

ORIGINAL

LAW OFFICES
ROSE, SUNDBSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

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

(850) 877-6555
FAX (850) 656-4029
www.rsbatorneys.com

CENTRAL FLORIDA OFFICE
600 S. NORTH LAKE BLVD., SUITE 160
ALTAMONTE SPRINGS, FLORIDA 32701-6177
(407) 830-6331
FAX (407) 830-8522

REPLY TO ALTAMONTE SPRINGS

MARTIN S. FRIEDMAN, P.A.
VALERIE L. LORD, OF COUNSEL
(LICENSED IN TEXAS ONLY)

June 7, 2004

HAND DELIVERY

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

RECEIVED-FPSC
JUN - 7 PM 12:13
COMMISSION CLERK

Re: Docket No. 030446-SU; Application by Mid-County Services, Inc., for Rate Increase in Pinellas County, Florida
Our File No.: 30057.59

Dear Ms. Bayo:

We enclose for filing the following amended responses of the Applicant, Mid-County Services, Inc., to the Commission Staff's Audit Report and Exceptions dated April 23, 2004:

Audit Exception No. 1:

CMP _____ The Utility agrees with the Auditor's recommendations and will book the required journal entries.

COM _____

CTR _____ Audit Exception No. 2:

ECR _____ The Utility will respond to this exception in parts by referring to the numbered recommendations in the Auditor's report:
GCL _____

OPC _____ 1. The costs incurred to secure permits are properly capitalized. However, these
MMS _____ capitalized expenditures should be recorded in Account No. 354 Structures and
RCA _____ Improvements not Account No. 351. The NARUC, Class A, Wastewater Utility Plant Account
No. 354 specifically lists permits as an item to be included in Account. No. 354.
SCR _____

SEC 1

OTH _____

DOCUMENT NUMBER-DATE
06353 JUN-7 04

FPSC-COMMISSION CLERK

2. The Utility agrees with the Auditor's recommendations and will make the required adjustments.

3. The Utility accepts the Auditor's recommendation.

4. The Utility understands that the \$3,454 of capitalized executive time should not have been recorded on this Utility's books. The Utility is unable to locate the invoice for \$4,208. The \$1,101.19 amount has been correctly recorded. The Utility disagrees that the amount of \$1,101.19 reflected on Invoice 66874 should be moved to expense Account No. 736. The Utility believes this item is appropriately capitalized. This bearing replacement job extended the useful life of the bar screen. In extending the life of this existing asset, the cost is justifiably capitalized. The Utility agrees that the chlorine gas scale should be retired and an adjustment for \$2,239 made. The Utility will make the appropriate adjustments. Please refer to the attachments.

5. The Utility understands the Auditor's determination that legal fees be expensed. However, the Utility does have support for the five invoices listed as unsupported. Copies of the invoices numbered 090148, 091697, 094106, 000788 and 001436 are attached. Accordingly, these items should be included as an expense in 2002.

Audit Exception No. 3:

The Utility agrees with the Auditor's position.

Audit Exception No. 4:

The Utility disagrees with the Auditor's determination in this exception on both items in question. The Utility was able to locate the invoice in question to support the \$975 addition. It is attached. Additionally, it is the Utility's opinion that both of these items are properly capitalized in Account No. 353 - Land and Land Rights. Pursuant to guidance given in NARUC's Uniform System of Accounts for Class A Wastewater Utilities, "Fees, commissions, and salaries to brokers, agents, and others in connection with the acquisition of the land or land rights", it is permissible to include such expenses in this account. Because investigation of easements is clearly connected to the acquisition of land, both amounts are properly capitalized and the auditor's recommended \$2,603.25 adjustment should not be made.

Audit Exception No. 5:

The Utility recognizes the different depreciation rates for Accounts 380 and 381. The Utility is working to correct this.

