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January 29, 1998

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BY HAND DELIVERY

Jennifer Brubaker
Division of Legal Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

Re: Mid-County Services, Inc. -- Docket No. 971065-SU
Supplemental Response to Staff Data Request dated
12/29/97

Dear Ms. Brubaker:

By letter dated December 29, 1997, the staff requested that Mid-County Services, Inc. supply twelve items of additional information in connection with its review of the company's request for a rate increase. In addition, the staff asked the utility to explain the adjustments made on Schedule A-3 and B-3 of the utility's MFRs. On January 20, 1998, the utility responded to Items 3 through 12 of this request.

Attached is the response to Items 1 and 2 of the request, together with the requested explanation of the adjustments made on Schedules A-3 and B-3.

If you have any questions regarding this information, please call.

Very truly yours,

Richard D. Melson

Richard D. Melson

RDM/mee

cc: Blanca Bayó (for docket file) ✓
Mr. Garcia

DOCUMENT NUMBER-DATE

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FPSC-RECORDS/REPORTING

Mid-County Services, Inc.
Docket No. 971065-SU
January 28, 1998

1. The overall rate of return we are seeking in this rate case is 9.37%. This can be examined on B-2 and D-1 of the MFR's. To generate a return of 9.37%, the requested revenue adjustment was \$312,306. This also can be seen on page B-2 of the MFR's. The rates that we proposed will generate this revenue.

The required rate increase was allocated between the base facility charge and the gallonage charge simply by calculating the across-the-board percentage increase that would produce the required revenues when applied to these two rate elements. In this case, that figure is approximately 34%

2. The allocation of the revenue requirement in this case is consistent with the allocation used in Mid-County's last rate case in Docket No. 921293-SU. The base facility charges and gallonage charge both display an increase of approximately 34%. A schedule was not prepared allocating the revenue requirement due to the fact that the base charge and gallonage charge were increased at the same percentage.

Mid-County Services, Inc.
Docket 971065-SU
January 28, 1998

Subject: The adjustments on Schedule A-3 and B-3 of the MFR's

The adjustments made on A-3 represent previous rate case adjustments, work in progress, and Water Service Corporation allocations. I have enclosed selected pages of the MFR's that detail these adjustments.

The adjustments on B-3 represent the proposed increase in revenues, current cost of the rate case, present and year end salary expense, depreciation adjusted for work in progress, taxes other than income and income taxes adjusted for the revenue adjustment. I have enclosed selected working papers that detail these adjustments.

The revenue adjustment is calculated by taking year end revenues and then annualizing to produce a present revenue amount. $(913,563-883,000)=30,593$.

Operation and maintenance expense is modified by adjustments to rate case expense, salary expense, maintenance testing, and pension and benefits.

Rate case expense is calculated by comparing rate case expense amortization at year end and the current cost of this rate case. $(34,660-31,241)=3,419$.

Salary expense represents operator and allocated office salaries at year end and salaries at July 1997. $(290,611-284,401)=6,210$.

Maintenance testing is adjusted for differences in frequency of tests.
 $(18,977-16,067)=2,910$.

Pension and other benefits reflect the adjustment to salaries.
 $(41,293-37,447)=3,846$.

Depreciation expense reflects proforma depreciation on the work in progress.
 $(4,069+748)=4,817$.

Amortization of CIAC is adjusted to incorporate the Commission's last rate case adjustment. $-1,581$.

Taxes other than income and income taxes reflect the revenue adjustment. TOTI and income taxes at test year are increased to present and proposed revenue levels.

If any further information is necessary, please advise.

Mid-County Services, Inc.
Calculation of Pro Forma Present Sewer Revenues
Using Actual Consumption and Billing Units, By Rate Structure

