APR 13 1994

Mr. Donald Rasmussen
Mid-County Services, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL. 32714

re: Mid-County Services WWTP
Permit No. D052-242275
OGC No. 92-1510

Dear Mr. Rasmussen:

The above-reference facility was cited for Nitrate and Chlorine residual violations and operation without a permit in Consent Order 92-1510. The violations have been corrected through plant upgrades and an operating permit has since been issued. The Department is in receipt of \$9,000.00 in payment of penalties and costs in this case.

The Department will, therefore, close the case on this matter. Be aware of your continued obligation to maintain this facility in accordance with state regulations. Please direct any questions to Michele Hennessy at (813) 744-6100, extension 335.

Sincerely,

Thomas Gucciardo
Environmental Manager
Domestic Wastewater Section

TG/mh

cc: Joe Squitieri, FDEP
Michele Hennessy, FDEP
Carol Tarras, USEPA
Ed Fuchs, FPSC

Mid-County Services, Inc.

Docket No. 971065-SU

25-30.440 (8)
FIELD EMPLOYEES

Test Year Ended December 31, 1996

**MID-COUNTY PERSONNEL
RESPONSIBILITIES AND DUTIES**

Mid-County Services, Inc. wastewater treatment facility requires three (3) full time operators and two (2) part-time operators. This facility requires staffing 16 hours per day 7 days per week with a minimum Class B certification for the day shift operation 40 hours per week.

To achieve this staffing level Mid-County Services, Inc. employs one Class A and one Class B wastewater plant operator on the day shift Monday through Friday. The evening shift is staffed by one Class C operator whereas the weekend shift is covered by 1 part-time operator, possessing a Class A certification. An additional operator works part-time to fill in shift vacancies as required.

The Class B operator is responsible for the operation of the wastewater treatment plant and the associated wastewater collection system. This operator reports to the area manager who is responsible for the overall operation of the water and wastewater system in the Mid-County service area.

Employees of Mid-County Services, Inc. wastewater facilities, their certification class and number, and a brief description of their job responsibilities are listed below:

Jeff Pruitt is the area manager for Mid-County Services, Inc. He is responsible for personnel scheduling, appropriation of operation funds for equipment and coordination of construction activities at the wastewater facilities. Procedural changes affecting the operation of the plant are approved through him.

Don Hostetler - Class B (wastewater), Certification #8035 is the lead operator at the Mid-County wastewater facility. He is responsible for the daily operation and maintenance of the wastewater plant and its attendant collection system. Job responsibilities also include the completion of monthly reports for state permitting requirements, sampling programs and performing minor repairs at the plant. Construction activity at the plant is observed by him and daily duties of the employees at the plant are performed under his supervision.

Gary Armstrong - Class A (wastewater), Certification #5119 is the day shift operator at the wastewater plant. His job responsibilities also include lift station checking and maintenance along with customer contact. He performs minor repairs in the collection system and assists the lead operator in plant operation, maintenance and sampling.

Wes Glaspy - Class C (wastewater), Certification #8601 was the day shift operator on the weekend shift. He was responsible for operating the plant in conformance with state of Florida requirements. He is scheduled to be replaced with Jay Aldrich - Class C (wastewater), Certification #8854.

Ralph Johns - Class A (wastewater), Certification #000512 is the evening and Sunday day shift operator on the weekend shift. He is responsible for operating the plant in conformance with state of Florida requirements.

Scott Armstrong - part time. He is responsible for checking lift stations and performing various work orders in the service area. He also performs maintenance functions around the plant.

David Ryniak - Class C (wastewater), Certification #8600 fills in for operators during vacation or other scheduled time off. He also checks lift stations and performs other maintenance work.

**MID-COUNTY PERSONNEL
RESPONSIBILITIES AND DUTIES**

Don Rasmussen, Vice President of Operations: Supervises all operations and employees
in Florida.

Michael Dunn, P.E., Engineer: Supervises all engineering for all Florida systems.

Mid-County Services, Inc.

Docket No. 971065-SU

25-30.440 (9)
VEHICLES

Test Year Ended December 31, 1996

Mid-County Services, Inc.

Docket No. 971065-SU

TYE 12/31/96

Item 9

<u>Serial Number of Vehicle</u>	<u>Description</u>	<u>Cost</u>	<u>Person assigned to vehicle</u>
1GCCS14Z2M8203355	Chev S-10	11,970	W.Glaspy
1GCCS14Z1M8281190	Chev S-10	11,250	D.Hostetler
1GCCS14Z5M8280205	Chev S-10	11,250	G.Armstrong
1FALP52U2TA189924	Ford Taurus	17,600	M. Dunn
2FALP74W1TX172730	Ford Crown Vict.	24,400	D. Rasmussen

Mid-County Services, Inc.