Disclosure No. 1:

The Utility will respond to this exception in parts by referring to the numbered recommendations in the Auditor's report:

1. Please refer to the attachments.
2. The Utility accepts the actual cost of \$105,670, and the retirement amount of \$59,175.
3. The Utility received a quote for \$47,399. The total cost, including capitalized time, is \$55,000. This is the amount that should be capitalized.
4. Please refer to the attachments.
5. **Updated actual expenses to date are \$13,896.85.** Please refer to the attachments, which support expenses of \$10,420.98. The remaining supporting documentation will be provided. Regarding Item D, the utility does not have an acceptable proposal. Please refer to the attached contractor estimate and engineering estimate of the project's cost. The contractor estimate is for \$138,532.50. The Utility believes that this project can be satisfactorily completed for far less money. As a result, the company is in further negotiations to commence this project with a more reasonable estimate in hand. To protect the interests of our customers, the Utility does not want to commit to an unnecessarily expensive project. Based on our engineering estimate and projected capitalized time, the Utility believes the proposed pro forma amount of \$78,555 is appropriate.
6. The Utility accepts the auditor's determination.
7. The correct estimate is \$18,080.
8. The Utility understands the auditor's determination and has made the appropriate adjustments.

9. The Utility agrees that a retirement should be recorded. However, as shown in the attached spreadsheet, the retirement amount should be \$12,346. This is based on the service life of the old equipment and its appropriate depreciation. The \$24,662 amount suggested by the auditor is an estimate and does not accurately reflect the retirement amount in this case.

10. The Utility agrees that there should be a retirement related to this item.

11. Please refer to the attached invoice for \$6,100 in actual costs to date. The remaining \$141.25 recorded to date reflects capitalized time.

Disclosure No. 2:

Please refer to the Utility's response to Staff's Second Data Request No. 19.

Disclosure No. 3:

The Utility acknowledges that these expenses are fully amortized after the test year.

Disclosure No. 4:

The Utility acknowledges that these expenses will be fully amortized after the test year. However, the purpose of a test year is to establish a basis for estimating revenues in the future. By eliminating these deferred maintenance expenses Audit Staff is assuming that these type of expenses will not continue in the future, which is incorrect. In May, 2003, the Utility began to amortize two additional deferred maintenance projects, with a total annualized expense of \$10,000. The two new projects [TV Sewer Mains and Tank Maintenance] are similar in nature to the projects being referred to in this Disclosure. Therefore the total amount of deferred O&M expenses is reasonable and should be included in the test year.

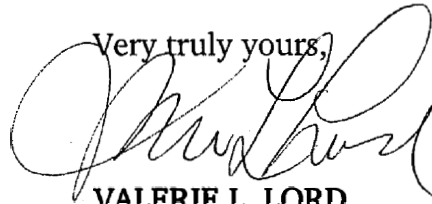
Disclosure No. 5:

The pro forma adjustments to operation and maintenance expenses included in the MFR were estimates based on partial year data. The increases contained in the audit report reflect actual expense increases when 2002 historical costs are compared with 2003 historical costs. Accordingly, these increases should be included for rate making purposes.

Ms. Blanca Bayo
June 7, 2004
Page 5

Should you have any questions concerning the enclosed, please do not hesitate to give me a call.

Very truly yours,



VALERIE L. LORD
For the Firm

VLL/mp
Enclosures

cc: Mr. Jeffery A. Small, Audit Manager (by facsimile) (w/enclosures)
Ms. Kathy L. Welch, Audit Staff (by facsimile) (w/enclosures)
Mr. Jay Revell, Division of Economic Regulation (by facsimile) (w/enclosures)
Mr. Steven M. Lubertozzi (w/o enclosures)
Mr. Patrick Flynn (w/o enclosures)
Mr. Frank Seidman (w/o enclosures)

M:\1 ALTAMONTE\UTILITIES INC\MID-COUNTY\(.59) MID-COUNTY 2003 RATE CASE\PSC Clerk 014 (Audit Exceptions -supp).wpd

AUDIT EXCEPTION NO. 2

PART 4



EMS of Central Florida, Inc.

7906-1 Clark Moody Blvd.
Port Richey, FL. 34668
1-727-847-3722 / 1 - 800-330-3674

Invoice

DATE
6/13/2001

INVOICE #
539

RECEIVED
JUN 18 2001

BILL TO

Utilities, Inc.
PO Box 160609
Altamonte Springs, FL. 32716
Mid County Bar screen

P.O. NO. TERMS PROJECT

1255

QUANTITY	DESCRIPTION	RATE	AMOUNT
2	2 men rt 4-16-01 Obtained bearing info		
2	2 men rt 4-24-01 Installed bearings @ wrong part B/O new one	45.00	90.00
4	2 men rt 4-25-01 repaired for temp use	45.00	90.00
6	2 men rt 5-11-01 installed new bearing	45.00	180.00
2	flanged dodge bearings	45.00	270.00
2	pillow bearings	125.78	251.56T
	Pinellas County	94.40	188.80T
		7.00%	30.83

Handwritten notes:
...
at ...

