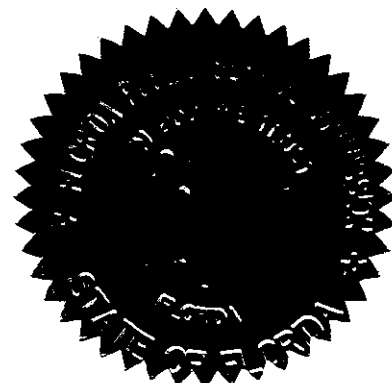


BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

 In the Matter of : DOCKET NO. 971065-SU
 :
 Application for rate :
 increase in Pinellas :
 County by Mid-County :
 Services, Inc. :

VOLUME 3

Pages 306 through 509



PROCEEDINGS: HEARING

BEFORE: COMMISSIONER J. TERRY DEASON
 COMMISSIONER SUSAN F. CLARK
 COMMISSIONER JULIA L. JOHNSON

DATE: Monday, June 21, 1999

TIME: Commenced at 10:00 a.m.
 Concluded at 7:10 p.m.

PLACE: Dunedin City Hall
 City Commission Chambers
 542 Main Street
 Dunedin, Florida

REPORTED BY: H. RUTHE POTAMI, CSR, RPR
 KIMBERLY K. BERENS, CSR, RPR
 FPSC Commission Reporters

APPEARANCES:

(As heretofore noted.)

DOCUMENT NUMBER - DATE

07969 JUL -19

FPSC-RECORDS/REPORTING

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P R O C E E D I N G S

(Hearing reconvened at 4:40 p.m.)

1
2
3 **COMMISSIONER DEASON:** We'll call the hearing
4 back to order. Staff, I believe your first witness is
5 a stipulated witness; is that correct?

6 **MS. BRUBAKER:** That's correct.

7 **COMMISSIONER DEASON:** Let's go ahead and
8 take care of that, then.

9 **MR. MELSON:** Chairman Deason, before we do
10 that, I forgot to ask that this handout be marked as
11 an exhibit, and I wonder if I could ask that to be
12 marked as Exhibit 16 and be admitted.

13 **COMMISSIONER DEASON:** Okay. That is the
14 correspondence dated September the 18th which
15 identifies amounts -- I mean, not amounts, but it was
16 changes or updates or corrections to the MFRs; is that
17 correct?

18 **MR. MELSON:** Yes, sir.

19 **COMMISSIONER DEASON:** Okay. This will be
20 identified, then, as Exhibit 16.

21 **MR. MELSON:** Yes, sir.

22 **COMMISSIONER DEASON:** And you're moving it
23 in the record?

24 **MR. MELSON:** Yes, please.

25 **COMMISSIONER DEASON:** Without objection,

1 show that Exhibit No. 16 is admitted.

2 (Exhibit 16 marked for identification and
3 received in evidence.)

4 **MS. BRUBAKER:** Commissioner, at this time
5 Staff requests the testimony and exhibits of
6 Charleston Winston be entered into the record as read
7 as stipulated by the parties.

8 **COMMISSIONER DEASON:** Okay. The prefiled
9 testimony will be inserted in the record, and prefiled
10 exhibits, which consist of CJW-1 and 2 will be
11 identified as Exhibit No. 17 and shall also be
12 admitted.

13 (Exhibit 17 marked for identification and
14 received in evidence.)

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DIRECT TESTIMONY OF CHARLESTON J. WINSTON

1
2 Q. Please state your name and business address.

3
4 A. My name is Charleston J. Winston and my business address is Hurston
5 North Tower, Suite N512, 400 W. Robinson Street, Orlando, Florida.

6 Q. By whom are you presently employed and in what capacity?

7
8 A. I am employed by the Florida Public Service Commission as a Regulatory
9 Analyst IV in the Division of Auditing and Financial Analysis.

10 Q. How long have you been employed by the Commission?

11 A. I have been employed by the Florida Public Service Commission since
12 January, 1986.

13
14 Q. Please review your educational and professional background.

15 A. I have a Bachelor of Science degree in Accounting and Finance from the
16 University of South Carolina. I was hired by the Florida Public Service
17 Commission as a Regulatory Analyst I in the Orlando District Office in January
18 1986.

19
20 Q. Please describe your current responsibilities.

21 A. Currently, I am a Regulatory Analyst IV with the responsibilities of
22 planning and directing the more complicated financial, program, special and
23 investigative audits, including audits of affiliate transactions. I also am
24 responsible for creating audit work programs to meet a specific audit purpose
25

1 and integrating electronic data processing (EDP) applications into these
2 programs. I also have specific authority to direct and control assigned staff
3 work as well as participate as a staff auditor and audit manager.
4

5 Q. Have you presented expert testimony before this Commission or any other
6 regulatory agency?

7 A. Yes. I testified in the United Telephone Company rate case, Docket No.
8 910980-TC and the Southern States Utilities, Inc rate case, Docket No. 950495-
9 WS.
10

11 Q. What is the purpose of your testimony today?

12 A. The purpose of my testimony is to sponsor specific portions of the staff
13 audit report of Mid-County Services, Inc., Docket Number 971065-SU, and to
14 address specific findings included. I am sponsoring the administrative
15 portion of the Audit Report and Audit Exceptions 6 through 14. These pages
16 are filed as an exhibit to my testimony and are identified as Exhibit CJW-1.
17

18 Q. Was this audit report prepared by you?

19 A. I was the audit manager in charge of this audit and coordinated the
20 preparation of this report. I am specifically sponsoring the items listed
21 above.
22

23 Q. Please discuss Audit Exception 12.

24 A. Audit Exception No. 12 discusses Construction-Work-In-Progress (CWIP).
25

1 Also, attached to my testimony is Exhibit CJW-2 which includes the audit work
 2 papers for this account. Schedules A-2 and A-6 (page 3 of 4) of the minimum
 3 filing requirements (MFRs) indicate a CWIP balance in rate base of \$148,330.
 4 Schedule A-6 lists nine work orders which total \$296,659. The schedule then
 5 divides the total by 2 for an average yearly balance of \$148,330. The 1996
 6 general ledger balance was \$140,490. During the audit, I reviewed a schedule
 7 prepared by the utility titled "*Costs Incurred For All Active Work Orders As*
 8 *Of 5/31/97.*" This schedule is found in my Exhibit CJW-2. The charges shown
 9 on Schedule A-6 can be traced to this schedule. Based on the schedule, some
 10 of the costs are actual and some are estimates. The following is a summary
 11 of these amounts from the schedule:

12	Work order 116-97-19	Est cost:	6,379	Actual 5/31/97:	0.00
13	Work order 116-96-11	Est cost:	10,000	Actual 5/31/97:	4,920.61
14	Work order 116-96-12	Actual cost:	107,891		
15	Work order 116-96-13	Est cost:	88,000	Actual 5/31/97	47,384.89
16	Work order 116-96-14	Est cost:	24,000	Actual 5/31/97:	0.00
17	Work order 116-96-15	Actual cost:	21,904		
18	Work order 116-96-16	Est cost:	9,900	Actual 5/31/97:	6,450.00
19	Work order 116-96-17	Actual cost:	12,584		
20	Work order 116-96-18	Est cost:	16,000	Actual 5/31/97:	7,177.83

21 The company also did not use an average balance when calculating the
 22 capitalized interest. Rule 25-30.116(3)(b), Florida Administrative Code,
 23 states "The monthly [allowance for funds used during construction] AFUDC rate,
 24 carried out to six decimal places, shall be applied to the average monthly
 25 balance of eligible CWIP that is not included in rate base." The audit staff
 recalculated CWIP at December 31, 1996 and 1997, to be \$137,985 and \$228,406,
 respectively. The amounts were calculated in accordance with the above

HILLARY Y. SWEENEY

1
2 was called as a witness on behalf of the Staff of the
3 Florida Public Service Commission and, having been
4 duly sworn, testified as follows:

DIRECT EXAMINATION

5
6 **BY MS. BRUBAKER:**

7 **Q** Ms. Sweeney, you were sworn in earlier
8 today?

9 **A** Yes.

10 **Q** Would you please state your name and
11 business address for the record?

12 **A** My name is Hillary Y. Sweeney. I'm at
13 400 W. Robinson Street, Suite N512, Orlando, Florida.

14 **Q** Have you prefiled direct testimony in this
15 docket?

16 **A** Yes.

17 **Q** Do you have any changes or corrections to
18 your testimony?

19 **A** No.

20 **MS. BRUBAKER:** Chairman, may we have
21 Ms. Sweeney's testimony inserted into the record as
22 though read?

23 **COMMISSIONER DEASON:** Without objection, it
24 shall be inserted.

25 **Q** **(By Ms. Brubaker)** Ms. Sweeney, you also

1 had some exhibits filed with your testimony, HYS-1
2 and 2; is that correct?

3 A Yes.

4 Q Do you have any changes or corrections to
5 those exhibits?

6 A No.

7 MS. BRUBAKER: Commissioner, if I might have
8 marked for identification at this time, I suppose,
9 Composite Exhibit HYS-1 and 2 two.

10 COMMISSIONER DEASON: That will be
11 identified as composite Exhibit 18.

12 (Exhibit 18 marked for identification.)

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DIRECT TESTIMONY OF HILLARY Y. SWEENEY

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Q. Please state your name and business address.

A. My name is Hillary Y. Sweeney and my business address is Hurston North Tower, Suite N512, 400 W. Robinson Street, Orlando, Florida.

Q. By whom are you presently employed and in what capacity?

A. I am employed by the Florida Public Service Commission as a Regulatory Analyst III in the Division of Auditing and Financial Analysis.

Q. How long have you been employed by the Commission?

A. I have been employed by the Florida Public Service Commission since November 1993.

Q. Please review your educational and professional background.

A. I have a Bachelor of Science degree in Accounting from Florida A & M University. I was hired in the Division of Water and Wastewater at the Florida Public Service Commission as a Regulatory Analyst I. In August 1997, I transferred to the Division of Auditing and Financial Analysis to work in the Orlando District office as an auditor at the Regulatory Analyst III level.

Q. Please describe your current responsibilities.

A. Currently, I am a Regulatory Analyst III with the responsibilities of planning and directing audits of regulated companies, and assisting in audits of affiliated transactions. I also am responsible for creating audit work

1 | programs to meet a specific audit purpose and I have specific authority to
2 | direct and control assigned staff work as well as participate as a staff
3 | auditor and audit manager.
4 |

5 | Q. What is the purpose of your testimony today?

6 | A. The purpose of my testimony is to sponsor specific portions of the staff
7 | audit report of Mid-County Services, Inc., Docket Number 971065-SU and to
8 | address specific findings included. I am sponsoring Audit Exceptions 1
9 | through 5. These pages are filed with my testimony and are identified as
10 | HYS - 1.
11 |

12 | Q. Did you prepare these audit exceptions?

13 | A. Yes, I was responsible for these audit findings and I am specifically
14 | sponsoring the items listed above.
15 |

16 | Q. Please discuss Audit Exception 2 and 3.

17 | A. Audit Exception No. 2 addresses allocated miscellaneous nonutility
18 | expense. Schedule B-6 (Detail of Operation and Maintenance Expense By Month)
19 | of the minimum filing requirements (MFRs) includes \$21,238 for Insurance-Other
20 | (Account 759). This schedule reconciles to the utility's general ledger.
21 | Attached to my testimony is Exhibit HYS-2 which includes the audit work papers
22 | for this account. Work paper 43-15/2 details all the entries into this account
23 | and the allocation to Mid-County. Included in the insurance expense are costs
24 |
25 |

1 | for life insurance policies for officers and key employees in which the
2 | company is the beneficiary. Also, included in the insurance expense are
3 | costs for fiduciary policies protecting directors, officers, and pension
4 | funds. The annual cost of these policies was \$122,572.93. The portion
5 | allocated to Mid-County was \$3,982.83. The Uniform System of Accounts (USOA)
6 | for Class B Utilities states the following for Account No. 426, Miscellaneous
7 | Nonutility Expense: "This account shall contain all expenses other than
8 | expenses of utility operations and interest expense. Items which are included
9 | in this account are...Life insurance on officers and employees where utility
10 | is beneficiary." The purpose of these policies is to protect the company and
11 | does not demonstrate a clear benefit to the ratepayers. The company should
12 | reclassify \$3,982.83 to Account No. 426, Miscellaneous Nonutility Expense.
13 |
14 |

15 |
16 | Q. Does this conclude your testimony?

17 | A. Yes, it does.
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1 MS. BRUBAKER: This witness is tendered for
2 cross.

3 MR. BURGESS: I have no cross.

4 COMMISSIONER DEASON: Mr. Melson?

5 MR. MELSON: Just a couple questions.

6 CROSS EXAMINATION

7 BY MR. MELSON:

8 Q Ms. Sweeney, I'm Rick Melson. If you turn
9 to your HYS-2, Page 2 of -- excuse me -- HYS-1, Page 2
10 of six. It was the numbers at the bottom of that page
11 that were the subject of the stipulation this morning;
12 is that correct?

13 A Yes.

14 Q Under the NARUC system of accounts that you
15 cite on that page, life insurance on officers and
16 employees for the utility's beneficiary are deemed to
17 be nonutility expenses; is that correct?

18 A Yes.

19 Q And that's what we call key man insurance,
20 right?

21 A Yes.

22 Q And I believe we would agree that the first
23 two line items at the bottom of the page, Keyman Life
24 Insurance and Life Insurance, both represent those
25 types of policies; is that right?

1 **A** Yes.

2 **Q** It's your understanding the utility has
3 agreed to accept the adjustment related with those two
4 items?

5 **A** Yes.

6 **Q** Did you hear Mr. Wenz testify this morning
7 that the accidental death travel policy that's shown
8 as the last line on that page is provided to all
9 employees, and the employee, not the company, is the
10 beneficiary?

11 **A** I heard that, yes.

12 **Q** In that situation this NARUC guideline would
13 not apply to disallow that type of expense, would it?

14 **A** In my document request -- and it's included
15 in my exhibit -- where I asked the company where --
16 who was the beneficiary, the only one that was stated
17 as the company not being listed as the beneficiary was
18 disability insurance.

19 And if you look at Page 4 of thirteen in
20 HYS-2, the very bottom line shows disability
21 insurance, and that was not disallowed. I did not
22 consider the accidental death as disability insurance.
23 If the company is stating that that is disability
24 insurance, then I would follow that.

25 **Q** No, I guess we're not stating it's

1 disability insurance. I believe the testimony is that
2 the beneficiaries on the policy are individual
3 employees and the beneficiary is not the company.

4 Just assume with me for the question that
5 that, in fact, is the case. In that situation would
6 that amount be allowable as an expense, or would it be
7 disallowed?

8 A If the utility is not the beneficiary, under
9 the terms of the NARUC, yes, it would be allowed.

10 Q And does the NARUC statement apply at all to
11 either the director or officer liability insurance or
12 the ESOP and pension, which I understand is fiduciary
13 liability insurance?

14 A The particular NARUC statement that's cited
15 does not directly refer to that. However, in the
16 instance in which the utility is the beneficiary for
17 both of these policies, that was used to apply to this
18 as well.

19 Q Are you aware that, in fact, the insured
20 parties under the director/officer liability policy
21 are the directors and officers themselves perhaps in
22 addition to the company -- I'm not sure -- but that
23 there is protection for individuals under that policy?

24 A Can you repeat that again, please?

25 Q Yes. That was a long question. If the

1 director/officer liability policy has beneficiaries
2 who are individual directors and individual officers,
3 would that fall under the NARUC policy?

4 **A** I can't say that it would automatically mean
5 that it's acceptable.

6 **Q** But it doesn't automatically make it
7 unacceptable under the NARUC policy; is that correct?

8 **A** You mean if the directors are the
9 beneficiaries as opposed to the utility?

10 **Q** Correct.

11 **A** Yes.

12 **COMMISSIONER CLARK:** I'm not sure you were
13 talking to each other.

14 **MR. MELSON:** Okay. That's --

15 **COMMISSIONER CLARK:** I heard you ask
16 Ms. Sweeney if the directors are also named as
17 beneficiaries in addition to the company, then does
18 the NARUC system of account allow them to be included
19 as appropriate expenses for the utility. And I'm not
20 sure that's what she answered.

21 **WITNESS SWEENEY:** No, I didn't. I'm sorry.
22 I misunderstood him. I was -- when I said yes, I
23 meant that if the directors -- I was meaning that the
24 directors were the sole beneficiaries, not that the
25 utility and the directors were the beneficiaries.

1 Q (By Mr. Melson) Well, let me ask this:
2 Does a liability policy have a beneficiary in the same
3 sense that a life insurance policy does?

4 A Say that again. I'm not sure I understand
5 what you're asking.

6 Q Yes. Do you know whether a liability policy
7 has a beneficiary in the same sense that a life
8 insurance policy has a beneficiary?

9 A I'm not sure that I exactly understand your
10 question. A beneficiary is one who gets paid if the
11 issue in which they're being insured for occurs.

12 So in the sense that if the issue under the
13 terms of the agreement of the insurance policy occurs,
14 both instances someone gets paid; and that person who
15 gets paid is the beneficiary.

16 So if someone dies and there's a life
17 insurance policy and the utility is the one who is
18 named as the beneficiary, they get paid. If under the
19 liability policy the coverage for which the liability
20 is extended, if that occurs and the utility is named
21 as the beneficiary, they receive payments. If you're
22 trying to distinguish a difference between the types
23 of policies, I don't --

24 Q I guess I am, Ms. Sweeney, and let me give
25 you a different example. Assume an auto liability

1 policy. Let me ask this: When a utility purchases
2 auto liability insurance for its automobiles or for
3 its trucks, that's a utility expense, isn't it?

4 A Yes, but those are -- the coverage for those
5 trucks are only the trucks that are used in operating
6 the utility.

7 Q All right. And the director and officer
8 liability policy is only for persons who are directors
9 and officers who have some responsibility for
10 management of the utility. Would you accept that?

11 A I guess.

12 Q Let me move on. If you could turn to Audit
13 Exception No. 4, which I guess starts on Page 4 of six
14 and continues on to Page 5 of six, and I guess turn to
15 the second page of that, Page 5 of six.

16 This audit exception shows that you
17 performed a review of the rate case expense from the
18 prior rate case docket; is that correct?

19 A Yes.

20 Q And of a total of \$162,854, you adjusted it
21 to a little over \$8,100; is that correct?

22 A Correct.

23 MR. MELSON: That concludes my cross. Thank
24 you.

25 COMMISSIONER DEASON: Redirect?

REDIRECT EXAMINATION

1
2 **BY MS. BRUBAKER:**

3 Q Just because NARUC allows a type of expense,
4 does that automatically mean that the expense would be
5 allowed pursuant to one of our cases?

6 A No, not necessarily.

7 Q So all expenses would have to still be
8 prudent?

9 A Yes.

10 **MS. BRUBAKER:** No more questions.

11 **MR. MELSON:** If I could ask one follow-up.

RECROSS EXAMINATION

12
13 **BY MR. MELSON:**

14 Q Ms. Sweeney, do you believe that any of the
15 director and officer liability insurance expenses were
16 imprudent?

17 A That's not the purpose of what I --

18 Q All right.

19 **MR. MELSON:** Thank you.

20 **COMMISSIONER DEASON:** Ms. Sweeney's Exhibit
21 18, did we move that into the record?

22 **MS. BRUBAKER:** We haven't yet, though, but
23 we request that.

24 **COMMISSIONER DEASON:** Without objection,
25 Exhibit 18 is admitted.

1 (Exhibit 18 received in evidence.)

2 (Witness Sweeney excused.)

3 - - - - -

4 **MS. BRUBAKER:** Staff would like to call Bob
5 Crouch to the stand.

6 - - - - -

7 **ROBERT J. CROUCH**

8 was called as a witness on behalf of the Staff of the
9 Florida Public Service Commission and, having been
10 duly sworn, testified as follows:

11 **DIRECT EXAMINATION**

12 **BY MS. BRUBAKER:**

13 **Q** Mr. Crouch, you have already been sworn in,
14 I believe.

15 **A** That's correct.

16 **Q** And if you could please state your name and
17 business address for the record.

18 **A** My name is Robert J. Crouch. I'm the
19 engineering supervisor for the Division of Water and
20 Wastewater, Public Service Commission, 2540 Shumard
21 Oak Boulevard, Tallahassee, Florida 32399.

22 **Q** Have you prefiled or caused to be prefiled
23 direct testimony in this docket?

24 **A** I have.

25 **Q** Do you have any changes or corrections to

1 that testimony?

2 **A** I have two corrections. On Page 4, Line 25,
3 there's a typo. It has "CAP". It should be "CAR,"
4 the abbreviation for "capacity analysis report".

5 And I'd like to make a statement concerning
6 Page 12, Line 24. This testimony was filed before the
7 Court of Appeals reversed the DOAH decision and upheld
8 the Commission rule. At the time I filed this
9 testimony the Court decision had not been published
10 yet. And that's all.

11 **Q** With those corrections, if I were to ask you
12 the same questions would your testimony be the same
13 today?

14 **A** Yes, it would.

15 **MS. BRUBAKER:** Commissioner, if we may have
16 Mr. Crouch's testimony inserted into the record as
17 though read.

18 **COMMISSIONER DEASON:** Without objection, it
19 will be so inserted.

20 **Q** **(By Ms. Brubaker)** Mr. Crouch, did you also
21 file or cause to be filed Exhibits 1 through 5 with
22 your prefiled direct testimony?

23 **A** Yes, I did.

24 **Q** Do you have any changes or corrections to
25 those exhibits?

1 **A** No, I do not.

2 **MS. BRUBAKER:** And if we may have those
3 exhibits marked for identification.

4 **COMMISSIONER DEASON:** Exhibit 19.

5 (Exhibit 19 marked for identification.)
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1 DIRECT TESTIMONY OF
2 ROBERT J. CROUCH
3

4 Q. Please state your name and business address.

5 A. Robert J. Crouch. Florida Public Service Commission, 2540 Shumard Oak
6 Boulevard, Tallahassee, FL 32399.

7 Q. Please state a brief description of your educational background and
8 experience.

9 A. I received a B.S. in Engineering from the Air Force Institute of
10 Technology in 1970. I completed post graduate work in Industrial Management
11 from the Industrial College of the Armed Forces and graduated in 1976. I was
12 certified as a Professional Engineer in March 1976, and have maintained that
13 certification since that date. I retired from the U.S. Air Force in 1979 as
14 a Lieutenant Colonel after 23 years of military service, primarily as an
15 engineer and a manager. From 1979 to 1984, I was employed by Southwestern
16 Bell Telephone Company as a circuit design engineer. In September, 1984, I
17 started working for the Florida Public Service Commission (PSC) as a
18 supervisor of an engineering section in the Division of Communications. In
19 April, 1987, I transferred to the Division of Water and Wastewater where I
20 supervise engineers in investigations of regulated water and wastewater
21 utilities. I am currently, or have been in the recent past, a member of the
22 Florida Engineering Society, the Texas Society of Professional Engineers,
23 National Society of Professional Engineers, Society of Military Engineers,
24 American Water Works Association, Water Environment Federation, and the
25 Florida Pollution Control Federation.

1 Q. By whom are you presently employed and in what capacity?

2 A. I am employed by the PSC as the Supervisor of Engineering in the Division
3 of Water and Wastewater. As I stated earlier, I have worked for the PSC for
4 over fourteen years and have been in my current position for over twelve
5 years.

6 Q. What are your general responsibilities at the PSC?

7 A. As Supervisor of Engineering in the Division of Water and Wastewater, I
8 supervise assigned engineers who conduct field evaluations and prepare
9 recommendations pertaining to rate cases and technical complaints for
10 Commission review. The Engineering Section inspects and evaluates regulated
11 water and wastewater utilities and makes recommendations to the Commission
12 regarding utility compliance with applicable PSC rules and state and federal
13 regulatory standards. The Engineering Section is also responsible for making
14 recommendations on what portion of a utility is "used and useful" for current
15 customers.

16 Q. Have you ever testified before?

17 A. Yes. I have been accepted and testified as an expert witness in two
18 separate hearings held by the U.S. House of Representatives, Military
19 Appropriations sub-committee. I testified before this Commission in Docket
20 No. 910560-WS, application for a rate increase by Tamiami Village Utility,
21 Inc.; Dockets Nos. 920733-WS and 920734-WS, application for a rate increase
22 by General Development Utilities, Inc.; and Docket No. 940847-WS, application
23 for a rate increase by Ortega Utility Company. I recently testified in Docket
24 950387-SU, the Florida Cities Water Company wastewater rate case for its North
25 Ft. Myers wastewater system.

1 | I have also testified before the Division of Administrative Hearings (DOAH)
2 | in the challenge to proposed Rule 25-30.431 (Margin Reserve).

3 | Q. What is the purpose of your testimony today?

4 | A. The purpose of my testimony is fourfold: to explain and discuss first, the
5 | methods and procedures used by staff when calculating used and useful
6 | percentages; second, the need to use comparable periods of time for
7 | determining average wastewater flows in both the numerator and denominator of
8 | the used and useful equation; third, the appropriate period of time to be used
9 | by staff and the Commission in determining a margin reserve if a margin
10 | reserve is requested and justified by the utility; and fourth, I will explain
11 | certain pro-forma projects which were added to rate base, since these projects
12 | were dictated by circumstances beyond the control of Mid-County Services, Inc.
13 | (Mid-County or utility).

14 | Q. What information have you relied upon in reaching your testimony?

15 | A. As stated earlier, I have been a registered professional engineer for more
16 | than 23 years and have worked as an engineer evaluating water and wastewater
17 | rate cases for over 12 years. My testimony is based upon the evidence in the
18 | record, my knowledge and expertise on used and useful calculations, and past
19 | Commission decisions. The used and useful determinations in recent cases have
20 | been controversial, and it is important that the Commission have all possible
21 | facts before reaching a decision.

22 | Q. Is there a requirement that a used and useful percentage be calculated in
23 | rate cases brought before the Commission?

24 | A. Yes. Section 367.081(2)(a), Florida Statutes, which states that:

25 | The commission shall, either upon request or upon its own motion,

1 fix rates which are just, reasonable, compensatory, and not
2 unfairly discriminatory. In every such proceeding, the commission
3 shall consider the value and quality of the service and the cost
4 of providing the service, which shall include, but not be limited
5 to, debt interest; the requirements of the utility for working
6 capital; maintenance, depreciation, tax, and the operating
7 expenses incurred in the operation of all property used and useful
8 in the public service; and a fair return on the investment of the
9 utility in property used and useful in the public service.

10 (emphasis added)

11 Q. Is there a rule or statute which specifies just how used and useful
12 percentages are to be calculated?

13 A. No. While there is no codification of just how used and useful
14 percentages are to be calculated, staff has general guidelines for what
15 factors are to be considered. Each case, however, must be considered on its
16 own merits and used and useful must be calculated based upon the data
17 presented in that particular case.

18 Q. What causes a utility to invest in plant expansion?

19 A. Normally, a utility will invest in plant expansion when one of two events
20 occur: The first is to comply with new environmental requirements or
21 treatment dictated by a governmental agency which is beyond the current
22 capability of the plant, and second, when known and predicted customer demands
23 exceed the capacity of the current system. The Florida Department of
24 Environmental Protection (FDEP) has a tool called a Capacity Analysis Report
25 (CAR) (CAP) which sets guidelines as to when new facilities must be planned,

1 | designed, and constructed in order to meet projected customer demands (Rule
2 | 17-600.405, Florida Administrative Code). While it is difficult to anticipate
3 | when environmental rules and regulations may require additional capacity or
4 | treatment, compliance with DEP rule 17-600.405, Florida Administrative Code,
5 | Planning for Wastewater Facilities Expansion, means that a utility may need
6 | to invest in new or expanded facilities at a predictable time.

7 | Q. What is the primary purpose of the Rule 17-600.405, Florida Administrative
8 | Code, and the CAP?

9 | A. According to pages 2 and 3 of the Guidelines for Preparation of the
10 | Capacity Analysis Reports, July 1992, this rule requires permittees to
11 | routinely compare flows being treated at wastewater facilities with the
12 | permitted capacities of the treatment facilities. These pages have been
13 | attached to my testimony as Exhibit RJC-1. A system has a specific design
14 | capacity which serves as the basis for the sizing and design of the wastewater
15 | facilities. The time frame associated with the design capacity shall be
16 | specified by the permit applicant. The permit shall specify the time frame
17 | associated with the permitted capacity.

18 | Q. Why is a used and useful percentage important?

19 | A. A utility recoups its investment through rates. The rates a utility is
20 | allowed to charge its customers is based upon the factors specified in Section
21 | 367.081, Florida Statutes, quoted earlier. In other words, the rates charged
22 | are dependent upon the determination of property used and useful in the public
23 | service, that is, the percentage of a utility's investment used by and useful
24 | to existing customers. The utility strives to justify the highest used and
25 | useful percentage possible, thereby maximizing the return on its investment

1 | in the shortest possible time frame. Opponents to a rate increase attempt to
2 | obtain as low a used and useful percentage as possible, thereby minimizing the
3 | rates. Staff, on the other hand, must recommend rates that are fair, just,
4 | and reasonable to both the utility and the customers. Consequently, staff
5 | must recommend, to the best of our ability based upon the evidence, just how
6 | much of the utility's investment is used by and useful to existing customers.
7 | Past Commission practice has been that non-used and useful investment should
8 | be paid for by future customers and not current customers. This means that
9 | the utility may have to wait for future customers to come on line before it
10 | earns a return on its total investment.

11 | Q. What does staff consider when calculating used and useful for a wastewater
12 | system?

13 | A. Historically, in calculating used and useful percentages for a wastewater
14 | plant in a rate case, staff considers the following factors:

15 | First, staff determines the capacity of the plant being evaluated. This
16 | capacity becomes the denominator in the used and useful equations.
17 | Historically, staff has used the capacity taken from the permit issued by DEP.
18 | Second, staff determines the flows actually handled by the system; normally
19 | this is an average day demand. Prior to 1992, staff used the annual average
20 | flow from the maximum month since no other basis was specified on the permit.
21 | Third, staff considers a margin reserve or projected short-term growth demand
22 | if requested and justified by the utility in its filing. Fourth, staff
23 | determines if there is an excessive amount of infiltration and inflow. An
24 | excessive amount may be deducted from the allowable flows. The average flows
25 | plus any margin reserve minus excessive infiltration and inflow are placed in

1 | the numerator of the used and useful equation.

2 | Q. Why are the different types of flows important when calculating a used and
3 | useful percentage for a wastewater treatment plant?

4 | A. Whereas a water system must be capable of meeting customer demands at any
5 | instant, a wastewater plant with a surge (or equalization) tank has the
6 | ability to "save" peak flows or surges and treat those flows after the surge
7 | has passed. Surge (or equalization) tanks ease the peaks allowing the plant
8 | to be designed to meet an average daily flow. The permitted capacity of the
9 | plant is the denominator while the average daily flow, either Annual Average
10 | (AADF), Three Month Average (TMADF), or Maximum Month Average (MMADF), plus
11 | a margin reserve (if requested and justified), minus excess infiltration or
12 | inflow goes in the numerator. The result is the used and useful ratio.

13 | Q. Has the type of flows which should be used when calculating a used and
14 | useful percentage been an issue in any other dockets?

15 | A. Yes. Docket No. 950387-SU, Florida Cities North Fort Myers, was remanded
16 | to the Commission for additional testimony regarding the methodology, i.e.,
17 | the type of flows, to be used by staff when calculating the used and useful
18 | percentage of wastewater treatment plants. The Commission considered this
19 | case at the March 16, 1999 Agenda Conference. By proposed agency action Order
20 | NO. PSC-99-0691-FOF-SU, issued April 8, 1999, the Commission found that the
21 | basis for flows used in the numerator of the used and useful equation should
22 | be expressed in the same flow basis as permitted by DEP and used in the
23 | denominator. The Commission upheld in Docket No. 950387-SU the same flow
24 | methodology which is at issue in this case.

25 | Q Is there a rule in place now which governs how flow data should be used in

1 | calculating a used and useful percentage?

2 | A. Not at this time. However, Staff has submitted a proposed rule, 25-
3 | 30.432, Florida Administrative Code, which will codify this elementary,
4 | mathematical fact: The basis for flows (AADF, MMADF, or 3MADF) used in the
5 | numerator of the used and useful equation shall be the same basis as that
6 | specified on the permit issued by DEP. Anyone who has taken physics in school
7 | knows that an equation must always be dimensionally consistent; this means
8 | that two terms may be equated only if they have the same units. These units
9 | are treated just like algebraic symbols with respect to multiplication or
10 | division. In support of this, I have attached to my testimony as Exhibit RJC-
11 | 2 an excerpt from a physics text.

12 | Q. Is the actual average flow data different from permitted flow data?

13 | A. While the quantities may differ, the basis for determining average flows
14 | should be the same basis used to permit the plant capacity. The engineer
15 | responsible for designing the plant will design based upon flow data for a
16 | certain period (AADF, MMADF, or 3MADF). That same flow basis or period of
17 | time should be designated upon the permit application. As a mathematical
18 | example, 12 feet divided by 4 feet equals 3 feet, but 12 feet divided by 4
19 | yards does not equal 3 feet. Similarly, \$4,000 in revenue in maximum month
20 | divided by \$1,000 in annual average monthly expenses does not equal 400%
21 | profit.

22 | Likewise, you cannot divide the average daily flows treated by a
23 | wastewater treatment plant in the maximum month by the permitted annual
24 | average daily flows and get a valid percentage of used and useful capacity.
25 | It is imperative that terms or time periods under consideration be the same

1 | for both the numerator and the denominator of a legitimate equation. This is
2 | only logical.

3 | Q. What procedure was used by staff in past cases?

4 | A. For many years, the Commission staff has relied upon the permits issued
5 | by DEP to determine the permitted capacity of a wastewater treatment plant.
6 | That permitted capacity went in the denominator of the equation. Prior to
7 | 1992, the DEP issued permit did not normally indicate the basis which the
8 | utility specified. Since the basis was not shown on the permit, the
9 | Commission staff had no way of knowing what that basis was; consequently,
10 | staff selected the maximum month average daily flow, or MMADF, as the flow to
11 | be used in the numerator. While use of the MMADF gave the benefit of any
12 | doubt to the utility, it must be emphasized that there was no basis shown for
13 | the denominator; therefore, staff had no way of knowing if a mismatch existed.

14 | Q. When and why did staff change their method or procedure for setting up the
15 | used and useful equation?

16 | A. Starting approximately 1992, DEP began to show the basis for determining
17 | permitted flow (AADF, MMADF, TMADF) which was selected by the utility in
18 | its permit application. A sample DEP wastewater discharge permit application
19 | form is attached to my testimony as Exhibit RJC-3. When DEP started listing
20 | the flow basis in the permits (the denominator), it became imperative that the
21 | same basis be used in the numerator flow data.

22 | Q. When did the Commission staff become aware of the change in DEP permitting
23 | procedures?

24 | A. Staff became aware of the change by a letter dated July 30, 1992, from
25 | Richard Harvey, Director, Division of Water Facilities, which provided DEP's

1 | comments on the draft used and useful rule. A copy of the letter is attached
2 | to my testimony as Exhibit RJC-4. In that letter, Mr. Harvey suggested that
3 | the number in the numerator be defined as the same time period as that used
4 | in the denominator for the capacity of the plant. Staff investigated and
5 | found that DEP had started showing on the permit the basis or time period
6 | selected by the utility for average flows. A copy of Mid-County's permit,
7 | with an issuance of date of April 1, 1994, is attached to my testimony as
8 | Exhibit RJC-5.

9 | Q. Who is responsible for selecting the permitted flow basis?

10 | A. As stated earlier, the utility selects the basis for its permitted flows.
11 | If the flows treated by the utility are seasonal, then an annual average daily
12 | flow (AADF) may not be appropriate and the utility engineer should specify
13 | that the plant be permitted based upon a maximum month average daily flow
14 | (MMADF). According to DEP, they will not permit a plant based upon an average
15 | too low to accommodate seasonal flows.

16 | Q. What is the difference between an AADF flow basis and a MMADF flow basis?

17 | A. The AADF results in the lowest average daily flow; consequently, the
18 | utility may not have to staff its plant with as many personnel as it might had
19 | it selected the MMADF (which results in the highest average daily flow).
20 | Laboratory testing frequencies may also be less for a smaller plant. In many
21 | instances the actual hydraulic capacity of the plant as constructed is larger
22 | than the permitted capacity. On the other hand, a utility generally wants
23 | to obtain the highest possible used and useful percentage so that the maximum
24 | amount of plant it has constructed will be placed in rate base and rates
25 | collected from existing customers to pay for that plant. For this reason, it

1 | would be most advantageous if a utility used the MMADF (largest average flow)
2 | in the numerator while the AADF (smallest average flow) would be used in the
3 | denominator. It is easy to see that this would result in a much larger used
4 | and useful percentage, a larger rate base, and higher rates. In other words,
5 | that utility would enjoy the best of both worlds: It would not have to hire
6 | personnel to support a larger permitted plant, its lab testing expenses could
7 | be lower, and at the same time, it would enjoy higher rates since a larger
8 | used and useful percentage would result if the MMADF was divided by the AADF.
9 | The customer would be disadvantaged, however, since this would result in less
10 | testing, fewer operators on hand, and higher rates. It is curious to note
11 | that Mid-County, in a letter to DEP dated May 25, 1993, stated that the
12 | previous owner of the utility requested that the plant be permitted less than
13 | the actual design capacity. In this letter, Mr. Donald Rasmussen, the
14 | regional director of Utilities, Inc. (Mid-County's parent company), stated
15 | that "the purpose for rating the capacity of the plant lower than the actual
16 | capacity was to reduce the testing and operator requirements." (See Exhibit
17 | TLB-6, attached to the testimony of Mr. Ted Bidy)

18 | Q. How would you propose to calculate the flows treated by the utility?

19 | A. The solution is simple: staff should use the same basis or units of
20 | measurement in both the numerator and the denominator. The utility must
21 | decide which is the most appropriate basis for designing and permitting their
22 | plant. If it can be either AADF, 3MADF, or MMADF, the utility must decide
23 | whether it wants a smaller permitted capacity (AADF) or a larger permitted
24 | capacity based upon the MMADF. At the same time, the utility should consider
25 | which flow basis will result in the larger used and useful percentage. I must

1 | reemphasize that it is the utility's choice. The utility selects the basis
2 | it thinks is appropriate when it applies for a permit from DEP. It may
3 | consider whether AADF/AADF will be larger or smaller than MMADF/MMADF.
4 | Normally, the results will be very close. The mismatch comes when the utility
5 | attempts to divide the MMADF by the AADF. Under no circumstances should the
6 | utility be allowed to get an abnormally large used and useful percentage by
7 | calculating MMADF/AADF. This is a mathematical mismatch that is not proper,
8 | and should not be authorized in this case.

9 | Q. Is margin reserve at issue in this case?

10 | A. Yes. Several utilities have argued that a margin reserve should be
11 | calculated for at least five and in some cases seven or more years. There is
12 | currently an attempt in Florida Legislature to get a law passed which will
13 | greatly increase the time frame permitted for a margin reserve without
14 | justification by the utility. Staff and the Commission have consistently
15 | considered an 18-month period for a margin reserve for plant and a 12-month
16 | period for distribution and collection lines unless additional time is
17 | requested and justified by the utility. Exceptions to the 18/12-month period
18 | have been considered by the Commission when justified by the utility.

19 | Q. Is there a rule or statute governing margin reserve?

20 | A. No. The Commission proposed a Rule 25-30.431, Florida Administrative Code
21 | (Margin Reserve), which codified the existing commission practice of a minimum
22 | of 18 months for plant and 12 months for lines. This proposed rule was
23 | overturned in a proceeding before the Division of Administrative Hearings
24 | (DOAH) and is presently on appeal before the First District Court of Appeals.

25 | Q. What is the rationale behind the 18/12 month practice?

1 | A. The Commission's use of 18/12 months unless additional time is justified
2 | revolves around the question of what requires investment by a utility, and
3 | when is it required. A utility may argue that it is required by DEP to plan,
4 | design, permit, and construct additional plant and lines as much as 5 years
5 | in advance. Staff does not deny that DEP may require a utility with a growing
6 | customer base to plan for expansion of facilities as much as 5 years in
7 | advance. That does not mean, however, that actual construction will start
8 | that far ahead of time. In fact, negligible funds are actually expended by
9 | a utility in "planning" sessions. A well-managed utility will have numerous
10 | meetings where its future expansion plans may be discussed. Likewise, limited
11 | funds are expended in designing most expansions to plant and lines. The major
12 | expense comes when a utility actually begins construction. Staff's primary
13 | concern is attempting to insure that current customers are not required to pay
14 | for growth that is needed only by future customers. I must emphasize that the
15 | utility has the option, and ample opportunity, to request and justify a more
16 | lengthy margin reserve if it deems one is needed. Staff realizes that most
17 | expansions are limited in scope. However, a utility may find it necessary to
18 | plan for a major expansion which could require the expenditure of large
19 | amounts of funds earlier than the 18/12 months. It is in those types of cases
20 | when the utility can best present its arguments for a longer margin reserve
21 | period. In the majority of cases, however, staff has found that costs
22 | associated with planning, designing, and permitting for small expansions are
23 | negligible, and that actual construction takes less than 18/12 months.
24 | Automatically granting a 5-year margin reserve without justification would
25 | require existing customers to pay for growth which is essentially required to

1 | need the demands of future customers. That would not be fair, just, or
2 | reasonable for existing customers, contrary to the requirements of Section
3 | 367.081, Florida Statutes.

4 | Q. What is the used and useful history of Mid-County Services?

5 | A. This utility's last rate increase was in Docket No. 921293-SU, in which
6 | it requested 113.5% used and useful with a 20% margin reserve. Their margin
7 | reserve request was based upon an earlier proposed rule 25-30.432(5)(a),
8 | Florida Administrative Code, which would have allowed a 20% margin reserve
9 | without any justification. I emphasize that this was a proposed rule which
10 | was never enacted. The permitted capacity of the wastewater treatment plant
11 | at that time was 0.8 million gallons per day (MGD) and staff's procedure at
12 | that time was to use the average flows from the maximum month in the numerator
13 | when calculating a used and useful percentage since there was no designation
14 | on the permit as to the basis selected by the utility for their permitted
15 | capacity. Staff also recommended a margin reserve of 5% based upon actual
16 | growth projections. The result was a 90% used and useful percentage. The PAA
17 | Order for Docket No. 921293-SU was protested, however the protest was limited
18 | to the issue of service availability. Used and useful and margin reserve
19 | issues were not protested, consequently were not at issue in the protested
20 | case. On April 1, 1994, however, DEP issued a new wastewater treatment plant
21 | permit listing the permitted capacity as 0.9 MGD. Staff recalculated the used
22 | and useful percentage using the new permitted capacity and determined that the
23 | new used and useful was 88%. This new used and useful percentage was
24 | stipulated by all parties and was never discussed at the hearing. Staff did
25 | not realize at that time that the new permit specified 0.9 MGD annual average

1 | daily flow (AADF), and staff had used the maximum month average daily flow
2 | (MMADF) in the numerator when calculating the 88% used and useful. Since the
3 | issue was stipulated, there was no new discovery or discussion and the use of
4 | MMADF instead of AADF went unnoticed. Upon later review, staff noticed the
5 | AADF designation on the permit. Had staff calculated the used and useful
6 | percentage using the AADF in the numerator to match the AADF specific on the
7 | new permit and used in the denominator, the used and useful would have been
8 | 80.6% ($680\text{MGD}/900\text{MGD}=75.6\%$ plus 5% margin reserve). The Mid-County rate case,
9 | Docket No. 921293-SU, was completed by then. Mid-County filed this current
10 | rate case, Docket No. 971065-SU, in which they requested 112% used and useful
11 | and again asked for an unsupported 20% margin reserve. Staff calculated a
12 | more realistic 3% margin reserve based upon historical growth and recommended
13 | an 18-month margin reserve in accordance with Commission practice.

14 | Q. Were there any additional issues regarding pro forma projects?

15 | A. Yes. Staff recommended that several items be included in rate base
16 | because they were pro forma projects dictated by circumstances beyond the
17 | control of Mid-County. Staff engineers, under my supervision, inspected the
18 | utility's facilities and reviewed documentation supporting the need for
19 | relocation of sewer lines in the Curlew Road and US Highway 19/Belcher Road
20 | areas. These projects were dictated by the widening and improvement of roads
21 | in the Mid-County service area and were not merely elective; consequently,
22 | staff recommended that the costs of these projects be reclassified from
23 | construction works in progress (CWIP) to plant in service. Although the
24 | utility claimed that the entire CWIP budget of \$296,659 was associated with
25 | the highway relocation, in actuality, only \$195,891 (Line No. 2 & 3, Schedule

1 | A-6 of the MFRs) of the CWIP budget was directly associated with the
2 | relocation of Curlew & Belcher Roads and US Highway 19. The other items
3 | listed in Schedule A-6 of Mid-County's MFRs, totaling \$100,768, were not
4 | associated with the highway relocation project and should be capital
5 | expenditures for normal repair and replacement projects.

6 | Q. Does this conclude your testimony?

7 | A. Yes.

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1 **MS. BRUBAKER:** The witness is tendered for
2 cross.

3 **MR. BURGESS:** No questions.

4 **COMMISSIONER DEASON:** Mr. Melson?

5 **CROSS EXAMINATION**

6 **BY MR. MELSON:**

7 **Q** Mr. Crouch, Rick Melson representing the
8 utility.

9 In your prefiled testimony did you present
10 any information on what constitutes an ERC for
11 Mid-County?

12 **A** I did not, although I referred to
13 calculations that had been done. I did not present
14 that testimony myself, no.

15 **Q** All right. And also if you turn to Page 12
16 of your testimony again, I think with regard to the
17 bottom of the page, Lines 19 through 24, you updated
18 us to indicate that the DOAH decision was reversed by
19 the 1st DCA; is that right?

20 **A** That's correct.

21 **Q** Has the proposed rule on margin reserve been
22 filed for adoption?

23 **A** To my knowledge, that rule has been held in
24 abeyance because of recent legislative action. I
25 don't know the status of that rule now.

1 Q And the question says, is there a rule or
2 statute governing margin reserve. There now is a
3 statute; is that correct?

4 A That is correct.

5 Q I want to see if I understand your
6 testimony. Prior to about 1992, it's your testimony
7 that DEP permits did not show the basis of permitting
8 and that Staff typically used maximum month average
9 daily flow divided by permitted capacity for used and
10 useful for wastewater treatment plants; is that right?

11 A That's correct.

12 Q And sometime around 1992 DEP started showing
13 the basis for permits on the face of the permit; is
14 that right?

15 A That's correct.

16 Q And Staff became aware of that as a result
17 of a letter from DEP that actually, I think, is
18 attached to your testimony as an exhibit and was dated
19 June 30th of 1992; is that right?

20 A I think that's the date, yes.

21 Q So is it fair to say that Staff was aware
22 that DEP changed when the PAA order was issued in the
23 last Mid-County rate case on November 30th of 1993?

24 A The timing of that was right on the brink of
25 when we became aware of it. One of the cases that was

1 being worked by one of my engineers we became aware
2 of. Another engineer was working on the Mid-County
3 case at that time.

4 He did not know about this. We had not had
5 a meeting to discuss it at the time. The new permit
6 that came out showing the permitted capacity as 900
7 instead of 800, that new permit never got discussed
8 because it was stipulated. Therefore, the PAA case
9 was still determined based on a capacity of
10 800,000 gallons.

11 We were not aware at the time of the
12 stipulation that the permit had been changed, and it
13 was shortly thereafter that we became aware of it in
14 this case.

15 Q I guess I'm a little confused. You got
16 ahead of me. I was trying to go a step at a time, and
17 you got about three of them in there together.

18 My understanding is you just testified that
19 Staff first became aware in June 30th of 1992 when you
20 received the DEP letter; is that right?

21 A No. I don't think it was June 30th, '92 for
22 that letter. I think it was later on that we got the
23 letter.

24 Q Could you check?

25 A Let me correct that -- or check that. I'm

1 not sure exactly the date of the letter. (Pause)

2 Q Actually I got the date wrong by a month.
3 It's your Exhibit RJC-4. And I apologize. It's dated
4 July 30th, 1992.

5 A That was when the letter was sent to us
6 telling us that we should match the two, yes.

7 Q All right. And it's your testimony, then,
8 that approximately 16 months later in November 30th of
9 1993, Staff was still not aware of that in the sense
10 that you were not necessarily applying it yet in rate
11 cases?

12 A That is correct.

13 Q Isn't it correct that the stipulation as to
14 a used and useful percentage for Mid-County in the
15 last rate case was entered into after the updated DEP
16 permit had been issued?

17 A Yes.

18 Q And is it also correct that that stipulation
19 was based on a calculation that took into account
20 900,000 GPD rather than 800,000?

21 A It was stipulated by the parties. Staff did
22 not get involved in that situation.

23 Q Well, do you have a copy of the PAA order
24 from that case.

25 A Of the PAA order? Yes, sir.

1 Q I'm sorry; the final order, the adopted
2 stipulation.

3 A Yes.

4 Q Mr. Crouch, could you turn to Page 3 of that
5 order?

6 A Okay.

7 Q And can you see up toward the top of the
8 page the heading "Stipulations"?

9 A Yes.

10 Q Would you read out loud to us the first
11 paragraph under that heading?

12 A "Having considered the evidence presented,
13 the briefs of the parties, and the recommendation of
14 our Staff, we hereby enter findings of fact, law, and
15 policy."

16 Q And then the next section is the stipulation
17 section. Would you read me the first sentence under
18 the stipulation section?

19 A "Prior to the hearing, the utility,
20 developer, and Staff agreed upon a number of
21 stipulations. At the hearing we accepted -- we
22 accepted the following stipulations."

23 Q So when you testified a moment ago that the
24 Staff was not involved in the stipulation process,
25 does this reflect your recollection that the Staff

1 agreed to those stipulations?

2 A Yes, we agreed to them.

3 Q And are you aware that the stipulation that
4 the Staff agreed to was calculated by using a
5 numerator which was the maximum month average daily
6 flow from that test year and a denominator, which was
7 the new permitted capacity of 900,000 gallons per day?

8 A At the time, we had not noticed it. We
9 became aware of it shortly thereafter.

10 MR. MELSON: I'm going to hand out three
11 quick exhibits. (Pause)

12 Q (By Mr. Melson) Mr. Crouch, I'd like you
13 to look for a moment at that document that is entitled
14 "Used and Useful," and I guess down in the lower
15 right-hand corner it says "Crouch Exhibit No. 6." Do
16 you have a copy of that?

17 A Yes, I do.

18 Q And do you recognize that document?

19 A Yes, I do.

20 Q And is that essentially a presentation that
21 you made to a reuse coordinating committee in November
22 of 1996?

23 A Yes, it is.

24 MR. MELSON: Mr. Chairman, I'd ask that that
25 document be identified as Exhibit No. 20.

1 **COMMISSIONER DEASON:** It will be so
2 identified.

3 (Exhibit 20 marked for identification.)

4 **Q** **(By Mr. Melson)** Mr. Crouch, if you'd look
5 next at an exhibit that is identified on the bottom as
6 "Crouch Exhibit No. 17," and appears to be an excerpt
7 from testimony filed on October 18, 1996. Do you
8 recognize that document?

9 **A** Yes, I do.

10 **Q** And is that your excerpt from your testimony
11 in margin reserve rulemaking?

12 **A** Yes, sir.

13 **MR. MELSON:** Mr. Chairman, I'd ask that that
14 be identified as Exhibit 21.

15 **COMMISSIONER DEASON:** It will be so
16 identified.

17 (Exhibit 21 marked for identification.)

18 **Q** **(By Mr. Melson)** And, finally, Mr. Crouch,
19 a document that is entitled "Recent Wastewater
20 Treatment Plant Used and Useful Calculations." Do you
21 recognize that document?

22 **A** Yes.

23 **Q** Can you tell me what that document is?

24 **A** This was a study that we did as a result of
25 the Southern States case where we were looking at

1 cases over the past several years as to whether they
2 used the maximum month in the numerator or what other
3 system was used in the numerator, what the flow basis
4 was.

5 Q And does this document --

6 MR. MELSON: Let me ask, Mr. Chairman, could
7 that be identified as Exhibit 23?

8 COMMISSIONER DEASON: That would be 22.

9 MR. MELSON: I'm sorry. I can't read my
10 handwriting.

11 (Exhibit 22 marked for identification.)

12 Q (By Mr. Melson) Does this document
13 indicate that in at least several cases, rates were
14 set using a flow basis in the numerator which was
15 maximum month average daily flow and a denominator
16 which was annual average daily flow?

17 A In the Highlands case, Docket 931052, and
18 the Lake Placid case, 951027, and the Barefoot Bay,
19 951258, Colony Park, 951591, these we used the max
20 month in the numerator and the annual average in the
21 denominator.

22 Q And there are a number of them where the
23 denominator is shown as "MOR". That indicates the
24 number was taken from a monthly operating report?

25 A That's correct.

1 Q Is there any basis from those to tell
2 whether they were, in fact, annual average daily flows
3 or some other basis?

4 A We had no way of determining.

5 Q Mr. Crouch, I want to talk with you for just
6 a minute about your testimony on dimensional
7 consistency, and -- well, let me ask this: Can you
8 give me in a nutshell what your principle of
9 dimensional consistency means?

10 A That to be dimensionally consistent, you
11 must use the same dimensions, terminology or time
12 frames in the numerator as you use in the denominator.
13 In other words, you cannot divide 12 feet by 3 months.
14 You're not going to come up with 4-something. It's an
15 inconsistency.

16 In the hypothetical case that we passed out
17 to Mr. Seidman earlier, for example, if you use max
18 month in the numerator and annual average in the
19 denominator, you're going to come up with an inflated
20 figure, an unrealistic unsupportable figure.

21 If the dimensions are known, you should use
22 the same consistent numbers. That is a mathematical
23 fact, a physical fact, that if the dimensions are
24 known, you must use the same dimensions in the
25 numerator and denominator to come up with a consistent

1 answer.

2 Q Let me ask you this: Did you ever take
3 physics?

4 A Yes, I did.

5 Q Is it proper to divide 60 miles by 1 hour to
6 determine how fast you're going?

7 A Yes. You could come up with miles per hour.
8 You would have those same figures in the numerator and
9 the denominator, miles per hour.

10 Q Well, isn't it true you've got miles in the
11 numerator and hours in the denominator?

12 A And those remain in the answer.

13 Q That's correct. And by convention, we put a
14 label on that result and we call it speed or velocity;
15 is that correct?

16 A That's correct.

17 Q Same thing if you divide 100 yards by
18 10 seconds and you come up with 10 yards per second.
19 Would you agree with that?

20 A That's correct.

21 Q And, again, that's something that we
22 designate as speed?

23 A Correct.

24 Q Correct. If you divide 500 gallons maximum
25 daily flow by 1,000 gallons average annual daily flow,

1 you end up with 50% with a dimension attached to it,
2 that is 50% annual average daily flow or -- excuse
3 me -- maximum month daily flow as a percentage of
4 annual average daily flow; is that correct?

5 A That's correct.

6 Q And it's not dimensionally incorrect to do
7 that; you just have to be sure you state the
8 dimension.

9 A That's correct.

10 Q And would you agree with me that prior to
11 1993, that fraction with those dimensions had the
12 label attached to it "used and useful," just as miles
13 per hour had the label attached to it "speed"?

14 A Prior to DEP's change of their rule, there
15 was no dimension in the denominator. There was a
16 number, a dimensionless number, in the denominator.
17 You could divide a dimensionless number into anything
18 and still have gallons per, or whatever. Prior to
19 that time there was no dimension in the denominator.

20 Q Well, then let me turn to Exhibit 22 and
21 ask, for example, the Barefoot Bay case. In that case
22 you divided a numerator of maximum month average daily
23 flow by a denominator of annual average daily flow and
24 you got a 76.67% ratio of monthly maximum to annual
25 average, and that percentage was given the label "used

1 and useful."

2 **A** We were incorrect under that calculation.

3 **MR. MELSON:** That's all I've got. Thank
4 you.

5 **COMMISSIONER DEASON:** Redirect?

6 **MS. BRUBAKER:** Staff has no redirect.

7 **COMMISSIONER DEASON:** Exhibits?

8 **MS. BRUBAKER:** Staff requests that we move
9 into the record Composite Exhibit RJC-1 through 5 that
10 was identified as Exhibit No. 19.

11 **COMMISSIONER DEASON:** Without objection.

12 **MR. MELSON:** And Mid-County moves 20, 21 and
13 22.

14 **COMMISSIONER DEASON:** Without objection,
15 show Exhibits 19, 20, 21 and 22 admitted.

16 (Exhibits 19-22 received in evidence.)

17 **COMMISSIONER DEASON:** Thank you, Mr. Crouch.

18 (Witness Crouch excused.)

19 - - - - -

20 **MS. BRUBAKER:** Staff calls to the stand
21 Barry Davis.

22 - - - - -

23 **BARRY F. DAVIS**

24 was called as a witness on behalf of the Staff of the
25 Florida Public Service Commission and, having been

1 duly sworn, testified as follows:

2 **DIRECT EXAMINATION**

3 **BY MS. BRUBAKER:**

4 Q Mr. Davis, you've been sworn already?

5 A Yes, I have.

6 Q If you could, please state your name and
7 business address for the record.

8 A My name is Barry Davis. My business address
9 is 2540 Shumard Oak Boulevard, Tallahassee, Florida.

10 Q And by whom are you employed and in what
11 capacity?

12 A I'm a professional accountant specialist
13 with the Florida Public Service Commission serving on
14 the Staff.

15 Q Have you prefiled or caused to be prefiled
16 direct testimony in this docket?

17 A Yes, I have.

18 Q Do you have any changes or corrections to
19 that testimony?

20 A Yes, I do. On Page 12 of my prefiled
21 testimony, Line 7 -- or excuse me -- starting on
22 Line 16, the last word "as" should be stricken, and
23 the first few words "calculated by Staff Witness
24 Crouch" on Line 17 should also be stricken. The comma
25 after "connections" should be changed to a period.

1 Q With those corrections, if I were to ask you
2 the same questions, would your testimony be the same
3 today?

4 A Yes, it would.

5 **MS. BRUBAKER:** Commissioner, if we could
6 have Mr. Davis' testimony inserted into the record as
7 though read.

8 **COMMISSIONER DEASON:** Without objection, it
9 shall be so inserted.

10 Q **(By Ms. Brubaker)** Mr. Davis, did you also
11 file or cause to be filed exhibits with your
12 testimony?

13 A Yes.

14 Q Do you have any corrections or modifications
15 to those exhibits?

16 A No, I do not.

17 **MS. BRUBAKER:** Commissioner, if I could have
18 those exhibits marked for identification.

19 **COMMISSIONER DEASON:** Exhibit 23.

20 (Exhibit 23 marked for identification.)
21
22
23
24
25

DIRECT TESTIMONY OF BARRY F. DAVIS

1 |
2 | Q. Would you please state your name and business address?

3 | A. My name is Barry F. Davis and my business address is 2540 Shumard Oak
4 | Boulevard, Tallahassee, Florida 32399-0850.

5 | Q. By whom are you employed?

6 | A. The Florida Public Service Commission.

7 | Q. How long have you been so employed?

8 | A. I have been employed with the Commission since September 4, 1979.

9 | Q. Would you state your educational background and experience?

10 | A. I received a Bachelor of Science degree in mathematics from Florida
11 | State University in May 1964. I served on active duty with the United States
12 | Air Force from 1964 to 1976 when I left active duty to pursue graduate studies
13 | at Florida State University. I received a Master of Accounting degree in
14 | August 1980. I was employed by the Florida Public Service Commission as a
15 | Public Utilities Auditor from September 1979. In December 1980 I accepted the
16 | position of what is now called a Regulatory Analyst with the Accounting Bureau
17 | of the Division of Water and Sewer. I transferred to the Accounting Bureau
18 | of the Communications Division in 1987. The Bureau was later transferred to
19 | the Division of Auditing and Financial Analysis and was retitled
20 | Communications Revenue Requirement Section. After the initial deregulation
21 | of communications utilities, I was assigned temporarily back to the Division
22 | of Water and Wastewater in January 1996. My position was permanently
23 | reassigned to the Accounting Section of the Bureau of Economic Regulation in
24 | the Division of Water and Wastewater in July 1996. I am currently a
25 | Professional Accountant Specialist.

1 Q. Would you explain what your general responsibilities are as a
2 Professional Accountant Specialist with the Bureau of Economic Regulation in
3 the Division of Water and Wastewater?

4 A. I am responsible for reviewing and conducting in-depth cost analysis of
5 applications assigned to me by my supervisor. I am responsible for developing
6 alternative proposals, preparing expert testimony, exhibits or financial
7 statements for regulatory proceedings, testifying and writing cross-
8 examination questions for hearings involving complex accounting, finance and
9 rate issues affecting utility revenue requirements. My duties also involve
10 preparing and analyzing special studies related to the water and wastewater
11 industry.

12 Q. Have you testified in any other cases before this commission?

13 A. Yes. I have testified in several cases between 1980 and the present
14 before this Commission and the Division of Administrative Hearings. The most
15 recent case was Docket No. 880069-TL, Southern Bell, in 1992. The most recent
16 water and wastewater case was Docket No. 850062-WS, Meadowbrook Utilities,
17 Inc. in 1987. Before that I have testified in Docket No. 870166-WS, Palm
18 Coast Utilities, Docket No. 850051-WS, Park Manor Waterworks, Inc., Docket No.
19 840419-SU, Florida Cities Water Company, Docket No. 800621-WS, Gulfstream
20 Utility Company.

21 Q. What is the purpose of your testimony in this case?

22 A. My testimony will address the following issues from Order No. PSC-89-
23 0524-FOF-SU which were protested by Mid-County Services, Inc. (Mid-County or
24 utility) on May 7, 1998: The proper amount of Contributions In Aid of
25 Construction, or CIAC, Accumulated Amortization and annual amortization of

1 CIAC that should be imputed in rate base and net operating income for the test
2 year based on the margin reserve granted in this case. I will address the
3 amount of intracompany allocations of common costs which should be included
4 in operating income. I will testify to the proper rates for Mid-County
5 Services.

6 Q. Should the Commission include an imputation of CIAC on the margin
7 reserve?

8 A. Yes. The Commission should include an imputation of CIAC as a matching
9 provision to the margin reserve calculation. However, as an averaging method,
10 only 50 percent of the imputed CIAC should be recognized since the imputed
11 amount will be collected over the life of the margin reserve period rather
12 than all at the beginning of the period. In addition, the imputation should
13 be limited to the amount of net plant included in the margin reserve.

14 Q. Please explain your interpretation of the margin reserve and why that
15 interpretation leads you to your conclusions?

16 A. The margin reserve reflects the utility's obligation to serve potential
17 customers, and the utility invests in central plant to meet this service
18 obligation. If a margin reserve is included in the used and useful
19 calculations, then, to achieve proper matching, an amount of CIAC equivalent
20 to the number of equivalent residential connections (ERCs) represented by the
21 margin reserve should be reflected in rate base. When determining the amount
22 of imputed CIAC, the Commission should use the existing or new capacity
23 charges, since this is a forward-looking adjustment. Also, the amount of CIAC
24 recognized in rate base should be no greater than the amount of net plant
25 included in the margin reserve. My testimony on the imputation of CIAC on the

1 | margin reserve is consistent with Order No. 20434, issued on December 8, 1988
2 | in Docket No. 871134-WS; Order No. 20272, issued on November 7, 1988 in Docket
3 | No. 880308-SU; Order No. 24735, issued on July 1, 1991 in Docket No. 900718-
4 | WU; and Order No. PSC-93-0301-FOF-WS, issued on February 25, 1993 in Docket
5 | No. 911188-WS, where the lesser of the amount of the margin reserve or the
6 | number of ERC in the margin reserve was multiplied by the current connection
7 | charge.

8 | Q. Why have you only included 50 percent of the CIAC estimated to be
9 | collected?

10 | A. During the margin reserve period, CIAC will not be collected on day-one
11 | of the period, but evenly over the period. Since the actual collections are
12 | unknown, it is impossible to predict at what rate the growth will occur. I
13 | believe it is a reasonable assumption to spread growth ratably across the
14 | period. Staff witness Crouch has testified that 18 months is the appropriate
15 | margin reserve period. The Commission has approved this allocation in Order
16 | No. PSC-97-0388-FOF-WS, issued on April 7, 1997; Order No. PSC-96-1320-FOF-WS,
17 | issued on October 30, 1996; and Order No. PSC-96-1338-FOF-WS, issued on
18 | November 7, 1996. The gross CIAC for the wastewater system is 109.49 ERCs,
19 | 26,825 gallons per day (gpd) divided by 245 gpd per ERC, multiplied by the
20 | \$1,235 connection charge. This results in \$135,220, 50 percent of which is
21 | \$67,610.

22 | Q. Why have you limited the amount of CIAC to be included in rate base?

23 | A. Since net plant included in the margin reserve is only \$50,733, the
24 | amount of CIAC recognized in rate base should be no greater. Allowing the
25 | full \$67,610 would reduce used and useful plant serving current customers.

1 For the wastewater system, it is appropriate to impute additional CIAC of
2 \$50,733. Adjustments should also be made to increase accumulated amortization
3 of CIAC by \$943 and test year amortization expense by \$1,887.

4 As discussed by staff witness Crouch, DOAH has issued a final order
5 which invalidated the PSC's proposed rule on the computation of margin reserve
6 and imputation of CIAC. For the same reasons stated by staff witness Crouch,
7 I do not believe that DOAH's invalidation of the proposed rule has a direct
8 effect on the instant case, or my position in this issue. I believe that the
9 Commission should include an imputation of CIAC on the margin reserve. For
10 the wastewater facilities this equates to \$135,220, based on the 109.49 ERCs
11 included in the margin reserve times the current \$1,235 plant capacity charge.
12 As stated previously, this amount should be an average amount, therefore CIAC
13 of \$67,610 is appropriate for inclusion in rate base. Since the amount of
14 plant in the margin reserve is only \$50,733, 2.98 percent multiplied by
15 adjusted treatment and disposal plant of \$2,281,624, the adjustment should be
16 limited to that amount.

17 Q. Are the allocations from Utilities, Inc. a reasonable distribution of
18 the cost of the services provided to Mid-County?

19 A. No, the allocation methods employed by Utilities, Inc. at the time of
20 this filing overstate costs to Mid-County. Utilities, Inc., Mid-County's
21 parent company, through its subsidiary Water Service Corporation (WSC),
22 allocates common costs, including billing costs, to all of its subsidiary
23 utilities, including Mid-County. Upon review of the minimum filing
24 requirements (MFRs), I was concerned with the large increase in operating and
25 maintenance expenses since the last rate case, as shown on MFR Schedule B-8,

1 the benchmark analysis. This schedule compares the operation and maintenance
2 expenses allowed in the last rate case with those requested in the current
3 case. Allowances are made for customer growth and inflation. The majority
4 of the increases above customer growth and inflation are from the WSC
5 allocations, in particular those allocations based on customer equivalents.
6 For instance, office salaries and wages increased by 1,652.2 percent and
7 miscellaneous expenses increased by 1,327.5 percent. Customer growth during
8 this period only accounted for a 10.9 percent increase. The difference in
9 these allocated costs is very close to the requested revenue increase. The
10 utility explained this increase in costs on MFR B-8, page 1 of 2:

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

17 At the customer meeting conducted by Commission staff, the customers' main
18 concern surrounded the large increase in operation and maintenance expenses.
19 Further, the last rate case was only four years ago and Mid-County was granted
20 a 52.69 percent increase. The requested rates in the current case represent
21 a 34 percent increase and according to the customers there had been no
22 corresponding change in service.

23 Q. What factors used for these allocations did you examine?

24 A. One of the primary allocation factors used by WSC is what WSC refers to
25 as a customer equivalent. A customer equivalent is any household or entity

1 | that receives water or wastewater service. This definition of customer
2 | equivalent is used in the allocations that depend on relative utility size and
3 | the utility argues that it is applied uniformly and consistently throughout
4 | all jurisdictions in which Utilities, Inc. has subsidiary utilities. The
5 | customer equivalent goes behind the meter and attempts to count the total
6 | number of dwelling units that the utility serves. An example would be that
7 | a master-metered apartment complex with one meter would generate as many
8 | customer equivalents as there are apartments in the complex.

9 | Q. Why is it appropriate to use some form of customer measurement in these
10 | allocations?

11 | A. The use of some kind of customer measurement is appropriate and commonly
12 | used when the size of the utility drives the demand for indirect services from
13 | the parent. Many of the services are allocated directly to the subsidiaries
14 | where it is economically feasible to do so. Costs allocated directly include
15 | rate case expenses and billing costs, to name a few. These costs can be
16 | directly identified with a specific subsidiary and can be easily allocated
17 | directly to that subsidiary. Indirect allocations arise when a cost can not
18 | be directly attributed to a specific subsidiary or the costs benefit all the
19 | subsidiaries. In this case, an allocation method must be developed to
20 | allocate these costs on a reasonable basis.

21 | Normally, this Commission has seen equivalent residential connections,
22 | customers factored based on their usage, factored bills, applying the American
23 | Waterworks Association (AWWA) or some other established factor for the meter
24 | size to the number of bills issued to that size meter, used to indicate
25 | relative utility size. As stated in Order No. 17043, Docket No. 860325-WS,

1 Southern States Utilities, Inc., the Commission favored a customer measurement
2 for allocation of common administrative and general expenses. This treatment
3 was consistent with past measurements for these allocations. This position
4 is also supported by Order No. 18367, Docket No. 861201-WS, Hydratech
5 Utilities, Inc., where the Commission favored allocating administrative and
6 general expenses based on average customers.

7 Q. Do the Commission Rules provide a definition of "customers"?

8 A. Yes. Rule 25-30.210(1), Florida Administrative Code, defines a customer
9 as: "any person, firm, association, corporation, governmental agency, or
10 similar organization who has an agreement to receive service from the
11 utility."

12 Q. What did you find as the cause of the increases you have previously
13 referred to?

14 A. Prior to 1995, Mid-County was receiving allocations for the costs of
15 billing services from WSC even though Pinellas County provides all the water
16 service for Mid-County customers, does all the billing, and charges Mid-County
17 directly. Therefore, Mid-County does not receive billing services from WSC
18 and it is improper to have those costs allocated to Mid-County. WSC, at the
19 time, was unable to separate billing costs from other administrative expenses
20 and allocated the billing costs for all their other systems to all the systems
21 as part of the administrative allocations. Prior to the test year in this
22 case, to avoid a double charge of billing costs to Mid-County, WSC reduced
23 Mid-County's customer equivalents by one third when making cost allocations.
24 In 1995, WSC was able to identify the billing costs separately from other
25 administrative costs and began billing them directly to the subsidiary

1 | utilities. WSC eliminated all allocations of billing expense to Mid-County
2 | and used Mid-County's customer equivalents at full value for other
3 | allocations. Although staff would expect this to be a break-even change,
4 | trading the billing costs for a greater share in the other common costs, the
5 | allocations to Mid-County increased dramatically, one of the major reasons
6 | that Mid-County filed the present case.

7 | Q. Why is this a problem for Mid-County?

8 | A. In the other Utilities, Inc. Florida systems, using customer equivalents
9 | does not differ much from the standard measuring units seen by the Commission.
10 | Mid-County, however, has several master-metered apartment complexes and mobile
11 | home parks as customers. As an example, an apartment complex with 354
12 | dwelling units, served by a six-inch master-meter, would be 354 customer
13 | equivalents. Using standard meter ratings, this customer would be equivalent
14 | to only 50 single family dwellings and since it is master-metered, it would
15 | only represent one customer. The average Mid-County single family residence
16 | consumed 16,408 gallons of water per billing period. The average multi-
17 | residential customer with a six inch meter consumed 1,740,888 gallons of water
18 | per billing period, the equivalent of 106 single family residences, not 354
19 | as the customer equivalent would indicate. By counting apartments as one full
20 | customer, the utility's number of customers equivalents for Mid-County is
21 | greatly inflated and indicates that the Mid-County operation is much larger
22 | than it is, and as such, appears to require more services from the parent than
23 | it actually does.

24 | Q. How does the customer equivalent measurement affect Mid-County?

25 | A. Using Utilities, Inc.'s customer equivalent calculation, Mid-County has

1 | 6,112 wastewater customer equivalents for allocation purposes. In Mid-
2 | County's last rate case, the utility reported 1,237 customers. The bills
3 | issued show that Mid-County had an average of 1,507 customers for the test
4 | year. The factored or weighted bills, applying the AWWA factor for the meter
5 | size to the number of bills issued to that size meter, only show 2,255
6 | equivalent customers, about a third of the customer equivalents. The
7 | wastewater customer equivalents is 4,637 for Alafaya Utilities, Inc. and 1,812
8 | for Utilities, Inc. of Longwood, both Utilities, Inc. subsidiaries. Mid-
9 | County, therefore, is absorbing one and one-third more of the common costs as
10 | Alafaya and three and one-third more than Longwood. The 1996 Annual Report
11 | shows that Alafaya treated 295,535,000 gallons of wastewater, which is two and
12 | one quarter more than the 130,627,000 gallons treated by Mid-County. Longwood
13 | shows 151,133,000 gallons treated. Based on the volume treated as an
14 | indicator of plant size and, therefore, demand on common services, Alafaya
15 | should have absorbed two and one-quarter the costs as Mid-County, not one and
16 | one-third less, and Longwood should have absorbed slightly more of the costs,
17 | not three and one-third less. This greatly inflates Mid-County's apparent use
18 | of the common services.

19 | Q. Has this system been used consistently in the past?

20 | A. In a reply to a staff data request regarding this calculation, the
21 | utility noted that the customer equivalent allocation system has been in place
22 | for 32 years and has been found reasonable in Illinois and North Carolina as
23 | well as at least five rate cases here in Florida, including Mid-County's last
24 | rate case. In the Florida cases, my research indicates that the allocation
25 | method itself has not been an issue and has not been litigated. Thus, while

1 | the Commission may have accepted the expenses of Mid-County, Docket No.
2 | 921293-SU; Utilities, Inc. of Florida, Dockets Nos. 910020-WS, 930826-WS and
3 | 940917-WS; Miles Grant, Docket No. 891017-WS; and Lake Placid, Docket No.
4 | 951027-WS and found them to be reasonable, no further action was taken nor was
5 | the issue of allocation method raised. This leads me to the conclusion that,
6 | contrary to the utility's position that there have been under-allocations to
7 | Mid-County in the past, under-allocations are currently affecting Utilities,
8 | Inc.'s other systems. In other words, instead of fixing the problem, it seems
9 | that Utilities, Inc. Has created another problem.

10 | The problem appears to me to arise from the multi-family units and other
11 | master-metered customers. Most of the other Florida customers of the
12 | Utilities, Inc., systems are predominantly single family dwellings and
13 | commercial customers and the expense allocation problem, for all practical
14 | purposes, did not exist. It is only on inspection of a utility with a
15 | customer base as diverse as Mid-County's that the problem shows up.
16 | Utilities, Inc. could compensate by reducing the weighting of the master-
17 | metered customers to approximate the demand they have on the system and give
18 | a more reasonable approximation of Mid-County's size and, therefore, its
19 | demand on common services or simply use customers.

20 | As an example, I have compared the allocation of salaries from the
21 | Florida office, showing the allocation by customer equivalents and by gallons
22 | of wastewater treated, as shown on Exhibit BFD-1, attached as an Exhibit to
23 | my testimony.

24 | The utility further contended, in noticed meetings with staff, that Mid-
25 | County has responsibility for maintenance of lines behind the meter on the

1 customers' premises, contrary to the normal situation of the utility's
2 responsibility ending at the meter. This cost is normally not allowed for
3 rate setting, as shown in Order No. PSC-92-0807-FOF-WS, Docket No. 910560-WS,
4 Tamiami Village Utilities, Inc. If this is a problem as far as assigning
5 costs, it should be removed from regulated expenses, as in the Tamiami case
6 and recovered through maintenance fees charged to the property owner/customer.
7 No evidence has been presented in this case nor has this item been litigated
8 in prior cases, probably based on the minor effect on revenue requirement.
9 I believe that this additional expense has little to do with the demand for
10 common services.

11 Q. Based on your analysis, what is your recommendation?

12 A. I recommend that the Commission reject the utility's use of customer
13 equivalents as an appropriate allocation basis for distribution of common
14 costs to Mid-County, even though it may produce reasonable allocations
15 elsewhere. I recommend recalculating those cost allocations which use
16 customer equivalents based on equivalent residential connections, ~~as~~
17 ~~calculated by Staff Witness Crouch.~~ This measurement is based on the actual
18 amounts treated by Mid-County. This is closer to the distribution of the base
19 facility charge in the rate design in both the last rate case and the current
20 rate case. Recalculated using equivalent residential connections, I find that
21 allocated operation and maintenance expenses should be reduced by \$96,821,
22 allocated depreciation expense should be reduced by \$11,063 and allocated
23 payroll taxes generated by the allocated salaries should be reduced by \$1,832
24 for a total reduction in expense of \$109,717.

25 Q. Since you are recommending an adjustment to the utility's allocation

1 | method for common expenses, do you recommend using a different factor for the
2 | base facility charge?

3 | A. Yes. As I said in my discussion of the common cost allocations, some
4 | of the water meters installed by Pinellas County may be undersized and,
5 | therefore, those customers may not be contributing their fair share of the
6 | revenue requirement through the base facility charges. I have examined the
7 | billing information provided in the MFRs. I noticed that the usage
8 | characteristics were similar to United Water Florida (UWF) in Docket No.
9 | 960451-WS, as discussed in Order No. PSC-97-0618-FOF-WS, issued May 30, 1997.
10 | The UWF base facility charges were calculated using meter factors based on
11 | hydraulic factors in the Clow Pipe Economy Usage scale. This is a measurement
12 | of the contents of pipe in U.S. Gallons per foot length developed in 1975 by
13 | the Pressure Pipe Products Group of the Clow Corporation. I recommend that
14 | these factors be used for determining the base facility charges for Mid-
15 | County. Exhibit BFD-2, attached to my testimony, compares the AWWA factors
16 | with the recommended Clow Pipe factors.

17 | Q. Does this fully address the your concerns about the factors to be used for
18 | all meter sizes?