Docket No. 971065-SU

25-30.440 (10)
CUSTOMER COMPLAINTS

Test Year Ended December 31, 1996

SUBDIVISION :. 645
ROUTE :.
SERVICE ORDER# :. 233056
ACCOUNT# :. 6450000000
CUSTOMER NAME :. ,
SERVICE ADDRESS :.
EDATE :. 04/10/96
TYPE :. 35
FOPER :. GA
COMMENT :. TINA - PINELLAS COUNTY HWY - BROKE SEWER LINE WHILE WORKING ON LOCATION
. SEWER LINE BREAK IS AT CORNER OF WINCHESTER DR. AND WINCHESTER
. EAST OF BELCHER AND SOUTH OF SOLON
. PAGED DON AT MID COUNTY
RESOLUTION :. COUNTY BROKE THE LINE - COUNTY TO REPAIR THE LINE
. AND BUILD A CONFLICT BOX
. GA
RDATE :. 04/10/96

SUBDIVISION :. 645
ROUTE :. 52
SERVICE ORDER# :. 227394
ACCOUNT# :. 6451065721
CUSTOMER NAME :. OCCUPANT,
SERVICE ADDRESS :. 2237 SPANISH VISTAS DR
EDATE :. 02/19/96
TYPE :. 36
FOPER :. GA
COMMENT :. CUST CALLED STATED SHE HAS CLOGGED SEWER
. PAGED GARY A. @11:45 A.M.
RESOLUTION :. MRS GOZZI (813) 784-8839
. OUR MAIN LINE IS CLEAR - GARY CHECKED MANHOLE - IT WAS FINE
. PLUMBER TOLD CUST WE SERVICE HER LINE AS WELL AS THE MAIN
. THAT'S WHY SHE CALLED US - GARY ADVISED CUST THAT OUR MAIN IS FINE
. AND SHE NEEDS TO CALL THE PLUMBER AGAIN
. GARY ARMSTRONG
RDATE :. 02/19/96

SUBDIVISION :. 645
ROUTE :.
SERVICE ORDER# :. 229924
ACCOUNT# :. 6450000000
CUSTOMER NAME :. ,
SERVICE ADDRESS :.
EDATE :. 03/13/96
TYPE :. 36
FOPER :. GA
COMMENT :. CLOGG'D SEWER
RESOLUTION :. PARK MANAGER CALL'D DON AT WWTP SAID WE HAD A SEWER PLUG - I WAS ON CALL
. I WENT OUT TO THE MAN HOLE AND FOUND IT WAS FULL OF WATER - I TOLD DON
. TO CALL RELIABLE SEPTIC - THEY CAME OUT AND PUMPED OUT MAN HOLE AND
. CLEANED 300 FT OF LINE - HE GOT THE LINE TO FLOW - BUT THE NEXT LINE
. DOWN PLUG'D - HE WOULD NOT STAY AND FINISH THE JOB - I CALL'D US PIPE
. LINE - HE CAME OUT AND STARTED THE JOB AT 3:00PM WE FINISHED AT
. 6:30 PM OR 7:00 PM

RDATE . GARY
: 02/13/96

SUBDIVISION : 645
ROUTE :
SERVICE ORDER# : 249148
ACCOUNT# : 6450000000
CUSTOMER NAME :
SERVICE ADDRESS :
EDATE : 08/30/96
TYPE : 36
FOPER : GA
COMMENT : CLOGG'D SEWER
RESOLUTION : WE HAD A PLUG'D SEWER LINE ON CURLEW AVE - WE WENT OUT & FOUND PROBLEM
: MANHOLE - CALL'D OUT SEMINOLE SEPTIC JET TRUCK - THEY CLEARED SEWER
: LINE AND UNPLUG'D LINE - GARY
RDATE : 08/28/96

SUBDIVISION : 645
ROUTE : 52
SERVICE ORDER# : 261067
ACCOUNT# : 6451346831
CUSTOMER NAME : OCCUPANT,
SERVICE ADDRESS : 2342 WILSHIRE DR
EDATE : 12/13/96
TYPE : 37
FOPER : DH
COMMENT : CUSTOMER CALLED VERY UPSET AT "HORRIBLE" SMELL COMING FROM LIFT STATION
: NEAR HER HOME IN THE EVENINGS STATES SHE HAS SIGNATURES FROM THE
: NEIGHBORS AND WILL CONTACT THE "STATE" IF WE DO NOT RESOLVE THE PROBLEM
: PLEASE CONTACT LAYLA AT 800-453-5918
RESOLUTION : GARY SPOKE TO THE CUSTOMER AND TOOK CARE OF THE PROBLEM
: CUST IS HAPPY AND PROBLEM SOLVED
: LJ
RDATE : 12/13/97

