

## Ruth Nettles

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**From:** Trina Collins [TCollins@RSBattorneys.com]  
**Sent:** Friday, October 03, 2008 1:42 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** jphoy@uiwater.com; pcflynn@uiwater.com; dswain@milianswain.com; Frankden@nettally.com; Martin Friedman; Christian W. Marcelli; Trina Collins  
**Subject:** Filing in Docket No.: 080250-SU; Mid-County Services, Inc.'s Application for an Increase in Wastewater Rates Increase in Pinellas County, Florida  
**Importance:** High  
**Attachments:** PSC Clerk 03 (Response to Deficiencies).ltr.10-03-2008(2).pdf

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- b. Docket No.: 080250-SU; Mid-County Services, Inc.'s Application for an Increase in Wastewater Rates Increase in Pinellas County, Florida – Filing the Utility's responses to the Commission Staff's September 19, 2008 correspondence identifying deficiencies in the MFRs filed in this proceeding.
- c. Mid-County Services, Inc.
- d. 15 Pages.
- e. Letter to Commission Clerk and response to deficiencies - 15 pages.

DOCUMENT NUMBER-DATE

09358 OCT-3 8

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October 3, 2008

E-FILING

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

RE: Docket No. 080250-SU; Mid-County Services, Inc.'s Application for an Increase in Wastewater Rates Increase in Pinellas County, Florida  
Our File No.: 30057.155

Dear Ms. Cole:

The following are the Utility's responses to the Commission Staff's September 19, 2008 correspondence identifying deficiencies in the MFRs filed in the above-referenced proceeding:

- 1) MFR Schedule A-19 requires the utility to provide the balances of the equity capital and liabilities for the year ended December 31, 2006, December 31, 2007, and their average. The following are deficiencies on Schedule A-19:
  - a. The amount for Advances from Associated Companies for Test Year Ended 12/31/07, \$0, does not equal the balance reflected in the 2007 Annual Report, F-2, \$477,239.
  - b. The amount for Total Long-Term Debt for Test Year Ended 12/31/07, \$0, does not equal the balance reflected in the 2007 Annual Report, F-2, \$477,239.
  - c. The amount for Notes & Accounts Payable - Associated Companies for Test Year Ended 12/31/07, \$299,157, does not equal the balance reflected in the 2007 Annual Report, F-2, -\$178,082.

DOCUMENT NUMBER-DATE

09358 OCT-3 8

FPSC-COMMISSION CLERK

Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in MFR Schedule A-19 listed above and the 2007 Annual Report.

**RESPONSE:** For the specified accounts, the components for prior year (2006) and current year (2007) are not the same in F-2. In 2006, Acct 233, A/P to Assoc. Cos. combined Acct 233 A/P and Acct 223 Advances from Cos. In 2007 it did not. The Utility chose to present 2007 to be compatible with 2006, combining the accounts.

Component Accts	2006	2007
Acct 223 Adv from Assoc. Cos.	225,303	477,239
Acct 233 A/P to Assoc.	<u>235,122</u>	<u>(178,082)</u>
Total	460,425	299,157

How it appears on MFR A-19:

Adv from Assoc. Cos.	0	0
A/P to Assoc. Cos.	460,425	299,157

How it appears in Ann Report F-2:

Adv from Assoc. Cos.	0	477,239
A/P to Assoc. Cos.	460,425	(178,082)

2) Rule 25-30.440(8), F.A.C., requires that each applicant for a rate increase shall provide the Commission one copy of a list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employees' salary allocation method to the utility's capital or expense accounts. The total of MFR Schedule B-6, lines 1 and 2, reflects total salaries of \$264,834. Staff believes the difference between the allocation and actual expense of salaries may have been capitalized by the utility. However, the utility's cost allocation manuals, MFRs, and the list provided by the utility do not reflect which employees' salaries were capitalized. Please provide a list that contains an explanation of each employees' salary allocation method to the utility's capital or expense accounts as required by Rule 25-30.440(8), F.A.C.

**RESPONSE:** Please see the attached document entitled, "Rate Case 2008 Mid-County Employees." This document is the list of field employees with their duties and responsibilities. Also, please see the attached document entitled "Mid County Employees PCF," showing each Mid-County field

employee, their job title, and certificate held, if any. The salary allocation was calculated for per books purposes based on equivalent residential customers (ERCs), converted into customer equivalents (CEs). The allocation was then calculated as follows:

Mid-County CEs at 12/31/07

Total CEs at 12/31/07 for systems where employee performs duties

Due to the fact that the Utility was ordered in its last rate proceeding to discontinue the use of customer equivalents, the Utility calculated a re-allocation, for ratemaking purposes, of all current employees who perform duties for Mid-County. This re-allocation was based on ERCs only. The allocation for each employee is calculated as:

Mid-County ERCs at 12/31/07

Total ERCs at 12/31/07 for systems where employee performs duties

The allocation applies to the employee's total salary expense. Any capitalized portion is then credited directly to Mid-County's salary expense, and debited to the proper capital account. The personnel who have capitalized time to Mid-County are as follows:

- John Hoy
- Patrick Flynn
- Scotty Haws
- Jason Borntrager
- Tony Wierzbicki
- Michael Wilson
- Mark Windholz
- Jeffrey Finehirsh
- Robert Buono
- Stephen Szczepkowski

In reference to the discrepancy between Schedule B-6 and Schedule B-12, please see the attached document entitled, "B-12 to GL tie out for deficiency 2". This document explains the differences between the per books numbers on the B-6 and the allocations on the B-12. Additionally, the Utility found an error on the fourth quarter B-12. As such, the Utility submits the attached, "Schedule B-12 (Revised)" for filing.