19 | A. No. Multi-Family customers with 1 1/2-inch, 2-inch and 3-inch meters show
20 | usage at a higher level than expected. The usage for these meter sizes is two
21 | to three times the expected level. After analyzing the usage of these
22 | customers, the number of units behind the meter, and the Clow Pipe values, I
23 | believe that the factors for these multi-family meters should be the Clow Pipe
24 | factor for the next higher meter. In other words, the multi-family 1 1/2-inch
25 | meters should use the factor for the 2-inch meter, the 2-inch meters should

1 | the factor for the 3-inch meter and the 3-inch meters should use the factor
2 | for the 4-inch meter. The resulting factors for multi-family are shown on
3 | Exhibit BFD-2, attached to my testimony.

4 | Q. Does this conclude your testimony?

5 | A. Yes.

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1 MS. BRUBAKER: The witness is tendered for
2 cross.

3 MR. BURGESS: No questions.

4 COMMISSIONER DEASON: Mr. Melson?

5 CROSS EXAMINATION

6 BY MR. MELSON:

7 Q Mr. Davis, Rick Melson representing
8 Mid-County.

9 I'm going to ask you a couple of
10 hypothetical questions to begin with, and they relate
11 to allocation methodology. The first question, I want
12 you to assume that an allocation of common costs based
13 on flow is better, more accurate, than an allocation
14 of common costs based on customer equivalents. Are
15 you with me on the assumption?

16 A So far.

17 Q And that's essentially what your testimony
18 says; is that right?

19 A Yes.

20 Q And if you make that assumption then, you
21 would conclude that using customer equivalents in this
22 case results in an overallocation of costs to
23 Mid-County; is that right?

24 A Yes.

25 Q I want you to make sort of the opposite

1 assumption. Assume that a customer equivalent
2 calculation is a more accurate representation of how
3 common costs should be allocated than a flow-based
4 calculation.

5 In that situation, with that assumption,
6 would you agree that a flow-based allocation would
7 result in an underallocation of costs to Mid-County?

8 A In that situation, yes.

9 Q Can you identify some of the types of common
10 costs that are subject to the allocation dispute in
11 this proceeding?

12 A The costs of the Florida office, which would
13 be salaries and wages, employee pensions and benefits,
14 payroll taxes, materials, supplies, contractual
15 services, transportation, miscellaneous, and certain
16 depreciation of the Florida office, which I believe is
17 in Apopka.

18 Q Altamonte Springs --

19 A Altamonte; next town over.

20 Q Now, let's take transportation. Do you have
21 any reason to believe that transportation varies
22 directly with either customer equivalents or
23 wastewater flows?

24 A No, it would not be a direct correspondence.
25 However, either the customer equivalents or the flows

1 would indicate the size of the utility and, therefore,
2 the need for services from the Florida office.

3 Q All right. Would you agree with me that
4 wastewater -- is it fair to assume that wastewater
5 flows for a utility in Florida, because of irrigation
6 demands, might be higher on a per customer basis than
7 flows in some other jurisdiction where Utilities, Inc.
8 does business?

9 A I'm not sure whether I can really answer
10 that question. One of the items that was addressed by
11 the customer this morning was the differential between
12 the gallonage charge for residential customers and for
13 general service customers.

14 That is an attempt to take into account some
15 of the lawn watering and car washing. Also, there's a
16 cap on the residential flows, and that would also tend
17 to take into account --

18 Q Well, let me --

19 A -- irrigation.

20 Q Okay. Those, however, are rate design
21 issues that go to how you recover a total pot of
22 expenses; is that right?

23 A Yes; yes, they are.

24 Q I'm back at the step of trying to figure out
25 what the total pot of expenses is. I guess I'm asking

1 could differences in flows from one state to another,
2 average flows from one state to another, as you were
3 using a flow basis for doing these allocations, could
4 that tend to -- would that result in allocating more
5 costs to states where average flows were higher?

6 A Yes, that would.

7 Q All right. Turn if you would, to your
8 Exhibit BFD-1. And if I understand, what you're
9 showing here is an allocation of Florida office
10 expenses amongst the Florida sister companies first
11 based on the customer equivalents used by Mid-County
12 and then based on ratio of gallons wastewater treated;
13 is that correct?

14 A That would be the customer equivalents used
15 by Utilities, Inc. in Florida.

16 Q Okay.

17 A Yes, that's correct.

18 Q And, in fact, your column here for gallons
19 treated is not exactly the way that you're proposing
20 to allocate in this case, is it?

21 A No. This was just to indicate the relative
22 size of each of the Florida operations.

23 Q And does the last column, I guess which
24 totals to zero, indicate that this is really zero sum
25 gain, and so long as you use a consistent allocation

1 methodology across all of the systems, there's some
2 pluses and some minuses, but you end up allocating the
3 total pot of expenses?

4 A Yes.

5 Q And so can I assume from that that if you
6 use different allocation methodologies for different
7 operating companies, you could end up recovering less
8 than the total pot of expenses?

9 A Less or more, yes.

10 Q Let's turn to the next page of your Exhibit
11 BFD-2, and let me see if I understand the -- this
12 shows by meter size, the middle column is a meter --
13 well, excuse me. The fourth column over "AWWA Meter
14 Factor," do you see that?

15 A Yes.

16 Q As I understand it, that is the factor that
17 this Commission ordinarily employs to set the ratio of
18 base facility charges between different sized meters;
19 is that correct?

20 A That is correct.

21 Q So if a residence -- if a five-eighths inch
22 meter is -- has a meter factor of 1 and a 6-inch meter
23 has a meter factor of 50, then the base facility
24 charge for the 6-inch meter would be 50 times the
25 three-quarter inch -- five-eighths inch?

1 A That is correct.

2 Q And the last column on this -- well, tell me
3 what the last column on this exhibit represents. Is
4 that another set of factors?

5 A Yes. That goes back to my testimony about
6 the rate structure itself.

7 Q And are the numbers -- let me ask the
8 question and then I'll get into the details. The
9 numbers in the last column are what we might call
10 adjusted Clow pipe numbers?

11 A Yes.

12 Q And the Clow pipe numbers are essentially a
13 different scale than the AWWA uses for representing
14 the capacity of the different size meters; is that
15 right?

16 A That is correct.

17 Q And my understanding of your testimony is
18 that in this case you would recommend for a rate
19 structure perspective that the Commission use either
20 the Clow pipe factors, or for certain meter sizes
21 actually the Clow pipe factor for the next higher
22 meter size in developing a rate structure; is that
23 right?

24 A That was so stated, yes.

25 Q And the reason for that is that the flows

1 through some of these 1 and a half, 2-inch and 3-inch
2 meters on this system are actually substantially
3 higher than you would expect to see through that type
4 of meter; is that right?

5 A That's correct.

6 Q And you would agree with me, wouldn't you,
7 that Mid-County does not provide the water service and
8 we do not control the meter size?

9 A That is correct also.

10 Q In fact, for a 3-inch meter, you're
11 suggesting a factor to be used in setting the base
12 facility charge of, I guess, 41 times the five-eighths
13 inch meter as opposed to 15 that you'd get under the
14 AWWA; is that right?

15 A Yes.

16 Q In fact, would you agree with me that the
17 3-inch meter that exists on the Mid-County system
18 serves a complex that actually has 354 units behind
19 the meter?

20 A Well, there's at least one meter that does
21 that, yes.

22 Q All right. And, for example, on a 6-inch
23 meter, would you agree with me that the number of
24 units behind that 6-inch meter ranges from 168 to 642?

25 A Well, I don't have that right in front of

1 me, but that sounds --

2 Q Yes. That sounds about the right ballpark.
3 So is it fair to say that the master metered customers
4 in Mid-County tend to use -- tend to have many more
5 units behind those master meters than you would
6 ordinarily see on a system?

7 A Yes. They tend to have more units behind
8 the meter than you would expect, but the usage
9 characteristics are not quite as great as counting
10 each unit as one whole. They're something less than
11 that.

12 MR. MELSON: I think that's all I've got.
13 Give me just a minute. (Pause.)

14 Q (By Mr. Melson) Mr. Davis, could you turn
15 to Page 10 of your testimony? And I'm looking at
16 Lines 11 and 12 where you're comparing gallons of
17 wastewater treated by Alafaya to gallons treated by
18 Mid-County. Are you with me?

19 A Yes.

20 Q Would you agree that the 130,627,000 shown
21 for Mid-County is not the total gallons treated by
22 Mid-County, but is only the single-family residential
23 gallons treated by Mid-County?

24 A I have to check on that.

25 Q Could you check, please, because I believe

1 the correct number of total gallons treated is more on
2 the order of 263 million.

3 A Where is your number coming from so I know
4 where to look?

5 Q Give me just a minute. I think we could
6 take it from Schedule E-2 of the MFRs, which is the
7 revenue schedule.

8 A You're correct.

9 Q Are you with me?

10 A Yes.

11 Q And does it appear that the 130, 627 is the
12 number up at the top of the page for total
13 residential?

14 A For residential, yes.

15 Q And if you were to add the residential,
16 multifamily residential, and the general service,
17 would you agree that you come to a number more than
18 the -- well, let's add them up. (Pause) On this
19 basis a consumption of roughly 324 million?

20 A That's what they add up to, yes.

21 MR. MELSON: That's all I've got. Thank
22 you.

23 COMMISSIONER DEASON: Redirect?

24 REDIRECT EXAMINATION

25 BY MS. BRUBAKER:

1 Q Mr. Davis, I'd like to refer you to your
2 Exhibit BFD-1 again. And just as a refresher, that
3 was the comparison of the allocation of costs with the
4 sister systems, Utilities, Inc., correct?

5 A Yes.

6 Q We're setting rates for Mid-County in this
7 proceeding, right?

8 A Yes.

9 Q Not for any of the other sister systems?

10 A Yes.

11 Q Section 367.081-2 -- excuse me sub (2),
12 Florida Statutes, essentially requires that the
13 Commission set rates that are just, reasonable, and
14 compensatory; is that correct?

15 A That is correct.

16 Q Mr. Melson essentially asked you that if the
17 Commission changed its allocation methodology to
18 Mid-County's in its rate case, that the company would
19 not -- excuse me. Don't let me mistake myself.

20 If the Commission changed its allocation
21 methodology to that used by Mid-County in this rate
22 case, the question arises whether the company would
23 not fully recover all of its expenses. I'm still
24 misstating myself. Excuse me.

25 The question was posed that if the

1 allocation methodology used by Staff in this case is
2 adopted, that Mid-County may not be appropriately
3 recovering all of its expenses, correct?

4 **A** I believe that's how the question was
5 characterized, but --

6 **Q** Well, let's assume that one of the utility
7 systems overearned during the year and that this
8 allocation changes -- occurred and no refund was
9 required. In that case would it be possible for the
10 utility -- for such a utility to overrecover some of
11 the expenses? Essentially, if by chance another of
12 the sister systems was overearning for a particular
13 period, is it not possible that it would also
14 overrecover those expenses?

15 **A** I'm having trouble following that.

16 **MS. BRUBAKER:** If I could have just a minute
17 to --

18 **COMMISSIONER DEASON:** Let me ask a question,
19 Mr. Davis. I'm looking at your Exhibit 1 and the
20 number of 130,000 for Mid-County under the column
21 entitled "Gallons Treated." And Mr. Melson asked you
22 a question about that, and I think you agreed that
23 that was residential connections only.

24 **WITNESS DAVIS:** That was residential
25 connections only. If you wanted a full company, then

1 you'd go to that 300-some-thousand that we added up
2 from --

3 **COMMISSIONER DEASON:** Well, if the other
4 numbers in this column -- are the other numbers for
5 the other systems, are those numbers based upon
6 residential, or is that all gallons treated?

7 **WITNESS DAVIS:** They should be all gallons
8 treated. They came from annual reports, and the
9 Mid-County number did come from the rate case, so
10 there might be an inconsistency there.

11 **COMMISSIONER DEASON:** So there may be an
12 inconsistency. You've not done -- if that number,
13 130,627, were made consistent with the other numbers
14 in that column, there would be a greater allocation to
15 Mid-County; is that correct?

16 **WITNESS DAVIS:** Yes, that is correct.

17 **COMMISSIONER DEASON:** Okay.

18 **Q** **(By Ms. Brubaker)** Let me try to rephrase
19 this a little bit. It seems to me that essentially
20 the utility is arguing that if you change the
21 methodology for allocating common costs with regard to
22 Mid-County, the risk you run is that the whole pot --
23 to borrow counsel's phrase -- of the common costs will
24 not be fully recovered; is that correct?

25 **A** Yes.

1 Q That's what he was arguing. Is it not
2 possible that one of the other systems could be
3 overearning and that would also affect how the
4 allocation of common cost is distributed over the
5 whole pot over all those systems?

6 I suppose in essence what I'm asking is when
7 you're just looking at rates and you're comparing them
8 to their systems, are we operating in a closed system,
9 a vacuum, where no other considerations -- I mean,
10 maybe they'll overearn and maybe they won't. Perhaps
11 the whole pot might not be fully recovered through
12 changing Mid-County's methodology; but then, again,
13 perhaps it could also be overrecovery. Would that be
14 accurate? We just don't know exactly the effect of
15 changing --

16 A Unless you're dealing with the whole system,
17 you would be dealing with each piece individually and
18 how it affects that particular company that you're
19 looking at, not how it affects the whole system.

20 Q And what we're looking at here is whether
21 the allocation of cost is reasonable for Mid-County?

22 A Yes.

23 **MS. BRUBAKER:** Thank you.

24 **MR. MELSON:** Commissioner Deason, if I might
25 have a couple of recross.

1 **COMMISSIONER DEASON:** Please proceed.

2 **REXCROSS EXAMINATION**

3 **BY MR. MELSON:**

4 **Q** Mr. Davis, in response to a question by
5 Commissioner Deason, you indicated that if the
6 Mid-County number on BFD-1 were made consistent, it
7 would change these calculations and it might result in
8 an increase; is that correct?

9 **A** Yes.

10 **Q** The Florida office operations are not the
11 only common costs that are allocated using this
12 methodology; is that correct?

13 **A** That is correct. There are several.

14 **Q** And if you -- in fact, it's that entire
15 book. It's a chunk of that cost allocation book,
16 isn't it?

17 **A** Yes.

18 **Q** And --

19 **A** A bit and piece from almost every allocation
20 system.

21 **Q** And the allocations that are in that book
22 allocate costs not only of Florida operations, but,
23 for example, of home office operations, and those are
24 spread over more systems than just the Florida
25 systems?

1 **A** Yes, they're spread all over all of
2 Utilities, Inc.'s systems.

3 **Q** Okay. So you can't tell from this exhibit
4 how much of a total dollar impact a change in the
5 allocation methodology has; you have to go back to
6 the -- and do a more detailed calculation based on the
7 overall allocation; is that right?

8 **A** You would have to do that, and I didn't have
9 that material available, readily available.

10 **Q** You were also asked a question by
11 Ms. Brubaker as to the possibility that a particular
12 operating company may overearn from time to time.

13 Is it also possible that an operating
14 company might underearn from time to time?

15 **A** Yes.

16 **Q** And is the purpose of an allocation
17 methodology -- I'll use my term again -- to get the
18 pot right when you set the rates, and that subsequent
19 overearnings or underearnings don't affect what you
20 ought to choose as an allocation methodology?

21 **A** The earnings status should not be the factor
22 that causes you to choose an allocation system.

23 **MR. MELSON:** Okay. Thank you.

24 **COMMISSIONER DEASON:** Redirect?

25 **MS. BRUBAKER:** No, Commissioner.

1 Staff would like to request that we move
2 Composite Exhibit 23 into the record.

3 **COMMISSIONER DEASON:** Without objection,
4 show it admitted.

5 (Exhibit 23 received in evidence.)

6 **COMMISSIONER DEASON:** Let me put everyone on
7 notice that I've been advised that with all the hot
8 air we've generated with what we've done today, that
9 we've blown a capacitor in the air conditioners, so
10 that's why the temperature is rising as we continue to
11 work. I've also been informed that a contractor has
12 been sent for to look at the situation and it may or
13 may not be repaired before we leave this evening. So
14 just be informed. (Laughter)

15 (Brief pause in proceedings.)

16 **MR. MELSON:** Mid-County calls Mr. Wenz.

17 - - - - -

18 **CARL J. WENZ**

19 was called as a rebuttal witness on behalf of
20 Mid-County Utilities, Inc. and, having been duly
21 sworn, testified as follows:

22 **DIRECT EXAMINATION**

23 **BY MR. MELSON:**

24 **Q** Mr. Wenz, you're still the same person who
25 was put under oath and testified earlier?

1 **A** Yes.

2 **Q** Had you prefiled 10 pages of rebuttal
3 testimony in this docket?

4 **A** Yes.

5 **Q** Do you have any changes or corrections to
6 that rebuttal?

7 **A** No, I do not.

8 **Q** If I were to ask you the same questions
9 today, would your answers be the same?

10 **A** Yes.

11 **MR. MELSON:** I'd ask Mr. Wenz's prefiled
12 rebuttal be inserted into the record as though read.

13 **COMMISSIONER DEASON:** Without objection, it
14 will be so inserted.

15 **Q** **(By Mr. Melson)** Mr. Wenz, you had two
16 exhibits to your rebuttal testimony, CJW-4 and CJW-5;
17 is that correct?

18 **A** Yes.

19 **Q** And first thing this morning we distributed
20 an exhibit that was marked Revised CJW-6, which was a
21 rate case expense schedule with a number of pages of
22 backup; is that correct?

23 **A** Yes.

24 **Q** And that revised CJW-6 is intended to
25 replace both -- to update and replace both the CJW-5

1 that was attached to your rebuttal testimony and an
2 earlier version of CJW-6 that had been furnished to
3 parties about a week ago; is that right?

4 A Yes.

5 Q Were all the exhibits that we mentioned
6 prepared by you or under your direction and
7 supervision?

8 A Yes, they were.

9 MR. MELSON: Mr. Chairman, I'd like to
10 identify as Composite Exhibit 24, CJW-4 and revised
11 CJW-6.

12 COMMISSIONER DEASON: They will be so
13 identified.

14 (Exhibit 24 marked for identification.)

15 MR. MELSON: And just so the record is
16 clear, we are not going to offer CJW-5, because that
17 essentially has been replaced.

18 COMMISSIONER DEASON: Mr. Melson, what is
19 CJW-4? I don't seem to have that.

20 MR. MELSON: CJW-4 is one that didn't get
21 copied with the direct testimony and got submitted a
22 couple weeks later. It's --

23 Carl -- Mr. Wenz, what is CJW-4 --

24 WITNESS WENZ: It is the CWIP update we've
25 been using.

1 **MR. MELSON:** And, in fact, the same
2 information; actually that information plus some
3 additional information is included on the late-filed
4 deposition exhibit of Mr. Wenz that was admitted
5 earlier. So if you've got that, you've got all of the
6 information that was on CJW-4.

7 And in the interest of not damaging the air
8 conditioning system, we're not going to do a summary.
9 Mr. Wenz is available for cross-examination.

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1 **Mid-County Services, Inc.**

2 **Docket No. 971065-SU**

3 **Rebuttal Testimony of Carl J. Wenz**

4 **May 24, 1999**

5

6 **Q. Please state your name and business address for the record.**

7 A. My name is Carl J. Wenz. My business address is 2335 Sanders
8 Rd., Northbrook, IL 60062.

9

10 **Q. Have you previously filed direct testimony in this docket?**

11 A. Yes, I have.

12

13 **Q. What is the purpose of your rebuttal testimony?**

14 A. The purpose of my rebuttal testimony is respond to the direct
15 testimony of staff witnesses Davis, Sweeney and Winston, and
16 OPC witnesses Larkin and Bidy. I will also present Mid-
17 County's updated estimate of rate case expense.

18

19 **Key Man Insurance**

20 **Q. Mr. Larkin (page 16) and Ms. Sweeney (pages 2-3) support a**
21 **\$3,983 adjustment to insurance expense. Do you agree with**
22 **this adjustment?**

23 A. No. As stated in my direct testimony, Mid-County does not
24 dispute the portion of the adjustment (\$1,876) that relates to

1 removal of key-man life insurance premiums. However the
2 adjustment proposed by Mr. Larkin and Ms. Sweeney goes
3 further, and removes premiums related to fiduciary liability
4 policies as well. Under the NARUC Uniform System of Accounts,
5 key-man life insurance is classified as a non-utility expense.
6 Similar treatment is not required for fiduciary liability policies.
7 The premiums on fiduciary liability policies are a legitimate utility
8 expense. These policies protect the utility, and ultimately its
9 ratepayers, from potential litigation costs and liabilities in the
10 same manner as any other liability insurance. These policies also
11 help the utility to attract and retain qualified management
12 personnel. As such, they provide a benefit to utility customers
13 and their cost is properly recoverable through rates.

14

15 CWIP

16 Q. Several witnesses testify that of the \$292,159 of CWIP
17 referred to in your direct testimony, only \$195,891 is
18 associated with the Curlew Road, US 19 and Belcher Road
19 main relocation project. Do you agree?

20 A. Yes, like the PAA Order in this case, my direct testimony
21 inadvertently characterized the entire amount of \$292,159 as
22 related to this main relocation project. In fact, the CWIP balance
23 includes \$195,891 related to this project, and \$96,268 related to
24 seven other projects.

25

1 **Q. Do you agree with Mr. Larkin that only the \$195,891 related**
2 **to the main relocation project should be fully included in rate**
3 **base, and that the remainder should be included only at a**
4 **test year average balance?**

5 A. No. I do agree that the \$195,891 related to the main relocation
6 project is an appropriate pro forma addition to the 1996 test year
7 rate base and that the full balance should be reclassified as plant
8 in service. However, the same treatment should also be applied
9 to the remaining CWIP balance. The seven projects included in
10 this balance (a) have been completed well before the rates from
11 this case will go into effect, (b) were required to continue
12 providing high quality service to existing customers, and (c) did
13 not provide additional capacity to serve future customers.

14

15 **Q. Mr. Winston states that if the 1997 charges are allowed in**
16 **CWIP as a pro forma plant adjustment, the utility should**
17 **provide updated actual numbers to replace those figures that**
18 **were included on an estimated basis in the MFRs. Can you**
19 **provide this information?**

20 A. Yes. The attached Exhibit 24 (CJW-4) shows the final amounts
21 associated with each of the nine work order items included in the
22 CWIP balance, together with the date each project was completed.

23

24 **Q. Do you have any further comments on the ratemaking**
25 **treatment of the CWIP balances?**

1 A. Yes. The fundamental problem with the PAA Order's treatment of
2 CWIP, which I referred to in my direct testimony, still needs to be
3 addressed. This problem is that when the PAA Order made a pro
4 forma adjustment to increase Plant in Service by the full amount
5 of certain projects, the CWIP balance was reduced by the same
6 amount, even though only one-half the cost of those projects had
7 been included in CWIP to begin with. This improperly left a
8 negative CWIP balance. Regardless of which projects the
9 Commission ultimately reclassifies as Plant in Service, it must
10 ensure that it does not remove from CWIP more than the
11 associated amounts that were included in CWIP in the first
12 instance.

13

14 **Cost Allocation Methodology**

15 **Q. Mr. Larkin argues that the Company's use of a customer**
16 **equivalency factor for allocating common costs does not**
17 **result in a fair allocation of expenses to Mid-County**
18 **customers when compared to the Commission's accepted**
19 **ERC allocation methodology. How to you respond to this**
20 **contention?**

21 A. I disagree with Mr. Larkin. First, the goal of any allocation
22 methodology should be to achieve a fair and reasonable
23 assignment of common costs that cannot be directly attributed to
24 a particular system. For all the reasons stated in my direct
25 testimony, the customer equivalency method achieves that goal

1 and has been consistently applied by the company in Florida and
2 the other states in which it has operating systems.

3
4 Second, Mr. Larkin refers to the staff's method as "the
5 Commission's accepted ERC allocation methodology." In fact,
6 there is no Commission rule which specifies a particular
7 allocation methodology to be used. After setting an ERC-based
8 allocation methodology up as a standard, Mr. Larkin then
9 appears to conclude that because the utility's method results in
10 allocating more costs to Mid-County, it is inherently unfair. It is
11 not unfair, it is simply different.

12
13 There is no more basis in logic for allocating costs on a per-ERC
14 basis than on a customer equivalency basis, since we are dealing
15 with common costs that do not directly vary with either total
16 consumption or total customers. I submit that it is sounder
17 regulatory policy to consistently apply a single, reasonable
18 methodology on a company-wide basis than to seek in every case
19 to find a methodology which minimizes the costs allocated to the
20 customers of the system at issue. If the latter approach were
21 adopted, the company would never be able to recover the full cost
22 of providing service.

23

24 **Q. Mr. Davis recommends recalculating the cost allocations for**
25 **which the utility used customer equivalents "based on**

1 **equivalent residential connections, as calculated by Staff**
2 **Witness Crouch." (Page 12) Would you please respond to this**
3 **recommendation?**

4 A. Let me begin by noting that Mr. Crouch's testimony does not
5 appear to present any information on Mid-County's number of
6 equivalent residential connections as Mr. Davis states. In any
7 event, Mr. Davis' rationale for rejecting the utility's allocation
8 methodology is flawed. He correctly notes that the difference in
9 result between the utility's methodology and the staff's
10 recommended methodology arises from the relatively large
11 number of multi-family units and other master-metered
12 customers on the Mid-County system, compared to its sister
13 companies. He also observes that the utility's allocation
14 methodology allocates more costs to Mid-County than to some of
15 those sister companies, even though Mid-County treats fewer
16 gallons of wastewater. From this, he concludes that the
17 allocation methodology should be rejected for Mid-County, even
18 though he concedes that it produces reasonable allocations
19 elsewhere.

20

21 **Q. Why do you say that this analysis is flawed?**

22 A. Because Mr. Davis makes the assumption that gallonage treated
23 is a more rationale basis for allocating common costs than
24 number of customers. In fact, if the common costs varied by
25 gallons treated, they would have been assigned on that basis. It

1 is precisely because no direct assignment is possible that one
2 must choose among a number of possible allocation
3 methodologies. If you assume (as Mr. Davis does) that ERC
4 equivalents are the correct allocator, then the utility's method
5 appears to over-allocate costs to Mid-County. Conversely, if you
6 assume that customer equivalents are the correct allocator, then
7 the staff's method under-allocates costs to Mid-County. In this
8 situation, the Commission should approve the utility's
9 methodology, which results in reasonable allocations and has
10 consistently been applied to all of the utility's operating
11 companies in Florida and other states.

12

13 **Rate Case Expense**

14 **Q. Mr. Larkin takes the position that the Commission should**
15 **deny any increase in rate case expense over that authorized**
16 **in the PAA Order. Can you begin by telling us what rate case**
17 **expense was approved in that order?**

18 A. The PAA Order approved \$94,959 of rate case expense, consisting
19 of two components. The first was current rate case expense of
20 \$50,206, which included only amount incurred by the utility
21 through the issuance of the PAA Order. The second was \$44,753,
22 which is additional expense from a prior rate case.

23

24 **Q. Does Mr. Larkin contest the \$44,753 associated with the**
25 **prior rate case?**

1 A. It is difficult to tell. He appears to conclude that because, in his
2 view, current customers received no benefit from the utility's
3 defense of its proposed service availability charges, the
4 Commission has been "eminently fair to the Company" in setting
5 the total rate case expense allowance included in the PAA. In
6 fact, the final order from the prior rate case specifically
7 authorized the recovery in this case of any prudently incurred
8 rate case expense in excess of \$110,000 from the prior case. The
9 PAA Order in this case found \$44,753 of such costs to be
10 prudent, and authorized their recovery. No party has challenged
11 the prudence of this amount, and it therefore is not an issue at
12 this time.

13

14 **Q. What about Mr. Larkin's contention that rate case expense**
15 **for the current case should be capped at the \$50,206 allowed**
16 **in the PAA Order?**

17 A. The basis for his contention is that the company's protest "seeks
18 to reargue issues that the Commission has decided in the past or
19 has concluded, based on analysis, that such costs are
20 inappropriate for ratepayers to pay." That contention is wrong.
21 For example, Mr. Larkin contends that the issues related to used
22 and useful calculations, margin reserve and imputed CIAC are
23 included in the PAA Order based on prior Commission precedent
24 and therefore should be immune from challenge at ratepayer
25 expense. In fact, the PAA Order's position on the used and useful

1 methodology at issue in this case has twice been remanded to the
2 Commission by the courts for development of a better factual
3 record. Similarly the PAA Order's treatment of margin reserve
4 and imputed CIAC has been the subject of a recently concluded
5 rule challenge proceeding and of legislation considered and
6 passed by the 1999 Legislature. These clearly are issues that are
7 not definitively settled by Commission precedent.

8

9 **Q. What is the company's current estimate of rate case**
10 **expense?**

11 A. I have attached as Exhibit ____ (CJW-5) a schedule which
12 summarizes the actual rate case expense incurred in this case
13 through April 30, 1999, together with an estimate of the cost to
14 complete the case through the entry of a final order by the
15 Commission. These amounts total \$113,499, which is \$63,293
16 more than allowed in the PAA Order (which included only costs
17 incurred through the entry of the PAA Order) and is \$6,473 more
18 than I estimated in my direct testimony. We will be providing the
19 detailed documentation supporting these expenses to the
20 Commission staff and the Office of Public Counsel for their
21 review.

22

23 **Cost of Equity**

24 **Q. Mr. Larkin recommends that the Commission use the 1998**
25 **leverage graph to determine Mid-County's cost of equity in**

1 **the proceeding. Do you agree?**

2 A. No. The PAA Order established the cost of equity for this case
3 based on the Commission's 1997 leverage graph. Neither the
4 utility nor the Office of Public Counsel protested the cost of equity
5 contained in that order. Although I am not a lawyer, it is my
6 understanding that any part of a PAA Order that is not
7 specifically protested is deemed to be stipulated, and is not a
8 proper issue in any hearing on the protest.

9

10 **Rate Structure**

11 **Q. Mr. Davis suggests a rate structure modification that would**
12 **determine the base facility charges based on a modified**
13 **application of the Clow Pipe values, rather than the AWWA**
14 **meter equivalencies typically used by the Commission. Do**
15 **you have any comment on this approach?**

16 A. The utility does not object to the staff's approach, which we
17 understand attributes a greater portion of the revenue
18 requirement to multi-family and other master-metered customers.
19 In fact, this approach appears to be more consistent with utility's
20 proposed allocation methodology, which gives full weight to the
21 customer equivalent units behind those master meters in
22 determining the allocation of common costs to Mid-County.

23

24 **Q. Does this conclude your testimony?**

25 A. Yes.

1 **COMMISSIONER DEASON:** Mr. Burgess?

2 **CROSS EXAMINATION**

3 **BY MR. BURGESS:**

4 **Q** I have just a couple questions. Just to
5 understand, are you saying that the ERC method of
6 allocation is unreasonable?

7 **A** Whose ERC method?

8 **Q** The ERC method recommended by the Public
9 Service Commission, or by the Staff.

10 **A** Yes.

11 **Q** In all cases?

12 **A** Well, I'm still particularly addressing this
13 case. I can't address all the cases --

14 **Q** I'm asking --

15 **A** -- but in this case the allocation is
16 unreasonable.

17 **Q** And I'm asking you, in general, is there
18 anything unreasonable about this method of allocation
19 of general costs?

20 **A** The Public -- the Commission Staff's method?

21 **Q** Yes.

22 **A** I've not seen this method used any other
23 place, any other -- this is the first time I've ever
24 seen it.

25 **Q** And you would say -- so as far as -- your

1 contention is that whenever, then, this ERC method is
2 used, then it's not reasonable?

3 A Well, I'd have to look at it in the context
4 of another rate case, but in the context of this rate
5 case, I find it unreasonable.

6 Q What could be difference in -- different in
7 another rate case that would make common costs, an
8 allocation method of common costs, unreasonable in
9 this case and reasonable in some other case?

10 A For one thing, its inconsistency with the
11 methodology used amongst all the other states. That's
12 my -- my primary concern is making an exception for
13 Mid-County and doing something different exclusively
14 for Mid-County in the context of the allocation
15 method, the common expense allocation.

16 Q But you said -- your biggest problem is
17 because it's inconsistent with the way it's done in
18 all the other states?

19 A And within Florida.

20 Q And so what you are saying with regard to
21 that is the Public Service Commission should be driven
22 by what is done within the other states?

23 A No.

24 Q Well, what if the ERC method were done for
25 all of the subsidiaries in the state of Florida?

1 Would you have an objection to it?

2 A I'd have to see the result. Mr. Davis did
3 just a quick calculation, and we saw that the
4 allocation, once you correct for his numbers, that the
5 allocation of Mid-County goes up over and above what
6 we've done and it produces a different result. I
7 don't know whether it's unreasonable or not.

8 My testimony is that my method is
9 reasonable. In the context of the entire allocation
10 process, my method is more reasonable. It places
11 everybody on an equal footing by saying one residence
12 is one residence, period.

13 Q And did I understand you to say that you are
14 not saying the ERC method is unreasonable?

15 A It is unreasonable in this case, and I
16 cannot offer an opinion as to what the result --
17 whether the result would be reasonable or unreasonable
18 in any other case.

19 Here in this case I believe it's
20 unreasonable.

21 Q Because of the way it's allocated among your
22 other systems. I believe that's the answer, the
23 reason that you gave me that it was unreasonable is
24 because you used another method for allocating cost of
25 your other systems.

1 **A** It is one reason. Another reason is that I
2 believe it understates the allocation to Mid-County.
3 Using the Staff's 2,900 and some-odd customer
4 equivalents versus the 6,100 and some-odd customer
5 equivalents we developed, I believe understates the
6 allocation to Mid-County. And to the extent it
7 understates the allocation to Mid-County, it's unfair
8 and unreasonable. And that's what we're working with
9 here today; what is fair and reasonable to Mid-County.

10 **MR. BURGESS:** Thank you, Mr. Wenz. That's
11 all I have.

12 **MS. BRUBAKER:** Staff has no questions.

13 **COMMISSIONER DEASON:** Redirect?

14 **MR. MELSON:** No redirect. And I would move
15 Exhibit 24.

16 **COMMISSIONER DEASON:** Without objection,
17 show Exhibit 24 admitted.

18 (Exhibit 24 received in evidence.)

19 **MR. MELSON:** Utility calls Mr. Seidman.

20 - - - - -

21

22

23

24

25

FRANK SEIDMAN

1
2 was called as a rebuttal witness on behalf of
3 Mid-County Services, Inc. and, having been duly sworn,
4 testified as follows:

DIRECT EXAMINATION

5
6 **BY MR. MELSON:**

7 Q Mr. Seidman, would you state your name again
8 for the record?

9 A Frank Seidman.

10 Q Have you prefiled 48 pages of rebuttal
11 testimony in this docket?

12 A Yes.

13 Q Any changes or corrections to that rebuttal?

14 A No.

15 Q If I were to ask you the same questions
16 today, would your answers be the same?

17 A Yes.

18 **MR. MELSON:** Mr. Chairman, I'd ask that
19 Mr. Seidman's prefiled rebuttal be inserted as though
20 read.

21 **MS. BRUBAKER:** Mr. Chairman, Staff at this
22 time would like to revive its motion to strike certain
23 portions of Mr. Seidman's rebuttal testimony.

24 Once again, I provided -- it was kind of a
25 description of the page and line numbers that would be

1 affected by this request, and if you'd like, I'll be
2 happy to take it section by section.

3 In general, the objection is that it's for
4 hearsay purposes. For instance on Page 10, Line 7 to
5 Page 11, Line 8, Mr. Seidman is testifying to what
6 Mr. Jim Collier believed.

7 **COMMISSIONER DEASON:** The basis for the
8 objection is the same for all items, 1 through 5?

9 **MS. BRUBAKER:** Essentially that's correct;
10 testifying to what DEP personnel believed. On Page 33
11 there's some testimony about the PSC Staff person,
12 about his opinions. He's not a witness in this case
13 and no testimony has been offered from him as a
14 witness.

15 **COMMISSIONER DEASON:** Mr. Melson, there's
16 been an objection.

17 **MR. MELSON:** And I've got two responses,
18 Mr. Chairman. First -- actually the least important
19 one is that hearsay is admissible in administrative
20 proceedings.

21 Second, and more important, Mr. Seidman is
22 presenting expert testimony. An expert is allowed to
23 rely, in forming his opinions, on matters that would
24 otherwise be hearsay. These sections of Mr. Seidman's
25 testimony state the bases for his opinion, the things

1 that he has relied on, the inferences he has drawn
2 from information he has seen or reviewed or
3 conversations he's had. It essentially explicates for
4 the record in more detail the basis of an opinion that
5 he is entitled to give.

6 **MS. BRUBAKER:** Commissioner, the difficulty
7 that's presented is that we're being asked to take
8 Mr. Seidman's impression of the beliefs of another
9 person as the correct, truthful representation of what
10 was believed and what was known.

11 It's correct that Rule 28.106-213(3),
12 Florida Administrative Code does allow for admission
13 of hearsay in some circumstances. However, it also
14 provides that hearsay without further support -- let
15 me read it so I don't misstate myself.

16 "Hearsay evidence when received in evidence
17 over objection or not may be used to supplement or
18 explain other evidence, but shall not be sufficient in
19 itself to support a finding unless the evidence falls
20 within the exception to the hearsay rule --
21 (inaudible) -- Florida Statutes.

22 I suppose my concern is that the evidence be
23 given the weight it deserves with the understanding
24 that it is hearsay testimony.

25 **COMMISSIONER DEASON:** The testimony will be

1 allowed. It will be given the weight deserved.

2 **MR. MELSON:** And, Mr. Chairman, just for the
3 record, I finally found the provisions in the evidence
4 code I was referring to regarding experts; Sections
5 90.704 and 90.705, Florida Statutes.

6 **COMMISSIONER DEASON:** Could you give us
7 exactly what that says, please?

8 **MR. MELSON:** 90.704, "Basis for opinion
9 testimony by experts: The facts or data upon which an
10 expert bases an opinion or inference may be those
11 perceived by or made known to the expert at or before
12 trial. If the facts or data are of a type reasonably
13 relied upon by experts in the subject to support the
14 opinion expressed, the facts or data need not be
15 admissible in evidence."

16 And then 90.705: "Disclosure of facts or
17 data underlying an expert opinion. (1) Unless
18 otherwise required by the Court, an expert may testify
19 in terms of opinion or inferences and give reasons
20 without prior disclosure of the underlying facts or
21 data. On cross-examination the expert shall be
22 required to specify the facts or data."

23 In essence, what Mr. Seidman's prefiled
24 testimony does is it doesn't wait for
25 cross-examination. It gives those underlying facts

1 and data as part of his prefiled direct testimony.

2 **COMMISSIONER DEASON:** The objection is
3 overruled. The testimony will be inserted in the
4 record as though read.

5 **MR. MELSON:** Witness is tendered for cross.

6 Commissioner Deason, I'm sorry. In light of
7 the issues that you struck, there were a couple pieces
8 of Mr. Seidman's rebuttal testimony that I should have
9 withdrawn and not offered.

10 **COMMISSIONER DEASON:** Could you identify
11 that into the record, please?

12 **MR. MELSON:** At this point I'm going to have
13 to say they're identified on the attachment to my
14 memorandum of law which I cannot currently locate.

15 **COMMISSIONER DEASON:** I think I have that;
16 Page 19, Line 16 to Page 21, Line 14.

17 **MR. MELSON:** Correct. And the same would be
18 true -- there was a portion of Mr. Wenz's rebuttal
19 testimony which also I should not have offered.

20 **COMMISSIONER DEASON:** And you're offering
21 now to have that portion of the testimony withdrawn?

22 **MR. MELSON:** Withdrawn from the record, yes,
23 sir.

24 **COMMISSIONER DEASON:** And that would be
25 Page 9, Line 24 to Page 10, Line 8?

1 **MR. MELSON:** Thank you.

2 **WITNESS SEIDMAN:** There was an exhibit I had
3 with my testimony you didn't mention.

4 **MR. MELSON:** My witness says he's not ready
5 to be tendered for cross. (Laughter)

6 **Q** **(By Mr. Melson)** Mr. Seidman, did you have
7 attached to your rebuttal testimony an exhibit
8 identified as FS-3?

9 **A** Yes, I did.

10 **Q** Was that prepared by you?

11 **A** Yes, it was.

12 **Q** Any changes or corrections?

13 **A** No.

14 **MR. MELSON:** I'd ask that FS-3 be identified
15 as Exhibit 25.

16 **COMMISSIONER DEASON:** It will be so
17 identified.

18 (Exhibit 25 marked for identification.)

19

20

21

22

23

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25

1 REBUTTAL TESTIMONY OF FRANK SEIDMAN
2 BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION
3 REGARDING THE APPLICATION FOR RATE INCREASE
4 IN PINELLAS COUNTY
5 BY MID-COUNTY SERVICES, INC.
6 DOCKET NO. 971065-SU
7

8 **Q. Please state your name, profession and address.**

9 A. My name is Frank Seidman. I am President of
10 Management and Regulatory Consultants, Inc.,
11 consultants in the utility regulatory field. My
12 mailing address is P.O. Box 13427, Tallahassee, FL
13 32317-3427.

14

15 **Q. Have you previously presented direct testimony in**
16 **this proceeding?**

17 A. Yes.

18

19 **Q. What is the purpose of your rebuttal testimony?**

20 A. The purpose of my rebuttal testimony is to respond
21 to the direct testimony of Office of Public Counsel
22 witnesses Bidy and Larkin and Commission Staff
23 witnesses Crouch and Davis.

24

25

1 WITNESS BIDDY

2 Q. At page 3 of his prefiled direct testimony, Mr.
3 Biddy asks a question, "Is it corret (sic) that
4 used and useful is a concept, an abstract idea, so
5 that mathematical rules and scientific terms do not
6 apply," to which he answers, "No, that is
7 incorrect." Do you have a comment on his question
8 and answer?

9 A. Yes. I assume Mr. Biddy is responding to the
10 statement in my testimony which says, "Used and
11 Useful is not a mathematical or scientific term. It
12 is a concept, an abstract idea, that, to my
13 knowledge is found only in laws relating to the
14 regulation of public utilities." If he is
15 referring to my statement, he has misstated it. I
16 never said mathematical rules and scientific terms
17 do not apply. I said Used and Useful is not a
18 mathematical or scientific term. It is a legal
19 term, found only in laws relating to the regulation
20 of public utilities. Mr. Biddy's discussion does
21 not change that. Used and useful is not a part of
22 any math, physics or engineering course that I have
23 taken or of which I am aware. Mr. Biddy also says
24 that Used and Useful is a concept, but it is not an
25 abstract idea. Webster's dictionary defines

1 "concept" as something conceived in the mind; an
2 abstract idea generalized from particular
3 instances. A concept is, by definition, an abstract
4 idea.

5

6 Q. At page 4 of his prefiled direct testimony, Mr.
7 Bidy goes on to say that the used and useful
8 process is a combination of economic regulation and
9 engineering design concept. Do you agree?

10 A. No. I think I understand what Mr. Bidy is trying
11 to say, but I don't agree with how he has said it.
12 In my opinion, used and useful is a regulatory
13 concept that should recognize the engineering,
14 economic and regulatory aspects of providing
15 service. If that is what Mr. Bidy had in mind, I
16 agree with him.

17

18 Specifically, I disagree with the use of the term
19 "economic regulation" as I understand it. I am
20 aware that the Commission has been using that term
21 in recent years, with greater frequency, but always
22 without definition. My observation is that the term
23 was created to differentiate between the type of
24 regulation of public utilities carried out by this
25 Commission and the type of regulation of public

1 utilities carried out by the Department of
2 Environmental Protection (DEP). The reason I do not
3 agree with its use is because I believe it tends to
4 put the Commission in a position of regulating in
5 isolation. By separating the "economic"
6 considerations of this Commission from the
7 "environmental" considerations of DEP, the cause of
8 much of the costs a utility faces in providing
9 service, including DEP's economic and engineering
10 related considerations, are disregarded or given
11 little weight.

12

13 As to Used and Useful being an engineering design
14 concept, I must also disagree. As I have stated, it
15 is a regulatory concept and not an engineering or
16 engineering design concept. If it were an
17 engineering or engineering design concept, it would
18 a) be a factor in the design of wastewater systems,
19 which it is not, and b) be a factor for
20 consideration for all wastewater systems, not just
21 regulated ones. Engineering design knows no
22 politics, and the only difference between a
23 regulated utility system and a governmentally
24 owned, non-regulated system is political. I know of

1 no engineer that bases any engineering design on
2 the regulatory concept of used and useful.

3

4 **Q. If Used and Useful is not an engineering design**
5 **concept, what is it?**

6 A. Used and useful is an after the fact attempt "to
7 determine the portion of a utility's assets which
8 are to be included in its rate base and upon which
9 the utility has an opportunity to earn a return."
10 Those are the words of this Commission, set down in
11 a 1977 Order and previously referred to in my
12 direct testimony.

13

14 Now I am aware that in the very same Order, the
15 Commission states that used and useful in the
16 public service is basically an engineering concept.
17 But the order clearly puts that term in context.
18 That context is that one performing a Used and
19 Useful analysis must rely on engineering knowledge
20 to establish the physical existence of assets, to
21 determine whether they are required to perform a
22 necessary function in providing service to the
23 public, to determine whether those assets are
24 reasonably necessary to furnish adequate service to
25 the utility's customers during the course of the

1 prudent operation of the utility's business, and to
2 determine whether sufficient capacity over and
3 above actual demand is available to act as a
4 cushion for maximum daily flow requirements and
5 normal growth over a reasonable period of time.

6
7 In its present practice, this Commission has
8 focused on the use of formulas as a means of
9 simplifying the measurement of whether facilities
10 are reasonably necessary to furnish adequate
11 service, but those formulas do not express
12 engineering design or engineering design concepts.
13 They are a means to an end. They are not the end
14 itself. The end that is sought is the
15 identification of assets reasonably necessary to
16 furnish adequate service to the utility's customers
17 during the course of the prudent operation of the
18 utility's business. That is how this Commission has
19 determined that the regulatory term used and useful
20 should be interpreted.

21

22 Q. Have you read Mr. Biddy's arguments, on pages
23 4 through 9 of his prefiled direct testimony,
24 as to why "matching" numerator and denominator

1 in the used and useful formula is right and
2 why not matching is wrong?

3 A. Yes.

4

5 Q. Do you have any comments on those arguments?

6 A. They are mathematically correct, but his arguments
7 stop short of concluding that they result in a
8 determination of what plant is used and useful as
9 this Commission has defined it. Do the results of
10 his formulas allow the utility an opportunity to
11 earn a return on (1) assets reasonably necessary to
12 furnish adequate service during the course of
13 prudent operation, (2) assets required to perform a
14 function which is a necessary step in furnishing
15 service to the public, (3) assets that have
16 sufficient capacity over and above actual demand to
17 act as a cushion for maximum day flow requirements
18 and (4) assets that provide sufficient capacity
19 over and above actual demand for normal growth over
20 a reasonable period of time?

21

22 I would argue, no, they do not. Although Mr. Bidy
23 uses the right catch words of economics and
24 engineering in introducing his approach, the end
25 result of his approach is to penalize a utility for

1 building plant in a timely and economical manner to
2 carry out the functions which are required by law.

3

4 Q. At page 6 of his prefiled direct testimony, Mr.
5 Bidy states that DEP didn't always have a clear
6 designation of a plant's permitted capacity, but it
7 has since 1992 or 1993. Does this provide any basis
8 for the Commission to change how it measures used
9 and useful for treatment plants?

10 A. No it does not.

11

12 The implication of Mr. Bidy's testimony is that
13 prior to DEP's designation of the basis for
14 permitted capacity, we were all either unaware of
15 the basis of design flow and permitted capacity or
16 that we all just assumed the basis must be maximum
17 month average daily flow (MMADF). Therefore
18 comparing MMADF to the permitted capacity made
19 sense. But now that the secret is out and we are
20 all aware that the basis of design flow and
21 permitted capacity is "identified" as annual
22 average daily flow (AADF), comparing MMADF to AADF
23 is wrong.

24

1 It is quite simplistic to think that because DEP
2 now requires designation of the basis of design
3 flow that something has changed. It has not. The
4 specific designation on DEP's forms did not change
5 the basis for the design of treatment plants.
6 Treatment plants have always been designed to treat
7 all flows, whenever, and at whatever rate they
8 occur. Prior to and after the requirement to
9 designate the basis of design flow, treatment
10 plants were designed to handle all of the hourly,
11 daily, monthly and seasonal variations in flow. And
12 prior to and after the designation of design flow,
13 DEP reviews permit applications on the basis of
14 whether the capacity is sufficient to meet all
15 flows, whenever they occur.

16

17 Q. If nothing has changed with regard to plant design
18 or DEP's reviews, why have things changed with
19 regard to how the Commission measures used and
20 useful?

21 A. There is an apparent perception that the Commission
22 Staff now knows something it previously did not
23 know when it first conceived the MMADF/Permitted
24 Capacity formula -- namely that the permitted
25 capacity was stated in terms of AADF. The

1 perception is that since Staff is now aware of
2 this, it would be wrong to continue to match MMADF
3 against that capacity, for purposes of measuring
4 used and useful, because it is mathematically
5 inconsistent.

6

7 Q. Is there any reason to believe that Staff was not
8 aware of the situation when it conceived of the
9 formula?

10 A. No. The simplified formula of MMADF to permitted
11 capacity was formally suggested in 1982 by Mr. Jim
12 Collier. At the time, he was Assistant Director of
13 the Water and Sewer Department. Prior to that he
14 had been Chief Engineer and Supervisor of the Water
15 and Sewer Section of the Commission's Engineering
16 Department. I personally knew Mr. Collier, and have
17 no reason to doubt that he was well aware of the
18 basis on which treatment plants were designed and
19 what the then Department of Environmental
20 Regulation (DER) took into consideration. His basis
21 for introducing the simplified formula suggests
22 that Mr. Collier didn't actually use the term MMADF
23 in his suggested formula. He used the term "average
24 daily flow", defining it as the "average of the
25 daily flows during the peak usage month during the

1 test year." He then indicated that the simplified
2 formula was the end result of thorough research by
3 Commission Staff, including input from utilities
4 and DER, and was intended to avoid conflict by
5 being consistent with the standards of DER. To me,
6 this indicates full knowledge of the makeup of the
7 formula components and their consistency with DER's
8 standards.

9

10 Q. What is the designated basis for design flows on
11 the permits for most wastewater systems in Florida?

12 A. From what I have been able to determine, the
13 majority designate AADF, and the vast majority of
14 those that designate MMADF or Three-Month Average
15 Daily Flow (3MADF) are serving mobile home parks,
16 RV resorts, campgrounds, schools or other similarly
17 seasonal loads. That is not to say that there are
18 no year round systems that designate MMADF or
19 3MADF, but they are few in number and there is no
20 discernable reason as to why they chose one
21 designation over another. Very few regulated
22 utility systems designate anything other than AADF.
23 The fact is that the majority of systems serving
24 year round, for all intents and purposes, have been
25 and are being designed on the basis of AADF, even

1 though it was not specified on the permit. DEP
2 staff confirms that since the forms and rules have
3 changed, most applications for capacity permits are
4 on an AADF basis. Even Mr. Bidy's testimony,
5 "Though most of the time engineers use AADF as the
6 basis of design flow ...", suggests that is the
7 case. So there was no revelation when DEP changed
8 its rules and forms in 1992 and no valid reason for
9 this Commission to change its practice.

10

11 **Q. Why don't utilities avoid all this controversy and**
12 **simply designate the basis of flow design as MMADF**
13 **or 3MADF, since it is their option to do so?**

14 **A.** I think it is a matter of prudent management.
15 Whatever level a plant is permitted at, it cannot
16 exceed that level without being subject to a
17 violation of DEP rules and a requirement to expand
18 capacity. When a plant's design flow basis is
19 designated as AADF, there is substantial
20 flexibility for changes in daily and monthly flows.
21 Increases in the maximum monthly flow are averaged
22 with flows from eleven other months, allowing the
23 annual flows to stay under the permitted capacity
24 for a longer period. A utility should be able to
25 serve longer for less dollars. However, if the

1 design flow basis is designated as 3MADF or MMADF,
2 then flexibility is reduced. When those designated
3 values are exceeded, the utility is in violation
4 and capacity expansion may occur at more frequent
5 intervals and at a greater cost to utility and
6 customer.

7

8 **Q. Does DEP provide any guidance as to which**
9 **designation fits which circumstance?**

10 A. No. There is nothing in the rules to help make that
11 decision. From my conversations with DEP personnel,
12 they just want the utility to use the basis which
13 best represents the system's seasonality. And from
14 what I have seen, that is a matter of personal
15 judgement. Regardless of the designation, the
16 engineer will design the plant to meet all flows
17 and flow patterns. The consequence of the choice,
18 as I have pointed out, can have a dollar impact.
19 The choice of a peaking designation may result in
20 more frequent and costly expansions, and the choice
21 of AADF by a regulated utility may result in lost
22 earnings to the utility.

23

- 1 Q. Have you any idea about how DEP feels about
2 utilities simply changing their basis for design
3 flow from AADF to 3MADF or MMADF?
- 4 A. The personnel I have spoken to do seem to favor
5 AADF, indicating that 3MADF or MMADF appear to be
6 more appropriate for small systems, such as mobile
7 home parks or travel trailer parks that cater to
8 truly seasonal clientele.
- 9
- 10 Q. Getting back to the concern for the alleged
11 mathematical inconsistency of comparing MMADF flows
12 to AADF capacity, are you aware of such an
13 "inconsistency" already being utilized?
- 14 A. Yes. It is a part of the DEP rules. DEP, the agency
15 responsible for determining when a utility must
16 expand its treatment capacity, requires routine
17 comparison of 3MADF to the permitted capacity of a
18 plant, regardless of its designated basis. It uses
19 that comparison as a basis for determining when
20 capacity expansion will be required. DEP requires
21 that comparison with full knowledge that the
22 majority of permits are designated on an AADF
23 basis. I have been told that this is done to make
24 sure that capacity expansions are done in a timely
25 manner. From this Commission's point of view, that

1 should be considered as a protection of the quality
2 of service for a utility's customers and it should
3 be taken into consideration in determining whether
4 a utility's assets are used and useful in the
5 public service. The Commission can accomplish that
6 by continuing its long standing practice of
7 comparing peak flows to permitted capacity. By
8 changing to a comparison of AADF to permitted
9 capacity, the Commission is penalizing the utility
10 for prudently managing its facilities.

11

12 **Q.** You have made a determination of Used and Useful by
13 comparing MMADF to permitted capacity. Wouldn't it
14 be more consistent with DEP's requirements if you
15 compared 3MADF to permitted capacity?

16 **A.** Yes it would. And I have no problem in doing that.
17 That is one change in DEP's rules that does impact
18 the use of the Commission's formulas. If the
19 Commission is concerned with matching, then it
20 should evaluate Used and Useful in the same way
21 that DEP evaluates the need for capacity, by
22 comparing 3MADF to the permitted capacity.
23 Consistency between the "economic" regulator (FPSC)
24 and the "environmental and engineering design"
25 regulator (DEP) is a valid reason for the

1 Commission to change from its historic MMADF
2 approach to a 3MADF approach. I have prepared
3 Exhibit (FS-3) 25, which recalculates Used and
4 Useful on the basis of 3MADF flows.

5

6 **Q. Is there any other basis of measurement that**
7 **confirms your conclusions as to Used and Useful**
8 **treatment plant?**

9 A. Yes. One can look to the typical 280 GPD/ERC design
10 criteria for the plant. [280 GPD = 80% x the 350
11 GPD/ERC water use criterion.] PSC Staff identified
12 2,943 average ERC's for the test year. 280 GPD/ERC
13 x 2,943 ERC's = 824,040 GPD demand. That is greater
14 than the actual 3MADF for the test year and less
15 than the actual MMADF. The design criteria of 280
16 GPD/ERC is an important consideration, because it
17 is on that basis that capital is committed to meet
18 DEP's criterion for adequate capacity.

19

20 Another measure to be considered is the demand in
21 years prior to the test year. The test year for
22 this case is 1996 and all calculations for Used and
23 Useful have been based on 1996 flow data. But one
24 year earlier, the system flows were 4.4% higher on
25 an AADF basis, 6.6% higher on a MMADF basis and

1 1.9% higher on a 3MADF basis. The Used and Useful
2 evaluation should, at the least, acknowledge the
3 capacity that was required in 1995 as a minimum,
4 because that demand is a known fact. The capacity
5 was necessary then and the utility should not be
6 penalized on a 1996 test year basis for having been
7 able to have served a real and greater demand in
8 the previous year. When these other measures are
9 considered it confirms that the treatment plant is
10 fully used and useful in the public service.

11

12 Q. At page 11 of his prefiled testimony, Mr. Bidy
13 makes a case that the plant still has a design
14 capacity of 1.1 MGD, even though it permitted at .9
15 MGD. Do you agree?

16 A. No. It is Mr. Bidy's opinion that by increasing
17 the concentration of mixed liquor (MLSS) toward the
18 high end of the theoretical MLSS range of 3,000 to
19 6,000 mg/L and wasting less sludge, solids
20 retention can be maintained sufficient to treat 1.1
21 MGD. As a practical matter, it can't be done for
22 this plant without an additional expenditure of
23 capital. This plant operates efficiently at an MLSS
24 level of 2,600 mg/L with the existing bank of
25 blowers providing the necessary level of dissolved

1 oxygen, but it is limited in the amount of
2 dissolved oxygen that the existing blowers can
3 provide. When Mid-County converted 200,000 gallons
4 of aeration capacity to equalization capacity, it
5 dedicated one blower to the equalization basin.
6 That blower is no longer part of the blower bank
7 that can provide oxygen to the aerators. The plant
8 cannot increase the MLSS concentration
9 satisfactorily without an increase in blower
10 capacity. Therefore, it cannot operate at 1.1 MGD
11 in its present configuration and without additional
12 investment.

13

14 **Q. Are there other reasons that the plant should not**
15 **be operated at 1.1 MGD in its present**
16 **configuration?**

17 **A.** Yes. Even if the plant was able to operate at 1.1
18 MGD, it could not meet the requirements for backup
19 components required by EPA at that level. Although,
20 as Mr. Bidy points out, EPA sets out levels of
21 required redundancy for various components of the
22 system, overall the system must be designed such
23 that with the largest flow capacity unit out of
24 service, the hydraulic capacity of the remaining
25 units, excluding equalization basins, is sufficient

1 to handle peak wastewater flow. In other words, the
2 hydraulic capacity needs to be twice the peak flow
3 capacity. This system has two units, a .5 MGD unit
4 and a .6 MGD unit, totaling the 1.1 MGD capacity
5 referred to by Mr. Biddy. Each unit has a hydraulic
6 capacity equal to twice its design capacity. But
7 with the largest unit out of service, the remaining
8 capacity is .5 MGD, The hydraulic capacity of the
9 .5 MGD unit is 1.0 MGD, not 1.1 MGD. Therefore, if
10 other factors could be ignored, the highest
11 capacity this system could be assigned is 1.0 MGD,
12 not 1.1 MGD. But other factors cannot be ignored.
13 The blower capacity will not support operation at
14 1.0 MGD.

15

16 Q. ~~At page 14, of his prefiled direct testimony, Mr.~~
17 ~~Biddy concludes that the collection system,~~
18 ~~exclusive of any margin reserve, is 90.47% used and~~
19 ~~useful. Do you have any comment?~~

20 A. ~~Yes. I will not argue with his calculation because~~
21 ~~even his numbers result in 100% used and useful~~
22 ~~when margin reserve is taken into consideration,~~
23 ~~That agrees with the utility's determination.~~

24

1 I do take issue with his rationale for excluding
2 lengths of collection system mains from used and
3 useful plant. Mr. Bidy, in his Exhibit TLB-9,
4 states that "from the engineering and public
5 standpoint," gravity sewers should be considered
6 non-used and useful when they go through empty lots
7 to serve other customers.

8
9 Again, there is no engineering standpoint,
10 principle, concept or theory that leads one to
11 conclude that a main passing an empty lot is not
12 used and useful. As previously, discussed, used
13 and useful is a regulatory concept, and although
14 this regulatory concept may affect the economics of
15 the engineering design of a collection system, it
16 is not part of the engineering itself. In addition,
17 if, from an engineering standpoint, used and useful
18 was a factor, it would be applicable to all
19 systems, not just regulated systems. Engineering
20 design is not altered by type of ownership of the
21 system. Regulated water and wastewater systems
22 serve something in the order of 10% of the
23 population of Florida. The other 90% are served by
24 publically owned systems for which the engineering
25 design (as well as the public interest) function

1 quite well without any used and useful adjustments.

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16 Q. At page 14 of his testimony, Mr. Bidy takes issue
17 with a five year time period for margin reserve. Do
18 you have a comment?

19 A. Yes, First his rationale - that the utility owner
20 is required to comply with the FDEP rules, not the
21 customer - exposes a flawed understanding of
22 utility rate regulation. It is axiomatic that the
23 costs a utility is required to incur in providing
24 service are the costs to be recovered through rates
25 from its customers. The costs a utility incurs to

1 comply with DEP rules are costs incurred on behalf
2 of the customer and should be recovered through
3 rates. The costs a utility incurs to be able to
4 meet its obligation to serve in a reasonable period
5 of time, without causing a deterioration of service
6 quality are costs that should be recovered through
7 rates. And the costs a utility incurs to be able to
8 provide service in an economic manner should be
9 recovered through rates. Second, according to CS
10 for SB 1352, enacted by the 1999 Florida
11 Legislature, property needed to serve customers
12 five years after the end of the test year is used
13 and useful in the public service.

14

15 WITNESS CROUCH

16 Q. At pages 3-5 of his prefiled direct testimony, Mr.
17 Crouch makes some interpretations of Chapter 367,
18 Florida Statutes. Do you agree with those
19 interpretations?

20 A. No. Mr. Crouch mixes language from the statute with
21 his interpretation and makes it appear as if they
22 are one and the same. On page three of his prefiled
23 direct testimony, Mr. Crouch states that there is a
24 requirement that a used and useful percentage be
25 calculated. He quotes Section 367.081(2)(a), F.S.

1 as his reference. But this section of the statute
2 makes no reference to percentages. All it does is
3 list the expenses and return on investment that
4 comprise the cost of service which are to be the
5 basis of rates. As Mr. Crouch points out, the cost
6 of service includes certain expenses incurred in
7 the operation of and a return on the utility's
8 investment in property used and useful in the
9 public service. The calculation of percentages
10 happens to be the current method the Commission
11 staff relies on as a means to that end. But it is a
12 means and not the end, and it is not a statutory
13 requirement. I have no problem with the use of
14 percentages if they help to reach reasonable
15 conclusions. But, in this case it appears that the
16 percentage itself has become the issue rather than
17 what is really the amount of property used and
18 useful in the public service. The argument over how
19 to establish the percentage is masking the true
20 mission of the Commission.

21
22 Then on page 5 of his prefiled direct testimony,
23 Mr. Crouch makes it appear as if his terminology
24 "used by and useful to existing customers" means
25 the same thing as the statutory language, "used and

1 useful in the public service." That is Mr. Crouch's
2 interpretation and it is wrong. Neither the word
3 "existing" nor "customer" appears in the quoted
4 section of the statute. It is also wrong because it
5 is contrary to the definition of Used and Useful
6 established by the Commission in Order No. 7684,
7 and previously quoted in my direct testimony. And
8 it is wrong because it is contrary to the
9 Commission's definitions in Rule 25-30.431, which
10 it adopted July 3, 1997. (The rule was challenged
11 successfully at DOAH by the industry, but DOAH's
12 ruling was reversed on May 10, 1999.) The rule
13 states that margin reserve is "an acknowledged
14 component of the rate base used and useful
15 determination," and that margin reserve is defined
16 as "the amount of plant capacity needed to preserve
17 and protect the ability of utility facilities to
18 serve existing and future customers in an
19 economically feasible manner that will preclude a
20 deterioration in quality of service and prevent
21 adverse environmental and health effects."

22

23 Q. Do you have any comments about Mr. Crouch's
24 testimony regarding matching the use of AADF in the

1 numerator and denominator in calculating a used and
2 useful percentage for treatment plant?

3 A. Yes. Most of my concerns with Mr. Crouch's
4 testimony have been addressed either in my direct
5 testimony or my rebuttal of Mr. Bidy's testimony.
6 But I would like to address the allegation at page
7 11 of Mr. Crouch's prefiled direct that by
8 calculating a used and useful percentage using
9 MMADF in the numerator and AADF in the denominator,
10 the utility gets the best of both worlds. In my
11 opinion both the utility and the customer get the
12 best of both worlds, because it provides a signal
13 to the utility to expand in economic increments
14 which result in lower long term costs and rates.

15

16 Q. What is the consequence of designating design flows
17 on an MMADF basis or an AADF basis, and using
18 matching flows to determine Used and Useful?

19 A. Designating both design flow and permitted capacity
20 on an MMADF basis, just to make the denominator and
21 numerator match, works against the economics of
22 plant expansion. It puts the utility in the
23 position of having to expand in shorter intervals
24 with a resultant higher cost to the customer.

25

1 Designating both design flow and permitted capacity
2 on an AADF basis, just to make the denominator and
3 numerator match, puts the utility in the position
4 of never having the opportunity to earn on its full
5 investment, a right it is entitled to under Chapter
6 367, F.S. This also works against economic
7 expansion because there is no incentive for a
8 utility to make investments upon which there is no
9 opportunity to earn.

10

11 **Q. How does a utility lose the opportunity to earn on**
12 **its investment if both numerator and denominator**
13 **are designated on an AADF basis?**

14 **A.** DEP makes its decisions regarding the necessity for
15 plant expansion on the basis of 3MADF. That will
16 happen when 3MADF flows meet or exceed AADF
17 capacity. That will always happen before AADF flows
18 meet or exceed AADF capacity. To meet DEP
19 requirements, a utility will have to expand before
20 100% Used and Useful, as determined by this
21 approach, is ever reached. If the Commission
22 persists with determining Used and Useful on the
23 basis of AADF flows, it will be signaling
24 utilities to build the smallest additions with the
25 shortest lead times and highest unit costs in order

1 to mitigate their lost ability to earn on their
2 investment. Utilities will never be made whole, but
3 their losses will be mitigated.

4

5 Q. Also at page 11 of his prefiled direct testimony,
6 Mr. Crouch states that the previous owner, in 1980,
7 requested that the plant be permitted for less than
8 its design capacity, supposedly in an effort to
9 reduce testing and operating requirements. Is that
10 relevant in this case?

11 A. No. Regardless of the previous owner's reasoning
12 in 1980, the plant is rated at the highest level it
13 can be, considering the limitations I discussed in
14 my rebuttal of Mr. Biddy's testimony. Even if it
15 were relevant, I can't agree that the previous
16 owner's actions were detrimental to customers. The
17 elimination of one plant operator alone, without
18 consideration for testing costs avoided, probably
19 resulted in an annual savings of \$25-35,000 of
20 recoverable expense. That's a direct savings to the
21 customer.

22

23 Q. At pages 12 and 13 of his prefiled direct
24 testimony, Mr. Crouch addresses the subject of

1 margin reserve. Do you have any comments on his
2 testimony?

3 A. Yes. Although I cover the subject of margin reserve
4 thoroughly in my direct testimony, I want to
5 respond to two points made by Mr. Crouch. I will
6 first address his testimony on proposed
7 legislation. Mr. Crouch characterizes the proposed
8 legislation as an attempt to greatly increase the
9 time frame for margin reserve without justification
10 by the utility. Nothing could be further from the
11 truth. The proposed legislation provides that the
12 Commission consider property used and useful in the
13 public service, if, among other things, it is
14 needed to serve customers five years after the test
15 year used in a rate request. The arguments
16 justifying that provision have been made by experts
17 time and time again. What Mr. Crouch means by his
18 characterization is that it is not justified to
19 him. But, it apparently was sufficiently justified
20 to the Legislature because that proposed
21 legislation was adopted during the 1999 session.

22

23 Q. Do you agree with Mr. Crouch's rationale for not
24 supporting a five year margin reserve period?

1 A. No. Mr. Crouch acknowledges that DEP requires a
2 growing utility to plan for expansion of facilities
3 as much as five years in advance. However, he
4 rationalizes not allowing a five year margin
5 reserve period because the utility's major expense
6 comes in the latter part of the five years; that is
7 during the "construction" period. Mr. Crouch
8 misses the point. It doesn't matter whether most
9 funds for an expansion are expended during the
10 beginning, middle or end of the margin reserve
11 period because when a utility seeks recovery of
12 those funds, 100% of them have already been
13 expended. Recovery of the investment in margin
14 reserve is sought after margin reserve assets have
15 been constructed and are part of plant in service.
16 Mr. Crouch makes it sound as if the utility is
17 seeking to recover future costs, five years before
18 they are incurred. The problem is that if a utility
19 is to expand its facilities in an economic manner,
20 and in compliance with the DEP guidelines, it
21 should strive to be adding facilities no closer in
22 time than every five years. During the period
23 between facility additions, the utility must have
24 adequate capacity in place to serve its customers.
25 It is that capacity, already in place, that

1 comprises margin reserve assets. The definition of
2 "margin reserve period" as proposed by the
3 Commission in Rule 25-30.431, states that it is the
4 "time period needed to install the next
5 economically feasible increment of plant capacity."
6 If the time period for installing the next
7 economically feasible increment of plant capacity
8 is five years, then the margin reserve period must
9 be five years. But if the economic period is five
10 years and the allowed margin reserve is 18 months,
11 the utility goes uncompensated for its investment
12 in 3 ½ years worth of capacity.

13

14 **Q. Is a five year margin reserve justified for this**
15 **utility?**

16 **A.** Yes. A review of the history of the expansion of
17 this utility will help to put things in
18 perspective. The Mid-County system began operation
19 in 1968 under the name of its former owner, Dyna-
20 Flo Services, Inc. The initial plant had a capacity
21 of 100,000 GPD, with disposal into adjacent
22 percolation ponds. Three years later, an identical
23 100,000 GPD addition was made. Four years later, in
24 1974, 300,000 GPD capacity was added, but the
25 percolation ponds were closed and disposal was

1 changed to surface water, specifically Curlew
2 Creek. So this addition involved capacity expansion
3 and a change in treatment and disposal
4 technologies. To accommodate surface water
5 discharge, two filters were added. In addition the
6 two existing clarifiers were converted to digesters
7 and an effluent wash supply tank and backwash tank
8 were added. This 500,000 GPD capacity became
9 insufficient four years later when, beginning in
10 1978, the utility faced building moratoriums
11 because added customers would overload the plant.
12 The construction of a 600,000 GPD plant addition
13 could not be completed until 1980. The size of the
14 addition was dictated by economies of scale and
15 anticipated growth. Although it was nearly six
16 years between the completion of this 600,000 GPD
17 addition and the previous 300,000 GPD addition, the
18 utility reserves were only sufficient to handle
19 customer demand for four years, thus resulting the
20 previously discussed moratoriums. No additions to
21 capacity have been made since 1980, but
22 modifications have been made to allow the plant to
23 operate more efficiently by 1) converting aeration
24 capacity to equalization capacity to dampen peak
25 flows, and 2) converting existing filters to lime

1 storage tanks and utilizing the wash supply tank
2 and backwash tank as a chlorine basin and digester.
3 In addition nitrification filters were added to
4 meet state standards. The history of this
5 utility's plant capacity expansion indicates that
6 the first two capacity expansions, which were added
7 at three and four year intervals, lacked sufficient
8 reserves to allow for longer more economical
9 sizing. The last capacity addition again was needed
10 within four years, but lacked sufficient reserves
11 to meet the demands of its customers without
12 causing deterioration of service until the next
13 economic addition could be placed in service. Five
14 years of margin reserve capacity was necessary, but
15 not available, during those expansion years. Based
16 on the history of this utility's demands, it was
17 clearly prudent to anticipate a five year margin
18 reserve requirement.

19

20 WITNESS DAVIS

21 Q. Mr. Davis has testified that the Commission should
22 include an imputation of CIAC as a matching
23 provision to the margin reserve calculation. Do you
24 agree with his testimony?

1 A. No. At page 19 of my prefiled direct testimony, I
2 have already addressed the fallacy of the so-called
3 matching concept, indicating that it is not a
4 match, but rather a mismatch between investment
5 already incurred and in service with CIAC either
6 not yet collected or collected and associated with
7 non-used assets. The assets providing margin
8 reserve capacity are invested prior to or during
9 the test year and are used and useful assets. The
10 imputed CIAC is from time period beyond the test
11 year and not associated with the test year.

12

13 Q. To your knowledge, is Mr. Davis's opinion about
14 matching supported by other professionals in his
15 department?

16 A. No. Mr. Willis, Bureau Chief of the Water and
17 Wastewater Division's Bureau of Economic
18 Regulation, for which Mr. Davis works, testified in
19 late 1997 and early 1998 that he no longer
20 subscribes to the "so-called matching concept" and
21 that he personally didn't see or hear of anybody on
22 the Staff, in the past five or six years, that was
23 supportive of imputation of CIAC. During those
24 years, when Staff opinion was being reevaluated,
25 Mr. Davis was a member of the staff of the

1 Communications Revenue Requirement Section of the
2 Division of Auditing and Financial Analysis and had
3 no dealings with, and developed no expertise with
4 regard to imputation of CIAC.

5

6 WITNESS LARKIN

7 Q. At page 3 of his prefiled direct testimony, Mr.
8 Larkin provides his views of how a utility chooses
9 the design flow basis for a treatment plant and how
10 DEP uses that information. Do you have any
11 comments?

12 A. I have already covered that subject at length in my
13 rebuttal to testimony of Witnesses Bidy and
14 Crouch. The only points that bear repeating are
15 that the "choice" of design flow basis is dictated
16 by the amount of flexibility it provides in meeting
17 demands at a reasonable cost, that AADF has been
18 and remains the basis of choice by most utilities
19 and the DEP because of that flexibility, and that
20 no matter what choice is made, DEP measures the
21 need for expansion based on the 3MADF.

22

23 Q. At page 6 of his direct testimony, Mr. Larkin takes
24 issue with your conclusion that it is unreasonable
25 that Used and Useful percentages should not

1 increase when the number of ERCs has increased
2 since the last rate case. Would you please respond?

3 A. Mr. Larkin infers that my conclusion fails to
4 consider that the Used and Useful percentage in the
5 last case was based on an 800,000 GPD rating rather
6 than the actual 900,000 GPD DEP permitted rating.
7 That is incorrect. The 900,000 GPD rating was
8 stipulated to in that case and Used and Useful
9 calculations as well as service availability charge
10 calculations assumed the 900,000 GPD rating. My
11 comparison in Exhibit (FS-1) // assumes a
12 900,000 GPD rating for both the 1994 and 1996 test
13 years. The most important statistic in the
14 comparison is that actual flows increased nearly
15 11% in the two year period. When measured against
16 the same plant capacity basis, that surely leads
17 one to conclude that Used and Useful should
18 increase. It is not the plant capacity basis that
19 has skewed the Staff's results, but its refusal to
20 evaluate Used and Useful in a manner consistent
21 with DEP's rules for evaluating capacity
22 requirements.

23

24 Q. At page 7 of his prefiled testimony, Mr. Larkin
25 takes issue with the utility's choice of 20% for

1 margin reserve, but prefers the Staff's method of
2 statistically analyzing past growth. Would that
3 change affect the results?

4 A. No. My determination of margin reserve was based on
5 Staff statistical procedures. Although it resulted
6 in a different level of margin reserve, it did not
7 change the resulting Used and Useful percentage. As
8 to whether margin reserve should be measured as a
9 percentage of demand or as an equivalent of
10 customer growth, I will respond later in my
11 rebuttal of Mr. Larkin's discussion of imputing
12 CIAC.

13
14 Q. At page 8 of his prefiled testimony, Mr. Larkin
15 takes issue with your support for a five year
16 margin reserve. Would you please respond?

17 A. First, Mr. Larkin says its too long a period to
18 construct a treatment plant. According to his
19 experience, it doesn't even take five years to
20 construct an electric power plant. That's
21 interesting, but irrelevant. Power plant
22 construction periods vary based on whether they are
23 simple combustion turbines, complicated gasified
24 coal plants, or something in between. My choice of
25 a five year margin reserve is not based not on the

1 construction period for a plant, or even on the
2 combined planning, engineering, permitting and
3 construction period. It considers all of those
4 factors, but mostly, it is based on the utility's
5 ability to meet its statutory requirements as
6 exemplified by the definitions of Margin Reserve
7 and Margin Reserve Period in Commission proposed
8 Rule 25-30.431. Those definitions are tied to the
9 need to serve existing and future customers in an
10 economically feasible manner and the period needed
11 to install the next economically feasible increment
12 of capacity. Somehow, during the period between
13 additions to capacity, customers must continue to
14 be served. What is available to provide that
15 service? It is the capacity already in place.
16 Testimony before this Commission and DOAH over the
17 past several years, by design engineers and DEP
18 Staff, has indicated that a five year increment is
19 minimum for adding economic additions to treatment
20 plant capacity. The five year margin provides
21 consistency between engineering, economic and
22 regulatory considerations.

23

24 Q. At page 9 of his prefiled direct testimony, Mr.
25 Larkin points out a seeming inconsistency in your

1 testimony because you calculate margin reserve as
2 the equivalent of five years annual growth. Would
3 you please address this issue?

4 A. Yes. Mr. Larkin states that I am being inconsistent
5 because I view margin reserve as currently utilized
6 and necessary to serve current customers, yet I
7 calculate margin reserve as the equivalent of five
8 years growth. He then comes to the conclusion that,
9 since I calculate margin reserve as the equivalent
10 of growth, I am also being inconsistent in stating
11 that imputing CIAC against margin reserve is an
12 accounting mismatch.

13

14 I am very sensitive to the perceived inconsistency
15 of expressing margin reserve as the equivalent of
16 growth when it is used and useful. Expressing
17 margin reserve for water and wastewater utilities
18 in terms of customer growth is something that
19 evolved over many years, independent from the
20 evaluation of reserves for other types of
21 utilities. Even as our understanding of the
22 purposes of margin reserve and our ability to
23 enunciate that understanding evolved, the basis for
24 expressing margin reserve did not. Thus, although
25 the proposed Rule 25-30.431 fully expresses the

1 purpose of margin reserve and relates it to the
2 utility's ability to meet its statutory
3 obligations, the proposed margin reserve formula
4 still relies on a growth measure as its
5 determinant.

6

7 **Q. Are there ways to express margin reserve, other**
8 **than as an equivalent of growth?**

9 A. Yes. In the electric industry, reserves are
10 expressed as a percent of demand. And even in this
11 case, Mid-County in its MFR, expressed it as
12 percent of demand.

13

14 Both electric utilities and water and wastewater
15 utilities require some reserves to meet their
16 statutory obligations. One expresses the reserve in
17 terms of growth, the other as a percentage of
18 current demand, even though, for both types of
19 utilities, the reserve serves several functions,
20 one of those being to provide a readiness to serve.
21 Whether the reserve is expressed as a percent of
22 demand or an "equivalent" of growth is not
23 important, because the reserve can be expressed
24 either way.