Handwritten: 6/18

Handwritten: 55-0645-22-6315

Total

Handwritten: **\$1,101.19**

BUHR & ASSOCIATES, P.A.

Attorneys at Law

Private Practice in:

GERALD T. BUHR

City Attorney for:

City of Mulberry, FL
Town of Zolfo Springs, FL
City of Bowling Green, FL

Northfork Professional Center
1519 Dale Mabry Hwy., Suite 100
Lutz, Florida 33548
www.gtbuhr.com

UTILITIES
ENVIRONMENT
LOCAL GOVERNMENT

Invoice

James Camarén, CEO
Utilities, Inc.
2335 Sanders Road
Northbrook, IL, 60062-6196

V09416

DATE

INVOICE #

3/29/2002

770

Mid-County

ATTORNEY	SERVICE PROVIDED	HRS	Date	AMOUNT
GTB-Time	Review E.D. cases pulled from library.	0.75	3/7/2002	131.25
GTB-Time	Research re. inverse condemnation pleading; begin drafting pleadings.	5.25	3/18/2002	918.75
GTB-Time	Draft complaint; supplemental research.	2.5	3/19/2002	437.50
GTB-Time	Phone conf with client re. various issues.	0.5	3/21/2002	87.50
GTB-Time	Work on draft complaint; meet client at utility site to discuss complaint, review crossings, easements etc.	4.5	3/28/2002	787.50
GTB-Time	Research One-Call statute re. notice and sovereign immunity issues; research re. SI to determine requirements for 6-month notice letter; draft same.	2.75	3/29/2002	481.25
Mileage	Mileage		3/28/2002	37.80

Stg

ATTACHMENT TO:

*Audit
Exception No. 2
Part 5*

088 - 0645 - 1041000

Total

\$2,881.55

2

Telephone (813) 949-3681

Facsimile (813) 949-3196

E-Mail: gtbuhr@gtbuhr.com

AUDIT DISCLOSURE NO. 1
PART 4

ITEM C
2 PAGES

Ken's Bush 1700 Eaton Drive Clearwater, Florida (727) 643-9693 (727) 581-4131	PostNet Fax Note 7871	Date 1/19/03	# of Pages 1
	To Patrick Flynn	From Ken Howard	
	Co. Dept.	Co.	
	Phone 1	Phone 2	
	Fax 1	Fax 2	

(727) 585-3938 (fax)
E-mail: MHoward70@aol.com

To:	Patrick Flynn	From:	Ken Howard
Re:	407-880-8801	Pages (including cover):	1
Re:	Proposal	Date:	1/19/03
cc:	Garth	Fax #:	

Below is our revised proposal to rehab the lift station at Silk Oak, Mid-County to include the following upgrades:

This proposal includes making a disconnect box inside of maintenance shed; a J box, taking the controls out of the laundry room, putting a junction box in the laundry room, running electricity out to a new lift station control panel. It also includes the following:

- Install new DEP control panel
- Install new disconnect and load center
- Demolish existing structure over lift station
- Install above ground valves, with val-matic check valves, PVC ball isolation valves, and emergency pump out connection. Tie into force main
- Form and pour new concrete lid with lockable aluminum hatch cover
- Install new schedule 80 PVC discharge piping with cam lock disconnects
- Install stainless steel float hanger brackets with new four float switch system

This price includes the cost of bringing new service line from Live Oak Street into wet well of existing station.

This proposal also includes:

- putting up stockade fencing so the lift station is not visible to the park;
- any rerouting of the pipes for the lift station so that they are in the ground.

The revised total cost, which includes all parts, labor and equipment is: **\$5,150.00**
This quote will be honored for 30 days.