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
October 3, 2008  
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Should you or the Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



CHRISTIAN W. MARCELLI  
Of Counsel

CWM/tlc  
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures) (via e-mail)  
Patrick C. Flynn, Regional Director (w/enclosures) (via e-mail)  
Ms. Deborah Swain (w/enclosures) (via e-mail)  
Mr. Frank Seidman (w/enclosures) (via e-mail)

M:\1 ALTAMONTE\UTILITIES INC\MID-COUNTY\155 MID-COUNTY 2008 RATE CASE\PSC Clerk 03 (Response to Deficiencies).ltr.doc

**RATE CASE 2008 MID-COUNTY EMPLOYEES  
DOCKET NO. 080250-SU  
DEFICIENCY RESPONSE – ITEM No. 2**

Rick Durham, Regional Vice President: Position is responsible for directing the safe, efficient and profitable operation of the company's assets.

John Hoy, Regional Vice President: Position is responsible for directing the safe, efficient and profitable operation of the company's assets.

Patrick Flynn, Regional Director: Oversees all operations and employees in Florida.

Mike Wilson, Regional Manager: Manages operations and employees for all West Coast, North and South Florida operations. Mike Wilson oversees the day-to-day operations within the West Coast, North and South Florida areas.

Tony Wierzbicki, Project Manager: Manages all capital projects, inspects and monitors any developer activities or line extensions within the system.

Haws, Scotty, Safety and Compliance Manager: Assists the Regional Directors and Regional Managers in maintaining compliance and safe work practices while also acting as liaison to the Corporate Compliance and Safety Coordinator. This also includes staying abreast of the latest rules and regulations and updating and implementing current and future sampling plans as required by the states and EPA.

John Bonagura, Business Manager: Directs the budgeting process and five year capital planning process, performs variance analysis for budgeted, forecasted, and actual items, prepares monthly spending and budgeting reports, and helps operations maintain maintenance tracking schedules.

Lee Neal, Area Manager: Supervises the day-to-day operations of the facilities on the West Coast and North Florida.

**Current Plant Operation's Employees**

Steve Szczepkowski, Lead Operator: Steve holds *Class B wastewater treatment plant operator* license and is responsible for overseeing the day-to-day operations of the Mid-County wastewater treatment plant.

Mathew Gunther, Operator: Matt holds a *Class A wastewater treatment plant operator* license and operates the Mid-County wastewater treatment plant during the evening shift.

Robert Buono, Operator: Robert holds *Class C drinking water treatment plant operator* and *Class C wastewater treatment plant operator* licenses and is assigned to the Mid-County wastewater treatment plant.

David Worrell, Operator: David holds *Class C drinking water treatment plant operator* water and *Class B wastewater treatment plant operator* licenses and is assigned to the Mid-County wastewater treatment plant.

Jeff Finehirsh, Operator: Jeff holds a *Class C wastewater treatment plant operator* license and assists in the day-to-day operations of the Mid-County wastewater treatment plant as needed.

Jonathan Finehirsh, Part Time Operator: Jonathan holds a *Class C wastewater treatment plant operator* license and assists in the day-to-day operations of the Mid-County wastewater treatment plant as needed.

Robert Chard, Cross Connection Specialist: Robert is a *certified backflow device tester* and is responsible for protecting the public water supply from actual or potential contamination sources by ensuring appropriate backflow prevention devices are properly in use by residential, commercial, and industrial customers.

Kennedy Franklin, Field Technician: Kennedy troubleshoots mechanical and electrical problems, makes minor mechanical and electrical repairs, maintains spare parts inventory, and performs record keeping as required.

Ralph Johns, Part Time Operator: Ralph held a *Class A wastewater treatment plant operator* license and assisted in the day-to-day operations of the Mid-County wastewater treatment plant as needed.

#### **Facilities**

The minimum staffing requirement at the wastewater plant is 6 hours per day, 7 days per week, by a minimum Class C wastewater operator.

#### **Duties and Responsibilities**

- a) Responsible for performing treatment plant, collection system and transmission system operation and maintenance. Duties are to be completed in a reasonable and professional manner consistent with standard operating practices in order to comply with state and local regulatory rules and requirements. Must perform duties consistent with the protection of the public health and the environment.
- b) Perform responsible, efficient, and effective on-site management and supervision of all system functions.
- c) Submit complete, accurate and timely periodic plant operating reports.
- d) Report to the Permittee and the Department of Environmental Protection any serious plant or system breakdown or condition causing or likely to cause serious, inefficient or unsafe treatment or discharge of water or wastewater in a manner not authorized by the current permit.
- e) Submit accurate reports relative to treatment plant, collection system, and transmission system operation, including sampling and laboratory analysis.
- f) Maintain an operation and maintenance log for each plant, current to the last operation and maintenance task performed.

- g) Perform required preventative maintenance in conformance with equipment manufacturer recommendations. Repair or replace equipment or distribution and collection system components as needed to keep the facilities operating as permitted.
- h) Perform various service order functions including but not limited to the following: customer complaints; reading and checking meters; cross-connection inspections; installing or repairing the distribution, collection and disposal systems; installation of water meters.
- i) Maintain the visual aesthetics of the facilities in compliance with company standards, including grounds maintenance, fence repairs, site security, lighting fixtures, and general building upkeep.