25

1 Q. Can you provide an example?

2 A. Yes. I could have expressed the margin reserve for
3 Mid-County in this case as 13.6% of demand rather
4 than the equivalent of five years annual growth.
5 While Florida Power & Light Company's planned
6 reserve margins for the next ten years, which range
7 from 15% -23% of demand, could have expressed as
8 the equivalent of 11 - 17 years of annual growth
9 for its company. But, whether we use an equivalent
10 of growth or a percent of demand to express the
11 amount of reserve is merely a convention that has
12 evolved and is not indicative of the purpose of the
13 reserve. In the case of water and wastewater
14 utilities, the Commission's definition of margin
15 reserve states its purpose.

16
17 The means by which I have expressed margin reserve
18 is not indicative of any inconsistency. But to
19 alleviate any mis-perception, I have no problem in
20 expressing the margin reserve for Mid-County as
21 13.6% of the customer demand.

22

23 Q. Does this perceived inconsistency affect your
24 statement regarding an accounting mismatch of

25

1 **imputed CIAC to margin reserve assets?**

2 A. No. This perceived inconsistency in expressing
3 margin reserve certainly does not invalidate my
4 concern of mismatching imputed CIAC from a future
5 period against expended funds for assets in place,
6 the purpose of which is to meet a utility's ongoing
7 statutory obligations.

8
9 To this day, I am still amazed that accountants can
10 testify that matching liabilities from years 2, 3,
11 4 and 5, that have been neither incurred nor
12 recorded, against assets in year 1, that have been
13 incurred and recorded, is proper accounting
14 procedure.

15
16 Q. At page 11 of his prefiled direct testimony, Mr.
17 Larkin takes issue with your conclusion that as a
18 result of imputation the utility will never earn a
19 full return. Can you respond to his testimony?

20 A. Yes. Mr. Larkin states that the Commission has the
21 authority to record AFPI for the "unutilized or
22 non-used or useful plant until it is actually used
23 to serve customers." The investment in margin
24 reserve does not fit that category. By definition
25 it is used and useful, even if Mr. Larkin doesn't

1 think so. So AFPI will never provide earnings on
2 margin reserve against which CIAC has been imputed.

3

4 Q. Mr. Larkin also states the utility could choose to
5 exclude margin reserve in rates and instead
6 accumulate AFPI on the related plant. Why would a
7 utility do that?

8 A. That is a good question. Why would a utility
9 choose to classify its used and useful investment
10 as non-used and useful investment and exclude it
11 from rate base and the opportunity to earn on it?
12 The answer is readily apparent. It is tied to the
13 recommendation to impute CIAC against margin
14 reserve. Imputed CIAC reduces rate base. That
15 reduction can result in part or all of the
16 utility's investment in margin reserve being
17 offset. Therefore, as a practical matter,
18 imputation of CIAC has the same effect as excluding
19 margin reserve from rate base. So, even though it
20 is an invested asset, the utility has little or no
21 opportunity to earn on it.

22

23 Q. What is Mr. Larkin's solution?

24 A. Mr. Larkin's solution is to classify margin reserve
25 as non-used plant, making it eligible for AFPI.

1 Q. What is wrong with that?

2 A. Several things. Margin Reserve is used and useful
3 plant. It is necessary in order for the utility to
4 meet its statutory obligations. It should be
5 included in rate base with the opportunity to earn
6 on it. A utility should not be put in a position of
7 falsely classifying its assets to make an end run
8 around Commission policy. That aside, AFPI provides
9 only speculative earnings. The utility has an
10 obligation to be ready to serve future customers
11 within its service area, without compromising the
12 service to existing customers. The customer does
13 not have the obligation to take service. When a
14 utility is granted a certificate to serve, the
15 obligation comes with it and the utility does not
16 have the option of abandoning that obligation and
17 not investing in margin reserve. It also does not
18 have the option of making applicants for service
19 wait until capacity can be built to serve them. The
20 utility must make its investment based on good
21 judgement, but far in advance of when potential
22 customers may appear. AFPI provides a return only
23 if those customers appear. That puts the utility's
24 investment at risk for performing a service which
25 it cannot abandon.

1 Q. Isn't the utility compensated for taking that risk
2 through its allowed rate of return?

3 A. No. The allowed rate of return reflects the low
4 level of risk associated with regulated utilities
5 that do not compete and do not face speculation.

6

7 Q. What are the consequences of the choices presented
8 by Mr. Larkin?

9 A. They are a Catch-22. The utility either includes
10 margin reserve in rate base, knowing full well that
11 its opportunity to ever earn a full return are
12 minimal or it classifies its used and useful plant
13 as non-used and useful plant, places it at risk,
14 and accepts, that maybe, someday it may earn a
15 return far below that associated with the risk it
16 would be required to take.

17

18 Q. What is the Commission's part in all of this?

19 A. Like the utility, the Commission also has a
20 statutory obligation. That obligation is to the
21 customers of a utility and to the utility. The
22 obligation to the customers is fulfilled by making
23 certain they receive adequate, sufficient, safe and
24 timely service and are protected from monopoly
25 behavior by the utility. Its obligation to the

1 utility is to protect its territory from incursion
2 by other utilities and to provide it with the
3 opportunity to earn a return on its investment in
4 plant used and useful in the public service. Margin
5 reserve is used and useful investment and
6 imputation of CIAC prevents the utility from
7 earning on that investment. What Mr. Larkin is
8 suggesting is that the utility still continue to be
9 obligated to provide margin reserve capacity in
10 order to meet its statutory requirements, but that
11 it voluntarily donate the associated earnings to
12 the customers and relieve the Commission of its
13 obligation to provide the utility with an
14 opportunity to earn on its invested assets.

15

16 **Q. Mr. Larkin characterizes the margin reserve as**
17 **phony? Do you agree?**

18 **A.** No. There is nothing phony about margin reserve.
19 The utility could not perform its statutory
20 obligations without it. And there is certainly
21 nothing phony about the dollars invested. They show
22 up on the balance sheet where everyone can see
23 them. It's too bad the same can't be said for the
24 imputed CIAC. Those dollars do not show up on the
25 balance sheet because they aren't there. When CIAC

1 is actually paid, it will show up on the balance
2 sheet, it will be an offset to plant in service
3 that is also on the same balance sheet, and it will
4 reduce rate base as it is supposed to do.

5

6 Q. Beginning at page 12 of Mr. Larkin's testimony, he
7 proceeds to show by calculation that the utility
8 will actually overearn on its investment in margin
9 reserve rather than never earn on it as you have
10 testified. Would you please respond?

11 A. Mr. Larkin's calculation has a few missing pieces.
12 The service availability charge (SAC) paid by or to
13 be paid by each new customer is determined, not on
14 a customer by customer basis, but on the basis of
15 the utility's overall ratio of net CIAC to net
16 investment over an extended period of time. The
17 Commission allows for adjustments to the SAC in
18 order to maintain that ratio within its guidelines.
19 Sometimes, as in the case of Mid-County, the SAC at
20 one time was too low to maintain that ratio. After
21 public hearings and a decision by the commission,
22 upheld by the courts, Mid-County's SAC was adjusted
23 upward. Adjustments in the SAC attempt to keep
24 things in balance on a utility-wide basis. At one
25 point in time it may be greater than the average

1 embedded per customer cost; at another point in
2 time it may be less. Because of how it is
3 determined, there is no direct correlation of the
4 SAC to the embedded investment in margin reserve.
5 Also left out of Mr. Larkin's calculation is the
6 imputation of additional assets to replace the
7 margin reserve assets no longer available when a
8 customer comes on line. If you are going to impute
9 CIAC that doesn't exist then you have to impute
10 plant that doesn't exist. And if you do so, what
11 cost do you assign to those assets - the embedded
12 cost of existing assets or the incremental cost of
13 new assets? A problem with imputing is that it
14 deals with speculative numbers and events outside
15 of the test year.

16

17 My conclusion that imputation of CIAC will deny
18 the utility the opportunity to ever earn a return
19 on its investment is supported by studies prepared
20 and previously presented to this Commission during
21 its hearings on the margin reserve rule. Those
22 studies, based on the most favorable earnings
23 assumptions for a utility, show that over the life
24 of the assets, the utility never catches up and is
25 never made whole.

1 Q. Does that conclude your prefiled rebuttal
2 testimony?

3 A. Yes it does.

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1 **COMMISSIONER DEASON:** Mr. Burgess?

2 **CROSS EXAMINATION**

3 **BY MR. BURGESS:**

4 Q Mr. Seidman, on Page 17 of your testimony
5 you began an explanation of why it's not proper to use
6 the 1.1 million gallons per day design capacity; and
7 as I understand it, it's because you have shifted
8 certain blowers out of the blower bank for other
9 purposes so that they can't be used for aeration; is
10 that correct?

11 A That's correct.

12 Q Can you tell me what would be involved in
13 upgrading the blower bank to meet the requirements of
14 aeration that would be required to bring it up to
15 1.1 million gallons?

16 A I can't tell you everything. I can tell you
17 that at least we would have to increase the blower
18 capacity.

19 Q And can you tell me what's involved with
20 that? You speak here about it needing additional
21 expenditure of capital. Can you tell me what that is?

22 A How much it is?

23 Q Yes.

24 A No.

25 Q So if someone were to come to you and ask

1 you what would you do in this situation, the least
2 expensive, most efficient way to bring the capacity up
3 to 1.1 million gallons per day, you couldn't tell
4 them?

5 A No, I couldn't. That wasn't anything that I
6 was looking at. I'm looking at the situation the same
7 as now, which is, what is available during the test
8 year. That was the configuration at hand.

9 Q Have you designed a wastewater treatment
10 plant?

11 A No, I haven't.

12 **MR. BURGESS:** Thank you, Mr. Seidman.

13 That's all I have.

14 Commissioners, just so -- remember earlier
15 that I asked if we could have the opportunity to
16 respond to that and brought it out -- tried to bring
17 it out in Mr. Bidy's testimony through additional
18 questions? That was the area that I sought additional
19 responses to.

20 You had indicated that at the proper time
21 following cross-examination of Mr. Seidman, during his
22 rebuttal, that you would make a determination as to
23 whether surrebuttal was appropriate. I bring it up,
24 then, again now; renew my request for the opportunity
25 for Mr. Bidy to provide testimony in response to

1 these statements by Mr. Seidman.

2 **COMMISSIONER DEASON:** And we will do that.

3 At this point I'm going to proceed with cross, and at
4 the conclusion of Mr. Seidman's rebuttal testimony,
5 we'll take up that matter.

6 **MR. BURGESS:** Thank you.

7 **COMMISSIONER DEASON:** Let me ask Mr. Seidman
8 a question. The only modification necessary for this
9 plant to have a rated capacity of 1.1 million gallons
10 per day is the addition of blower capacity? Are you
11 saying at least that would have to be --

12 **WITNESS SEIDMAN:** At least that.

13 **COMMISSIONER DEASON:** And there may be other
14 things?

15 **WITNESS SEIDMAN:** There may be other things,
16 yes.

17 **COMMISSIONER DEASON:** But you've not been
18 able to identify --

19 **WITNESS SEIDMAN:** I have not tried to
20 identify anything. I based this on my
21 conversations -- when Mr. Bidy filed his testimony
22 regarding what would be the proper capacity for
23 purposes of this rate case, I had a discussion with
24 the company's engineer, plant operator, and the
25 general manager to discuss what was the capability of

1 this plant; could it run at 1.1 and provide the proper
2 treatment.

3 And the answer was, no, it could not under
4 the configuration that exists now, that there would
5 have to be changes; and I did not pursue those changes
6 other than knowing that they're -- one of the major
7 reasons was that having to take blower capacity and
8 allocate it to another part of the plant and not make
9 that available in the blower bank.

10 **COMMISSIONER DEASON:** Do you have a feel for
11 the capital costs involved in adding blower capacity?

12 **WITNESS SEIDMAN:** Excuse me?

13 **COMMISSIONER DEASON:** Do you have a feel for
14 the capital costs involved in adding blower capacity?

15 **WITNESS SEIDMAN:** No, I don't.

16 **COMMISSIONER DEASON:** If adding blower
17 capacity is the only addition necessary to gain a
18 rating of 1.1 million gallons per day -- and I know
19 that you don't know that is the factual situation or
20 not -- but if that were the factual situation, would
21 it be fair to characterize that there are other
22 segments or capacities or facilities within the plant
23 that are overrated, that have too much capacity for
24 indeed a 900,000 gallon per day plant?

25 **WITNESS SEIDMAN:** I wouldn't characterize it

1 as overrated. I would characterize it as there are
2 other portions of the plant that are capable of
3 providing capacity in addition to the 900,000.

4 That doesn't -- to me doesn't necessarily
5 mean it's overrated in the sense of -- (inaudible) --

6 (Court reporter asked for clarification.)

7 A That I would consider it to be overrated in
8 the sense of being nonused and useful.

9 COMMISSIONER DEASON: Staff?

10 CROSS EXAMINATION

11 BY MS. BRUBAKER:

12 Q Mr. Seidman, does the Public Service
13 Commission have regulatory jurisdiction over
14 environmental concerns in Florida?

15 A No, it does not.

16 Q Which state agency has that jurisdiction?

17 A The Department of Environmental Protection.

18 Q Please allow me to refer you to your
19 rebuttal testimony at Page 4, Lines 5 through 11 where
20 you state that by separating out economic
21 consideration of this Commission from environmental
22 considerations of DEP, the cause of much of the costs
23 the utility faces in providing service, including
24 DEP's engineering related considerations, are
25 disregarded or given little weight; is that correct?

1 A That's correct.

2 Q Mr. Seidman, are you familiar with
3 Rule 25-30.4415, Florida Administrative Code? That
4 rule has to do with additional information required in
5 application for rate increase by utilities seeking to
6 recover the cost of investment in the public interest.

7 A I've read it, but I couldn't quote it to you
8 right now.

9 **MS. BRUBAKER:** With counsel's permission,
10 I'll provide a copy. I'm afraid I don't have
11 sufficient copies to distribute to everyone.

12 **MR. MELSON:** I've just got one. I prefer to
13 read mine. 25-30 -- what was the cite, Ms. Brubaker?

14 **MS. BRUBAKER:** 25-30.4415.

15 Q **(By Ms. Brubaker)** Upon your review of that
16 rule, is it correct that pursuant to the rule, the
17 utility may request rates to compensate for investment
18 required by some other regulatory agency?

19 A That's correct.

20 Q Can you cite to me any instances where the
21 PSC has not authorized recovery of the reasonable
22 additional revenues by which utilities seek to recover
23 the cost of the investment required by some other
24 regulatory directive or government agency?

25 A No. And I don't think that that rule covers

1 all of what I'm considering in my statement about
2 separating economic and environmental considerations.

3 Q Could you provide some considerations for
4 me --

5 A Yes. And specifically I'm thinking of this:
6 DEP rules require that when a company files capacity
7 analysis reports, and when DEP looks at the capability
8 of a plant and considers when additional capacity may
9 or may not be necessary, it requires you to look at
10 comparison of the three-month average daily flow
11 versus permitted capacity, regardless of how that
12 permitted capacity is defined.

13 That's a consideration that DEP has. They
14 do it, from what I've been told, for reasons of
15 staying ahead of the game and being able to ensure
16 that there's going to be capacity provided in a timely
17 fashion. That's a consideration that DEP has through
18 its rules.

19 It doesn't ask you to provide -- to make a
20 specific investment, but it's a consideration that the
21 utility has to make and determine when it makes its
22 investment. So that's a consideration, I think,
23 that's not met when you're looking, for instance, at
24 the formulas we've been looking at, the formulas for
25 average annual daily flow capacity.

1 That's a mismatch to me of the economic and,
2 what I would call, environmental regulation to some
3 extent. What this rule stresses is when there's a
4 specific investment required by some specific order or
5 regulation. And I'm not dealing with that in this
6 case. There has not been any specific capacity
7 addition since the plant was -- since the capacity was
8 updated in 1994, I guess, to meet with the --
9 (inaudible due to extraneous noise in room) --
10 requirements.

11 (Court reporter asked for clarification.)

12 A I got it backwards.

13 Which deals with them having to make some
14 improvements in order to meet environmental -- in
15 order to make their effluent peak requirements for
16 flowing out to surface waters. That was done; okay.
17 That's dollars that are in this case. But that's not
18 what I'm dealing with in this particular statement
19 alone.

20 Q But it's indicative, is it not, that
21 pursuant to this rule, for example, that economic
22 regulation by the Commission and environmental
23 regulation by such agencies as DEP, for example, don't
24 necessarily operate separately, that there is
25 cooperation, information, and coordination between the

1 two? Economic and environmental regulation.

2 A That there is?

3 Q That there is.

4 A Cooperation between the two? Hopefully so,
5 yes. And I think that's all I'm asking for here is a
6 recognition between the agencies for having the same
7 goal and using the same basis for determining, you
8 know, what capacity requirement is necessary at a
9 particular time, and then making your judgment on
10 whether those capital costs are prudent.

11 Q Let me direct you to your rebuttal testimony
12 at Page 4. In your opinion is it prudent engineering
13 to design and build a facility much larger than
14 predicted flows than the foreseeable future require?
15 Say, for example, a million gallon-per-day plant, when
16 flow projections indicate that a \$250,000 -- 250,000
17 gallons-per-day plant would suffice?

18 A That all depends on the economic
19 considerations at the time that the capacity is added.
20 In other words, the time and scale may have an effect
21 on that. I think that was a factor in this particular
22 case -- (Inaudible due to extraneous noise in
23 room.) --

24 (Court reporter asked for clarification.)

25 A And that economic consideration was a factor

1 when this plant was put in according to the rate case
2 that preceded this under the previous owner. That was
3 a spatial difference.

4 Q If the utility were to do something like
5 this, for example, a million-gallon GPD plant versus
6 the need of a 250,000, do you believe the interest of
7 existing customers would be properly served if the
8 Commission allowed the cost of building and operating
9 of the facility to be passed on to them?

10 A It depends on -- there should be an economic
11 benefit when we're talking about economies of scale.
12 This wasn't a case of 1 million gallons versus
13 250,000. This system was already at 500,000 when the
14 current addition was added, bringing it up to the
15 million or 1.1 million, the design capacity.

16 But I think if you look back at the
17 economics for that, it worked out well for the
18 customers even if we get 100% used and useful compared
19 to what it would have been if they had made additions
20 at 100,000 gallons per day every couple of years
21 instead of putting it in at one time.

22 Q I'd like to direct your attention to
23 Page 16, Line 11 of your rebuttal testimony. You
24 state that the Staff identified 2,943 ERCs for the
25 test year; is that correct?

1 A That's correct.

2 Q And you then conclude that 280 GPD per ERC
3 multiplied by 2,943 ERCs results in 824,040 GPD
4 demand; is that correct?

5 A Correct.

6 Q And would you agree that 280 GPD is a design
7 criteria and is only used when actual flow data is not
8 known?

9 A It is a design criteria. It is used when
10 actual flow data is not known, and sometimes it's even
11 used when actual flow data is known; sometimes
12 understanding that DEP still wants to ensure the
13 margin of safety -- (inaudible) --

14 Q Would you design a plant using 280 GPDs per
15 ERC if you knew that historical flows were running
16 245 GPD per ERC?

17 A I don't know. You know, that would not be
18 the only consideration in design.

19 Q Is it not true that a surge or equalization
20 tank smooths or levels out peak flows?

21 A Yes; that's -- (inaudible) --

22 (Court reporter asked for clarification.)

23 A Yes. That's one of its functions.

24 Q Would you agree that 720,000 GPD is the
25 average flow provided by the utility in their MFRs?

1 A That's correct.

2 Q Are you aware that Staff utilizes historical
3 flows where available when calculating actual ERCs in
4 lieu of the design criteria of 280 GPD per ERC?

5 A Yes.

6 Q In your testimony at Page 5, Lines 4 through
7 12, you explain that used and useful is not an
8 engineering design concept.

9 A Correct.

10 Q Would you agree, however, that used and
11 useful is a tool of economic regulation which more
12 accurately allocates the cost of a system between
13 existing and future customers?

14 A No.

15 Q Could you explain why?

16 A I don't think it has anything to do with the
17 allocation between existing and future customers. I
18 think it has the determination -- it has to do with
19 the determination of what investment in place now is
20 required to meet statutory requirements of the
21 utility.

22 Q On Pages 17 and 18 of your rebuttal
23 testimony, you state that you do not agree that the
24 plant has a -- (inaudible) -- excuse me -- a design
25 capacity of 1.1 million gallons per day, and you go

1 into detail explaining why the plant can't operate at
2 1.1 in its present configuration.

3 A Correct.

4 Q If you could refer to the capacity analysis
5 report which is an exhibit to Mr. Biddy's testimony,
6 TLB-1, Page 2 of four.

7 A Of Mr. Biddy's testimony?

8 Q That's TLB-1, Page of four, Section 3.0.

9 A Yes.

10 Q And if you could also look at Page 3 of
11 four, Section 5.0.

12 A Yes.

13 Q And if I also may refer to you to the study
14 on Exhibit TLB-3, Page 2-1, Section 2.1. I'll give
15 you an opportunity to review those.

16 A (Pause) Okay.

17 Q Could you explain to me, please, what the
18 design capacity is as shown on those references?

19 A It's the capacity the plant was designed
20 for.

21 Q Which is how much?

22 A 1.1 million gallons per day.

23 Q Do you happen to know who prepared the
24 capacity analysis report?

25 A This is an unsigned copy that's in an

1 exhibit. It indicates -- it indicates that the
2 permittee is Don Rasmussen, vice-president, general
3 manager of the company, Professional -- (inaudible) --

4 (Court reporter asked for clarification.)

5 A Employed by the utility.

6 Q And is it not true that the documents
7 indicate that the design capacity is, in fact,
8 1.1 MGD?

9 A That's true. I haven't disputed that.

10 Q You testified that if either the maximum
11 month average daily flow or the three-month average
12 daily flow was used in the numerator and divided by
13 the annual average, which is the permitted daily flow,
14 the result would be more than 100% used and useful; is
15 that correct?

16 A That's correct.

17 Q And you disagree, however, that the utility
18 requested their permit to be issued based on the
19 annual average daily flow; is that correct?

20 A I don't think so. Say that again.

21 Q You agree that the utility requested their
22 permit to be issued based upon the annual average
23 daily flow?

24 A I agree.

25 Q I'm sorry. And we've shown earlier that

1 design capacity is 1.1 MGD; is that correct?

2 A That's correct.

3 Q We've all agreed that no one would actually
4 design a plant based on annual average flows; is that
5 correct?

6 A I don't think that's what we said. I don't
7 think -- plants -- (inaudible) --

8 (Court reporter asked for clarification.)

9 A Plants are not designed to handle only the
10 average daily flow.

11 Q So would you permit a utility based on its
12 annual average flows?

13 A Would I permit it?

14 Q (Nodding head.) Would you issue a permit?

15 A Sure. DEP issues permits all the time on
16 annual average daily flow. I'm not quite sure I
17 understand the relevance.

18 Q Would it be more consistent to issue permits
19 and calculate used and useful percentages based upon
20 the design capacity?

21 A Not necessarily. I think the permit
22 capacity is a good starting place. If there's some
23 reason that there's a difference between permitted and
24 design, or permitted and, let's say, operating
25 capacity, when it comes to hearing, you know that's a

1 consideration the Commission can take up.

2 Q Is it possible that some utilities may
3 design and construct their systems with one capacity,
4 but then request that their DEP permitted capacity
5 actually be for a lesser amount?

6 A Yes, that's correct.

7 Q Less than what the system is actually
8 capable of treating, just for clarification?

9 A For what it's -- less than what it's
10 designed for. I don't know if it's less than it's
11 actually capable of at that time.

12 This plant, for instance, was built in 1980,
13 and it was shown as a 1 million gallon-per-day plant
14 and permitted in 1980 for 800,000 gallons. It turns
15 out it's a 1.1 million gallon-per-day plant because it
16 was the existing 500,000 gallon-per-day capacity, and
17 the addition was 600. That wasn't known. That had
18 nothing to do with the present owners.

19 Since that time, modifications have been
20 made to the plant in order for it to be able to be
21 capable of serving and meeting stricter environmental
22 requirements than were required at the time it was
23 built in 1980, and in the way of meeting those
24 requirements, had some effect on what the real
25 operating capacity of the plant is.

1 And that's part of my testimony; that that's
2 now at 900,000 gallons per day in the way it was
3 operating because of the changes of configuration in
4 order to meet those requirements.

5 So, you know, in this particular case
6 there's a history that leads you to a number that's
7 less than design capacity, but that doesn't mean the
8 design capacity at the time it was designed in 1980
9 wasn't correct.

10 Q Thank you. Just a few more questions, if I
11 may.

12 If I could refer you to Page 24, Lines 5
13 through 13 of your testimony.

14 A (Pause) Okay.

15 Q In that passage are you defining used and
16 useful, or are you actually using the definition of
17 margin reserve in the proposed rule?

18 A What line is this?

19 Q I'm sorry; Lines 5 through 13.

20 A My statement is, also wrong because it's
21 contrary to the definition of used and useful
22 established by the Commission, Order No. 7684. That
23 is referring to used and useful.

24 There's two parts to that sentence. The
25 second part is referring to margin reserve.

1 Q Okay.

2 A That's is the clarification.

3 Q And if I could have you turn to Page 7,
4 Line 11 through 14 -- I'm sorry. Actually, that would
5 be the prefiled direct testimony. With counsel's
6 indulgence. (Pause)

7 A Prefiled direct?

8 Q Yes.

9 A Page 7?

10 Q Page 7, Lines 11 through 14. You used the
11 phrase "service to the public" in that section.

12 A Yes.

13 Q And could you clarify for me, please,
14 exactly what do you mean by the public here? Do you
15 mean existing public, the future public, both?

16 A This is a quote from a Commission order.
17 You want to know what I think it means?

18 Q Yes.

19 A I think the public that a utility serves is
20 existing and potential customers within its service
21 area. That's the public.

22 Q Thank you. If the utility builds a system
23 capable of serving current customers as well as future
24 customers, does that make the entire system used and
25 useful?

1 **A** If it's prudently built.

2 **Q** Thank you.

3 **A** The prudence is always the consideration. I
4 don't mean to knock that out, but yes.

5 **MS. BRUBAKER:** Thank you. That's all I
6 have.

7 **COMMISSIONER DEASON:** Redirect?

8 **REDIRECT EXAMINATION**

9 **BY MR. MELSON:**

10 **Q** Just a couple, Mr. Seidman.

11 I think you probably touched on all of these
12 in some of your answers, but I'd like to get it sort
13 of crystal clear.

14 The original design capacity of this plant
15 was 1.1 MGD; is that correct?

16 **A** That's correct.

17 **Q** But the Grizzle-Figg bill was passed and
18 required the plant to meet a higher level of
19 treatment. 200,000 gallons of aeration basins were
20 reconfigured as equalization; is that correct?

21 **A** That's correct.

22 **Q** So as we sit here today, there has been a
23 change in the way the plant is configured since the
24 original design capacity was determined; is that
25 right?

1 **A** Yes. That's the point I was trying to make
2 about the difference between the design capacity when
3 it was designed in 1980 and what it's capable of doing
4 in 19 -- in the 1990s.

5 **MR. MELSON:** Thank you. No further
6 questions.

7 **COMMISSIONER DEASON:** Exhibits?

8 **MR. MELSON:** Move 25.

9 **COMMISSIONER DEASON:** Without objection,
10 show Exhibit 25 admitted.

11 (Exhibit 25 received in evidence.)

12 **COMMISSIONER DEASON:** Mr. Burgess, before
13 you make your motion, I want to ask Mr. Melson as to
14 whether there's anyone available to discuss the other
15 situation that was addressed by a customer previously
16 this morning and if there's anyone to address the rate
17 structure.

18 I realize that rate structure is not an
19 issue of this hearing. However, I believe we have an
20 obligation to provide information to customers who
21 take the time and effort to come out to a hearing and
22 have a legitimate question.

23 **MR. MELSON:** Right. And I think Mr. Wenz
24 can probably discuss the rate discussion issue at a
25 high level and Mr. Rasmussen respond to the customer

1 concern and, I would expect, to the odor question; and
2 I expect would also be able to respond if we hear any
3 further concerns during the 6:30 session.

4 **COMMISSIONER DEASON:** Is it your intent,
5 then, to wait until after the customer hearing this
6 evening to see if there are any other matters brought
7 forward and do all of that one time?

8 **MR. MELSON:** Whatever gets us finished
9 tonight. If you'd like me to put them on the stand
10 right now, I'm ready to go.

11 **COMMISSIONER DEASON:** Well, I guess I asked
12 my question really just to kind of put you on notice
13 that it's my intent that at some point we're still
14 going to do that.

15 **MR. MELSON:** Yes, sir. All right. I
16 haven't lost track of that.

17 **COMMISSIONER DEASON:** All right. Very well.
18 Mr. Burgess?

19 **MR. BURGESS:** Yes, sir. You heard the
20 testimony and response to questions that we asked,
21 that you asked, and that Staff asked, and that is that
22 the documents that were in -- that the company had put
23 together, and based on that, our witness used
24 1.1 million gallons and 1 million gallons per day.

25 And then during the course of looking for a

1 response to that, Mr. Seidman went to a utility
2 personnel and asked them why it wasn't at that amount;
3 and he was told that a blower that was previously used
4 in a bank of blowers for aeration now is rededicated
5 somewhere else.

6 He didn't ask them how much that would cost;
7 in other words, how much would it cost for it to get
8 back up to the 1.1 million gallons. He says in his
9 testimony that it would be an additional capital
10 expenditure, capital costs associated with the blower.

11 We have a witness that is seeking to -- that
12 I would seek to elicit testimony from as to how much a
13 blower of that nature would cost; and it seems to me
14 proper, given we simply rely on company documents
15 initially, and that this information that came up came
16 up after a time at which -- after the time during
17 which we could file our testimony, but it didn't
18 include enough information to address the question
19 that you found relevant; and that is, well, how much
20 would it cost. We have a witness here that's prepared
21 to address that question.

22 **COMMISSIONER DEASON:** Mr. Melson?

23 **MR. MELSON:** Couple of responses. Let me
24 turn to the right page here. If you look at the
25 first, public counsel has been on notice since it had

1 the capacity analysis report that was attached to
2 Mr. Bidy's testimony.

3 There's a section in that report at Page 4
4 that talks about actual capacity and talks about the
5 possible necessity to add an additional flow
6 equalization tank and reconvert the existing
7 equalization tank back to flow equalization if flow
8 becomes excessive.

9 He clearly was put on notice that there
10 might be or would be changes required in this plant
11 configuration. He, Public Counsel, conducted a fair
12 amount of documentary discovery. They elected not to
13 conduct depositions. They elected not to do discovery
14 on this issue. They elected not to attempt to file
15 supplemental testimony, even last Friday, that we
16 could have looked at. To put Mr. Bidy on now to
17 rebut Mr. Seidman's rebuttal, I think, just goes too
18 far.

19 **COMMISSIONER DEASON:** Mr. Burgess, do you
20 have a response?

21 **MS. BRUBAKER:** Just that the Commission has
22 the discretion to entertain testimony that it feels is
23 necessary to complete the record, to make a proper --
24 it seems from the questions from the Staff and the
25 Commission itself that the Commission considers this

1 to be a relevant issue.

2 I certainly don't have a problem with
3 Mr. Melson having some opportunity subsequently to
4 bring this up. But, of course, Mr. Seidman could have
5 asked, could have found out about it; could have when
6 he asked this personnel as to what is limiting this
7 from 1.1 million gallons down to 900,000. He could
8 have said, well, what would it take to change that.

9 But we don't have that. And I think for the
10 Commission to get the correct understanding of how
11 this plant is configured and the actual effect of this
12 limiting factor, that the Commission needs this
13 information.

14 **COMMISSIONER DEASON:** Staff, do you have any
15 comments?

16 **MS. BRUBAKER:** Staff has no comments.

17 **COMMISSIONER DEASON:** To me it's a difficult
18 question, and I come down on the side that I want a
19 full and complete record. I'm not sure we have that
20 at this point.

21 Therefore, I'm going to allow the latitude
22 of Public Counsel to recall Mr. Bidy to address this
23 very limited subject matter, and I'm going to
24 obviously allow Mr. Melson to cross. And if there is
25 not sufficient time to conduct an adequate

1 cross-examination of what Mr. Bidy has to add, the
2 only alternative would be to reconvene this hearing in
3 Tallahassee for that purpose; and I will afford that
4 opportunity to Mr. Melson.

5 I don't want him to be caught off guard on
6 any matter. But for purposes of having a full and
7 complete record, I do think it's important that we do
8 hear from Mr. Bidy on this very limited matter.

9 We are at the 6:30 hour at this time, and
10 we've noticed that we're going to have customer
11 testimony. It's been a while since we've had a
12 recess. We're going to take a short recess. We will
13 reconvene for purposes of taking customer testimony.

14 I would also encourage counsel to confer
15 with each other concerning Mr. Bidy's testimony, just
16 between counsel, and to the extent that we can
17 conclude this hearing this evening, that would be, I
18 think, everyone's desire. So if there's any way that
19 there can be cooperation to try to get that
20 accomplished, I would just respectfully request that
21 you explore that with each other.

22 We're going to take five minutes, and then
23 we will reconvene for purposes of taking further
24 customer testimony.

25 (Whereupon, the technical hearing recessed

1 at 6:30 and the service hearing commenced at 6:35
2 p.m.)

3 - - - - -

4 **COMMISSIONER DEASON:** Call the hearing back
5 to order. At this time we're going to reconvene for
6 purposes of taking further customer testimony.

7 **MR. BURGESS:** Commissioner, the only
8 customer who has indicated that he'd like to speak is
9 Mr. Crumley who was here earlier this morning and so
10 he has been sworn.

11 **COMMISSIONER DEASON:** Very well. We'll go
12 ahead and have the witness come forward and since he
13 was with us earlier today, we will not go through all
14 the preliminaries that we normally go through at the
15 commencement of a customer hearing.

16 Sir, for purposes of the record, if you
17 would, once again, repeat your name for the record and
18 then proceed, and you're still under oath as you were
19 this morning.

20 **JAMES CRUMLEY**

21 resumed the stand as a witness on behalf of the
22 Citizens of the State of Florida and, having been
23 previously sworn, testified as follows:

24 **DIRECT STATEMENT**

25 **WITNESS CRUMLEY:** Thank you. My name is

1 James Crumley, C-R-U-M-L-E-Y. Thank you very much for
2 allowing me a few minutes to talk to you. I am fully
3 aware of the lack of air conditioning in this place
4 and the discomfort and length of the meeting and what
5 you've been through, but I had a few comments.

6 I'd like to make a request through the
7 Commission. Earlier today I discussed the fact that
8 the particular properties that I own, although
9 residential in nature, are being rated as a
10 multifamily unit. As a result, I pay additional
11 gallonage and I also pay a higher monthly charge.

12 I don't know how this can be addressed but
13 my request is to somehow, if there would be a way for
14 me to supply the Commission with information and
15 possibly have these properties considered residential
16 rather than being considered multifamily. This is
17 just a point of question.

18 The other question came to mind is, I
19 noticed that we have basically four rates shown. We
20 have the rate as it was. I'm talking about the
21 gallonage rate. We have the Commission approved
22 interim rate. We have the utility requested final
23 rate, and then we have the Commission recommended
24 final, which I understand came through the PAA, if I'm
25 using the terminology correctly.

1 The question came to mind is, if the
2 Commission recommended a \$1.60 PAA rate, why did not
3 the interim rate drop to that? Why does the interim
4 rate stay at -- in the residential vein at 33 cents
5 higher during these lengthy hearing periods? I
6 understand if the utility is found to take in excess
7 of funds they have to pay back the excess along with a
8 certain interest fee based on commercial rates, I
9 guess. But it's just a thought. It came to mind.
10 You felt -- obviously, you Commissioners felt that
11 that was a fair amount on your PAA. I don't
12 understand why you allow a utility to continue to
13 collect more since they protested your PAA decision.

14 **COMMISSIONER DEASON:** Let me address that
15 and other Commissioners may want to add to that.
16 First of all, the schedule for this case is unusually
17 long. Normally it does not take this long, so that
18 there's not as much of a period of time between
19 interim of a proposed rate and then a final rate.
20 That's just for clarification.

21 As you've already observed the interim rates
22 are subject to refund so that there is protection to
23 customers. Obviously we do understand that if it is
24 unnecessarily high it is an inconvenience and a burden
25 on customers. But there are certain statutory --

1 probably most importantly, there are certain statutory
2 criteria that go into the creating of an interim rate.
3 And, it is based upon things that were done in the
4 last case, as a standard to be utilized for purposes
5 of determining interim. Whereas, when we determine
6 the final rate, we're going through and looking at a
7 whole new, perhaps changing some of the regulatory
8 decisions that remain in the last case, if there is
9 evidence to justify that change.

10 So, to satisfy the statutory criteria it may
11 not be appropriate, at least it is certainly not in
12 all cases, to go back and to change the interim when
13 there is a PAA.

14 I will ask fellow Commissioners if they have
15 anything to add to that.

16 **COMMISSIONER CLARK:** I believe what the
17 statute says is interim rates are in effect until
18 final order on rates and we don't yet have a final
19 order.

20 **WITNESS CRUMLEY:** So you don't have
21 discretion on that issue. Okay. You've answered
22 that. Thank you very much.

23 Final thoughts. I was fortunate enough to
24 sit here for awhile this morning while you had a
25 discussion between the two legal representatives

1 involving the ability of the Public Counsel to bring
2 forth certain facts. And I wanted to just take a
3 moment and share with you possibly a citizen's view.

4 To me, the general public is coming from a
5 weak position when it comes to utility rates, and by
6 that I say, most of us cannot hire private counsels to
7 represent us. We neither find it relatively
8 intelligent to do so, nor do we have the means to do.

9 Utility companies are very professional in
10 dealing with rate increases. They deal with it day in
11 and day out, and they need to be. They hire the best
12 counsel that they can to represent them.

13 We are represented by the Public Counsel.
14 And although I have great esteem for Jack Shreve and
15 his staff, they have been over burdened for years with
16 what they have to do and I know that for a fact.

17 The problem that I had is, I guess I look to
18 the Public -- underline public -- Service Commission
19 to be more concerned about points of fact than points
20 of law. And my feeling this morning was that we got
21 real caught up in points of law. I don't even know
22 how pertinent the testimony that the Public Counsel
23 wanted to give is to the actual final decision that
24 you make for rates. But I will tell you as a private
25 citizen, we have a general distrust of attorneys.

1 Now, I will preface that. I have a daughter who is in
2 law school right now, and I trust her the least.

3 At the same point, there is a general
4 distrust. There is a distrust of things that we don't
5 understand. So I as a private citizen, as a person
6 who is looking at a rate increase, would look for you
7 to, if anything, bend the laws or bend the statutes
8 towards fact and away from legal precedent.

9 Commissioner Clark, you made a statement or
10 a question during that discussion which was, how do we
11 justify what we did in the previous case. I wanted to
12 stand up and say, because you learned something
13 different than what you knew in that case.

14 If all we do is go by precedent, then we
15 never learn and grow and never realize that each case
16 must be taken on its own merits. And, of course, the
17 public is not allowed to, nor should they be, giving
18 input at this point.

19 I just wanted to share those thoughts with
20 you. I think you're doing a wonderful job. I don't
21 envy the job you have. It's difficult. There has to
22 be a balance here. We need good utility companies to
23 provide services. We need fair rates and we need
24 citizens to be treated honestly. But I just must
25 share with you, we are coming at you with not the same

1 guns that they have. So if you lean one way, lean our
2 way. Thank you very much.

3 **COMMISSIONER DEASON:** Any questions?

4 **COMMISSIONER CLARK:** Mr. Crumley, I
5 understand your concern here, but I can tell you that
6 Public Counsel probably has some of the attorneys with
7 the longest experience in the business.

8 **WITNESS CRUMLEY:** Well, and I thought he did
9 a very good job of representing us this morning. I
10 agree with that. But it was -- I did a little
11 research afterwards and I understand some of the
12 issues that were being taken out.

13 In over simplification, you offered them a
14 PAA rate. They didn't except. They're coming back
15 for more. At the same time, they are finding legal
16 technicalities to eliminate the people from giving you
17 all the facts as to why. Those facts you considered
18 when you did your PAA. I don't think why they
19 shouldn't be considered now.

20 So, it's sort of like they were given the
21 option, they said no. Now they don't want all the
22 cards on the table for a new deal. That's an over
23 simplification, I'm sure, but that's how I see it.

24 **COMMISSIONER CLARK:** Thank you.

25 **COMMISSIONER DEASON:** Let me ask, are there

1 any other members of the public who have entered the
2 hearing room and wish to testify? Let the record
3 reflect that there are no other members of the public
4 who wish to testify.

5 Let me ask, Mr. Melson, would now be an
6 appropriate time to address Mr. Crumley's questions?

7 **MR. MELSON:** Yes.

8 **COMMISSIONER DEASON:** Are you prepared to go
9 forward at this time?

10 **MR. MELSON:** Yes. I will call first, Carl
11 Wenz.

12 **WITNESS WENZ:** Sit? Stand?

13 **COMMISSIONER DEASON:** Sit. Please. When
14 you answer the question, look at the court reporter.

15 **CARL WENZ**

16 resumed the stand as a witness on behalf of Mid-County
17 Services, Inc. and, having been previously sworn,
18 testified as follows:

19 **EXAMINATION**

20 **BY MR. MELSON:**

21 **Q** Mr. Wenz, there was a question raised this
22 morning as to the rationale for the gallonage charge
23 for general service and multifamily being somewhat
24 higher than the gallonage charge for residential. Can
25 you explain your understanding of the basis for that

1 type of differential?

2 A Yes. My understanding of that differential
3 is that the single family homes, you would expect to
4 see more irrigation from a single family home customer
5 than you would a multifamily home customer. And since
6 the wastewater charge is based on water consumption,
7 there is a differentiation there. And this rate
8 structure has been in place for this company for --
9 well, at least since we've owned the company and this
10 is the second rate case we've had. And we've just
11 carried forward the rate structure that has been in
12 place for some time.

13 Q And to the extent you were proposing a rate
14 increase, you applied that pro rata across all of the
15 rate elements, the base facility charge and the
16 various gallonage charges; is that right?

17 A Yes, that's true.

18 Q There also was a question this morning about
19 what appears to be an anomaly on this schedule, which
20 is the Commission recommended final rate for mobile
21 home park is going down. Is it your understanding
22 that there was only one mobile home park which had a
23 flat rate because it was not -- basically because they
24 pumped their own water so there wasn't any way to
25 meter it and that that mobile home park now has

1 installed its own meter and this flat rate essentially
2 no longer is available or applies to any customer?

3 **A** That's correct. It's my understanding that
4 customer now takes water from the county and they're
5 included in the county's billing system and they're
6 now billed the consumption based rate that we have in
7 our tariff.

8 **Q** For whatever their appropriate meter size
9 is?

10 **A** Yes.

11 **MR. MELSON:** All right. Commissioner
12 Deason, that was all the rate related questions that I
13 recollect.

14 **COMMISSIONER DEASON:** Let me ask a question.
15 For strictly residential customers, there is a cap, a
16 20,000 gallon cap, which is bi-monthly which equates
17 to 10,000 gallons a month. There's no such cap for
18 the multifamily, which is essentially residential in
19 nature. Is it because there is no way to administer
20 that or --

21 **WITNESS WENZ:** Yes. On a per unit basis.

22 **COMMISSIONER DEASON:** There's no way to
23 administer that. Otherwise, it would be fair to do
24 so, it just cannot be done. Is that your
25 understanding?

1 **WITNESS WENZ:** Yes.

2 **COMMISSIONER DEASON:** Okay. Any other
3 questions?

4 **MR. BURGESS:** Commissioner, I have been
5 speaking with Mr. Crumley, who has -- would like to
6 have more information from Mr. Wenz on this. I'd be
7 happy to try to ask the questions. It would be more
8 efficient if Mr. Crumley could simply ask these
9 questions himself. Either way.

10 **COMMISSIONER DEASON:** Well, let me ask this
11 question. We're trying to provide information to a
12 customer, which is certainly a legitimate function,
13 something that we always endeavor to do.

14 Technically, though, the rate structure is
15 not an issue before us at this time. Obviously, rate
16 structure is something that we're interested in and
17 can be brought before the Commission on an
18 undiscovered basis when it's deemed to be necessary to
19 do so.

20 Perhaps what we need to engage in at this
21 point is a dialog between Mr. Wenz or other company
22 representatives off the record, and see if those
23 questions cannot be answer. If they cannot,
24 obviously, I think Mr. Burgess of the Public Counsel's
25 Office, can always petition this Commission to open a

1 review of rate structure if it's determined to be
2 unfair or if there need to be changes for unique
3 circumstances, which I think Mr. Crumley may be
4 interested in. And, obviously, at the Commission
5 we're always willing to entertain that. In fact, it's
6 conceivable perhaps even the company and Public
7 Counsel would file a joint petition if it's deemed to
8 be an appropriate thing to do. But I'm not so sure we
9 need to burden this record with that at this point.
10 Is that -- let me throw that out and get feedback from
11 Mr. Burgess and from Mr. Melson.

12 **MR. BURGESS:** I wouldn't say with regard to
13 simply having Mr. Crumley continue a discussion with
14 Mr. Wenz, that may be helpful in some senses, but for
15 the primary concern which he has, which is that this
16 particular rate design, even as Mr. Wenz has described
17 is justification, is a penalty to those who use less
18 water. And in his estimation, and he points out
19 accurately, that water conservation is certainly of
20 paramount concern for the state of Florida and it
21 seems like any rate design that seems to discourage
22 the conservation of usage is contrary to public
23 policy. And he believes that he is a prime example of
24 that. And I think that expresses Mr. Crumley's
25 concern.

1 **COMMISSIONER DEASON:** Very well. We
2 appreciate those concerns. Any further questions for
3 Mr. Wenz? Very well. Thank you.

4 **MR. MELSON:** And we will call Don Rasmussen.

5 **COMMISSIONER DEASON:** Very well.
6 Mr. Rasmussen has not been sworn.

7 **MR. MELSON:** That's correct.

8 **COMMISSIONER DEASON:** Mr. Rasmussen, when
9 you approach the witness stand, please remain standing
10 for just a moment and raise your right hand.

11 - - - - -

12 **DONALD RASMUSSEN**

13 appeared as a witness on behalf of Mid-County Services
14 Inc. and testified as follows:

15 **EXAMINATION**

16 **BY MR. MELSON:**

17 **Q** Mr. Rasmussen, you were present this morning
18 during the customer testimony?

19 **A** Yes, I was.

20 **Q** And you were also present at the customer
21 meeting that was held in this docket some many months
22 ago; is that right?

23 **A** Yes, I was.

24 **Q** And could you tell the Commission what steps
25 the company took in response to an odor concern that

1 was expressed at that last customer meeting?

2 **A** At the customer meeting, which was the
3 customer meeting with this rate case, Mr. Crumley
4 addressed the odor problem. We discussed it after the
5 meeting with my professional engineer, our operator of
6 the system and also the staff engineer. Our operators
7 went out and they installed a deodorant block in the
8 lift station and also sealed the lift. And it was my
9 understanding that if the odor continued Mr. Crumley
10 was going to call either us or the engineer from the
11 PSC staff. As of this date, I am not aware that he
12 has called that he's got additional odor problems
13 there.

14 **COMMISSIONER DEASON:** So there was remedial
15 action taken as a result of the complaint?

16 **WITNESS RASMUSSEN:** After the last customer
17 meeting, yes, there was.

18 **COMMISSIONER DEASON:** And you are not
19 personally aware of any other communication which has
20 indicated that the problem may still exist?

21 **WITNESS RASMUSSEN:** No, I am not.

22 **COMMISSIONER DEASON:** I take it that you
23 would be willing to discuss the matter further with
24 Mr. Crumley or any other concerned customer to see if
25 there were any other remedial actions that may be

1 cost-effective and imprudent to engage in?

2 **WITNESS RASMUSSEN:** Sure.

3 **COMMISSIONER DEASON:** Are there any other
4 questions? Commissioner Johnson is requesting that
5 there be a report filed back with the Commission
6 and -- by some means. Mr. Melson, do you have a
7 suggestion on how to handle that?

8 **MR. MELSON:** We could simply commit to write
9 a letter to your engineering staff or we could
10 identify a late-filed exhibit that documents whatever
11 conversation that we have.

12 **COMMISSIONER DEASON:** Correspondence to our
13 engineering department would be fine.

14 **MR. MELSON:** All right.

15 **COMMISSIONER CLARK:** I would just suggest
16 that our engineering department call Mr. Crumley to --
17 just to verify what has happened instead of waiting
18 for him to call to say everything is all right. Let
19 us call him to make sure it is.

20 **COMMISSIONER DEASON:** Okay. Thank you.

21 **MS. BRUBAKER:** Commissioner, just as a point
22 of clarification. We've had several late-filed
23 exhibits requested in this hearing. If we could
24 perhaps schedule a time for those to be due.

25 **COMMISSIONER DEASON:** Let's wait for a

1 moment because -- I don't know. There may be a
2 late-filed exhibit requested for Mr. Bidy and then we
3 can just address it all at one time.

4 **MS. BRUBAKER:** Thank you.

5 **COMMISSIONER DEASON:** Mr. Burgess, are you
6 prepared to call Mr. Bidy?

7 **MR. BURGESS:** Yes, sir.

8 - - - - -

9 **TED L. BIDDY**

10 was called as a surrebuttal witness on behalf of the
11 Citizens of the State of Florida and, having been duly
12 sworn, testified as follows:

13 **DIRECT EXAMINATION**

14 **BY MR. BURGESS:**

15 **Q** Mr. Bidy, as the Commission would remind
16 you, you're still under oath.

17 **A** Yes, sir.

18 **Q** And all questions, respond to according.
19 Commissioner -- Mr. Bidy, were you in the room when
20 the examination of Mr. Seidman took place?

21 **A** Yes, I was.

22 **MR. BURGESS:** Commissioner, I was inclined
23 to simply, in an abundance of trying to be cautious,
24 of simply telling you in advance the question I intend
25 to ask Mr. Bidy and that is the same question I asked

1 Mr. Seidman. And that is, under the circumstances, if
2 you were asked by this utility, given the facts as
3 laid out by Mr. Seidman, what would you do as the most
4 efficient, least expensive process to bring the
5 operating capacity up to 1.1 million gallons per day.
6 Okay. That is the question.

7 **WITNESS BIDDY:** Well, we covered that in my
8 direct testimony. It's a matter of changing the
9 process to a modified extended aeration process with a
10 higher concentration mixed liquors, waste less sludge
11 in the process. The air available -- and that's what
12 we're talking about when we talk about blowers -- is
13 sufficient now to operate the plant at a
14 1.1 million-gallon capacity with a safety factor of
15 approximately 1.3. The 10-state standards under which
16 you design blowers require a 50% safety factor. They
17 have dedicated 200,000 gallons per day to an
18 equalization basin and some of the air from the
19 blowers go to that 200,000-gallon per day equalization
20 basin through the diffusers, not as much as goes into
21 the treatment process. So I would estimate probably
22 15% of the air is being used for that purpose. And
23 therefore, you've got 135% capacity there now. You
24 could operate. To bring it back to 10-state standards
25 with a 1.5 safety factor you would need to upsize at

1 least one blower motor, perhaps two, but at least one.

2 Q And to respond to Commissioner Deason's
3 question of Mr. Seidman, do you have any knowledge as
4 to how much you would expect that upgrading to cost?

5 A Well, I would suspect that the motors that
6 run these blowers are in the range of five horse
7 power. I think you would probably have to increase
8 one to at least seven and a half horse power. My best
9 thought right now would be \$1,000, \$1,500 maybe.

10 MR. BURGESS: Thank you, Mr. Biddy. That's
11 all that we have.

12 COMMISSIONER DEASON: Mr. Melson, are you
13 prepare to go forward with cross at this time?

14 MR. MELSON: Yes, sir.

15 CROSS EXAMINATION

16 BY MR. MELSON:

17 Q Just a couple of questions, Mr. Biddy. At
18 this point, does the utility have an operational need
19 for an additional 100,000 gallons a day of treatment
20 capacity?

21 A No, they do not.

22 Q And have you done the level of investigation
23 regarding potential upgrades to the plant that you
24 would do if you were being asked to design a plant
25 upgrade and seal a set of plans?

1 **A** No. I inspected the plant in detail. I was
2 very impressed by how they operate the plant in this
3 capacity. It's excellently operated. But it was
4 operating at a less capacity than it's capable of.
5 But I have not gone into details and looked at
6 drawings and so on.

7 **MR. MELSON:** Thank you. That's all I got.

8 **COMMISSIONER DEASON:** Staff.

9 **MS. BRUBAKER:** Staff has no questions.

10 **COMMISSIONER DEASON:** Commissioners. Thank
11 you, Mr. Bidy. Now we can address dates for filing
12 late-filed exhibits.

13 **MR. MELSON:** I would also like to address,
14 Commissioner, if I could, the schedule for briefs.
15 Briefs -- and I will explain why. I'm going on
16 vacation.

17 **COMMISSIONER DEASON:** Well deserved, I'm
18 sure.

19 **MR. MELSON:** I feel like it. At this point
20 the CASR calls for briefs on July 20th with a Staff
21 recommendation on August 19th, which is a little over
22 four weeks after that date, and that is with
23 transcripts on July 6th. So, there's -- CASR has the
24 set two weeks for the briefs and then a little over
25 four weeks for the Staff recommendation.

1 I would ask that you move the briefing date
2 from July 20th, which is a Tuesday, to the Friday of
3 that week, July 23rd. Give us 17 days and give the
4 Staff just shy of four weeks on the Staff
5 recommendation. That would enable me to ensure that I
6 do a workmanlike job on the brief and still enjoy my
7 vacation.

8 **COMMISSIONER DEASON:** Let me ask Staff. Is
9 there an objection to changing the schedule?

10 **MS. BRUBAKER:** Well, Commissioner, normally
11 an extension of three days wouldn't be a significant
12 request for Staff, but I'd like to point out that
13 we're already very compressed with time and in this
14 case this recommendation is a statutory deadline in
15 order to meet that our normal time period of
16 approximately six to eight weeks has been considerably
17 pushed short already. It's certainly at your
18 discretion and I would hate to mess up counsel's
19 vacation plans, but I suppose we prefer to have those
20 three days, if possible.

21 **COMMISSIONER DEASON:** Mr. Burgess.

22 **MR. BURGESS:** We are fine either way. I'm
23 not going to take a vacation. I mean, as far as
24 solving that problem, though, what I was asking
25 Mr. Melson about is, is there anything at the back end

1 that prevents us from extending that back up. If
2 there's not, then Staff can have the time they need
3 and even expand it.

4 **COMMISSIONER CLARK:** Yes. It strikes me --

5 **COMMISSIONER DEASON:** The only thing is the
6 customers are continuing to pay interim rates, which
7 we need to give customers some final rates. Of
8 course, they've been paying the rate for so long now,
9 I'm not so sure that a couple of weeks is going to
10 make that much difference. But there are no statutory
11 time constraints on when we make a decision on this,
12 is that correct? What is the status?

13 **MR. MELSON:** The dates have been extended
14 and I frankly don't know what the final date is at
15 this point.

16 **COMMISSIONER DEASON:** We're currently
17 schedule to make a decision on August 31st; is that
18 right?

19 **MS. BRUBAKER:** That's correct.

20 **COMMISSIONER DEASON:** Let's just keep that
21 date and we'll extend the filing of briefs. And
22 you're requesting an extension of three days?

23 **MR. MELSON:** Three days, from Tuesday to
24 Friday.

25 **COMMISSIONER DEASON:** And if Staff needs

1 some additional time to file a recommendation later
2 for some reason, and I hope you don't find that to be
3 the case, but if you need some corroboration from a
4 Commissioner when you go to the Chairman's office,
5 tell him to see me.

6 **MR. MELSON:** With that, I would suggest that
7 we file -- there are only two late-filed exhibits.
8 One is a Proof of Publication and one is a response to
9 a Staff request on depreciation.

10 Again, I suggest -- ask that we file those
11 on Friday, July 13th. That's a week before the briefs
12 are due and that allows me to get back from vacation
13 and supervise the filing.

14 **MS. BRUBAKER:** I think that would be
15 reasonable.

16 **COMMISSIONER DEASON:** Okay. Friday -- is
17 that Friday the 13th?

18 **MR. MELSON:** Looks like it will be. Yes,
19 sir.

20 **COMMISSIONER DEASON:** Late-filed exhibits
21 are due Friday the 13th, in July.

22 **MR. MELSON:** And we're having a discussion
23 as to whether I moved all of the exhibits. I would
24 move any unmoved exhibits at this point, other than
25 No. 13.

1 **COMMISSIONER DEASON:** Okay. Commissioner
2 Clark says there is not a Friday the 13th in July.

3 **MR. MELSON:** I'm sorry. I'm comparing
4 Tuesday to a Friday.

5 **COMMISSIONER DEASON:** We need to be clear
6 exactly what the day is.

7 **MS. BRUBAKER:** July 9th would be two weeks.

8 **MR. MELSON:** I'm not back until that
9 following Monday. What I need is Friday of the
10 following week, whatever that Friday is.

11 **MS. BRUBAKER:** That would be the 16th.

12 **MR. MELSON:** Yes. I'm sorry, Commissioner.
13 I misled you.

14 **COMMISSIONER DEASON:** That's acceptable.
15 Friday the 16th.

16 To answer your question, Mr. Melson, all
17 exhibits have been moved and admitted with the
18 exception of the two late-filed exhibits and Exhibit
19 13, which was not admitted.

20 **MR. MELSON:** Okay. Thank you.

21 **COMMISSIONER DEASON:** Anything else to come
22 before the Commission? Hearing nothing, I thank the
23 parties for your participation and doing a two-day
24 hearing in one day, and this hearing is now adjourned.

25 (Thereupon, the hearing concluded at

1 7:15 p.m.)
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1 STATE OF FLORIDA)
2 : CERTIFICATE OF REPORTERS
3 COUNTY OF LEON)

4 We, KIMBERLY K. BERENS, CSR, RPR, and
5 H. RUTHE POTAMI, CSR, RPR,

6 DO HEREBY CERTIFY that the Hearing in Docket
7 No. 971065 was heard by the Florida Public Service
8 Commission at the time and place herein stated; it is
9 further

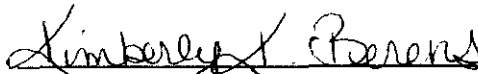
10 CERTIFIED that we stenographically reported
11 the said proceedings; that the same has been
12 transcribed by us; and that this transcript,
13 consisting of 508 pages, Volumes 1 through 3,
14 constitutes a true transcription of our notes of said
15 proceedings and the insertion of the prescribed
16 prefiled testimony of the witness.

17 DATED this June 30th, 1999.

18

19

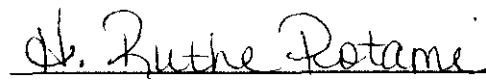
20

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22 KIMBERLY K. BERENS, CSR, RPR
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24 (850) 413-6736

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29 H. RUTHE POTAMI, CSR, RPR
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**MID-COUNTY'S
OFFICIAL RECOGNITION LIST
DOCKET NO. 970165-SU**

1. Enrolled version of CS for SB 1352 as enacted by 1999 Legislature and signed into law by Governor Bush on June 1, 1999.
2. In re: Application for a rate increase in Pinellas County by Mid-County Services, Inc., Order No. PSC-94-1042-FOF-SU, issued August 24, 1994 in Docket No. 921293-SU.
3. In re: Application for a rate increase in Pinellas County by Mid-County Services, Inc., Order No. PSC-93-1713-FOF-SU, issued November 30, 1993 in Docket No. 921293-SU.
4. In re: Application of Indian River Utilities, Inc., 96 FPSC 2:695 (1996).
5. In re: Application of Poinciana Utilities, Inc., 94 FPSC 9:349 (1994).
6. In re: Application of General Development Utilities, Inc., 93 FPSC 7:725 (1993).
7. In re: Application of Florida Cities Water Co. (Golden Gate Division), 92 FPSC 8:270 (1992).
8. In re: Application fo Florida Cities Water Co. (South Ft. Myers System), 92 FPSC 4:547 (1992).
9. In re: Petition of Sailfish Point Utility Corp., 91 FPSC 9:332 (1991).

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 971065-SU EXHIBIT NO. 1
COMPANY/
WITNESS: FPSC Staff
DATE: 6-21-99

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Application of Mid-County Services, Inc.) Docket No. 971065-SU
for a Rate Increase in Pinellas County.)

AFFIDAVIT

STATE OF ILLINOIS
COUNTY OF COOK

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

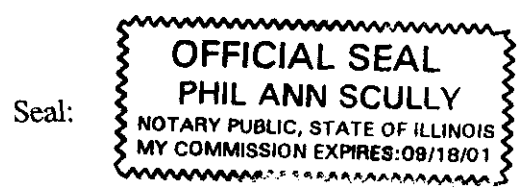
1. That the Affiant is the Vice President, Regulatory Matters, of Mid-County Services, Inc.
2. That on June 4, 1999, Mid-County Services, Inc. mailed the notice of hearing attached hereto to all customers within the Pinellas County service area.

FURTHER AFFIANT SAYETH NOT.

Carl J. Wenz
AFFIANT

SWORN TO AND SUBSCRIBED BEFORE me on this 16th day of June, 1999 by Carl J. Wenz, who is personally known to me.

Phil Ann Scully
Notary Public
State of Illinois



FLORIDA PUBLIC SERVICE COMMISSION My Commission Expires: 09-18-01
DOCKET
NO. 971065-SU EXHIBIT NO. 2
COMPANY/ Mid-County
WITNESS: Mid-County
DATE: 6-21-99

**NOTICE OF HEARING
MID-COUNTY SERVICES, INC.
Docket No. 971065-SU**

Notice is hereby given that the Florida Public Service Commission will hold a hearing regarding Mid-County Services, Inc.'s request for an increase in wastewater rates at the following time and place:

Monday, June 21, 1999
10:00 a.m.
Dunedin City Hall
City Commission Chambers
542 Main Street
Dunedin, Florida

Tuesday, June 22, 1999 has been reserved, if necessary, for continuation of the hearing.

The purpose of the hearing is to take testimony regarding the proposed increase in the utility's wastewater rates.

The Commission will also allow customers to present testimony about the utility's quality of service, the requested rate increase, or other matters related to the rate case. Such testimony will be taken at the start of the hearing at 10:00 a.m. on June 21, 1999. In addition, a customer hearing will be scheduled at 6:30 p.m. on Monday, June 21, 1999.

Any person requiring some accommodation at the hearing because of a physical impairment should call the Division of Records and Reporting at (850) 413-6770 at least five calendar days prior to the hearing. Any person who is hearing or speech impaired should contact the Florida Public Service Commission by using the Florida Relay Service, which can be reached at 1-800-955-8771 (TDD).

Written comments regarding the utility's quality of service or the requested rate increase may be sent to the Commission at the following address:

Director, Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0870

All comments should refer to Docket No. 971065-SU, which is the docket number that has been assigned to this case.

FURNISH PUBLIC SERVICE COMMISSION

DOCKET

NO. 771065-54 EXHIBIT NO. 3

COMPANY/ Mid-Country

WITNESS: 6-27-99

DATE:

E.H. 3

LATE-FILED EXHIBIT NO. 3
MID-COUNTY SERVICES, INC.
DOCKET NO. 971065-SU

990226346

STATE OF FLORIDA } S.S.
COUNTY OF PINELLAS }

ST. PETERSBURG TIMES

Published Daily
St. Petersburg, Pinellas County, Florida

Before the undersigned authority personally appeared C. EGAN
who on oath says that he is Legal Clerk
of the St. Petersburg Times
a daily newspaper published at St. Petersburg, in Pinellas County, Florida: that
the attached copy of advertisement, being a Legal Notice
in the matter RE: NOTICE OF HEARING

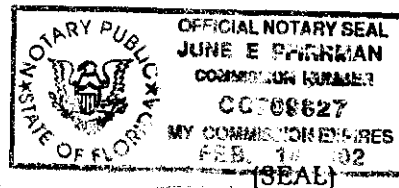
_____ in the _____ Court
was published in said newspaper in the issues of JUNE 7, 1999

Affiant further says the said St. Petersburg Times
is a newspaper published at St. Petersburg, in said Pinellas County, Florida, and
that the said newspaper has heretofore been continuously published in said
Pinellas County, Florida, each day and has been entered as second class mail
matter at the post office in St. Petersburg, in said Pinellas County, Florida, for a
period of one year next preceding the first publication of the attached copy of
advertisement, and affiant further says that he has neither paid nor promised
any person, firm, or corporation any discount, rebate, commission or refund for
the purpose of securing this advertisement for publication in the said
newspaper.

Sworn to and subscribed before
me this 15TH day of

JUNE A.D. 1999

June E. Zimmerman
Notary Public



JUN 9 1999

LEGAL NOTICE

**NOTICE OF HEARING
MID-COUNTY SERVICES, INC.
Docket No. 971065-SU**

Notice is hereby given that the Florida Public Service Commission will hold a hearing regarding Mid-County Services, Inc.'s request for an increase in wastewater rates at the following time and place:

Monday, June 21, 1999
10:00 a.m.
Dunedin City Hall
City Commission Chambers
542 Main Street
Dunedin, Florida

Tuesday, June 22, 1999 has been reserved, if necessary, for continuation of the hearing.

The purpose of the hearing is to take testimony regarding the proposed increase in the utility's wastewater rates.

The Commission will also allow customers to present testimony about the utility's quality of service, the requested rate increase, or other matters related to the case. Such testimony will be taken at the start of the hearing at 10:00 a.m. on June 21, 1999. In addition, a customer hearing will be scheduled at 6:30 p.m. on ~~Monday~~ June 21, 1999.

Any person requiring some accommodation at the hearing because of a physical impairment should call the Division of Records and Reporting at (850) 413-6770 at least five calendar days prior to the hearing. Any person who is hearing or speech impaired should contact the Florida Public Service Commission by using the Florida Relay Service, which can be reached at 1-800-955-8771 (TDD).

Written comments regarding the utility's quality of service or the requested rate increase may be sent to the Commission at the following address:

Director, Division of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0870

All comments should refer to Docket No. 971065-SU, which is the docket number that has been assigned to this case.

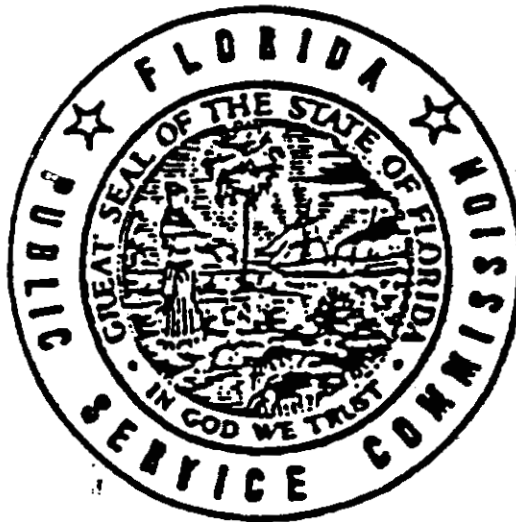
(990226346) 6/7/99

CLASS "A" AND
WATER AND/OR SEWER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS

OF

Mid-County Services Inc.
Exact Legal Name of Utility



FOR THE

TEST YEAR ENDED 12/31/96, 19 96

FORM PSC/WAS 17 (6/90).

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 971065-54 EXHIBIT NO. 4

COMPANY/

WITNESS: Mid-County

DATE: 6-21-99

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

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Mid-County Services, Inc.

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

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Schedule of Water Rate Base

Florida Public Service Commission

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

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

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books YE 12/31/96	(3) Utility Adjustments	(4) Adjusted Utility Balance 12/31/96	(5) Year End 12/31/96	(6) Test Year Average 12/31/96
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Mid-County Services, Inc. is a "sewer only" system, consequently this schedule is non-applicable.

Schedule of Sewer Plant in Service, by Primary Account

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: A-2

Docket No. : 971065-SU

Page 1 of 1

Schedule Year Ended: 12/31/96

Preparer: FPG

Interim [] Final [X]

Historical [X]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Average Balance Per Books YE 12/31/96	(3) Utility Adjustments	(4) Adjusted Average Balance YE 12/31/96	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,880,925	(131,742)	3,749,183	A-6
2	Utility Land & Land Rights	18,403	0	18,403	A-6
3	Less: Non-Used & Useful Plant	0	0	0	A-7
4	Construction Work in Progress	0	148,330	148,330	A-6
5	Less: Accumulated Depreciation	(1,004,622)	10,754	(993,868)	A-10
6	Less: CIAC	(2,174,889)	0	(2,174,889)	A-12
7	Accumulated Amortization of CIAC	777,284	2,696	779,980	A-14
8	Water Service Corporation	0	58,787	58,787	A-6
9	Working Capital Allowance	103,144	(2,048)	101,096	A-17
10	Total Rate Base	<u>1,600,246</u>	<u>86,777</u>	<u>1,687,022</u>	

Adjustments to Rate Base per Books

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971065-SU
 Schedule Year Ended: 12/31/98
 Interim [] Final [X]
 Historical [X]

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Sewer
1	<u>Plant in Service Adjustment</u>		
2	Adjust plant in service for previous rate case commission adjustment.	<u>0</u>	<u>(131,742)</u>
3	<u>Work in Progress</u>		
4	To adjust for projects currently in process.	<u>0</u>	<u>148,330</u>
5	<u>Accumulated Depreciation Adjustment</u>		
6	Adjust accumulated depreciation for previous rate case commission adjustment and pro forma plant adjustment.	<u>0</u>	<u>10,754</u>
7	<u>Accumulated Amortization of CIAC</u>		
8	To adjust accumulated amortization of CIAC for previous rate case adjustment.	<u>0</u>	<u>2,698</u>
9	<u>Water Service Corporation</u>		
10	To adjust for the average balance of WSC .	<u>0</u>	<u>58,787</u>
11	<u>Working Capital Allowance</u>		
12	To adjust working capital for the change in O & M expenses.	<u>0</u>	<u>(2,048)</u>
13	Total Adjustments	<u>0</u>	<u>86,777</u>

0007

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

Florida Public Service Commission

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

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

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Sewer	
1	6/30/92 Balance	2,132,318	
2	6/30/92-12/31/92 Additions	1,016,354	
3	1992 Retirements	0	
4	1992 Adjustments	0	
5	12/31/92 Balance	3,148,672	
6	1993 Additions	395,663	
7	1993 Retirements	0	
8	1993 Adjustments	0	
9	12/31/93 Balance	3,544,335	
10	1994 Additions	276,742	
11	1994 Retirements	(36,604)	
12	1994 Adjustments	(131,742)	
13	12/31/94 Balance	3,652,731	
14	1995 Additions	91,821	
15	1995 Retirements	(14,296)	
16	1995 Adjustments	0	
17	12/31/95 Balance	3,730,256	
18	1996 Additions	80,593	
19	1996 Retirements	(5,935)	
20	1996 Adjustments	0	
21	12/31/96 Balance	3,804,914	

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

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

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

Florida Public Service Commission

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

Explanation: Provide the ending balances
and average of plant in service for the prior
year and the test year by primary account.
Also show non-used & useful amounts by account.

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/95	(3) Test Year 12/31/96	(4) Average	(5) Non-Used & Useful %	(6) Non-Used & Amount
----------	-----------------------------	-------------------------------	------------------------------	----------------	-------------------------------	-----------------------------

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

0009

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

Florida Public Service Commission

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

Explanation: Provide the ending balances
and average of plant in service for the prior
year and the test year by primary account.
Also show non-used & useful amounts by account.

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

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/95	(3) Test Year 12/31/96	(4) Average	(5) Previous Rate Case Adjustment	(6) Adjusted Balance	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	4,214	4,214	4,214	(51)	4,163	0%	0
3	352.1 Franchises	0	0	0			0%	0
4	389.1 Other Plant & Misc. Equipment	0	0	0			0%	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	18,403	18,403	18,403			0%	0
7	354.2 Structures & Improvements	60,182	64,037	62,110	(2,868)	59,241	0%	0
8	360.2 Collection Sewers - Force	1,264,391	1,267,863	1,266,127	(15,360)	1,250,767	0%	0
9	361.2 Collection Sewers - Gravity	32,067	33,239	32,653	(396)	32,257	0%	0
10	362.2 Special Collecting Structures	0	0	0			0%	0
11	363.2 Services to Customers	50,057	54,614	52,336	(635)	51,701	0%	0
12	364.2 Flow Measuring Devices	0	0	0			0%	0
13	365.2 Flow Measuring Installations	0	0	0			0%	0
14	389.2 Other Plant & Misc. Equipment	8,031	8,651	8,341	(101)	8,240	0%	0
15	SYSTEM PUMPING PLANT							
16	353.3 Land & Land Rights	0	0	0			0%	0
17	354.3 Structures & Improvements	0	0	0			0%	0
18	370.3 Receiving Wells	0	0	0			0%	0
19	371.3 Pumping Equipment	0	0	0			0%	0
20	389.3 Other Plant & Misc. Equipment	0	0	0			0%	0
21	TREATMENT AND DISPOSAL PLANT							
22	353.4 Land & Land Rights	0	0	0			0%	0
23	354.4 Structures & Improvements	0	0	0			0%	0
24	380.4 Treatment & Disposal Equipment	2,315,855	2,344,129	2,329,992	(99,977)	2,230,015	0%	0
25	381.4 Plant Sewers	0	0	0			0%	0
26	382.4 Outfall Sewer Lines	0	0	0			0%	0
27	389.4 Other Plant & Misc. Equipment	31,447	31,447	31,447	(381)	31,066	0%	0
28	GENERAL PLANT							
29	353.5 Land & Land Rights	0	0	0			0%	0
30	354.5 Structures & Improvements	0	0	0			0%	0
31	390.5 Office Furniture & Equipment	707	707	707	(9)	698	0%	0
32	391.5 Transportation Equipment	58,689	86,318	72,504	(11,715)	60,789	0%	0
33	392.5 Stores Equipment	0	0	0			0%	0
34	393.5 Tools, Shop & Garage Equipment	0	0	0			0%	0
35	394.5 Laboratory Equipment	4,499	4,499	4,499	(55)	4,444	0%	0
36	395.5 Power Operated Equipment	0	0	0		0	0%	0
37	396.5 Communication Equipment	0	553	277	(3)	273	0%	0
38	397.5 Computer Allocated	13457	17,983	15,720	(181)	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.

0010

Schedule of Construction Work in Progress, By Primary Account

Florida Public Service Commission

Schedule: A-6

Page 2 of 4

Preparer: FPG

Recap Schedules: A-2A-4

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

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

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

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

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

Description of Projects in Progress:

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

0010B

Schedule of Water Service Corporation

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

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

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

0010C

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

Florida Public Service Commission

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

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

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

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

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

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

0011

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

Florida Public Service Commission

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

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

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance
		Sewer
1	6/30/92 Balance	(597,630)
2	6/30/92-12/31/92 Depreciation	(32,950)
3	1992 Retirements	32,104
4	1992 Adjustments	514,444
5	12/31/92 Balance	(84,032)
6	1993 Depreciation	(20,130)
7	1993 Retirements	7,512
8	1993 Adjustments	
9	12/31/93 Balance	(96,650)
10	1994 Depreciation	(77,036)
11	1994 Retirements	14,474
12	1994 Adjustments	(648,199)
13	12/31/94 Balance	(807,411)
14	1995 Depreciation	(104,255)
15	1995 Retirements	619
16	1995 Adjustments	(20,741)
17	12/31/95 Balance	(931,788)
18	1996 Depreciation	(103,290)
19	1996 Retirements	5,935
20	1996 Adjustments	(17,174)
21	12/31/96 Balance	(1,046,317)
22	Pro Forma Adjustment	(4,817)
Total		(1,051,134)

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

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

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

Florida Public Service Commission

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

Explanation: Provide the ending balances and
average of accumulated depreciation for the
prior year and the test year by primary account.
Also show non-used & useful amounts by account.

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

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

0013

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

Florida Public Service Commission

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

Explanation: Provide the ending balances and
average of accumulated depreciation for the
prior year and the test year by primary account.
Also show non-used & useful amounts by account.