Kenneth A. Howard
Kenneth A. Howard

Accepted 2/11/03

Patrick Flynn Reg. Director

UTILITIES, INC. OF FLORIDA

AN AFFILIATE OF UTILITIES INC

200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS, FLORIDA 32714

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

Telephone: 407-869-1919
Florida: 800-272-1919
Fax: 407-869-6981
florida@utilitiesinc-usa.com

Fax Transmittal

Attn: Ken Howard **Date:** 1/2/2003 10:06 AM

Company: Ken's Bushhog **Fax #:** 727.585.3938

From: Garth Armstrong **Pages:** 01 including this cover page.

Subject: Silk Oak Liftstation Rehab

URGENT
 For Your Review
 For your Information
 Please Reply
 Original: will not be sent via U.S. Mail
 As Requested
 Please Comment



Messages:

Ken:

Please revise your proposal for the above referenced lift station rehab to include the following upgrades.

- Install new DEP control panel. (Fiberglass should be OK)
- Install new disconnect and load center
- Demolish existing structure over liftstation
- Install above ground valves, with val-matic checkvalves, PVC ball isolation valves, and emergency pump out connection. Tie into force main
- Form and pour new concrete lid with lockable aluminum hatch cover.
- Install new Schedule 80 PVC discharge piping with cam lock disconnects
- Install stainless steel float hanger brackets with new four float switch system.
- Include cost of bringing new service line from Live Oak St into wet well of existing station. (For new customer on Live Oak). Paul knows about this.

Please include this scope of work on your revised proposal. I am not sure your original proposal covered this scope. If necessary we will meet onsite and discuss the job. Call me with any questions.

Garth

The information contained in this facsimile may be privileged and confidential information intended only for the use of the individual or entity named above. If the reader of this facsimile is not the intended recipient, you are hereby notified that any dissemination, distribution, or copy of this communication is strictly prohibited. If you have received this communication in error, please notify us by phoning the number listed above. Thank you.

Garth's Mail 1836:Desktop Folder:Templates:FAX TEMPLATE0

AUDIT DISCLOSURE NO. 1

PART 5



"For The Complete Job"

CASTCO CONSTRUCTION, INC.

P. 2
ITEM D
4 PAGES

May 27, 2004

Mid-County Services, Inc.
200 Weathersfield Ave.
Altamonte Springs, FL. 32714

Attn: Mr. Tony Wierzbicki, Construction Manager

RE: Curfew Rd. (S.R. 588) Force Main Relocation

In response to your request we appreciate this opportunity to submit the attached quote for the work as described. The prices are based on the information provided on plan sheets 1 thru 7 by PBS&J and addendum #1.

Notes:

If additional labor or materials are necessary or requested an approved and signed change order would be necessary.

9001 126th Avenue North • Largo, Florida 33773 • (727) 585-4714 • Fax (727) 585-5091

R. #3

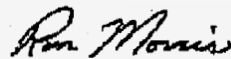
EXCLUSIONS:

Permits, fees, laboratory testing, tree removal, removal or replacement of unsuitable or contaminated material, landscaping, irrigation, relocation or adjustments of existing underground utilities except force main and water main, installation of any sewer, responsibility for unmarked underground utilities, or other items not specified in the this quote.

This quote is good for a period of 60 days from the date of this proposal at that time the prices would be re-evaluated.

If you require any additional information or assistance please call our office.

Sincerely,



Ron Morris/Estimator

Curlew Road Force Main Relocation
Addendum #1

1. At STA 221+80, an existing mitered end section and storm pipe conflicts with the installation of the new force main. The following is the resolution to this conflict from FDOT:

"remove and not replace the end section and only that portion of the existing 18" RCP in order to install the new 8" force main. Restoration we would propose would be a small (low) sandbag rip rap headwall and 15' long spill way with the ditch re-graded up to the new end point."

2. The proposed bore and jack only needs to cross the existing road. The additional casing lengths may be excavated and installed.

Please acknowledge this Addendum by signing below and include with your bid submission. Adjust your bids accordingly and submit by Thursday, May 27, 2004.