MID-COUNTY EMPLOYEES PCF

DOCKET NO. 080250-SU  
DEFICIENCY RESPONSES, ITEM No. 2

<u>Name</u>	<u>Position</u>	<u>Certification WW Treatment</u>	<u>Assigned During TY</u>	<u>Currently Assigned</u>
Bonagura, John	Business Manager			
Buono, Robert	Operator	C	1Q, 2Q, 3Q, 4Q	Yes
Chard, Ronald	Cross Connection Specialist	Certified backflow device tester	4Q	No
Durham, Rick	Regional Vice President		3Q, 4Q	Yes
Finehirsh, Jeffrey	Operator	C	1Q, 2Q	Yes
Finehirsh, Jonathan	Part Time Operator	C	4Q	No
Flynn, Patrick	Regional Director		1Q, 2Q, 3Q, 4Q	Yes
Franklin, Kennedy	Field Technician		4Q	No
Gunther, Mathew	Operator	A	1Q, 2Q, 3Q, 4Q	Yes
Haws, Scotty	Compliance & Safety Manager	A	1Q, 2Q, 3Q, 4Q	Yes
Hoy, John	Regional Vice President		1Q, 2Q, 3Q, 4Q	No
Johns, Ralph	Part Time Operator	A	1Q, 2Q, 3Q, 4Q	No
Neal, William	Area Manager	A	1Q, 2Q, 3Q, 4Q	Yes
Szczepkowski, Stephen	Lead Operator	B	1Q, 2Q, 3Q, 4Q	Yes
Wierzbicki, Anthony	Project Manager		1Q, 2Q	Yes
Wilson, Michael	Regional Manager		1Q, 2Q	Yes
Worrell, David	Operator	C	No quarters	Yes

**B-12 TO GL TIE OUT**

**MID-COUNTY SERVICES, INC.  
DOCKET NO. 080250-SU  
DEFICIENCY RESPONSES, ITEM No. 2**

<u>Account</u>	<u>Description</u>	<u>Period</u>	<u>Per B-12</u>	<u>Per GL</u>	<u>Difference</u>	<u>Explanation</u>
6150	Salaries - Operations Field B-12, page 2, line 2	Mar-07	52,602	52,602	-	N/A
			<u>52,602</u>	<u>52,602</u>	<u>-</u>	
6155	Salaries - Operations Office B-12, page 2, line 3	Mar-07	3,690	3,690	-	N/A
			<u>3,690</u>	<u>3,690</u>	<u>-</u>	
6105	Salaries - System Project	Mar-07	722	722	-	N/A
6110	Salaries - Acctg/Finance	Mar-07	2,235	2,235	-	N/A
6115	Salaries - Admin	Mar-07	683	683	-	N/A
						\$1,473 was booked as an additional allocation of executive salaries. However, this amount cannot be traced back to the allocation workpapers, and therefore is not included in B-12.
6120	Salaries - Offices/Stkhldr	Mar-07	1,972	3,445	1,473	
6125	Salaries - HR	Mar-07	821	821	-	N/A
6130	Salaries - MIS	Mar-07	28	28	-	N/A
6135	Salaries - Leadership Ops	Mar-07	768	768	-	N/A
6140	Salaries - Regulatory	Mar-07	1,799	1,799	-	N/A
6145	Salaries - Customer Service	Mar-07	57	57	-	N/A
6160	Salaries - Chgd To Plt - WSC	Mar-07	-	-	-	N/A
						\$(356) was booked as an allocation of capitalized time. However, this amount cannot be traced back to the allocation workpapers, and therefore is not included in B-12.
6165	Capitalized Time Adjustment B-12, page 2, line 4	Mar-07	-	(356)	(356)	
			<u>9,085</u>	<u>10,202</u>	<u>1,117</u>	
6150	Salaries - Operations Field B-12, page 3, line 2	Jun-07	46,225	46,225	-	N/A
			<u>46,225</u>	<u>46,225</u>	<u>-</u>	
6155	Salaries - Operations Office B-12, page 3, line 3	Jun-07	4,049	4,049	-	N/A
			<u>4,049</u>	<u>4,049</u>	<u>-</u>	
6105	Salaries - System Project	Jun-07	895	895	-	N/A
6110	Salaries - Acctg/Finance	Jun-07	2,448	2,448	-	N/A
6115	Salaries - Admin	Jun-07	464	464	-	N/A
						\$955 was booked as an additional allocation of executive salaries. However, this amount cannot be traced back to the allocation workpapers, and therefore is not included in B-12.
6120	Salaries - Offices/Stkhldr	Jun-07	2,047	3,002	955	
6125	Salaries - HR	Jun-07	874	874	-	N/A
6130	Salaries - MIS	Jun-07	26	26	-	N/A
6135	Salaries - Leadership Ops	Jun-07	467	467	-	N/A
6140	Salaries - Regulatory	Jun-07	1,849	1,849	-	N/A
6145	Salaries - Customer Service	Jun-07	-	-	-	N/A
6160	Salaries - Chgd To Plt - WSC	Jun-07	-	-	-	N/A
						\$(893) was booked as an allocation of capitalized time. However, this amount cannot be traced back to the allocation workpapers, and therefore is not included in B-12.
6165	Capitalized Time Adjustment B-12, page 3, line 4	Jun-07	-	(893)	(893)	
			<u>9,070</u>	<u>9,132</u>	<u>955</u>	