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

Recap Schedules: A-2,A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/95	(3) Test Year 12/31/96	(4) Average	(5) Previous Rate Case Adjustment	(6) Pro Forma Adjustment	(7) Average Balance
1	INTANGIBLE PLANT						
2	351.1 Organization	1,006	1,111	1,059	(1)	0	1,057
3	352.1 Franchisee	0	0	0		0	
4	389.1 Other Plant & Misc. Equipment	0	0	0		0	
5	COLLECTION PLANT						
6	354.2 Structures & Improvements	9,908	12,242	11,074	(181)	0	10,893
7	360.2 Collection Sewers - Force	297,616	327,417	312,517	(445)	4,069	316,140
8	361.2 Collection Sewers - Gravity	4,713	5,781	5,247	(11)	0	5,236
9	362.2 Special Collecting Structures	0	0	0		0	
10	363.2 Services to Customers	10,134	11,450	10,792	(18)	0	10,774
11	364.2 Flow Measuring Devices		0	0		0	
12	365.2 Flow Measuring Installations	0	0	0		0	
13	389.2 Other Plant & Misc. Equipment	2,153	2,694	2,424	(3)	0	2,421
14	SYSTEM PUMPING PLANT						
15	354.3 Structures & Improvements	0	0	0		0	
16	370.3 Receiving Wells	0	0	0		0	
17	371.3 Pumping Equipment	0	0	0		0	
18	389.3 Other Plant & Misc. Equipment	0	0	0		0	
19	TREATMENT AND DISPOSAL PLANT						
20	354.4 Structures & Improvements	0	0	0		0	
21	380.4 Treatment & Disposal Equipment	555,935	616,443	586,189	(6,783)	748	580,154
22	381.4 Plant Sewers	0	0	0		0	
23	382.4 Outfall Sewer Lines	0	0	0		0	
24	389.4 Other Plant & Misc. Equipment	7,622	8,521	8,072	(11)	0	8,060
25	GENERAL PLANT						
26	354.5 Structures & Improvements	0	0	0		0	
27	390.5 Office Furniture & Equipment	198	245	222	(0)	0	221
28	391.5 Transportation Equipment	48,801	62,483	55,642	(8,109)	0	47,533
29	392.5 Stores Equipment	0	0	0		0	
30	393.5 Tools, Shop & Garage Equipment	0	0	0		0	
31	394.5 Laboratory Equipment	1,262	1,562	1,412	(2)	0	1,410
32	395.5 Power Operated Equipment	0	0	0		0	
33	396.5 Communication Equipment	0	55	28	(0)	0	27
34	397.5 Computer Allocated	8,674	12,543	10,609	(8)	0	10,603
35	398.5 Other Tangible Plant	(661)	(661)	(661)		0	(661)
36	Subtotal	\$ 947,359	\$ 1,061,886	\$ 1,004,622	(15,571)	\$ 4,817	993,868
	Total	947,359	1,061,886	1,004,622	(15,571)	4,817	993,868

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

Beginning and End of Year Average

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

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

Recap Schedules: A-2,A-8

Line No.	(1) Account Name	(2)	(3)	(4)	(5)
		Previous Rate Case Adjustment	Previous Rate Case Adjustment	Pro Forma Adjustment	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	4,069
	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 expense	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	(1,487)			
	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 Contributions In Aid of Construction
 Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

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

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance
		Sewer
1	6/30/92 Balance	(1,719,860)
2	6/30/92-12/31/92 Additions	(5,611)
3	1992 Retirements	0
4	1992 Adjustments	0
5	12/31/92 Balance	(1,725,471)
6	1993 Additions	(24,116)
7	1993 Retirements	0
8	1993 Adjustments	0
9	12/31/93 Balance	(1,749,587)
10	1994 Additions	(258,320)
11	1994 Retirements	0
13	12/31/94 Balance	(2,007,907)
14	1995 Additions	(102,365)
15	1995 Retirements	0
16	1995 Adjustments	0
17	12/31/95 Balance	(2,110,272)
18	1996 Additions	(129,231)
19	1996 Retirements	0
20	1996 Adjustments	0
21	12/31/96 Balance	(2,239,503)

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

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

Florida Public Service Commission

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

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

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.
 If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) CIAC Established in Order 10776	(3) Prior Year 12/31/95	(4) Test Year 12/31/96	(5) Average
SEWER					
1	Plant Capacity Fees	N/A	940,390	1,005,005	972,698
2	Line/Main Extension Fees	N/A	940,390	1,005,005	972,698
3	Contributed Lines	N/A	0	0	0
4	Other Contributed Plant	N/A	229,494	229,494	229,494
5	Total		<u>1,098,029</u>	<u>2,110,274</u>	<u>2,174,889</u>

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

0016

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

Florida Public Service Commission

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

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

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance
		Sewer
1	6/30/92 Balance	\$535,942
2	6/30/92-12/31/92 Additions	21,498
3	1992 Adjustments	0
4	12/31/92 Balance	557,440
5	1993 Additions	87,738
6	1993 Adjustments	0
7	12/31/93 Balance	\$645,178
8	1994 Additions	46,969
9	1994 Adjustments	2,696
10	12/31/94 Balance	\$694,843
11	1995 Additions	55,582
12	1995 Adjustments	0
13	12/31/95 Balance	\$750,425
14	1996 Additions	59,110
15	12/31/96 Balance	\$809,535

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

Supporting Schedules: A-14
Recap Schedules: A-19

Schedule of Accumulated Amortization of CIAC By Classification
 Beginning and End of Year Average - Water and Sewer

Florida Public Service Commission

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

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

Explanation: Provide the ending balances and average of Accumulated Amortization of CIAC by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Accum Amort. of CIAC from Order 10776	(2) Prior Year 12/31/95	(3) Test Year 12/31/96	(4) Average
SEWER					
1	Plant Capacity Fees	N/A	333,206	362,079	347,643
2	Line/Main Extension Fees	N/A	333,206	362,079	347,643
3	Contributed Lines	N/A	0	0	0
4	Other Contributed Plant	N/A	81,316	82,681	81,999
5	Subtotal		747,729	806,839	777,284
6	Adjustment from previous rate case		2,696	2,696	2,696
	Total		109,396	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

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

0018A

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

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

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

<u>Line No.</u>	<u>Year Ending</u>	<u>Annual AFUDC Rate Used</u>	<u>Discounted Monthly Rate</u>	<u>Discounted Monthly Rate Formula</u>
1	1996	10.03%	0.835658	$((1+.0864)^{(1/12)}-1)*100$

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

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

Florida Public Service Commission

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

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

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

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

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

0020

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

Line No.	(1) Description	(2) Balance Per Books YE 12/31/96	(3) Utility Adjustments	(4) Adjusted TYE 12/31/96
1	Total O & M Expense	825,155	(16,385)	808,770
2	Divided by eight	/ 8	/ 8	/ 8
3	Working Capital	<u>103,144</u>	<u>(2,048)</u>	<u>101,096</u>

0021

Comparative Balance Sheet - Assets

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

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

Florida Public Service Commission

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

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

Comparative Balance Sheet - Equity Capital & Liabilities

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

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

Florida Public Service Commission

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

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

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 971085-SU
 Schedule Year Ended: 12/31/96
 Interim [] Final [X]
 Historical [X]

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

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year 12/31/96	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year 12/31/96	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedule(s)
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Mid-County Services, Inc. is a "sewer only" system, consequently this schedule is non-applicable.

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

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

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedule(s)
1	OPERATING REVENUES	883,000	30,593	913,593	312,306	1,225,899	B-3 & B-4
2	Operation & Maintenance	825,155	(16,385)	808,770	0	808,770	B-6
3	Depreciation	122,236	4,817	127,053	0	127,053	B-3 & B-14
4	CIAC Amortization	(59,110)	(1,581)	(60,691)	0	(60,691)	B-3
5	Taxes Other Than Income	92,989	1,934	94,923	14,054	108,977	B-3 & B-15
6	Provision for Income Taxes	(64,606)	44,282	(20,328)	104,020	83,694	B-3 & C-1
9	OPERATING EXPENSES	916,662	33,067	949,729	118,074	1,067,803	
10	NET OPERATING INCOME	(33,662)	(2,474)	(36,136)	194,232	158,096	
11	RATE BASE	1,600,248		1,687,022		1,687,022	
12	RATE OF RETURN	(2.10%)		(2.14%)		9.37%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and present revenue.	30,593	0
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-2)	30,593	0
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.	0	312,308
4	Miscellaneous Revenue is adjusted to reflect a representative level of revenues.	0	0
5	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-2)	0	312,308
6	Regulatory Commission Expense is adjusted to reflect the estimated cost of this rate case. The amount reflected in the operating statement is amortized over four years.	(3,419)	0
7	Salary Expense is adjusted for the difference between year end expense and present salaries.	(6,210)	0
8	Maintenance testing is adjusted for misc. differences in the frequency of tests.	(2,910)	0
9	Pension and other Benefits are adjusted to reflect salary adjustments.	(3,846)	0
10	Total Operations and Maintenance Adjustments (Schedule B-1)	(16,385)	0
11	Depreciation is adjusted to reflect work in progress.	4,817	0
12	Amortization of CIAC is adjusted to reflect the commission adjustment from the last rate case.	(1,581)	0
13	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment.	1,934	14,054
14	Income Taxes have been adjusted to reflect operating revenue and expense adjustments.	44,282	104,020
15	Total Operating Expense Adjustments	33,067	118,074
16	Total Adjustments to Net Operating Income	(2,474)	194,232

Test Year Operating Revenues

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

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

Florida Public Service Commission

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

Recap Schedules: B-1, B-2

Line No.	WATER SALES		(1) Per Books Water	SEWER SALES		(2) Per Books Sewer
	Account No. and Description			Account No. and Description		
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	\$221,395
2	461	Metered - Residential	\$0	521.2	Flat Rate - Commercial	68,972
3	461	Metered - Commercial (Combined w/ Res)		521.3	Flat Rate - Industrial	
4	461	Metered - Industrial		521.4	Flat Rate - Public Authorities	
5	461	Metered - Public Authorities		521.5	Flat Rate - Multi-Family	83,159
6	462	Metered - Multi-Family		521.6	Flat Rate - Other	17,491
7	462	Public Fire Protection		522.1	Measured - Residential	148,983
8	462	Private Fire Protection		522.2	Measured - Commercial	107,908
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers		522.4	Measured - Public Authorities	
11	466	Sales for Resale		522.5	Measured - Multi-Family	233,854
12	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13				524	Revenues from Other Systems	
14		TOTAL WATER SALES	0	525	Interdepartmental Sales	
15						
16		OTHER WATER REVENUES			TOTAL SEWER SALES	881,762
17	470	Forfeited Discounts				
18	471	Misc. Service Revenues			OTHER SEWER REVENUES	
19	472	Rents From Water Property		531	Sale of Sludge	
20	473	Interdepartmental Rents		532	Forfeited Discounts	
21	474	Other Water Revenues		534	Rents From Sewer Property	
22				535	Interdepartmental Rents	
					Uncollectible Accounts	(146)
23		TOTAL OTHER WATER REVENUES	0	536	Misc. Service Revenues	1,384
24						
25		TOTAL WATER OPERATING REVENUES	\$0		TOTAL OTHER SEWER REVENUES	1,238
26						
27					TOTAL SEWER OPERATING REVENUES	\$883,000

Test Year Operating Revenues

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

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

Florida Public Service Commission

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

Recap Schedules: B-1, B-2

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Pro Forma Present Water	Account No. and Description	(2) Pro Forma Present Sewer
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	\$229,277
2	461 Metered - Residential		521.2 Flat Rate - Commercial	71,434
3	461 Metered - Commercial		521.3 Flat Rate - Industrial	
4	461 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	86,126
6	462 Metered - Multi-Family		521.6 Flat Rate - Other	17,955
7	462 Public Fire Protection		522.1 Measured - Residential	154,086
8	462 Private Fire Protection		522.2 Measured - Commercial	111,607
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authorities	
11	466 Sales for Resale		522.5 Measured - Multi-Family	241,871
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	0	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	912,355
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues		OTHER SEWER REVENUES	
19	472 Rents From Water Property		531 Sale of Sludge	
20	473 Interdepartmental Rents		532 Forfeited Discounts	
21	474 Other Water Revenues		534 Rents From Sewer Property	
22			535 Uncollectible Accounts	(146)
23	TOTAL OTHER WATER REVENUES	0	536 Misc. Service Revenues	1,384
24				
25	TOTAL WATER OPERATING REVENUES	\$0	TOTAL OTHER SEWER REVENUES	1,238
26				
27			TOTAL SEWER OPERATING REVENUES	\$913,593

0027A

Test Year Operating Revenues

Florida Public Service Commission

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

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenue is not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

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

Line No.	WATER SALES		SEWER SALES	
	Account No. and Description	(1) Pro Forma Proposed Water	Account No. and Description	(2) Pro Forma Proposed Sewer
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	307,778
2	461 Metered - Residential		521.2 Flat Rate - Commercial	95,878
3	461 Metered - Commercial		521.3 Flat Rate - Industrial	
4	461 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	115,595
6	462 Metered - Multi-Family		521.6 Flat Rate - Other	24,101
7	462 Public Fire Protection		522.1 Measured - Residential	206,841
8	462 Private Fire Protection		522.2 Measured - Commercial	149,821
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authorities	
11	466 Sales for Resale		522.5 Measured - Multi-Family	324,683
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	0	525 Interdepartmental Sales	
15			TOTAL SEWER SALES	1,224,698
16	OTHER WATER REVENUES		OTHER SEWER REVENUES	
17	470 Forfeited Discounts		531 Sale of Sludge	
18	471 Misc. Service Revenues		532 Forfeited Discounts	
19	472 Rents From Water Property		534 Rents From Sewer Property -	
20	473 Interdepartmental Rents		535 Uncollectible Accounts	(183)
21	474 Other Water Revenues		Misc. Service Revenues	1,384
22				
23	TOTAL OTHER WATER REVENUES	0		
24			TOTAL OTHER SEWER REVENUES	1,201
25	TOTAL WATER OPERATING REVENUES	\$0	TOTAL SEWER OPERATING REVENUES	\$1,225,899
26				
27				

0027B

Detail of Opera

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

(1) (2)
 Line Account
 No. No.
 Per Books:
 1 701
 2 703
 3 704
 4 710
 5 711
 6 715
 7 718
 8 718
 9 720
 10 731
 11 732
 12 733
 13 734
 14 736
 15 741
 16 742
 17 750
 18 756
 19 757
 20 758
 21 759
 22 760
 23 766
 24 767
 25 770
 26 771
 27

Detail of Operation & Maintenance Expenses By Month - Water

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

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Florida Public Service Commission

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

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

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

0028

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: B-7

Docket No. : 971065-SU

Page 1 of 1

Schedule Year Ended: 12/31/96

Preparer: FPG

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Year Ended 3/31/94	(3) Year Ended 12/31/96	(4) \$ Difference	(5) % Difference
----------	-----------------------------	------------------------------	-------------------------------	-------------------------	------------------------

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

0030

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

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

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Projected Year Ended 3/31/94	(3) Adjusted Year End 12/31/96	(4) \$ Difference	(5) % Difference	
1	701 Salaries & Wages - Operators	113,902	167,669	53,767	47.2%	(a)
2	703 Salaries & Wages - Office	6,662	116,732	110,070	1652.2%	(a)
3	704 Employee Pensions & Benefits	38,413	37,447	(966)	(2.5%)	(b)
4	710 Purchased Sewage Treatment	0	0	0	0%	
5	711 Sludge Removal Expenses	0	121,267	121,267	121266900.0%	(d)
6	715 Purchased Power	92,410	103,103	10,693	11.6%	(c)
7	716 Fuel for Power Purchased	0	0	0	0%	
8	718 Chemicals	66,248	72,053	5,805	8.8%	(h)
9	720 Materials & Supplies/M & R	131,853	59,552	(72,301)	(54.8%)	(d)
10	731 Contractual Services - Engr.	0	762	762	761900.0%	(i)
11	732 Contractual Services - Acct.	24,870	9,018	(15,852)	(63.7%)	(i)
12	733 Contractual Services - Legal	160	3,546	3,386	2116.3%	(i)
13	734 Contractual Services - Mgmt. Fees	0	0	0	0%	
14	735 Contractual Services - Other	4,858	13,601	8,743	180.0%	(i)
15	741 Rental of Building/Real Prop.	5,825	0	(5,825)	(100.0%)	
16	742 Rental of Equipment	0	0	0	0%	
17	750 Transportation Expenses	2,843	6,675	3,832	134.8%	(e)
18	756 Insurance - Vehicle	0	0	0	0%	
19	757 Insurance - General Liability	0	0	0	0%	
20	758 Insurance - Workman's Comp.	0	0	0	0%	
21	759 Insurance - Other	7,879	21,238	13,359	169.6%	(f)
22	760 Advertising Expense	0	0	0	0%	
23	766 Reg. Comm. Exp. - Rate Case Amor	28,125	31,241	3,116	11.1%	(g)
24	767 Reg Comm Exp. - Other	0	0	0	0%	
25	770 Bad Debt Expense	0	0	0	0%	
26	775 Miscellaneous Expenses	3,143	44,866	41,723	1327.5%	(h)
27	TOTAL	\$527,192	\$808,770	\$281,579	53.4%	
28	Total Customers	5,969	6,143	174	2.9%	
29	Consumer Price Index - U	147.2	158.6	11.4	7.7%	
38	Combined Effect of Customer Growth & CPI-U				10.9%	

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

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

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

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

0031A

Contractual Services

Florida Public Service Commission

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

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

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	Description of Work Performed
----- Sewer -----				
1	Water Service Corporation	Legal Fees	3,546	Legal counsel.
2	Water Service Corporation	Accounting	9,018	Independent accounting and tax services.
4	Water Service Corporation	Engineering Fees	762	Engineering services.
5	Water Service Corporation	Temp. Employment	441	Contractual services.
6	Water Service Corporation	Outside Computer Service	410	Computer service.
7	Water Service Corporation	Employment Finder Fees	1,841	Employment service.
8	Water Service Corporation	Other Outside Charges	10,909	Miscellaneous services.

9	Total		26,927	
=====				

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				<u>\$46,456</u>	

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	<u>124,966</u>
Annual Amortization	<u>31,241</u>

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

Florida Public Service Commission

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

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

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

None

0034

Allocation of Expenses

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No. : 871065-SU
 Schedule Year Ended: 12/31/96
 Historical [X]

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

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	(1) (3) (4)			(5)	(6) (7) (8)		
			Allocation Percentages				Amounts Allocated		
			Mid-County	Other Companies/ Systems	Total		Mid County Services, Inc.	Other Companies/ Systems	Total
Water Service Corp. Allocated Expenses:									
1	508	Salaries - Operators	17.5%	82.5%	100.0%	(1,2)	179,618	844,150	1,023,768
	508	Salaries - Office	6.0%	94.0%	100.0%	(1,2)	110,993	1,729,075	1,840,068
2	521	Agency Exp.	5.0%	95.0%	100.0%	(1)	146	2,770	2,916
3	524	Outside Services	4.3%	95.7%	100.0%	(1,2,6)	21,505	476,686	498,191
4	531	Pension & Benefits	8.9%	91.1%	100.0%	(1,3)	41,300	421,105	462,405
5	534	Insurance	3.2%	96.8%	100.0%	(5)	21,238	632,368	653,606
6	553	Office Supplies	10.5%	89.5%	100.0%	(1,4,6)	13,995	119,022	133,017
7	555	Office Utilities	10.4%	89.6%	100.0%	(4)	7,176	62,032	69,208
8	557	Office Maintenance	4.9%	95.1%	100.0%	(4)	7,096	136,260	143,356
9	559	Miscellaneous	7.7%	92.3%	100.0%	(1,2,4,6)	7,950	95,893	103,843
10	604	Operators Expense	15.7%	84.3%	100.0%	(1,2,4,6)	920	4,959	5,879
11		Sub-Total O & M Expenses					411,937	4,524,320	4,936,257
12	710	Depreciation	4.9%	95.1%	100.0%	(4)	18,945	364,350	383,295
13	721,722	Taxes Other Than Income	8.5%	91.5%	100.0%	(3,4)	25,530	273,414	298,944
14	742,748	Other Income	-0.4%	100.4%	100.0%	(1)	(324)	76,670	76,346
15	744,771	Interest Expense	2.9%	97.1%	100.0%	(1,4)	12,792	425,629	438,421
16		Total Expenses					468,880	5,664,383	6,133,263

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

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense	(3) Utility Adjustments	(4) Adjusted Balance	(5) % Non-Used and Useful	(6) Future Use Amount
----------	-----------------------------	--------------------------	----------------------------	-------------------------	------------------------------	--------------------------

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

0036

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

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

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(2) Test Year Expense 12/31/96	(3) Utility Adjustments	(4) Adjusted Balance 12/31/96	(5) % Non-Used and Useful	(6) Future Use Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	105		105		
3	352.1 Franchises	0		0		
4	389.1 Other Plant & Misc. Equipment	0		0		
5	COLLECTION PLANT					
6	354.2 Structures & Improvements	2,336		2,336		
7	360.2 Collection Sewers - Force	29,802	4,069	33,871		
8	361.2 Collection Sewers - Gravity	1,068		1,068		
9	362.2 Special Collecting Structures	0		0		
10	363.2 Services to Customers	1,317		1,317		
11	364.2 Flow Measuring Devices	0		0		
12	365.2 Flow Measuring Installations	0		0		
13	389.2 Other Plant & Misc. Equipment	541		541		
14	SYSTEM PUMPING PLANT					
15	354.3 Structures & Improvements	0		0		
16	370.3 Receiving Wells	0		0		
17	371.3 Pumping Equipment	0		0		
18	389.3 Other Plant & Misc. Equipment	0		0		
19	TREATMENT AND DISPOSAL PLANT					
20	354.4 Structures & Improvements	0		0		
21	380.4 Treatment & Disposal Equipment	66,443	748	67,191		
22	381.4 Plant Sewers	0		0		
23	382.4 Outfall Sewer Lines	0		0		
24	389.4 Other Plant & Misc. Equipment	899		899		
25	GENERAL PLANT					
26	354.5 Structures & Improvements	0		0		
27	390.5 Office Furniture & Equipment	47		47		
28	391.5 Transportation Equipment	378		378		
29	392.5 Stores Equipment	0		0		
30	393.5 Tools, Shop & Garage Equipment	0		0		
31	394.5 Laboratory Equipment	300		300		
32	395.5 Power Operated Equipment	0		0		
33	396.5 Communication Equipment	55		55		
34	397.5 Miscellaneous Equipment	0		0		
35	398.5 Water Service Corporation	18,945		18,945		
36	TOTAL DEPRECIATION EXPENSE	\$ 122,236	\$ 4,817	\$ 127,053		
37	LESS: AMORTIZATION OF CIAC	59,110	1,581	60,691		
38	NET DEPRECIATION EXPENSE - SEWER	\$ 63,126	\$ 3,236	\$ 66,362		

Net Depreciation Expense - Sewer

Florida Public Service Commission

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

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

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

Line No.	Account No. and Name	Cost Basis	Depreciation Expense
1	360.2 Collection Sewers-Force	10,000	333
2	360.2 Collection Sewers-Force	107,891	3,593
3	360.2 Collection Sewers-Force	88,000	2,930
4	380.4 Treatment & Disposal Equipment	24,000	686
5	380.4 Treatment & Disposal Equipment	21,904	623
6	360.2 Collection Sewers-Force	9,900	330
7	360.2 Collection Sewers-Force	12,584	419
8	360.2 Collection Sewers-Force	16,000	533
9	380.4 Treatment & Disposal Equipment	6,380	182
	Total	296,659	9,633
	Adjusted Average Balance	148,330	4,817

0037A

Taxes Other Than Income

Florida Public Service Commission

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

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

Explanation: Complete the following schedule of all taxes other than income.
 For all allocations, provide description of allocation and calculations.

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
SEWER						
1	Test Year Per Books	39,620	23,441	29,928		92,989
2	Adjustments to Test Year (Explain):					
	RAF assoc. with revenue adjustments	1,492				1,492
3	Payroll tax increase due to salary adjustment		442			442
4	Adjusted Test Year	41,112	23,883	29,928	0	94,923
5	RAF assoc. with revenue adjustments	14,050				14,050
6	Total Balance	55,162	23,883	29,928	0	108,973

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	(50,819)	134,513	83,694
2	Deferred Income Tax Expense	C-5	(13,789)	13,789	0
3	ITC Realized This Year	C-8	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0	0	0
5	Parent Debt Adjustment	C-9	0	0	0
6	Total Income Tax Expense		(64,608)	148,302	83,694

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

0040

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

Explanation: Provide the calculation of state and federal income taxes for the test year.
 Provide detail on adjustments to income taxes and investment tax credits generated.

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

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

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

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

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Sewer
1	Interest on Long-Term Debt-Inter-company	89,374	(11,738)	77,636	77,636
2	Amortization of Debt Premium, Disc. and Expense Net	0		0	0
3	Interest on Short-Term Debt	0	2,536	2,536	2,536
4	AFUDC (not used for tax calculation)	(8,529)	8,529	0	0
5	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	0	0	0	0
6	Total Used For Tax Calculation	80,845	(673)	80,172	80,172

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

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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Company: Mid-County Services, Inc.

Docket No. : 971065-SU

Schedule Year Ended: 12/31/96

Historical [X]

Schedule: C-4

Page 1 of 1

Preparer: FPG

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Interest during construction

(3,660)

Supporting Schedules: None

Recap Schedules: C-2

0043

Deferred Income Tax Expense

Florida Public Service Commission

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

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

Explanation: Provide the calculation of total deferred income tax expense for the test year.
 Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Test Year
Timing Differences:		
1	Book Depreciation and Amortization	\$44,181
	Adjustment for AFUDC	(1,135)
	Adjusted Book Depreciation and Amortization	\$43,046
2	Tax Depreciation and Amortization	(79,066)
3	Difference	(36,020)
Other Timing Differences (Itemize):		
4	Tap in Fees	62,872
5	Deferred Maintenance	4,321
6	Deferred Reg. Comm Exp.	34,607
7	Amorization of Org. Costs	(843)
8	Total Timing Differences (To C-2)	64,937
Timing Differences For State Deferred Taxes:		
9	Deferred Maintenance	4,321
10	Deferred Reg. Comm Exp.	34,607
11	CIAC Plant and/or conn. fees	62,872
12	Total	101,800
13	State Tax Rate	5.50%
14	State Deferred Taxes (Line 14 x Line 13)	5,599
15	Correction/Adjustment - Amort. of Tap Fees	(1,752)
16	Total State Deferred Tax	3,847
Timing Differences For Federal Deferred Taxes:		
17	Depreciation Difference	(36,020)
18	Deferred Maintenance	4,321
19	Deferred Reg. Comm Exp.	34,607
20	Amorization of Org. Costs	(843)
21	CIAC Plant and/or conn. fees	62,872
22	Total	64,937
23	Deferred SIT	(5,599)
24	Net Total	59,338
25	Federal Tax Rate	34.00%
26	Federal Deferred Taxes (Line 26 x Line 27)	20,175
27	Correction/Adjustment - Amort. of Tap Fees	(10,233)
28	Total Federal Deferred Tax	9,942
29	Add: State Deferred Taxes (Line 17)	3,847
30	Total Deferred Tax Expense (To C-1)	13,789

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

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

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

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

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

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

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

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None
 Recap Schedules: C-6

0047

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	Year	3% ITC						4% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1	12/30/92	0	0	0	0	0	0	0	0	0	0	0	0
2	12/30/93	0	0	0	0	0	0	0	0	0	0	0	0
3	12/30/94	0	0	0	0	0	0	0	0	0	0	0	0
4	12/30/95	0	0	0	0	0	0	0	0	0	0	0	0
5	12/30/96	0	0	0	0	0	0	0	0	0	0	0	0

Supporting Schedules: None
 Recap Schedules: C-2, C-3, C-10, D-2, A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

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

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

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	Year	8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance
1	12/30/92	0	0	0	0	0	0	0	0	0	0	0	0
2	12/30/93	0	0	0	0	0	0	0	0	0	0	0	0
3	12/30/94	0	0	0	0	0	0	0	0	0	0	0	0
4	12/30/95	0	0	0	0	0	0	0	0	0	0	0	0
5	12/30/96	0	0	0	0	0	0	0	0	0	0	0	0

Supporting Schedules: None
 Recap Schedules: C-2, C-3, C-10, D-2, A-16, A-19

Investment Tax Credits - Company Policies

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

Florida Public Service Commission

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

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

Non-applicable.

0050

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commissi

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

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

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

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

0051

Department of the Treasury Internal Revenue Service

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

1983 25

Name(s) as shown on return

UTILITIES, INC AND SUBSIDIARIES

Identifying number

36-2588579

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

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

PART II.—Qualified Investment

Table with columns: 1 Recovery Property, Line, (1) Class of Property, (2) Unadjusted Basis, (3) Applicable Percentage, (4) Qualified Investment. Includes rows for Regular Property and Section 48(a) Election to Reduce Credit.

PART III.—Tentative Regular Investment Credit

Table with rows 7-15 for calculating tentative regular investment credit, including percentages of line 5 and carryover of unused credits.

PART IV.—Tax Liability Limitations

Table with rows 16-25 for tax liability limitations, including individual, estate, and corporate tax credits, and investment credit limitations.

Reduction Act Notice, see separate instructions.

3468

Computation of Investment Credit

OMB No. 1545-0155

1984
24

Department of the Treasury
Internal Revenue Service

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

Name(s) as shown on return

UTILITIES INC. AND SUBSIDIARIES

Identifying number

36-2588579

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

- A I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(5)
- B I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years
Enter total qualified progress expenditures included in column (4), Part II ▶
- C I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.)

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

1 Recovery Property	Line	(1) Class of Property	(2) Unadjusted Basis	(3) Applicable Percentage	(4) Qualified Investment (Column 2 x column 3)
Regular Percentage	(a)	3-year		60	
	(b)	Other		100	
	(c)	3-year		60	
	(d)	Other		100	
Section 48(e) Election to Reduce Credit (instead of adjusting basis)	(e)	3-year	248,295	40	99,318
	(f)	Other	3,762,043	80	3,009,634
	(g)	3-year		40	
	(h)	Other	125,500	80	100,400

- 2 Nonrecovery property—Enter total qualified investment (See instructions for line 2) 2
- 3 New commuter highway vehicle—Enter total qualified investment (See Instruction D(1)) 3
- 4 Used commuter highway vehicle—Enter total qualified investment (See Instruction D(1)) 4
- 5 Total qualified investment in 10% property—Add lines 1(a) through 1(h), 2, 3, and 4 (See instructions for special limits) 5 **3,208,752**
- 6 Qualified rehabilitation expenditures—Enter total qualified investment for:
 - a 30-year-old buildings 6a
 - b 40-year-old buildings 6b
 - c Certified historic structures (You must attach NPS certification—see instructions). 6c

Part III Tentative Regular Investment Credit

7 10% of line 5 7 320,875
8 15% of line 6a 8
9 20% of line 6b 9
10 25% of line 6c 10
11 Credit from cooperatives—Enter regular investment credit from cooperatives 11
12 Regular investment credit—Add lines 7 through 11 12
13 Business energy investment credit—From line 11 of Schedule B (see back of this form) 13
14 Current year investment credit—Add lines 12 and 13 14 320,875

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

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

Part IV Tax Liability Limitations

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

For Paperwork Reduction Act Notice see separate instructions.

Computation of Investment Credit

Department of the Treasury Internal Revenue Service (O)

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

1985 24

Name(s) as shown on return

UTILITIES INC & SUBSIDIARIES

Identifying number

36-2588579

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

- A I elect to increase my qualified investment to 100% for certain commuter highway vehicles placed in service before January 1, 1985 (section 46(c)(6))
B I elect to increase my qualified investment by all qualified progress expenditures made this and all later tax years
C I claim full credit on certain ships under section 46(g)(3) (See Instruction B for details.)

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

Table with columns: Line, Class of Property, Cost or Other Basis, Applicable Percentage, Qualified Investment. Includes rows for Recovery Property (Regular and Section 48(q) Election) and Nonrecovery property.

Part III Tentative Regular Investment Credit

Table with columns: Line, Description, Amount. Includes rows for 10% of line 5, 15% of line 6a, 20% of line 6b, 25% of line 6c, and credit from cooperatives.

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

Part IV Tax Liability Limitations

Table with columns: Line, Description, Amount. Includes rows for Individuals, Corporations, Other filers, and Investment credit limitation.

Energy Reduction Act Notice, see separate instructions.

Parent(s) Debt Information

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No. : 971065-SU
Schedule Year Ended: 12/31/98

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

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

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

Income Tax Returns

Florida Public Service Commission

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

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

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

0053

Miscellaneous Tax Information

Florida Public Service Commission

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

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

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- | | |
|---|-------|
| (1) What tax years are open with the Internal Revenue Service? | None. |
| (2) Is the treatment of customer deposits at issue with the IRS? | No. |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No. |
| (4) Is the treatment of unbilled revenues at issue with the IRS? | No. |

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

Florida Public Service Commission

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

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

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base <u>AYE 12/31/96</u>	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	845,741	50.13%	9.18%	4.60%
2	Short-Term Debt	26,038	1.54%	9.74%	0.15%
3	Preferred Stock	0	0.00%	0.00%	0.00%
4	Customer Deposits	0	0.00%	0.00%	0.00%
5	Common Equity	761,342	45.13%	10.22%	4.61%
6	Tax Credits - Zero Cost	0	0.00%	0.00%	0.00%
7	Tax Credits - Wtd. Cost	0	0.00%	0.00%	0.00%
8	Accum. Deferred Income Taxes	53,901	3.20%	0.00%	0.00%
9	Other (Explain)	0	0.00%	0.00%	0.00%
10	Total	<u>1,687,022</u> =====	<u>100%</u> =====		<u>9.37%</u> =====

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

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

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

Florida Public Service Commission

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

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

Subsidiary [X] or Consolidated []

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/96	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	0	0.00%	0.00%	0.00%
2	Short-Term Debt	0	0.00%	0.00%	0.00%
3	Preferred Stock	0	0.00%	0.00%	0.00%
4	Customer Deposits	0	0.00%	0.00%	0.00%
5	Common Equity	1,633,121	96.80%	9.24%	8.94%
6	Tax Credits - Zero Cost	0	0.00%	0.00%	0.00%
7	Tax Credits - Wtd. Cost	0	0.00%	0.00%	0.00%
8	Accum. Deferred Income Taxes	53,901	3.20%	0.00%	0.00%
9	Other (Explain)	0	0.00%	0.00%	0.00%
10	Total	1,687,022	100.00%		8.94%

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

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

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

Florida Public Service Commission

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

Company: Mid-County Services, Inc.

Docket No. : 971065-SU

Test Year Ended: 12/31/96

Schedule Year Ended: 12/31/96

Historical [X]

Schedule: D-2

Page 1 of 4

Preparer: FPG

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base.
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) AYE 12/31/96 Per Books	(3) Reconciliation Adjustments		(5) Reconciled To Requested Rate Base
			(3) Pro Rata *	(4) Pro Rata Percentage	
1	Long-Term Debt	46,807,164	(45,961,423)	51.79%	845,741
2	Short-Term Debt	1,441,070	(1,415,032)	1.59%	26,038
3	Preferred Stock	0	0	0.00%	0
4	Common Equity	42,136,143	(41,374,801)	46.62%	761,342
5	Customer Deposits	0			0
6	Tax Credits - Zero Cost	0			0
7	Tax Credits - Wtd. Cost	0			0
8	Accum. Deferred Income Tax	53,901			53,901
9	Other (Explain)	0			0
10	Total	90,438,278	(88,751,256)	100.00%	1,687,022

* List corresponding adjustments to rate base below:

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

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

Recap Schedules: D-1

0056A

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

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

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base.
 Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1)	(2)	(3)	(4)
		Balance @ 12/31/95	Balance @ 12/31/96	Average Test Year 12/31/96	
1	Long-Term Debt	47,297,104	46,317,224	46,807,164	
2	Short-Term Debt	979,880	1,902,260	1,441,070	
3	Preferred Stock	0	0	0	
4	Common Equity	40,942,880	43,329,406	42,136,143	
5	Customer Deposits	0	0	0	
6	Tax Credits - Zero Cost	0	0	0	
7	Tax Credits - Wtd. Cost	0	0	0	
8	Accum. Deferred Income Tax (a)	47,005	60,797	53,901	
9	Other (Explain)	0	0	0	
10	Total	89,266,869	91,609,687	90,438,278	

(a) Positive ADIT reflected in Rate Base

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

0056B

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

Florida Public Service Commission

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

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

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base.
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) AYE 12/31/96 Per Books	(3) Reconciliation Adjustments		(5) Reconciled To Requested Rate Base
			(4) Pro Rata * Percentage	(4) Pro Rata Percentage	
1	Long-Term Debt	0	0	0.00%	0
2	Short-Term Debt	0	0	0.00%	0
3	Preferred Stock	0	0	0.00%	0
4	Common Equity	1,538,704	94,417	100.00%	1,633,121
5	Customer Deposits	0	0	0.00%	0
6	Tax Credits - Zero Cost	0	0	0.00%	0
7	Tax Credits - Wtd. Cost	0	0	0.00%	0
8	Accum. Deferred Income Tax	53,901			53,901
9	Other (Explain)	0	0	0.00%	0
10	Total	<u>1,592,605</u>	<u>94,417</u>	<u>100.00%</u>	<u>1,687,022</u>

* List corresponding adjustments to rate base below:

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

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

0056C

Preferred Stock Outstanding

Florida Public Service Commission

Schedule: Utilities, Inc. (Parent Company)
 Company: Mid-County Services, Inc.
 District No.: 871985-8U
 Schedule Year Ending: 12/31/88
 Historical [X]

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

Schedule: D-3
 Page 1 of 2
 Report: FPG

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Revert.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount or Premium on Principal Amount Sold)	(Discount or Premium Associated with Col (8))	Issuing Expenses Associated With Col (4)	Issuing Expenses Associated With Col (8)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)(8)	Effective Cost Rate (12)/(10)

None authorized.

Form Schedule: A-16, D-2

0057

Preferred Stock Outstanding

Florida Public Service Commission

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

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

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

Historical [X]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated with Col (5)	Issuing Expense Associated With Col (4)	Issuing Expense Associated With Col (5)	Net Proceeds (5)-(8)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)X(5)	Effective Cost Rate (12)/(10)

None authorized.

Recap Schedules: A-19, D-2

0057A

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

Florida Public Service Commission

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

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

Explanation: Provide the following information on a beginning and end of year average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt Outstanding Avg. 12/31/96	(4) Effective Cost Rate
Current Maturities of LT Debt:					
1	10.39%, \$900,000 due in annual installments beginning September 30, 1994 through 2002, final instalment of \$900,000 due September 30, 2003	93,510	9/30/03	900,000	10.39%
	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	91,600		1,000,000	9.16%
	Total	185,110		1,900,000	9.74%

Recap Schedules: A-19, D-2

0058

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

Florida Public Service Commission

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

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

Explanation: Provide the following information on a beginning and end of year average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt Outstanding Avg. 12/31/96	(4) Effective Cost Rate
1	None				
Total		<u>0</u>		<u>0</u>	<u>0.00%</u>

Recap Schedules: A-19, D-2

0058A

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

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding Avg. 12/31/96	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Collateral trust notes -											
2	10.39%, \$900,000 due in annual installments beginning September 30, 1994 through 2002, final installment of \$900,000 due September 30, 2003	9/29/88 - 9/30/03	9,000,000	5,850,000	900,000				8,765	607,815	616,580	10.54%
3	9.16%, \$1,000,000 due in annual installments beginning April 30, 1997	5/28/91 - 4/30/97	10,000,000	9,500,000	1,000,000				14,233	870,200	884,433	9.31%
4	9.01%, \$1,500,000 due in annual installments beginning November 30, 1998	4/10/92 - 11/30/07	15,000,000	15,000,000					22,474	1,351,500	1,373,974	9.16%
5	7.87%, due June 1, 2005	8/1/95 - 8/1/05	15,000,000	7,500,000					11,237	590,250	601,487	8.02%
Total			49,000,000	37,850,000	1,900,000	0	0	0	56,709	3,419,765	3,476,474	9.18%

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

0059

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

Florida Public Service Commission

Schedule: Utilities, Inc. (Parent Company)
Company: Mid-County Services, Inc.
Docket No. : 871065-SU
Test Year Ended: 12/31/96
Utility [] or Parent [X]
Historical [X]

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

Schedule: D-6
Page 1 of 2
Preparer: FPG

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime / 2%)	Interest Cost (Test Year Cost Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (12)/((4)-(6)-(7))

None Outstanding.

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

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

Florida Public Service Commission

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

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

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime / 2%)	Interest Cost (Test Year Cost Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (12)/((4)-(6)-(7))

None Outstanding.

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

0060A

Schedule of Customer Deposits

Florida Public Service Commission

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

Company: Mid-County Services, Inc.

Docket No. : 971065-SU

Schedule Year Ended: 12/31/96

Interim [] Final [X]

Historical [X]

Schedule: D-7

Page 1 of 2

Preparer: FPG

Explanation: Provide a schedule of customer deposits as shown.

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

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

Schedule of Customer Deposits

Florida Public Service Commission

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

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

Explanation: Provide a schedule of customer deposits as shown.

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

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

Rate Schedule

Florida Public Service Commission

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

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

Explanation: Provide a schedule of present and proposed rates.

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Test Year Rate	(5) Revenues at TY Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4" < 20,000 gallons	7,961	102,043	\$27.81	\$221,395	\$38.6607	\$307,778
> 20,000 gallons		26,584	1.46	148,963	\$2.0270	206,841
			0.00	0	\$0.00	0
Total Residential	7,961	130,627		370,378		514,619
Average Bill				\$46.52		\$64.64
Multi-Residential						
5/8" x 3/4" M Gallons	234	4,560	27.81	6,508	\$38.6607	9,047
			1.75	7,960	\$2.42972	11,080
1" M Gallons	44	1,694	69.53	3,059	\$96.6517	4,253
			1.75	2,965	\$2.4297	4,118
1-1/2" M Gallons	6	965	139.06	834	\$193.3033	1,160
			1.75	1,889	\$2.4297	2,345
2" M Gallons	90	45,805	222.50	20,025	\$309.2853	27,836
			1.75	80,159	\$2.4297	111,293
3" M Gallons	6	17,934	445.00	2,670	\$618.5706	3,711
			1.75	31,385	\$2.4297	43,575
6" M Gallons	36	62,672	1,390.63	50,063	\$1,933.0331	69,589
			1.75	109,676	\$2.4297	152,275
Total Multi-Residential	416	133,630		317,011		440,276
Average Bill				\$762.05		\$1,056.36
General Service						
5/8" x 3/4" M Gallons	90	1,406	\$27.81	\$2,503	\$38.6607	\$3,479
			1.75	2,464	\$2.4297	3,421
1" M Gallons	282	12,419	69.53	19,607	\$96.6517	\$27,256
			1.75	21,733	\$2.4297	30,175
1.5" M Gallons	169	18,016	139.06	23,501	\$193.3033	\$32,668
			1.75	31,528	\$2.4297	43,774
2" M Gallons	105	29,819	222.50	23,363	\$309.2853	\$32,475
			1.75	52,183	\$2.4297	72,452
Total Gen. Serv.	646	61,662		\$176,883		\$245,700
Average Bill				\$273.81		\$380.34
Flat Rates						
	8		\$48.92	391	68.0100	\$544
	11		\$1,540.46	16,945	2,141.5700	\$23,557
Total Flat Rates	19			17,336		24,101
Totals	9,042	325,919		881,609		1,224,696
Misc. Service Revenue				1,364		1,364
Uncollectible accounts				(146)		(163)
Total Revenue				882,847		1,225,899
Book Revenue				883,000		
Net Difference				(153)		

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

Customer Monthly Billing Schedule

Florida Public Service Commission

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

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

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

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

Miscellaneous Service Charges

Florida Public Service Commission

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

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

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

(1) Type Charge	(2) Present		(3) Proposed	
	Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
Initial Connection Fee	\$15.00	\$15.00	\$15.00	\$15.00
Normal Reconnection Fee	\$15.00	\$15.00	\$15.00	\$15.00
Violation Reconnection Fee	Actual Cost	Actual Cost	Actual Cost	Actual Cost
Premises Visit Fee (in lieu of disconnection)	\$10.00	\$10.00	\$10.00	\$10.00

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

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

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

<u>(1)</u> Miscellaneous Charge	<u>(2)</u> Balance Per Books	<u>(3)</u> Utility Adjustment	<u>(4)</u> Adjusted Balance
---------------------------------------	------------------------------------	-------------------------------------	-----------------------------------

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

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.

Docket No. : 971065-SU

Schedule Year Ended: 12/31/96

Schedule: E-6

Page 1 of 1

Preparer: FPG

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1)	(3)	(4)	(5)
Line			
No.	Size	Type	Quantity

Not applicable , sewer only application.

Private Fire Protection Service

Florida Public Service Commission

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

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

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1)	(3)	(4)	(5)
Line			
No.	Size	Type	Quantity

Not applicable. sewer only application.

0068

Contracts and Agreements Schedule

Florida Public Service Commission

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

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

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1)	(2)	(3)
<u>Line No.</u>	<u>Type</u>	<u>Description</u>
None		

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

(1) Line No.	(2) Type Tax or Fee	(3) To Whom Paid	(4) Amount	(5) How Collected From Customers	(6) Type Agreement
1	Franchise	Sec. of State	\$200	Through rates.	Tax

0070

Guaranteed Revenues Received

Florida Public Service Commission

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

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

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

(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
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None

Class A Utility Cost of Service Study

Florida Public Service Commission

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

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

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

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

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Class/Meter Size	(2) Historical Year Bills	(3) Proj. Factor	(4) Proj. Test Year Bills	(5) Test Year Consumption	(6) Proj. Factor	(7) Project. TY Consumption	(8) Present Rates	(9) Projected TY Revenue	(10) Proposed Rates	(11) Proj. Rev. Requirement
Residential										
5/8" x 3/4"	Not Applicable									
1"										
M Gallons										
Total Residential										
General Service										
5/8" x 3/4"										
1"										
1.5"										
2"										
6"										
M Gallons										
Total Gen. Serv.										
Contract Revenue										
Totals										

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

0075B

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

0075D

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

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Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
Multi-Residential - 5/8" Meter							
Cycle 92							
0	0	0	0	0	1	0	0.00%
1,000	0	0	0	0	1	1,000	0.00%
2,000	0	0	0	0	1	2,000	0.00%
3,000	0	0	0	0	1	3,000	0.00%
4,000	0	0	0	0	1	4,000	0.00%
5,000	1	1	5,000	5,000	0	5,000	100.00%
6,000	0	1	0	5,000	0	5,000	100.00%
7,000	0	1	0	5,000	0	5,000	100.00%
8,000	0	1	0	5,000	0	5,000	100.00%
9,000	0	1	0	5,000	0	5,000	100.00%
10,000	0	1	0	5,000	0	5,000	100.00%
11,000	0	1	0	5,000	0	5,000	100.00%
12,000	0	1	0	5,000	0	5,000	100.00%
13,000	0	1	0	5,000	0	5,000	100.00%
14,000	0	1	0	5,000	0	5,000	100.00%
15,000	0	1	0	5,000	0	5,000	100.00%
16,000	0	1	0	5,000	0	5,000	100.00%
17,000	0	1	0	5,000	0	5,000	100.00%
18,000	0	1	0	5,000	0	5,000	100.00%
19,000	0	1	0	5,000	0	5,000	100.00%
20,000	0	1	0	5,000	0	5,000	100.00%
21,000	0	1	0	5,000	0	5,000	100.00%
22,000	0	1	0	5,000	0	5,000	100.00%
23,000	0	1	0	5,000	0	5,000	100.00%
24,000	0	1	0	5,000	0	5,000	100.00%
25,000	0	1	0	5,000	0	5,000	100.00%
26,000	0	1	0	5,000	0	5,000	100.00%
27,000	0	1	0	5,000	0	5,000	100.00%
28,000	0	1	0	5,000	0	5,000	100.00%
29,000	0	1	0	5,000	0	5,000	100.00%
30,000	0	1	0	5,000	0	5,000	100.00%
31,000	0	1	0	5,000	0	5,000	100.00%
32,000	0	1	0	5,000	0	5,000	100.00%
33,000	0	1	0	5,000	0	5,000	100.00%
34,000	0	1	0	5,000	0	5,000	100.00%
35,000	0	1	0	5,000	0	5,000	100.00%
36,000	0	1	0	5,000	0	5,000	100.00%
37,000	0	1	0	5,000	0	5,000	100.00%
38,000	0	1	0	5,000	0	5,000	100.00%
39,000	0	1	0	5,000	0	5,000	100.00%
40,000 +	0	1	0	5,000	0	5,000	100.00%
	<u>1</u>	<u>1</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]÷(5)	(8) Percentage of Total
Multi-Residential - 1" Meter							
Cycle 33							
0	0	0	0	0	18	0	0.00%
1,000	0	0	0	0	18	18,000	0.00%
2,000	0	0	0	0	18	36,000	0.00%
3,000	0	0	0	0	18	54,000	0.00%
4,000	0	0	0	0	18	72,000	0.00%
5,000	0	0	0	0	18	90,000	0.00%
6,000	0	0	0	0	18	108,000	0.00%
7,000	1	1	7,000	7,000	17	126,000	0.73%
8,000	1	2	8,000	15,000	16	143,000	1.57%
9,000	1	3	9,000	24,000	15	159,000	2.51%
10,000	3	6	30,000	54,000	12	174,000	5.55%
11,000	0	6	0	54,000	12	186,000	5.65%
12,000	0	6	0	54,000	12	198,000	5.65%
13,000	1	7	13,000	67,000	11	210,000	7.01%
14,000	0	7	0	67,000	11	221,000	7.01%
15,000	1	8	15,000	82,000	10	232,000	8.58%
16,000	0	8	0	82,000	10	242,000	8.58%
17,000	0	8	0	82,000	10	252,000	8.58%
18,000	1	9	18,000	100,000	9	262,000	10.46%
19,000	0	9	0	100,000	9	271,000	10.46%
20,000	0	9	0	100,000	9	280,000	10.46%
21,000	0	9	0	100,000	9	289,000	10.46%
22,000	0	9	0	100,000	9	298,000	10.46%
23,000	0	9	0	100,000	9	307,000	10.46%
24,000	0	9	0	100,000	9	316,000	10.46%
25,000	0	9	0	100,000	9	325,000	10.46%
26,000	0	9	0	100,000	9	334,000	10.46%
27,000	0	9	0	100,000	9	343,000	10.46%
28,000	0	9	0	100,000	9	352,000	10.46%
29,000	0	9	0	100,000	9	361,000	10.46%
30,000	0	9	0	100,000	9	370,000	10.46%
31,000	0	9	0	100,000	9	379,000	10.46%
32,000	0	9	0	100,000	9	388,000	10.46%
33,000	0	9	0	100,000	9	397,000	10.46%
34,000	0	9	0	100,000	9	406,000	10.46%
35,000	0	9	0	100,000	9	415,000	10.46%
36,000	0	9	0	100,000	9	424,000	10.46%
37,000	0	9	0	100,000	9	433,000	10.46%
38,000	0	9	0	100,000	9	442,000	10.46%
39,000	0	9	0	100,000	9	451,000	10.46%
40,000 +	9	18	856,000	956,000	0	956,000	100.00%
	<u>18</u>	<u>18</u>	<u>956,000</u>	<u>956,000</u>	<u>0</u>	<u>956,000</u>	

NOTE: Each billing unit represents two months of billing.

0075K

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

0075N

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 16 of 41
 Preparer: FPG

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

0075T

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

0075U

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
Multi-Residential - 6" Meter			Dunedin				
0	6	6	0	0	0	0	0.00%
1,000	0	6	0	0	0	0	#DIV/0!
2,000	0	6	0	0	0	0	#DIV/0!
3,000	0	6	0	0	0	0	#DIV/0!
4,000	0	6	0	0	0	0	#DIV/0!
5,000	0	6	0	0	0	0	#DIV/0!
6,000	0	6	0	0	0	0	#DIV/0!
7,000	0	6	0	0	0	0	#DIV/0!
8,000	0	6	0	0	0	0	#DIV/0!
9,000	0	6	0	0	0	0	#DIV/0!
10,000	0	6	0	0	0	0	#DIV/0!
11,000	0	6	0	0	0	0	#DIV/0!
12,000	0	6	0	0	0	0	#DIV/0!
13,000	0	6	0	0	0	0	#DIV/0!
14,000	0	6	0	0	0	0	#DIV/0!
15,000	0	6	0	0	0	0	#DIV/0!
16,000	0	6	0	0	0	0	#DIV/0!
17,000	0	6	0	0	0	0	#DIV/0!
18,000	0	6	0	0	0	0	#DIV/0!
19,000	0	6	0	0	0	0	#DIV/0!
20,000	0	6	0	0	0	0	#DIV/0!
21,000	0	6	0	0	0	0	#DIV/0!
22,000	0	6	0	0	0	0	#DIV/0!
23,000	0	6	0	0	0	0	#DIV/0!
24,000	0	6	0	0	0	0	#DIV/0!
25,000	0	6	0	0	0	0	#DIV/0!
26,000	0	6	0	0	0	0	#DIV/0!
27,000	0	6	0	0	0	0	#DIV/0!
28,000	0	6	0	0	0	0	#DIV/0!
29,000	0	6	0	0	0	0	#DIV/0!
30,000	0	6	0	0	0	0	#DIV/0!
31,000	0	6	0	0	0	0	#DIV/0!
32,000	0	6	0	0	0	0	#DIV/0!
33,000	0	6	0	0	0	0	#DIV/0!
34,000	0	6	0	0	0	0	#DIV/0!
35,000	0	6	0	0	0	0	#DIV/0!
36,000	0	6	0	0	0	0	#DIV/0!
37,000	0	6	0	0	0	0	#DIV/0!
38,000	0	6	0	0	0	0	#DIV/0!
39,000	0	6	0	0	0	0	#DIV/0!
40,000 +	0	6	0	0	0	0	#DIV/0!
	<u>6</u>	<u>6</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

0075X

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

0075Y

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

0075Z

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

0075AA

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
Commercial - 5/8" Meter							
Cycle 5							
0	0	0	0	0	6	0	0.00%
1,000	0	0	0	0	6	6,000	0.00%
2,000	0	0	0	0	6	12,000	0.00%
3,000	0	0	0	0	6	18,000	0.00%
4,000	0	0	0	0	6	24,000	0.00%
5,000	0	0	0	0	6	30,000	0.00%
6,000	0	0	0	0	6	36,000	0.00%
7,000	1	1	7,000	7,000	5	42,000	12.96%
8,000	1	2	8,000	15,000	4	47,000	27.78%
9,000	2	4	18,000	33,000	2	51,000	61.11%
10,000	1	5	10,000	43,000	1	53,000	79.63%
11,000	1	6	11,000	54,000	0	54,000	100.00%
12,000	0	6	0	54,000	0	54,000	100.00%
13,000	0	6	0	54,000	0	54,000	100.00%
14,000	0	6	0	54,000	0	54,000	100.00%
15,000	0	6	0	54,000	0	54,000	100.00%
16,000	0	6	0	54,000	0	54,000	100.00%
17,000	0	6	0	54,000	0	54,000	100.00%
18,000	0	6	0	54,000	0	54,000	100.00%
19,000	0	6	0	54,000	0	54,000	100.00%
20,000	0	6	0	54,000	0	54,000	100.00%
21,000	0	6	0	54,000	0	54,000	100.00%
22,000	0	6	0	54,000	0	54,000	100.00%
23,000	0	6	0	54,000	0	54,000	100.00%
24,000	0	6	0	54,000	0	54,000	100.00%
25,000	0	6	0	54,000	0	54,000	100.00%
26,000	0	6	0	54,000	0	54,000	100.00%
27,000	0	6	0	54,000	0	54,000	100.00%
28,000	0	6	0	54,000	0	54,000	100.00%
29,000	0	6	0	54,000	0	54,000	100.00%
30,000	0	6	0	54,000	0	54,000	100.00%
31,000	0	6	0	54,000	0	54,000	100.00%
32,000	0	6	0	54,000	0	54,000	100.00%
33,000	0	6	0	54,000	0	54,000	100.00%
34,000	0	6	0	54,000	0	54,000	100.00%
35,000	0	6	0	54,000	0	54,000	100.00%
36,000	0	6	0	54,000	0	54,000	100.00%
37,000	0	6	0	54,000	0	54,000	100.00%
38,000	0	6	0	54,000	0	54,000	100.00%
39,000	0	6	0	54,000	0	54,000	100.00%
40,000 +	0	6	0	54,000	0	54,000	100.00%
	<u>6</u>	<u>6</u>	<u>54,000</u>	<u>54,000</u>	<u>0</u>	<u>54,000</u>	

NOTE: Each billing unit represents two months of billing.

0075AB

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: E-14

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

0075AC

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

0075AC

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

0075AC

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 37 of 41
 Preparer: FPG

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]÷(5)	(8) Percentage of Total
Commercial - 1 1/2" Meter							
Cycle 82							
0	0	0	0	0	88	0	0.00%
1,000	0	0	0	0	88	88,000	0.00%
2,000	0	0	0	0	88	176,000	0.00%
3,000	0	0	0	0	88	264,000	0.00%
4,000	0	0	0	0	88	352,000	0.00%
5,000	0	0	0	0	88	440,000	0.00%
6,000	0	0	0	0	88	528,000	0.00%
7,000	0	0	0	0	88	616,000	0.00%
8,000	0	0	0	0	88	704,000	0.00%
9,000	0	0	0	0	88	792,000	0.00%
10,000	0	0	0	0	88	880,000	0.00%
11,000	0	0	0	0	88	968,000	0.00%
12,000	0	0	0	0	88	1,056,000	0.00%
13,000	0	0	0	0	88	1,144,000	0.00%
14,000	0	0	0	0	88	1,232,000	0.00%
15,000	0	0	0	0	88	1,320,000	0.00%
16,000	0	0	0	0	88	1,408,000	0.00%
17,000	0	0	0	0	88	1,496,000	0.00%
18,000	0	0	0	0	88	1,584,000	0.00%
19,000	0	0	0	0	88	1,672,000	0.00%
20,000	0	0	0	0	88	1,760,000	0.00%
21,000	0	0	0	0	88	1,848,000	0.00%
22,000	0	0	0	0	88	1,936,000	0.00%
23,000	0	0	0	0	88	2,024,000	0.00%
24,000	0	0	0	0	88	2,112,000	0.00%
25,000	0	0	0	0	88	2,200,000	0.00%
26,000	0	0	0	0	88	2,288,000	0.00%
27,000	0	0	0	0	88	2,376,000	0.00%
28,000	0	0	0	0	88	2,464,000	0.00%
29,000	0	0	0	0	88	2,552,000	0.00%
30,000	0	0	0	0	88	2,640,000	0.00%
31,000	0	0	0	0	88	2,728,000	0.00%
32,000	0	0	0	0	88	2,816,000	0.00%
33,000	0	0	0	0	88	2,904,000	0.00%
34,000	0	0	0	0	88	2,992,000	0.00%
35,000	0	0	0	0	88	3,080,000	0.00%
36,000	0	0	0	0	88	3,168,000	0.00%
37,000	0	0	0	0	88	3,256,000	0.00%
38,000	0	0	0	0	88	3,344,000	0.00%
39,000	0	0	0	0	88	3,432,000	0.00%
40,000 +	88	88	10,602,000	10,602,000	0	10,602,000	100.00%
	<u>88</u>	<u>88</u>	<u>10,602,000</u>	<u>10,602,000</u>	<u>0</u>	<u>10,602,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 38 of 41
 Preparer: FPG

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
Commercial - 1 1/2" Meter							
Cycle 94							
0	0	0	0	0	2	0	0.00%
1,000	0	0	0	0	2	2,000	0.00%
2,000	0	0	0	0	2	4,000	0.00%
3,000	0	0	0	0	2	6,000	0.00%
4,000	0	0	0	0	2	8,000	0.00%
5,000	0	0	0	0	2	10,000	0.00%
6,000	0	0	0	0	2	12,000	0.00%
7,000	0	0	0	0	2	14,000	0.00%
8,000	0	0	0	0	2	16,000	0.00%
9,000	0	0	0	0	2	18,000	0.00%
10,000	0	0	0	0	2	20,000	0.00%
11,000	0	0	0	0	2	22,000	0.00%
12,000	0	0	0	0	2	24,000	0.00%
13,000	0	0	0	0	2	26,000	0.00%
14,000	0	0	0	0	2	28,000	0.00%
15,000	0	0	0	0	2	30,000	0.00%
16,000	0	0	0	0	2	32,000	0.00%
17,000	0	0	0	0	2	34,000	0.00%
18,000	0	0	0	0	2	36,000	0.00%
19,000	0	0	0	0	2	38,000	0.00%
20,000	0	0	0	0	2	40,000	0.00%
21,000	0	0	0	0	2	42,000	0.00%
22,000	0	0	0	0	2	44,000	0.00%
23,000	0	0	0	0	2	46,000	0.00%
24,000	0	0	0	0	2	48,000	0.00%
25,000	0	0	0	0	2	50,000	0.00%
26,000	1	1	26,000	26,000	1	52,000	47.27%
27,000	0	1	0	26,000	1	53,000	47.27%
28,000	0	1	0	26,000	1	54,000	47.27%
29,000	1	2	29,000	55,000	0	55,000	100.00%
30,000	0	2	0	55,000	0	55,000	100.00%
31,000	0	2	0	55,000	0	55,000	100.00%
32,000	0	2	0	55,000	0	55,000	100.00%
33,000	0	2	0	55,000	0	55,000	100.00%
34,000	0	2	0	55,000	0	55,000	100.00%
35,000	0	2	0	55,000	0	55,000	100.00%
36,000	0	2	0	55,000	0	55,000	100.00%
37,000	0	2	0	55,000	0	55,000	100.00%
38,000	0	2	0	55,000	0	55,000	100.00%
39,000	0	2	0	55,000	0	55,000	100.00%
40,000 +	0	2	0	55,000	0	55,000	100.00%
	<u>2</u>	<u>2</u>	<u>55,000</u>	<u>55,000</u>	<u>0</u>	<u>55,000</u>	

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 39 of 41
 Preparer: FPG

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

Schedule: E-14
 Page 40 of 41
 Preparer: FPG

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

Billing Analysis Schedules

Florida Public Service Commission

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

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

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

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

NOTE: Each billing unit represents two months of billing.

0075AC

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

Florida Public Service Commission

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

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

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

(1)	(2)	(3)	(4)	(5)	(6)
-----	-----	-----	-----	-----	-----

Not applicable, sewer only application.

0076

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

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

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the the monthly operating reports sent to DER.

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

Water Treatment Plant Data

Florida Public Service Commission

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

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

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

Not applicable, sewer only application.

0078

Wastewater Treatment Plant Data

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

Florida Public Service Commission

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

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	<u>GPD</u>
1. Plant Capacity	900,000
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.	
2. Average Daily Flow Max Month	828,000
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Not applicable, sewer only application.

0080

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

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

Note: Capacity determined by State of Florida Health Department.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

Schedule F-7
Page 1 of 1
Preparer: FPG

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable).

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

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

Margin Reserve Calculations

Florida Public Service Commission

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

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

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

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

Note: Capacity determined by State of Florida Health Department

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: F-9

Docket No. : 971065-SU

Page 1 of 1

Schedule Year Ended: 12/31/96

Preparer: FPG

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

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

Not applicable, sewer only application.

0084

Equivalent Residential Connections - Wastewater

Company: Mid-County Services, Inc.
 Deckel No. : 971085-SU
 Schedule Year Ended: 12/31/96

Florida Public Service Commission

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

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers Beginning	SFR Customers Ending	Average	SFR Gallons Treated	Gallons/ SFRs (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	1992	2,337	2,363	2,350	233,937,000	99,548	233,937,000	2,350	0.0%
2	1993	2,363	2,350	2,357	235,880,000	100,089	235,880,000	2,357	0.3%
3	1994	2,350	2,436	2,394	244,730,000	102,226	244,730,000	2,394	1.6%
4	1995	2,438	2,744	2,591	275,380,000	106,283	275,380,000	2,591	8.2%
5	1996	2,744	2,622	2,683	263,870,000	96,349	263,870,000	2,683	3.8%
Growth Over 5 Year Period								333	14.2%
Average Growth Per Year								83	3.54%

Schedule of Sewer Rate Base

Florida Public Service Commission

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

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

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2)	(3)	(4)	(5)
		Average Balance Per Books YE 12/31/96	Utility Adjustments	Adjusted Average Balance YE 12/31/96	Supporting Schedule(s)
1	Utility Plant in Service	\$3,880,925	(131,742)	\$3,749,183	A-6
2	Utility Land & Land Rights	18,403	0	18,403	A-6
3	Less: Non-Used & Useful Plant	0	0	0	A-7
4	Construction Work in Progress	0	0	0	-
5	Less: Accumulated Depreciation	(1,004,622)	15,571	(989,051)	A-10
6	Less: CIAC	(2,174,889)	0	(2,174,889)	A-12
7	Accumulated Amortization of CIAC	777,284	2,696	779,980	A-14
8	Water Service Corporation	0	58,787	58,787	A-6
11	Working Capital Allowance	103,144	0	103,144	A-17
12	Total Rate Base	<u>\$1,600,245</u>	<u>(\$54,689)</u>	<u>\$1,545,556</u>	

Adjustments to Rate Base per Books

Florida Public Service Commission

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

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Sewer
1	<u>Plant in Service Adjustment</u>		
2	Adjust plant in service for previous rate case adjustment.	<u>0</u>	<u>(131,742)</u>
3	<u>Accumulated Depreciation Adjustment</u>		
4	Adjust accumulated depreciation for previous rate case commission adjustment.	<u>0</u>	<u>15,571</u>
5	<u>Accumulated Amortization of CIAC</u>		
6	To adjust accumulated amortization of CIAC for previous rate case adjustment.	<u>0</u>	<u>2,696</u>
7	<u>Water Service Corporation</u>		
8	To adjust for the average balance of WSC.	<u>0</u>	<u>58,787</u>
9	Total Adjustments	<u>0</u>	<u>(54,689)</u>

Schedule of Sewer Net Operating Income

Florida Public Service Commission

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

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

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Utility Test Year 12/31/96	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year 12/31/96	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	Supporting Schedule(s)
1	OPERATING REVENUES	\$883,000	\$30,593	\$913,593	\$305,637	\$1,219,230	B-3 & B-4
2	Operation & Maintenance	825,155	0	825,155	0	825,155	B-3 & B-6
3	Depreciation	122,236	0	122,236	0	122,236	B-3 & B-14
4	CIAC Amortization	(59,110)	(\$1,581)	(60,691)	0	(60,691)	B-3 & B-14
6	Taxes Other Than Income	92,989	1,934	94,923	13,753	108,676	B-3 & B-15
7	Provision for Income Taxes	(64,608)	40,117	(24,491)	104,047	79,557	B-3 & C-1
8	OPERATING EXPENSES	916,662	40,470	957,132	117,801	1,074,933	
9	NET OPERATING INCOME	(\$33,662)	(\$9,877)	(\$43,539)	\$187,837	\$144,297	
13	RATEBASE	\$1,600,245		\$1,545,556		\$1,545,556	
14	RATE OF RETURN	(2.10%)		(2.82%)		9.34%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

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

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

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Sewer	
		Pro Forma Test Year Adjustment	Proposed Revenue Adjustment
1	Adjustment to revenue for the difference between test year and present revenue.	\$30,593	
2	Total Pro Forma Present Operating Revenue Adjustments (Schedule B-1)	<u>30,593</u>	<u>0</u>
3	Service Revenue is adjusted to reflect the annualized revenues at proposed rates using the year-end customer base.		\$305,637
4	Total Pro Forma Proposed Operating Revenue Adjustments (Schedule B-1)	<u>0</u>	<u>305,637</u>
5	Amortization of CIAC is adjusted to reflect the commission adjustment from the last rate case.	<u>(1,581)</u>	<u>0</u>
6	Taxes Other Than Income is adjusted for the regulatory assessment fee to reflect the revenue adjustment.	1,934	13,753
7	Income Taxes have been adjusted to reflect operating revenue and expense adjustments.	40,117	104,047
8	Total Operating Expense Adjustments	<u>40,470</u>	<u>117,801</u>
9	Total Adjustments to Net Operating Income	<u>(9,877)</u>	<u>187,837</u>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

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

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Account No.	Name	January 1996	February 1996	March 1996	April 1996	May 1996	June 1996	July 1996	August 1996	September 1996	October 1996	November 1996	December 1996	Total O&M
Per Books:															
1	701	Salaries & Wages - Employees	15,255	13,779	15,255	14,763	15,255	14,763	15,255	15,255	14,763	15,255	14,763	15,255	179,618
2	703	Salaries & Wages - Officers, Etc.	9,427	8,515	9,427	9,123	9,427	9,123	9,427	9,427	9,123	9,427	9,123	9,427	110,993
3	704	Employee Pensions & Benefits	3,507	3,168	3,507	3,394	3,507	3,394	3,507	3,507	3,394	3,507	3,394	3,507	41,293
4	710	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715	Purchased Power	8,757	7,909	8,757	8,474	8,757	8,474	8,757	8,757	8,474	8,757	8,474	8,757	103,103
7	716	Fuel for Power Purchased	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	6,120	5,527	6,120	5,922	6,120	5,922	6,120	6,120	5,922	6,120	5,922	6,120	72,053
9	720	Mat. & Sup./Maint. & Rep.	15,357	13,871	15,357	14,862	15,357	14,862	15,357	15,357	14,862	15,357	14,862	15,357	180,819
10	731	Contractual Services - Engr.	65	58	65	63	65	63	65	65	63	65	63	65	762
11	732	Contractual Services - Acct.	766	692	766	741	766	741	766	766	741	766	741	766	9,018
12	733	Contractual Services - Legal	301	272	301	291	301	291	301	301	291	301	291	301	3,546
13	734	Contractual Services - Mgmt.	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735	Contractual Services - Other	1,155	1,043	1,155	1,118	1,155	1,118	1,155	1,155	1,118	1,155	1,118	1,155	13,601
15	741	Rental of Building/Real Prop.	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750	Transportation Expenses	567	512	567	549	567	549	567	567	549	567	549	567	6,675
18	756	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758	Insurance - Workman's Comp	0	0	0	0	0	0	0	0	0	0	0	0	0
21	759	Insurance - Other	1,804	1,629	1,804	1,746	1,804	1,746	1,804	1,804	1,746	1,804	1,746	1,804	21,238
22	760	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766	Reg. Comm. Exp. - Rate Case Amort.	2,944	2,659	2,944	2,849	2,944	2,849	2,944	2,944	2,849	2,944	2,849	2,944	34,860
24	767	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775	Miscellaneous Expenses	4,058	3,665	4,058	3,927	4,058	3,927	4,058	4,058	3,927	4,058	3,927	4,058	47,776
27		TOTAL	70,082	63,300	70,082	67,821	70,082	67,821	70,082	70,082	67,821	70,082	67,821	70,082	825,155

Taxes Other Than Income

Florida Public Service Commission

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

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

Explanation: Complete the following schedule of all taxes other than income.
 For all allocations, provide description of allocation and calculations.

(1) Line No.	(2) Description	(3) Regulatory Assessment Fees (RAFs)	(4) Payroll Taxes	(5) Real Estate & Personal Property	(6) Other	(7) Total
SEWER						
1	Test Year Per Books	39,620	23,441	29,928		92,989
2	Adjustments to Test Year (Explain):					
3	Payroll tax increase due to salary adjustment		442			442
4	RAF assoc. with revenue adjustments	1,492				1,492
5	Adjusted Test Year	41,112	23,883	29,928	0	94,923
6	RAF assoc. with revenue adjustments	13,754				13,754
7	Total Balance	54,865	23,883	29,928	0	108,676

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted
1	Current Tax Expense	C-2	(\$50,819)	\$130,376	\$79,557
2	Deferred Income Tax Expense	C-5	(13,789)	13,789	0
3	ITC Realized This Year	C-8	0	0	0
4	ITC Amortization (3% ITC and IRC 46(f)(2))	C-8	0	0	0
5	Parent Debt Adjustment	C-9	0	0	0
6	Total Income Tax Expense		(\$64,608)	\$144,165	\$79,557

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

Explanation: Provide the calculation of state and federal income taxes for the test year.
 Provide detail on adjustments to income taxes and investment tax credits generated.

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

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

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

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

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt	89,374	(18,460)	70,914	0	70,914
2	Amortization of Debt Premium, Disc. and Expense Net	0		0	0	0
3	Interest on Short-Term Debt		2,317	2,317	0	2,317
5	AFUDC (not used for tax calculation)	(8,529)	8,529	0	0	0
6	ITC Interest Synchronization (IRC 48(f)(2) only - See below)	0		0	0	0
7	Total Used For Tax Calculation	80,845	(7,614)	73,231	0	73,231

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

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

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

Florida Public Service Commission

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

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

Subsidiary or Consolidated

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/96	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	\$772,480	49.98%	9.18%	4.59%
2	Short-Term Debt	23,783	1.54%	9.74%	0.15%
3	Preferred Stock	0	0.00%	0.00%	0.00%
4	Customer Deposits	0	0.00%	8.00%	0.00%
5	Common Equity	695,392	44.99%	10.23%	4.60%
6	Tax Credits - Zero Cost	0	0.00%	0.00%	0.00%
7	Tax Credits - Wtd. Cost	0	0.00%	0.00%	0.00%
8	Accum. Deferred Income Taxes	53,901	3.49%	0.00%	0.00%
9	Other (Explain)	0	0.00%	0.00%	0.00%
10	Total	\$1,545,556	100.00%		9.34%

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

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

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

Florida Public Service Commission

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

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

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base.
Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) AYE 12/31/96 Per Books	(3) Reconciliation Adjustments		(5) Reconciled To Requested Rate Base
			Pro Rata *	(4) Pro Rata Percentage	
1	Long-Term Debt	\$46,807,164	(\$46,034,684)	51.79%	\$772,480
2	Short-Term Debt	\$1,441,070	(\$1,417,287)	1.59%	\$23,783
3	Preferred Stock	0		0.00%	\$0
4	Common Equity	42,136,143	(41,440,751)	46.62%	\$695,392
5	Customer Deposits	0			0
6	Tax Credits - Zero Cost	0			0
7	Tax Credits - Wtd. Cost	0			0
8	Accum. Deferred Income Tax	53,901			53,901
9	Other (Explain)	0			0
10	Total	<u>\$90,438,278</u>	<u>(\$88,892,722)</u>	<u>100.00%</u>	<u>\$1,545,556</u>

* List corresponding adjustments to rate base below:

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

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

Rate Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: E-1

Docket No. : 971065-SU

Page 1 of 1

Schedule Year Ended: 12/31/96

Preparer: FPG

Water [] or Sewer [X]

Interim [X] Final []

Explanation: Provide a schedule of present and proposed rates.

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

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

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

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

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Test Year Rate	(5) Revenues at TY Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"	7,961		\$27.810	\$221,395	\$38.4490	\$306,092
< 20,000 gallons		102,043	1.460	148,983	2.0159	205,708
> 20,000 gallons		28,584	0.000	0	0.00	0
Total Residential	7,961	130,627		370,378		511,801
Average Bill				\$46.52		\$64.29
Multi-Residential						
5/8" x 3/4"	234		27.810	6,508	38.4490	8,997
M Gallons		4,560	1.750	7,980	2.4164	11,019
1"	44		69.530	3,059	96.1224	4,229
M Gallons		1,694	1.750	2,965	2.4164	4,093
1-1/2"	6		139.060	834	192.2448	1,153
M Gallons		968	1.750	1,689	2.4164	2,332
2"	90		222.500	20,025	307.5916	27,683
M Gallons		45,805	1.750	80,159	2.4164	110,684
3"	6		445.000	2,670	615.1833	3,691
M Gallons		17,934	1.750	31,385	2.4164	43,336
6"	36		1,390.630	50,063	1,922.4477	69,208
M Gallons		62,672	1.750	109,676	2.4164	151,441
Total Multi-Residential	416	133,630		317,011		437,867
Average Bill				762.05		\$1,052.57
General Service						
5/8" x 3/4"	90		\$27.810	\$2,503	\$38.4490	\$3,460
M Gallons		1,408	1.750	2,464	2.4164	3,402
1"	282		69.530	19,607	96.1224	27,107
M Gallons		12,419	1.750	21,733	2.4164	30,009
1-1/2"	169		139.060	23,501	192.2448	32,489
M Gallons		18,016	1.750	31,528	2.4164	43,534
2"	105		222.500	23,363	307.5916	32,297
M Gallons		29,819	1.750	52,183	2.4164	72,055
Total Gen. Serv.	646	61,662		\$176,883		\$244,354
Average Bill				\$273.81		\$378.26
Flat Fees						
	8		\$48,920	391	\$67.6445	541
	11		\$1,540,460	16,945	\$2,129.93	23,429
Total Flat Fees	19			17,336		23,970
Totals	9,042	325,919		\$61,609		1,217,992
Misc. Service Revenue				1,384		1,384
Uncollectible Accounts				(146)		(146)
Total Revenue				\$62,847		\$1,219,230

25-30.440 Additional Engineering Information Required of Class A and B Water and Wastewater Utilities in an Application for Rate Increase.

Each applicant for a rate increase shall provide two copies of the following engineering information to the Commission, with the exception of item (1), of which only one copy is required.

- (1) A detailed map showing:
 - (a) The location and size of the applicant's distribution and collection lines as well as its plant sites, and
 - (b) The location and respective classification of the applicant's customers.
- (2) A list of chemicals used for wastewater treatment, by type showing the dollar amount and quantity purchased, the unit prices paid and the dosage rates utilized.
- (3) The most recent chemical analyses for each water system conducted by a certified laboratory covering the inorganic, organic turbidity, microbiological, radionuclide, secondary and unregulated contaminants specified in Chapter 17-550, Florida Administrative Code.
- (4) All wastewater plant operating reports for the test year and the year preceding the test year.
- (5) The most recent sanitary survey inspection report for each wastewater plant conducted by the health department or the Department of Environmental Regulation (DER).
- (6) All health department and DER construction and operating permits.
- (7) Any Notices of Violation, Consent Orders, Letters of Notice, or Warning Notices from the health department or the DER since the utility's last rate case or the previous five years, whichever is less.
- (8) A list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employee's salary allocation method to the utility's capital or expense accounts.
- (9) A list, by serial number and description, of all vehicles owned or leased by the utility showing the original cost or annual lease expense, who the vehicle is assigned to, and the method of location to the utility.
- (10) Provide a list, by customer, of all complaints received during the test year, with an explanation of how each complaint was resolved.

**ADMITTED
FILE**

Mid-County Services, Inc.

Docket No. 971065-SU

MAPS
(Under separate cover)

Test Year Ended December 31, 1996

Mid-County Services, Inc.

Docket No. 971065-SU

25.30-440 (2)
CHEMICALS USED

Test Year Ended December 31, 1996

MID-COUNTY CHEMICAL

Chemicals used for sewer treatment include the following items:

- 1) sulfur dioxide
- 2) chlorine
- 3) ferric sulfate
- 4) methanol
- 5) polymer
- 6) lime

Sulfur dioxide is used to eliminate the total chlorine residual which has been determined to be toxic to aquatic species. The dosage rate of this chemical is 80 lb./day.

Chlorine is used to provide disinfection of the effluent. Dosage rate of this chemical is 66 lb./day.

Ferric sulfate is used to remove phosphorous from the wastewater prior to discharge to the stream. Phosphorous removal is required to meet the Grizzle-Figg effluent standards mandated by the state of Florida. Usage of this chemical is 65 gallons/day.

Methanol is used as a carbon source for the denitrifying bacteria in the treatment plant. These bacteria convert nitrate and nitrite to nitrogen gas which is required to achieve effluent standards mandated by the state of Florida. Usage of this chemical is 60 gallons/day.

Polymer is used to increase the settleability of the solids in the final clarifiers and increase the dewatering efficiency of the sludge. Usage of this chemical is 0.5 gallons/day.

Lime is used for sludge stabilization. Stabilization is required to meet EPA and FDEP standards for land application. Lime is purchased in slurry form for this purpose.

The dollar amount and quantity purchased, the unit prices paid and the dosage rates utilized are presented in the chemical usage table.