 Ron Morris
Name

 Estimator
Title

 Castco Const. Inc.
Company

 5/25/04
Date

Post-It® Fax Note	7671	Date	<i>5/25/04</i>
To	<i>Ron</i>	From	<i>Tracy W</i>
Company	<i>Castco Const.</i>	Co.	<i>Utilities, Inc.</i>
Phone #		Phone #	
Fax #	<i>727-585-5091</i>	Fax #	

Proposal

R. #1

From: **CASTCO CONST. INC.**
9001 126th AVE. NO.
LARGO, FL 33773

Project Description: **CURLEW FM RELOCATION
RELOCATE P.M.**

ITEM	DESCRIPTION	BID QTY	U/M	AMOUNT
1	MOBILIZATION	1,000	LS	
2	MOT	1,000	LS	
3	18" J&B	84,000	LF	
4	8"C-900W/REST,C.S	100,000	LF	
6	8" C-900 F.M.	380,000	LF	
8	8" BENDS	9,000	EA	
7	CUT IN SLEEVES	4,000	EA	
8	REM. EX. 8" P.M.	325,000	LF	
9	GROUT EX. 8" FM.	86,000	LF	
10	REMS&REPL REG PV	45,000	SY	
11	R&R PVG. BELCHIE	68,000	SY	
12	REPL CURB	85,000	LF	
13	R&R SWK	480,000	SF	
14	SANDBAG H'DWAL	1,000	LS	
15	5' LONG SPILLWAY	1,000	LS	
16	REM. EX. 18" RCP	75,000	LF	
17	REPL. 8" PVC W/ D	1,000	LS	

TOTAL BID: \$138,532.50

Signature: *Ron Morris*

See pages 2 & 3

CASTCO CONST. INC.

PBS& TRANSMITTAL

RECEIVED

ITEM # 2 PAGES

SEP 11 2003

TO: Sharon Luginsland
 MACTEC
 Law Engineering & Environmental Services, Inc.
 4919 W. Laurel Street
 Tampa, FL 33607

DATE: September 05, 2003
 JOB NO.: 120-30000

RE: SR 588 (Curlow Road)
 Utilities, Inc. of Florida
 Sanitary Relocation

WE ARE SENDING YOU Attached Under separate cover via _____
 the following items:

- Shop Drawings Prints Plans Samples
 Copy of Letter Change Order Specifications See Below

COPIES	DATE	NO.	DESCRIPTION
1			Revised plan & profile sheets 10 & 11 using standard color code
4			Pages 2 through 4 of the revised Utility Work Schedule

THESE ARE TRANSMITTED As Checked Below:

- For approval Reviewed as submitted Resubmit _____ copies for approval
 For your use Reviewed as noted Submit _____ copies for distribution
 As requested Returned for corrections Return _____ corrected prints
 For review and comment _____
 For bids due _____ 20____
 Prints returned after loan to us

REMARKS:

Plans are replacement sheets to the set already submitted on 7/17/03.
 Work Schedule pages to be incorporated with signature page enroute from your Orlando office all to be replacements for Schedule submitted 7/30/03.

Noted documents are revised as required due to sound barrier wall and street lighting modifications.

*NOTE: I HAVE ALSO INCLUDED
 A REVISED COST ESTIMATE
 FOR YOUR FILE.*

Emile Pietroburgo

SIGNED 

DISTRIBUTION Mike Dunn, Garth Armstrong, file

If enclosures are not as noted, kindly notify us at once

**SR 586 - Curlew Road Sanitary Sewer Relocation
Preliminary Cost Estimate**

ITEM	UNIT OF MEASURE	ESTIMATED QUANTITY	UNIT PRICE	COST
Gravity Main @ Espina Court.				
F&I 8-Inch DIP Sanitary Sewer Main	LF	20	\$65	\$1,300
Remove 8-Inch Sanitary Sewer Main	LF	20	\$16	\$300
Temporary Sewage By-passing	LS	1	\$4,000	\$4,000
SUBTOTAL				\$5,600
10% CONTINGENCY				\$560
TOTAL COST				\$6,160

ITEM	UNIT OF MEASURE	ESTIMATED QUANTITY	UNIT PRICE	COST
FM @ Spanish Oaks Blvd.				
F&I 8-Inch PVC Force Main	LF	215	\$48	\$10,320
J&B 18-Inch Steel Casing	LF	92	\$200	\$18,400
Remove 8-Inch F.M.	LF	196	\$9	\$1,765
Transfer service to new line	EA	2	\$500	\$1,000
Sod replacement	SY	150	\$5	\$750
Sidewalk replacement	SY	10	\$25	\$250
Temporary Sewage By-passing	LS	1	\$8,000	\$8,000
SUBTOTAL				\$38,475
10% CONTINGENCY				\$3,848
TOTAL COST				\$42,323