**B-12 TO GL TIE OUT**

**MID-COUNTY SERVICES, INC.  
DOCKET NO. 080250-SU  
DEFICIENCY RESPONSES, ITEM No. 2**

6150	Salaries - Operations Field B-12, page 4, line 2	Sep-07	<u>46,865</u>	<u>46,865</u>	-	N/A
			<u>46,865</u>	<u>46,865</u>	-	
6155	Salaries - Operations Office B-12, page 4, line 3	Sep-07	<u>7,153</u>	<u>7,153</u>	-	N/A
			<u>7,153</u>	<u>7,153</u>	-	
6105	Salaries - System Project	Sep-07	1,517	1,517	-	N/A
6110	Salaries - Acctg/Finance	Sep-07	3,211	3,211	-	N/A
6115	Salaries - Admin	Sep-07	841	841	-	N/A
						\$(4,672) was booked as an additional allocation of executive salaries. However, this amount cannot be traced back to the
6120	Salaries - Officers/Stkhdr	Sep-07	4,829	157	(4,672)	allocation workpapers, and therefore is not included in B-12.
6125	Salaries - HR	Sep-07	1,536	1,536	-	N/A
6130	Salaries - MIS	Sep-07	36	36	-	N/A
6135	Salaries - Leadership Ops	Sep-07	1,374	1,374	-	N/A
6140	Salaries - Regulatory	Sep-07	3,015	3,015	-	N/A
6145	Salaries - Customer Service	Sep-07	-	-	-	N/A
6160	Salaries - Chgd To Plt - WSC	Jun-07	-	-	-	N/A
6165	Capitalized Time Adjustment B-12, page 4, line 4	Jun-07	-	-	-	N/A
			<u>16,359</u>	<u>11,687</u>	<u>(4,672)</u>	
6150	Salaries - Operations Field B-12, page 5, line 2	Dec-07	<u>49,736</u>	<u>49,736</u>	-	N/A
			<u>49,736</u>	<u>49,736</u>	-	
						\$(19) was booked as an additional allocation of executive salaries. However, this amount cannot be traced back to the
6155	Salaries - Operations Office B-12, page 5, line 3	Dec-07	<u>7,265</u>	<u>7,246</u>	(19)	allocation workpapers, and therefore is not included in B-12.
			<u>7,265</u>	<u>7,246</u>	<u>(19)</u>	
6105	Salaries - System Project	Dec-07	1,885	1,885	-	N/A
6110	Salaries - Acctg/Finance	Dec-07	3,955	3,955	-	N/A
6115	Salaries - Admin	Dec-07	874	874	-	N/A
6120	Salaries - Officers/Stkhdr	Dec-07	4,636	4,636	-	N/A
6125	Salaries - HR	Dec-07	1,556	1,556	-	N/A
6130	Salaries - MIS	Dec-07	35	35	-	N/A
						An additional allocation of \$7 was made to capture amounts booked after the original allocation. A revised B-12, page 5
6135	Salaries - Leadership Ops	Dec-07	1,366	1,373	7	has been submitted.
6140	Salaries - Regulatory	Dec-07	2,904	2,904	-	N/A
6145	Salaries - Customer Service	Dec-07	-	-	-	N/A
						An additional allocation of \$4,841 was made to capture amounts booked after the original allocation. A revised B-12,
6160	Salaries - Chgd To Plt - WSC	Dec-07	-	4,841	4,841	page 5 has been submitted.
						An incorrect allocation was originally made in this account, and then reversed. The reversal was not captured in the
6165	Capitalized Time Adjustment B-12, page 5, line 4	Dec-07	<u>(4,476)</u>	<u>-</u>	<u>4,476</u>	original B-12. A revised B-12, page 5 has been submitted.
			<u>12,735</u>	<u>22,059</u>	<u>9,324</u>	
	Total B-12, page 1, line 2		195,428			
	Total B-12, page 1, line 3		22,157			
	Total B-12, page 1, line 4		47,249			

Allocation of Expenses

Company: Mid-County Services, Inc.  
Docket No.:  
Schedule Year Ended: 12/31/07  
Interim  Final   
Historical  Projected

Preparer: Erin Povich

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. Provide a description of all systems other than water and sewer.