CHEMICAL USAGE TABLE

<u>Chemical</u>	<u>Dosage Rate Utilized Per Day</u>	<u>Annual Quantity Purchased</u>	<u>Unit Price</u>	<u>Annual Cost</u>
Sulfur Dioxide	80 lbs.	29,200 lbs.	\$.50/lb.	\$14,600
Chlorine	66 lbs.	24,090 lbs.	\$.43/lb.	\$10,360
Ferric Sulfate	700 lbs..	255,500 lbs.	\$.075/lb.	\$19,160
Methanol	60 gals.	21,900 gals.	\$.79/gal.	\$17,300
Polymer-Leachem	0.5 gals.	183 gals.	\$10.47/gal.	\$ 1,920
Lime Slurry	370 gals.	135,050 gals.	\$.22/gal	\$29,710

Mid-County Services, Inc.

Docket No. 971065-SU

**25.30-440 (3)
CHEMICALS ANALYSES**

Test Year Ended December 31, 1996



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

DHRS Certification #E84217,84340
 DEP COMPQAP # 900350G

Field Custody:
 Client/Field ID:
 Sample Collection:
 Sample ID Number:
 Lab ID No:
 Project Number:
 Lab Custody Date/Time:

Client
 Mid-County
 05/08/97@0715
 T971401-02
 88-0845-S
 05/08/97@0930

Parameter Monitored	Analysis Method	Analysis Result	Units	Sample Filtered /Unfiltered	Analysis Date
Arsenic, Total	7060	1.6	mg/kg	Unfiltered	6/4/97
Cadmium, Total	7130	1.9	mg/kg	Unfiltered	5/12/97
Chromium, Total	7190	19	mg/kg	Unfiltered	5/12/97
Copper, Total	7210	420	mg/kg	Unfiltered	5/12/97
Lead, Total	7420	21	mg/kg	Unfiltered	5/13/97
Mercury, Total	7471	<2	mg/kg	Unfiltered	5/14/97
Molybdenum, Total	7480	<2	mg/kg	Unfiltered	5/27/97
Nickel, Total	7520	13	mg/kg	Unfiltered	5/13/97
Phosphorus, Total	365.4	3.1	% dry weight	Unfiltered	5/9/97
Potassium, Total	7610	0.18	% dry weight	Unfiltered	5/12/97
Residue, Total (TS)	160.3	2.9	% solids	Unfiltered	5/8/97
Selenium, Total	7740	0.79	mg/kg	Unfiltered	5/14/97
Total Nitrogen	351.4,353.2	2	% dry weight	Unfiltered	5/9/97
Zinc, Total	7950	320	mg/kg	Unfiltered	5/12/97
pH(field)	9040	7.5	s.u.	Unfiltered	5/8/97


 Michael Cammarata, Laboratory Manager

• 8409 Laurel Fair Circle, Suite 100 • Tampa, FL 33610 • (813) 626-0101 • Fax (813) 626-0746 •



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

Field Custody: Client
 Client/Field ID: Mid-county
 Sample Collection: 06/05/97@0720
 Lab ID No: T871782
 Sample Pickup: 06/05/97@0730
 Lab Custody Date: 06/05/97@0906
 Sample Description: Wastewater

DHRS Certification # E84217,84340
 DEP COMPQAP # 900350G

Parameter	CBOD	TSS	TN	TP	NOX	Fecal Coliform
Units	mg/l	mg/l	mg/l	mg/l	mg/l	colonies/100ml
RAW	180	130				
FINAL	4.7	1.5	2.4	0.97	2.4	<1
ANALYSIS DATE	06/05/97	06/10/97	06/05/97	06/05/97	06/05/97	06/05/97
TIME	2000	1150				1200
METHOD	SM5210B	100.2	351.4,353.2	353.2	4500NO3F	9222D
QAL CODE INFLUENT						
QAL CODE EFFLUENT						

Method Detection Limits

CBOD 1.0 mg/l
 TSS 1.0 mg/l
 TP 0.01 mg/l
 Fecal Col 1.0 CFU
 NH3 0.05 mg/l
 TKN 0.05 mg/l
 TN 0.05 mg/l

% REMOVAL:

CBOD 98
 TSS 99


 Michael L. Cammarata
 Laboratory Manager



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

Field Custody: Client
 Client/Field ID: Mid-County
 Sample Collection: 08/12/97 @ 0730
 Lab ID No: T971878
 Sample Pickup: 08/12/97 @ 0715
 Lab Custody Date: 08/12/97 @ 0800
 Sample Description: Wastewater

DHRS Certification # E84217,84340
 DEP COMPQAP # 900350G

Parameter	CBOD	TSS	TN	TP	NOX	Fecal Coliform
Units	mg/l	mg/l	mg/l	mg/l	mg/l	colonies/100ml
RAW						
FINAL	<1.0	<1.0	1.4	1.2	1.4	<1
ANALYSIS DATE	08/12/97	08/13/97	08/13/97	08/13/97	08/12/97	08/12/97
TIME	1630	1025			1652	1200
METHOD	SMS2108	180.2	351.4,353.2	353.2	4500NO3F	92220
QAL CODE INFLUENT						
QAL CODE EFFLUENT						


Method Detection Limits

CBOD	1.0	mg/l
TSS	1.0	mg/l
TP	0.01	mg/l
Fecal Col	1.0	CFU
NH3	0.05	mg/l
TKN	0.05	mg/l
TN	0.05	mg/l

% REMOVAL:

CBOD

TSS


 Michael L. Cammarata
 Laboratory Manager



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

Field Custody:
 Client/Field ID:
 Sample Collection:
 Lab ID No:
 Sample Pickup:
 Lab Custody Date:
 Sample Description:

Client
 Mid-County
 08/19/97@0730
 T971993
 08/19/97@0730
 08/19/97@0800
 Wastewater

DHRS Certification # E84217,84340
 DEP COMPQAP # 900350G

Parameter	CBOD	TSS	TN	TP	NOX	Fecal Coliform
Units	mg/l	mg/l	mg/l	mg/l	mg/l	colonies/100ml
RAW						
FINAL	3.8	<1.0	0.19	1.9	0.19	<1
ANALYSIS DATE	06/19/97	08/23/97	08/19/97	08/19/97	08/19/97	08/19/97
TIME	1530	1100		1502	1729	1300
METHOD	SMS2108	180.2	351.4,353.2	353.2	4500NO3F	9222D
QAL CODE INFLUENT						
QAL CODE EFFLUENT						

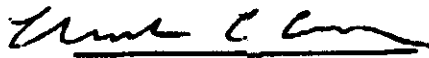
% REMOVAL:

CBOD

TSS

Method Detection Limits

CBOD 1.0 mg/l
 TSS 1.0 mg/l
 TP 0.01 mg/l
 Fecal Col 1.0 CFU
 NH3 0.05 mg/l
 TKN 0.05 mg/l
 TN 0.05 mg/l


 Michael L. Cammarata
 Laboratory Manager



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

Field Custody: Client
 Client/Field ID: Mid-County
 Sample Collection: 08/25/97@0715
 Lab ID No: T972087
 Sample Pickup: 08/25/97@0740
 Lab Custody Date: 08/25/97@0840
 Sample Description: Wastewater

DHRS Certification # E84217,84340
 DEP COMPQAP # 900350G

Parameter	CBOD	TSS	TN	TP	NOX	Fecal Coliform
Units	mg/l	mg/l	mg/l	mg/l	mg/l	colonies/100ml
RAW						
FINAL	<1.0	<1.0	<.05	1.5	<.01	<1
ANALYSIS DATE	08/26/97	08/25/97	08/25/97	08/25/97	08/25/97	08/25/97
TIME	900	1055		1156	1520	1100
METHOD	SM5210B	100.2	351.4,353.2	353.2	4500NO3F	9222D
QAL CODE INFLUENT						
QAL CODE EFFLUENT						


Method Detection Limits

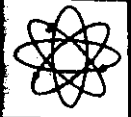
CBOD	1.0	mg/l
TSS	1.0	mg/l
TP	0.01	mg/l
Fecal Col	1.0	CFU
NH3	0.05	mg/l
TKN	0.05	mg/l
TN	0.05	mg/l

% REMOVAL:

CBOD

TSS


 Michael L. Cammarata
 Laboratory Manager



CHEMICAL LABORATORIES INCORPORATED

Received From: Utilities Inc. 200 Weathersfield Alt.Sprg,FL 32714

MAR 26 1997

Date Reported : Mar24 1997 Project Number : 3354686 PO Number : BG89-0661W FDHRSDW Number : 83139 NYSDOH Number : 11595 FDER COMQAPNum : 86-0008G LDHH Number : 94-23 NCDEHNR Number : 296 SCDHEC Number : 96019

FILE: 0250215 BSM

For: ENTDIST

Date Sampled:Feb26 1997 Date Received:Feb26 1997 Lab Number : 19144 REPORT OF ANALYSIS

Table with columns: Parameter, Unit, Method, %ACC, %PRC, Detection Limit, and 19144. Lists various chemical compounds and their detection limits.

Data Release Authorization

Sample integrity and reliability certified by Lab personnel prior to analysis. Methods of analysis in accordance with FCL QA and EPA approved methodology. This Report may not be reproduced in part, results relate only to items tested.

Handwritten signature of Jefferson S. Flowers

Jefferson S. Flowers, Ph.d. President/Technical Director Serving Your Analytical and Environmental Needs Since 1957

Jefferson L. Flowers, Ph.D. Jefferson S. Flowers, Ph.D. 481 NEWBURYPORT P.O. BOX 150-597 ALTAMONTE SPRINGS FLORIDA 32715-0597 BUS: (407) 339-5984 FAX (407) 260-6110



Received From:
 Utilities Inc.
 200 Weathersfield
 Alt.Sprg,FL 32714

Date Reported : Mar24 1997
 Project Number : 3354686
 PO Number : BG89-0661W
 FDHRSDW Number : 83139
 NYSDOH Number : 11595
 FDER COMQAPNum : 86-0008G
 LDHH Number : 94-23
 NCDEHNR Number : 296
 SCDHEC Number : 96019

For: **ENTDIST**

Date Sampled:Feb26 1997 Date Received:Feb26 1997 Lab Number : 19144
REPORT OF ANALYSIS

Parameter	Unit	Method	%ACC	%PRC	19144
		Detection			
		Limit			
Analysis_Error(226)	pCi/L		0.100		-
Radium 228	pCi/L		0.300		-
Analysis_Error(228)	pCi/L		0.300		-
Man-made beta & phot	pCi/L		0.100		-
Analysis_Error(beta)	pCi/L		0.100		-

Data Release Authorization

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 Methods of analysis in accordance with FCL QA and EPA approved methodology.
 This Report may not be reproduced in part, results relate only to items tested.


 Jefferson S. Flowers, Ph.d.
 President/Technical Director

Parameter	Symbol	Unit	ent. dist. 19144					QA		Section		Analyt	Date
				Method	MDL	%RSD	%Rec						
1,2,4-trichlorobenzene	*	ug/L	<0.5					EPA502.2	0.5			EVB	02-27-97
cis-1,2-dichloroethene	*	ug/L	<0.5					EPA502.2	0.5			EVB	02-27-97
Xylene	*	ug/L	<0.5					EPA502.2	0.5	0.611	98.5	EVB	02-27-97
Methylene chloride	*	ug/L	<0.5					EPA502.2	0.5	15.6	85.1	EVB	02-27-97
o-dichlorobenzene	*	ug/L	<0.5					EPA502.2	0.5	1.46	82.2	EVB	02-27-97
Para-dichlorobenzene	*	ug/L	<0.5					EPA502.2	0.5	3.0	81.4	EVB	02-27-97
Vinyl chloride	*	ug/L	<0.5					EPA502.2	0.5			EVB	02-27-97
1,1-dichloroethene	*	ug/L	<0.5					EPA502.2	0.5	2.91	99.3	EVB	02-27-97
1-1,2-dichloroethene	*	ug/L	<0.5					EPA502.2	0.5	0.366	81.8	EVB	02-27-97
1,2-dichloroethene	*	ug/L	<0.5					EPA502.2	0.5	0.415	85.1	EVB	02-27-97
1,1,1-trichloroethene	*	ug/L	<0.5					EPA502.2	0.5	1.62	83	EVB	02-27-97
Carbon tetrachloride	*	ug/L	<0.5					EPA502.2	0.5	0.862	85.1	EVB	02-27-97
1,2-dichloropropane	*	ug/L	<0.5					EPA502.2	0.5	0.686	84.4	EVB	02-27-97
Trichloroethene	*	ug/L	<0.5					EPA502.2	0.5	0.837	81.1	EVB	02-27-97
1,1,2-trichloroethene	*	ug/L	<0.5					EPA502.2	0.5	0.701	83.9	EVB	02-27-97
Tetrachloroethene	*	ug/L	<0.5					EPA502.2	0.5	5.79	85.2	EVB	02-27-97
Chlorobenzene	*	ug/L	<0.5					EPA502.2	0.5	0.3	82.9	EVB	02-27-97
Benzene	*	ug/L	<0.5					EPA502.2	0.5	0.037	95.4	EVB	02-27-97
Toluene	*	ug/L	<0.5					EPA502.2	0.5	0.712	95.2	EVB	02-27-97
Ethylbenzene	*	ug/L	<0.5					EPA502.2	0.5	0.368	104	EVB	02-27-97
Styrene	*	ug/L	<0.5					EPA502.2	0.5			EVB	02-27-97
Gross alpha	*	pCi/L	2.3					EPA900	0.1			PL	03-21-97
Analysis Error(Ga)	*	pCi/L	0.4					EPA900	0.1			PL	03-21-97
Photon emitters	*	pCi/L						-	0.1				
Analysis Error(Photon)	*	pCi/L						-	0.1				
Radium-226	*	pCi/L	-					EPA903.1	0.1			PL	03-21-97
Analysis Error(226)	*	pCi/L	-					EPA903.1	0.1			PL	03-21-97
Radium-228	*	pCi/L	-					EPA904	0.3			PL	03-21-97
Analysis Error(228)	*	pCi/L	-					EPA904	0.3			PL	03-21-97
Man-made beta & photon	*	pCi/L	-					EPA900	0.1			PL	03-21-97
Analysis Error(beta & pho)	*	pCi/L	-					EPA900	0.1			PL	03-21-97

Date Received:

02-26-97

Typed:

03-24-97

Sent:

03-24-97

Project Number 3354686
 PO Number BG89-0661W
 Date Sampled 1 02-26-97
 Date Analyzed 0
 Compacted 1
 Format NormRR
 Unit Cost Exted
 VOC93 13500 1
 GA 4000 1

PUBLIC DRINKING WATER ANALYSIS REPORTING FORMAT

PUBLIC WATER SYSTEM INFORMATION (to be completed by system or lab)

System Name: _____ I.D. #: 3354686
Address: 200 Weathersfield Alt.Sprg.FL 32714 Phone #: _____
Type (check one): Community Nontransient Noncommunity Noncommunity

SAMPLE INFORMATION (to be completed by sampler)

Sample Date (MMDDYY): 2/26/97 Sample Time : _____
Sample Location (be specific): ent. dist.
Sampler Name and Phone: _____
Samplers Signature: _____ Title: _____

Check Type (s): Distribution Recheck of MCL Resample of Lab Invalidated Sample
 Clearance Thm Max Res Time Plant Tap
 Distribution entry pt Raw Composite of Multiple Sites-Attach a format for each site

LABORATORY CERTIFICATION INFORMATION

Lab Name: Flowers Chemical Laboratories Inc. HRS# 83139 Expiration Date 6/30/97
Address: PO Box 150-0597 Altamonte Springs, Florida 32715-0597 Phone #: (407) 339-5984
Subcontracted Lab HRS #: HRS84252 Groups Analyzed: RAD

ANALYSIS INFORMATION (to be completed by lab)

Lab Number: 19144
Date Sample(s) Recieved: 2/26/97 Group(s) Analyzed & Results attached for compliance with 62-550, F.A.C.:
 Nitrate Nitrite Asbestos Trihalomethanes
Inorganics Volatile Organics Secondaries Pesticides & PCBs
 All 17 Partial All 21 Partial All 14 Partial All 30 Partial
Group I Unregulateds Group II Unregulateds Group III Unregulateds Radiochemicals
 All 13 Partial All 23 Partial All 11 Partial Single Sample
 Qtrly Composite *

* Provide radiochemical sample dates & locations for each quarter

I, Dr. Jefferson S Flowers, do HEREBY CERTIFY that all attached analytical data submitted are correct.



Signature: _____
Title: Technical Director Date: 3/24/97

COMPLIANCE INFORMATION (to be completed by State)

Sample Collection Satisfactory: _____ Sample Analysis Satisfactory: _____
Resample Request for: _____ Reason: _____
Person notified to resample: _____ Date notified: ____/____/____
DEP /ACPHU Reviewing Official: _____

Volatile Organic Analysis
62-550.310(2)(b)
(PWS028)

Parameter ID NAME	Sample Number	Analysis Result(ug/l)	Analytical Method	Detection Limit (ug/l)	MCL	Analysis Date
2378 1,2,4-trichlorobenzene	19144	<0.5	EPA502.2	0.5	70	02-27-97
2380 cis-1,2-Dichloroethylene	19144	<0.5	EPA502.2	0.5	70	02-27-97
2955 Xylenes (total)	19144	<0.5	EPA502.2	0.5	10000	02-27-97
2964 Dichloromethane	19144	<0.5	EPA502.2	0.5	5	02-27-97
2968 O-dichlorobenzene	19144	<0.5	EPA502.2	0.5	600	02-27-97
2969 Para-dichlorobenzene	19144	<0.5	EPA502.2	0.5	75	02-27-97
2976 Vinyl chloride	19144	<0.5	EPA502.2	0.5	1	02-27-97
2977 1,1,-dichloroethylene	19144	<0.5	EPA502.2	0.5	7	02-27-97
2979 Trans-1,2-dichloroethylene	19144	<0.5	EPA502.2	0.5	100	02-27-97
2980 1,2,-dichloroethane	19144	<0.5	EPA502.2	0.5	3	02-27-97
2981 1,1,1-trichloroethane	19144	<0.5	EPA502.2	0.5	200	02-27-97
2982 Carbon tetrachloride	19144	<0.5	EPA502.2	0.5	3	02-27-97
2983 1,2-dichloropropane	19144	<0.5	EPA502.2	0.5	5	02-27-97
2984 Trichloroethylene	19144	<0.5	EPA502.2	0.5	3	02-27-97
2985 1,1,2-trichloroethane	19144	<0.5	EPA502.2	0.5	5	02-27-97
2987 Tetrachloroethylene	19144	<0.5	EPA502.2	0.5	3	02-27-97
2989 Monochlorobenzene	19144	<0.5	EPA502.2	0.5	100	02-27-97
2990 Benzene	19144	<0.5	EPA502.2	0.5	1	02-27-97
2991 Toluene	19144	<0.5	EPA502.2	0.5	1000	02-27-97
2992 Ethylbenzene	19144	<0.5	EPA502.2	0.5	700	02-27-97
2996 Styrene	19144	<0.5	EPA502.2	0.5	100	02-27-97

Radiological Analysis
62-550.310(5)
(PWS033)

Parameter ID NAME	Sample Number	Analysis Result(pCi/l)	Analytical Method	Detection Limit (pCi/l)	MCL	Analysis Date
4000 Gross alpha	19144	2.30	EPA900	0.1		5 03-21-97
4000 Analysis_Error(Ga)	19144	0.400	EPA900	0.1		03-21-97
4012 Photon emitters	19144		-	0.1		
4012 Analysis_Error(Photon)	19144		-	0.1		
4020 Radium-226	19144		EPA903.1	0.1		03-21-97
4020 Analysis_Error(226)	19144		EPA903.1	0.1		03-21-97
4030 Radium-228	19144		EPA904	0.3		03-21-97
4030 Analysis_Error(228)	19144		EPA904	0.3		03-21-97
4101 Man-made beta	19144		EPA900	0.1		03-21-97
4101 Analysis_Error(beta)	19144		EPA900	0.1		03-21-97

LABORATORY: FLOWERS CHEMICAL LABORATORY

CERTIFICATION NUMBER: 83139 EPA: FL00091

DATE: JANUARY 17, 1997

MICROBIOLOGY

METHODS

SUPERSEDES PREVIOUS ANALYTE SHEET DATED: OCTOBER 30, 1995

- X Membrane Filter
- Multiple Tube Fermentation
- X Fecal/E. coli
- MMO-MUG
- PIA

SM9222B

SM9221E

PRIMARY INORGANIC

1. METALS	AA(FUR)	ICP	ICP/MS	OTHER
X ANTIMONY	SM3113B			
X ARSENIC	SM3113B			SM3114B
X BARIUM	SM3113B	200.7		SM3111D
X BERYLLIUM	SM3113B	200.7		
X CADMIUM	SM3113B	200.7		
X CHROMIUM	SM3113B	200.7		
X LEAD	SM3113B			
X MERCURY				245.1
X NICKEL		200.7		SM3111B
X SELENIUM	SM3113B			
X SODIUM		200.7		SM3111B
X THALLIUM	200.9			

2. LEAD AND COPPER

X LEAD	SM3113B			
X COPPER				SM3111B

3. CYANIDE

CYANIDE	IC	ISE	UV-VIS	OTHER
CYANIDE				

4. NITRATE AND NITRITE

X NITRATE	300.0		353.2	
X NITRITE	300.0		353.2	
X TOTAL NO2-NO3	300.0		353.2	

5. FLUORIDE

X FLUORIDE		SM4500F C		
------------	--	-----------	--	--

6. ASBESTOS

ASBESTOS				
----------	--	--	--	--

SECONDARY INORGANIC

	AA(FUR)	ICP	UV-VIS	OTHER
X ALUMINUM		200.7		
X CHLORIDE				SM4500Cl-D
X COLOR			SM2120B	
X COPPER	SM3113B	200.7		SM3111B
X FLUORIDE				SM4500F C
X FOAMING AGENTS			SM5540C	
X IRON	SM3113B	200.7		SM3111B
X MANGANESE	SM3113B	200.7		SM3111B
X OOR				SM2150B
X pH				150.1
X SILVER	SM3113B	200.7		SM3111B
X SULFATE				300.0, 375.4
X TDS				SM2540C
X ZINC		200.7		SM3111B

PESTICIDES AND PCB'S

GC

GC/MS

HPLC

1. INSECTICIDES

X ALACHLOR	505, 507		
X ATRAZINE	505, 507		
X CHLORDANE	505, 508		
X ENDRIN	505, 508		
X HEPTACHLOR	505, 508		
X HEPTACHLOR EPOXIDE	505, 508		
X LINDANE	505, 508		
X METHOXYCHLOR	505, 508		
X TOXAPHENE	505, 508		
X HEXACHLOROBENZENE	505, 508		
X HEXACHLOROCYCLOPENTADIENE	505		
X SIMAZINE	505, 507		

2. HERBICIDES

X 2,4-D	515.1		
X PENTACHLOROPHENOL	515.1		
X 2,4,5-TP (SILVEX)	515.1		
X DALAPON	515.1		
X DINOSEB	515.1		
X PICLORAM	515.1		

3. CARBAMATES

X CARBOFURAN			531.1
X OXAMYL (VYDATE)			531.1

4. DISINFECTANT BY-PRODUCTS/VOC'S

X 1,2-DIBROMO-3-CHLOROPROPANE	504.1		
X ETHYLENE DIBROMIDE	504.1		

5. MISCELLANEOUS SOC'S

X DIQUAT			549.1
X ENDOTHALL	548.1		
X GLYPHOSATE			547

6. PCB'S

X AROCHLORS	505		
X DECACHLOROBIPHENYL	508A		

7. ADIPATES AND PHTHALATES

X DI(2-ETHYLHEXYL) ADIPATE		525.2	
X DI(2-ETHYLHEXYL) PHTHALATE		525.2	

8. PAH

X BENZO(a)PYRENE			550
------------------	--	--	-----

DIOXIN

2,3,7,8-TETRACHLORODIBENZO-p-DIOXIN			
-------------------------------------	--	--	--



Lawton Chiles
Governor

James T. Howell, M.D., M.P.H.
Secretary

LABORATORY: FLOWERS CHEMICAL LABORATORY

CERTIFICATION NUMBER: 83139

EPA: FL00091

DATE: JANUARY 17, 1997

SUPERSEDES PREVIOUS ANALYTE SHEET DATED: OCTOBER 30, 1995

OTHER REGULATED CONTAMINANTS

1. VOLATILE ORGANIC COMPOUNDS

	GC	GC/MS
X TRICHLOROETHYLENE	502.2	524.2
X TETRACHLOROETHYLENE	502.2	524.2
X CARBON TETRACHLORIDE	502.2	524.2
X VINYL CHLORIDE	502.2	524.2
X 1,1,1-TRICHLOROETHANE	502.2	524.2
X 1,2-DICHLOROETHANE	502.2	524.2
X BENZENE	502.2	524.2
X p-DICHLOROBENZENE	502.2	524.2
X 1,1-DICHLOROETHYLENE	502.2	524.2
X cis-1,2-DICHLOROETHYLENE	502.2	524.2
X 1,2-DICHLOROPROPANE	502.2	524.2
X ETHYLBENZENE	502.2	524.2
X CHLOROBENZENE	502.2	524.2
X o-DICHLOROBENZENE	502.2	524.2
X STYRENE	502.2	524.2
X TOLUENE	502.2	524.2
X trans-1,2-DICHLOROETHYLENE	502.2	524.2
X TOTAL XYLENES	502.2	524.2
X DICHLOROMETHANE	502.2	524.2
X 1,2,4-TRICHLOROBENZENE	502.2	524.2
X 1,1,2-TRICHLOROETHANE	502.2	524.2

2. TRIHALOMETHANES

X BROMODICHLOROMETHANE	502.2	524.2
X BROMOFORM	502.2	524.2
X CHLORODIBROMOMETHANE	502.2	524.2
X CHLOROFORM	502.2	524.2
X TOTAL TRIHALOMETHANES	502.2	524.2

GROUP I UNREGULATED CONTAMINANTS

1. CARBAMATES

	GC	GC/MS	HPLC
X ALDICARB			531.1
X ALDICARB SULFOXIDE			531.1
X ALDICARB SULFONE			531.1
X CARBARYL			531.1
X 3-HYDROXYCARBOFURAN			531.1
X METHOMYL			531.1

2. HERBICIDES

X ALDRIN	505, 508		
X BUTACHLOR	507		
X DICAMBA	515.1		
X DIELDRIN	505, 508		
X METOLACHLOR	507		
X METRIBUZIN	507		
X PROPACHLOR	508		

GROUP II UNREGULATED CONTAMINANTS

	GC	GC/MS
X BROMOBENZENE	502.2	524.2
X BROMODICHLOROMETHANE	502.2	524.2
X BROMOFORM	502.2	524.2
X BROMOMETHANE	502.2	524.2
X CHLOROETHANE	502.2	524.2
X CHLOROFORM	502.2	524.2
X CHLOROMETHANE	502.2	524.2
X DIBROMOCHLOROMETHANE	502.2	524.2
X DICHLORODIFLUOROMETHANE	502.2	524.2
X p-CHLOROTOLUENE	502.2	524.2
X DIBROMOMETHANE	502.2	524.2
X 1,1-DICHLOROETHANE	502.2	524.2
X 1,3-DICHLOROPROPENE	502.2	524.2
X 1,3-DICHLOROPROPANE	502.2	524.2
X 2,2-DICHLOROPROPANE	502.2	524.2
X TRICHLOROFLUOROMETHANE	502.2	524.2
X 1,2,3-TRICHLOROPROPANE	502.2	524.2
X m-DICHLOROBENZENE	502.2	524.2
X 1,1,1,2-TETRACHLOROETHANE	502.2	524.2
X 1,1,2,2-TETRACHLOROETHANE	502.2	524.2
X METHYL tert-BUTYL ETHER	502.2	524.2
X 1,1-DICHLOROPROPENE	502.2	524.2
X o-CHLOROTOLUENE	502.2	524.2

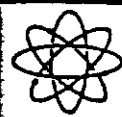
GROUP III UNREGULATED CONTAMINANTS

1. BASE/NEUTRAL EXTRACTABLES

X BUTYL BENZYL PHTHALATE	625
X Di-n-BUTYL PHTHALATE	625
X DIETHYL PHTHALATE	625
X DIMETHYL PHTHALATE	625
X 2,4-DINITROTOLUENE	625
X Di-n-OCTYL PHTHALATE	625
X ISOPHORONE	625

2. ACID EXTRACTABLES

X 2-CHLOROPHENOL	625
X 2-METHYL-4,6-DINITROPHENOL	625
X PHENOL	625
X 2,4,6-TRICHLOROPHENOL	625



CHEMICAL
LABORATORIES
INCORPORATED

ANALYTICAL & CONSULTING CHEMISTS
CHAIN OF CUSTODY RECORD
DRINKING WATER 17-550

Client <i>Utilities Inc. of Florida</i>	Address <i>200 Weathersfield Ave. Altamonte Springs FL</i>	Phone <i>(407) 869-1919</i>
Public Drinking Water ID # <i>33 54686</i>	Public Water System Name: <i>Crescent Bay</i>	
Project # <i>89-0661</i>	Public Water System Type:	
PO # <i>BG 89-0661W</i>	<input checked="" type="checkbox"/> Community <input type="checkbox"/> Non-Community <input type="checkbox"/> Special Non-Community	

Per Site	Total	Preservative				Plastic Containers					Glass Containers				NOTES:				
		HNO ₃	NaOH	Na ₂ S ₂ O ₃	H ₂ SO ₄	60ml	125ml	250ml	500ml	1L	2L	Whirl-Pak Bag	40ml Vial	250ml		500ml	1L	2L	4L
				X				X				X							Turn Around Time 10 Working Days _____ 5 Working Days _____ 3 Working Days _____ 1 Working Days _____ Other _____ Please composite PCB + Pesticides with Highland Pt. Four Lakes
							X												
								X											

It Relinquished:	Date	Kit Received	Date
	Time		Time

Parameters: Prim. Inorganics w/o asbestos ___; Asbestos ___; NO₃ ___ NO₂ ___ THM ___;
 Volatile Organics ; Pesticides & PCB's (w/o dioxin) ; Radiological ; Secondary Standards ___;
 Group I Unreg. ___; Group II Unreg. ___; Group III Unreg. ___; Lead & Copper ___.

Laboratory Number
19144

- Client Sample Identification
- #1 (40ml) Crescent Bay
 - #2 (40ml) Crescent Bay → VOC Entry to distribution
 - #3 (40ml) Crescent Bay
 - #4 (40ml) Crescent Bay → PCB + Pesticides Entry to distribution
 - #5 (40ml) Crescent Bay
 - #6 (250ml) Crescent Bay → PCB + Pesticides - Entry to distribution
 - #7 (4L) Crescent Bay
 - #8 (500ml) Crescent Bay - Radionuclides - Entry to distribution
 - #9
 - #10

Collectors Signature:		Date	<u>2/26/97</u>	Time	<u>8:30</u>
Transporters Signature:		Date	<u>2/26/97</u>	Time	<u>4:45p</u>
Acceptance By:		Date	<u>2/26/97</u>	Time	<u>1645</u>

Mid-County Services, Inc.

Docket No. 971065-SU

ENGINEERING SCHEDULES

Test Year Ended December 31, 1996

645 Mid-County Wastewater Treatment Plant M.O.R.

		Average							
1996	Total	Daily	CBOD5	TSS	pH			Fecal	D.O.
Month	Flow	Flow	Effluent	Effluent	Effluent	Total N	Total P	Coliform	Eff.
	mg	mgd	mg/L	mg/L	0.1(Max)	mg/L	mg/L	no/100 ml	mg/L
January	23.188	.748	2.30	0.30	7.5	.95	.64		7.2
February	23.200	.800	2.20	<6.6	7.4	.98	.64		7.1
March	25.668	.828	2.63	1.25	7.5	.60	.53		7.3
April	23.490	.783	3.12	0.50	7.2	1.00	.50		7.5
May	22.072	.712	10.50	7.36	7.6	1.16	.42		7.3
June	19.440	.648	1.72	0.95	7.7	1.87	.64		6.5
July	20.491	.661	2.00	0.55	7	1.32	.59		7.8
August	21.266	.686	2.00	0.60	7.1	1.40	.58		7.7
September	21.000	.700	2.20	0.80	7.1	1.80	.58		7.6
October	21.475	.692	2.18	1.10	6.9	1.80	.58		7.9
November	19.950	.665	2.75	2.75	7.1	1.50	.62		7.7
December	22.630	.730	3.25	2.00	6.6	1.95	.79		7.7
Total	263.870	.721							

ATT DAVE. Z.

DER Form 6 17 08/1993
 Domestic Wastewater Treatment Plant
 Monthly Operating Report
 Reporting Date: July 1, 1999
 DER Application No. _____ Filed in by DER

Domestic Wastewater Treatment Plant Monthly Operating Report

RECEIVED
 FEB 26 1999

Part II - General Information

- (1) Month JAN Year 1996
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
- (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- | | |
|--|--|
| Day Shift Operator Class <u>B+R</u> | Cert. No. <u>A 5119</u>
<u>B.8035</u> |
| Evening Shift Operator Class <u>C+R</u> | Cert. No. <u>A 512</u>
<u>C.8601</u> |
| Night Shift Operator Class <u>NA</u> | Cert. No. <u>NA</u> |
| Lead Operator <u>Donald C. Rostetter</u> | Cert. No. <u>B.8035</u> |

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.748
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.700
(19) Percent of permitted capacity	%	-	83%
(20) CBOD ₅ Effluent	mg/L	060082	2.3
(21) CBOD ₅ Effluent	lbs/day	-	14.3
(22) TSS Effluent	mg/L	900201	0.3
(23) TSS Effluent	lbs/day	-	1.8
(24) Minimum pH		-	7.0
(25) Maximum pH		-	7.5
(26) Total N	mg/L	000800	.95
(27) TKN	mg/L	000625	.39
(28) Ammonia (NH ₃ - N)	mg/L	000810	.04
(29) Nitrate	mg/L	071850	1.01
(30) Total Phosphorus	mg/L	000665	.64
(31) Minimum Chlorine Residual	mg/L	-	2.0
(32) Maximum Chlorine Residual	mg/L	-	3.0
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

Month: JAN Year: 1996

(34)

Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Inluent (mg/L)	TSS Inluent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/1000ml)	TOTAL - X	D.O EFF.
.771	2.6	<0.01					7.5					ND		7.3
.959	2.2	<0.01					7.0					ND		6.8
.805	2.2	<0.01					7.3					ND		7.1
.749	2.4	<0.01	200	162	2.1	1.2	7.3	.40	.08	.40	.68	ND	.80	7.2
.756	2.4	<0.01					7.3					ND		7.0
.804	2.4	<0.01					7.3					ND		7.4
.884	2.5	<0.01					7.3					ND		7.3
.726	3.0	<0.01					7.3					ND		7.2
.778	2.5	<0.01					7.3					ND		7.2
.620	2.7	<0.01					7.3					ND		7.0
.742	2.4	<0.01			2.09	<1.0	7.4	.35	<0.01	.50	.62	ND	.85	7.0
.745	2.9	<0.01					7.4					ND		7.1
.759	2.5	<0.01					7.4					ND		7.9
.749	2.8	<0.01					7.5					ND		7.3
.799	2.5	<0.01					7.4					ND		7.4
.681	2.5	<0.01					7.4					ND		7.2
.733	2.7	<0.01					7.3					ND		7.0
.713	2.4	<0.01			2.9	<1.0	7.3	.26	<0.01	1.01	.54	ND	1.37	7.1
.758	2.5	<0.01					7.3					ND		7.1
.725	2.4	<0.01					7.3					ND		7.0
.720	2.8	<0.01					7.3					ND		7.3
.694	2.6	<0.01					7.4					ND		7.1
.701	2.5	<0.01					7.4					ND		7.0
.716	2.4	<0.01					7.4					ND		7.0
.726	2.5	<0.01			2.28	<1.0	7.3	.45	.08	.33	.68	ND	.79	7.1
.720	2.4	<0.01					7.3					ND		7.1
.728	2.3	<0.01					7.2					ND		7.0
.756	2.8	<0.01					7.4					ND		7.3
.691	2.0	<0.01					7.4					ND		7.2
.744	2.4	<0.01					7.2					ND		7.0
.691	2.3	<0.01					7.2					ND		7.0

Operator This is to certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

Signed: Donald E Hostetler
 Name (Please Type): DONALD E HOSTETLER
 Company Name: MD COUNTY SERVICES

Date: 2-9-96
 Telephone No (Please Type): 813-781-7978

ATT DAVE. 2.

RECEIVED

Form No. 17-001-0003
Domestic Wastewater Treatment Plant Monthly Operating Report
Effective Date July 1, 1996
DER Application No. _____ Filed in by DER

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month FEB Year 1996
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type TYPE I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
- (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- Day Shift Operator Class B+A Cert. No. A 5119 B. 8035
- Evening Shift Operator Class S+A Cert. No. A 312 - A 6708 C 3601
- Night Shift Operator Class NA Cert. No. NA
- Lead Operator Donald B. Betler B. 8035
 Signature Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.800
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.736
(19) Percent of permitted capacity	%	-	88%
(20) CBOD ₅ Effluent	mg/L	080082	2.2
(21) CBOD ₅ Effluent	lbs/day	-	14.6
(22) TSS Effluent	mg/L	900201	66.6
(23) TSS Effluent	lbs/day	-	544
(24) Minimum pH	-	-	7.1
(25) Maximum pH	-	-	7.4
(26) Total N	mg/L	000800	.98
(27) TKN	mg/L	000625	.38
(28) Ammonia (NH ₃ - N)	mg/L	000810	.05
(29) Nitrate	mg/L	071850	1.07
(30) Total Phosphorus	mg/L	000665	.64
(31) Minimum Chlorine Residual	mg/L	-	2.0
(32) Maximum Chlorine Residual	mg/L	-	3.2
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month FEB Year 1996

Date	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	TOTAL N. EFF.	D.O. EFF.
7-1	.717	2.2	50.01	135	170	2.64	<1.0	7.2	.33	.03	.54	.68	ND	.87	7.0
7-2	.734	2.5	50.01					7.2					ND		6.9
7-3	1.01	2.4	50.01					7.2							6.8
7-4	.964	2.8	50.01					7.3							7.3
7-5	.886	2.1	50.01					7.3					ND		7.1
7-6	.958	2.5	50.01					7.3					ND		7.2
7-7	.796	2.7	50.01					7.3					ND		7.3
7-8	.823	3.0	50.01			3.0	<1.0	7.3	.40	.02	.76	.66	ND	1.16	7.0
7-9	.776	2.9	50.01					7.3					ND		7.1
7-10	.843	2.5	50.01					7.3							6.9
7-11	.854	2.7	50.01					7.3							7.3
7-12	.785	2.9	50.01					7.2					ND		7.4
7-13	.695	2.0	50.01					7.3					ND		7.1
7-14	.758	2.2	50.01					7.4					ND		7.2
7-15	.905	2.3	50.01			2.44	<1.0	7.3	.33	.04	1.07	.62	ND	1.40	7.0
7-16	.763	2.4	50.01					7.4					ND		7.2
7-17	.740	2.4	50.01					7.4							7.4
7-18	.779	2.8	50.01					7.3							7.3
7-19	.761	2.0	50.01					7.2					ND		6.6
7-20	.765	2.6	50.01					7.3					ND		7.0
7-21	.797	2.3	50.01					7.3					ND		7.0
7-22	.742	2.0	50.01			1.73	<1.0	7.3	.40	.07	.55	.58	ND	.75	7.0
7-23	.785	2.4	50.01					7.3					ND		7.0
7-24	.800	2.4	50.01					7.3							6.8
7-25	.832	2.7	50.01					7.2							6.9
7-26	.772	3.2	50.01					7.4					ND		7.6
7-27	.745	2.8	50.01					7.1					ND		7.5
7-28	.777	3.1	50.01					7.3					ND		6.8
7-29	.849	2.9	50.01			1.19	<1.0	7.2	.48	.09	.08	.68	ND	.56	6.8

I, Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

by Donald E. Hostetler
 Name (Please Type) DONALD E. HOSTETLER
 Company Name MID COUNTY SERVICES

Date: 3-9-96
 Telephone No. (Please Type) 813-787-7978

✓

ATT DAVE. Z.

DER Form #	17-001-0001
Agency	Domestic Wastewater Treatment Plant
Report Title	Monthly Operating Report
Effective Date	July 1, 1996
DER Application No.	4052P01064

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

(1) Month MARCH Year 1996

(2) Plant's DER Identification Number 4052P01064

(3) Plant Name Mid-County Services, Inc.

(4) Plant Address 2299 Spanish Vista Dr.

(5) City Palm Harbor 34688

(6) County Pinellas

(7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)

(8) Permit Number D052-242275

(9) Plant Type Type I

(10) Real Site Identification Number 4052P01064

(11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number

(12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek

(13) United Wet Weather Discharge Activated
 Yes No Not Applicable

(14) Cumulative Days of Wet Weather Discharge N/A

(15) Plant Staffing

Day Shift Operator Class <u>B+A</u>	Cert. No. <u>A 5119</u> <u>B. 8035</u>
Evening Shift Operator Class <u>C+A</u>	Cert. No. <u>M 512</u> <u>C 8601</u>
Night Shift Operator Class _____	Cert. No. _____
Lead Operator <u>Donald C. Hostetter</u>	Cert. No. <u>B. 8035</u>

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.828
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.792
(19) Percent of permitted capacity	%	-	92%
(20) CBOD ₅ Effluent	mg/L	080082	2.63
(21) CBOD ₅ Effluent	lb/day	-	18.1
(22) TSS Effluent	mg/L	900201	1.25
(23) TSS Effluent	lb/day	-	1.72
(24) Minimum pH		-	7.0
(25) Maximum pH		-	7.5
(26) Total N	mg/L	000800	.60
(27) TKN	mg/L	000625	.64
(28) Ammonia (NH ₃ - N)	mg/L	000810	.04
(29) Nitrate	mg/L	071850	.93
(30) Total Phosphorus	mg/L	000665	.53
(31) Minimum Chlorine Residual	mg/L	-	1.5
(32) Maximum Chlorine Residual	mg/L	-	3.3
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month MARCH Year 1996

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. E/F/F	TOTAL - Y.
1	.794	2.9	Co.01					7.3					ND	6.8	
2	.829	2.2	Co.01					7.3						6.9	
3	.918	2.0	Co.01					7.2						7.0	
4	.801	1.9	Co.01					7.1					ND	8.0	
5	.817	3.2	Co.01					7.1					ND	7.5	
6	.931	2.2	Co.01					7.1					ND	6.8	
7	.838	3.0	Co.01	156	104	3.23	<1.0	7.2	.85	.10	.65	.52	ND	6.9	1.50
8	.807	3.0	Co.01					7.1					ND	7.8	
9	.764	3.0	Co.01					7.3						7.5	
10	.863	3.3	Co.01					7.4						7.3	
11	.784	1.5	Co.01					7.5					ND	6.9	
12	.773	3.2	Co.01					7.3					ND	8.4	
13	.741	1.8	Co.01					7.3					ND	7.9	
14	.783	2.7	Co.01			1.93	<1.0	7.2	.88	.11	.93	.56	ND	7.7	1.81
15	.784	2.1	Co.01					7.3					ND	7.8	
16	.721	2.4	Co.01					7.3						7.8	
17	.832	3.3	Co.01					7.1						7.0	
18	.892	3.0	Co.01					7.1					ND	7.7	
19	.651	2.7	Co.01					7.0					ND	7.1	
20	.836	3.2	Co.01					7.2					ND	7.0	
21	.826	2.2	Co.01			3.4	<1.0	7.3	.38	<0.01	.23	.52	ND	6.9	.61
22	.788	2.0	Co.01					7.2					ND	6.9	
23	.784	2.4	Co.01					7.2						7.0	
24	.831	1.5	Co.01					7.3						7.1	
25	.831	1.9	Co.01					7.3					ND	7.2	
26	.754	2.2	Co.01					7.3					ND	7.0	
27	.854	2.2	Co.01					7.3					ND	7.1	
28	.889	2.2	Co.01			1.96	1.0	7.3	.45	.08	.61	.52	ND	7.2	1.06
29	.939	2.3	Co.01					7.1					ND	7.3	
30	.944	2.0	Co.01					7.2						7.5	
31	1.10	2.6	Co.01					7.4						7.1	

I, Operator, this is to certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, the information is true, complete and accurate.

By: Donald E Hostetler

Date: 4-11-96

(Please Type) DONALD E HOSTETLER

Company Name MID COUNTY SERVICES

Telephone No (Please Type) 813-787-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month APRIL Year 1996
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse
Curlew Creek
- (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- | | |
|---|-------------------------|
| Day Shift Operator Class <u>B+A</u> | Cert. No. <u>B.8035</u> |
| Evening Shift Operator Class <u>A+B</u> | Cert. No. <u>26708</u> |
| Night Shift Operator Class <u>NA</u> | Cert. No. <u>NA</u> |
| Lead Operator <u>Donald C. Hoteller</u> | Cert. No. <u>B.8035</u> |

Parameter	Units	STOREY Code	Value
(16) Monthly average daily flow	mgd	050053	.783
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.803
(19) Percent of permitted capacity	%	-	87%
(20) CBOD ₅ Effluent	mg/L	080082	3.12
(21) CBOD ₅ Effluent	lb/day	-	20.3
(22) TSS Effluent	mg/L	900201	0.5
(23) TSS Effluent	lb/day	-	3.2
(24) Minimum pH		-	6.9
(25) Maximum pH		-	7.2
(26) Total N	mg/L	000800	1.0
(27) TKN	mg/L	000625	.53
(28) Ammonia (NH ₃ - N)	mg/L	000810	.05
(29) Nitrate	mg/L	071850	.90
(30) Total Phosphorus	mg/L	000665	.50
(31) Minimum Chlorine Residual	mg/L	-	1.8
(32) Maximum Chlorine Residual	mg/L	-	3.2
(33) Other Effluent Parameters			

O&M Form 17-001(9001)
 Domestic Wastewater Treatment Plant
 Monthly Operating Report
 Effective Date July 1, 1991
 O&M Application No. _____
 (If not in use, O&M)

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month APRIL Year 1996

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	OT Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. EFF.	TOTAL N.
1	.954	2.4	<.01					7.1					ND	7.2	
2	.818	2.0	<.01					7.1					ND	7.2	
3	.967	2.3	<.01					7.1					ND	7.6	
4	.832	2.7	<.01	138	176	2.21	.80	7.2	.59	.04	.80	.45	ND	7.5	1.39
5	.921	2.3	<.01					7.2					ND	7.4	
6	.868	2.1	<.01					6.9						7.5	
7	.826	2.1	<.01					6.9						7.3	
8	.837	3.0	<.01					7.0					ND	7.2	
9	.801	1.8	<.01					6.9					ND	7.5	
10	.744	2.1	<.01					6.9					ND	7.5	
11	.753	2.3	<.01			2.55	4.0	7.0	.38	.02	.90	.36	ND	7.6	1.28
12	.772	2.1	<.01					6.9					ND	7.5	
13	.770	2.4	<.01					7.1						7.7	
14	.766	2.0	<.01					7.1						7.3	
15	.786	1.8	<.01					7.1					ND	7.4	
16	.775	2.0	<.01					6.9					ND	7.7	
17	.743	2.6	<.01					6.9					ND	7.7	
18	.709	2.5	<.01			4.04	.60	7.0	.48	.05	<.01	.52	ND	7.5	.48
19	.746	2.4	<.01					7.0					ND	7.6	
20	.741	2.2	<.01					7.0						7.7	
21	.747	2.5	<.01					7.2						7.4	
22	.731	2.6	<.01					7.2					ND	7.0	
23	.689	2.4	<.01					6.9					ND	7.7	
24	.700	1.8	<.01					6.9					ND	7.8	
25	.676	3.2	<.01			3.68	.60	6.9	.70	.10	.54	.68	ND	7.4	1.24
26	.701	2.8	<.01					7.0					ND	7.5	
27	.711	1.8	<.01					7.1						7.5	
28	.737	1.8	<.01					7.1						7.2	
29	.731	1.9	<.01					7.0					ND	7.2	
30	.904	2.3	<.01					7.0					ND	7.4	

I, the undersigned Operator, hereby certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

Signed: Donald E. Hostetter

Date: 5-8-96

Name (Please Type): DONALD E. HOSTETTER

Company Name: MID-COUNTY SERVICES

Telephone No. (Please Type): 813-787-7978

"ATT" MIKE DUNN.

3 PAGES

✓

DER Form No. 17-001-0007
Domestic Wastewater Treatment Plant
Monthly Operating Report
Reporting Date July 4, 1996
DER Application No. _____
Plant No. _____

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month MAY Year 1996
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
1-800-272-1919 (Office)
- (7) Phone Number (813) 787-7978 (Plant)
- (8) Permit Number DO52-242275
- (9) Plant Type TYPE I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse
Curlew Creek
- (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
A 5119
Day Shift Operator Class B1A. Cert. No. B.8035
Evening Shift Operator Class STA1A Cert. No. A6708
C2601
Night Shift Operator Class _____ Cert. No. _____
Lead Operator Donald C. Hestler B.8035
Signature Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.712
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.774
(19) Percent of permitted capacity	%	-	79%
(20) CBOD ₅ Effluent	mg/L	080082	1.77
(21) CBOD ₅ Effluent	lbs/day	-	10.5
(22) TSS Effluent	mg/L	900201	1.24
(23) TSS Effluent	lbs/day	-	7.36
(24) Minimum pH		-	6.8
(25) Maximum pH		-	7.6
(26) Total N	mg/L	000800	1.16
(27) TKN	mg/L	000525	.46
(28) Ammonia (NH ₃ · N)	mg/L	000810	.04
(29) Nitrate	mg/L	071850	1.17
(30) Total Phosphorus	mg/L	000665	.42
(31) Minimum Chlorine Residual	mg/L	-	1.4
(32) Maximum Chlorine Residual	mg/L	-	2.6
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month: MAY Year: 1996

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CaCO ₃ Influent (mg/L)	TSS Influent (mg/L)	CaCO ₃ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	TOTAL N	D.O. EFF.
1	.988	2.0	0.01					6.9					ND		7.3
2	.841	2.3	0.01	126	148	3.25	3.20	7.0	.26	0.01	0.01	.54	ND	.26	7.7
3	.788	2.3	0.01					7.0					ND		7.4
4	.819	2.0	0.01					7.0							7.5
5	.802	2.3	0.01					7.1							7.4
6	.763	1.4	0.01					7.0					ND		7.4
7	.723	2.2	0.01					7.0					ND		7.5
8	.702	2.1	0.01					7.0					ND		7.4
9	.734	2.0	0.01			2.35	2.0	6.9	.40	0.01	1.17	.31	ND	1.57	7.4
10	.665	1.9	0.01					6.8					ND		7.4
11	.703	1.9	0.01					7.5							7.5
12	.696	2.2	0.01					7.2							7.3
13	.728	2.4	0.01					7.2					ND		7.3
14	.673	1.8	0.01					7.5					ND		7.5
15	.691	2.0	0.01					6.9					ND		7.3
16	.672	1.8	0.01			1.0	1.0	6.9	.59	.08	.84	.44	ND	1.43	7.2
17	.704	2.4	0.01					6.9					ND		7.2
18	.643	1.9	0.01					7.2							7.1
19	.695	2.1	0.01					7.8							7.4
20	.719	2.6	0.01					7.6					ND		7.3
21	.749	2.2	0.01					6.9					ND		7.2
22	.677	2.5	0.01					7.0					ND		7.2
23	.693	2.5	0.01			1.19	1.0	6.8	.54	.05	.60	.40	ND	1.14	7.2
24	.671	2.4	0.01					6.9					ND		7.2
25	.666	2.1	0.01					7.3							7.2
26	.609	2.3	0.01					7.3							7.4
27	.681	1.8	0.01					7.4					ND		7.2
28	.687	2.5	0.01					7.5					ND		7.6
29	.667	1.8	0.01					7.5					ND		7.3
30	.641	2.1	0.01			1.10	1.0	7.3	.55	.11	.74	.44	ND	1.43	7.1
31	.689	1.9	0.01					7.1					ND		7.1

I, Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, the information is true, complete and accurate.

by Donald E Hostetler
 (Please Type) DONALD E HOSTETLER
 Company Name MID COUNTY SERVICES

Date 6-7-96
 Telephone No. (Please Type) 813-787-7978

ATT MIKE DUNN.
2 PAGES.

DER Form 17 05/1987
Domestic Wastewater Treatment Plant
Monthly Operating Report
Effective Date: July 1, 1996
DER Application No. Filed in by DER

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

(1) Month JUNE Year 1996

(2) Plant's DER Identification Number 4052P01064

(3) Plant Name Mid-County Services, Inc.

(4) Plant Address 2299 Spanish Vista Dr.

(5) City Palm Harbor 34688

(6) County Pinellas

(7) Phone Number 1-800-272-1919 (OFFICE)
(813) 787-7978 (PLANT)

(8) Permit Number D052-242275

(9) Plant Type Type I

(10) Test Site Identification Number 4052P01064

(11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number

(12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek

(13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable

(14) Cumulative Days of Wet Weather Discharge N/A

(15) Plant Staffing

A 5119

Day Shift Operator Class B+A Cert. No. B.8035

A512 A6708

Evening Shift Operator Class C+R+P Cert. No. C2601

Night Shift Operator Class NA Cert. No. NA

Lead Operator Dorothy Heatley B.8035
Signature Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.649
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.714
(19) Percent of permitted capacity	%	-	72%
(20) CBOD ₅ Effluent	mg/L	080082	1.72
(21) CBOD ₅ Effluent	lbs/day	-	9.29
(22) TSS Effluent	mg/L	900201	.95
(23) TSS Effluent	lbs/day	-	5.13
(24) Minimum pH		-	6.7
(25) Maximum pH		-	7.7
(26) Total N	mg/L	000800	1.87
(27) TKN	mg/L	000625	.69
(28) Ammonia (NH ₃ - N)	mg/L	000810	.10
(29) Nitrate	mg/L	071850	1.8
(30) Total Phosphorus	mg/L	000665	.64
(31) Minimum Chlorine Residual	mg/L	-	1.7
(32) Maximum Chlorine Residual	mg/L	-	3.0
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month JUNE Year 1996

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O.C.F.F.	TOTAL N.
1	.638	1.9	0.01					7.4						2.1	
2	.643	2.3	0.01					7.7						2.2	
3	.639	2.0	0.01					7.4				ND	7.2		
4	.667	1.9	0.01					2.5				ND	7.2		
5	.623	1.9	0.01					7.0				ND	7.3		
6	.671	2.0	0.01	129	119	1.68	1.0	7.2	.70	.11	.72	.52	ND	7.0	1.42
7	.661	1.8	0.01					7.0					ND	7.2	
8	.670	2.4	0.01					7.0						7.1	
9	.649	1.6	0.01					7.0						7.0	
10	.715	3.0	0.01					6.9					ND	7.2	
11	.635	2.0	0.01					6.6					ND	7.1	
12	.641	1.9	0.01					6.9					ND	7.2	
13	.615	2.1	0.01			1.36	1.0	6.8	.48	.10	1.28	.56	ND	7.1	1.76
14	.634	2.5	0.01					6.8					ND	7.2	
15	.627	1.9	0.01					7.0						7.2	
16	.697	2.7	0.01					7.0						7.3	
17	.667	2.3	0.01					6.8					ND	7.2	
18	.681	2.5	0.01					6.7					ND	7.4	
19	.617	2.5	0.01					7.1					ND	7.4	
20	.712	1.9	0.01			1.92	1.0	6.8	.59	.08	.84	.74	ND	7.3	1.53
21	.655	1.9	0.01					6.8					ND	7.5	
22	.632	1.9	0.01					6.8						7.5	
23	.601	2.6	0.01					6.9						7.3	
24	.654	1.7	0.01					6.8					ND	7.1	
25	.599	2.4	0.01					6.7					ND	7.5	
26	.570	2.9	0.01					6.7					ND	7.4	
27	.677	2.5	0.01			1.92	1.8	6.9	1.0	.14	1.8	.76	ND	7.6	2.8
28	.622	2.0	0.01					6.9					ND	7.5	
29	.684	2.5	0.01					6.8						7.4	
30	.655	2.3	0.01					6.9						7.4	

I, the undersigned Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, the information is true, complete and accurate.

By: Donald E Hostetler
 Name (Please Type) DONALD E. HOSTETLER
 Company Name MED COUNTY SERVICES

Date: 7-9-96

Telephone No (Please Type) 813-787-9978

ATTN: MIKE DONALD

DER Form No.	17-401 (REV. 1/80)
Plant Name	Mid-County Services, Inc.
Reporting Period	July 1, 1996
DER Application No.	

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

(1) Month July Year 1996

(2) Plant's DER Identification Number 4052P01064

(3) Plant Name Mid-County Services, Inc.

(4) Plant Address 2299 Spanish Vista Dr.

(5) City Palm Harbor 34688

(6) County Pinellas

(7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)

(8) Permit Number DO52-242275

(9) Plant Type Type I

(10) Test Site Identification Number 4052P01064

1) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number

2) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek

3) Limited Wet Weather Discharge Activated
 Yes No Not Applicable

4) Cumulative Days of Wet Weather Discharge N/A

5) Plant Staffing

Day Shift Operator Class B+A. Cert. No. A 5119
B. 9035

Evening Shift Operator Class GA+A. Cert. No. A 512
A 6709
C 8601

Night Shift Operator Class _____ Cert. No. _____

Lead Operator Donald C. Hostetter B. 8035
Signature Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.661
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.673
(19) Percent of permitted capacity	%	-	73%
(20) CBOD ₅ Effluent	mg/L	080082	2.0
(21) CBOD ₅ Effluent	lbs/day	-	11.0
(22) TSS Effluent	mg/L	900201	.55
(23) TSS Effluent	lbs/day	-	3.0
(24) Minimum pH		-	6.7
(25) Maximum pH		-	7.0
(26) Total N	mg/L	000800	1.32
(27) TKN	mg/L	000625	.75
(28) Ammonia (NH ₃ - N)	mg/L	000810	.17
(29) Nitrate	mg/L	071850	1.07
(30) Total Phosphorus	mg/L	000665	.59
(31) Minimum Chlorine Residual	mg/L	-	1.8
(32) Maximum Chlorine Residual	mg/L	-	3.0
(33) Other Effluent Parameters			

ATTN: MIKE JUNN.

Domestic Wastewater Treatment Plant Monthly Operating Report

Month: July Year: 1996

Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. EFF.	TOTAL N.						
707	2.6	0.01					7.0					ND	7.2							
658	2.7	0.01					6.9					ND	7.7							
585	2.7	0.01					6.9					ND	7.5							
621	2.2	0.01			2.18	.40	7.0	.88	.12	1.07	.58	ND	7.6	1.95						
688	2.5	0.01					6.7					ND	7.5							
847	2.5	0.01					6.8					ND	7.5							
822	2.1	0.01					6.9						7.4							
774	2.2	0.01					6.8					ND	7.5							
723	3.0	0.01					6.8					ND	7.6							
677	1.8	0.01					6.8					ND	7.7							
654	2.2	0.01	102	390	1.9	.60	7.0	.89	.12	1.07	.58	ND	7.5	1.85						
625	2.4	0.01					6.9					ND	7.6							
655	2.0	0.01					7.0						7.6							
602	2.7	0.01					6.9						7.3							
665	2.2	0.01					6.9					ND	7.2							
703	2.4	0.01					6.8					ND	7.4							
700	2.4	0.01					6.8					ND	7.4							
668	2.4	0.01			1.85	.80	6.8	.62	.33	0.01	.72	ND	7.3	6.2						
631	1.9	0.01					6.9					ND	7.5							
628	2.0	0.01					7.1						7.7							
639	2.3	0.01					7.0						7.3							
663	2.4	0.01					7.0					ND	7.6							
638	2.5	0.01					7.0					ND	7.5							
647	2.2	0.01					7.0					ND	8.0							
674	2.4	0.01			2.36	.40	7.0	.65	.11	.15	.48	ND	8.1	.76						
613	2.0	0.01					6.9					ND	7.9							
592	1.9	0.01					7.0						7.8							
579	1.8	0.01					6.9						7.5							
582	2.0	0.01					6.9					ND	7.7							
598	1.9	0.01					7.0					ND	7.9							
650	2.2	0.01					6.8					ND	8.0							

I hereby certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this report is true, complete and accurate.

Donald E Hostetler
 Name: DONALD E HOSTETLER
 Name: MID COUNTY SERVICES

Date: 8-7-96
 Telephone No (Please Type): 813-787-7978

ATT: MIKE DUNN

Form No.	17-001-0002
Form Title	Domestic Wastewater Treatment Plant Monthly Operating Report
Revision Date	July 4, 1996
Form Application No.	7-202-17-1996

SEP - 9 1996

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month AUG Year 1996
- (2) Plant's DEA Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
- (8) Permit Number DD52-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
- (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- Day Shift Operator Class B+A Cert. No. B.8025
A512 - A6708
- Evening Shift Operator Class CA+A Cert. No. C8601
- Night Shift Operator Class _____ Cert. No. _____
- Lead Operator Donald C Bluetter B.8035
Signature Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.686
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.665
(19) Percent of permitted capacity	%	-	76%
(20) CBOD ₅ Effluent	mg/L	080082	2.0
(21) CBOD ₅ Effluent	lbs/day	-	11.4
(22) TSS Effluent	mg/L	900201	0.6
(23) TSS Effluent	lbs/day	-	3.4
(24) Minimum pH		-	6.8
(25) Maximum pH		-	7.1
(26) Total N	mg/L	000800	1.4
(27) TKN	mg/L	000625	.79
(28) Ammonia (NH ₃ - N)	mg/L	000810	.10
(29) Nitrate	mg/L	071850	.78
(30) Total Phosphorus	mg/L	000665	.58
(31) Minimum Chlorine Residual	mg/L	-	1.6
(32) Maximum Chlorine Residual	mg/L	-	2.2
(33) Other Effluent Parameters			

ATT: MIKE DUNN.

DER Form 1 (7-85) 00000
 Domestic Wastewater Treatment Plant
 Monthly Operating Report
 Reporting Date: July 1, 1996
 DER Application No. _____ Filed in by DER

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month SEPT Year 1996
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
- (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- Day Shift Operator Class B+A Cert. No. A 5117
B. 8035
- Evening Shift Operator Class C+A Cert. No. A 5117
C 8601
- Night Shift Operator Class _____ Cert. No. _____
- Lead Operator Donald C. Hnateller B. 8035
Signature Cert No

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.700
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.682
(19) Percent of permitted capacity	%	-	77%
(20) CBOD ₅ Effluent	mg/L	080062	2.2
(21) CBOD ₅ Effluent	lbs/day	-	12.8
(22) TSS Effluent	mg/L	900201	0.8
(23) TSS Effluent	lbs/day	-	4.6
(24) Minimum pH		-	6.7
(25) Maximum pH		-	7.1
(26) Total N	mg/L	000800	1.8
(27) TKN	mg/L	000625	1.1
(28) Ammonia (NH ₃ - N)	mg/L	000810	.10
(29) Nitrate	mg/L	011850	1.51
(30) Total Phosphorus	mg/L	000665	.58
(31) Minimum Chlorine Residual	mg/L	-	1.6
(32) Maximum Chlorine Residual	mg/L	-	2.7
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month SEPT Year 1986

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. (ppm)	TOTAL Y.
1	.623	2.2	<0.1					6.9						7.3	
2	.679	1.6	<0.1					7.0				<1.0		7.4	
3	.662	2.0	<0.1					6.9				<1.0		7.6	
4	.665	2.2	<0.1					6.9				<1.0		2.8	
5	.604	2.4	<0.1	1.38	1.44	1.76	1.0	6.9	1.9	.10	.80	.54	<1.0	2.7	2.7
6	.634	2.5	<0.1					7.0					<1.0	7.7	
7	.629	2.0	<0.1					7.0						7.5	
8	.624	2.1	<0.1					7.1						7.4	
9	.745	2.4	<0.1					7.1				<1.0		7.2	
10	.799	2.7	<0.1					6.8				<1.0		7.7	
11	.775	1.8	<0.1					6.9				<1.0		7.5	
12	.826	2.5	<0.1			2.53	<1.0	6.8	.88	.10	<0.1	.54	<1.0	7.7	.88
13	.677	2.5	<0.1					6.8					<1.0	7.5	
14	.734	2.5	<0.1					6.9						7.7	
15	.682	2.6	<0.1					6.8						7.5	
16	.744	2.2	<0.1					6.8				<1.0		2.8	
17	.612	2.2	<0.1					6.8				<1.0		7.7	
18	.706	2.4	<0.1					6.8				<1.0		7.7	
19	.599	2.2	<0.1			2.4	2.0	6.7	.80	.09	1.51	.58	<1.0	7.5	2.31
20	.655	1.8	<0.1					6.7					<1.0	7.8	
21	.756	2.4	<0.1					6.9						7.5	
22	.884	2.6	<0.1					6.6						7.4	
23	.784	2.2	<0.1					6.8				<1.0		7.3	
24	.756	2.4	<0.1					6.6				<1.0		7.8	
25	.671	2.0	<0.1					7.0				<1.0		7.5	
26	.673	2.4	<0.1			2.15	<1.0	7.0	.87	.11	.53	.68	<1.0	7.7	1.4
27	.689	1.9	<0.1					6.8					<1.0	7.8	
28	.695	1.8	<0.1					6.9						7.5	
29	.732	1.7	<0.1					6.7						7.4	
30	.703	2.1	<0.1					6.9				<1.0		7.4	

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

by Donald E Hostetler
 Name (Please Type) DONALD E HOSTETLER
 Company Name MID COUNTY SERVICES

Date 10-9-86
 Telephone No (Please Type) 813-787-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

(1) Month OCT Year 1996

(2) Plant's DER Identification Number 4052P01064

(3) Plant Name Mid-County Services, Inc.

(4) Plant Address 2299 Spanish Vista Dr.

(5) City Palm Harbor 34688

(6) County Pinellas

(7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)

(8) Permit Number D052-242275

(9) Plant Type Type I

(10) Test Site Identification Number 4052P01064

(11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number

(12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek

(13) United Wet Weather Discharge Activated
 Yes No Not Applicable

(14) Cumulative Days of Wet Weather Discharge N/A

(15) Plant Staffing

Day Shift Operator Class A 5119 Cert. No B. 8035

Evening Shift Operator Class _____ Cert. No _____

Night Shift Operator Class _____ Cert. No _____

Lead Operator Donald C. Absteller B. 8035
 Signature _____ Cert. No _____

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.692
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.692
(19) Percent of permitted capacity	%	-	76%
(20) CBOD ₅ Effluent	mg/L	080082	2.18
(21) CBOD ₅ Effluent	lbs/day	-	12.5
(22) TSS Effluent	mg/L	900201	1.1
(23) TSS Effluent	lbs/day	-	6.3
(24) Minimum pH		-	6.6
(25) Maximum pH		-	6.9
(26) Total N	mg/L	000800	1.8
(27) TKN	mg/L	000625	.85
(28) Ammonia (NH ₃ · N)	mg/L	000810	.08
(29) Nitrate	mg/L	071850	1.8
(30) Total Phosphorus	mg/L	000665	.58
(31) Minimum Chlorine Residual	mg/L	-	1.4
(32) Maximum Chlorine Residual	mg/L	-	2.6
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

Month OCT Year 1996

11)

Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CBCO ₂ Influent (mg/L)	TSS Influent (mg/L)	CBCO ₂ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	TOTAL NI.	D.O. EFF.
.710	1.8	<0.01					6.7					<1.0		7.7
.690	2.0	<0.01					6.7					<1.0		7.7
.680	1.9	<0.01	181	300	2.31	<1.0	6.8	.80	.12	.26	.65	<1.0	1.06	7.5
.669	1.9	<0.01					6.8					<1.0		7.8
.712	2.0	<0.01					6.8							7.5
.708	2.3	<0.01					6.8							7.6
.813	2.0	<0.01					6.7					<1.0		7.4
.879	2.0	<0.01					6.7					<1.0		7.7
.827	2.0	<0.01					6.5					<1.0		7.4
.705	2.0	<0.01			1.04	<1.0	6.8	1.02	.05	1.52	.58	<1.0	2.54	7.5
.746	2.2	<0.01					6.7					<1.0		7.2
.692	2.1	<0.01					6.6							7.2
.754	2.1	<0.01					6.7							7.9
.703	1.9	<0.01					6.7					<1.0		7.0
.679	1.9	<0.01					6.8					<1.0		7.7
.623	1.7	<0.01					6.8					<1.0		7.6
.705	1.9	<0.01			2.20	<1.0	6.7	.68	.05	.70	.50	<1.0	1.38	7.5
.677	1.7	<0.01					6.7					<1.0		7.7
.678	1.9	<0.01					6.8							7.5
.641	1.8	<0.01					6.8							7.7
.600	1.4	<0.01					6.7					<1.0		7.8
.690	1.7	<0.01					6.8					<1.0		7.7
.622	2.0	<0.01					6.8					<1.0		7.5
.671	1.9	<0.01			2.25	<1.0	6.8	.88	<0.01	.88	.64	<1.0	1.76	7.7
.645	2.1	<0.01					6.8					<1.0		7.7
.669	2.0	<0.01					6.8							7.7
.645	2.6	<0.01					6.9							7.7
.718	2.0	<0.01					6.7					<1.0		7.5
.647	2.4	<0.01					6.8					<1.0		7.8
.675	2.2	<0.01					6.8					<1.0		7.7
.612	2.4	<0.01			3.1	1.5	6.9	.89	.11	1.8	.56	<1.0	2.29	7.5

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, the information is true, complete and accurate.

Signed Donald E Hostetler
 Name (Please Type) DONALD E HOSTETLER
 Company Name MID COUNTY SERVICES

Date 11-13-96
 Telephone No (Please Type) 813-287 2978

ATI MIKE JOHN.