ITEM	UNIT OF MEASURE	ESTIMATED QUANTITY	UNIT PRICE	COST
FM @ Belcher Rd.				
F&I 8-Inch PVC Force Main	LF	250	\$48	\$12,000
Remove 8-Inch F.M.	LF	240	\$9	\$2,160
Transfer service to new line	EA	2	\$500	\$1,000
Roadway replacement	SY	50	\$30	\$1,600
Sidewalk replacement	SY	6	\$25	\$150
Sod replacement	SY	150	\$5	\$750
Curb & Gutter replacement	LF	30	\$25	\$750
Temporary Sewage By-passing	LS	1	\$8,000	\$8,000
SUBTOTAL				\$24,310
10% CONTINGENCY				\$2,431
TOTAL COST				\$26,741

GRAND COST \$75,224

REASON:

FDOT design change notification August 28, 2003

est. by engineer



An employee-owned company

645-6-4

CURLER/FISHER

ITEM D
1 PAGE

October 28, 2002

Mr. Garth Armstrong
Utilities Inc. of Florida
200 Weathersfield Drive
Altamonte Springs, FL 32714

RE: FDOT State Road 586 (Carlew Road) West of C.R. 1 to East of Fisher Road
Sanitary Sewer/Force Main Relocation

Dear Mr. Armstrong:

Per your request PBS&J has prepared the following scope to provide engineering design and coordination services for the relocation of approximately 200 linear feet of existing 8-inch sanitary sewer and approximately 800 linear feet of 8-inch sanitary force main required by the construction of a Florida Department of Transportation roadway and drainage improvement project.

Coordination work shall include:

Preparation of color coded FDOT utility plans (maximum of two submittals), preparation of FDOT utility work schedule form and attendance of up to 6 meetings with FDOT or other private utilities.

Design work shall include:

Plans and details, specifications, construction cost estimate, FDOT Right of Way permit application and coordination with FDOT's design Consultant.

PBS&J will not be responsible for permit application fees, construction inspection nor field survey for purpose of the record drawings. It is assumed that Utilities Inc. shall pay permit fees and the Contractor will be responsible for trench compaction testing, survey and submittal of final record (as-built) drawings.

Total estimated engineering fees are not to exceed \$12,600 without your written authorization. Please authorize below to approve proceeding on a time charge basis. Should you have any questions please do not hesitate to call.

Respectfully,

Ernest F. Pietroburgo

To: →

Please sign below acknowledging approval and return to me at your earliest convenience.
Patrick C. Flynn

Signature
FACOMMONBRNTEUilitiesInc\CURLER\ROADS\Scope.doc

4/1/03
Date

5300 West Cypress Street, Suite 300 • Tampa, Florida 33607-1768 • Telephone: 813.282.7275 • www.pbsj.com

**AUDIT DISCLOSURE NO. 1
PART 5**

**INVOICES
PROJECT 0645-116-03-01**



PBS&J RECEIVED
SEP 22 2003
UTILITIES, INC.

V14101
 September 17, 2003
 Project No. 120509.11
 Invoice No. 0199064

Utilities Inc. of Florida
 Attn: Garth Armstrong
 200 Weathersfield Avenue
 Altamonte Springs FL 32714

ORIGINAL

Project: 120509.11 Pinellas Cty - Curlew Creek Channel

Utility Coordination

Professional Services: August 1, 2003 through August 31, 2003

Task: 0100 Curlew Creek Channel "A" Preliminary Eng

Utility Coordination

Professional Personnel

	Hours	Rate	Amount
Pietroburgo, Ernest	3.00	94.71	284.13
Totals	3.00		284.13
Total Labor			284.13

Total this task \$284.13

Billing Limits

	Current	Prior	To-date
Labor	284.13	2,303.69	2,587.82
Limit			3,000.00
Remaining			412.18

Outstanding Invoices

Number	Date	Balance
0197273	8/27/03	2,303.69
Total		2,303.69

Total this invoice \$284.13

W01#088-0045-1160301-20805

Sub # 645 Water Sewer or Both (Circle One)
 Sub Name Mid-County
 Retirement Info. _____
 Cross Ref. Invoices W0 _____
 Approval _____ Date _____
 Date received _____

Total now due \$2,587.82

BCE 9/23/03

5200 West Cypress Street Suite 300 Tampa, Florida 33607

Remit payment to:

PBS&J P.O. Box 409357 Atlanta, Georgia 30384-9357

PBS&J RECEIVED

SEP 22 2003

UTILITIES, INC.