Mid-County Services, Inc.  
Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2007			Allocation Percentage	
			Mid-County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							Mid-County	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>										
2	601	Salaries - Operations	2.66%	97.34%	100.00%	ERC	\$195,428	\$7,164,227	\$7,359,655		\$195,428
3	601	Salaries - Office	2.18%	97.82%	100.00%	ERC	22,157	995,070	1,017,227		22,157
4	601	Salaries - Northbrook	1.31%	98.69%	100.00%	ERC	56,573	4,251,056	4,307,629		56,573
5	604	Pension & Benefits (All UI employees)	0.97%	99.03%	100.00%	ERC	47,284	4,809,338	4,856,622		47,284
6	408	Taxes Other Than Income	1.11%	98.89%	100.00%	ERC	22,185	1,976,411	1,998,596		22,185
7							\$343,627	\$19,196,102	\$19,539,729	\$0	\$343,627
8											
9	<u>Water Service Corp. Allocated Expenses (SE.51):</u>										
10	403	Depreciation Expense	0.32%	99.68%	100.00%	ERC	\$231	\$72,710	\$72,941		\$231
11	620	Materials and Supplies	0.04%	99.96%	100.00%	ERC	25	59,701	59,726		25
12	636	Contractual Services Other	0.04%	99.96%	100.00%	ERC	434	1,086,681	1,087,115		434
13	675	Miscellaneous Expenses	0.04%	99.96%	100.00%	ERC	14	32,536	32,550		14
14							\$704	\$1,251,628	\$1,252,332	\$0	\$704
15											
16	<u>Water Service Corp. Allocated Expenses (SE.60):</u>										
17	403	Depreciation Expense	1.06%	98.94%	100.00%	ERC	\$1,535	\$142,803	\$144,338		\$1,535
18	408	Taxes Other than Income	1.07%	98.93%	100.00%	ERC	760	70,588	71,348		760
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
20	427	Interest Expense	1.88%	98.12%	100.00%	ERC	(5,288)	(275,895)	(281,183)		(5,288)
21	604	Employee Benefits	1.01%	98.99%	100.00%	ERC	894	87,633	88,527		200
22	620	Materials and Supplies	0.78%	99.22%	100.00%	ERC	2,696	341,888	344,584		2,696
23	632	Contractual Services - Accounting	1.27%	98.73%	100.00%	ERC	5,435	422,602	428,037		5,435
24	633	Contractual Services - Legal	1.28%	98.72%	100.00%	ERC	1,325	102,299	103,624		1,325
25	636	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	8,086	651,845	659,931		8,086
26	650	Transportation Expenses	1.25%	98.75%	100.00%	ERC	288	22,662	22,950		288
27	670	Bad Debt Expense	1.16%	98.84%	100.00%	ERC	166	14,162	14,328		166
28	675	Miscellaneous Expenses	1.20%	98.80%	100.00%	ERC	15,150	1,244,994	1,260,144		15,150
29	659	Other Insurance	0.49%	99.51%	100.00%	ERC	11,327	2,296,991	2,308,318		11,327
30							\$42,374	\$5,122,571	\$5,164,945	\$0	\$41,680
31											
32	<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
33	Regional Office Allocations										
34	403	Depreciation Expenses	3.27%	96.73%	100.00%	ERC	\$889	\$26,338	\$27,227		\$889
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
40	620	Materials and Supplies	4.51%	95.49%	100.00%	ERC	1,773	37,537	39,310		1,773
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-
42	636	Contractual Services - Other	4.51%	95.49%	100.00%	ERC	1,915	40,593	42,508		1,915
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-		-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-
46	675	Miscellaneous Expenses	4.51%	95.49%	100.00%	ERC	10,409	220,633	231,042		10,409
47							\$ 14,986	\$ 325,102	\$ 340,088	\$0	\$ 14,986

Allocation of Expenses

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: 12/31/07  
 Interim  Final   
 Historical  Projected

Schedule B-12 (revised)  
 Page 2 of 5

Preparer: Kirsten Weeks

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. Provide a description of all systems other than water and sewer.