Garcia Exhibit One
Schedule C

	Billing Units	Consumption	Monthly Rates	Revenue
<u>5/8" x 3/4" Residential</u>				
Base Charge	7,961		\$ 28.80 per month	\$ 229,277
Usage (Under Max)		102,043,000	1.51 per 1,000 gals	154,085
<u>5/8" x 3/4" Multi-family</u>				
Base Charge	234		\$ 28.80 per month	\$ 6,739
Usage		4,560,000	1.81 per 1,000 gals	8,254
<u>5/8" x 3/4" Commercial</u>				
Base Charge	90		28.80 per month	\$ 2,592
Usage		1,408,000	1.81 per 1,000 gals	2,548
<u>1" Multi-family</u>				
Base Charge	44		72.01 per month	\$ 3,168
Usage		1,694,000	1.81 per 1,000 gals	3,066
<u>1" Commercial</u>				
Base Charge	282		72.01 per month	\$ 20,307
Usage		12,419,000	1.81 per 1,000 gals	22,478
<u>1-1/2" Multi-family</u>				
Base Charge	6		144.02 per month	\$ 864
Usage		965,000	1.81 per 1,000 gals	1,747
<u>1-1/2" Commercial</u>				
Base Charge	169		144.02 per month	\$ 24,339
Usage		18,016,000	1.81 per 1,000 gals	32,609
<u>2" Multi-family</u>				
Base Charge	90		230.44 per month	\$ 20,740
Usage		45,805,000	1.81 per 1,000 gals	82,907
<u>2" Commercial</u>				
Base Charge	105		230.44 per month	\$ 24,196
Usage		29,819,000	1.81 per 1,000 gals	53,972
<u>3" Multi-family</u>				
Base Charge	6		460.89 per month	\$ 2,765
Usage		17,934,000	1.81 per 1,000 gals	32,461
<u>6" Multi-family</u>				
Base Charge	36		1,440.28 per month	\$ 51,850
Usage		62,672,000	1.81 per 1,000 gals	113,436
<u>Flat Rate</u>				
	6		50.67 per month	\$ 304
	2		50.67 per month	101
	8		1,595.45 per month	12,764
	1		1,595.45 per month	1,595
	2		1,595.45 per month	3,191
Total Sewer Revenues	9,042	<u>297,335,000</u>		\$ 912,355
Uncollectible Accounts				(146)
Miscellaneous Service Revenues				<u>1,384</u>
Total Sewer Revenues				<u>913,593</u>
Pro Forma Present Revenues				913,593
Revenues per Books at 12/31/96				<u>883,000</u>
Revenue Adjustment				<u>30,593</u>

Mid-County Services, Inc.
 Rate Case Expense
 Test Year Ended December 31, 1996

Legal Fees:

Filing Fee		2,250
Legal costs (PAA not protested)		15,000
		<hr/>
Total Legal Costs (PAA not protested)		17,250

Customer Notices:

Postage	6,143	customers x \$0.29 x 2 notices	3,563
Printing	6,143	notices x \$0.50 x 2 notices	6,143

Travel:

	<u>Personnel</u>	<u>Cost</u>	<u># of Trips/ Nights</u>	
Airfare	2	650.00	2	2,600
Hotel/Meals	2	150.00	2	600
				<hr/> 3,200
Total Travel Costs				3,200

Water Service Personnel

	<u>hours</u>	<u>Rate</u>	<u>\$</u>	
MFK	100	43	4,300	
FPG	400	30	12,000	
Total			<hr/> 16,300	16,300

Total Cost of current case	46,456
Unamortized balance from Prior RC and Commission Relations	<hr/> 78,510
Total Rate Case Expense to be Amortized	124,966
Amortized over 4 years	<hr/> 4
Amortization Expense per year	<hr/> <hr/> 31,241

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

Mid-County Services, Inc.
Calculation of Salary and Benefits

		Salary as of 7/1/97	FICA 7.65%	FUTA 7000@.8%	SUI 7000@3%	Total Taxes	Health Insurance	Pension	ESOP	Other	Total Benefits
OPERATORS											
	Armstrong, Gary	28,864	2,208	56	210	2,474	2,073	866	1,155	391	4,484
	Hostetter	21,587	1,651	56	210	1,917	2,049	648	863	391	3,951
	Ryniak	19,172	1,467	56	210	1,733	2,049	575	767	391	3,782
	Pruitt	18,603	1,423	56	210	1,689	1,221	558	744	391	2,914
	Armstrong, Garth	24,000	1,836	56	210	2,102	2,714	720	960	391	4,785
	Armstrong, Scott	4,521	346	36	210	592					
	Johns	18,623	1,425	56	210	1,691	2,714	559	745	391	4,409
	Sub Total	135,371	10,356	372	1,470	12,198	12,820	3,925	5,234	2,346	24,325
	Dunn alloc	12,034	921	12	45	978	583	361	481	84	1,509
	Rasmussen alloc	18,696	1,430	12	45	1,487	583	561	748	84	1,976
	Lieverz alloc	1,568	120	12	45	177			0	0	0
	Total Operators Salary	167,669	12,827	408	1,605	14,840	13,986	4,847	6,463	2,514	27,810
OFFICE											
	Christian	31,650	2,421	56	210	2,687	2,714	950	1,266	391	5,321
	Holloway	21,900	1,675	56	210	1,941	2,714	657	876	391	4,638
	Hult	31,250	2,391	56	210	2,657	2,714	938	1,250	391	5,293
	Jackson	21,365	1,543	56	210	1,809	2,714	641	855	391	4,601
	McNeil	21,900	1,675	56	210	1,941	2,714	657	876	391	4,638
	Rasmussen, Jackie	46,000	3,243	56	210	3,509	2,714	1,380	1,840	391	6,325
	Sasic	22,400	1,714	56	210	1,980	2,714	672	896	391	4,673
	Thompson	20,875	1,597	56	210	1,863	2,714	626	835	391	4,566
	Welzien	24,100	1,844	56	210	2,110	2,714	723	964	391	4,792
	Sub Total	241,440	18,103	504	1,890	20,497	24,426	7,243	9,658	3,519	44,846
	Alloc. to Mid-County 21.49%	51,885	3,890	108	406	4,404	5,249	1,557	2,075	756	9,637
	Total Office Salary	51,885	3,890	108	406	4,404	5,249	1,557	2,075	756	9,637
		<u>Operator Salaries</u>		<u>Office Salaries</u>		<u>Payroll Taxes</u>		<u>Benefits</u>			
		<u>Sewer</u>	<u>Water</u>	<u>Sewer</u>	<u>Water</u>	<u>Sewer</u>	<u>Water</u>	<u>Sewer</u>	<u>Water</u>	<u>Sewer</u>	<u>Water</u>
	Total (per above)	167,669	0	51,885	0	19,244	0	37,447	0	0	0
	WSC - per WSC w/p			64,847	0		0	0	0	0	0
	Total	167,669	0	116,732	0	19,244	0	37,447	0	0	0
	Test Year	179,618	0	110,993	0	18,802	0	41,293	0	0	0
	Adjustment	(11,949)	0	5,739	0	442	0	(3,846)	0	0	0
Supervisory											
	Dunn	56,000	4,284	56	210	4,550	2,714	1,680	2,240	391	7,025
	Alloc to Mid-County 21.49%	12,034	921	12	45	978	583	361	481	84	1,509
	Rasmussen	87,000	6,656	56	210	6,922	2,714	2,610	3,480	391	9,195
	Alloc to Mid-County 21.49%	18,696	1,430	12	45	1,487	583	561	748	84	1,976
	Lieverz	7,298	558	56	210	824					
	Alloc to Mid-County 21.49%	1,568	120	12	45	177	0	0			