ORIGINAL

Mr. Garth Armstrong
Utilities Inc. of Florida
200 Weathersfield Drive
Altamonte Springs FL 32714

V14101

September 17, 2003
Project No. 120509.06
Invoice No. 0199062

Project: 120509.06 SR 586 Curlew Rd San. Sewer FM Relocate
FDOT State Road 586 (Curlew Road) West of C.R. 1 to East of
Fisher Road. Sanitary Sewer/Force Main Relocation.

Professional Services: August 1, 2003 through August 31, 2003

Professional Personnel

	Hours	Rate	Amount	
Muti, Mark	3.50	18.75	65.63	
Pielroburgo, Ernest	11.00	31.57	347.27	
Totals	14.50		412.90	
Total Labor		3.0 times	412.90	1,238.70

Billing Limits	Current	Prior	To-date
Total Billings	1,238.70	2,712.62	3,951.32
Limit			12,600.00
Remaining			8,648.68

W0#088-0645-1160301-20805

Total this Invoice **\$1,238.70** (2)

Sub #	645	Water Sewer or Both (Circle One)
Sub Name	Mid-County	
Retirement Info.		
Cross Ref. Invoices	100	
Approval		Date
Date received		

5300 West Cypress Street Suite 300 Tampa, Florida 33607
Remit payment to:
PBS&J P.O. Box 409357 Atlanta, Georgia 30384-9357

PBS&J RECEIVED

SEP 02 2003

UTILITIES, INC.

V14101

August 27, 2003

Project No. 120509.11

Invoice No. 0197273

Utilities Inc. of Florida
Attn: Garth Armstrong
200 Weathersfield Avenue
Altamonte Springs FL 32714

ORIGINAL

Project: 120509.11 Pinellas Cty - Curlew Creek Channel

Utility Coordination

Professional Services: June 1, 2003 through July 31, 2003

Task: 0100 Curlew Creek Channel "A" Preliminary Eng

Utility Coordination

Professional Personnel

	Hours	Rate	Amount
Pietroburgo, Ernest	23.50	94.71	2,225.69
Walunas, Deborah	2.00	39.00	78.00
Totals	25.50		2,303.69

Total Labor

2,303.69

Total this task \$2,303.69

Billing Limits

	Current	Prior	To-date
Labor	2,303.69	0.00	2,303.69
Limit			3,000.00
Remaining			696.31

W01#088-0445-1160301-20805

Total this Invoice \$2,303.69

2

Sub #	645	Water	or Both (Circle One)
Sub Name	Mid-County		
Retirement Info.			
Cross Ref. Invoices	620		
Approval	MD	Date	9/8/03
Date received	9/8/03		

5300 West Cypress Street Suite 300 Tampa, Florida 33607

Remit payment to:

PBS&J P.O. Box 409357 Atlanta, Georgia 30384-9357

**AUDIT DISCLOSURE NO. 1
PART 5**

**INVOICES
PROJECT 0645-116-03-03**



RECEIVED

DEC 22 2003

UTILITIES, INC.

V14101

December 18, 2003

Project No: 120509.06

Invoice No: 10207105

Mr. Garth Armstrong
Utilities Inc. of Florida
200 Weathersfield Drive
Altamonte Springs FL 32714

ORIGINAL

Project: 120509.06 SR 586 Curlew Rd San. Sewer FM Relocate
FDOT State Road 586 (Curlew Road) West of C.R. 1 to East of
Fisher Road. Sanitary Sewer/Force Main Relocation.