Date Recd. 17-05-1996
 Domestic Wastewater Treatment Plant
 Monthly Operating Report
 Tracking Date July 1, 1996
 DER Application No. _____ Filed by DER

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month NOV Year 1996
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
- (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- | | |
|---|---|
| Day Shift Operator Class <u>B+1A</u> | Cert. No. <u>A 5119</u>
<u>B. 8035</u> |
| Evening Shift Operator Class <u>GA</u> | Cert. No. <u>A 512</u>
<u>C 8601</u> |
| Night Shift Operator Class _____ | Cert. No. _____ |
| Lead Operator <u>Donald E. Bluetter</u> | Cert. No. <u>B. 8035</u> |

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.665
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.685
(19) Percent of permitted capacity	%	-	73%
(20) CBOD ₅ Effluent	mg/L	080082	275
(21) CBOD ₅ Effluent	lbs/day	-	15.2
(22) TSS Effluent	mg/L	900201	2.75
(23) TSS Effluent	lbs/day	-	15.2
(24) Minimum pH		-	6.7
(25) Maximum pH		-	7.1
(26) Total N	mg/L	000800	1.5
(27) TKN	mg/L	000625	NA
(28) Ammonia (NH ₃ - N)	mg/L	000810	NA
(29) Nitrate	mg/L	071850	NA
(30) Total Phosphorus	mg/L	000665	.62
(31) Minimum Chlorine Residual	mg/L	-	1.2
(32) Maximum Chlorine Residual	mg/L	-	2.5
(33) Other Effluent Parameters	NA	NA	NA

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month: NOV Year 1996

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	BOD Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	TOTAL N. EFF	D.O. EFF
1	.711	2.4	6.0	160	360	NA	NA	6.9	NA	NA	NA	NA	NA	7.7	
2	.677	2.4	6.0					6.7					NA	7.5	
3	.711	2.1	6.0					7.3					NA	7.7	
4	.678	1.8	6.0					6.7					CL	7.9	
5	.633	2.4	6.0					6.8					CL	7.7	
6	.707	2.5	6.0					6.9					CL	7.4	
7	.646	2.4	6.0			3.0	<2.0	6.9	NA	NA	NA	0.3	CL	0.19	7.6
8	.716	2.2	6.0					6.7					CL	8.4	
9	.674	2.0	6.0					7.0					NA	7.7	
10	.646	2.3	6.0					7.0					NA	7.7	
11	.619	1.9	6.0					6.9					CL	7.9	
12	.683	2.2	6.0					7.0					CL	7.7	
13	.657	1.8	6.0					6.9					CL	7.7	
14	.701	2.0	6.0			2.4	<2.0	6.9	NA	NA	NA	.81	CL	1.9	7.7
15	.673	2.4	6.0					6.9					CL	7.8	
16	.696	2.2	6.0					6.9					NA	7.5	
17	.684	2.1	6.0					7.1					NA	7.4	
18	.620	2.2	6.0					7.0					CL	7.9	
19	.699	2.2	6.0					6.8					CL	7.9	
20	.632	2.2	6.0					6.9					CL	7.7	
21	.746	2.2	6.0			2.4	3.0	6.9	NA	NA	NA	.89	CL	3.0	7.5
22	.662	2.0	6.0					6.9					CL	7.6	
23	.674	2.2	6.0					7.0					NA	7.8	
24	.565	2.5	6.0					7.0					NA	7.7	
25	.594	1.2	6.0					7.0					CL	7.2	
26	.601	2.2	6.0					7.0					CL	7.7	
27	.648	1.9	6.0					6.8					CL	7.9	
28	.725	2.0	6.0			3.2	4.0	6.9	NA	NA	NA	.48	CL	1.1	7.5
29	.646	1.9	6.0					6.7					CL	7.2	
30	.645	2.0	6.0					7.0					NA	7.5	

Operator: This is to certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

Signature: Donald E Hostetler
 (Please Type) DONALD E HOSTETLER
 My Name: MID COUNTY SERVICES

Date: 12-10-96
 Telephone No (Please Type) 813-787-7978



ALLIANCE
ENVIRONMENTAL
LABORATORIES, INC.
TAMPA • JACKSONVILLE

Mid-County

DHRS Certification #E84217,84340
DEP COMPQAP # 900350G

Field Custody:

Client/Field ID:

Sample Collection:

Sample ID Number:

Lab ID No:

Project Number:

Lab Custody Date/Time:

Client

Mid-County

11/08/98@0910

Sludge

T981279

88-0645-S

11/14/98@1145

Parameter Monitored	Analysis Method	Analysis Result	Units	Sample Filtered /Unfiltered	Analysis Date
Arsenic, Total	7080	<0.032	mg/kg	Unfiltered	11/20/98
Cadmium, Total	7130	3.7	mg/kg	Unfiltered	11/15/98
Chromium, Total	7190	3.1	mg/kg	Unfiltered	11/15/98
Copper, Total	7210	570	mg/kg	Unfiltered	11/14/98
Lead, Total	7420	31	mg/kg	Unfiltered	11/15/98
Mercury, Total	7471	0.6	mg/kg	Unfiltered	11/21/98
Molybdenum, Total	7480	0.051	mg/kg	Unfiltered	11/20/98
Nickel, Total	7520	0.068	mg/kg	Unfiltered	11/15/98
Phosphorus, Total	365.4	2.5	% dry weight	Unfiltered	11/08/98
Potassium, Total	7610	8.5	% dry weight	Unfiltered	11/20/98
Residue, Total (TS)	160.3	2.5	% solids	Unfiltered	11/06/98
Selenium, Total	7740	1.6	mg/kg	Unfiltered	11/20/98
Total Nitrogen	351.4,353.2	4.5	% dry weight	Unfiltered	11/07/98
Zinc, Total	7950	320	mg/kg	Unfiltered	11/15/98
pH(field)	9040	7.5	s.u.	Unfiltered	11/06/98


Michael Cammarata, Laboratory Manager

ATT: MIKE DONN. PAGE 1

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month Dec Year 1996
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number I-800-272-1919 (OFFICE)
(813) 787-7978 (PLANT)
- (8) Permit Number D052-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
- (13) United Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- | | |
|--|---|
| Day Shift Operator Class <u>B+IA</u> | Cert. No. <u>A 5119</u>
<u>B. 8035</u> |
| Evening Shift Operator Class <u>C+IA</u> | Cert. No. <u>A 512</u>
<u>C 8601</u> |
| Night Shift Operator Class _____ | Cert. No. _____ |
| Lead Operator <u>Donald E. Rhetter</u> | Cert. No. <u>B. 8035</u> |
- Signature

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.730
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.695
(19) Percent of permitted capacity	%	-	81%
(20) CBOD ₅ Effluent	mg/L	080082	3.25
(21) CBOD ₅ Effluent	lbs/day	-	19.7
(22) TSS Effluent	mg/L	900201	2.0
(23) TSS Effluent	lbs/day	-	12.1
(24) Minimum pH	-	-	6.6
(25) Maximum pH	-	-	7.0
(26) Total N	mg/L	000800	1.95
(27) TKN	mg/L	000625	NA
(28) Ammonia (NH ₃ - N)	mg/L	000810	NA
(29) Nitrate	mg/L	071850	NA
(30) Total Phosphorus	mg/L	000665	.79
(31) Minimum Chlorine Residual	mg/L	-	1.1
(32) Maximum Chlorine Residual	mg/L	-	2.5
(33) Other Effluent Parameters	NA	NA	NA

ATT: MIKE Dunn Page 2

Domestic Wastewater Treatment Plant Monthly Operating Report

Month: Dec Year: 1996

(34)

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. (ppm)	TOTAL KI
1	.695	2.3	0.01					7.0					NA	7.4	
2	.717	1.7	0.01					6.8					CI	2.2	
3	.683	1.9	0.01					7.0					CI	2.8	
4	.614	2.1	0.01					7.0					CI	7.7	
5	.713	2.2	0.01	184	320	<1.0	2.0	7.0	NA	NA	NA	.35	CI	2.9	2.9
6	.666	2.0	0.01					6.9					CI	7.8	
7	1.1	1.9	0.01					6.8					NA	7.9	
8	.925	2.3	0.01					6.9					NA	7.2	
9	.763	2.2	0.01					6.8					CI	7.2	
10	.725	2.0	0.01					6.9					CI	7.7	
11	.729	2.3	0.01					6.9					LS	7.8	
12	.744	1.9	0.01			<1.0	<2.0	6.8	NA	NA	NA	.96	CI	7.7	1.1
13	.690	2.0	0.01					6.9					CI	7.7	
14	.749	1.9	0.01					7.0					NA	7.8	
15	.657	2.5	0.01					6.8					NA	7.7	
16	.763	2.2	0.01					6.9					CI	7.2	
17	.656	1.1	0.01					6.9					CI	7.6	
18	.715	2.0	0.01					6.7					CI	7.8	
19	.622	1.9	0.01			3.0	<2.0	6.8	NA	NA	NA	1.0	CI	7.7	1.3
20	.652	1.9	0.01					6.6					CI	7.9	
21	.659	2.2	0.01					6.6					NA	7.9	
22	.689	2.0	0.01					6.9					NA	7.5	
23	.717	1.8	0.01					6.6					CI	7.9	
24	.718	1.7	0.01					6.8					CI	7.9	
25	.686	2.1	0.01					6.9					CI	7.6	
26	.699	1.9	0.01			8.0	<2.0	6.8	NA	NA	NA	.85	CI	2.9	2.5
27	.784	1.9	0.01					6.8					CI	7.7	
28	.767	2.2	0.01					6.9					NA	7.7	
29	.716	2.1	0.01					7.0					NA	7.6	
30	.703	2.1	0.01					6.8					CI	7.6	
31	.852	2.2	0.01					7.0					CI	7.7	

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

Signature: Donald E Hostetler
 Name (Please Type): DONALD E HOSTETLER
 Company Name: MID COUNTY SERVICES

Date: 1-10-97
 Telephone No (Please Type): 813-787-7978

645 Mid-County Wastewater Treatment Plant M.O.R.

1995 Month	Average								
	Total Flow	Daily Flow	CBOD5 Effluent	TSS Effluent	pH Effluent	Total N	Total P	Fecal Coliform	D.O. Eff.
	mg	mgd	mg/L	mg/L	0.1(Max)	mg/L	mg/L	no/100 ml	mg/L
January	23.84	.769	2.1	.20	7.4	1.4	.83		7.0
February	21.17	.756	2.0	1.00	7.4	1.1	.91		7.1
March	23.65	.763	1.7	.44	7.5	1.4	.88		7.0
April	22.83	.761	2.1	.55	7.8	1.4	.78		7.3
May	20.12	.649	2.1	.75	7.5	1.6	.85		7.4
June	21.78	.726	2.1	1.20	7.5	2.1	.80		7.1
July	25.27	.815	2.3	.60	7.5	1.8	.69		6.9
August	27.22	.878	2.3	.88	7.4	1.4	.57		7.0
September	22.38	.746	2.2	.65	7.5	0.9	.50		6.9
October	25.85	.834	1.3	.85	7.5	1.0	.57		7.0
November	20.82	.694	2.3	.28	7.6	1.6	.68		7.1
December	20.46	.660	2.3	<1	7.6	1.9	.71		7.3
Total	275.38	.754							

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

(1) Month JAN Year 1995
 (2) Plant's DER Identification Number 4052P01064
 (3) Plant Name Mid-County Services, Inc.
 (4) Plant Address 2299 Spanish Vista Dr.
 (5) City Palm Harbor 34688
 (6) County Pinellas
 (7) Phone Number 1-800-774-1919 (Offices)
(813) 787-7978 (Plant)
 (8) Permit Number DO52-242275
 Plant Type TYPE I
 (10) Test Site Identification Number 4052P01064
 (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
 (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
 (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
 (14) Cumulative Days of Wet Weather Discharge N/A
 (15) Plant Staffing
 Day Shift Operator Class B+C+A Cert. No. A0512
8600
 Evening Shift Operator Class S+A Cert. No. 8035
A0512
 Night Shift Operator Class _____ Cert. No. _____
 Lead Operator Donald C. Bhatnagar B 8035
 Signature _____ Cert. No. _____

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	000053	.769
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.707
(19) Percent of permitted capacity	%	-	78%
(20) CBOD ₅ Effluent	mg/L	000082	2.1
(21) CBOD ₅ Effluent	lb/day	-	13.4
(22) TSS Effluent	mg/L	900201	0.2
(23) TSS Effluent	lb/day	-	1.3
(24) Minimum pH		-	7.2
(25) Maximum pH		-	7.4
(26) Total N	mg/L	000800	1.4
(27) TKN	mg/L	000825	0.4
(28) Ammonia (NH ₃ - N)	mg/L	000810	.07
(29) Nitrate	mg/L	071650	1.0
(30) Total Phosphorus	mg/L	000865	.93
(31) Minimum Chlorine Residual	mg/L	-	1.6
(32) Maximum Chlorine Residual	mg/L	-	3.0
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

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Month JAN Year 95

Flow (mgd)	Chlorine Residual After Contact	Chlorine Residual After Disinfection	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TDS Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (1000/ml)	TOTAL N.	D.O.G.F.
695	1.7	Ke.01					7.2							6.8
801	1.2	Ke.01					7.2							6.8
637	1.2	Ke.01					7.4					ND		7.0
672	2.0	Ke.01					7.2					ND		7.0
620	2.2	Ke.01	180	222	1.9	100.0	7.3	.40	.08	.76	.88	ND	1.2	7.0
715	2.2	Ke.01					7.2					ND		7.1
732	2.4	Ke.01					7.2					ND		6.8
694	1.4	Ke.01					7.3							6.9
662	2.0	Ke.01					7.4					ND		7.2
45	3.0	Ke.01					7.3					ND		7.2
665	2.3	Ke.01					7.2					ND		7.0
726	1.8	Ke.01			2.0	.40	7.2	.50	.10	.33	.80	ND	.83	7.0
716	2.4	Ke.01					7.2					ND		7.0
1.1	2.2	Ke.01					7.3							7.1
1.1	2.4	Ke.01					7.3							6.8
983	1.6	Ke.01					7.4					ND		6.8
836	2.2	Ke.01					7.3					ND		6.9
819	2.0	Ke.01					7.2					ND		7.0
825	2.4	Ke.01			1.8	.20	7.2	.45	.08	.45	.76	ND	.90	7.1
847	2.2	Ke.01					7.2					ND		7.0
823	2.6	Ke.01					7.3							7.2
794	1.8	Ke.01					7.3							7.0
797	2.4	Ke.01					7.2					ND		7.0
722	2.5	Ke.01					7.2					ND		7.3
723	2.2	Ke.01					7.3					ND		2.4
719	2.0	Ke.01			2.7	.20	7.2	.30	.05	2.6	.98	ND	2.9	2.4
721	2.4	Ke.01					7.2					ND		7.4
758	2.0	Ke.01					7.2							7.3
788	2.6	Ke.01					7.2							6.8
743	2.6	Ke.01					7.2					ND		7.2
742	2.1	Ke.01					7.3					ND		7.0

I Operator I am to certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

By Donald E Hostetler
 (Please Type) DONALD E HOSTETLER
 Day Name MID COUNTY SERVICES

Date 2-8-95
 Telephone No (Please Type) 813-787-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month FEB Year 1995
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-772-1919 (Office)
(813) 987-7978 (Plant)
- (8) Permit Number DD52-242275
- (9) Plant Type TYPE I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method:
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse: Curlew Creek
- (13) Limited Wet Weather Discharge Activated:
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge: N/A
- (15) Plant Staffing:
- | | |
|---|------------------------|
| Day Shift Operator Class <u>B+C+A</u> | Cert. No. <u>B9035</u> |
| Evening Shift Operator Class <u>C+A</u> | Cert. No. <u>C9601</u> |
| Night Shift Operator Class _____ | Cert. No. _____ |
| Lead Operator <u>Donald C. Boatman</u> | Cert. No. <u>B9035</u> |

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	080053	.756
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.729
(19) Percent of permitted capacity	%	-	84.9%
(20) CBOD ₅ Effluent	mg/L	080082	2
(21) CBOD ₅ Effluent	lb/day	-	12.6
(22) TSS Effluent	mg/L	800201	1.0
(23) TSS Effluent	lb/day	-	6.3
(24) Minimum pH		-	7.1
(25) Maximum pH		-	7.4
(26) Total N	mg/L	000800	1.1
(27) TKN	mg/L	000625	.93
(28) Ammonia (NH ₃ - N)	mg/L	000810	.20
(29) Nitrate	mg/L	011850	.42
(30) Total Phosphorus	mg/L	000885	.91
(31) Minimum Chlorine Residual	mg/L	-	1.6
(32) Maximum Chlorine Residual	mg/L	-	3.4
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(39)

Month: FEB Year: 1995

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. C.F.C.	Total N.
	.669	2.0	6.01					7.1					ND	7.3	
	.730	2.2	6.01	150	120	2.0	2.4	7.3	.88	.26	.24	1.0	ND	7.2	1.1
	.726	0.1	6.01					7.3					ND	7.2	
	.744	0.0	6.01					7.2					ND	7.3	
	.784	2.6	6.01					7.2					ND	7.1	
	.725	1.8	6.01					7.4					ND	7.1	
	.690	2.0	6.01					7.3					ND	7.2	
	.704	1.6	6.01					7.3					ND	7.2	
	.96	2.4	6.01			2.4	.80	7.2	.92	.14	6.01	.98	ND	7.4	.92
	.747	2.2	6.01					7.2					ND	7.4	
	.848	2.0	6.01					7.3					ND	7.4	
	.901	0.7	6.01					7.3					ND	7.3	
	.786	2.4	6.01					7.3					ND	7.4	
	.785	2.2	6.01					7.3					ND	7.2	
	.810	2.4	6.01					7.3					ND	7.0	
	.707	2.4	6.01			2.3	.60	7.2	.75	.20	.09	.78	ND	7.0	.84
	.657	2.2	6.01					7.2					ND	7.0	
	.689	2.4	6.01					7.1					ND	7.0	
	.824	2.6	6.01					7.2					ND	7.2	
	.877	2.4	6.01					7.3					ND	6.8	
	.801	2.4	6.01					7.2					ND	7.0	
	.719	2.2	6.01					7.2					ND	7.2	
	.777	2.2	6.01			1.3	.20	7.3	1.2	.22	.42	.98	ND	7.0	1.6
	.804	2.4	6.01					7.3					ND	7.0	
	.648	2.2	6.01					7.4					ND	7.0	
	.833	2.8	6.01					7.3					ND	7.2	
	.796	1.8	6.01					7.3					ND	6.7	
	.741	2.0	6.01					7.2					ND	6.9	

I, Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, it is true, complete and accurate.

Signed Donald E Hostetler
 Name (Please Type) DONALD E HOSTETLER
 Company Name MID COUNTY SERVICES

Date 3-8-95
 Telephone No (Please Type) 813-287-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month MARCH 1995
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse
Curlew Creek
- (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- | | |
|--|-----------------|
| | <u>A 512</u> |
| Day Shift Operator Class <u>B+C+A</u> | <u>C 8600</u> |
| Cert. No. <u>B 8035</u> | |
| Evening Shift Operator Class <u>C+A</u> | <u>A 512</u> |
| Cert. No. <u>C 8601</u> | |
| Night Shift Operator Class _____ | Cert. No. _____ |
| Lead Operator <u>Donald C. Abottellu</u> | <u>B 8035</u> |
| Signature | Cert. No. |

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.763
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.760
(19) Percent of permitted capacity	%	-	84.9
(20) CBOD ₅ Effluent	mg/L	080082	1.7
(21) CBOD ₅ Effluent	lbs/day	-	10.8
(22) TSS Effluent	mg/L	900201	.44
(23) TSS Effluent	lbs/day	-	2.8
(24) Minimum pH		-	6.9
(25) Maximum pH		-	7.5
(26) Total N	mg/L	000800	1.4
(27) TKN	mg/L	000625	.74
(28) Ammonia (NH ₃ - N)	mg/L	000810	.11
(29) Nitrate	mg/L	071850	2.2
(30) Total Phosphorus	mg/L	000665	.88
(31) Minimum Chlorine Residual	mg/L	-	1.8
(32) Maximum Chlorine Residual	mg/L	-	2.8
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month MARCH Year 1995

Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. C.F.F.	Total M.
.782	2.4	<0.01					7.3					ND	6.8	
.737	2.2	<0.01	147	176	2.5	.80	7.3	.76	.09	2.2	.84	ND	6.8	2.9
.749	2.5	<0.01					7.3					ND	6.9	
.764	2.3	<0.01					7.0						7.0	
.785	1.9	<0.01					7.2						6.8	
.752	2.2	<0.01					6.9					ND	7.0	
.712	1.9	<0.01					7.1					ND	6.8	
.840	2.4	<0.01					7.1					ND	7.2	
.815	2.5	<0.01			1.7	.40	7.3	.68	.08	.19	.74	ND	6.8	.87
.778	2.2	<0.01					7.4					ND	6.6	
.762	2.2	<0.01					7.3						6.8	
.780	2.1	<0.01					7.4						7.0	
.807	2.4	<0.01					7.5					ND	7.4	
.730	1.8	<0.01					7.2					ND	7.1	
.749	2.2	<0.01					7.4					ND	7.0	
.736	2.0	<0.01			1.8	.60	7.3	.80	.10	.45	.98	ND	7.0	1.2
.773	2.0	<0.01					7.4					ND	6.8	
.756	2.8	<0.01					7.3						7.1	
.739	2.3	<0.01					7.4						6.9	
.742	2.0	<0.01					7.4					ND	2.2	
.790	2.2	<0.01					7.1					ND	7.0	
.777	2.4	<0.01					7.4					ND	7.0	
.769	1.9	<0.01			1.5	.20	7.4	.59	.08	.40	.99	ND	7.3	.99
.773	2.3	<0.01					7.5					ND	7.3	
.780	2.2	<0.01					7.3						7.1	
.760	2.1	<0.01					7.4						7.0	
.743	3.2	<0.01					7.4					ND	7.0	
.767	2.5	<0.01					7.2					ND	7.2	
.716	2.2	<0.01					7.5					ND	7.2	
.733	2.3	<0.01			1.3	.20	7.4	.89	.20	.48	.88	ND	7.1	1.3
.786	2.0	<0.01					7.3					ND	7.0	

I, Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

by Donald E Hostetler

Date: 4-8-95

(Please Type) DONALD E HOSTETLER

Company Name MID COUNTY SERVICES

Telephone No (Please Type) 813-787-7978

AT1
DAVE ZUST.

DEPARTMENT OF ENVIRONMENTAL PROTECTION
 DIVISION OF WATER CONTROL
 MONTHLY OPERATING REPORT
 Report Date: July 1, 1995
 DEW Application No. _____ Plant No. 004

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month APRIL Year 1995
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
- (13) United Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- | | | | |
|------------------------------|---------------------------|-----------|---------------|
| Day Shift Operator Class | <u>B+C+A</u> | Cert. No. | <u>B 8035</u> |
| Evening Shift Operator Class | <u>C+A</u> | Cert. No. | <u>C 8601</u> |
| Night Shift Operator Class | _____ | Cert. No. | _____ |
| Lead Operator | <u>Donald C Hosteller</u> | Cert. No. | <u>B 8035</u> |
- Signature: _____

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.761
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.760
(19) Percent of permitted capacity	%	-	84%
(20) CBOD ₅ Effluent	mg/L	060082	2.1
(21) CBOD ₅ Effluent	lbs/day	-	13.3
(22) TSS Effluent	mg/L	900201	.55
(23) TSS Effluent	lbs/day	-	3.49
(24) Minimum pH		-	6.9
(25) Maximum pH		-	7.8
(26) Total N	mg/L	000800	1.39
(27) TKN	mg/L	000625	0.8
(28) Ammonia (NH ₃ - N)	mg/L	000810	.10
(29) Nitrate	mg/L	071850	1.23
(30) Total Phosphorus	mg/L	000665	.78
(31) Minimum Chlorine Residual	mg/L	-	1.4
(32) Maximum Chlorine Residual	mg/L	-	3.0
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month: APRIL Year: 95

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CaCO ₃ Influent (mg/L)	TSS Influent (mg/L)	CaCO ₃ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. EFF	TOTAL LI. EFF.
1	.741	1.8	<0.01					7.3						7.0	
2	.783	2.2	<0.01					7.3						6.9	
3	.709	1.6	<0.01					7.4					ND	7.2	
4	.704	2.7	<0.01					7.5					ND	7.1	
5	.767	2.9	<0.01					7.3					ND	7.2	
6	.870	2.3	<0.01	198	236	2.1	<0.01	7.1	.80	.10	.86	.74	ND	7.2	1.66
7	.832	2.3	<0.01					7.8					ND	7.3	
8	.779	1.9	<0.01					7.5						7.3	
9	.752	3.6	<0.01					7.4						7.2	
10	.709	1.7	<0.01					7.0					ND	7.1	
11	.754	2.6	<0.01					7.3					ND	7.2	
12	1.1	1.9	<0.01					7.6					ND	7.1	
13	.920	2.2	<0.01			2.33	.20	7.4	.88	.10	1.23	.76	ND	7.1	2.41
14	.932	1.4	<0.01					7.4					ND	7.3	
15	.742	2.0	<0.01					7.5						7.2	
16	.774	2.6	<0.01					7.3						7.1	
17	.782	2.4	<0.01					7.3					ND	7.7	
18	.748	2.2	<0.01					7.3					ND	7.8	
19	.740	2.3	<0.01					7.3					ND	7.3	
20	.709	2.0	<0.01			2.0	.40	7.3	.68	.10	.08	.90	ND	7.3	.74
21	.747	2.2	<0.01					7.3					ND	7.4	
22	.704	2.5	<0.01					7.3						7.3	
23	.715	2.3	<0.01					7.3						7.2	
24	.714	3.0	<0.01					7.1					ND	7.4	
25	.650	2.3	<0.01					7.4					ND	7.3	
26	.650	2.2	<0.01					7.4					ND	7.4	
27	.695	2.3	<0.01			2.0	1.6	7.4	.84	.11	.24	.82	ND	7.2	1.08
28	.737	1.9	<0.01					7.3					ND	7.3	
29	.658	2.2	<0.01					7.3						7.4	
30	.722	2.3	<0.01					7.5						7.2	

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, the information is true, complete and accurate.

by Donald E. Hostetler
 Name (Please Type) DONALD E. HOSTETLER
 Company Name MID COUNTY SERVICES

Date 5-5-95
 Telephone No. (Please Type) 813-787-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month MAY Year 1995
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
- (13) United Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- A 512
C 8600
- Day Shift Operator Class BLC + 1/2 Cert. No. B 8035
- Evening Shift Operator Class C Cert. No. C 8601
- Night Shift Operator Class _____ Cert. No. _____
- Lead Operator Donald C. Plastetter
 Signature _____ Cert. No. B 8035

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.64
(17) Permitted capacity	mgd	-	.90
(18) Three-month average daily flow	mgd	-	.72
(19) Percent of permitted capacity	%	-	72.9
(20) CBOD ₅ Effluent	mg/L	080082	2.1
(21) CBOD ₅ Effluent	lbs/day	-	11.3
(22) TSS Effluent	mg/L	900201	.75
(23) TSS Effluent	lbs/day	-	4.0
(24) Minimum pH		-	7.2
(25) Maximum pH		-	7.5
(26) Total N	mg/L	000800	1.6
(27) TKN	mg/L	000625	.71
(28) Ammonia (NH ₃ - N)	mg/L	000810	.10
(29) Nitrate	mg/L	071850	1.16
(30) Total Phosphorus	mg/L	000665	.85
(31) Minimum Chlorine Residual	mg/L	-	1.6
(32) Maximum Chlorine Residual	mg/L	-	3.0
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34) Month MAY Year 1995

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. E/F/F	TOTAL N.
1	.689	3.0	Co.01					7.2					ND	7.1	
2	.665	2.3	Co.01					7.4					ND	7.2	
3	.664	2.4	Co.01					7.4					ND	7.2	
4	.666	2.2	Co.01	192	266	2.2	.20	7.4	.79	.10	.84	.88	ND	7.1	1.63
5	.667	2.3	Co.01					7.5					ND	7.4	
6	.650	2.4	Co.01					7.3					ND	7.2	
7	.698	2.1	Co.01					7.3					ND	7.2	
8	.653	2.2	Co.01					7.4					ND	7.2	
9	.680	2.3	Co.01					7.5					ND	7.4	
10	.646	2.2	Co.01					7.4					ND	7.2	
11	.712	2.3	Co.01			1.9	.80	7.3	.69	.10	.40	.98	ND	7.3	1.09
12	.643	2.4	Co.01					7.4					ND	7.2	
13	.650	2.2	Co.01					7.4					ND	7.3	
14	.668	2.3	Co.01					7.3					ND	7.1	
15	.637	1.9	Co.01					7.0					ND	7.2	
16	.639	2.0	Co.01					7.5					ND	7.3	
17	.632	2.2	Co.01					7.4					ND	7.2	
18	.656	2.5	Co.01			1.84	.40	7.4	.56	.08	1.16	.80	ND	7.0	1.72
19	.623	2.0	Co.01					7.4					ND	7.0	
20	.675	2.3	Co.01					7.5					ND	7.2	
21	.608	1.9	Co.01					7.4					ND	7.3	
22	.673	1.6	Co.01					7.2					ND	7.4	
23	.648	1.8	Co.01					7.4					ND	7.2	
24	.571	2.2	Co.01					7.2					ND	7.2	
25	.667	2.0	Co.01			2.48	1.6	7.3	.80	.12	1.16	.74	ND	7.0	1.56
26	.612	2.2	Co.01					7.3					ND	7.0	
27	.610	2.2	Co.01					7.3					ND	7.0	
28	.597	2.6	Co.01					7.4					ND	7.1	
29	.675	2.1	Co.01					7.2					ND	7.0	
30	.608	2.2	Co.01					7.3					ND	7.1	
31	.650	2.4	Co.01					7.4					ND	7.1	

I, Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

by Donald E Hostetler
 Name (Please Type) DONALD E HOSTETLER
 Company Name MID COUNTY SERVICES

Date: 6-7-95
 Telephone No (Please Type) 813-787-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

(1) Month JUNE Year 1995
 (2) Plant's DER Identification Number 4052P01064
 (3) Plant Name Mid-County Services, Inc.
 (4) Plant Address 2299 Spanish Vista Dr.
 (5) City Palm Harbor 34688
 (6) County Pinellas
 (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
 (8) Permit Number D052-242275
 (9) Plant Type TYPE I
 (10) Test Site Identification Number 4052P01064
 (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
 (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
 (13) United Wet Weather Discharge Activated:
 Yes No Not Applicable
 (14) Cumulative Days of Wet Weather Discharge N/A
 (15) Plant Staffing
 Day Shift Operator Class B+C+A Cert. No. A512
C8600
B8035
 Evening Shift Operator Class S+A Cert. No. A512
C8601
 Night Shift Operator Class _____ Cert. No. _____
 Lead Operator Donald C. Beitel B.8035
 Operator Cert. No. _____

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	2.56
(17) Permitted capacity	mgd	-	9.00
(18) Three-month average daily flow	mgd	-	7.1
(19) Percent of permitted capacity	%	-	80%
(20) CBOD ₅ Effluent	mg/L	080082	2.09
(21) CBOD ₅ Effluent	lb/day	-	12.6
(22) TSS Effluent	mg/L	900201	1.2
(23) TSS Effluent	lb/day	-	7.2
(24) Minimum pH		-	6.6
(25) Maximum pH		-	7.5
(26) Total N	mg/L	000800	2.1
(27) TKN	mg/L	000623	1.2
(28) Ammonia (NH ₃ - N)	mg/L	000810	0.14
(29) Nitrate	mg/L	011850	1.65
(30) Total Phosphorus	mg/L	000865	0.8
(31) Minimum Chlorine Residual	mg/L	-	1.6
(32) Maximum Chlorine Residual	mg/L	-	3.1
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

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Month: JUNE Year 1995

Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CBCD ₂ Influent (mg/L)	TSS Influent (mg/L)	CBCD ₂ Effluent (mg/L)	TSS Effluent (mg/L)	PH Effluent	TKN Effluent (mg/L)	NH ₃ -N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. C.F.F.	TOTAL .M.
.619	0.6	Coal	200	220	1.58	1.60	7.3	.78	.12	.44	.90	ND	7.0	1.43
.742	0.2	Coal					2.4					ND	7.2	
.713	1.9	Coal					7.5						7.2	
.779	2.3	Coal					7.3						7.1	
.825	1.6	Coal					7.1					ND	7.2	
.744	2.0	Coal					2.5					ND	7.2	
.670	0.3	Coal					7.5					ND	7.2	
.734	2.0	Coal			2.39	1.6	7.3	1.0	.12	.68	.95	ND	7.0	1.69
.701	2.2	Coal					7.5					ND	7.0	
.663	1.9	Coal					7.4						7.1	
.663	2.7	Coal					7.3						7.1	
.686	2.4	Coal					2.0					ND	7.0	
.691	2.6	Coal					7.4					ND	7.1	
.637	2.4	Coal					7.2					ND	7.1	
.677	2.2	Coal			2.18	.80	7.3	1.86	.12	.63	.95	ND	7.2	2.48
.625	2.0	Coal					7.2					ND	7.1	
.618	2.1	Coal					7.3						7.2	
.668	1.9	Coal					7.5						7.0	
.681	2.8	Coal					7.3					ND	7.0	
.579	1.2	Coal					2.5					ND	7.1	
.604	1.9	Coal					7.1					ND	7.1	
.633	2.0	Coal			2.2	1.86	2.2	1.86	.22	.94	.92	ND	2.1	2.8
.686	1.5	Coal					7.2					ND	6.9	
.919	0.3	Coal					7.2						7.0	
.910	2.8	Coal					7.4						7.0	
1.09	3.1	Coal					7.4					ND	7.2	
.881	2.0	Coal					7.2					ND	7.0	
.821	1.8	Coal					7.2					ND	7.0	
.796	2.4	Coal			1.1	.40	6.6	.61	.15	1.65	.62	ND	7.2	2.26
.748	2.2	Coal					7.1					ND	7.0	

Operator: This is to certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this report is true, complete and accurate.

Donald E. Hostetler

Date: 7-11-95

(Please Type) DONALD E. HOSTETLER

Company Name MID-COUNTY SERVICES

Telephone No. (Please Type) 813-787-7978

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month July Year 1995
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-272-1919 (OFFICE)
(813) 787-7978 (PLANT)
- (8) Permit Number DO52-242275
- (9) Plant Type TYPE I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek
- (13) United Wet Weather Discharge Activated:
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge: N/A
- (15) Plant Staffing
- | | |
|--|-------------------------|
| | A 512 |
| | C 8600 |
| Day Shift Operator Class <u>OYC+A</u> | Cert. No. <u>A.8035</u> |
| Evening Shift Operator Class <u>C+A</u> | Cert. No. <u>C8601</u> |
| Night Shift Operator Class _____ | Cert. No. _____ |
| Lead Operator <u>Donald C. Heuteller</u> | Cert. No. <u>B.8035</u> |
- Signature: _____ _____
 _____ _____

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.815
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.730
(19) Percent of permitted capacity	%	-	90%
(20) CBOD ₅ Effluent	mg/L	080082	2.3
(21) CBOD ₅ Effluent	lbs/day	-	15.6
(22) TSS Effluent	mg/L	900201	0.6
(23) TSS Effluent	lbs/day	-	4.0
(24) Minimum pH		-	7.0
(25) Maximum pH		-	7.5
(26) Total N	mg/L	000800	1.84
(27) TKN	mg/L	000625	0.6
(28) Ammonia (NH ₃ - N)	mg/L	000810	.07
(29) Nitrate	mg/L	071850	2.3
(30) Total Phosphorus	mg/L	000665	.69
(31) Minimum Chlorine Residual	mg/L	-	1.5
(32) Maximum Chlorine Residual	mg/L	-	2.8
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34) Month JULY Year 1995

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. (mg/L)	CEFI	TOTAL N
1	.707	2.4	<0.01					7.1						6.9		
2	.709	2.8	<0.01					7.0						7.0		
3	.732	1.8	<0.01					7.0					ND	6.8		
4	.661	2.2	<0.01					7.1					ND	6.9		
5	.746	1.9	<0.01					7.2					ND	6.8		
6	.668	2.3	<0.01	144	115	2.68	.80	7.1	.60	.09	2.3	.52	ND	6.7	2.9	
7	.680	2.4	<0.01					7.1					ND	7.0		
8	.663	2.2	<0.01					7.2						6.9		
9	.693	2.8	<0.01					7.3						7.0		
10	.681	1.6	<0.01					7.3					ND	6.9		
11	.651	2.3	<0.01					7.1					ND	6.9		
12	.806	2.3	<0.01					7.1					ND	6.9		
13	.777	2.4	<0.01			2.4	.60	7.1	.78	.12	1.25	.76	ND	6.8	7.03	
14	1.00	2.2	<0.01					7.1					ND	6.9		
15	.744	2.3	<0.01					7.2						6.9		
16	.803	2.7	<0.01					7.2						6.8		
17	.813	1.5	<0.01					7.3					ND	7.4		
18	.966	2.4	<0.01					7.2					ND	6.9		
19	.880	2.4	<0.01					7.2					ND	6.9		
20	.892	2.2	<0.01			2.2	.40	7.1	.77	.10	1.10	.80	ND	6.9	1.87	
21	.935	2.6	<0.01					7.2					ND	6.9		
22	.904	2.2	<0.01					7.2						6.9		
23	.832	2.7	<0.01					7.2						7.0		
24	.752	1.9	<0.01					7.2					ND	6.8		
25	.971	2.4	<0.01					7.2					ND	7.0		
26	1.08	2.2	<0.01					7.1					ND	6.9		
27	.902	2.4	<0.01			1.95	.60	7.1	.48	<0.01	1.01	.68	ND	6.8	.58	
28	.867	2.3	<0.01					7.2					ND	7.0		
29	.860	2.3	<0.01					7.1						7.0		
30	.995	2.7	<0.01					7.5						7.0		
31	.917	2.0	<0.01					7.1					ND	6.8		

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief the information is true, complete and accurate.

Signed: Donald E Hostetler
 Name (Please Type): DONALD E HOSTETLER

Date: 8-10-95

Telephone No. (Please Print)

DEP Form 4 17-601 (00/95)
 Domestic Wastewater Treatment Plant
 Monthly Operating Report
 Reporting Date: July 1, 1995
 DEP Application No. _____

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month AUG Year 1995
 (2) Plant's DER Identification Number 4052P01064
 (3) Plant Name Mid-County Services, Inc.
 (4) Plant Address 2299 Spanish Vista Dr.
 (5) City Palm Harbor 34688
 (6) County Pinellas
 (7) Phone Number 1-800-272-1919 (OFFICE)
(813) 787-7978 (PLANT)
 (8) Permit Number DO52-242275
 (9) Plant Type TYPE I
 (10) Test Site Identification Number 4052P01064
 (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
 (12) Type of Effluent Disposal or Reclaimed Water Reuse
Curlew Creek
 (13) Limited Wet Weather Discharge Activated:
 Yes No Not Applicable
 (14) Cumulative Days of Wet Weather Discharge: N/A
 (15) Plant Staffing:
- A 512
C 8600

Day Shift Operator Class B/C + 12 Cert. No. B 8035

Evening Shift Operator Class C Cert. No. C 8601

Night Shift Operator Class _____ Cert. No. _____

Lead Operator [Signature] B. 8035
Signature Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.878
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.805
(19) Percent of permitted capacity	%	-	97%
(20) CBOD ₅ Effluent	mg/L	080082	2.31
(21) CBOD ₅ Effluent	lbs/day	-	16.8
(22) TSS Effluent	mg/L	900201	.88
(23) TSS Effluent	lbs/day	-	6.4
(24) Minimum pH		-	6.9
(25) Maximum pH		-	7.4
(26) Total N	mg/L	000800	1.41
(27) TKN	mg/L	000625	.69
(28) Ammonia (NH ₃ - N)	mg/L	000810	.088
(29) Nitrate	mg/L	071850	1.13
(30) Total Phosphorus	mg/L	000665	.57
(31) Minimum Chlorine Residual	mg/L	-	1.5
(32) Maximum Chlorine Residual	mg/L	-	2.7
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month AUG Year 1995

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CaCO ₃ Influent (mg/L)	TSS Influent (mg/L)	CaCO ₃ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/1000ml)	D.O. EFF	TOTAL - X
	.879	2.2	0.01					7.1					ND	6.9	
	1.10	2.2	0.01					7.2					ND	7.0	
	1.16	2.2	0.01	214	104	2.72	.80	7.0	.76	.08	.29	.61	ND	6.8	1.05
	1.28	2.4	0.01					7.0					ND	7.0	
	1.01	2.4	0.01					7.0						7.0	
	1.07	2.6	0.01					7.1						7.0	
	.893	2.2	0.01					7.1					ND	6.9	
	.993	2.4	0.01					7.2					ND	6.9	
	.783	2.2	0.01					7.1					ND	7.0	
	.875	2.4	0.01			2.0	1.0	7.1	.66	.08	.11	.68	ND	6.9	.71
	.810	2.2	0.01					7.2					ND	7.0	
	.865	2.5	0.01					7.2						7.0	
	.827	2.6	0.01					7.3						7.0	
	.853	2.0	0.01					7.2					ND	7.2	
	.755	2.2	0.01					7.2					ND	6.8	
	.784	2.0	0.01					7.1					ND	7.0	
	.758	2.3	0.01			2.13	1.0	7.2	.76	.08	1.13	.54	ND	7.0	1.29
	.796	2.7	0.01					7.1					ND	7.0	
	.846	2.4	0.01					7.2						6.8	
	.856	2.6	0.01					7.3						7.1	
	.722	2.4	0.01					7.2					ND	6.9	
	.747	2.5	0.01					7.1					ND	6.9	
	.791	2.3	0.01					6.9					ND	7.0	
	.832	2.4	0.01			2.2	1.2	7.2	.88	.08	1.0	.48	ND	7.2	1.58
	.800	2.4	0.01					7.2					ND	7.0	
	.863	2.6	0.01					7.1						6.8	
	.961	2.6	0.01					7.4						6.9	
	.769	2.2	0.01					7.1					ND	7.2	
	.904	1.5	0.01					7.3					ND	7.0	
	.687	2.0	0.01					7.1					ND	7.8	
	.866	2.0	0.01			2.5	.40	7.4	.70	.12	1.07	.56	ND	7.2	1.77

I Operator This is to certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

by Donald E Hostetler
 (Please Type) Donald E Hostetler
 Company Name Mid County Services

Date: 9-12-95
 Telephone No (Please Type) 813-787-7978

RECEIVED
OCT 13 1995

DER Form 6 OF 004,00007
 Permit No. _____
 Issue Date _____
 DER Application No. _____

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month SEPT Year 1995
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
- (4) Plant Address 2299 Spanish Vista Dr.
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-274-1919 (Office)
(813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse
Curlew Creek
- (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
- (15) Plant Staffing
- | | | |
|---|-------------------------|--|
| | A 512 | |
| | C 8600 | |
| Day Shift Operator Class <u>B+C+A</u> | Cert. No. <u>B 8035</u> | |
| | A 512 | |
| Evening Shift Operator Class <u>C+A</u> | Cert. No. <u>C 8601</u> | |
| Night Shift Operator Class _____ | Cert. No. _____ | |
| Lead Operator <u>Donald C. Heatley</u> | <u>B. 8035</u> | |
| Signature | Cert. No. | |

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.746
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.812
(19) Percent of permitted capacity	%	-	82%
(20) CBOD ₅ Effluent	mg/L	060082	2.16
(21) CBOD ₅ Effluent	lbs/day	-	13.4
(22) TSS Effluent	mg/L	900201	.65
(23) TSS Effluent	lbs/day	-	4.0
(24) Minimum pH		-	7.1
(25) Maximum pH		-	7.5
(26) Total N	mg/L	000800	.87
(27) TKN	mg/L	000625	0.6
(28) Ammonia (NH ₃ - N)	mg/L	000810	.11
(29) Nitrate	mg/L	071850	1.56
(30) Total Phosphorus	mg/L	000665	0.5
(31) Minimum Chlorine Residual	mg/L	-	1.4
(32) Maximum Chlorine Residual	mg/L	-	3.0
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month: SEPT Year: 1995

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. EFF	Total N.
1	.789	2.0	0.01					7.3					ND	6.8	
2	.675	2.0	0.01					7.3						6.7	
3	.814	2.6	0.01					7.5						7.0	
4	.627	2.0	0.01					7.4					ND	6.7	
5	.696	2.4	0.01					7.2					ND	6.9	
6	.718	2.2	0.01					7.2					ND	7.0	
7	.715	2.3	0.01	142	142	2.22	0.01	7.2	.56	.08	.11	.56	ND	6.9	.67
8	.745	2.0	0.01					7.1					ND	7.0	
9	.695	2.3	0.01					7.2						6.9	
10	.928	2.1	0.01					7.3						7.2	
11	.703	2.0	0.01					7.2					ND	6.8	
12	.695	2.2	0.01					7.2					ND	6.9	
13	.808	2.2	0.01					7.3					ND	6.9	
14	.803	2.7	0.01			2.12	.20	7.2	.68	.22	.98	.55	ND	6.9	1.56
15	.877	2.5	0.01					7.1					ND	7.0	
16	.776	2.2	0.01					7.2						6.9	
17	.861	2.0	0.01					7.3						7.1	
18	.695	3.0	0.01					7.3					ND	6.8	
19	.735	1.4	0.01					7.2					ND	7.0	
20	.673	2.3	0.01					7.2					ND	6.8	
21	.720	2.2	0.01			2.20	1.0	7.2	.68	.09	.01	.48	ND	6.9	.68
22	.732	2.3	0.01					7.2					ND	6.9	
23	.821	2.1	0.01					7.1						6.9	
24	.911	1.9	0.01					7.1						6.9	
25	.698	2.5	0.01					7.4					ND	7.2	
26	.689	1.9	0.01					7.2					ND	6.9	
27	.762	2.0	0.01			2.1	1.4	7.3	.50	.07	.90	.46	ND	6.8	1.40
28	.927	2.1	0.01					7.2					ND	6.9	
29	.624	2.0	0.01					7.1					ND	6.8	
30	.737	2.0	0.01					7.1						7.0	

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

by Donald E Hostetler
 (Please Type) DONALD E HOSTETLER
 Company Name MED COUNTY SERVICES

Date: 10-6-95

Telephone No (Please Type) 813-287-7978

RECEIVED

DER Form # 17-001(8/94)
 Domestic Wastewater Treatment Plant
 Monthly Operating Report
 (Effective Date) July 1, 1995
 DER Application No. _____
 Filed in by DER

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

- (1) Month OCT Year 1995
- (2) Plant's DER Identification Number 4052P01064
- (3) Plant Name Mid-County Services, Inc.
-
- (4) Plant Address 2299 Spanish Vista Dr.
-
- (5) City Palm Harbor 34688
- (6) County Pinellas
- (7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)
- (8) Permit Number D052-242275
- (9) Plant Type Type I
- (10) Test Site Identification Number 4052P01064
- (11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number
- (12) Type of Effluent Disposal or Reclaimed Water Reuse
Curlew Creek
- (13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable
- (14) Cumulative Days of Wet Weather Discharge N/A
-
- (15) Plant Staffing
- A 512
C 8600
- Day Shift Operator Class B+C+A Cert. No. B 8035
- A 512
C 9601
- Evening Shift Operator Class C+A Cert. No. C 9601
- Night Shift Operator Class _____ Cert. No. _____
- Lead Operator Donald C. Bhatnagar B. 8035
 Signature Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.834
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.818
(19) Percent of permitted capacity	%	-	92%
(20) CBOD ₅ Effluent	mg/L	080082	1.3
(21) CBOD ₅ Effluent	lbs/day	-	9.0
(22) TSS Effluent	mg/L	900201	.85
(23) TSS Effluent	lbs/day	-	5.9
(24) Minimum pH		-	7.1
(25) Maximum pH		-	7.5
(26) Total N	mg/L	000800	1.0
(27) TKN	mg/L	000625	.63
(28) Ammonia (NH ₃ - N)	mg/L	000810	.08
(29) Nitrate	mg/L	071850	1.0
(30) Total Phosphorus	mg/L	000665	.57
(31) Minimum Chlorine Residual	mg/L	-	1.8
(32) Maximum Chlorine Residual	mg/L	-	3.2
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

(34)

Month: OCT Year: 1995

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Disinfection	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O.E.F.F.	TOTAL N.					
1	.752	2.2	<0.01					7.4						6.8						
2	.794	2.3	<0.01					7.3					ND	7.0						
3	.715	1.9	<0.01					7.2					ND	6.9						
4	.739	2.2	<0.01					7.3					ND	6.9						
5	1.22	2.2	<0.01	144	400	2.10	2.40	7.2	.80	.12	.40	.48	ND	7.0	1.20					
6	1.11	2.1	<0.01					7.1					ND	6.8						
7	1.14	2.2	<0.01					7.2						7.0						
8	1.03	1.8	<0.01					7.2						7.1						
9	.937	2.1	<0.01					7.4					ND	7.2						
10	.986	2.3	<0.01					7.2					ND	6.9						
11	.798	3.0	<0.01					7.2					ND	7.0						
12	.847	2.3	<0.01			1.44	.60	7.2	.66	.07	.10	.68	ND	7.0	.76					
13	.821	2.3	<0.01					7.2					ND	6.8						
14	.863	2.2	<0.01					7.2						6.9						
15	1.05	2.6	<0.01					7.2						7.1						
16	.663	2.0	<0.01					7.2					ND	7.2						
17	.947	2.0	<0.01					7.3					ND	6.9						
18	.789	2.3	<0.01					7.2					ND	7.0						
19	.852	2.3	<0.01			1.0	.20	7.2	.46	.05	.13	.56	ND	6.8	.59					
20	.719	2.4	<0.01					7.3					ND	6.9						
21	.750	2.3	<0.01					7.3						7.1						
22	.762	2.4	<0.01					7.5						6.8						
23	.746	3.2	<0.01					7.4					ND	7.2						
24	.740	3.0	<0.01					7.2					ND	7.0						
25	.694	2.5	<0.01					7.3					ND	7.1						
26	.746	2.0	<0.01			1.05	.20	7.4	.62	.10	1.0	.58	ND	6.9	1.62					
27	.704	2.3	<0.01					7.3					ND	7.0						
28	.814	2.3	<0.01					7.4						6.9						
29	.712	2.6	<0.01					7.3						7.1						
30	.742	2.5	<0.01					7.2					ND	7.0						
31	.693	2.3	<0.01					7.3					ND	6.9						

I, the Operator, hereby certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, the information is true, complete and accurate.

Operator: Donald E Hostetler

Date: 11-9-95

Name (Please Type): DONALD E HOSTETLER

Company Name: MID COUNTY SERVICES

Telephone No. (Please Type): 813-787-7978

RECEIVED

DEC 22 1995

Report No.	4052P01064
Plant Name	Domestic Wastewater Treatment Plant
Report Date	July 1, 1995
DER Application No.	

to DAVE Z.

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

(1) Month NOV Year 1995

(2) Plant's DER Identification Number 4052P01064

(3) Plant Name Mid-County Services, Inc.

(4) Plant Address 2299 Spanish Vista Dr.

(5) City Palm Harbor 34688

(6) County Pinellas

(7) Phone Number 1-800-272-1919 (OFFICE)
(813) 787-7978 (Plant)

(8) Permit Number D052-242275

(9) Plant Type TYPE I

(10) Test Site Identification Number 4052P01064

(11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number

(12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek

(13) Limited Wet Weather Discharge Activated
 Yes No Not Applicable

(14) Cumulative Days of Wet Weather Discharge N/A

(15) Plant Staffing

Day Shift Operator Class B+A+C Cert. No. 8835 AS111
4512 C9601

Evening Shift Operator Class A+C Cert. No. A6108

Night Shift Operator Class _____ Cert. No. _____

Lead Operator Donald Hostetter B.8035
 Signature Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.694
(17) Permitted capacity	mgd	-	.900
(18) Three-month average daily flow	mgd	-	.758
(19) Percent of permitted capacity	%	-	77%
(20) CBOD ₅ Effluent	mg/L	080082	2.3
(21) CBOD ₅ Effluent	lbs/day	-	13.3
(22) TSS Effluent	mg/L	900201	.29
(23) TSS Effluent	lbs/day	-	1.6
(24) Minimum pH		-	7.2
(25) Maximum pH		-	7.6
(26) Total N	mg/L	000800	1.59
(27) TKN	mg/L	000625	.44
(28) Ammonia (NH ₃ - N)	mg/L	000810	.034
(29) Nitrate	mg/L	071850	1.99
(30) Total Phosphorus	mg/L	000665	.68
(31) Minimum Chlorine Residual	mg/L	-	1.8
(32) Maximum Chlorine Residual	mg/L	-	2.7
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

34)

Month NOV Year 1995

Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O. (ppm)	EFF	TOTAL N.
.751	0.3	<0.01					7.2					ND	6.9		
.717	0.2	<0.01	106.2	216	1.72	<1.0	7.2	.68	.09	.64	.58	ND	6.8	1.32	
.751	0.1	<0.01					7.3					ND	6.8		
.751	0.1	<0.01					7.4						6.8		
.729	0.2	<0.01					7.4						7.2		
.676	1.8	<0.01					7.3					ND	7.0		
.775	0.2	<0.01					7.3					ND	6.8		
.698	0.2	<0.01					7.4					ND	6.9		
.697	0.4	<0.01			2.5	<1.0	7.4	.58	.08	.20	.66	ND	7.1	.78	
.671	0.4	<0.01					7.4					ND	7.0		
.748	0.3	<0.01					7.4						7.0		
.710	0.6	<0.01					7.6						7.2		
.667	0.2	<0.01					7.3					ND	7.0		
.675	0.3	<0.01					7.3					ND	7.1		
.638	0.3	<0.01					7.4					ND	7.3		
.653	0.2	<0.01			2.55	1.4	7.4	.38	<0.01	1.17	.70	ND	7.2	1.55	
.690	0.3	<0.01					7.4					ND	7.1		
.679	0.3	<0.01					7.4						7.1		
.718	0.6	<0.01					7.6						7.1		
.682	1.9	<0.01					7.5					ND	7.2		
.741	2.0	<0.01			1.4	<1.0	7.5	.28	<0.01	1.99	.77	ND	6.8	2.27	
.608	0.1	<0.01					7.5					ND	7.2		
.721	0.6	<0.01					7.4					ND	7.2		
.671	2.0	<0.01					7.5					ND	7.2		
.643	2.1	<0.01					7.5						6.9		
.690	0.6	<0.01					7.4						7.0		
.687	0.2	<0.01					7.5					ND	7.0		
.627	0.0	<0.01					7.4					ND	7.2		
.728	2.5	<0.01					7.4					ND	7.4		
.644	2.5	<0.01			3.33	<1.0	7.7	.28	<0.01	1.77	.70	ND	7.4	2.05	

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, the information is true, complete and accurate.

By Donald E Hostetler
 Name (Please Type) DONALD E HOSTETLER
 Agency Name MID-COUNTY SERVICES

Date 12-9-95
 Telephone No (Please Type) 813-787-7978

RECEIVED
JAN 16 1996

DEP Form #	17-604.0000
Plant Name	Domestic Wastewater Treatment Plant
Report Title	Monthly Operating Report
Effective Date	July 1, 1991
DEP Approval No.	Plant # 001

Domestic Wastewater Treatment Plant Monthly Operating Report

Part II - General Information

(1) Month DEC Year 1995

(2) Plant's DER Identification Number 4052P01064

(3) Plant Name Mid-County Services, Inc.

(4) Plant Address 2299 Spanish Vista Dr.

(5) City Palm Harbor 34688

(6) County Pinellas

(7) Phone Number 1-800-272-1919 (Office)
(813) 787-7978 (Plant)

(8) Permit Number DO52-242275

(9) Plant Type TYPE I

(10) Test Site Identification Number 4052P01064

(11) Fecal Coliform Sample Method
 Membrane Filter Most Probable Number

(12) Type of Effluent Disposal or Reclaimed Water Reuse Curlew Creek

(13) Limited Wet Weather Discharge Activated:
 Yes No Not Applicable

(14) Cumulative Days of Wet Weather Discharge N/A

(15) Plant Staffing

Day Shift Operator Class <u>BPAA</u>	Cert. No. <u>B.9035</u>
Evening Shift Operator Class <u>CIA</u>	Cert. No. <u>A512 A6708</u>
Night Shift Operator Class _____	Cert. No. _____
Lead Operator <u>Donald A. Abatello</u>	Cert. No. <u>B.9035</u>

Signature Cert. No.

Parameter	Units	STORET Code	Value
(16) Monthly average daily flow	mgd	050053	.660
(17) Permitted capacity	mgd	-	.400
(18) Three-month average daily flow	mgd	-	.729
(19) Percent of permitted capacity	%	-	73%
(20) CBOD ₅ Effluent	mg/L	080082	2.33
(21) CBOD ₅ Effluent	lbs/day	-	12.8
(22) TSS Effluent	mg/L	800201	11.0
(23) TSS Effluent	lbs/day	-	15.5
(24) Minimum pH		-	7.1
(25) Maximum pH		-	7.6
(26) Total N	mg/L	000800	1.9
(27) TKN	mg/L	000625	.37
(28) Ammonia (NH ₃ - N)	mg/L	000810	.03
(29) Nitrate	mg/L	071850	2.6
(30) Total Phosphorus	mg/L	000665	.71
(31) Minimum Chlorine Residual	mg/L	-	1.5
(32) Maximum Chlorine Residual	mg/L	-	3.0
(33) Other Effluent Parameters			

Domestic Wastewater Treatment Plant Monthly Operating Report

Month: DEC Year 1995

(34)

Day of the Month	Flow (mgd)	Chlorine Residual after Contact	Chlorine Residual after Dechlorination	CBOD ₅ Influent (mg/L)	TSS Influent (mg/L)	CBOD ₅ Effluent (mg/L)	TSS Effluent (mg/L)	pH Effluent	TKN Effluent (mg/L)	NH ₃ - N Effluent (mg/L)	Nitrate Effluent (mg/L)	Total P Effluent (mg/L)	Fecal Coliform (#/100ml)	D.O.E.F.F.	TOTAL - X
1	.642	2.4	<0.01					7.5					ND	7.5	
2	.624	2.0	<0.01					7.4						7.2	
3	.731	2.6	<0.01					7.4						7.3	
4	.668	1.8	<0.01					7.5					ND	7.2	
5	.645	2.4	<0.01					7.4					ND	7.2	
6	.622	1.8	<0.01					7.4					ND	7.2	
7	.641	2.4	<0.01	115	125	193	<1.0	7.3	.34	.02	2.6	.69	ND	7.4	2.94
8	.663	1.5	<0.01					7.3					ND	7.2	
9	.694	2.2	<0.01					7.4						7.1	
10	.657	1.8	<0.01					7.5						7.3	
11	.635	3.0	<0.01					7.5					ND	7.2	
12	.618	2.7	<0.01					7.3					ND	7.8	
13	.671	2.6	<0.01					7.3					ND	9.0	
14	.627	2.0	<0.01			1.89	<1.0	7.3	.39	<0.01	2.59	.75	ND	7.9	2.98
15	.665	2.0	<0.01					7.2					ND	7.1	
16	.635	2.2	<0.01					7.4						7.1	
17	.738	2.6	<0.01					7.6						7.1	
18	.624	2.0	<0.01					7.5					ND	7.2	
19	.689	2.4	<0.01					7.1					ND	7.0	
20	.613	2.6	<0.01					7.3					ND	7.2	
21	.665	2.5	<0.01			2.47	<1.0	7.4	.45	.10	.26	.69	ND	7.4	.71
22	.651	2.3	<0.01					7.4					ND	7.3	
23	.660	2.2	<0.01					7.4						7.4	
24	.646	2.5	<0.01					7.5						7.4	
25	.564	2.5	<0.01					7.6					ND	7.3	
26	.663	2.4	<0.01					7.5					ND	7.3	
27	.606	2.8	<0.01					7.2					ND	7.8	
28	.652	2.5	<0.01			3.06	<1.0	7.4	.30	<0.01	.98	.71	ND	6.8	1.18
29	.716	2.0	<0.01					7.4					ND	7.8	
30	.706	2.2	<0.01					7.4						7.0	
31	.807	2.6	<0.01					7.5						7.3	

I, the Operator, certify that I am familiar with the information contained in this report and that to the best of my knowledge and belief, this information is true, complete and accurate.

by Donald E. Hostetler
 Name (Please Type) DONALD E. HOSTETLER
 Company Name MID COUNTY SERVICES

Date 1-9-96
 Telephone No. (Please Type) 813-787-7978

Mid-County Services, Inc.

Docket No. 971065-SU

25-30.440 (5)

SANITARY SURVEY AND INSPECTION REPORT

Test Year Ended December 31, 1996



Department of Environmental Protection

Lawton Chiles
Governor

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619

Virginia B. Wetherell
Secretary

June 25, 1996
Pinellas County

3277

Utilities Inc.
200 Wethersfield Ave.
Altamonte Springs, FL 32714

Attn.: Don Rasmussen, VP

Re: Mid County Services, Inc.
Consolidated NPDES Permit No. FL0034789

Dear Mr. Rasmussen:

The above-referenced sewage treatment plant was inspected on June 20, 1996. The type inspection conducted was a Compliance Evaluation Inspection and the overall rating of the facility was SATISFACTORY. A copy of the inspection is enclosed.

There are some sampling and record keeping items that, if not corrected, could cause an unsatisfactory evaluation during the next inspection. Mr. Hostetler has agreed to immediately correct the deficiencies.

1. The thermometer used to record the temperature of the sample refrigerator was being stored in a remote location.
2. The operator was calibrating the instrument used to test for Total Chlorine Residual daily, but was not recording the results of the test in his log book.
3. A review of the monthly operating reports (DMR) indicated that the annual average for total phosphorus had been exceeded during the 12 month period ending with February, 1996. The previous 12 months of reports do not have either weekly or monthly values that would indicate a violation of the annual average of 1 mg/L. Please explain the method of calculating the total phosphorus annual average for February and provide the **weekly** total phosphorus results for the last 12 months.

I appreciate, the courtesy shown me by your operator during this inspection. Mr. Hostetler's willingness to correct the minor deficiencies was very much appreciated. The Department appreciates your efforts to maintain this facility in accordance with state and federal regulations. Please direct any questions and responses to Neal Schobert at (813) 744-6100 Ext. 313

Sincerely,



David G. MacColeman
Environmental Supervisor
Domestic Waste Section

Enclosure

cc: Neal Schobert, FDEP, Tampa, w/enclosure
Mike Tanski, FDEP, Tallahassee, w/enclosure
Don Hostetler, w/enclosure
Mid County Services
2299 Spanish Vista Dr.
Palm Harbor, FL 34683

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

WASTEWATER COMPLIANCE INSPECTION REPORT

FACILITY AND INSPECTION INFORMATION

Ⓞ = OPTIONAL

Name and Physical Location of Facility: M10 COUNTY SERVICE
 AKA utilities INC
 2799 SPANISH VISTA DR, DALM HARBOR 34693
 County: 52
 Phone: 787 7978 1230
 Entry Date/Time: 6/20/96 11:25 AM
 Exit Time/Date: 6/20/96
 Name(s) of Field Representatives(s): Don Hostetler - LO OP.
 Title: LO OP.
 Phone:

Name and Address of Permittee or Designated Representative: M10 COUNTY SERVICES
 200 WETHERS FIELD AVE
 ALTAMONTE SPRINGS, FL 32714
 Certification #: B-8035 DONALD HOSTETLER
 C-8601 - WES GLASBY
 Title: DON RASMUSSEN V.P.
 Phone:
 Ⓞ Operator:

Inspection Type: CEI
 Samples Taken (Y/N): No
 Ⓞ Sample ID#:
 Samples Spilt (Y/N): N
 Domestic Industrial
 Were Photos Taken (Y/N): N
 Ⓞ Log Book Volume:
 Ⓞ Page:

In Compliance With Permit Conditions (Y/N): Yes
 Recommended Actions: Keen TCR Calibration / Recheck Thermometers as Discussed

Name(s) and Signature(s) of Inspector(s): D.G. Mac Coleman
 District Office/Phone Number:
 Date: 6/24/96

Ⓞ Signature of Reviewer:
 District Office/Phone Number: SWD/744-6100 x392
 Date: 6/25/96

FACILITY COMPLIANCE AREAS EVALUATED

S=Satisfactory; M=Marginal; U=Unsatisfactory; Blank=Not Evaluated *See Comments

S	1. Permit	M	6. Sampling	S	11. Effluent
S	2. Compliance Schedules	S	7. Self-Monitoring Program	NA	12. Groundwater
NA	3. Pretreatment	S	8. Facility Site Review	S	13. Disposal Method SW
S	4. Records & Reports	S	9. Flow Measurement		14. Residuals Management
M	5. Laboratory	S	10. Operation & Maintenance	NA	15. Other

Fill Out This Section For All Surface Water Discharger Inspections (CEI, CSI, CBI, PAI, XSI, RI)

Transaction Code: 1 [] 2 [5] 3 [F] 4 [0] 5 [0] 6 [3] 7 [4] 8 [7] 9 [8] 10 [9] 11 [12] 12 [9] 13 [6] 14 [0] 15 [6] 16 [2] 17 [6] 18 [K] 19 [S] 20 [4]

21 66
 Inspection Type (Field 18): A=PAI, B=CBI, C=CEI, S=CSI, X=XSI, R=RI
 Inspector Code (Field 19): S=State, J=Joint EPA/State-EPA Lead, T=Joint State/EPA-State Lead, L=Local
 Facility Type (Field 20): 1=Municipal (Publicly Owned), 2=Industrial and Privately Owned Domestic, 3=Agricultural, 4=Federal
 Every other field is self explanatory.

Consent 29100
b1

DEPARTMENT OF ENVIRONMENTAL REGULATION
SOUTHWEST DISTRICT SEWAGE TREATMENT PLANT INSPECTION REPORT

FACILITY: Mid-County Services DATE: 6/20/96 TIME: 11:25 A
 INSPECTOR: D. MacColeman COUNTY: Pinellas
 FENCED/LOCKED: Y/Y TYPE: EA-CS-AS 0.900 MGD
 APPEARANCE: SAT BACKFLOW: RPZ - 6/9 ODOR: NO
 MOTORS/BLOWERS: MULTIPLE/HAND TIME CLOCK: HAND
 AERATION BASINS: MULTIPLE/ODOROS DIFFUSERS: SAT
 SLUDGE RETURN: AA - Lime Stabilized
 CLARIFIER: 2 - SAT STILLING WELL: _____
 WEIR: clean/even SKIMMER: SAT
 DIGESTOR: in use - lime stabilization
 CHLORINATOR: Cl₂ GA / SO₂ DECHLOR. RESIDUAL: < 0.02
 CONTACT CHAMBER: clean - EFFLUENT: clean
 ADDITIONAL EQUIPMENT/TREATMENT: FILTERS + SLUDGE STAYS +
GENERATOR EXERCISED WEEKLY
 EFFLUENT DISPOSAL METHOD: DISCHARGE TO CURLEW CREEK -

LIFT STATION(S): SAT - ALARMS: Audible _____
 Light _____
 OPERATOR LOG: SAT - Baum SITE TIME: 16 HRS/DAY IN/OUT: Yes -
 LOG ENTRIES: complete

COMMENTS: DO ACCESS FIVE GAGES
Cl/SO₂ SAT
TST - D.O / MSS / PH / TCR /
 * NO - TCR - CALIBRATION RECORDS
 MORS: ANNUAL AUG 0 = 1.49 26 1.0 / 2/96 4/96
JAN/JUN 95 7.5 JAN/JUN 96 3.5 MA 96
 SLUDGE ANALYSIS: _____
 GWMP: NA

Diagram

* NO THERMOMETER IN
SAMPLE REFRIG -
See note in form
 * NO THERMOMETER IN
SAMPLER.
NORMAL ICE AFTER
24 HOURS
 TRI-COUNTY ENVIRONMENTS

MID-COUNTY SERVICES, INC.

200 Weathersfield Avenue
Altamonte Springs, Florida 32714

Telephone: 407-869-1919
Fax: 407-869-6961

July 5, 1996

Mr. David MacColeman
Environmental Supervisor
Florida Department of Environmental Protection
Southwest District
3804 Coconut Palm Drive
Tampa, FL 33619

Re: Mid County Wastewater Treatment Facility
Compliance Evaluation Inspection

Dear Mr. MacColeman:

Your letter pertaining to the compliance inspection of the referenced facility was received on June 27, 1996. Comments are addressed using the same numbering system.

1. A new laboratory thermometer was purchased for the refrigerator. This thermometer is kept in the refrigerator.
2. Calibration results are now being recorded in the log book.
3. Weekly phosphorus results for the past year are enclosed. The DMR value shown for February was the nitrogen concentration for the month. The nitrogen concentration value was incorrectly entered into the phosphorus column.

Very truly yours,



Michael T. Dunn, P.E.
Regional Operations Manager

MTD/ml

Enclosure

MID COUNTY ANNUAL AVER

	DATE	TOTAL N	BOD	TSS	P
	9	0.92	2.40	0.80	0.88
	16	0.84	2.30	0.60	0.78
	23	1.60	1.30	0.20	0.98
Mar-95	2	2.90	2.50	0.80	0.84
	9	0.87	1.70	0.40	0.74
	16	1.20	1.80	0.60	0.98
	23	0.99	1.50	0.20	0.99
	30	1.30	1.30	0.20	0.88
Apr-95	6	1.66	2.10	0.01	0.74
	13	2.11	2.33	0.20	0.76
	20	0.74	2.00	0.40	0.80
	27	1.08	2.00	1.60	0.82
May-95	4	1.63	2.20	0.20	0.88
	11	1.09	1.90	0.80	0.98
	18	1.72	1.84	0.40	0.80
	25	1.96	2.48	1.60	0.74
Jun-95	1	1.42	1.98	1.60	0.90
	8	1.68	2.39	1.60	0.85
	15	2.48	2.18	0.80	0.95
	22	2.80	2.20	1.86	0.92
	29	2.26	1.70	0.40	0.62
Jul-95	6	2.90	2.70	0.80	0.52
	13	2.03	2.40	0.60	0.76
	20	1.87	2.20	0.40	0.80
	27	0.58	1.95	0.60	0.68
Aug-95	3	1.05	2.72	0.80	0.61
	10	0.71	2.00	1.00	0.68
	17	1.89	2.13	1.00	0.54
	24	1.58	2.20	1.20	0.48
	31	1.77	2.50	0.40	0.56
Sep-95	7	0.67	2.22	0.01	0.56
	14	1.56	2.12	0.20	0.55
	21	0.68	2.20	1.00	0.48
	27	1.40	2.10	1.40	0.46
Oct-95	5	1.20	2.10	2.40	0.48
	12	0.76	1.44	0.60	0.68
	19	0.59	1.00	0.20	0.56
	26	1.62	1.05	0.20	0.58
Nov-95	2	1.32	1.72	1.00	0.58
	9	0.78	2.50	1.00	0.66
	16	1.55	2.55	1.40	0.70
	21	2.27	1.40	1.00	0.77
	30	2.05	3.33	1.00	0.70
Dec-95	7	2.94	1.93	1.00	0.69
	14	2.98	1.89	1.00	0.75

MID COUNTY ANNUAL AVER

	DATE	N	BOD	TSS	P	
		21	0.71	2.47	1.00	0.69
		28	1.18	3.06	1.00	0.71
Jan-96		4	0.80	2.10	1.20	0.68
		11	0.85	2.09	1.00	0.68
		18	1.37	2.90	1.00	0.64
		25	0.78	2.28	1.00	0.68
Feb		1	0.87	2.64	1.00	0.68
		8	1.16	3.00	1.00	0.66
		15	1.40	2.44	1.00	0.62
		22	0.95	1.73	1.00	0.58
		29	0.56	1.19	1.00	0.68
Mar-96		7	1.50	3.23	1.00	0.52
		14	1.81	1.93	1.00	0.56
		21	0.61	3.40	1.00	0.52
		28	1.06	1.96	1.00	0.52
Apr-96		4	1.39	2.21	0.80	0.45
		11	1.28	2.55	1.00	0.36
		18	0.48	4.04	0.60	0.52
		25	1.24	3.68	0.60	0.68
May-96		2	0.26	3.25	3.20	0.54
		9	1.57	2.35	2.00	0.31
		16	1.43	1.00	1.00	0.44
		23	1.14	1.19	1.00	0.40
		30	1.43	1.10	1.00	0.44
			1.41	2.28	1.02	0.63

Mid-County Services, Inc.

Docket No. 971065-SU

25-30.440 (6)
PERMITS

Test Year Ended December 31, 1996



Lawton Chiles
Governor

Florida Department of
Environmental Protection

RECEIVED
APR 04 1994

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619
813-744-6100

Virginia B. Wetherell
Secretary

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
NOTICE OF PERMIT ISSUANCE

In the Matter of an
Application for Permit by:

DEP File No. D052-242275

Mr. Donald Rasmussen
Regional Director
Mid-County Services, Inc.
200 Weathersfield Ave.
Altamonte Springs, FL 32714

Enclosed is Permit Number D052-242275 to operate a domestic wastewater treatment plant, issued pursuant to Section 403.087(1), Florida Statutes.

A person whose substantial interests are affected by this permit may petition for an administrative proceeding (hearing) in accordance with Section 120.57, Florida Statutes. The petition must contain the information set forth below and must be filed (received) in the Office of General Counsel of the Department at 2600 Blair Stone Road, Tallahassee, Florida 32399-2400, within 14 days of receipt of this permit. Petitioner shall mail a copy of the petition to the applicant at the address indicated above at the time of filing. Failure to file a petition within this time period shall constitute a waiver of any right such person may have to request an administrative determination (hearing) under Section 120.57, Florida Statutes.

The petition shall contain the following information:

(a) The name, address, and telephone number of each petitioner, the applicant's name and address, the Department Permit File Number, and the county in which the project is proposed;

(b) A statement of how and when each petitioner received notice of the Department's action or proposed action;

(c) A statement of how each petitioner's substantial interests are affected by the Department's action or proposed action;

(d) A statement of the material facts disputed by petitioner, if any;

(e) A statement of facts which petitioner contends warrant reversal or modification of the Department's action or proposed action;

(f) A statement of which rules or statutes petitioner contends require reversal or modification of the Department's action or proposed action; and

(g) A statement of the relief sought by petitioner, stating precisely the action petitioner wants the Department to take with respect to the Department's action or proposed action.

If a petition is filed, the administrative hearing process is designed to formulate agency action. Accordingly, the Department's final action may be different from the position taken by it in this permit. Persons whose substantial interests will be affected by any decision of the Department with regard to the application have the right to petition to become a party to the proceeding. The petition must conform to the requirements specified above and be filed (received) within 14 days of receipt of this notice in the Office of General Counsel at the above address of the Department. Failure to petition within the allowed time frame constitutes a waiver of any right such person has to request a hearing under Section 120.57, F.S., and to participate as a party to this proceeding. Any subsequent intervention will only be at the approval of the presiding officer upon motion filed pursuant to Rule 28-5.207, F.A.C.

This permit is final and effective on the date filed with the Clerk of the Department unless a petition is filed in accordance with the above paragraphs or unless a request for extension of time in which to file a petition is filed within the time specified for filing a petition and conforms to Rule 17-103.070, F.A.C. Upon timely filing of a petition or a request for an extension of time, this permit will not be effective until further order of the Department.

When the order (permit) is final, any party to the order has the right to seek judicial review of the order pursuant to Section 120.68, Florida Statutes, by the filing of a Notice of Appeal pursuant to Rule 9.110, Florida Rules of Appellate Procedure, with the Clerk of the Department in the Office of General Counsel, 2600 Blair Stone Road, Tallahassee, Florida 32399-2400, and by filing a copy of the Notice of Appeal accompanied by the applicable filing fees with the appropriate District Court of Appeal. The Notice of Appeal must be filed within 30 days from the date the Final Order is filed with the Clerk of the Department.

Executed in Tampa, Florida.

STATE OF FLORIDA DEPARTMENT
OF ENVIRONMENTAL PROTECTION
DOMESTIC WASTEWATER PROGRAM

cc: Post, Buckley, Schuh & Jernigan, Inc.
Pinellas County PHU

/cw

CERTIFICATE OF SERVICE

The undersigned duly designated deputy agency clerk hereby certifies that this NOTICE OF PERMIT ISSUANCE and all copies were mailed before the close of business on 04-01-94 to the listed persons.

Clerk Stamp

FILING AND ACKNOWLEDGMENT
FILED, on this date, pursuant to
§120.52(11), Florida Statutes, with
the designated Department Clerk,
receipt of which is hereby
acknowledged.

Barbara Wagner 04-01-94
(Clerk) (Date)



Lawton Chiles
Governor

Florida Department of Environmental Protection

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619
813-744-6100

Virginia B. Wetherell
Secretary

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

Attention:
Mr. Donald Rasmussen
Regional Director

PERMIT/CERTIFICATION
GMS ID No: 4052P01064
Permit No: DO52-242275
Date of Issue: 04/01/94
Expiration Date: 03/01/99
County: Pinellas
Lat/Long: 28° 02' 20"
82° 45' 20"
Sec/Town/Range: 19/28/16
Project: Mid-County Services, Inc.
Processor: E.G. Snipes, P.E.

This permit is issued under the provisions of Chapter 403, Florida Statutes, and Florida Administrative Code Rule(s) 17-3, 17-4, 17-300, 17-500 and 17-600 Series. The above named permittee is hereby authorized to perform the work or operate the facility shown on the application and approved drawing(s), plans, and other documents, attached thereto or on file with the Department and made a part thereof and specifically described as follows:

Operation of a .9 MGD Type I advanced wastewater treatment plant discharging filtered, chlorinated and de-chlorinated reclaimed water into Curlew Creek.

Location: 2299 Spanish Vista Drive, Clearwater, Pinellas County, Florida

Replaces Permit No. DT52-206904 Expired: 06/01/94

Permittee: Mid-County Services, Inc.
 Permit No: D052-242275

SPECIFIC CONDITIONS:

1. Drawings, plans, documents or specifications submitted by the permittee, not attached hereto, but retained on file at the Southwest District Office, are made a part hereof.

2. In accordance with Chapter 17-699, F.A.C., the required certified operator on site time is: A Class C or higher operator for 16 hours/day for 7 days/week. The lead operator must be a Class B operator.

3. The discharge of reclaimed water from the outfall pipe into Curlew Creek shall be sampled in accordance with Chapter 17-601, F.A.C. and shall meet the following limitations:

<u>Parameter</u>	<u>Unit</u>	<u>Min-imum</u>	<u>Maximum</u>	<u>Type</u>	<u>Sample Frequency</u>
Permitted Capacity (flow)	mgd	-	.90 mgd ann. avg.	****	Continuous
pH	STD UN	6.00	8.50	*****	Continuous
CBOD ₅ *	mg/L	-	5 annual avg.	**	Weekly
Total Suspended Solids*	mg/L	-	5 annual avg.	**	Weekly
Total Nitrogen	mg/L	-	3 annual avg.	**	Weekly
Total Phosphorous	mg/L	-	1 annual avg.	**	Weekly
CL ₂	mg/L	0.01	-	grab	Hourly
Fecal coliform	#/100	0	***non-detectable	grab	Daily/5wk

*Influent shall be monitored and reported monthly.

[Rule 17-601.300(1), F.A.C.]

** Fpc=flow proportional composite - 16 hours

***Non-detectable in at least seventy-five percent (75%) of the samples collected during the monthly operating period (e.g. 23 per 30 samples).

****Rfm&t=recording flowmeter and totalizer

*****=Hourly measurements for 24 hours may be substituted for continuous measurement.

The results shall be reported monthly on DEP Form 17-601.900(1).

Permittee: Mid-County Services, Inc.
Permit No: D052-242275

4. The residuals shall be sampled after final treatment in accordance with Rule 17-640.700(1)(b) F.A.C. but prior to land application for the parameters listed below every 3 months. A copy of the analyses shall be submitted with the monthly operation report for the following parameters:

Total Nitrogen	-	%	dry weight
Total Phosphorus	-	%	dry weight
Total Potassium	-	%	dry weight
Cadmium	-	mg/kg	dry weight
Copper	-	mg/kg	dry weight
Lead	-	mg/kg	dry weight
Nickel	-	mg/kg	dry weight
Zinc	-	mg/kg	dry weight
pH	-		standard units
Total Solids	-	%	

5. If historical or archaeological artifacts, such as Indian canoes, are discovered at any time within the project site, the permittee shall notify the DEP Southwest District office and the Bureau of Historic Preservation, Division of Archives, History and Records Management, R.A. Gray Building, Tallahassee, Florida 32301, telephone number (904) 487-2073.

6. The domestic wastewater residuals for this facility are classified as stabilization Class B.

a. The domestic wastewater residuals shall be land applied only at Anclote River Ranch and Turner Ranch (as identified in the Agricultural Use Plan or Dedicated Site Plan submitted with the application).

b. Annual update reports, summaries, and revised Agricultural Use Plans are due not later than one year from the issuance of the permit. The reports shall be submitted annually thereafter, and not later than this anniversary date to the Department.

c. The permittee shall comply with all provisions of Chapter 17-640, F.A.C. and shall report any non-compliance or changes from the approved site plan to the Department.

Permittee: Mid-County Services, Inc.
Permit No: D052-242275

7. The permittee shall ensure that the operation of this facility shall be as described in the application and supporting documents. Any request for change to this permit, shall be submitted in writing to the Domestic Wastewater Program Manager for review and clearance prior to implementation. Requests for changes of negligible impact to the environment and staff time will be reviewed by the Program Manager, cleared when appropriate and incorporated into this permit. Changes or modifications other than those described above will require submission of a completed application and appropriate processing fee as per Section 17-4.050, F.A.C.

8. In order to provide the Department with reasonable assurance that the discharge from the outfall does not violate the toxicity requirements of Section 17-302.500(1)(d), F.A.C., the permittee shall perform the toxicity test as specified below and submit the results to the Department for review:

a. The permittee shall initiate the series of tests described below within sixty (60) days of the effective date of this permit to evaluate wastewater toxicity. The permittee shall conduct 96 hour static renewal acute toxicity screening tests on the test species, Ceriodaphnia dubia and Notropis Leedsii, once every two months (bimonthly) on samples of 100% whole effluent. Such Static renewal screening tests will be conducted on four separate grab samples of 100% final effluent collected at evenly spaced (6-hour) intervals over a 24-hour period and used in four separate acute toxicity screening tests in order to account for daily variations in effluent quality.

Once the permittee has demonstrated to the satisfaction of the Department that there are no effluent toxicity peaks and no diurnal toxicity variations resulting in violations, the frequency of the above described requirement for bimonthly testing may be changed to become once every 6 months thereafter for the duration of the permit, unless notified otherwise by the Department. This schedule is reduced to biannual sampling.

Permittee: Mid-County Services, Inc.
Permit No: DO52-242275

Specific Conditions Number 8 (continued):

b. If control mortality exceeds 10% of either species in any test, the test(s) for the species (including the control) shall be repeated. A test will be considered valid only if control mortality does not exceed 10% for either species. If, in any separate grab sample test, 100% mortality occurs prior to the end of the test, and control mortality is less than 10% at that time, that test (including the control) shall be terminated with the conclusion that the sample demonstrates unacceptable acute toxicity.

c. If any such bimonthly acute toxicity screening test indicates that unacceptable toxicity (less than 80% survival of test organisms in 100% effluent) is found in any sample of effluent, additional (definitive) acute static renewal toxicity testing involving the determination of 96-hour LC50 values with 95% confidence limits will be required. A minimum of three (3) such 96-hour additional tests are required to be conducted within 30 days from the date that any screening test indicates the presence of toxicity. Preferable, the first of these additional tests shall be initiated within seven days of a failed screening test. The second test shall be initiated at least seven (7) days after completion of the first additional test. Such tests shall be conducted using that test species which exhibited the most toxic response in the screening tests above, and shall be taken at the same time of day and day of the week during which the greatest toxicity was exhibited.

The results of each toxicity test shall be submitted to the Department concurrently with monthly discharge monitoring reports.

d. All test procedures, and quality assurance criteria used shall be in accordance with Methods for Measuring the Acute Toxicity of Effluents to Freshwater and Marine Organisms, 4th Edition EPA-600/ 4-90-027. If the test organisms specified in Sub-Part (a), are not available, appropriate substitutes from the list of recommended test organisms in the above referenced bioassay manual may be used. This, and any other deviation from the standard bioassay procedures, shall be submitted to the Department for review and approval prior to use.

Permittee: Mid-County Services, Inc.
Permit No: D052-242275

9. The permittee shall be aware of and operate under the attached "General Permit Conditions #1 through #15". General Permit Conditions are binding upon the permittee and enforceable pursuant to Chapter 403 of the Florida Statutes.

STATE OF FLORIDA DEPARTMENT OF
ENVIRONMENTAL PROTECTION



Richard D. Garrity, Ph.D.
Director of District Management

ATTACHMENT - GENERAL CONDITIONS:

1. The terms, conditions, requirements, limitations and restrictions set forth in this permit, are "permit conditions" and are binding and enforceable pursuant to Sections 403.141, 403.161, 403.727, or 403.859 through 403.861, Florida Statutes. The permittee is placed on notice that the Department will review this permit periodically and may initiate enforcement action for any violation of these conditions.

2. This permit is valid only for the specific processes and operations applied for and indicated in the approved drawings or exhibits. Any unauthorized deviation from the approved drawings, exhibits, specifications, or conditions of this permit may constitute grounds for revocation and enforcement action by the Department.

3. As provided in subsections 403.087(6) and 403.722(5), F.S., the issuance of this permit does not convey any vested rights or any exclusive privileges. Neither does it authorize any injury to public or private property or any invasion of personal rights, nor any infringement of federal, State, or local laws or regulations. This permit is not a waiver of or approval of any other Department permit that may be required for other aspects of the total project which are not addressed in this permit.

4. This permit conveys no title to land or water, does not constitute State recognition or acknowledgement of title, and does not constitute authority for the use of submerged lands unless herein provided and the necessary title or leasehold interests have been obtained from the State. Only the Trustees of the Internal Improvement Trust Fund may express State opinion as to title.

5. This permit does not relieve the permittee from liability for harm or injury to human health or welfare, animal, or plant life, or property caused by the construction or operation of this permitted source, or from penalties therefore; nor does it allow the permittee to cause pollution in contravention of Florida Statutes and Department rules, unless specifically authorized by an order from the Department.

6. The permittee shall properly operate and maintain the facility and systems of treatment and control (and related appurtenances) that are installed and used by the permittee to achieve compliance with the conditions of this permit, are required by Department rules. This provision includes the operation of backup or auxiliary facilities or similar systems when necessary to achieve compliance with the conditions of the permit and when required by Department rules.

7. The permittee, by accepting this permit, specifically agrees to allow authorized Department personnel, upon presentation of credentials or other documents as may be required by law and at reasonable times, access to the premises where the permitted activity is located or conducted to:

- (a) Have access to and copy any records that must be kept under conditions of the permit;
- (b) Inspect the facility, equipment, practices, or operations regulated or required under this permit;
- (c) Sample or monitor any substances or parameters at any location reasonably necessary to assure compliance with this permit or Department rules.

Reasonable time may depend on the nature of the concern being investigated.

8. If, for any reason, the permittee does not comply with or will be unable to comply with any condition or limitation specified in this permit, the permittee shall immediately provide the Department with the following information:

- (a) A description of and cause of noncompliance; and
- (b) The period of noncompliance, including dates and times; or, if not corrected, the anticipated time the noncompliance is expected to continue, and steps being taken to reduce, eliminate, and prevent recurrence of the noncompliance.