SUBDIVISION : 645
ROUTE :
SERVICE ORDER# : 226417
ACCOUNT# : 6450000000
CUSTOMER NAME :
SERVICE ADDRESS :
EDATE : 02/08/96
TYPE : 39
FOPER : GA
COMMENT : *ANSWERING SERVICE

RESOLUTION : LOST POWER AT SPANISH ACRES PUMP STATION
: RESTORED POWER - EVERYTHING OK
: GA
RDATE : 02/04/96

SUBDIVISION : 645

ROUTE :.
SERVICE ORDER# :. 226418
ACCOUNT# :. 6450000000
CUSTOMER NAME :.
SERVICE ADDRESS :.
EDATE :. 02/08/96
TYPE :. 39
FOPER :. GA
COMMENT :. SURGE TANK SULL AT WWTP CALL'D DAILER DUE TO HEAVY RAIN
RESOLUTION :. SURGE TANK SULL AT WWTP MID-COUNTY - CHANGED FLOW TO PLANTS UNTIL SURGE
 . TANK WENT DOWN

. GA
RDATE :. 02/03/96

SUBDIVISION :. 645
ROUTE :.
SERVICE ORDER# :. 226490
ACCOUNT# :. 6450000000
CUSTOMER NAME :.
SERVICE ADDRESS :.
EDATE :. 02/09/96
TYPE :. 39
FOPER :. GA
COMMENT :. SILK OAK MOBIL HOME PARK - BONNIE (813) 796-1356
 ALARM AT LIFT STATION
RESOLUTION :. BLOWN FUSE AT LIFT STATION - RAN PUMPS - PUT THROUGH CYCLE -OK

. GA
RDATE :. 02/08/96

SUBDIVISION :. 645
ROUTE :.
SERVICE ORDER# :. 232362
ACCOUNT# :. 6450000000
CUSTOMER NAME :.
SERVICE ADDRESS :.
EDATE :. 04/04/96
TYPE :. 39
FOPER :. GA
COMMENT :. SILK OAK MOBILE HOME PARK
RESOLUTION :. SUCK FLOAT - PUMP'D DOWN - EVERYTHING OK

. GARY
RDATE :. 04/02/96

SUBDIVISION :. 645
ROUTE :.
SERVICE ORDER# :. 254397
ACCOUNT# :. 6450000000
CUSTOMER NAME :.
SERVICE ADDRESS :.
EDATE :. 08/30/96
TYPE :. 39
FOPER :. GA
COMMENT :. *ANSWERING SERVICE CALL - LIFT STATION
RESOLUTION :. 8/30/96 - CALL'D OUT BY ANSWERING SERVICE @ 10:00PM - HIGH WATER AT

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. PUMP STATION/HOME DEPOT - PUMP STATION WAS FULL - COULD NOT GET PUMP
 . TO RUN O AUTO - I PUMPED THE STATION DOWN ON HAND OPERATION - I CALL'D
 . EMS TO CHECK CONTROLS - THEY GOT TO HOME DEPOT AT 12:15 AM - I HAD
 . STATION DOWN ON HAND - THEY SAID THEY WOULD GET IT GOING ON AUTO - I
 . LEFT AND EMS GOT STATION WORKING ON AUTO - THEY BY PASSED THE FLOAT
 . CONTROLS - I CHECKED STATION SATURDAY IT WAS OK - GARY ARMSTRONG

RDATE :. 08/30/96

SUBDIVISION :. 645
 ROUTE :.
 SERVICE ORDER# :. 254419
 ACCOUNT# :. 6450000000
 CUSTOMER NAME :. ,
 SERVICE ADDRESS:.

EDATE :. 10/16/96
 TYPE :. 39
 FOPER :. DR
 COMMENT :. *ANSWERING SERVICE CALL PROBLEM W/ LIFT STATION
 RESOLUTION :. FOUND L/S ABOUT 6' TO 8' BELOW TOP - PUMP #1 TRIPED OUT ON THERMALS
 . CALL'D EMS TO PULL PUMP & RAGS OUT OF L/S
 . H2 PUMP WOULD NOT KEEP UP W/ THE FLOW
 . NO SEWAGE WAS SPILLED - EVERYTHING WAS CONTAINED IN THE SYSTEM
 . DR