Professional Services: September 1, 2003 through November 30, 2003

Professional Personnel

	Hours	Rate	Amount	
Pietroburgo, Ernest	24.50	31.57	773.47	
Ross, Alan	11.00	28.19	310.09	
Waicunas, Deborah	0.50	13.00	6.50	
Waicunas, Deborah	0.50	14.04	7.02	
Totals	36.50		1,097.08	
Total Labor		3.0 times	1,097.08	3,291.24

Reimbursable Expenses

COURIER SERVICE EXPENSE

11/04/03 Federal Express Corporation	10-Courier Service (10/17/03)	9.63	
11/17/03 Federal Express Corporation	10-Courier Service (11/04/03)	9.50	
Total Reimbursables		19.13	19.13

Billing Limits

	Current	Prior	To-date
Total Billings	3,310.37	3,951.32	7,261.69
Limit			12,600.00
Remaining			5,338.31

Sub # 045 Water Sewer or Both (Circle One)

Sub Name Mid-County

Retirement Info. _____

Cross Ref. Invoices _____

Approval MD Date 1/14/03

Date received 1/13/03

Total this invoice \$3,310.37

W01#088-0645-1160303-20812

5300 West Cypress Street Suite 300 Tampa, Florida 33607

Remit payment to:

PBS&J P.O. Box 409357 Atlanta, Georgia 30384-9357

RECEIVED
PBS&J UTILITIES, INC.
 APR 30 2004

V14101

February 18, 2004
 Project No. 120509.06
 Invoice No. 0211712

Mr. Garth Armstrong
 Utilities Inc. of Florida
 200 Weathersfield Drive
 Altamonte Springs FL 32714

Project: 120509.06 SR 586 Curlew Rd San. Sewer FM Relocate
 FDOT State Road 586 (Curlew Road) West of C.R. 1 to East of
 Fisher Road. Sanitary Sewer/Force Main Relocation.
Professional Services: December 1, 2003 through January 31, 2004

Professional Personnel

	Hours	Rate	Amount	
Pietroburgo, Ernest	10.00	32.68	326.80	
Totals	10.00		326.80	
Total Labor		3.0 times	326.80	980.40

Billing Limits

	Current	Prior	To-date
Total Billings	980.40	7,261.69	8,242.09
Limit			12,600.00
Remaining			4,357.91

Total this invoice

980.40

2

WO# 088-0645-1160303-20812

Sub #	645	Water Sewer or Both (Circle One)
Sub Name	Mid-County	
Retirement Info.		
Cross Ref. Invoices	WO	
Approval		Date
Date received		

5300 West Cypress Street Suite 300 Tampa, Florida 33607

Remit payment to:

PBS&J P.O. Box 409357 Atlanta, Georgia 30384-9357

AUDIT DISCLOSURE NO. 1 PART 9



**MID-COUNTY SERVICES, INC.
AUDIT DISCLOSURE NO. 1**

Replace five lift station electrical boxes and components:

€	Handy Whitman Cost Index Number	
(a)	Year new project will be placed in service: 2003	546
(b)	Year old project was placed in service: 1979	205
(c)	(b) / (a)	37.55%
(d)	Cost of new project	\$ 32,883
(e)	Retirement required (c) * (d)	<u>\$ 12,346</u>

Notes:

- (a) Handy Whitman cost index number used was Line 9, for July 1, 2003. This is from the most recent index issued.
- (b) Handy Whitman cost index number used was Line 9, for 1979. The majority of the lift stations were completed in 1979.

**AUDIT DISCLOSURE NO. 1
PART 11**

22

**Ken's
Bush Hog Service**

JAN 09 2004

1700 Eaton Drive
Clearwater FL 33756
(727) 643-9593
(727) 581-4131
Fax (727) 585-3938

V14878

Date: 11/15/03

Invoice # 2444

Bill to:

Utilities, Inc. of Florida
200 Weathersfield Ave.
Altamonte Springs FL 32714

Project
11/15/03 Brookfield

Your PO #
645-S

#	Parts/Labor	Net	Amount
	Repair main sewer line at 3061 Brookfield Lane as per bid	\$6100.00	\$6,100.00
	Labor:		
	TOTAL:		\$6,100.00

WO#088-0645-1160304-20812

Sub # 645 Water Sewer or Both (Circle One)
 Sub Name Mid-County
 Retirement Info. est
 Cross Ref. Invoices WO
 Approval [Signature]
 Date received 1/13/04

THANK YOU FOR YOUR BUSINESS!