The permittee shall be responsible for any and all damages which may result and may be subject to enforcement action by the Department for penalties or for revocation of this permit.

9. In accepting this permit, the permittee understands and agrees that all records, notes, monitoring data and other information relating to the construction or operation of this permitted source which are submitted to the Department may be used by the Department as evidence in any enforcement case involving the permitted source arising under the Florida Statutes or Department rules, except where such use is prescribed by Sections 403.111 and 403.73, F.S. Such evidence shall only be used to the extent it is consistent with the Florida Rules of Civil Procedure and appropriate evidentiary rules.

10. The permittee agrees to comply with changes in Department rules and Florida Statutes after a reasonable time for compliance; provided, however, the permittee does not waive any other rights granted by Florida Statutes or Department rules.

11. This permit is transferable only upon Department approval in accordance with Rule 17-4.120 and 17-730.300, Florida Administrative Code, as applicable. The permittee shall be liable for any non-compliance of the permitted activity until the transfer is approved by the Department.

12. This permit or a copy thereof shall be kept at the work site of the permitted activity.

13. This permit also constitutes:

- () Determination of Best Available Control Technology (BACT)
- () Determination of Prevention of Significant Deterioration (PSD)
- () Certification of compliance with State Water Quality Standards
(Section 401, PL 92-500)
- () Compliance with New Source Performance Standard

14. The permittee shall comply with the following:

- (a) Upon request, the permittee shall furnish all records and plans required under Department rules. During enforcement actions, the retention period for all records will be extended automatically unless otherwise stipulated by the Department.
- (b) The permittee shall hold at the facility or other location designated by this permit records of all monitoring information (including all calibration and maintenance records and all original strip chart recordings for continuous monitoring instrumentation) required by the permit, copies of all reports required by this permit, and records of all data used to complete the application for this permit. These materials shall be retained at least three years from the date of the sample, measurement, report, or application unless otherwise specified by Department rule.
- (c) Records of monitoring information shall include:
 1. the date, exact place, and time of sampling or measurements;
 2. the person responsible for performing the sampling or measurements;
 3. the dates analyses were performed;
 4. the person responsible for performing the analyses;
 5. the analytical techniques or methods used;
 6. the results of such analyses.

15. When requested by the Department, the permittee shall within a reasonable time furnish any information required by law which is needed to determine compliance with the permit. If the permittee becomes aware the relevant facts were not submitted or were incorrect in the permit application or in any report to the Department, such facts or information shall be corrected promptly.

STATE OF FLORIDA
DEPARTMENT OF ENVIRONMENTAL PROTECTION

224485

RECEIPT FOR APPLICATION FEES AND MISCELLANEOUS REVENUE

Received from Water Service Corp. Date 12-9-93

Address 2335 Sanders Rd, Northbrook, IL Dollars \$ 5000.00

Applicant Name & Address Donald Raemussen, 200 Wetherfield Ave, Altamonte Springs, FL 32714

Source of Revenue Mid-Country WWTP

Revenue Code 2227 Application Number DD 52-242275

By Betty Cannon

Ch #
146024
7



Department of Environmental Protection

RECEIVED
AUG 11 1994

Lawton Chiles
Governor

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619

Virginia B. Wetherell
Secretary

August 8, 1994
Pinellas County-DW

Donald Rasmussen, Vice-President
Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714

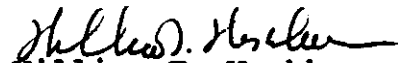
RE: Approval of Residuals
Landspreading Site for
Mid-County Adv. WWTP

Dear Mr. Rasmussen:

I have reviewed the Agricultural Use Plan and associated documentation which support your proposed residuals landspreading site on the Arlin Taylor Ranch property, located in Manatee County. I have also made a personal inspection of the proposed location. The site appears to meet the minimum requirements of Rule 17-640, F.A.C., and is approved for use provided all other pertinent requirements of the rule are met.

Your Operation Permit will be modified to reflect this site approval at a later date. If you have any questions, please call me at (813)744-6100, Ext. 393.

Sincerely,


William T. Washburn
Permitting Engineer
Domestic Wastewater Program

cc: Davis Water and Waste Industries, Inc., Residuals Hauler
Manatee County Environmental Action Commission
Ed Snipes, FDEP



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY

REGION 4

345 COURTLAND STREET, N.E.
ATLANTA, GEORGIA 30365

RECEIVED
MAR - 1 1996

FEB 28 1996

REF: 4WM-WPEB

Mr. Donald Rasmussen, Vice President
Utilities, Inc. of Florida
200 Weathersfield Avenue
Altmonte Springs, Florida 32714

RE: Sludge Permit No. FLL034789

Dear Mr. Rasmussen:

Enclosed is the sludge permit issued to the referenced facility in accordance with Section 405 of the Clean Water Act. As explained in our October 2, 1995, letter, the intent of this letter is to provide you with a permit to regulate sludge use or disposal practices, separated from the National Pollutant Discharge Elimination System (NPDES) permit for this facility.

The NPDES permit is now under the authority of the Florida Department of Environmental Protection (FDEP). The sludge permit contains the same requirements for sludge as are in the NPDES permit issued by EPA, Region 4. The new sludge permit number is also identified on the permit. The sludge permit issuance and expiration dates remain the same as those for the NPDES permit issued by EPA, regardless of any NPDES permit reissuance actions of FDEP for this facility.

This separation of the permits by minor modification, is not a permit issuance action; therefore, this action is not subject to adjudication. However, you may submit comments to address clarification of any requirements in this permit.

We hope by providing you with a permit to regulate sludge only, will eliminate any confusion in your responsibilities to EPA and FDEP. Should you have any questions, please contact Forrest Leedy at 404/347-3012 ext. 2959.

Sincerely,

A handwritten signature in cursive script, appearing to read "Roosevelt Childress".

Roosevelt Childress, Chief
Stormwater and Municipal Unit
Water Permits and Enforcement Branch
Water Management Division

Enclosure

cc: FDEP

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION IV

AUTHORIZATION FOR THE USE OR DISPOSAL
OF SEWAGE SLUDGE UNDER THE
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM

In compliance with the provisions of the Clean Water Act, Section 405(d) and (e), as amended (33 U.S.C. et seq.; the "Act"),

Mid-County Services, Inc.

is authorized to dispose of sewage sludge from the following location:

**Mid-County Services, Inc.
2299 Spanish Vista Drive
Altamonte Springs, Pinellas County, Florida**

in accordance with pollutant limitations, monitoring requirements and other conditions set forth herein. The permit consists of this cover sheet, the original permit issuance cover sheet, Part I 2 pages, Part II 7 pages, and Part III 1 page.

This permit shall become effective on **January 1, 1995**.

This permit and the authorization to discharge shall expire at midnight, **September 30, 1999**.

This sludge permit cover page is a minor modification to the original NPDES permit cover page (attached) that has the official signature issuing this permit.

September 29, 1994

Date Issued

FEB 28 1996

Minor Modification Date

PERMIT NO. FL0034789
Major Non POTW

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION IV

AUTHORIZATION TO DISCHARGE UNDER THE
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM

In compliance with the provisions of the Clean Water Act, as amended (33 U.S.C. 1251 et seq.; the "Act"),

Mid-County Services, Inc.

is authorized to discharge from a facility located at

Mid-County Services, Inc.
2299 Spanish Vista Drive
Altamonte Springs, Pinellas County, Florida

to receiving waters named

Curlew Creek

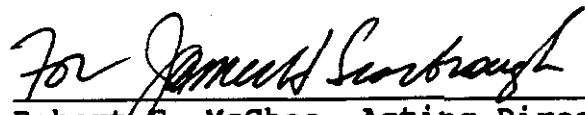
in accordance with effluent limitations, monitoring requirements and other conditions set forth herein. The permit consists of this cover sheet, Part I 15 pages, Part II 16 pages, Part III 5 pages, and Part IV 2 pages.

This permit shall become effective on January 1, 1995.

This permit and the authorization to discharge shall expire at midnight, September 30, 1999.

SEP 29 1994

Date Issued


Robert F. McGhee, Acting Director
Water Management Division

SLUDGE MANAGEMENT PRACTICES

1. Annually, the permittee shall sample and analyze the sludge and report to EPA the quantitative data for the 125 priority pollutants listed in 40 CFR 122, Appendix D, Tables II and III. Qualitative data for 2,3,7,8-tetrachlorodibenzo-p-dioxin (TCDD) must also be submitted if the permittee knows or has reason to believe that TCDD is or may be present in the sludge.
 - a. The permittee shall submit the above data within 1 year of the effective date of this permit, and report annually thereafter.
2. Annually, the permittee shall sample and analyze the sludge and report to EPA the quantitative data for arsenic, cadmium, chromium, copper, lead, mercury, molybdenum, nickel, selenium and zinc.
3. The permittee shall provide sludge inventory data to the State and EPA, as part of EPA's inventory updates as requested. The data should include, but not be limited to, sludge quantity and characteristics.
4. Reopener. If an applicable "acceptable management practice" or numerical limitation for pollutants in sewage sludge promulgated under Section 405(d)(2) of the Clean Water Act, as amended by the Water Quality Act of 1987, is more stringent than the sludge pollutant limit or acceptable management practice in this permit or controls a pollutant not limited in this permit, this permit shall be promptly modified or revoked and reissued to conform to the requirements promulgated under Section 405(d)(2). The permittee shall comply with the limitations by no later than the compliance deadline specified in the applicable regulations as required by Section 405(d)(2)(D) of the Clean Water Act.
5. Notice of change in sludge disposal practice. The permittee shall give prior notice to the Regional Administrator of any change planned in the permittee's sludge disposal practice.
6. Cause for modification. 40 CFR 122.62(a)(1) provides that the following is a cause for modification but not revocation and reissuance of permits except when the permittee requests or agrees. (a) Alterations. There are material and substantial changes or additions to the permitted facility or activity which occurred after permit issuance which justify the application of permit conditions that are different or absent in the existing permit.
7. Upon review of information provided by the permittee as required by the above items, or results from an on-site inspection, the permit shall be subject to modification to incorporate appropriate requirements.

8. The permittee shall perform a Toxicity Characteristic Leaching Procedure test (TLCP) in accordance with 40 CFR 261, as published on March 29, 1990, Volume 55, Number 61 Federal Register 11798. The permittee shall report the results of the above test within 1 year of the effective date of the permit. Test results from any additional tests that are performed shall also be reported. In addition, the test shall be performed if the permittee knows or has reason to believe that its sewage sludge may fail the TLCP test as a result of changes in its sewage sludge characteristics from prior tests. The permittee shall submit a separate report attached to the Discharge Monitoring Report (DMR) which shows the date of the test and the test results. Should a sewage sludge fail the TLCP test, the permittee shall immediately halt all sludge use or disposal activities. In addition, the permittee shall submit written notification to EPA within ten (10) calendar days of test failure.
9. The permittee shall demonstrate the absence of free liquids in its sewage sludge through the utilization of Test Method 9095 (Paint Filter Liquids Test) as described in "Test Methods for Evaluating solid Wastes, Physical/Chemical Methods" (EPA Publication No. SW-846). These tests shall be conducted on representative samples of all sewage sludge prior to each disposal at solid-waste landfills. A successful demonstration shall be performed before the permittee's sewage sludge is allowed to be disposed of at a solid-waste landfill. The permittee shall: 1) report on the DMR only the number of test that failed during the quarter and 2) in any quarter where one or more tests failed, submit a separate report attached to the DMR which shows the date of each failed and subsequent passing test along with their respective results. Prior notice shall be given to the EPA of any changes in disposal practice resulting from test failures.
10. The permittee shall ensure that the sludge generated by its facility will be disposed of in accordance with the requirements of 40 CFR Part 503.

PART II
STANDARD CONDITIONS FOR SLUDGE USE OR DISPOSAL PERMITS

SECTION A. GENERAL CONDITIONS

1. Duty to Comply

The permittee must comply with all conditions of this permit. Any permit noncompliance constitutes a violation of the Clean Water Act and is grounds for enforcement action; for permit termination, revocation and reissuance, or modification; or for denial of a permit renewal application.

2. Penalties for violations of Permit Conditions

Any person who violates any permit condition is subject to a civil penalty not to exceed \$25,000 per day for each violation. Any person who willfully violates permit conditions is subject to a fine of not less than \$5,000 nor more than \$50,000 per day of violation, or by imprisonment for not more than 3 years, or both. Any person who negligently violates permit conditions is subject to a fine of not less than \$2,500 nor more than \$25,000 per day of violation, or by imprisonment for not more than 1 year, or both.

3. Duty to Mitigate

The permittee shall take all reasonable steps to minimize or prevent any violation of this permit which has a reasonable likelihood of adversely affecting human health or the environment.

4. Permit Modification

After notice and opportunity for a hearing, this permit may be modified, terminated, or revoked for cause including, but not limited to, the following:

- a. Violation of any terms or conditions of this permit;
- b. Obtaining this permit by misrepresentation or failure to disclose fully all relevant facts;
- c. Information newly acquired by the Agency indicating that the permitted activity poses a threat to human health or the environment.

If the permittee believes that any past or planned activity would be cause for modification or revocation and reissuance under 40 CFR § 122.62, the permittee must report such information to the Permit Issuing Authority. The submittal of a new application may be required of the

permittee. The filing of a request by the permittee for a permit modification, revocation and issuance, or termination, or a notification of planned changes or anticipated noncompliance, does not stay any permit condition.

5. Civil and Criminal Liability

Nothing in this permit shall be construed to relieve the permittee from civil or criminal penalties for noncompliance.

6. Oil and Hazardous Substance Liability

Nothing in this permit shall be construed to preclude the institution of any legal action or relieve the permittee from any responsibilities, liabilities, or penalties to which the permittee is or may be subject under Section 311 or the Act.

7. State Laws

Nothing in this permit shall be construed to preclude the institution of any legal action or relieve the permittee from any responsibilities, liabilities, or penalties established pursuant to any applicable State law or regulation under authority preserved by Section 510 of the Act.

8. Property Rights

The issuance of this permit does not convey any property rights of any sort, or any exclusive privileges, nor does it authorize any injury to private property or any invasion of personal rights, nor any infringement of Federal, State, or local laws or regulations.

9. Severability

The provisions of this permit are severable, and if any provision of this permit, or the application of any provision of this permit to any circumstance, is held invalid, the application of such provision to other circumstances, and the remainder of this permit, shall not be affected thereby.

10. Duty to Provide Information

The permittee shall furnish to the Permit Issuing Authority, within a reasonable time, any information which the Permit Issuing Authority, within a reasonable time, any information which the Permit Issuing Authority may request to determine whether cause exists for modifying, revoking and reissuing, or terminating this permit or to determine compliance with this permit. The permittee shall also furnish to the Permit Issuing Authority upon request, copies of records required to be kept by this permit.

SECTION B. OPERATION AND MAINTENANCE OF POLLUTION CONTROLS

1. Proper Operation and Maintenance

The permittee shall at all times properly operate and maintain all facilities and systems of treatment and control (and related appurtenances) which are installed or used by the permittee to achieve compliance with the conditions of this permit. Proper operation and maintenance also includes adequate laboratory controls and appropriate quality assurance procedures. This provision requires the operation or back-up or auxiliary facilities or similar systems which are installed by a permittee only when the operation is necessary to achieve compliance with the conditions of the permit.

2. Need to Halt or Reduce not a Defense

It shall not be a defense for a permittee in an enforcement action that it would have been necessary to halt or reduce the permitted activity in order to maintain compliance with the conditions of this permit.

3. Removed Substances

This permit does not authorize discharge of solids, sludge, filter backwash, or other pollutants removed in the course of wastewater treatment.

SECTION C. Inspection and Entry

The permittee shall allow the Permit Issuing Authority, or an authorized representative, upon the presentation or credentials and other documents as may be required by law, to:

- a. Enter upon the permittee's premises where a regulated facility or activity is located or conducted, or where records must be kept under the conditions of this permit;
- b. Have access to and copy, at reasonable times, any records that must be kept under the conditions of this permit; and
- c. Inspect at reasonable time any facilities, equipment (including monitoring and control equipment), practices, or operations regulated or required under this permit; and
- d. Sample or monitor at reasonable times, for the purposes of assuring permit compliance or as otherwise authorized by the Clean Water Act, any substances or parameters at any location.

SECTION D. REPORTING REQUIREMENTS

1. Change in Sludge Management Practice

The permittee shall give written notice to the Permit Issuing Authority at least 30 days prior to any planned physical alterations or additions to the permitted facility. Notice is required only when the alteration or addition could change the method of disposal, this includes a change in a pathogen or vector attraction reduction option.

2. Anticipated Noncompliance

The permittee shall give advance notice to the Permit Issuing Authority of any planned change in the permitted facility or activity which may result in noncompliance with permit requirements.

3. Transfer of Ownership or Control

The permittee may be automatically transferred to another if:

- a. The permittee notifies the Permit Issuing Authority of the proposed transfer at least 30 days in advance of the proposed transfer date;
- b. The notice includes a written agreement between the existing and new permittees containing a specific date for transfer or permit responsibility, coverage, and liability between them; and
- c. The Permit Issuing Authority does not notify the existing permittee of his or her intent to modify or revoke and reissue the permit. If this notice is not received, the transfer is effective on the date specified in the agreement mentioned in Paragraph b.

4. Twenty-Four Hour Reporting

The permittee shall orally report any noncompliance which may endanger health or the environment, within 24 hours from the time the permittee becomes aware of the circumstances. A written submission shall also be provided within 5 days of the time the permittee becomes aware of the circumstances. The written submission shall contain a description of the noncompliance and its cause, the period of noncompliance, including the exact dates and times; and if the noncompliance has not been corrected, the anticipated time it is expected to continue, and steps taken or planned to reduce, eliminate, and prevent reoccurrence of the noncompliance. The Permit Issuing Authority may verbally waive the written report, on a case-by-case basis, when the oral report is made.

5. Other Noncompliance

The permittee shall report in narrative form, all instances of noncompliance not previously reported under Section D, Paragraphs D-2 and D-4. The reports shall contain the information listed in Paragraph D-4.

6. Duty to Reapply

If the permittee wishes to continue an activity regulated by this permit after the expiration date of this permit, the permittee must apply for and obtain a new permit. The application shall be submitted at least 180 days before the expiration date of this permit. The Permit Issuing Authority may grant permission to submit an application less than 180 days in advance but not later than the permit expiration date.

Where EPA is the Permit Issuing Authority, the terms and conditions of this permit are automatically continued in accordance with 40 CFR § 122.6, only where the permittee has submitted a timely and complete application for a renewal permit and the Permit Issuing Authority is unable, through no fault of the permittee, to issue a new permit before the expiration date.

7. Signatory Requirements

All applications, reports, or information submitted to the Permit Issuing Authority shall be signed and certified.

a. All permit applications shall be signed as follows:

- (1) For a corporation: by a responsible corporate officer. For the purpose of this Section, a responsible corporate officer means: (1) a president, secretary, treasurer, or vice-president of the of the corporation in charge of a principal business function, or any other person who performs similar policy or decision making functions for the corporation, or (2) the manager of one or more manufacturing, production or operating facilities employing more than 250 persons or having gross annual sales or expenditures exceeding \$25 million (in second-quarter 1980 dollars), if authority to sign documents has been assigned or delegated to the manager in accordance with corporate procedures.
- (2) For a partnership or sole proprietorship: by a general partner or the proprietor, respectively; or
- (3) For a municipality, State, Federal, or other public agency: by either a principal executive officer or ranking elected official.

- b. All reports required by the permit and other information requested by the Permit Issuing Authority shall be signed by a person described above or by a duly authorized representative of that person. A person is a duly authorized representative only if:
- (1) The authorization is made in writing by a person described above;
 - (2) The authorization specifies either an individual or a position having responsibility for the overall operation of the regulated facility or activity, such as the position of plant manager, operator of a well or a well field, superintendent, position or equivalent responsibility, or an individual or position having overall responsibility for environmental matters for the company. (A duly authorized representative may thus be either a named individual or any individual occupying a named position.) and
 - (3) The written authorization is submitted to the Permit Issuing Authority.
- c. Certification. Any person signing a document under Paragraphs a. or b. of this Section shall make the following certification:

"I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry or the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations."

8. Availability of Reports

Except for data determined to be confidential under 40 CFR Part 2, all reports prepared in accordance with the terms of this permit shall be available for public inspection at the offices of the Permit Issuing Authority. As required by the Act, permit applications, permits and effluent data shall not be considered confidential.

9. Penalties for Falsification of Reports

The Clean Water Act provides that any person who knowingly makes any false material statements, representation, or certification in any record or other document submitted or required to be maintained under this permit, including monitoring reports or reports of compliance or noncompliance, or who knowingly falsifies, tampers with, or renders inaccurate any monitoring device or method required to be maintained under the Clean Water Act, shall, upon conviction, be punished by a fine of not more than \$10,000 or by imprisonment for not more than 2 years, or by both.

SECTION E. DEFINITIONS

1. Permit Issuing Authority

The Regional Administrator of EPA Region IV or his/her designee, unless at some time in the future the State receives authority to administer 40 CFR Sections 405 and 503 and assumes jurisdiction over the permit; at which time, the Director of the State program receiving the authorization becomes the issuing authority.

2. Act

"Act" means the Clean Water Act (formerly referred to as the Federal Water Pollution Control Act) Public Law 92-500, as amended by Public Law 95-217 and Public Law 95-576, 33 U.S.C. 1251 et seq.

3. Calendar Day

A "calendar day" is defined as the period from midnight of one day until midnight of the next day. However, for purposes of this permit, any consecutive 24-hour period that reasonably represents the calendar day may be used for sampling.

Part III

Other Requirements

A. Reporting of Monitoring Results

Monitoring results for the year shall be summarized and reported on a Discharge Monitoring Report Form (EPA No. 3320-1), postmarked no later than the 19th day of the month of February of the following calendar year. Signed copies of these, and all other reports required by of Part I, shall be submitted to the Permit Issuing Authority at the following address:

Environmental Protection Agency
Region IV
Water Permits and Enforcement Branch
Water Management Division
345 Courtland Street, N.E.
Atlanta, GA 30365

B. Reopener Clause

1. This permit shall be modified, or alternatively, revoked and reissued, to comply with any applicable standard or limitation issued or approved under Section 405(d)(2)(D) of the Clean Water Act, as amended, if the standard, limitation, or sludge disposal requirement so issued or approved:
 - a. Contains different conditions or is otherwise mor stringent than any condition in the permit; or
 - b. Controls any pollutant or sludge disposal method not addressed in the permit.

The permit as modified or reissued under this paragraph shall also contain any other requirements of the Act then applicable.

Mid-County Services, Inc.

Docket No. 971065-SU

25-30.440 (7)
DEP CORRESPONDENCE

Test Year Ended December 31, 1996



Lawton Chiles
Governor

Florida Department of Environmental Protection

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619
813-744-6100

Virginia B. Wetherell
Secretary

April 7, 1994
Pinellas County-DW

APR 13 1994

Mr. Donald Rasmussen
Mid-County Services, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL. 32714

re: Mid-County Services WWTP
Permit No. D052-242275
OGC No. 92-1510

Dear Mr. Rasmussen:

The above-reference facility was cited for Nitrate and Chlorine residual violations and operation without a permit in Consent Order 92-1510. The violations have been corrected through plant upgrades and an operating permit has since been issued. The Department is in receipt of \$9,000.00 in payment of penalties and costs in this case.

The Department will, therefore, close the case on this matter. Be aware of your continued obligation to maintain this facility in accordance with state regulations. Please direct any questions to Michele Hennessy at (813) 744-6100, extension 335.

Sincerely,

Thomas Gucciardo
Environmental Manager
Domestic Wastewater Section

TG/mh

cc: Joe Squitieri, FDEP
Michele Hennessy, FDEP
Carol Tarras, USEPA
Ed Fuchs, FPSC

Mid-County Services, Inc.

Docket No. 971065-SU

25-30.440 (8)
FIELD EMPLOYEES

Test Year Ended December 31, 1996

**MID-COUNTY PERSONNEL
RESPONSIBILITIES AND DUTIES**

Mid-County Services, Inc. wastewater treatment facility requires three (3) full time operators and two (2) part-time operators. This facility requires staffing 16 hours per day 7 days per week with a minimum Class B certification for the day shift operation 40 hours per week.

To achieve this staffing level Mid-County Services, Inc. employs one Class A and one Class B wastewater plant operator on the day shift Monday through Friday. The evening shift is staffed by one Class C operator whereas the weekend shift is covered by 1 part-time operator, possessing a Class A certification. An additional operator works part-time to fill in shift vacancies as required.

The Class B operator is responsible for the operation of the wastewater treatment plant and the associated wastewater collection system. This operator reports to the area manager who is responsible for the overall operation of the water and wastewater system in the Mid-County service area.

Employees of Mid-County Services, Inc. wastewater facilities, their certification class and number, and a brief description of their job responsibilities are listed below:

Jeff Pruitt is the area manager for Mid-County Services, Inc. He is responsible for personnel scheduling, appropriation of operation funds for equipment and coordination of construction activities at the wastewater facilities. Procedural changes affecting the operation of the plant are approved through him.

Don Hostetler - Class B (wastewater), Certification #8035 is the lead operator at the Mid-County wastewater facility. He is responsible for the daily operation and maintenance of the wastewater plant and its attendant collection system. Job responsibilities also include the completion of monthly reports for state permitting requirements, sampling programs and performing minor repairs at the plant. Construction activity at the plant is observed by him and daily duties of the employees at the plant are performed under his supervision.

Gary Armstrong - Class A (wastewater), Certification #5119 is the day shift operator at the wastewater plant. His job responsibilities also include lift station checking and maintenance along with customer contact. He performs minor repairs in the collection system and assists the lead operator in plant operation, maintenance and sampling.

Wes Glaspy - Class C (wastewater), Certification #8601 was the day shift operator on the weekend shift. He was responsible for operating the plant in conformance with state of Florida requirements. He is scheduled to be replaced with Jay Aldrich - Class C (wastewater), Certification #8854.

Ralph Johns - Class A (wastewater), Certification #000512 is the evening and Sunday day shift operator on the weekend shift. He is responsible for operating the plant in conformance with state of Florida requirements.

Scott Armstrong - part time. He is responsible for checking lift stations and performing various work orders in the service area. He also performs maintenance functions around the plant.

David Ryniak - Class C (wastewater), Certification #8600 fills in for operators during vacation or other scheduled time off. He also checks lift stations and performs other maintenance work.

**MID-COUNTY PERSONNEL
RESPONSIBILITIES AND DUTIES**

**Don Rasmussen, Vice President of Operations: Supervises all operations and employees
in Florida.**

Michael Dunn, P.E., Engineer: Supervises all engineering for all Florida systems.

Mid-County Services, Inc.

Docket No. 971065-SU

25-30.440 (9)
VEHICLES

Test Year Ended December 31, 1996

Mid-County Services, Inc.

Docket No. 971065-SU
TYE 12/31/96
Item 9

<u>Serial Number of Vehicle</u>	<u>Description</u>	<u>Cost</u>	<u>Person assigned to vehicle</u>
1GCCS14Z2M8203355	Chev S-10	11,970	W.Glaspy
1GCCS14Z1M8281190	Chev S-10	11,250	D.Hostetler
1GCCS14Z5M8280205	Chev S-10	11,250	G.Armstrong
1FALP52U2TA189924	Ford Taurus	17,600	M. Dunn
2FALP74W1TX172730	Ford Crown Vict.	24,400	D. Rasmussen

Mid-County Services, Inc.

Docket No. 971065-SU

25-30.440 (10)
CUSTOMER COMPLAINTS

Test Year Ended December 31, 1996

SUBDIVISION 1. 645
ROUTE 1.
SERVICE ORDER# 1. 233056
ACCOUNT# 1. 6450000000
CUSTOMER NAME 1. '
SERVICE ADDRESS:.
EDATE 1. 04/10/96
TYPE 1. 35
FOPER 1. GA
COMMENT 1. TINA - PINELLAS COUNTY HWY - BROKE SEWER LINE WHILE WORKING ON LOCATION
. SEWER LINE BREAK IS AT CORNER OF WINCHESTER DR. AND WINCHESTER
. EAST OF BELCHER AND SOUTH OF SOLON
. PAGED DON AT MID COUNTY
RESOLUTION 1. COUNTY BROKE THE LINE - COUNTY TO REPAIR THE LINE
. AND BUILD A CONFLICT BOX
. GA
RDATE 1. 04/10/96

SUBDIVISION 1. 645
ROUTE 1. 52
SERVICE ORDER# 1. 227394
ACCOUNT# 1. 6451065721
CUSTOMER NAME 1. OCCUPANT,
SERVICE ADDRESS: 1. 2237 SPANISH VISTAS DR
EDATE 1. 02/19/96
TYPE 1. 36
FOPER 1. GA
COMMENT 1. CUST CALLED STATED SHE HAS CLOGGED SEWER
. PAGED GARY A. @11:45 A.M.
RESOLUTION 1. MRS GOZZI (813) 784-8839
. OUR MAIN LINE IS CLEAR - GARY CHECKED MANHOLE - IT WAS FINE
. PLUMBER TOLD CUST WE SERVICE HER LINE AS WELL AS THE MAIN
. THAT'S WHY SHE CALLED US - GARY ADVISED CUST THAT OUR MAIN IS FINE
. AND SHE NEEDS TO CALL THE PLUMBER AGAIN
. GARY ARMSTRONG
RDATE 1. 02/19/96

SUBDIVISION 1. 645
ROUTE 1.
SERVICE ORDER# 1. 229924
ACCOUNT# 1. 6450000000
CUSTOMER NAME 1. '
SERVICE ADDRESS:.
EDATE 1. 03/13/96
TYPE 1. 36
FOPER 1. GA
COMMENT 1. CLOGG'D SEWER
RESOLUTION 1. PARK MANAGER CALL'D DON AT WWTP SAID WE HAD A SEWER PLUG - I WAS ON CALL
. I WENT OUT TO THE MAN HOLE AND FOUND IT WAS FULL OF WATER - I TOLD DON
. TO CALL RELIABLE SEPTIC - THEY CAME OUT AND PUMPED OUT MAN HOLE AND
. CLEANED 300 FT OF LINE - HE GOT THE LINE TO FLOW - BUT THE NEXT LINE
. DOWN PLUG'D - HE WOULD NOT STAY AND FINISH THE JOB - I CALL'D US PIPE
. LINE - HE CAME OUT AND STARTED THE JOB AT 3:00PM WE FINISHED AT
. 6:30 PM OR 7:00 PM

. GARY
 RDATE 1. 02/13/96
 SUBDIVISION 1. 645
 ROUTE 1.
 SERVICE ORDER# 1. 249148
 ACCOUNT# 1. 6450000000
 CUSTOMER NAME 1. '
 SERVICE ADDRESS:.
 EDATE 1. 08/30/96
 TYPE 1. 36
 FOPER 1. GA
 COMMENT 1. CLOGG'D SEWER
 RESOLUTION 1. WE HAD A PLUG'D SEWER LINE ON CURLEW AVE - WE WENT OUT & FOUND PROBLEM
 . MANHOLE - CALL'D OUT SEMINOLE SEPTIC JET TRUCK - THEY CLEARED SEWER
 . LINE AND UNPLUG'D LINE - GARY
 RDATE 1. 08/28/96
 SUBDIVISION 1. 645
 ROUTE 1. 52
 SERVICE ORDER# 1. 261067
 ACCOUNT# 1. 6451346831
 CUSTOMER NAME 1. OCCUPANT,
 SERVICE ADDRESS: 1. 2342 WILSHIRE DR
 EDATE 1. 12/13/96
 TYPE 1. 37
 FOPER 1. DH
 COMMENT 1. CUSTOMER CALLED VERY UPSET AT "HORRIBLE" SMELL COMING FROM LIFT STATION
 . NEAR HER HOME IN THE EVENINGS STATES SHE HAS SIGNATURES FROM THE
 . NEIGHBORS AND WILL CONTACT THE "STATE" IF WE DO NOT RESOLVE THE PROBLEM
 .
 . PLEASE CONTACT LAYLA AT 800-453-5918
 RESOLUTION 1. GARY SPOKE TO THE CUSTOMER AND TOOK CARE OF THE PROBLEM
 .
 . CUST IS HAPPY AND PROBLEM SOLVED
 .
 . LJ
 RDATE 1. 12/13/97
 SUBDIVISION 1. 645
 ROUTE 1.
 SERVICE ORDER# 1. 226417
 ACCOUNT# 1. 6450000000
 CUSTOMER NAME 1. '
 SERVICE ADDRESS:.
 EDATE 1. 02/08/96
 TYPE 1. 39
 FOPER 1. GA
 COMMENT 1. *ANSWERING SERVICE
 .
 . LOST POWER AT SPANISH ACRES PUMP STATION
 RESOLUTION 1. RESTORED POWER - EVERYTHING OK
 .
 . GA
 RDATE 1. 02/04/96
 SUBDIVISION 1. 645

ROUTE 1.
SERVICE ORDER# 1. 226418
ACCOUNT# 1. 6450000000
CUSTOMER NAME 1. ,
SERVICE ADDRESS 1.
EDATE 1. 02/08/96
TYPE 1. 39
FOPER 1. GA
COMMENT 1. SURGE TANK SULL AT WWTP CALL'D DAILER DUE TO HEAVY RAIN
RESOLUTION 1. SURGE TANK SULL AT WWTP MID-COUNTY - CHANGED FLOW TO PLANTS UNTIL SURGE
TANK WENT DOWN

. GA
RDATE 1. 02/03/96

SUBDIVISION 1. 645
ROUTE 1.
SERVICE ORDER# 1. 226490
ACCOUNT# 1. 6450000000
CUSTOMER NAME 1. ,
SERVICE ADDRESS 1.
EDATE 1. 02/09/96
TYPE 1. 39
FOPER 1. GA
COMMENT 1. SILK OAK MOBIL HOME PARK - BONNIE (813) 796-1366
ALARM AT LIFT STATION
RESOLUTION 1. BLOWN FUSE AT LIFT STATION - RAN PUMPS - PUT THROUGH CYCLE -OK

. GA
RDATE 1. 02/08/96

SUBDIVISION 1. 645
ROUTE 1.
SERVICE ORDER# 1. 232362
ACCOUNT# 1. 6450000000
CUSTOMER NAME 1. ,
SERVICE ADDRESS 1.
EDATE 1. 04/04/96
TYPE 1. 39
FOPER 1. GA
COMMENT 1. SILK OAK MOBILE HOME PARK
RESOLUTION 1. SUCK FLOAT - PUMP'D DOWN - EVERYTHING OK

. GARY
RDATE 1. 04/02/96

SUBDIVISION 1. 645
ROUTE 1.
SERVICE ORDER# 1. 254397
ACCOUNT# 1. 6450000000
CUSTOMER NAME 1. ,
SERVICE ADDRESS 1.
EDATE 1. 08/30/96
TYPE 1. 39
FOPER 1. GA
COMMENT 1. *ANSWERING SERVICE CALL - LIFT STATION
RESOLUTION 1. 8/30/96 - CALL'D OUT BY ANSWERING SERVICE @ 10:00PM - HIGH WATER AT

. PUMP STATION/HOME DEPOT - PUMP STATION WAS FULL - COULD NOT GET PUMP
 . TO RUN O AUTO - I PUMPED THE STATION DOWN ON HAND OPERATION - I CALL'D
 . EMS TO CHECK CONTROLS - THEY GOT TO HOME DEPOT AT 12:15 AM - I HAD
 . STATION DOWN ON HAND - THEY SAID THEY WOULD GET IT GOING ON AUTO - I
 . LEFT AND EMS GOT STATION WORKING ON AUTO - THEY BY PASSED THE FLOAT
 . CONTROLS - I CHECKED STATION SATURDAY IT WAS OK - GARY ARMSTRONG

RDATE 1. 09/30/96

SUBDIVISION 1. 645
 ROUTE 1.
 SERVICE ORDER# 1. 254419
 ACCOUNT# 1. 6450000000
 CUSTOMER NAME 1. 1
 SERVICE ADDRESS:

EDATE 1. 10/16/96

TYPE 1. 39

FOPER 1. DR

COMMENT 1. *ANSWERING SERVICE CALL PROBLEM W/ LIFT STATION

RESOLUTION 1. FOUND L/S ABOUT 6' TO 8' BELOW TOP - PUMP #1 TRIPED OUT ON THERMALS
 . CALL'D EMS TO PULL PUMP & RAGS OUT OF L/S
 . H2 PUMP WOULD NOT KEEP UP W/ THE FLOW
 . NO SEWAGE WAS SPILLED - EVERYTHING WAS CONTAINED IN THE SYSTEM
 . DR

RDATE 1. 10/11/96

SUBDIVISION 1. 645
 ROUTE 1. 52
 SERVICE ORDER# 1. 226512
 ACCOUNT# 1. 6451144971
 CUSTOMER NAME 1. TRAVEL TOWNE MOBILE HOME PARK,
 SERVICE ADDRESS: 29850 N US 19

EDATE 1. 02/09/96

TYPE 1. 41

FOPER 1. GA

COMMENT 1. MR GORDON AT 813-787-1349 CALLED TO REPORT ILLEGAL CONNECTIONS INTO
 . THEIR SEWER LINES REQUESTS OPERATOR TO CALL HIM DIRECTLY REGARDING \
 . THIS PROBLEM
 . KS

RESOLUTION 1. 2/9/96 GARY CALLED CUSTOMER LEFT MESSAGE ON ANSWERING MACHINE 2:00PM
 . WITH LOCAL PLANT TELEPHONE # FOR MR GORDON TO CALL BACK
 . KS

1. GARY HAS LEFT SEVERAL MESSAGES FOR MR GORDON - UNABLE TO REACH HIM
 RDATE 1. 02/09/96

12 records listed.

(916) SERVICE ORDER RECAP

SUB	ROUTE	TYPE DESCRIPTION..	COUNT
645		35 BRK SERV SEWER	1
645			1
645	52	36 CLOGGED SEWER	1
645	52		1
645		36 CLOGGED SEWER	2
645			2
645	52	37 ODOR IN SEWER	1
645	52		1
645		39 LIFT STAT. SWR	6
645			6
645	52	41 MISC SEWER	1
645	52		1
645			12
		*****	12

12 records listed.

HOPPING GREEN SAMS & SMITH ORIGINAL
PROFESSIONAL ASSOCIATION

ATTORNEYS AND COUNSELORS

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October 14, 1997

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

Re: Mid-County Services, Inc. -- Docket No. ~~9041065~~-SU

Dear Ms. Bayó:

In response to the Staff's supplemental deficiency letter dated September 29, 1997, enclosed are the original and 15 copies of the revised Schedule E-2 of the accounting MFRs.

Utilities, Inc. believes that this revised schedule is fully responsive to Staff's deficiency letter. Please let us know as soon as possible when an official date of filing has been established.

Please let me know if you have any questions.

Very truly yours,

Richard D. Melson

- ACK _____
- AFA _____
- APP _____
- CSE _____
- CMH _____

RDM/cc
Enclosures

5 cc: Jennifer Brubaker
Marshall Willis
Frank Garcia

OTH _____
RECEIVED

DOCUMENT NUMBER-DATE

~~1085~~-1 OCT 14 5

FPSC-RECORDS/REPORTING

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 971065-SU
 Schedule Year Ended: 12/31/98
 Water [] or Sewer [X]

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

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1) Taps/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Test Year Rate	(5) Revenues at TY Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"	424		28.80	\$12,211	\$38.6607	\$16,392
5/8" x 3/4"	7,537		\$27.81	\$209,604	\$38.6607	\$291,386
< 20,000 gallons		4,826	\$1.51	6,985	\$2.0270	9,377
< 20,000 gallons		97,417	1.48	142,229	\$2.0270	197,464
> 20,000 gallons		28,584	0.00	0	\$0.00	0
Total Residential	7,961	130,627		371,029		514,619
Average Bill				\$46.61		\$64.84
Multi-Residential						
5/8" x 3/4"	234		27.81	6,508	\$38.6607	9,047
M Gallons		4,590	1.75	7,980	\$2.43019	11,082
1"	3		72.01	216	\$96.6517	290
1"	41		89.53	2,851	\$96.6517	3,983
M Gallons		159	1.81	288	\$2.4297	386
M Gallons		1,535	1.75	2,686	\$2.4297	3,730
1-1/2"	1		144.02	144	\$193.3033	193
1-1/2"	5		139.06	695	\$193.3033	967
M Gallons		161	1.81	291	\$2.4297	391
M Gallons		904	1.75	1,407	\$2.4297	1,953
2"	8		230.44	1,844	\$309.2853	2,474
2"	82		222.50	18,245	\$309.2853	25,361
M Gallons		3,954	1.81	7,157	\$2.4297	9,807
M Gallons		41,851	1.75	73,238	\$2.4297	101,685
3"	6		445.00	2,670	\$618.5706	3,711
M Gallons		17,934	1.75	31,385	\$2.4297	43,674
6"	36		1,390.63	50,063	\$1,032.0331	69,569
M Gallons		62,672	1.75	109,676	\$2.4297	152,274
Total Multi-Residential	416	133,630		317,344		440,278
Average Bill				\$762.85		\$1,058.36
General Service						
5/8" x 3/4"	7		\$28.80	\$202	\$38.6607	\$271
5/8" x 3/4"	83		\$27.81	\$2,309	\$38.6607	\$3,209
M Gallons		56	\$1.81	119	\$2.4297	160
M Gallons		1,342	1.75	2,348	\$2.4297	3,261
1"	9		72.01	648	\$96.6517	\$870
1"	273		89.53	18,982	\$96.6517	\$26,366
M Gallons		274	1.81	499	\$2.4297	666
M Gallons		12,145	1.75	21,254	\$2.4297	29,509
1.5"	10		144.02	1,440	\$193.3033	\$1,933
1.5"	159		139.06	22,111	\$193.3033	\$30,735
M Gallons		611	1.81	1,108	\$2.4297	1,465
M Gallons		17,405	1.75	30,459	\$2.4297	42,289
2"	4		230.44	922	\$309.2853	\$1,237
2"	101		222.50	22,473	\$309.2853	\$31,238
M Gallons		2,429	1.81	4,396	\$2.4297	5,902
M Gallons		27,390	1.75	47,933	\$2.4297	66,549
Total Gen. Serv.	646	61,662		\$177,196		\$245,699
Average Bill				\$274.30		\$380.34
Flat Rates						
	8		\$48.92	391	\$6.0100	\$544
	1		\$1,595.45	1,595	2,141.5700	\$2,142
	10		\$1,540.46	15,405	2,141.5700	\$21,416
Total Flat Rates	19			17,391		24,101
Totals	9,042	325,919		682,960		1,224,697
Misc. Service Revenue				1,384		1,384
Uncollectible accounts				(148)		(183)
Total Revenue				684,196		1,225,898
Book Revenue				883,000		
Net Difference				1,198		

Each billing unit above reflects two months of sewer service.
 The adjustment in rates represent a price index that was effective on 9/29/96.
 Upon initial preparation of E-2, it appeared that the increase in rate had not been implemented until 1997. After further investigation, following the deficiency letter, it appears that one isolated subdivision did reflect the increase in rate for one billing period as shown in above.

DOCUMENT NUMBER-DATE
 10551 OCT 14 6
 FPSC-RECORDS/REPORTING

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September 18, 1997

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FILE COPY

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

Re: Mid-County Services, Inc. -- Docket No. 95-065-SU

Dear Ms. Bayó:

In response to the Staff's deficiency letter dated September 12, 1997, enclosed are a check in the amount of \$1,250 in payment of the additional filing fee and the original and 15 copies of the following revised pages of the accounting MFRs:

1. Schedule A-18. This schedule has been updated to correct line numbers which were out of sequence.

2. Schedule A-19. This schedule has been revised to properly reflect "Advances from Utilities, Inc.," instead of "Advances for Construction."

3. Schedule B-10. This schedule has been updated to reflect the correct filing fee.

4. Schedule E-5. This schedule has been completed to show miscellaneous services revenue.

Utilities, Inc. believes that these changes are fully responsive to Staff's deficiency letter. Please let us know as soon as possible when an official date of filing has been established.

Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward a copy of check to RAR with proof of deposit.

Initials of person who forwarded check:

AG

DOCUMENT NUMBER-DATE

095111 SEP 18 97

FPSC-RECORDS/REPORTING

ACK ✓
AFA 1
APP _____
CAF _____
CMU _____
CTR _____
EAG _____
LEG 1
LIN 5
OPC _____
RCH _____
SEC 1
WAS Willis
OTH _____

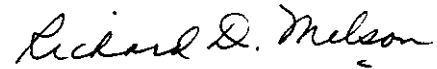
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98179.1

Ms. Blanca Bayó
Docket No. 971065-SU
September 18, 1997
Page 2

Please let me know if you have any questions

Very truly yours,



Richard D. Melson

RDM/cc
Enclosures

cc: Jennifer Brubaker
Marshall Willis
Frank Garcia

ORIGINAL
FILE COPY

Comparative Balance Sheet - Assets

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

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

Florida Public Service Commission

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

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

0022

DOCUMENT NUMBER-DATE

09511 SEP 18 96

FPSC-RECORDS/REPORTING

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

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

Note: Advances from Utilities, Inc. is an inter-company account that is eliminated in consolidation.

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	3,500	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			<u>\$47,706</u>	

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	47,706
Total Projected Rate Case Expense	<u>126,216</u>
Annual Amortization	<u>31,554</u>

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

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

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

<u>(1)</u> Miscellaneous Charge	<u>(2)</u> Balance Per Books	<u>(3)</u> Utility Adjustment	<u>(4)</u> Adjusted Balance
Initial Connection Fee	1,384		1,384

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(904) 425-2313

September 18, 1997

DEPOSIT

DATE

D617

SEP 18 1997

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

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

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3. Schedule B-10. This schedule has been updated to reflect the correct filing fee.

WATER SERVICE CORP.

DISBURSING ACCOUNT OF
UTILITIES INCORPORATED
2335 SANDERS ROAD
NORTHBROOK, IL 60062

BANK ONE COLUMBUS, NA
Circleville and Williamsport, Ohio Offices

NOT VALID
AFTER 90 DAYS

56-1544

441

NO. 254701

DATE 9/17/97 NET AMOUNT \$1,250.00

PAY *****One Thousand Two Hundred Fifty Dollars And 00/100***** DOLLARS

V0496

TO THE ORDER OF Florida Public Service Commission

Carl J. Weis
AUTHORIZED SIGNATURE

Joseph S. [unclear]
AUTHORIZED SIGNATURE

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
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D617

SEP 18 1997

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4. Schedule E-5. This schedule has been completed to show miscellaneous services revenue.

Utilities, Inc. believes that these changes are fully responsive to Staff's deficiency letter. Please let us know as soon as possible when an official date of filing has been established.

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

Florida Public Service Commission

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

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

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

(1) (2) (3) (4) (5) (6)

Not applicable, sewer only application.

0076

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 971065-SU EXHIBIT NO. 5
COMPANY: Mid-County
WITNESS: Mid-County
DATE: 6-21-97

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

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

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the the monthly operating reports sent to DER.

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Month/ Year	Mid-County Services	Individual Plant Flows			Total Plant Flows	Total Purch. Sewage Treatment
			(Name)	(Name)		
Jan-96	23,188,000				23,188,000	0
Feb-96	23,200,000				23,200,000	0
Mar-96	25,668,000				25,668,000	0
Apr-96	23,490,000				23,490,000	0
May-96	22,072,000				22,072,000	0
Jun-96	19,440,000				19,440,000	0
Jul-96	20,491,000				20,491,000	0
Aug-96	21,268,000				21,268,000	0
Sep-96	21,000,000				21,000,000	0
Oct-96	21,475,000				21,475,000	0
Nov-96	19,950,000				19,950,000	0
Dec-96	22,630,000				22,630,000	0
Total	263,870,000		0	0	263,870,000	0

Water Treatment Plant Data

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: F-3

Docket No. : 971065-SU

Page 1 of 1

Schedule Year Ended: 12/31/96

Preparer: FPG

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

Not applicable, sewer only application.

0078

Wastewater Treatment Plant Data

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

Florida Public Service Commission

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

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	<u>GED</u>
1. Plant Capacity	900,000
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.	
2. Average Daily Flow Max Month	828,000
An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.	

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

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

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

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Not applicable, sewer only application.

0080

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

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

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

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

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

Note: Capacity determined by State of Florida Health Department.

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

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

Schedule F-7
Page 1 of 1
Preparer: FPG

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable).

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

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

Margin Reserve Calculations

Florida Public Service Commission

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

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

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

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

Note: Capacity determined by State of Florida Health Department

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

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

Not applicable, sewer only application.

Equivalent Residential Connections - Wastewater

Company: Mid-County Services, Inc.
 Docket No. : 971066-SU
 Schedule Year Ended: 12/31/96

Florida Public Service Commission

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

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFRs (5)/(4)	Total Gallons Treated	Total ERCs (7)/(8)	Annual % Incr. in ERCs
1	1992	2,337	2,363	2,360	233,937,000	99,548	233,937,000	2,360	0.0%
2	1993	2,363	2,360	2,367	236,860,000	100,089	236,860,000	2,367	0.3%
3	1994	2,360	2,438	2,394	244,730,000	102,226	244,730,000	2,394	1.6%
4	1995	2,438	2,744	2,591	276,380,000	106,283	276,380,000	2,591	8.2%
5	1996	2,744	2,622	2,683	263,870,000	98,349	263,870,000	2,683	3.6%
Growth Over 5 Year Period								333	14.2%
Average Growth Per Year								83	3.54%

COMPANY 02
Distribution of Expenses
Year-End 1996

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 971065-54 EXHIBIT NO. 6
COMPANY/ Mid-County
WITNESS: 6-21-99
DATE

COMPANY 02

SE.50

Distribution of Direct Salaries

Water Service Corporation
SE.50
Distribution of Direct Salaries

TOTAL

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits	531-10	531-11	531-12	531-15	531-50	531-55	531-30	531-40	531-60	531-65	531-66	531-80	531-90
													531-20	531-70	531-55	531-90									
FL Office	10	-	214,724	15,962	558	2,092	18,612	5,739	6,986	27,141	3,906	43,773													
FL Operators	33	21	1,023,768	74,420	2,434	9,128	85,982	24,466	29,785	89,567	12,891	156,708													
IL, IN, OH Operators	18	12	643,744	47,751	1,363	3,759	52,873	15,572	18,957	48,855	7,031	90,415													
NV Office	3	-	1,798	138	14	54	206	48	59	8,142	1,172	9,421													
NV Operators	5	-	5,808	444	46	174	665	155	189	13,571	1,953	15,868													
GA Office	1	1	42,350	3,149	112	20	3,281	818	996	2,714	391	4,919													
GA Operators	4	4	127,965	9,426	284	50	9,759	3,221	3,922	10,857	1,563	19,562													
LA Office	3	1	60,529	4,465	221	238	4,925	1,272	1,548	8,142	1,172	12,134													
LA Operators	11	2	376,942	27,984	723	786	29,492	9,713	11,825	29,856	4,297	55,692													
MS Office	1	1	27,791	2,098	112	154	2,364	518	630	2,714	391	4,252													
MS Operators	3	-	81,305	6,078	168	231	6,477	2,173	2,645	8,142	1,172	14,133													
SC Office	4	-	91,542	6,925	224	364	7,513	2,447	2,978	10,857	1,563	17,844													
SC Operators	22	19	896,071	67,169	1,939	3,151	72,259	20,036	24,392	59,711	8,594	112,733													
MD/VA/NJ/PA Office	2	-	60,965	4,638	112	153	4,903	1,629	1,984	5,428	781	9,823													
MD/VA/NJ/PA Operators	15	3	365,669	27,411	815	1,710	29,936	9,694	11,801	40,712	5,860	68,067													
NC Office	14	-	354,871	26,408	784	-	27,192	9,484	11,546	37,998	5,469	64,498													
NC Operators	56	10	1,785,161	129,067	3,511	-	132,578	44,941	54,712	151,992	21,876	273,521													
ICT	5	-	105,089	7,842	280	1,023	9,145	2,809	3,419	13,571	1,953	21,752													
LLT	24	2	405,000	30,285	1,279	1,805	33,369	10,560	12,857	65,140	9,375	97,932													
Total	234	76	6,671,092	491,660	14,981	24,892	531,533	165,294	201,232	635,111	91,409	1,093,046													

Executive Office	11		1,254,401	58,007	616	1,683	60,306	33,525	40,814	29,856	4,297	108,492													
Office	26		774,023	58,004	1,237	3,310	62,551	20,687	25,184	70,568	10,157	126,595													
Computer	6		138,483	10,479	256	679	11,414	3,701	4,505	16,285	2,344	26,834													
TOTAL	277		8,837,979	618,151	17,090	30,564	665,805	223,206	271,736	751,819	108,206	1,354,968													

Northbrook	43		2,166,887	126,490	2,109	5,672																			
			8,837,979				per G/L @ 12/31/96	223,206	271,736	751,819	108,206	1,354,968													
							based on FT salary	2.673%	3.254%																
							per employee, based on # of F-T employees			2,714	391														
							FT Salaries	8,351,650																	

(a) Excludes 13th period accrual.

Water Service Corporation
SE.50
Distribution of Direct Salaries

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

FLORIDA OFFICE

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

13th Period Accruals:

1995	558
1996	
Total	215,282

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

FLORIDA OPERATORS

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

FLORIDA OPERATORS

Johns	1	18,623	1,425	56	210	1,691	-	-	-	-	-	
Kelly	1	13,926	1,065	56	210	1,331	-	-	-	-	-	
Kirkpatrick	1	2,337	179	19	70	268	-	-	-	-	-	
Lane	1	12,084	924	56	210	1,190	-	-	-	-	-	
Lievertz	1	7,298	558	56	210	824	-	-	-	-	-	
Marshall	1	120	9	1	4	14	-	-	-	-	-	
McClure	1	2,306	176	18	69	264	-	-	-	-	-	
Minguela	1	4,419	338	35	133	506	-	-	-	-	-	
Sillitoe	1	5,518	422	44	168	632	-	-	-	-	-	
Stone	1	516	39	4	15	59	-	-	-	-	-	
Zepeda	1	3,984	305	32	120	456	-	-	-	-	-	
Total	33	21	1,023,768	74,420	2,434	9,128	85,982	24,466	29,785	89,567	12,891	156,708
			1,023,768	74,420								

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

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

Water Service Corporation
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Distribution of Direct Salaries

FLORIDA OPERATORS

61 - Terre Verde

	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Ryniak	1,986	24.52%	6,602	498	14	52	563	176	215	666	96	1,153
Glaspy	1,986	24.52%	6,040	440	14	52	505	161	197	666	96	1,119
Hosteller	1,986	24.52%	6,894	505	14	52	570	184	224	666	96	1,170
Pruitt	1,986	14.62%	5,763	429	8	31	467	154	188	397	57	795
Dunn	1,986	6.98%	3,728	279	4	15	298	100	121	190	27	438
Zusi	1,986	6.98%	3,239	242	4	15	261	87	105	190	27	409
Rasmussen	1,986	6.98%	6,599	367	4	15	385	176	215	190	27	608
Lievertz	1,986	6.98%	510	39	4	15	58	-	-	-	-	-
Gross Amount			39,373	2,799	65	244	3,108	1,039	1,264	2,962	426	5,692
Capitalized Time												
Direct Distribution			39,373	2,799	65	244	3,108	1,039	1,264	2,962	426	5,692

62 - Lake Placid

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

Water Service Corporation
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Distribution of Direct Salaries

FLORIDA OPERATORS

64 - Eastlake Utilities, Inc.	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Thomas	1,356	41.75%	8,407	605	23	88	716	225	274	1,133	163	1,794
Shoffstall	1,356	41.75%	11,253	849	23	88	960	301	366	1,133	163	1,963
Pruitt	1,356	9.98%	3,935	293	6	21	319	105	128	271	39	543
Dunn	1,356	4.77%	2,544	191	3	10	203	68	83	129	19	299
Zusi	1,356	4.77%	2,211	165	3	10	178	59	72	129	19	279
Rasmussen	1,356	4.77%	4,508	250	3	10	263	120	147	129	19	415
Lievertz	1,356	4.77%	348	27	3	10	39	-	-	-	-	-
Gross Amount			33,204	2,380	63	236	2,679	878	1,069	2,925	421	5,294
Capitalized Time												
Direct Distribution			33,204	2,380	63	236	2,679	878	1,069	2,925	421	5,294

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

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Distribution of Direct Salaries

FLORIDA OPERATORS

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

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

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

90 - Utilities, Inc. of Florida	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Cross	3,526	31.77%	10,915	819	18	67	904	292	355	862	124	1,633
Gavaletz			26,918	1,968	56	210	2,234	719	876	2,714	391	4,700
Habery		50.00%	11,695	856	28	105	989	313	381	1,357	195	2,245
Kerr			32,442	2,455	56	210	2,721	867	1,056	2,714	391	5,027
Miller			34,308	2,598	56	210	2,864	917	1,116	2,714	391	5,138
Phillips			8,347	610	56	210	876	223	272	2,714	391	3,599
Pruitt	2,239	16.48%	6,498	483	9	35	527	174	211	447	64	897
Risner			25,783	1,957	56	210	2,223	716	871	2,714	391	4,692
Schwades			36,121	2,673	56	210	2,939	965	1,175	2,714	391	5,245
Secoy	6,294	50.00%	15,087	1,109	28	105	1,242	403	491	1,357	195	2,447
Cobb	6,294	50.00%	2,270	174	18	68	260	-	-	-	-	-
Gray	6,294	50.00%	4,189	320	28	105	453	-	-	-	-	-
Jackson			3,699	283	30	111	424	-	-	-	-	-
Marshall			120	9	1	4	14	-	-	-	-	-
Dunn	6,294	22.13%	11,809	885	12	46	944	316	384	601	86	1,387
Zusi	6,294	22.13%	10,264	768	12	46	827	274	334	601	86	1,295

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

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

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Distribution of Direct Salaries

FLORIDA OPERATORS

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

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

Water Service Corporation
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Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

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

Water Service Corporation
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Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

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

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

16,359

Water Service Corporation
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Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

Northern Properties

<u>7 - Charmer</u>	<u>Cust Equity</u>	<u>% of Total</u>	<u>Gross Salary</u>	<u>FICA</u>	<u>FUTA</u>	<u>SUI</u>	<u>Total Payroll Tax</u>	<u>Pension</u>	<u>ESOP</u>	<u>Health Insurance</u>	<u>Other Benefits</u>	<u>Total Benefits</u>
Christman	53	1.55%	479	41	1	3	45	14	18	42	6	80
Kick	53	1.55%	401	33	1	3	37	12	15	42	6	75
Van Dyke	53	1.55%	540	45	1	3	49	16	20	42	6	84
Hughes	53	1.55%	17	1	0	0	2	-	-	-	-	-
Zimmer	53	0.32%	222	16	0	1	17	6	7	9	1	23
Gross Amount			1,659	136	3	11	150	49	59	135	19	263
Capitalized Time												
Direct Distribution			1,659	136	3	11	150	49	59	135	19	263
<u>11 - County Line</u>	<u>Cust Equity</u>	<u>% of Total</u>	<u>Gross Salary</u>	<u>FICA</u>	<u>FUTA</u>	<u>SUI</u>	<u>Total Payroll Tax</u>	<u>Pension</u>	<u>ESOP</u>	<u>Health Insurance</u>	<u>Other Benefits</u>	<u>Total Benefits</u>
Christman	120	3.52%	1,084	92	2	7	102	33	40	96	14	182
Kick	120	3.52%	908	75	2	7	84	27	33	96	14	170
Van Dyke	120	3.52%	1,222	102	2	7	112	37	45	96	14	191
Hughes	120	3.52%	39	3	0	1	4	-	-	-	-	-
Zimmer	120	0.73%	503	36	0	2	38	13	16	20	3	53
Gross Amount			3,755	308	7	24	339	110	134	306	44	595
Capitalized Time												
Direct Distribution			3,755	308	7	24	339	110	134	306	44	595

Water Service Corporation
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Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

12 - Del Mar

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

15 - Killamex

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

Water Service Corporation
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Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

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

Water Service Corporation
SE. 50
Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

24 - Whispering Hills

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

29 - Harbor Ridge

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

20 - Lake Marion

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

Water Service Corporation
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Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

Joliet Area

	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
06 - Camelot												
Cloud	291	8.64%	2,822	236	5	18	258	85	103	234	34	457
Murdoch	291	25.26%	5,511	468	14	52	534	166	202	686	99	1,152
Gromala	291	25.26%	2,298	176	14	52	242	-	-	-	-	-
Zimmer	291	1.78%	1,220	87	1	4	91	33	40	48	7	128
Gross Amount			11,851	966	34	126	1,126	283	345	968	139	1,736
Capitalized Time			104									
Direct Distribution			11,955	966	34	126	1,126	283	345	968	139	1,736
08 - Cherry Hill												
Cloud	233	8.92%	2,260	189	4	14	207	68	83	188	27	366
Murdoch	233	20.23%	4,412	375	11	42	428	133	162	549	79	923
Gromala	233	20.23%	1,840	141	11	42	194	-	-	-	-	-
Orsini			754	58	6	17	81	-	-	-	-	-
Zimmer	233	1.42%	977	69	1	3	73	26	32	39	6	102
Gross Amount			10,243	831	33	118	983	227	276	775	112	1,390
Capitalized Time												
Direct Distribution			10,243	831	33	118	983	227	276	775	112	1,390
09 - Clarendon Hills												
Cloud	628	18.64%	6,091	509	10	39	558	183	223	506	73	985
Murdoch	628	54.51%	11,892	1,010	31	113	1,153	358	436	1,480	213	2,486
Gromala	628	54.51%	4,959	379	31	113	523	-	-	-	-	-
Hurley			2,400	184	19	55	258	-	-	-	-	-
Zimmer	628	3.84%	2,634	187	2	8	197	70	86	104	15	275
Gross Amount			27,975	2,268	93	327	2,689	612	745	2,090	301	3,747
Capitalized Time			52									
Direct Distribution			28,027	2,268	93	327	2,689	612	745	2,090	301	3,747

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 Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

Galena Area

05 - Apple Canyon	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Ruthenberg	1,100	36.08%	17,601	1,494	20	75	1,589	530	645	979	141	2,295
Brant	1,100	36.08%	10,477	870	20	75	965	315	384	979	141	1,820
Olson	1,100	36.08%	9,837	815	20	75	910	296	361	979	141	1,777
Zimmer	1,100	6.72%	4,613	327	4	14	345	123	150	183	26	482
Gross Amount			42,528	3,508	64	238	3,809	1,265	1,540	3,120	449	6,374
Capitalized Time			1,092									
Direct Distribution			43,620	3,506	64	238	3,809	1,265	1,540	3,120	449	6,374
14 - Galena Territory	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Ruthenberg	1,949	63.92%	31,185	2,647	36	132	2,815	939	1,143	1,735	250	4,067
Brant	1,949	63.92%	18,564	1,542	36	132	1,710	559	680	1,735	250	3,224
Olson	1,949	63.92%	17,430	1,444	36	132	1,612	525	639	1,735	250	3,148
Pooley			6,930	530	55	159	745	-	-	-	-	-
Zimmer	1,949	11.91%	8,173	580	7	25	611	218	266	323	47	854
Gross Amount			82,282	6,743	170	581	7,493	2,241	2,728	5,528	796	11,293
Capitalized Time			20,812									
Direct Distribution			103,094	6,743	170	581	7,493	2,241	2,728	5,528	796	11,293

Water Service Corporation
SE.50
Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

Lake Holiday Area

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

Water Service Corporation
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Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

Peoria Area

17 - Lake Wildwood	Cust Equiv	% of Total	Gross Salary	Total							Health Insurance	Other Benefits	Total Benefits
				FICA	FUTA	SUI	Payroll Tax	Pension	ESOP				
Bishop	700	52.36%	13,653	1,129	29	108	1,267	411	500	1,421	205	2,537	
Garrett	700	52.36%	15,274	1,305	29	108	1,443	460	560	1,421	205	2,645	
Bishop	700	52.36%	791	60	6	18	85	-	-	-	-	-	
Cooper	700		2,192	168	18	50	236	-	-	-	-	-	
Zimmer	700	4.29%	2,935	208	2	9	220	78	96	116	17	307	
Gross Amount			34,845	2,871	85	294	3,250	949	1,156	2,958	426	5,489	
Capitalized Time			520										
Direct Distribution			35,365	2,871	85	294	3,250	949	1,156	2,958	426	5,489	

28 - Cedar Bluff	Cust Equiv	% of Total	Gross Salary	Total							Health Insurance	Other Benefits	Total Benefits
				FICA	FUTA	SUI	Payroll Tax	Pension	ESOP				
Bishop	131	9.80%	2,555	211	5	20	237	77	94	266	38	475	
Garrett	131	9.80%	2,858	244	5	20	270	86	105	266	38	495	
Bishop	131	9.80%	148	11	1	3	16	-	-	-	-	-	
Zimmer	131	0.80%	549	39	0	2	41	15	18	22	3	57	
Gross Amount			6,111	506	13	46	564	178	216	554	80	1,027	
Capitalized Time													
Direct Distribution			6,111	506	13	46	564	178	216	554	80	1,027	

28 - Medina	Cust Equiv	% of Total	Gross Salary	Total							Health Insurance	Other Benefits	Total Benefits
				FICA	FUTA	SUI	Payroll Tax	Pension	ESOP				
Bishop	506	37.85%	9,869	818	21	78	916	297	362	1,027	148	1,834	
Garrett	506	37.85%	11,041	944	21	78	1,043	332	405	1,027	148	1,912	
Bishop	506	37.85%	572	44	5	13	61	-	-	-	-	-	
Zimmer	506	3.09%	2,122	151	2	6	159	57	69	84	12	222	
Gross Amount			23,603	1,954	49	176	2,179	686	835	2,138	308	3,968	
Capitalized Time			2,418										
Direct Distribution			26,021	1,954	49	176	2,179	686	835	2,138	308	3,968	

Water Service Corporation
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Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

Great Northern Properties

18 - Northern Hills

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

30 - Great Northern

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

ILLINOIS, INDIANA, OHIO

Indiana

	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
90 - Twin Lakes												
Heckman			33,295	2,456	56	14	2,526	890	1,083	2,714	391	5,078
Jana			16,286	1,204	56	14	1,274	435	530	2,714	391	4,070
Michalek			19,083	1,433	56	14	1,503	510	621	2,714	391	4,236
Weidner			28,184	2,062	56	14	2,132	753	917	2,714	391	4,775
Serwatka			8,015	613	56	14	683	-	-	-	-	-
Zimmer	3.991	24.40%	16,736	1,188	14	51	1,252	447	545	662	95	1,749
Gross Amount			121,600	8,955	294	121	9,370	3,036	3,696	11,519	1,658	19,908
Capitalized Time												
Direct Distribution			121,600	8,955	294	121	9,370	3,036	3,696	11,519	1,658	19,908

Ohio

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

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

NEVADA OFFICE

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

13th Period Accrual
 Total

1,798

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

NEVADA OPERATORS

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

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

GEORGIA OFFICE

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

13th Period Accruals:

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

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

GEORGIA OPERATORS

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

Adjustment

13th Period Accruals:

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

LOUISIANA OFFICE

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

13th Period Accruals:

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

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

LOUISIANA OPERATORS

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

Adjustment

13th Period Accruals:
1995 929
1996 59

Total

377,871

29,551

34,507

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

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

MISSISSIPPI OPERATORS

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

SOUTH CAROLINA OFFICE

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

13th Period Accruals:

1995

620

1996

Total

92,162

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

SOUTH CAROLINA OPERATORS

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

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

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

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

SOUTH CAROLINA OPERATORS

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

SOUTH CAROLINA OPERATORS

Smith			11,770	900	56	91	1,047	-	-	-	-	-
Stapp			8,914	682	56	91	829	-	-	-	-	-
Sub-Total Operators			573,527	43,047	1,333	2,167	46,547	11,898	14,485	35,284	5,078	66,746
Distribution to CWS	13,008	96.41%	552,912	41,499	1,285	2,089	44,874	11,471	13,965	34,016	4,896	64,347
Bryan	13,008	87.31%	37,703	2,807	49	79	2,935	1,008	1,227	2,370	341	4,945
Headden	13,008	87.31%	23,314	1,704	49	79	1,832	623	759	2,370	341	4,092
Murphy	13,008	87.31%	55,570	4,178	49	79	4,304	1,485	1,808	2,370	341	6,004
Gross Amount			669,499	50,186	1,432	2,327	53,945	14,587	17,758	41,125	5,919	79,388
Capitalized Time												
Direct Distribution			669,499	50,186	1,432	2,327	53,945	14,587	17,758	41,125	5,919	79,388

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

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

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

SOUTH CAROLINA OPERATORS

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

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

MARYLAND/VIRGINIA/NEW JERSEY/PENNSYLVANIA OFFICE

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

13th Period Accruals:

1995 460

1996

Total 61,425

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

MARYLAND/VIRGINIA/NEW JERSEY/PENNSYLVANIA OPERATORS

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

Water Service Corporation
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Distribution of Direct Salaries

MARYLAND/VIRGINIA/NEW JERSEY/PENNSYLVANIA OPERATORS

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

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

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

MARYLAND/VIRGINIA/NEW JERSEY/PENNSYLVANIA OPERATORS

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

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

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

MARYLAND/VIRGINIA/NEW JERSEY/PENNSYLVANIA OPERATORS

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

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

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

NORTH CAROLINA OFFICE

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

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

Water Service Corporation
 SE.50
 Distribution of Direct Salaries

NORTH CAROLINA OPERATORS

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Daniel, C	1		127,350	5,720	56	-	5,776	3,404	4,144	2,714	391	10,652
Allen		1	9,721	744	56	-	800	-	-	-	-	-
Frame	1		19,567	1,497	53	-	1,550	-	-	-	-	-
Gavagan	1		2,998	222	20	-	242	-	-	-	-	-
Greene	1		4,080	312	30	-	342	-	-	-	-	-
Hogan	1		13,029	997	53	-	1,050	-	-	-	-	-
Hughes, R	1		19,547	1,495	53	-	1,548	-	-	-	-	-
Murphy	1		4,237	324	31	-	355	-	-	-	-	-
Underwood	1		10,139	776	54	-	830	-	-	-	-	-
Van Scoy	1		11,334	867	54	-	921	-	-	-	-	-
Vascellaro		1	9,066	694	54	-	748	-	-	-	-	-
Allen	1		10,513	774	56	-	830	281	342	2,714	391	3,728
Anderson	1		4,029	298	32	-	330	108	131	2,714	391	3,344
Ashworth	1		28,160	2,063	56	-	2,119	753	916	2,714	391	4,774
Baldwin	1		52,679	3,944	56	-	4,000	1,408	1,714	2,714	391	6,227
Boyd	1		27,937	2,112	56	-	2,168	747	909	2,714	391	4,760
Childers	1		27,674	2,025	56	-	2,081	740	900	2,714	391	4,745
Clarke	1		39,650	2,943	56	-	2,999	1,060	1,290	2,714	391	5,455
Coggins	1		2,797	210	22	-	233	75	91	2,714	391	3,271
Cooke	1		25,240	1,839	56	-	1,895	675	821	2,714	391	4,601
Corn	1		24,883	1,812	56	-	1,868	665	810	2,714	391	4,579
Coughlin	1		20,321	1,527	56	-	1,583	543	661	2,714	391	4,309
Cunningham, S	1		35,022	2,589	56	-	2,645	936	1,139	2,714	391	5,180
Davis, M	1		23,355	1,759	56	-	1,815	624	760	2,714	391	4,489
Edwards	1		33,270	2,458	56	-	2,514	889	1,083	2,714	391	5,076
Fay	1		28,450	2,149	56	-	2,205	760	926	2,714	391	4,791
Garner	1		27,258	1,994	56	-	2,050	728	887	2,714	391	4,720
Greene	1		17,799	1,343	56	-	1,399	476	579	2,714	391	4,160
Haas	1		55,413	4,151	56	-	4,207	1,481	1,803	2,714	391	6,389
Hairston	1		11,110	808	56	-	864	297	361	2,714	391	3,763
Haver	1		30,292	2,226	56	-	2,282	810	986	2,714	391	4,900
Highley	1		64,079	4,804	56	-	4,860	1,713	2,085	2,714	391	6,902
Holder, W	1		7,787	560	56	-	616	208	253	2,714	391	3,566
Hylard	1		11,087	806	56	-	862	296	361	2,714	391	3,762
Johansen	1		29,824	2,254	56	-	2,310	797	970	2,714	391	4,872
Johnson	1		23,229	1,685	56	-	1,741	621	756	2,714	391	4,481
Jones	1		7,062	504	56	-	560	189	230	2,714	391	3,523
Knosul	1		31,237	2,298	56	-	2,354	835	1,016	2,714	391	4,956
Lashua	1		50,987	3,876	56	-	3,932	1,363	1,659	2,714	391	6,126
Lawrence	1		42,196	3,147	56	-	3,203	1,128	1,373	2,714	391	5,605
Lee	1		29,506	2,166	56	-	2,222	789	960	2,714	391	4,853
McDaniel	1		33,892	2,503	56	-	2,559	906	1,103	2,714	391	5,113
McFalls	1		23,047	1,671	56	-	1,727	616	750	2,714	391	4,471

Water Service Corporation
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Distribution of Direct Salaries

NORTH CAROLINA OPERATORS

Company Name	Cust Equiv	% of Total	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
CWS of NC	22,601	49.62%	1,205,678	87,937	2,485	-	90,422	30,010	36,535	105,063	15,121	186,730
Riverpointe Company	216	0.47%	11,523	840	24	-	864	287	349	1,004	145	1,785
CWS Systems, Inc.	6,376	14.00%	296,147	21,433	538	-	21,972	7,915	9,636	26,098	3,756	47,405
Watauga Vista	128	0.28%	6,828	498	14	-	512	170	207	595	86	1,058
Carolina Trace	1,428	3.14%	65,461	4,762	128	-	4,890	1,227	1,493	3,643	524	6,888
Transylvania	1,868	4.10%	99,665	7,206	239	-	7,444	2,664	3,243	11,561	1,664	19,131
Elk River	282	0.62%	6,570	465	8	-	473	176	214	408	59	856
Tennessee Water Service	408	0.90%	11,270	807	14	-	820	301	367	662	95	1,426
Utilities, Inc. of Maryland	1,670	3.67%	7,019	386	4	-	390	188	228	199	29	644
Maryland Water Service	1,558	3.42%	6,549	360	4	-	364	175	213	186	27	601
Provinces	1,444	3.17%	6,069	334	4	-	337	162	197	172	25	557
Green Ridge Utilities, Inc.	862	1.89%	3,623	199	2	-	201	97	118	103	15	332
Colchester	169	0.37%	710	39	0	-	39	19	23	20	3	65
Massanutten	2,294	5.04%	9,642	530	6	-	536	258	314	273	39	884
Montague	943	2.07%	3,964	218	2	-	220	106	129	112	16	363
Utilities, Inc. of Pennsylvania	1,029	2.26%	4,325	238	3	-	240	116	141	123	18	397
Tega Cay Water Service	2,268	4.98%	24,959	1,680	21	-	1,701	667	812	1,026	148	2,653
CWS (South Carolina)			15,161	1,136	15	-	1,151	405	493	743	107	1,748
	45,544	100.00%	1,785,161	129,067	3,511	-	132,578	44,941	54,712	151,992	21,876	273,521

Water Service Corporation
SE.50
Distribution of Direct Salaries

NORTH CAROLINA OPERATORS

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

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

Water Service Corporation
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Distribution of Direct Salaries

NORTH CAROLINA OPERATORS

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

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

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

NORTH CAROLINA OPERATORS

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

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

NORTH CAROLINA OPERATORS

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

Water Service Corporation
SE.50
Distribution of Direct Salaries

LAND & LAB TECHNOLOGIES

Employee Name	FT	PT	Gross Salary	FICA	FUTA	SUI	Total Payroll Tax	Pension	ESOP	Health Insurance	Other Benefits	Total Benefits
Cathcart		1	9,468	724	56	91	871	-	-	-	-	-
Small		1	392	30	3	5	38	-	-	-	-	-
Adams	NC	1	23,127	1,742	56	-	1,798	618	752	2,714	391	4,475
Blasetti		1	6,305	474	50	82	607	169	205	2,714	391	3,478
Boyd		1	15,243	1,142	56	91	1,289	407	496	2,714	391	4,008
Cape		1	13,929	1,017	56	91	1,164	372	453	2,714	391	3,930
Carter		1	28,904	2,185	56	91	2,332	772	940	2,714	391	4,818
Ernst		1	8,719	654	56	91	801	233	284	2,714	391	3,622
Gawarowski		1	4,640	352	37	60	450	124	151	2,714	391	3,380
Gillespie		1	2,867	215	23	37	275	77	93	2,714	391	3,275
Hodge		1	8,894	674	56	91	821	238	289	2,714	391	3,632
Horne		1	29,958	2,264	56	91	2,411	801	975	2,714	391	4,880
Jacques		1	21,015	1,516	56	91	1,663	562	684	2,714	391	4,350
Jordan		1	16,585	1,241	56	91	1,388	443	540	2,714	391	4,088
Kimbrell		1	4,981	376	40	65	481	133	162	2,714	391	3,400
Lavalle	NC	1	23,796	1,729	56	-	1,785	636	774	2,714	391	4,515
Malseed		1	23,549	1,715	56	91	1,862	629	766	2,714	391	4,500
Martin		1	32,224	2,438	56	91	2,585	861	1,048	2,714	391	5,014
Price		1	30,844	2,332	56	91	2,479	824	1,004	2,714	391	4,933
Roman	NC	1	17,960	1,346	56	-	1,402	480	584	2,714	391	4,169
Shealy		1	7,888	592	56	91	739	211	257	2,714	391	3,572
Sloan		1	15,600	1,170	56	91	1,317	417	508	2,714	391	4,029
Thoennes		1	32,750	2,481	56	91	2,628	875	1,066	2,714	391	5,046
Tucker		1	9,420	710	56	91	857	252	307	2,714	391	3,663
Watkins		1	15,244	1,113	56	91	1,260	407	496	2,714	391	4,008
Whitehead		1	693	53	6	9	68	19	23	2,714	391	3,146
Total	24	2	405,000	30,285	1,279	1,805	33,369	10,560	12,857	65,140	9,375	97,932
			405,000	30,285								
Adjustment												
13th Period Accruals:												
1995			(27)	(3)								
1996			1,160	107	5	10	123					
Total			406,133	30,392	1,284	1,816	33,492					