RDATE :. 10/11/96

SUBDIVISION :. 645
 ROUTE :. 52
 SERVICE ORDER# :. 226512
 ACCOUNT# :. 6451144971
 CUSTOMER NAME :. TRAVEL TOWNE MOBILE HOME PARK,
 SERVICE ADDRESS: 29850 N US 19

EDATE :. 02/09/96
 TYPE :. 41
 FOPER :. GA
 COMMENT :. MR GORDON AT 813-787-1349 CALLED TO REPORT ILLEGAL CONNECTIONS INTO
 . THEIR SEWER LINES REQUESTS OPERATOR TO CALL HIM DIRECTLY REGARDING \
 . THIS PROBLEM
 . KS
 RESOLUTION :. 2/9/96 GARY CALLED CUSTOMER LEFT MESSAGE ON ANSWERING MACHINE 2:00PM
 . WITH LOCAL PLANT TELEPHONE # FOR MR GORDON TO CALL BACK
 . KS

RDATE :. 02/09/96
 . GARY HAS LEFT SEVERAL MESSAGES FOR MR GORDON - UNABLE TO REACH HIM

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(916) SERVICE ORDER RECAP

SUB	ROUTE	TYPE DESCRIPTION..	COUNT
645		35 BRK SERV SEWER	1
645			1
645	52	36 CLOGGED SEWER	1
645	52		1
645		36 CLOGGED SEWER	2
645			2
645	52	37 ODOR IN SEWER	1
645	52		1
645		39 LIFT STAT. SWR	6
645			6
645	52	41 MISC SEWER	1
645	52		1
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12 records listed.

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HOPPING GREEN SAMS & SMITH

PROFESSIONAL ASSOCIATION

ATTORNEYS AND COUNSELORS

123 SOUTH CALHOUN STREET

POST OFFICE BOX 6526

TALLAHASSEE, FLORIDA 32314

(850) 222-7500

FAX (850) 224-8551

FAX (850) 425-3415

Writer's Direct Dial No.

(904) 425-2313

DEPOSIT

DATE

September 4, 1997

D607

SEP 04 1997

JAMES S. ALVES
BRIAN H. BIBEAU
KATHLEEN BLIZZARD
ELIZABETH C. BOWMAN
RICHARD S. BRIGHTMAN
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RALPH A. DEMEO
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ANGELA R. MORRISON
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KAREN M. PETERSON
R. SCOTT RUTH
W. STEVE SYKES
T. KENT WETHERELL, II
OF COUNSEL
W. ROBERT FOKES

Ms. Blanca S. Bayó
Director, Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

971065

Re: Mid-County Services, Inc. -- Docket No. 971065-SU

Dear Ms. Bayó:

Enclosed for filing on behalf of Mid-County Services, Inc. are the following documents in connection with its application for a rate increase:

1. Original and 15 copies each of:
 - a) the application for general and interim rate increase, including as attachments
 - i) the affidavit required by Rule 25-30.436(f);
 - ii) a copy of the notice furnished to the chief executive officers of the governing bodies of the county and municipality within which the utility's service area is located, as

by
WAW
SEC
AFA

WATER SERVICE CORP.

DISBURSING ACCOUNT OF
UTILITIES INCORPORATED
2335 SANDERS ROAD
NORTHBROOK, IL 60062

BANK ONE COLUMBUS, NA
Circleville and Williamsport, Ohio Offices

NOT VALID
AFTER 90 DAYS

56-1544

441

No. 252907

DATE 8/29/97 NET AMOUNT \$2,250.00

PAY *****Two Thousand Two Hundred Fifty Dollars And 00/100***** DOLLARS

Florida Public Service Commission

TWO SIGNATURES REQ'D OVER \$1000
Lawrence K. Schumacher
AUTHORIZED SIGNATURE

Carl J. Wiley
AUTHORIZED SIGNATURE

TO THE ORDER OF

649700-277

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DATE

September 4, 1997

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Ms. Blanca S. Bayó
Director, Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Mid-County Services, Inc. -- Docket No. 971065-SU

Dear Ms. Bayó:

Enclosed for filing on behalf of Mid-County Services, Inc. are the following documents in connection with its application for a rate increase:

1. Original and 15 copies each of:
 - a) the application for general and interim rate increase, including as attachments
 - i) the affidavit required by Rule 25-30.436(f);
 - ii) a copy of the notice furnished to the chief executive officers of the governing bodies of the county and municipality within which the utility's service area is located, as required by Rule 25-22.0407(2);
 - b) a bound volume containing the financial and rate MFRs, including both permanent and interim rate schedules and the billing analysis required by Rule 25-30.437(4).
2. Two copies each of the following separately bound documents:
 - a) additional engineering information required by Rule 25-30.440; and