											Mid-County Services, Inc. Allocation Percentage			
											(7)	(8)		
											Historical Quarter Ending March 31, 2007			
Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer			
			Mid-County	Other Companies/ Systems	Total		Mid-County	Other Companies/ Systems	Total					
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>													
2	601	Salaries - Operations	1.25%	98.8%	100.0%	ERC	\$52,602	#####	\$4,218,712		\$52,602			
3	601	Salaries - Office	0.62%	99.4%	100.0%	ERC	3,690		594,766		3,690			
4	601	Salaries - Northbrook	0.85%	99.2%	100.0%	ERC	9,085	1,061,586	1,070,671		9,085			
5	604	Pension & Benefits (All UI employees)	1.07%	98.9%	100.0%	ERC	11,305	1,040,857	1,052,162		11,305			
6	408	Taxes Other Than Income	1.13%	98.9%	100.0%	ERC	6,996	611,209	618,205		6,996			
7							<u>\$83,678</u>	<u>#####</u>	<u>\$7,558,206</u>	<u>\$0</u>	<u>\$83,678</u>			
8														
9	<u>Water Service Corp. Allocated Expenses (SE.51):</u>													
10	403	Depreciation Expense	0.82%	99.2%	100.0%	ERC	\$452	\$54,744	\$55,196		\$452			
11	620	Materials and Supplies	0.04%	100.0%	100.0%	ERC	6	15,438	15,444		6			
12	636	Contractual Services Other	0.04%	100.0%	100.0%	ERC	74	185,879	185,953		74			
13	675	Miscellaneous Expenses	0.04%	100.0%	100.0%	ERC	11	25,589	25,600		11			
14							<u>\$543</u>	<u>\$281,650</u>	<u>\$282,193</u>	<u>\$0</u>	<u>\$543</u>			
15														
16	<u>Water Service Corp. Allocated Expenses (SE.60):</u>													
17	403	Depreciation Expense	0.86%	99.1%	100.0%	ERC	\$423	\$48,760	\$49,183		\$423			
18	408	Taxes Other than Income	0.82%	99.2%	100.0%	ERC	146	17,691	17,837		146			
19	419	Interest and Dividend Income	0.00%	0.0%	0.0%	ERC	-	-	-		-			
20	427	Interest Expense	0.41%	99.6%	100.0%	ERC	292	70,966	71,258		292			
21	604	Employee Benefits	0.82%	99.2%	100.0%	ERC	284	34,401	34,685		284			
22	620	Materials and Supplies	0.72%	99.3%	100.0%	ERC	437	60,579	61,016		437			
23	632	Contractual Services - Accounting	0.91%	99.1%	100.0%	ERC	1,499	163,976	165,475		1,499			
24	633	Contractual Services - Legal	0.90%	99.1%	100.0%	ERC	66	7,231	7,297		66			
25	636	Contractual Services - Other	0.91%	99.1%	100.0%	ERC	408	44,615	45,023		408			
26	650	Transportation Expenses	0.92%	99.1%	100.0%	ERC	33	3,572	3,605		33			
27	670	Bad Debt Expense	0.91%	99.1%	100.0%	ERC	56	6,082	6,138		56			
28	675	Miscellaneous Expenses	0.85%	99.1%	100.0%	ERC	1,789	207,936	209,725		1,789			
29	659	Other Insurance	0.28%	99.7%	100.0%	ERC	1,591	564,430	566,021		1,591			
30							<u>\$7,024</u>	<u>#####</u>	<u>\$1,237,265</u>	<u>\$0</u>	<u>\$6,740</u>			
31														
32	<u>Water Service Corp. Allocated Expenses (SE.90):</u>													
33	Regional Office Allocations													
34	403	Depreciation Expenses	4.94%	95.06%	100.00%	ERC	\$336	\$6,471	\$6,807		\$336			
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-			
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-			
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-			
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-			
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-			
40	620	Materials and Supplies	4.95%	95.05%	100.00%	ERC	486	9,342	9,828		486			
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-			
42	636	Contractual Services - Other	4.94%	95.06%	100.00%	ERC	525	10,102	10,627		525			
43	650	Transportation Expense	0.00%	0.00%	0.00%	ERC	-	-	-		-			
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-			
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-			
46	675	Miscellaneous Expenses	4.94%	95.06%	100.00%	ERC	2,852	54,909	57,761		2,852			
47							<u>\$ 4,199</u>	<u>\$ 80,823</u>	<u>\$ 85,022</u>	<u>\$0</u>	<u>\$ 4,199</u>			

Allocation of Expenses

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: 12/31/07  
 Interim  Final   
 Historical  Projected

Schedule B-12 (revised)  
 Page 3 of 5

Preparer: Kirsten Weeks

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. Provide a description of all systems other than water and sewer.

Mid-County Services, Inc.  
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Quarter Ending June 30, 2007			Allocation Percentage	
			Mid-County	Other Companies/ Systems	Total		Amounts Allocated			0.00% Water	100.00% Sewer
							Mid-County	Other Companies/ Systems	Total		
<b>Water Service Corp. Allocated Expenses (SE.50):</b>											
1	601	Salaries - Operations	4.66%	95.34%	100.00%	ERC	\$46,225	\$945,075	\$991,300		\$46,225
3	601	Salaries - Office	3.15%	96.85%	100.00%	ERC	4,049	124,345	128,394		4,049
4	601	Salaries - Northbrook	0.85%	99.15%	100.00%	ERC	9,070	1,054,714	1,063,784		9,070
5	604	Pension & Benefits (All UI employees)	0.97%	99.03%	100.00%	ERC	10,754	1,101,080	1,111,834		10,754
6	408	Taxes Other Than Income	1.01%	98.99%	100.00%	ERC	4,628	452,565	457,193		4,628
7							<u>\$74,726</u>	<u>\$3,677,778</u>	<u>\$3,752,504</u>	<u>\$0</u>	<u>\$74,726</u>
8											
<b>Water Service Corp. Allocated Expenses (SE.51):</b>											
10	403	Depreciation Expense	0.82%	99.18%	100.00%	ERC	\$755	\$91,511	\$92,266		\$755
11	620	Materials and Supplies	0.04%	99.96%	100.00%	ERC	9	20,725	20,734		9
12	636	Contractual Services Other	0.04%	99.96%	100.00%	ERC	113	283,142	283,255		113
13	675	Miscellaneous Expenses	0.04%	99.96%	100.00%	ERC	1	2,683	2,684		1
14							<u>\$878</u>	<u>\$398,061</u>	<u>\$398,939</u>	<u>\$0</u>	<u>\$878</u>
15											
<b>Water Service Corp. Allocated Expenses (SE.60):</b>											
17	403	Depreciation Expense	0.85%	99.15%	100.00%	ERC	\$357	\$41,599	\$41,956		\$357
18	408	Taxes Other than Income	0.82%	99.18%	100.00%	ERC	146	17,691	17,837		146
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
20	427	Interest Expense	0.38%	99.62%	100.00%	ERC	284	74,460	74,744		284
21	604	Employee Benefits					160		19,546		
22	620	Materials and Supplies	0.70%	99.30%	100.00%	ERC	419	59,224	59,643		419
23	632	Contractual Services - Accounting	0.90%	99.10%	100.00%	ERC	(190)	(20,846)	(21,036)		(190)
24	633	Contractual Services - Legal	0.90%	99.10%	100.00%	ERC	234	25,644	25,878		234
25	636	Contractual Services - Other	0.90%	99.10%	100.00%	ERC	2,079	227,742	229,821		2,079
26	650	Transportation Expenses					45	4,910	4,955		45
27	670	Bad Debt Expense	0.91%	99.09%	100.00%	ERC	15	1,629	1,644		15
28	675	Miscellaneous Expenses	0.85%	99.15%	100.00%	ERC	1,659	192,866	194,525		1,659
29	659	Other Insurance	0.27%	99.73%	100.00%	ERC	1,489	550,539	552,028		1,489
30							<u>\$6,697</u>	<u>\$1,175,458</u>	<u>\$1,201,541</u>	<u>\$0</u>	<u>\$6,537</u>
31											
<b>Water Service Corp. Allocated Expenses (SE.90):</b>											
<b>Regional Office Allocations</b>											
34	403	Depreciation Expenses	3.16%	96.84%	100.00%	ERC	\$215	\$6,592	\$6,807		215
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
40	620	Materials and Supplies	3.15%	96.85%	100.00%	ERC	310	9,518	9,828		310
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-
42	636	Contractual Services - Other	3.15%	96.85%	100.00%	ERC	335	10,292	10,627		335
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-		-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-
46	675	Miscellaneous Expenses	3.15%	96.85%	100.00%	ERC	1,820	55,941	57,761		1,820
47							<u>\$ 2,680</u>	<u>\$ 82,342</u>	<u>\$ 85,022</u>	<u>\$0</u>	<u>\$ 2,680</u>