Mid-County Services, Inc.
 Maintenance Testing
 Test Year Ended 12/31/96
Schedule W

<u>Wastewater Tests</u>	<u>Frequency per Annum</u>	<u>Cost per Test</u>	<u>Annualized Cost</u>
BOD	64.00	\$ 20.00	\$ 1,280.00
TSS	64.00	\$ 8.00	\$ 512.00
Phosphorus	52.00	\$ 15.00	\$ 780.00
Nitrogen	52.00	\$ 23.00	\$ 1,196.00
TKN	52.00	\$ 20.00	\$ 1,040.00
Amonia	52.00	\$ 15.00	\$ 780.00
Fecal Coliform	260.00	\$ 20.00	\$ 5,200.00
Toxicity	1.00	\$ 3,000.00	\$ 3,000.00
DMRQA Study	1.00	\$ 400.00	\$ 400.00
NPDES & FDEP	1.00	\$ 3,159.00	\$ 3,159.00
Total			<u>16,067.00</u>
Balance per G/L @ 12/31/96			18,977.00
Adjustment to annualized level			<u>(2,910.00)</u>
Adjusted balance @ 12/31/96			<u>16,067.00</u>

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	Depreciation Rate
1	360.2 Collection Sewers-Force	10,000	333	3.33%
2	360.2 Collection Sewers-Force	107,891	3,593	3.33%
3	360.2 Collection Sewers-Force	88,000	2,930	3.33%
4	380.4 Treatment & Disposal Equipment	24,000	686	2.86%
5	380.4 Treatment & Disposal Equipment	21,904	626	2.86%
6	360.2 Collection Sewers-Force	9,900	330	3.33%
7	360.2 Collection Sewers-Force	12,584	419	3.33%
8	360.2 Collection Sewers-Force	16,000	533	3.33%
9	380.4 Treatment & Disposal Equipment	6,380	182	2.86%
	Total	<u>296,659</u>	<u>9,633</u>	
	Adjusted Average Balance	<u>148,330</u>	<u>4,817</u>	

0037A

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

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) Previous Rate Case Adjustment	(3) Previous Rate Case Adjustment	(4) Pro Forma Adjustment	(5) Pro Forma Adjustment
		Accum. Depr.	Plant in Service	CWP	Accum. Depr.
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	4,089
	361.2 Collection Sewers - Gravity	23	(303)		
	363.2 Services to Customers	36	(486)		
	389.2 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	(10,835)		
	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	15,571	(131,742)	148,330	4,817

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: FPO
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	(398)	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
37	396.5 Communication Equipment	0	553	277	(3)	273	0%	0
38	397.5 Computer Allocated	13457	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

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

Florida Public Service Commission
 Schedule: A-6
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 Preparer: FPG

Recap Schedules: A-2,A-4

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	\$ 148,330

0010A

Schedule of Construction Work in Progress

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

Florida Public Service Commission
 Schedule: A-6
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 Preparer: FPG

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 590 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 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		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.

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
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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

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	809,535	779,980

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

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

0018A