Allocation of Expenses

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: 12/31/07  
 Interim  Final   
 Historical  Projected

Schedule B-12 (revised)  
 Page 4 of 5

Preparer: Kirsten Weeks

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. Provide a description of all systems other than water and sewer.

											Mid-County Services, Inc. Allocation Percentage	
											(8)	
											Historical Quarter Ending September 30, 2007	
Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer	
			Mid-County	Other Companies/ Systems	Total		Mid-County	Other Companies/ Systems	Total			
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>											
2	601	Salaries - Operations	4.75%	95.25%	100.00%	ERC	\$46,865	\$940,232	\$987,097		\$46,865	
3	601	Salaries - Office	4.96%	95.04%	100.00%	ERC	7,153	137,040	144,193		7,153	
4	601	Salaries - Northbrook	1.35%	98.65%	100.00%	ERC	16,359	1,196,695	1,213,054		16,359	
5	604	Pension & Benefits (All UI employees)	0.87%	99.13%	100.00%	ERC	11,236	1,277,252	1,288,488		11,236	
6	408	Taxes Other Than Income	1.12%	98.88%	100.00%	ERC	5,190	456,728	461,918		5,190	
7							<u>\$86,803</u>	<u>\$4,007,948</u>	<u>\$4,094,751</u>	<u>\$0</u>	<u>\$86,803</u>	
8												
9	<u>Water Service Corp. Allocated Expenses (SE.51):</u>											
10	403	Depreciation Expense	1.31%	98.69%	100.00%	ERC	(\$1,161)	(\$87,430)	(\$88,591)		(\$1,161)	
11	620	Materials and Supplies	0.04%	99.96%	100.00%	ERC	88	\$19,177	19,185		8	
12	636	Contractual Services Other	0.04%	99.96%	100.00%	ERC	115	287,594	287,709		115	
13	675	Miscellaneous Expenses	0.07%	99.93%	100.00%	ERC	2	2,791	2,793		2	
14							<u>(\$1,036)</u>	<u>\$222,132</u>	<u>\$221,096</u>	<u>\$0</u>	<u>(\$1,036)</u>	
15												
16	<u>Water Service Corp. Allocated Expenses (SE.60):</u>											
17	403	Depreciation Expense	1.35%	98.65%	100.00%	ERC	\$503	\$36,664	\$37,167		\$503	
18	408	Taxes Other than Income	1.31%	98.69%	100.00%	ERC	234	17,603	17,837		234	
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-	
20	427	Interest Expense	1.42%	98.58%	100.00%	ERC	(2,910)	(202,383)	(205,293)		(2,910)	
21	604	Employee Benefits	1.31%	98.69%	100.00%	ERC	200	15,072	15,272		200	
22	620	Materials and Supplies	1.12%	98.88%	100.00%	ERC	871	76,682	77,553		871	
23	632	Contractual Services - Accounting	1.45%	98.55%	100.00%	ERC	1,115	75,700	76,815		1,115	
24	633	Contractual Services - Legal	1.45%	98.55%	100.00%	ERC	326	22,123	22,449		326	
25	636	Contractual Services - Other	1.45%	98.55%	100.00%	ERC	2,726	185,054	187,780		2,726	
26	650	Transportation Expenses	1.46%	98.54%	100.00%	ERC	95	6,415	6,510		95	
27	670	Bad Debt Expense	1.45%	98.55%	100.00%	ERC	73	4,965	5,038		73	
28	675	Miscellaneous Expenses	1.37%	98.63%	100.00%	ERC	6,041	435,760	441,801		6,041	
29	659	Other Insurance	0.32%	99.68%	100.00%	ERC	1,890	589,214	591,104		1,890	
30							<u>\$11,164</u>	<u>\$1,262,868</u>	<u>\$1,274,032</u>	<u>\$0</u>	<u>\$11,164</u>	
31												
32	<u>Water Service Corp. Allocated Expenses (SE.90):</u>											
33	<u>Regional Office Allocations</u>											
34	403	Depreciation Expenses	4.97%	95.03%	100.00%	ERC	\$338	\$6,469	\$6,807		\$338	
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-	
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-	
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-	
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-	
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-	
40	620	Materials and Supplies	4.97%	95.03%	100.00%	ERC	488	9,340	9,828		488	
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	\$0	-		-	
42	636	Contractual Services - Other	4.96%	95.04%	100.00%	ERC	527	10,100	10,627		527	
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-		-	
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-	
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-	
46	675	Miscellaneous Expenses	4.96%	95.04%	100.00%	ERC	2,865	54,896	57,761		2,865	
47							<u>\$ 4,218</u>	<u>\$ 80,804</u>	<u>\$ 85,022</u>	<u>\$0</u>	<u>\$ 4,218</u>	

Allocation of Expenses

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: 12/31/07  
 Interim  Final   
 Historical  Projected

Schedule B-12 (revised)  
 Page 5 of 5

Preparer: Kirsten Weeks

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. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages				Historical Quarter Ending December 31, 2007			Mid-County Services, Inc. Allocation Percentage	
			Mid-County	Other Companies/ Systems	Total	Description of Allocation Method	Amounts Allocated			0.00% Water	100.00% Sewer
							Mid-County	Other Companies/ Systems	Total		
1	<u>Water Service Corp. Allocated Expenses (SE.50):</u>										
2	601	Salaries - Operations	4.28%	95.72%	100.00%	ERC	\$49,736	\$1,112,810	\$1,162,546		\$49,736
3	601	Salaries - Office	4.97%	95.03%	100.00%	ERC	7,265	138,919	146,184		7,265
4	601	Salaries - Northbrook	2.30%	97.70%	100.00%	ERC	22,059	938,061	960,120		22,059
5	604	Pension & Benefits (All UI employees)	1.00%	99.00%	100.00%	ERC	13,989	1,390,149	1,404,138		13,989
6	408	Taxes Other Than Income	1.16%	98.84%	100.00%	ERC	5,371	455,908	461,279		5,371
7							<u>\$98,420</u>	<u>\$4,035,848</u>	<u>\$4,134,268</u>	<u>\$0</u>	<u>\$98,420</u>
8											
9	<u>Water Service Corp. Allocated Expenses (SE.51):</u>										
10	403	Depreciation Expense	1.31%	98.69%	100.00%	ERC	\$185	\$13,885	\$14,070		\$185
11	620	Materials and Supplies	0.05%	99.95%	100.00%	ERC	\$2	\$4,361	4,363		2
12	636	Contractual Services Other	0.04%	99.96%	100.00%	ERC	132	330,066	330,198		132
13	675	Miscellaneous Expenses	0.00%	100.00%	100.00%	ERC	-	1,473	1,473		-
14							<u>\$319</u>	<u>\$349,784</u>	<u>\$350,103</u>	<u>\$0</u>	<u>\$319</u>
15											
16	<u>Water Service Corp. Allocated Expenses (SE.60):</u>										
17	403	Depreciation Expense	1.57%	98.43%	100.00%	ERC	\$252	\$15,779	\$16,031		\$252
18	408	Taxes Other than Income	1.31%	98.69%	100.00%	ERC	234	17,603	17,837		234
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
20	427	Interest Expense	1.33%	98.67%	100.00%	ERC	(2,954)	(218,938)	(221,892)		(2,954)
21	604	Employee Benefits	1.31%	0.00%	100.00%	ERC	250	-	19,024		250
22	620	Materials and Supplies	0.66%	99.34%	100.00%	ERC	969	145,403	146,372		969
23	632	Contractual Services - Accounting	1.46%	98.54%	100.00%	ERC	3,011	203,772	206,783		3,011
24	633	Contractual Services - Legal	1.46%	98.54%	100.00%	ERC	699	47,301	48,000		699
25	636	Contractual Services - Other	1.46%	98.54%	100.00%	ERC	2,873	194,433	197,306		2,873
26	650	Transportation Expenses	1.46%	98.54%	100.00%	ERC	115	7,765	7,880		115
27	670	Bad Debt Expense	1.46%	98.54%	100.00%	ERC	22	1,485	1,507		22
28	675	Miscellaneous Expenses	1.37%	98.63%	100.00%	ERC	5,661	408,433	414,094		5,661
29	659	Other Insurance	1.06%	98.94%	100.00%	ERC	6,357	592,808	599,165		6,357
30							<u>\$17,489</u>	<u>\$1,415,845</u>	<u>\$1,452,108</u>	<u>\$0</u>	<u>\$17,239</u>
31											
32	<u>Water Service Corp. Allocated Expenses (SE.90):</u>										
33	Regional Office Allocations										
34	403	Depreciation Expenses	0.00%	100.00%	100.00%	ERC	\$0	\$6,807	\$6,807		\$0
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
40	620	Materials and Supplies	4.98%	95.02%	100.00%	ERC	489	9,339	9,828		489
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	\$0	-		-
42	636	Contractual Services - Other	4.97%	95.03%	100.00%	ERC	528	10,099	10,627		528
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-		-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-
46	675	Miscellaneous Expenses	4.97%	95.03%	100.00%	ERC	2,872	54,889	57,761		2,872
47							<u>\$3,889</u>	<u>\$81,133</u>	<u>\$85,022</u>	<u>\$0</u>	<u>\$3,889</u>