COMPANY 02

SE.51

Distribution of Computer Costs

Water Service Corporation
Distribution of Computer Costs
SE-51

Account Number	Account Name	Co. - 02 Balance	Distribution Code	05-0010 Apple Canyon	06-0014 Camelot	07-0018 Charmar	08-0022 Cherry Hill	09-0026 Clarendon Hills	11-0034 County Line	12-0038 Del Mar	13-0042 Person Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	Lake Marian	22-0082 Valentine	
524-05	Outside Computer Cons.	14,986	5	190	36	10	39	46	19	15	61	234	54	253	117	0	1	12	
524-07	Computer Maint	48,559	5	617	117	34	126	151	63	49	199	758	175	821	379	0	2	39	
524-09	Computer-Amort & Prog.	67,167	5	853	161	47	175	208	87	67	275	1,048	242	1,135	524	0	3	54	
508-45	Computer Salaries	138,463	5	1,758	332	97	360	429	180	138	568	2,160	498	2,340	1,080	0	6	111	
553-16	Microfilming	4,332	5	55	10	3	11	13	6	4	18	68	16	73	34	0	0	3	
555-15	Office Comp Phone Line	1,245	5	16	3	1	3	4	2	1	5	19	4	21	10	0	0	1	
555-16	Office Comp Phone - LD	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
742-40	Sale of Equipment	86,077	5	1,093	207	60	224	267	112	86	353	1,343	310	1,455	671	0	3	69	
710-98	Depreciation - Computer	207,417	6	3,870	991	189	817	2,067	419	165	1,852	6,821	1,207	5,791	2,453	974	940	224	
Total		568,246		8,453	1,857	442	1,755	3,186	888	528	3,331	12,250	2,506	11,889	5,268	974	955	513	
Comparison:																			
1995 Allocation		428,007		6,474	1,325	308	1,313	2,128	664	407	2,368	8,823	1,889	8,939	4,033	1,954	0	359	
Change		142,239		1,979	532	134	442	1,058	224	119	963	3,427	617	2,950	1,235	(980)	955	154	

Water Service Corporation
Distribution of Computer Costs
SE-51

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

Water Service Corporation
 Distribution of Computer Costs
 SE-51

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

Water Service Corporation
 Distribution of Computer Costs
 SE-51

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

Water Service Corporation
Distribution of Computer Costs
SE-51

Account Number	Account Name	Co. - 02 Balance	Distribution Code	92-0651	
				Tennessee Water Service	Total
524-05	Outside Computer Cons.	14,986	5	64	14,986
524-07	Computer Maint	48,559	5	209	48,559
524-09	Computer-Amort & Prog.	67,167	5	289	67,167
508-45	Computer Salaries	138,463	5	595	138,463
553-16	Microfilming	4,332	5	19	4,332
555-15	Office Comp Phone Line	1,245	5	5	1,245
555-16	Office Comp Phone - LD	0	5	0	0
742-40	Sale of Equipment	86,077	5	370	86,077
710-98	Depreciation - Computer	207,417	8	624	207,417
Total		568,246		2,175	568,246
Comparison:					
1995 Allocation		428,007		1,857	426,006
Change		142,239		318	142,240

COMPANY 02

SE.90

Distribution of Exp. Between Co's

COMPANY 02

SE.60

Distribution of Common Expenses

Water Service Corporation
Distribution of Expense Summary

Account Number	Account Name	Co. - 02 Balance	Actual	Reclassifying Adjustments	Adjusted Co. - 02 Balance	Pension & Benefits SE 50	Computer Costs SE 51
508-00	Non-Utility Salaries	510,932			510,932		
508-30	Cap Sal - Admin	(807,372)		807,372	0		
508-45	Sal-Computer	138,463			138,463		(138,463)
508-53	Sal-IL Office	291,433			291,433		
508-54	Sal-IL Admin	1,318,568		(607,372)	711,196		
508-70	Sal-IL Admin Office				0		
508-71	Sal-IL Office Exempt	484,252			484,252		
521-01	Agency Expense	2,916			2,916		
524-01	Legal fees	28,007			28,007		
524-02	Audit fees	127,787			127,787		
524-03	Temp Empl.	3,196			3,196		
524-05	Outside Computer Cons.	14,986			14,986		(14,986)
524-06	Employ Finder Fees	36,696			36,696		
524-07	Computer Maint	48,559			48,559		(48,559)
524-08	Director Fees	138,504			138,504		
524-09	Computer-Amort & Prog. Cost	67,167			67,167		(67,167)
524-11	Engineering Fees	6,825			6,825		
524-13	Accounting Studies	8,315			8,315		
524-14	Tax Return Review	43,690			43,690		
524-90	Other Outside Services	20,202			20,202		
531-10	Health Ins. Reimb	681,781			681,781	(504,567)	
531-11	Employee Ins. Deductions	(201,884)			(201,884)	149,400	
531-12	Health Costs & Other	24,117			24,117	(17,844)	
531-15	Dental Ins. Reimbursements	61,795			61,795	(45,733)	
531-20	Pension Contributions	223,206			223,206	(151,925)	
531-30	Tuition	2,037			2,037	(1,508)	
531-40	Deferred Compensation	(320)			(320)	237	
531-50	Health Ins. Premiums	177,341			177,341	(131,245)	
531-55	Dental Premiums	8,669			8,669	(6,410)	
531-60	Term Life Ins.	42,928			42,928	(31,770)	
531-65	Term Life Ins. - OPT	(917)			(917)	679	
531-68	Depend Life Ins. - OPT	302			302	(224)	
531-70	ESOP Contributions	271,736			271,736	(184,957)	
531-80	Disability Insurance	25,210			25,210	(18,857)	
531-90	Other Emp Pens & Benefits	38,967			38,967	(28,838)	
534-90	Other Insurance	653,606			653,606		
553-01	Publ Subscriptions & Tapes	7,415			7,415		
553-02	Answering Serv	4,182			4,182		
553-03	Computer Supplies	0			0		
553-04	Printing & Blueprints	22,720			22,720		
553-05	Postage	0			0		
553-06	UPS & Air Freight	8,564			8,564		
553-08	XEROX	6,170			6,170		
553-09	Off Supply Stores	17,802			17,802		
553-10	Reim of Off Emp Exp.	1,631			1,631		
553-11	Office Expenses	2,830			2,830		
553-13	Cleaning Supplies	3,010			3,010		
553-14	Memberships	2,390			2,390		
553-16	Microfilming	4,332			4,332		(4,332)
553-90	Other Office Expense	3,912			3,912		
555-10	Office Telephone	2,100			2,100		
555-11	Office Telephone - Long Dist	3,423			3,423		
555-15	Office Comp Phone Line	1,245			1,245		(1,245)
555-16	Office Comp Phone - LD	0			0		
555-20	Office Electric	29,139			29,139		
555-30	Office Gas	4,862			4,862		
555-35	Operations Telephone	0			0		
555-36	Operations Telephone	894			894		
555-60	Office Fax Phone Line	805			805		
555-61	Office Fax LD Phone Line	14			14		
557-10	Office Cleaning Serv	28,393			28,393		
557-20	Landscaping, Mowing, Snow	21,690			21,690		
557-30	Office Garbage Removal	1,559			1,559		
557-50	Decor & Repaint Structures	0			0		
557-60	Repair Off Mach & Heating	1,145			1,145		
557-90	Other Office Maint	78,752			78,752		
559-20	Contributions	0			0		
559-50	Employee ED Expenses	23,787			23,787		
559-55	Office Education/Train Exp	20,650			20,650		
559-70	Meals & Related Exp	2,957			2,957		
559-80	Bank Serv Charges	80,580			80,580		
559-90	Other Misc General	12,209			12,209		
604-30	Sales/Use Tax Exp.	2,065			2,065		
609-90	Other Trans. Exp.	123			123		
710-90	Depreciation - Office Struct.	59,187			59,187		
710-91	Depreciation - Office Furn.	68,448			68,448		
710-93	Depreciation - Telephones	16,783			16,783		
710-98	Depreciation - Computer	207,417			207,417		(207,417)
721-03	Franchise Tax	90			90		
721-21	Real Estate Tax	60,251			60,251		
722-01	FICA Expense	164,872			164,872	(30,540)	
722-23	SUTA-IL	6,436			6,436		
722-28	SUTA-NC	1,756			1,756		
722-28	SUTA-SC	0			0		
722-50	FUTA	3,663			3,663		
725-00	Income Taxes - Federal	0			0		
731-00	Deferred Inc. Taxes - Federal	0			0		
742-10	Interest Income	(730)			(730)		
742-20	Rental Income	(5,625)			(5,625)		
742-40	Sale of Trans Equipment	86,077			86,077		(86,077)
744-00	Interest - Interco.	481,848			481,848		
745-00	Interest During Const	(9,574)			(9,574)		
748-00	Misc. Income	(3,376)			(3,376)		
771-90	S/T Int Exp Other	(43,427)			(43,427)		
Total		6,187,100	0	0	6,187,100	(1,003,903)	(568,246)

Water Service Corporation
Distribution of Expense Summary

Account Number	Account Name	Insurance SE.52	Land & Lab Technology SE.53	Illinois Corp Travel SE.53	Balance to be Distributed	Per SE.60	Proof
508-00	Non-Utility Salaries		(406,132)	(104,800)	0	0	0
508-30	Cap Sal - Admin				0	0	0
508-45	Sal-Computer				0	0	0
508-53	Sal-II, Office				291,433	291,433	(0)
508-54	Sal-II, Admin				711,196	711,196	(0)
508-70	Sal-II, Admin Office				0	0	0
508-71	Sal-II, Office Exempt				484,252	484,252	(0)
521-01	Agency Expense				2,916	2,916	(0)
524-01	Legal fees				28,007	28,007	0
524-02	Audit fees				127,767	127,767	0
524-03	Temp Empl.				3,196	3,196	0
524-05	Outside Computer Cons.				0	0	0
524-06	Employ Finder Fees				36,696	36,696	0
524-07	Computer Maint				0	0	0
524-08	Director Fees				138,504	138,504	(0)
524-09	Computer Amort & Prog. Cost				0	0	0
524-11	Engineering Fees				6,825	6,825	0
524-13	Accounting Studies				8,315	8,315	(0)
524-14	Tax Return Review				43,690	43,690	(0)
524-90	Other Outside Services				20,202	20,202	(0)
531-10	Health Ins. Reimb		(59,072)	(12,307)	105,835	105,835	0
531-11	Employee Ins. Deductions		17,492	3,644	(31,339)	(31,339)	0
531-12	Health Costs & Other		(2,090)	(435)	3,744	3,744	(0)
531-15	Dental Ins. Reimbursements		(5,354)	(1,115)	9,593	9,593	0
531-20	Pension Contributions		(10,560)	(2,809)	57,912	57,912	0
531-30	Tuition		(176)	(37)	316	316	(0)
531-40	Deferred Compensation		28	6	(49)	(49)	0
531-50	Health Ins. Premiums		(15,365)	(3,201)	27,530	27,530	0
531-55	Dental Premiums		(751)	(156)	1,340	1,340	0
531-60	Term Life Ins.		(3,719)	(775)	6,864	6,864	0
531-65	Term Life Ins. - OPT		79	17	(142)	(142)	(0)
531-66	Depend Life Ins. - OPT		(26)	(5)	47	47	0
531-70	ESOP Contributions		(12,857)	(3,419)	70,503	70,503	0
531-80	Disability Insurance		(2,184)	(455)	3,914	3,914	0
531-90	Other Emp Pens & Benefits		(3,376)	(703)	6,050	6,050	0
534-90	Other Insurance	(653,806)			0	0	0
553-01	Publ Subscriptions & Tapes				7,415	7,415	(0)
553-02	Answering Serv				4,182	4,182	0
553-03	Computer Supplies				0	0	0
553-04	Printing & Reprints				22,720	22,720	0
553-05	Postage				0	0	0
553-06	UPS & Air Freight				8,564	8,564	(0)
553-08	XEROX				6,170	6,170	0
553-09	Off Supply Stores				17,802	17,802	0
553-10	Reim of Off Emp Exp.				1,631	1,631	0
553-11	Office Expenses				2,830	2,830	0
553-13	Cleaning Supplies				3,010	3,010	(0)
553-14	Memberships				2,390	2,390	(0)
553-18	Microfilming				0	0	0
553-90	Other Office Expense				3,912	3,912	0
555-10	Office Telephone				2,100	2,100	0
555-11	Office Telephone - Long Dist				3,423	3,423	0
555-15	Office Comp Phone Line				0	0	0
555-16	Office Comp Phone - LD				0	0	0
555-20	Office Electric				29,138	29,138	0
555-30	Office Gas				4,802	4,802	0
555-35	Operations Telephone				0	0	0
555-36	Operations Telephone				894	894	(0)
555-80	Office Fax Phone Line				805	805	0
555-81	Office Fax LD Phone Line				14	14	0
557-10	Office Cleaning Serv				28,393	28,393	(0)
557-20	Landscaping, Mowing, Snow				21,680	21,680	(0)
557-30	Office Garbage Removal				1,559	1,559	0
557-50	Decor & Repaint Structures				0	0	0
557-80	Repair Off Mach & Heating				1,145	1,145	(0)
557-90	Other Office Maint				78,752	78,752	0
559-20	Contributions				0	0	0
559-50	Employees ED Expenses				23,787	23,787	0
559-55	Office Education/Train Exp				20,850	20,850	(0)
559-70	Meals & Related Exp				2,957	2,957	0
559-80	Bank Serv Charges				80,560	80,560	(0)
559-90	Other Misc General		(37,541)	(19,612)	(44,944)	(44,944)	(0)
604-30	Sales/Use Tax Exp.				2,085	2,085	(0)
609-90	Other Trans. Exp.				123	123	0
710-90	Depreciation - Office Struct.				59,187	59,187	0
710-91	Depreciation - Office Furn.				68,448	68,448	(0)
710-93	Depreciation - Telephones				16,763	16,763	0
710-98	Depreciation - Computer				0	0	0
721-03	Franchise Tax				90	90	(0)
721-21	Real Estate Tax				60,251	60,251	0
722-01	FICA Expense			(7,842)	126,490	126,490	0
722-23	SUTA-IL			(1,023)	5,415	5,415	(0)
722-28	SUTA-NC		(1,758)		0	0	0
722-28	SUTA-SC				0	0	0
722-50	FUTA		(1,278)	(280)	2,104	2,104	(0)
725-00	Income Taxes - Federal				0	0	0
731-00	Deferred Inc. Taxes - Federal				0	0	0
742-10	Interest Income				(730)	(730)	(0)
742-20	Rental Income				(5,625)	(5,625)	0
742-40	Sale of Trans Equipment				0	0	0
744-00	Interest - Interco.				481,848	481,848	0
745-00	Interest During Const.				(9,574)	(9,574)	0
748-00	Misc. Income				(3,376)	(3,376)	(0)
771-90	S/T Intl Exp Other				(43,427)	(43,427)	(0)
Total		(653,806)	(544,641)	(155,307)	3,261,397	3,261,397	(0)

Water Service Corporation
Distribution of Expense Summary

Account Number	Account Name	1998 Balance to be Distributed	1995 Balance to be Distributed	Change	% Change
508-00	Non-Utility Salaries	0		0	N/A
508-30	Cap Sal - Admin	0		0	N/A
508-45	Sal-Computer	0		0	N/A
508-53	Sal-IL Office	291,433	263,845	27,588	10.46%
508-54	Sal-IL Admin	711,198	486,825	224,371	46.15%
508-70	Sal-IL Admin Office	0	128,577	(128,577)	-100.00%
508-71	Sal-IL Office Exempt	484,252	471,375	12,877	2.73%
524-01	Agency Expense	2,916	3,600	(684)	-19.00%
524-02	Legal Fees	28,007	26,240	1,767	6.71%
524-03	Audit fees	127,787	97,566	30,201	30.95%
524-05	Temp Empl.	3,196	11,217	(8,021)	-71.51%
524-06	Outside Computer Cons.	0	0	0	N/A
524-08	Employ Funder Fees	36,696	33,751	2,945	8.73%
524-07	Computer Maint	0	0	0	N/A
524-08	Director Fees	138,504	136,500	2,004	1.47%
524-09	Computer-Annat & Prog. Cost	0	0	0	N/A
524-11	Engineering Fees	6,825	2,393	4,432	185.21%
524-13	Accounting Studies	8,315	11,200	(2,885)	-25.76%
524-14	Tax Return/Review	43,690	24,890	18,800	75.53%
524-90	Other Outside Services	20,202	17,708	2,494	14.08%
531-10	Health Ins. Reimb	105,635	77,272	28,363	36.96%
531-11	Employee Ins. Deductions	(31,339)	(14,401)	(16,938)	117.62%
531-12	Health Costs & Other	3,744	5,153	(1,409)	-27.34%
531-15	Dental Ins. Reimbursements	9,593	2,898	6,695	231.02%
531-20	Pension Contributions	57,912	62,403	(4,491)	-7.20%
531-30	Tuition	316	197	119	60.41%
531-40	Deferred Compensation	(48)	1,494	(1,543)	-103.28%
531-50	Health Ins. Premiums	27,530	20,333	7,197	35.40%
531-55	Dental Premiums	1,346	321	1,025	319.31%
531-60	Term Life Ins.	6,664	4,166	2,498	59.99%
531-65	Term Life Ins. - OPT	(142)	122	(264)	-216.39%
531-66	Depend Life Ins.-OPT	47	6	41	683.33%
531-70	ESOP Contributions	70,503	77,647	(7,144)	-9.20%
531-80	Disability Insurance	3,914	2,980	934	31.34%
531-90	Other Emp Pens & Benefits	6,050	4,674	1,376	29.44%
534-90	Other Insurance	0	0	0	N/A
553-01	Publ Subscriptions & Tapes	7,415	8,852	(1,437)	-16.27%
553-02	Answering Serv	4,182	4,620	(438)	-9.48%
553-03	Computer Supplies	0	0	0	N/A
553-04	Printing & Blueprints	22,720	14,971	7,749	51.76%
553-05	Postage	0	0	0	N/A
553-06	UPS & Air Freight	8,584	7,510	1,054	14.03%
553-08	XEROX	6,170	6,161	9	0.15%
553-09	Off Supply Stores	17,802	20,657	(2,855)	-13.42%
553-10	Reim of Off Emp Exp.	1,631	1,666	25	1.56%
553-11	Office Expenses	2,830	0	2,830	100.00%
553-13	Cleaning Supplies	3,010	3,383	(373)	-11.03%
553-14	Memberships	2,390	3,452	(1,062)	-30.76%
553-18	Microfilming	0	0	0	N/A
553-90	Other Office Expense	3,912	565	3,347	592.39%
555-10	Office Telephone	2,100	33,563	(31,463)	-93.74%
555-11	Office Telephone - Long Dist	3,423	8,101	(4,678)	-57.75%
555-15	Office Comp Phone Line	0	0	0	N/A
555-16	Office Comp Phone - LD	0	0	0	N/A
555-20	Office Electric	29,139	30,592	(1,453)	-4.75%
555-30	Office Gas	4,862	3,409	1,453	42.62%
555-35	Operations Telephone	0	20	(20)	-100.00%
555-38	Operations Telephone	894	5	889	17780.00%
555-80	Office Fax Phone Line	805	927	(122)	-13.16%
555-81	Office Fax LD Phone Line	14	344	(330)	-95.93%
557-10	Office Cleaning Serv	28,393	25,400	2,993	11.78%
557-20	Landscaping, Mowing, Snow	21,690	18,902	2,778	14.70%
557-30	Office Garbage Removal	1,559	1,592	(33)	-2.07%
557-50	Decor & Rpaint Structures	0	1,234	(1,234)	-100.00%
557-80	Repair Off Mach & Heating	1,145	1,865	(540)	-32.05%
557-90	Other Office Maint	78,752	47,032	31,720	67.44%
559-20	Contributions	0	0	0	N/A
559-50	Employees ED Expenses	23,787	17,252	6,535	37.89%
559-55	Office Education/Train Exp	20,650	35,473	(14,823)	-41.79%
559-70	Meals & Related Exp	2,957	1,048	1,909	182.16%
559-80	Bank Serv Charges	80,500	79,814	746	0.93%
559-90	Other Misc General	(44,944)	(32,363)	(12,561)	38.79%
604-30	Sales/Use Tax Exp.	2,085	2,459	(374)	-15.21%
609-90	Other Trans. Exp.	123	179	(56)	-31.28%
710-90	Depreciation - Office Struct.	59,187	45,658	13,529	29.63%
710-91	Depreciation - Office Furn.	68,448	50,241	18,207	36.24%
710-93	Depreciation - Telephones	16,763	3,250	13,513	415.78%
710-98	Depreciation - Computer	0	0	0	N/A
721-03	Franchise Tax	90	90	0	0.00%
721-21	Real Estate Tax	60,251	65,171	(4,920)	-7.55%
722-01	FICA Expense	126,490	125,015	1,475	1.18%
722-23	SUTA-IL	5,415	7,416	(2,001)	-26.98%
722-28	SUTA-NC	0	0	0	N/A
722-28	SUTA-SC	0	0	0	N/A
722-50	FUTA	2,104	2,035	69	3.39%
725-00	Income Taxes - Federal	0	0	0	N/A
731-00	Deferred Inc. Taxes - Federal	0	0	0	N/A
742-10	Interest Income	(730)	(214)	(516)	241.12%
742-20	Rental Income	(5,625)	(3,375)	(2,250)	66.67%
742-40	Sale of Trans Equipment	0	229	(229)	-100.00%
744-00	Interest - Interco.	481,848	458,981	22,857	4.98%
745-00	Interest During Const	(9,574)	(53,528)	43,955	-82.11%
748-00	Misc. Income	(3,378)	0	(3,378)	N/A
771-90	S/T Int Exp Other	(43,427)	(45,448)	2,021	-4.45%
Total		3,261,397	2,964,707	296,690	

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

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	05-0010 Apple Canyon	06-0014 Camelet	07-0018 Chamarr	08-0022 Cherry Hill	09-0026 Clarendon Hills	11-0034 County Lane	12-0038 Del Mar
508 00	Non Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508-45	Sal - Computer	0		0	0	0	0	0	0	0
508-53	Sal-II, Office	291,433		5,787	1,789	328	1,437	3,849	740	262
508-54	Sal-II, Admin	711,196		6,420	1,699	309	1,360	3,665	700	245
508-70	Sal II, Admin Office	0	18	0	0	0	0	0	0	0
508-71	Sal II, Office Exempt	484,252	18	11,278	2,973	544	2,348	6,395	1,229	436
521-01	Agency Expense	2,916	1	26	7	1	6	15	3	1
524-01	Loyal fees	28,607	1	253	67	12	54	144	28	10
524-02	Audit fees	127,787	1	1,153	305	56	244	659	126	44
524-03	Temp Empl.	3,196	1	29	8	1	6	16	3	1
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Employ Finder Fees	36,898	1	331	88	16	70	189	36	13
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Driver Fees	138,504	1	1,250	331	60	265	714	136	48
524-09	Computer Amort & Prog. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering Fees	6,825	1	62	16	3	13	35	7	2
524-13	Accounting Studies	8,315	1	75	20	4	16	43	8	3
524-14	Tax Return Review	43,690	1	394	104	19	84	225	43	15
524-90	Other Outside Services	20,202	1	182	48	9	39	104	20	7
531-10	Health Ins. Reimb	105,835	8	1,975	508	97	417	1,055	214	84
531-11	Employee Ins. Deductions	(31,339)	8	(585)	(150)	(29)	(123)	(312)	(63)	(25)
531-12	Health Costs & Other	3,744	8	70	18	3	15	37	8	3
531-15	Dental Ins. Reimbursements	9,593	8	179	46	9	38	96	19	8
531-20	Pension Contributions	57,912	17	954	252	46	202	542	104	37
531-30	Tuition	316	8	6	2	0	1	3	1	0
531-40	Deferred Compensation	(49)	1	(0)	(0)	(0)	(0)	(0)	(0)	(0)
531-50	Health Ins. Premiums	27,530	8	514	132	25	108	274	56	22
531-55	Dental Premiums	1,348	8	25	6	1	5	13	3	1
531-60	Term Life Ins.	6,884	8	124	32	6	26	64	13	5
531-65	Term Life Ins. - OPT	(142)	8	(3)	(1)	(0)	(1)	(1)	(0)	(0)
531-66	Depend Life Ins. - OPT	47	8	1	0	0	0	0	0	0
531-70	ESOP Contributions	70,503	17	1,161	306	58	246	660	127	45
531-80	Disability Insurance	3,914	8	73	19	4	15	39	8	3
531-90	Other Emp Pens & Benefits	6,050	8	113	29	6	24	60	12	5
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Taxes	7,415	1	67	18	3	14	38	7	3
553-02	Answering Serv	4,182	2	201	77	14	62	166	32	11
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	8	424	109	21	89	224	46	18
553-05	Postage	0	8	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	8	160	41	8	34	85	17	7
553-08	XEROX	6,170	8	115	29	6	24	61	12	5
553-09	Oil Supply Stores	17,822	8	332	85	16	70	177	36	14
553-10	Retim of Off Exp.	1,631	8	30	8	1	6	16	3	1
553-11	Office Expenses	2,830	8	53	14	3	11	28	6	2
553-13	Cleaning Supplies	3,010	8	56	14	3	12	30	6	2
553-14	Memberships	2,390	8	45	11	2	9	24	5	2
553-16	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	8	73	19	4	15	39	8	3
555-10	Office Telephone	2,100	8	39	10	2	8	21	4	2
555-11	Office Telephone - Long Dist	3,423	8	84	18	3	13	34	7	3
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-18	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	8	544	139	27	115	290	59	23
555-30	Office Gas	4,882	8	91	23	4	19	48	10	4
555-35	Operations Telephone	0	8	0	0	0	0	0	0	0
555-36	Operations Telephone	894	8	17	4	1	4	9	2	1
555-60	Office Fax Phone Line	805	8	15	4	1	3	8	2	1
555-61	Office Fax LD Phone Line	14	8	0	0	0	0	0	0	0
557-10	Office Cleaning Serv	26,393	8	530	136	26	112	281	57	23
557-20	Landscaping, Mowing, Snow	21,680	8	405	104	20	85	216	44	17
557-30	Office Garbage Removal	1,559	8	29	7	1	6	16	3	1
557-50	Decor & Repaint Structures	0	8	0	0	0	0	0	0	0
557-60	Repair Off Mach & Heating	1,145	8	21	5	1	5	11	2	1
557-90	Other Office Maint	78,752	8	1,469	378	72	310	785	159	63
559-20	Contributions	0	8	0	0	0	0	0	0	0
559-50	Employee ED Expenses	23,787	8	444	114	22	94	237	48	19
559-55	Office Education/Train Exp	20,630	8	385	99	19	81	206	42	16
559-70	Meals & Related Exp	2,957	1	27	7	1	6	15	3	1
559-80	Bank Serv Charges	80,500	1	727	192	35	154	415	79	28
559-90	Other Misc General	(44,944)	1	(408)	(107)	(20)	(80)	(232)	(44)	(15)
604-30	Sales/Use Tax Exp.	2,085	1	19	5	1	4	11	2	1
609-90	Other Trans. Exp.	123	3	11	3	1	2	7	1	0
710-90	Depreciation - Office Struct.	58,187	8	1,104	283	54	233	590	120	47
710-91	Depreciation - Office Furn.	88,448	8	1,277	327	63	270	682	138	55
710-93	Depreciation - Telephones	16,763	8	313	80	15	66	167	34	13
710-98	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	90	8	2	0	0	0	1	0	0
721-21	Real Estate Tax	80,231	8	1,124	288	55	237	601	122	48
722-01	FICA Expense	126,490	8	2,360	604	116	488	1,261	256	101
722-21	SUTA-IL	5,415	8	101	28	5	21	54	11	4
722-26	SUTA-NC	0	0	0	0	0	0	0	0	0
722-28	SUTA-SC	0	0	0	0	0	0	0	0	0
722-50	FUTA	2,104	8	39	10	2	8	21	4	2
725-00	Income Tax-Federal	0	8	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	8	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(7)	(2)	(0)	(1)	(4)	(1)	(0)
742-20	Rental Income	(5,625)	1	(51)	(13)	(2)	(11)	(29)	(6)	(2)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Interco.	481,848	18	12,411	3,204	605	2,622	6,739	1,347	518
745-00	Interest During Consl	(9,574)	8	(179)	(48)	(9)	(38)	(95)	(19)	(8)
748-00	Misc. Income	(3,376)	8	(83)	(18)	(3)	(13)	(34)	(7)	(3)
771-90	S/T Int Exp Other	(43,427)	8	(810)	(207)	(40)	(171)	(433)	(88)	(35)
Total		3,261,397		58,549	14,751	2,743	11,959	31,380	6,150	2,272

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

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	13-0042 Ferson Creek	14-0048 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Martin
508-00	Non-Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508-45	Sal-Computer	0		0	0	0	0	0	0	0
508-53	Sal-IL Office	291,433		3,367	11,982	2,139	10,283	4,317	1,654	1,642
508-54	Sal-IL Admin	711,198		3,199	11,376	2,025	9,742	4,086	1,558	1,553
508-70	Sal-IL Admin Office	0	16	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	16	5,595	19,910	3,553	17,087	7,174	2,748	2,729
521-01	Agency Expense	2,916	1	13	47	8	40	17	6	6
524-01	Legal fees	28,007	1	126	448	80	384	61	81	81
524-02	Audit fees	127,767	1	575	2,044	364	1,750	734	280	279
524-03	Temp Empl.	3,198	1	14	51	9	44	18	7	7
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Employ Finder Fees	38,698	1	185	587	105	503	211	80	80
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	823	2,215	394	1,897	795	303	302
524-09	Computer Annual & Trng. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering Fees	8,825	1	31	109	19	93	39	15	15
524-13	Accounting Studies	8,315	1	37	133	24	114	48	18	18
524-14	Tax Return Review	43,690	1	196	699	124	598	251	96	95
524-90	Other Outside Services	20,202	1	91	323	58	277	116	44	44
531-10	Health Ins. Reimb	105,835	6	945	3,378	618	2,955	1,252	497	480
531-11	Employee Ins. Deductions	(31,339)	6	(280)	(1,006)	(182)	(875)	(371)	(147)	(142)
531-12	Health Costs & Other	3,744	6	33	120	22	105	44	18	17
531-15	Dental Ins. Reimbursements	9,593	6	86	306	56	268	113	45	43
531-20	Pension Contributions	57,912	17	474	1,845	301	1,445	607	232	211
531-30	Tuition	316	6	10	3	2	9	4	1	1
531-40	Deferred Compensation	(49)	1	(0)	(1)	(0)	(1)	(0)	(0)	(0)
531-50	Health Ins. Premiums	27,530	6	246	879	160	789	326	129	125
531-55	Dental Premiums	1,346	6	12	43	8	38	16	6	6
531-60	Term Life Ins.	6,664	6	59	213	39	188	79	31	30
531-65	Term Life Ins. - OPT	(142)	6	(1)	(5)	(1)	(4)	(2)	(1)	(1)
531-66	Depend Life Ins. -OPT	47	6	0	2	0	1	0	0	0
531-70	ESOP Contributions	70,503	17	577	2,052	366	1,760	739	283	281
531-80	Disability Insurance	3,914	6	35	125	23	109	46	18	18
531-90	Other Emp Pens & Benefits	6,050	6	54	193	35	189	72	28	27
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Taxes	7,415	1	33	119	21	102	43	16	16
553-02	Answering Serv	4,182	2	145	518	92	442	185	71	70
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	203	725	132	614	269	107	103
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	6	76	273	50	239	101	40	39
553-08	XEROX	6,170	6	55	197	36	172	73	29	28
553-09	Off Supply Stores	17,602	6	159	568	104	497	211	84	81
553-10	Reim of Off Emp Exp.	1,631	6	15	52	9	46	19	8	7
553-11	Office Expenses	2,830	6	25	90	16	79	33	13	13
553-13	Cleaning Supplies	3,010	6	27	96	18	84	36	14	14
553-14	Memberships	2,390	6	21	76	14	67	28	11	11
553-16	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	35	125	23	109	46	18	18
555-10	Office Telephone	2,100	6	19	67	12	59	25	10	10
555-11	Office Telephone - Long Dist	3,423	6	31	109	20	98	40	16	16
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	6	260	930	170	814	345	137	132
555-30	Office Gas	4,862	6	43	155	28	136	58	23	22
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-36	Operations Telephone	894	6	8	29	5	25	11	4	4
555-60	Office Fax Phone Line	805	6	7	26	5	22	10	4	4
555-61	Office Fax LD Phone Line	14	6	0	0	0	0	0	0	0
557-10	Office Cleaning Serv	28,393	6	253	906	165	793	336	133	129
557-20	Landscaping, Mowing, Snow	21,660	6	194	692	128	605	256	102	98
557-30	Office Garbage Removal	1,559	6	14	50	9	44	18	7	7
557-50	Decor & Repaint Structures	0	6	0	0	0	0	0	0	0
557-60	Repair Off Mach & Heating	1,145	6	10	37	7	32	14	5	5
557-90	Other Office Maint	78,782	6	703	2,514	458	2,198	931	370	357
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employee ED Expenses	23,787	6	212	759	138	664	281	112	108
559-55	Office Education/Train Exp	20,650	6	184	659	120	577	244	97	94
559-70	Meals & Related Exp	2,957	1	13	47	8	41	17	6	6
559-80	Bank Serv Charges	90,560	1	362	1,289	229	1,103	463	177	176
559-90	Other Misc General	(44,944)	1	(202)	(719)	(128)	(618)	(258)	(98)	(98)
604-30	Sales/Use Tax Exp.	2,085	1	9	33	6	29	12	5	5
604-90	Other Trans. Exp.	123	3	6	20	4	17	7	3	3
710-90	Depreciation - Office Struct.	96,187	6	528	1,889	344	1,653	700	278	268
710-91	Depreciation - Office Furn.	88,448	6	811	2,185	398	1,911	810	322	310
710-93	Depreciation - Telephones	16,783	6	150	535	98	468	198	79	76
710-98	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	90	6	1	3	1	3	1	0	0
721-21	Real Estate Tax	90,251	6	538	1,923	351	1,682	713	283	273
722-01	FICA Expense	126,490	6	1,129	4,038	736	3,532	1,496	594	573
722-23	SUTA-IL	5,415	6	48	173	32	151	64	25	25
722-26	SUTA-NC	0	0	0	0	0	0	0	0	0
722-28	SUTA-SC	0	0	0	0	0	0	0	0	0
722-50	PUTA	2,104	6	19	67	12	59	25	10	10
725-00	Income Tax-Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(3)	(12)	(2)	(10)	(4)	(2)	(2)
742-20	Rental Income	(5,625)	1	(25)	(90)	(16)	(77)	(32)	(12)	(12)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Interco.	481,848	18	5,997	21,414	3,881	18,635	7,874	3,098	3,013
745-00	Interest During Constr	(9,574)	6	(85)	(306)	(56)	(267)	(113)	(45)	(43)
748-00	Misc. Income	(3,378)	6	(30)	(108)	(20)	(94)	(40)	(16)	(15)
771-90	S/T Int Exp Other	(43,427)	6	(388)	(1,386)	(253)	(1,212)	(514)	(204)	(197)
Total		3,261,397		27,686	98,692	17,750	85,286	35,924	13,948	13,703

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Distribution of General Expenses
FYE 12/31/06

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	22-0082	23-0086	24-0090	26-0096	28-0098	29-0048	30-0049
				Valentine	Walk Up Woods	Whispering Hills	Medina	Cedar Bluff	Harbor Ridge	Great Northern
508-00	Non Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508-45	Sal-Computer	0		0	0	0	0	0	0	0
508-53	Sal-II, Office	291,433		389	1,350	12,741	3,111	806	1,425	2,220
508-54	Sal-II, Admin	711,196		368	1,278	12,070	2,953	765	1,354	2,101
508-70	Sal-II, Admin Office	0	16	0	0	0	0	0	0	0
508-71	Sal II, Office Exempt	484,252	16	947	2,243	21,170	5,169	1,339	2,364	3,644
521-01	Agency Expense	2,916	1	2	5	49	12	3	6	9
524-01	Legal fees	28,007	1	14	50	475	116	30	53	83
524-02	Audit fees	127,767	1	66	230	2,168	531	137	243	377
524-03	Temp Empl.	3,196	1	2	6	54	13	3	6	9
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Emply Finder Fees	38,696	1	19	66	623	152	39	70	108
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	72	249	2,351	575	149	264	409
524-09	Computer-Amort & Prog. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering Fees	6,625	1	4	12	116	28	7	13	20
524-13	Accounting Studies	8,315	1	4	15	141	35	9	16	25
524-14	Tax Return Review	43,690	1	23	79	742	181	47	83	129
524-90	Other Outside Services	20,202	1	10	36	343	84	22	38	60
531-10	Health Ins. Reimb	105,835	6	114	389	3,659	976	228	398	642
531-11	Employee Ins. Deductions	(31,339)	6	(34)	(115)	(1,083)	(259)	(68)	(118)	(190)
531-12	Health Costs & Other	3,744	6	4	14	129	31	6	14	23
531-15	Dental Ins. Reimbursements	9,593	6	10	35	332	79	21	36	58
531-20	Pension Contributions	57,512	17	55	190	1,791	437	113	200	312
531-30	Tuition	316	6	0	1	11	3	1	1	2
531-40	Deferred Compensation	(49)	6	(0)	(0)	(1)	(0)	(0)	(0)	(0)
531-50	Health Ins. Premiums	27,530	6	30	101	952	228	59	104	167
531-55	Dental Premiums	1,346	6	1	5	47	11	3	5	8
531-60	Term Life Ins.	6,664	6	7	25	230	55	14	25	40
531-65	Term Life Ins. - OPT	(142)	6	(0)	(1)	(5)	(1)	(0)	(1)	(1)
531-68	Depend Life Ins. -OPT	47	6	0	0	2	0	0	0	0
531-70	ESOP Contributions	70,503	17	67	231	2,180	533	138	244	380
531-80	Disability Insurance	3,914	6	4	14	135	32	8	15	24
531-90	Other Emp Pens & Benefits	6,050	6	7	22	209	50	13	23	37
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Tapes	7,415	1	4	13	126	31	8	14	22
553-02	Answering Serv	4,182	2	17	58	548	134	35	61	95
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	25	84	785	184	49	86	138
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	6	9	31	296	71	18	32	52
553-08	XEROX	6,170	6	7	23	213	51	13	21	37
553-09	Off Supply Stores	17,802	6	19	65	615	147	38	67	108
553-10	Reim of Off Emp Exp.	1,631	6	2	6	58	14	4	6	10
553-11	Office Expenses	2,830	6	3	10	98	23	6	11	17
553-13	Cleaning Supplies	3,010	6	3	11	104	25	6	11	18
553-14	Memberships	2,390	6	3	9	83	20	5	9	14
553-16	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	4	14	135	32	8	15	24
555-10	Office Telephone	2,100	6	2	8	73	17	5	8	13
555-11	Office Telephone - Long Dist	3,423	6	4	13	118	28	7	13	21
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	6	31	107	1,007	241	63	110	177
555-30	Office Gas	4,862	6	5	18	168	40	10	18	29
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-36	Operations Telephone	894	6	1	3	31	7	2	3	5
555-60	Office Fax Phone Line	905	6	1	3	28	7	2	3	5
555-61	Office Fax LD Phone Line	14	6	0	0	0	0	0	0	0
557-10	Office Cleaning Serv	28,393	6	31	104	992	235	61	107	172
557-20	Landscaping, Mowing, Snow	21,880	6	23	80	750	179	47	82	131
557-30	Office Garbage Removal	1,559	6	2	6	54	13	3	6	9
557-50	Decor & Repaint Structures	0	6	0	0	0	0	0	0	0
557-60	Repair Off Mach & Heating	1,145	6	1	4	40	9	2	4	7
557-90	Other Office Maint	78,752	6	85	290	2,723	682	170	297	478
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employee ED Expenses	23,787	6	26	87	822	197	51	90	144
559-55	Offkr Education/Train Exp	20,850	6	22	76	714	171	44	78	125
559-70	Meals & Related Exp	2,957	1	2	5	50	12	3	6	9
559-80	Bank Serv Charges	80,560	1	42	145	1,367	335	87	153	238
559-90	Other Misc General	(44,944)	1	(23)	(81)	(763)	(187)	(48)	(80)	(133)
604-30	Sales/Use Tax Exp.	2,085	1	1	4	35	9	2	4	6
609-90	Other Trans. Exp.	123	3	1	2	22	5	1	2	4
710-90	Depreciation - Office Struct.	56,187	6	64	218	2,046	490	127	223	359
710-91	Depreciation - Office Furn.	68,448	6	74	252	2,366	567	147	258	415
710-93	Depreciation - Telephones	16,763	6	18	62	580	139	36	63	102
710-98	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	90	6	0	0	3	1	0	0	1
721-21	Real Estate Tax	60,251	6	65	222	2,063	499	130	227	365
722-01	FICA Expense	126,490	6	137	465	4,373	1,047	272	477	767
722-23	SUTA-IL	5,415	6	6	20	187	45	12	20	33
722-26	SUTA-NC	0	6	0	0	0	0	0	0	0
722-28	SUTA-SC	0	6	0	0	0	0	0	0	0
722-50	FUTA	2,104	6	2	8	73	17	5	8	13
725-00	Income Tax-Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(0)	(1)	(12)	(3)	(1)	(1)	(2)
742-20	Rental Income	(5,625)	1	(3)	(10)	(95)	(23)	(6)	(11)	(17)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Interco.	481,848	18	716	2,433	23,078	5,556	1,443	2,536	4,041
745-00	Interest During Const	(9,574)	6	(10)	(35)	(331)	(79)	(21)	(36)	(58)
748-00	Misc. Income	(3,376)	6	(4)	(12)	(117)	(28)	(7)	(13)	(20)
771-90	S/T Int Exp Other	(43,427)	6	(47)	(180)	(1,501)	(380)	(94)	(164)	(263)
Total		3,261,397		3,254	11,209	105,643	25,612	6,645	11,714	18,452

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

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	36-0750 Louisiana Water Service	38-0770 Utilities, Inc. of Louisiana	40-0200 Utilities, Inc. of Maryland	41-0212 Colechester	42-0205 Greenridge Utilities	43-0215 Provinces	44-0220 Maryland Wir Serv
508-00	Non-Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508-45	Sal-Computer	0		0	0	0	0	0	0	0
508-53	Sal-IL Officer	291,433		11,001	6,561	3,125	305	1,572	2,662	2,897
508-54	Sal-IL Admin	711,198		35,161	21,153	9,747	946	5,031	8,428	9,664
508-70	Sal-IL Admin Office	0	16	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	16	18,280	10,901	5,192	506	2,613	4,424	4,814
521-01	Agency Expense	2,916	1	144	87	40	4	21	35	37
524-01	Legal fees	28,007	1	1,385	833	384	39	198	332	358
524-02	Audit fees	127,787	1	6,317	3,800	1,751	177	904	1,514	1,634
524-03	Temp Empl.	3,196	1	158	95	44	4	23	38	41
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Employ Finder Fees	36,696	1	1,814	1,091	503	51	260	435	469
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	6,847	4,119	1,898	192	980	1,641	1,771
524-09	Computer Amort & Prog. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering fees	6,825	1	337	203	94	9	48	81	87
524-13	Accounting Studies	8,315	1	411	247	114	12	59	99	106
524-14	Tax Return/advise	43,690	1	2,160	1,299	599	61	309	518	559
524-90	Other Outside Services	20,202	1	999	601	277	28	143	239	254
531-10	Health Ins. Rehab	105,835	6	4,347	2,455	1,413	111	617	1,112	1,268
531-11	Employee Ins. Deductions	(21,339)	6	(1,287)	(727)	(418)	(33)	(183)	(329)	(375)
531-12	Health Costs & Other	3,744	6	154	87	50	4	22	39	45
531-15	Dental Ins. Reimbursements	9,593	6	384	223	125	10	56	101	115
531-20	Pension Contributions	57,912	17	2,510	1,504	704	70	359	604	655
531-30	Tuition	316	6	13	7	4	0	2	3	4
531-40	Deferred Compensation	(49)	1	(2)	(1)	(1)	(0)	(0)	(1)	(1)
531-50	Health Ins. Premiums	27,530	6	1,131	839	368	29	160	289	330
531-55	Dental Premiums	1,346	6	55	31	18	1	8	14	16
531-60	Term Life Ins.	6,864	6	274	155	89	7	39	70	80
531-65	Term Life Ins. - OPT	(142)	6	(6)	(3)	(2)	(0)	(1)	(1)	(2)
531-66	Depend Life Ins. - OPT	47	6	2	1	1	0	0	0	1
531-70	ESOP Contributions	70,503	17	3,058	1,831	857	85	437	738	797
531-80	Disability Insurance	3,914	6	161	91	52	4	23	41	47
531-90	Other Emp Pens & Benefits	6,050	6	248	140	81	6	35	64	72
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Taxes	7,415	1	367	221	102	10	52	88	95
553-02	Answering Serv	4,182	2	0	0	0	0	0	0	0
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	933	527	303	24	132	239	272
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	6	352	199	114	9	50	90	103
553-08	XEROX	6,170	6	253	143	82	6	36	65	74
553-09	Oil Supply Stores	17,802	6	731	413	238	19	104	187	213
553-10	Reim of Off Emp Exp.	1,631	6	67	38	22	2	10	17	20
553-11	Office Expenses	2,830	6	116	66	38	3	16	30	34
553-13	Cleaning Supplies	3,010	6	124	70	40	3	18	32	36
553-14	Memberships	2,390	6	98	55	32	3	14	25	29
553-16	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	161	91	52	4	23	41	47
555-10	Office Telephone	2,100	6	86	49	25	2	12	22	25
555-11	Office Telephone - Long Dist	3,423	6	141	79	46	4	20	36	41
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	6	1,197	878	389	31	170	306	349
555-30	Office Gas	4,863	6	200	113	65	5	28	51	58
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-36	Operations Telephone	894	6	37	21	12	1	5	9	11
555-60	Office Fax Phone Line	805	6	33	19	11	1	5	8	10
555-61	Office Fax LD Phone Line	14	6	1	0	0	0	0	0	0
557-10	Office Cleaning Serv	28,393	6	1,166	659	379	30	165	298	340
557-20	Landscaping - Mowing/Snow	21,680	6	890	503	289	23	126	228	260
557-30	Office Garbage Removal	1,559	6	64	36	21	2	9	16	19
557-50	Decor & Repair Structures	0	6	0	0	0	0	0	0	0
557-60	Repair Oil Mach & Heating	1,145	6	47	27	15	1	7	12	14
557-90	Other Office Maint	78,752	6	3,234	1,827	1,051	83	459	828	943
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employee ED Expenses	23,787	6	977	552	318	25	139	250	285
559-55	Office Education/Train Exp	20,650	6	848	479	276	22	120	217	247
559-70	Meals & Related Exp	2,957	1	146	88	41	4	21	35	38
559-80	Bank Serv Charges	80,560	1	3,963	2,396	1,104	112	570	955	1,030
559-90	Other Misc General	(44,944)	1	(2,222)	(1,337)	(616)	(62)	(318)	(533)	(575)
604-30	Sales/Use Tax Exp.	2,085	1	103	62	29	3	15	25	27
609-90	Other Trans. Exp.	123	3	0	0	0	0	0	0	0
710-90	Depreciation - Office Struct.	98,187	6	2,431	1,373	790	62	345	622	709
710-91	Depreciation - Office Furn.	88,448	6	2,811	1,588	914	72	399	719	820
710-93	Depreciation - Telephones	18,763	6	888	389	224	18	98	176	201
710-98	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	90	6	4	2	1	0	1	1	1
721-21	Real Estate Tax	60,251	6	2,474	1,398	804	63	351	633	722
722-01	FICA Expense	126,490	6	5,195	2,934	1,689	133	737	1,329	1,515
722-23	SUTA-IL	5,415	6	222	126	72	6	32	57	65
722-26	SUTA-NC	0	6	0	0	0	0	0	0	0
722-28	SUTA-SC	0	6	0	0	0	0	0	0	0
722-50	FUTA	2,104	6	86	49	28	2	12	22	25
725-00	Income Tax-Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(36)	(22)	(10)	(1)	(5)	(9)	(9)
742-20	Rental Income	(5,825)	1	(278)	(167)	(77)	(8)	(40)	(67)	(72)
742-40	Sale of Trans. Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Int'l	481,848	18	17,801	9,824	5,873	442	2,494	4,555	5,237
745-00	Interest During Const	(9,574)	6	(393)	(222)	(128)	(10)	(56)	(101)	(115)
748-00	Misc. Income	(3,376)	6	(139)	(78)	(45)	(4)	(20)	(35)	(40)
771-90	S/T Int Exp Other	(43,427)	6	(1,784)	(1,007)	(580)	(46)	(253)	(456)	(520)
Total		3,261,397		139,079	81,676	41,148	3,768	19,837	34,214	37,757

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

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	47-0225 Massachusetts	50-0245 Holiday Service	52-0250 Utilities, Inc. of Penn.	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	60-0280 Twin Lakes
508-00	Non-Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508-45	Sal-Computer	0		0	0	0	0	0	0	0
508-53	Sal-IL Office	291,433		4,178	1,069	1,858	9,861	514	1,712	24,503
508-54	Sal-IL Admin	711,196		13,390	3,362	6,006	30,917	1,146	5,504	23,295
508-70	Sal-IL Admin Office	0	16	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	18	6,842	1,777	3,088	16,053	854	2,845	40,715
521-01	Agency Expense	2,918	1	55	14	25	127	7	23	96
524-01	Legal fees	28,007	1	527	132	237	1,218	65	217	917
524-02	Audit fees	127,787	1	2,405	604	1,079	5,554	296	989	4,185
524-03	Temp Empl.	3,198	1	60	15	27	139	7	25	105
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Employ Finder Fees	36,698	1	691	173	310	1,595	85	284	1,202
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	2,608	655	1,170	6,021	321	1,072	4,537
524-09	Computer Amort & Prog. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering Fees	6,825	1	128	32	58	297	16	53	224
524-13	Accounting Studies	8,315	1	157	39	70	361	19	64	272
524-14	Tax Return Review	43,890	1	823	207	369	1,899	101	338	1,431
524-90	Other Outside Services	20,202	1	390	95	171	878	47	156	662
531-10	Health Ins. Reimb	105,835	6	1,624	464	685	3,788	201	653	6,828
531-11	Employee Ins. Deductions	(31,339)	6	(481)	(137)	(203)	(1,122)	(60)	(193)	(2,021)
531-12	Health Costs & Other	3,744	6	57	16	24	134	7	23	241
531-15	Dental Ins. Reimbursements	9,593	6	147	42	62	343	18	59	619
531-20	Pension Contributions	57,912	17	955	242	427	2,208	117	392	3,447
531-30	Tuition	316	6	5	1	2	11	1	2	20
531-40	Deferred Compensation	(49)	1	(1)	(0)	(0)	(2)	(0)	(0)	(2)
531-50	Health Ins. Premiums	27,530	6	422	121	178	985	52	170	1,778
531-55	Dental Premiums	1,348	6	21	6	9	48	3	8	87
531-60	Term Life Ins.	6,684	6	102	29	43	238	13	41	430
531-65	Term Life Ins. - OPT	(142)	6	(2)	(1)	(1)	(5)	(0)	(1)	(3)
531-66	Depend Life Ins. - OPT	47	6	1	0	0	2	0	0	(9)
531-70	ESOP Contributions	70,503	17	1,182	294	519	2,685	143	477	4,197
531-80	Disability Insurance	3,914	6	60	17	25	140	7	24	252
531-90	Other Emp Ins & Benefits	6,050	6	93	27	39	217	12	37	390
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Tapes	7,415	1	140	35	63	322	17	57	243
553-02	Answering Serv	4,182	2	0	0	0	0	0	0	1,057
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	349	100	147	813	43	140	1,465
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	6	131	38	55	306	16	53	552
553-08	XEROX	6,170	6	95	27	40	221	12	38	398
553-09	Off Supply Stores	17,602	6	273	78	115	637	34	110	1,148
553-10	Retn of Off Equip Exp.	1,631	6	25	7	11	58	3	10	105
553-11	Office Expenses	2,830	6	43	12	18	101	5	17	183
553-13	Cleaning Supplies	3,010	6	48	13	19	108	6	19	194
553-14	Memberships	2,390	6	37	10	15	80	5	15	154
553-16	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	60	17	25	140	7	24	252
555-10	Office Telephone	2,100	6	32	9	14	75	4	13	135
555-11	Office Telephone - Long Dist	3,423	6	53	15	22	122	7	21	221
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	6	447	128	189	1,043	55	180	1,879
555-30	Office Gas	4,862	6	75	21	31	174	9	30	314
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-36	Operations Telephone	894	6	14	4	6	32	2	6	58
555-60	Office Fax Phone Line	805	6	12	4	5	29	2	5	52
555-61	Office Fax LD Phone Line	14	6	0	0	0	1	0	0	1
557-10	Office Cleaning Serv	28,393	6	436	124	184	1,018	54	175	1,831
557-20	Lawnmowing, Mowing, Snow	31,680	6	353	95	140	776	41	134	1,398
557-30	Office Garbage Removal	1,559	6	24	7	10	56	3	10	101
557-50	Decor & Repaint Structures	0	6	0	0	0	0	0	0	0
557-60	Repair Off Mach & Heating	1,145	6	18	5	7	41	2	7	74
557-90	Other Office Maint	78,782	6	1,208	345	510	2,818	150	488	5,079
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employees ED Expenses	23,787	6	365	104	154	851	45	147	1,534
559-55	Office Education/Train Exp	20,650	6	317	91	134	739	39	127	1,332
559-70	Meals & Related Exp	2,957	1	58	14	25	128	7	23	97
559-80	Bank Serv Charges	80,580	1	1,517	381	680	3,502	186	623	2,639
559-90	Other Misc General	(44,944)	1	(846)	(212)	(380)	(1,954)	(104)	(348)	(1,472)
604-30	Sales/Use Tax Exp.	2,085	1	38	10	18	91	5	16	68
609-90	Other Trans. Exp.	123	3	0	0	0	0	0	0	0
710-80	Depreciation - Office Struct.	59,187	6	908	259	383	2,118	113	365	3,817
710-81	Depreciation - Office Furn.	68,448	6	1,080	300	443	2,450	130	422	4,415
710-83	Depreciation - Telephones	16,783	6	257	73	108	600	32	103	1,081
710-88	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	80	6	1	0	1	3	0	1	8
721-21	Real Estate Tax	80,251	6	924	264	390	2,156	115	372	3,868
722-01	FICA Expense	128,490	6	1,941	554	818	4,527	241	780	8,158
722-23	SUTA-IL	5,415	6	83	24	35	194	10	33	349
722-26	SUTA-NC	0	0	0	0	0	0	0	0	0
722-28	SUTA-SC	0	0	0	0	0	0	0	0	0
722-50	FUTA	2,104	6	32	9	14	75	4	13	136
725-00	Income Tax - Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax - Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(14)	(3)	(6)	(32)	(2)	(6)	(24)
742-20	Rental Income	(5,625)	1	(106)	(27)	(48)	(245)	(13)	(44)	(184)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Interc.	481,848	18	6,583	1,914	2,731	15,312	813	2,823	32,649
745-00	Interest During Court	(9,574)	6	(147)	(42)	(62)	(343)	(18)	(59)	(617)
748-00	Misc. Income	(3,378)	6	(52)	(15)	(22)	(121)	(6)	(21)	(218)
771-90	S/T Int Exp Other	(43,427)	6	(688)	(190)	(281)	(1,554)	(83)	(268)	(2,801)
Total		3,281,397		52,573	13,900	23,039	121,864	6,483	21,428	190,146

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

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	61-0646 Terre Verde	62-0641 Lake Placid	64-0643 East Lake	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UT of Longwood
508-00	Non Utility Services	0								
508-30	Cap Sal - Admin	0								
508-45	Sal Computer	0		0	0	0	0	0	0	0
508-53	Sal-IL Office	291,433		3,540	578	2,529	3,036	3,530	8,276	3,335
508-54	Sal-IL Admin	711,196		11,592	1,827	7,915	9,689	11,043	27,665	10,578
508-70	Sal-IL Admin Office	0	16	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	16	5,862	961	4,202	5,044	5,866	13,752	5,542
521-01	Agency Expense	2,916	1	48	7	32	40	45	111	43
524-01	Legal fees	28,007	1	458	72	312	382	435	1,066	416
524-02	Audit fees	127,767	1	2,082	328	1,422	1,741	1,984	4,862	1,900
524-03	Temp Empl.	3,196	1	52	8	36	44	50	122	48
524-05	Outside Computer Cons.	0	SES1	0	0	0	0	0	0	0
524-06	Employer Indur Fees	36,696	1	598	94	408	500	570	1,396	548
524-07	Computer Maint	0	SES1	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	2,257	356	1,541	1,487	2,151	5,271	2,060
524-09	Computer Asset & Prog. Cost	0	SES1	0	0	0	0	0	0	0
524-11	Engineering Fees	6,825	1	111	18	78	93	106	260	101
524-13	Accounting Studies	6,315	1	136	21	93	113	129	316	124
524-14	Tax Return Review	43,690	1	712	112	486	595	678	1,663	650
524-80	Other Outside Services	20,202	1	329	52	225	275	314	769	300
531-10	Health Ins. Reimb.	105,835	6	1,192	244	1,125	1,209	1,573	2,813	1,380
531-11	Employee Ins. Deductions	(31,339)	6	(353)	(72)	(333)	(358)	(468)	(833)	(409)
531-12	Health Costs & Other	3,744	6	42	9	40	43	56	100	49
531-15	Dental Ins. Reimbursements	9,593	6	108	22	102	110	143	255	125
531-20	Pension Contributions	57,912	17	818	131	570	692	796	1,912	758
531-30	Tuition	316	6	4	1	3	4	5	8	4
531-40	Deferred Compensation	(48)	1	(1)	(1)	(1)	(1)	(1)	(2)	(1)
531-50	Health Ins. Premiums	27,530	6	310	84	293	315	409	732	359
531-55	Dental Premiums	1,346	6	15	3	14	15	20	36	18
531-60	Term Life Ins.	6,864	6	75	15	71	76	99	177	87
531-65	Term Life Ins. - OPT	(142)	6	(2)	(1)	(2)	(2)	(2)	(4)	(2)
531-66	Depend Life Ins. - OPT	47	6	1	0	0	1	1	1	1
531-70	ESOP Contributions	70,503	17	986	160	694	843	969	2,328	922
531-80	Disability Insurance	3,914	6	44	9	42	45	58	104	51
531-90	Other Emp Pens & Benefits	6,060	6	68	14	64	69	90	161	79
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Tapes	7,415	1	121	19	83	101	115	282	110
553-02	Answering Serv	4,182	2	0	0	0	0	0	0	0
553-03	Computer Supplies	0	SES1	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	256	52	241	260	318	604	296
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,564	6	96	20	91	98	127	228	112
553-08	XEROX	6,170	6	69	14	66	71	92	164	80
553-09	Off Supply Stores	17,802	6	201	41	189	203	265	473	232
553-10	Reim of Off Emp Exp.	1,831	6	18	4	17	19	24	43	21
553-11	Office Expenses	2,830	6	32	7	30	32	42	75	37
553-13	Cleaning Supplies	3,010	6	34	7	32	34	45	80	39
553-14	Memberships	2,390	6	27	6	25	27	36	64	31
553-16	Microfilming	0	SES1	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	44	9	42	45	58	104	51
555-10	Office Telephone	2,100	6	24	5	22	24	31	56	27
555-11	Office Telephone - Long Dist	3,423	6	39	8	36	39	51	91	45
555-15	Office Comp Phone Line	0	SES1	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SES1	0	0	0	0	0	0	0
555-20	Office Electric	29,199	6	328	67	310	333	433	775	360
555-30	Office Gas	4,862	6	55	11	52	56	72	129	63
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-38	Operations Telephone	894	6	10	2	9	10	13	24	12
555-60	Office Fax Phone Line	806	6	9	2	9	9	12	21	11
555-61	Office Fax LD Phone Line	14	6	0	0	0	0	0	0	0
557-10	Office Cleaning Serv	28,393	6	320	66	302	324	422	755	370
557-20	Landscaping, Mowing, Snow	21,680	6	244	50	230	248	322	576	283
557-30	Office Garbage Removal	1,598	6	18	4	17	18	23	41	20
557-50	Decor & Repaint Structures	0	6	0	0	0	0	0	0	0
557-60	Repair Off Bldg & Heating	1,145	6	13	3	12	13	17	30	15
557-90	Other Office Maint	78,752	6	887	182	837	900	1,171	2,064	1,027
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employees ED Expenses	23,787	6	268	55	253	272	354	632	310
559-55	Office Education/Train Exp	20,650	6	233	48	219	236	307	549	269
559-70	Meals & Related Exp	2,367	1	48	8	33	40	46	113	44
559-80	Bank Serv Charges	80,580	1	1,313	207	897	1,098	1,251	3,086	1,198
559-90	Other Misc General	(44,944)	1	(733)	(115)	(500)	(612)	(698)	(1,710)	(668)
604-30	Sales/Use Tax Exp.	2,065	1	34	5	23	28	32	79	31
609-90	Other Trans. Exp.	123	3	0	0	0	0	0	0	0
710-90	Depreciation - Office Struct.	58,167	6	687	137	629	676	880	1,573	772
710-91	Depreciation - Office Furn.	68,448	6	771	158	727	782	1,018	1,820	893
710-93	Depreciation - Telephones	16,763	6	189	39	178	192	249	446	219
710-96	Depreciation - Computer	0	SES1	0	0	0	0	0	0	0
721-03	Franchise Tax	90	6	1	0	1	1	1	2	1
721-21	Real Estate Tax	60,251	6	679	139	640	689	896	1,602	786
722-01	FICA Expense	128,490	6	1,425	292	1,344	1,445	1,880	3,363	1,650
722-23	SUTA-IL	5,415	6	61	12	58	62	80	144	71
722-26	SUTA-NC	0	6	0	0	0	0	0	0	0
722-28	SUTA-SC	0	6	0	0	0	0	0	0	0
722-50	FUTA	2,104	6	24	5	22	24	31	56	27
725-00	Income Tax-Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(12)	(2)	(8)	(10)	(11)	(28)	(11)
742-20	Rental Income	(5,825)	1	(92)	(14)	(63)	(77)	(87)	(214)	(84)
742-40	Sale of Trans. Equipment	0	SES1	0	0	0	0	0	0	0
744-00	Interest - Inters.	481,848	18	4,652	1,062	4,880	4,906	6,522	11,006	5,843
745-00	Interest During Const	(9,574)	6	(108)	(22)	(102)	(109)	(142)	(255)	(125)
748-00	Misc. Income	(3,378)	6	(38)	(8)	(36)	(39)	(50)	(90)	(44)
771-90	S/T Int. Exp Other	(43,427)	6	(489)	(100)	(461)	(496)	(646)	(1,154)	(566)
Total		3,261,397		42,851	7,455	33,126	38,471	46,274	100,437	42,744

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

Account Number	Account Name	02-0005 Adjusted Balance	Distribution Code	69-0649 Wedg- field	70-0298 Carolina Water Service	74-0464 Southland	75-0700 Unifed Utility Co.	77-0470 SC Utilities	79-0485 Tega Cay	80-0500 CWS Inc. of NC
508-00	Non-Utility Salaries	0								
508-30	Cap Sal - Admin	0								
508-45	Sal-Computer	0		0	0	0	0	0	0	0
508-53	Sal-IL Office	291,433		2,101	23,817	334	2,594	563	4,226	41,621
508-54	Sal-IL Admin	711,198		6,581	75,928	1,051	8,267	1,780	13,238	131,917
508-70	Sal-IL Admin Office	0	18	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	16	3,492	39,574	555	4,309	936	7,022	69,158
521-01	Agency Expense	2,916	1	27	311	4	34	7	54	541
524-01	Legal fees	28,007	1	258	2,990	41	323	70	521	5,195
524-02	Audit fees	127,787	1	1,179	13,640	189	1,474	320	2,378	23,699
524-03	Temp Empl.	3,196	1	29	341	5	37	8	59	593
524-05	Outside Computer Cons.	0	SE51	0	0	0	0	0	0	0
524-06	Employ Finder Fees	36,696	1	339	3,918	54	423	92	683	6,807
524-07	Computer Maint	0	SE51	0	0	0	0	0	0	0
524-08	Director Fees	138,504	1	1,278	14,787	205	1,598	347	2,578	25,691
524-09	Computer-Amort & Prog. Cost	0	SE51	0	0	0	0	0	0	0
524-11	Engineering Fees	6,825	1	63	729	10	79	17	127	1,266
524-13	Accounting Studies	8,315	1	77	888	12	96	21	155	1,542
524-14	Tax Return Review	43,690	1	403	4,684	65	504	109	813	8,104
524-90	Other Outside Services	20,202	1	186	2,157	30	233	51	376	3,747
531-10	Health Ins. Reimb.	105,835	6	946	9,554	144	1,088	238	1,889	17,267
531-11	Employee Ins. Deductions	(31,339)	6	(280)	(2,829)	(43)	(322)	(70)	(553)	(5,113)
531-12	Health Costs & Other	3,744	6	33	338	5	38	8	66	611
531-15	Dental Ins. Reimbursements	9,593	6	86	866	13	98	22	169	1,565
531-20	Pension Contributions	57,912	17	473	5,426	76	588	128	954	9,453
531-30	Tuition	316	6	3	29	0	3	1	6	52
531-40	Deferred Compensation	(49)	1	(0)	(5)	(0)	(1)	(0)	(1)	(9)
531-50	Health Ins. Premiums	27,530	6	246	2,485	37	283	62	488	4,492
531-55	Dental Premiums	1,346	6	12	122	2	14	3	24	230
531-80	Term Life Ins.	6,684	6	60	602	9	68	15	118	1,087
531-85	Term Life Ins. - OPT	(142)	6	(1)	(13)	(0)	(1)	(0)	(3)	(23)
531-86	Depend Life Ins.-OPT	47	6	0	4	0	0	0	1	8
531-70	ESOP Contributions	70,503	17	576	6,806	92	716	158	1,161	11,508
531-80	Disability Insurance	3,914	6	35	353	5	40	9	69	639
531-90	Other Emp Pens & Benefits	6,050	6	54	548	8	62	14	107	967
534-90	Other Insurance	0	11	0	0	0	0	0	0	0
553-01	Publ Subscriptions & Tapes	7,415	1	68	792	11	86	19	138	1,375
553-02	Answering Serv	4,182	2	0	0	0	0	0	0	0
553-03	Computer Supplies	0	SE51	0	0	0	0	0	0	0
553-04	Printing & Blueprints	22,720	6	203	2,051	31	231	51	401	3,707
553-05	Postage	0	6	0	0	0	0	0	0	0
553-06	UPS & Air Freight	8,584	6	77	773	12	84	19	151	1,397
553-08	XEROX	6,170	6	53	557	8	63	14	109	1,007
553-09	Oil Supply Stores	17,808	6	158	1,607	24	183	40	314	2,904
553-10	Rem of Off Emp Exp.	1,631	6	15	147	2	17	4	29	268
553-11	Office Expenses	2,830	6	25	255	4	29	6	50	462
553-13	Cleaning Supplies	3,010	6	27	272	4	31	7	53	491
553-14	Memberships	2,390	6	21	216	3	25	5	42	380
553-18	Microfilming	0	SE51	0	0	0	0	0	0	0
553-90	Other Office Expense	3,912	6	35	351	5	40	9	69	639
555-10	Office Telephone	2,100	6	19	190	3	22	5	37	343
555-11	Office Telephone - Long Dist	3,423	6	31	309	5	35	8	60	554
555-15	Office Comp Phone Line	0	SE51	0	0	0	0	0	0	0
555-16	Office Comp Phone - LD	0	SE51	0	0	0	0	0	0	0
555-20	Office Electric	29,139	6	260	2,630	40	299	55	515	4,754
555-30	Office Gas	4,863	6	43	438	7	50	11	86	793
555-35	Operations Telephone	0	6	0	0	0	0	0	0	0
555-38	Operations Telephone	894	6	8	81	1	9	2	16	146
555-60	Office Fax Phone Line	805	6	7	73	1	8	2	14	131
555-61	Office Fax LD Phone Line	14	6	0	1	0	0	0	0	2
557-10	Office Cleaning Serv	28,393	6	254	2,563	39	291	64	501	4,632
557-20	Landscaping, Mowing, Snow	21,680	6	194	1,957	29	222	49	381	3,517
557-30	Office Garbage Removal	1,559	6	14	141	2	16	4	28	254
557-50	Decor & Repaint Structures	0	6	0	0	0	0	0	0	0
557-60	Repaint Off Mach & Heating	1,145	6	10	103	2	12	3	20	187
557-90	Other Office Maint	78,733	6	704	7,109	107	808	177	1,391	12,849
559-20	Contributions	0	6	0	0	0	0	0	0	0
559-50	Employee ED Expenses	23,787	6	213	2,147	32	244	53	420	3,861
559-55	Office Education/Train Exp	20,650	6	185	1,864	28	212	46	365	3,369
559-70	Meals & Related Exp	2,957	1	27	316	4	34	7	55	548
559-80	Bank Serv Charges	80,580	1	743	8,600	119	930	202	1,500	14,943
559-90	Other Misc General	(44,944)	1	(415)	(4,798)	(66)	(519)	(113)	(837)	(8,336)
604-30	Sales/Use Tax Exp.	2,085	1	19	223	3	24	5	39	387
609-90	Other Trans. Exp.	123	3	0	0	0	0	0	0	0
710-90	Depreciation - Office Struct.	59,187	6	529	5,343	81	607	131	1,045	9,856
710-91	Depreciation - Office Furn.	88,448	6	612	6,179	93	702	154	1,209	11,167
710-93	Depreciation - Telephones	16,783	6	150	1,513	23	172	38	298	2,735
710-98	Depreciation - Computer	0	SE51	0	0	0	0	0	0	0
721-03	Franchise Tax	90	6	1	8	0	1	0	2	15
721-21	Real Estate Tax	80,251	6	539	5,439	82	618	135	1,064	9,830
722-01	FICA Expense	128,490	6	1,131	11,419	172	1,298	284	2,234	20,637
722-23	SUTA-IL	5,415	6	48	489	7	56	12	96	883
722-26	SUTA-NC	0	6	0	0	0	0	0	0	0
722-28	SUTA-SC	0	6	0	0	0	0	0	0	0
722-30	FUTA	2,104	6	19	190	3	22	5	37	343
725-00	Income Tax-Federal	0	6	0	0	0	0	0	0	0
731-00	Deferred Inc. Tax-Federal	0	6	0	0	0	0	0	0	0
742-10	Interest Income	(730)	1	(7)	(78)	(1)	(8)	(2)	(14)	(135)
742-20	Rental Income	(5,625)	1	(52)	(601)	(8)	(65)	(14)	(105)	(1,043)
742-40	Sale of Trans Equipment	0	SE51	0	0	0	0	0	0	0
744-00	Interest - Interco.	481,848	18	3,929	38,808	593	4,450	975	7,738	70,618
745-00	Interest During Conset	(9,574)	6	(86)	(864)	(13)	(113)	(22)	(169)	(1,562)
748-00	Misc. Income	(3,376)	6	(30)	(305)	(5)	(35)	(8)	(60)	(551)
771-90	S/T Int Exp Other	(43,427)	6	(388)	(3,920)	(59)	(448)	(99)	(767)	(7,083)
Total		3,261,397		27,632	302,418	4,331	31,353	7,281	55,259	531,747

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

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

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

COMPANY 02

SE.53

Distribution to Non-Regulated Co's

Water Service Corporation
Distribution of Insurance Expenses
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Auto Insurance

Auto Insurance is based on the number of vehicles insured.

	Customer Equivalents @ 6/30/96	Customer Equivalent Percentage CODE 1	Illinois	Louisiana	Maryland Virginia	Ohio	Pennsylvania	Georgia	Indiana	Mississippi	South Carolina	North Carolina	Florida	Total	Percentage of Autos To Total CODE 10
05 Apple Canyon	1,100	0.903%	1.59											1.59	0.810%
06 Camelot	291	0.239%	0.42											0.42	0.210%
07 Charmar	53	0.043%	0.08											0.08	0.040%
08 Cherry Hill	233	0.191%	0.34											0.34	0.170%
09 Clarendon	628	0.515%	0.91											0.91	0.460%
11 County Line	120	0.098%	0.17											0.17	0.090%
12 DelMar	42	0.034%	0.06											0.06	0.030%
13 Ferson Creek	548	0.450%	0.79											0.79	0.400%
14 Galena Territory	1,949	1.600%	2.81											2.81	1.430%
15 Killbarney	347	0.285%	0.50											0.50	0.250%
16 Lake Holiday	1,989	1.370%	2.41											2.41	1.220%
17 Lake Wilkwood	700	0.574%	1.01											1.01	0.510%
18 Northern Hills	267	0.219%	0.38											0.38	0.190%
20 Lake Marian	266	0.218%	0.38											0.38	0.190%
22 Valentine	63	0.052%	0.09											0.09	0.050%
23 Walk-up Woods	219	0.180%	0.32											0.32	0.160%
24 Whisp.Hills/Pist./Sun	2,068	1.697%	2.98											2.98	1.510%
26 Medina	508	0.415%	0.73											0.73	0.370%
28 Cedar Bluff	131	0.108%	0.19											0.19	0.100%
29 Harbor Ridge	232	0.190%	0.33											0.33	0.170%
30 Great Northern	580	0.295%	0.52											0.52	0.260%
36 Louisiana Water Service	6,024	4.944%		6.00										6.00	3.050%
38 Utilities Inc. of Louisiana	3,824	2.974%		6.00										6.00	3.050%
40 Utilities, Inc. of Maryland	1,870	1.371%			5.00									5.00	2.540%
41 Colchester	169	0.139%			0.00									0.00	0.000%
42 Greenidge Utilities, Inc.	862	0.707%			1.00									1.00	0.510%
43 Provinces	1,444	1.185%			2.00									2.00	1.020%
44 Maryland Water service	1,556	1.279%			3.00									3.00	1.520%
47 Massanutten	2,294	1.863%			4.00									4.00	2.030%
50 Holiday Service	578	0.473%				1.00								1.00	0.510%
52 Utilities, Inc. of Pennsylvania	1,029	0.844%					2.00							2.00	1.020%
55 Skidaway	5,297	4.347%						5.00						5.00	2.540%
56 Elk River	262	0.231%										0.67		0.67	0.340%
57 Montague	943	0.774%												0.00	0.000%
60 Twin Lakes Utilities	3,991	3.275%							6.00					6.00	3.050%
61 Terre Verde	1,986	1.630%											1.00	1.00	0.510%
62 Lake Placid	313	0.257%											1.00	0.85	0.430%
64 Eastlake	1,356	1.113%											1.00	1.00	0.510%
65 Charleston Utilities	1,860	1.362%								1.00				1.00	0.510%
66 Pebble Creek	1,892	1.553%											2.00	2.00	1.020%
67 Alafaya	4,637	3.806%											3.00	3.00	1.520%
68 Ut of Longwood	1,812	1.487%											2.00	2.00	1.020%
69 Wedgefield	1,124	0.922%											1.00	1.00	0.510%
70 CWS (South Carolina)	13,008	10.676%									16.39			16.39	8.320%
74 Southland Utilities	180	0.148%									0.23			0.23	0.120%
75 United Utility Co.	1,406	1.154%									3.00			3.00	1.520%
77 South Carolina Utilities	305	0.250%									0.38			0.38	0.200%
79 Tega Cay Water Service	2,268	1.861%									4.00			4.00	2.030%
80 CWS of NC	22,801	18.549%											53.52	53.52	27.170%
81 Riverpointe Company	216	0.177%									0.51			0.51	0.260%
83 CWS Systems, Inc.	8,378	5.233%									8.00			8.00	4.060%
85 Watauga Vista	128	0.105%									0.30			0.30	0.150%
86 Carolina Trace	1,428	1.172%									2.00			2.00	1.020%
87 Transylvania	1,968	1.533%									4.00			4.00	2.030%
88 Mid-County Services, Inc.	6,112	5.016%											3.00	3.00	1.520%
89 Lake Utility	1,106	0.909%											3.02	3.02	1.530%
90 UIF	6,294	5.165%											17.13	17.13	8.700%
91 Miles Grant	1,806	1.482%											2.00	2.00	1.020%
92 Tennessee Water Service	406	0.335%												0.00	0.000%
93 Land & Lab Technologies											10.00			10.00	4.520%
	121,847	100.000%	17.00	12.00	14.00	1.00	2.00	5.00	6.00	1.00	34.00	68.00	37.00	197.00	100.000%

Workman's Compensation

Workman's Compensation Insurance is based on operations payroll.

	Customer Equivalents @ 6/30/96	Customer Equivalent Percentage CODE 1	Operators Payroll	Percentage of Company's Payroll to Total Payroll CODE 9	
05	Apple Canyon	1,100	0.903%	43,620	0.823%
06	Camclot	291	0.239%	11,955	0.226%
07	Channar	53	0.043%	1,659	0.031%
08	Cherry Hill	233	0.191%	10,243	0.193%
09	Clarendon	628	0.515%	28,027	0.529%
11	County Line	120	0.098%	3,755	0.071%
12	DelMar	42	0.034%	1,314	0.025%
13	Ferson Creek	548	0.450%	15,017	0.283%
14	Galena Territory	1,949	1.600%	103,094	1.945%
15	Killamey	347	0.285%	10,859	0.205%
16	Lake Holiday	1,669	1.370%	48,316	0.912%
17	Lake Wildwood	700	0.574%	35,365	0.667%
18	Northern Hills	267	0.219%	18,812	0.355%
20	Lake Marlan	266	0.218%	20,869	0.394%
22	Valentine	63	0.052%	2,076	0.039%
23	Walk-up Woods	219	0.180%	6,853	0.129%
24	Whisp.Hills/Pist./Sun	2,068	1.697%	73,504	1.387%
26	Medina	506	0.415%	26,021	0.491%
28	Cedar Bluff	131	0.108%	6,111	0.115%
29	Harbor Ridge	232	0.190%	11,948	0.225%
30	Great Northern	360	0.295%	19,748	0.373%
36	Louisiana Water Service	6,024	4.944%	235,354	4.440%
38	Utilities Inc. of Louisiana	3,624	2.974%	141,588	2.671%
40	Utilities, Inc. of Maryland	1,670	1.371%	98,162	1.852%
41	Colchester	169	0.139%	35,822	0.676%
42	Greenridge Utilities, Inc.	862	0.707%	19,031	0.359%
43	Provinces	1,444	1.185%	58,680	1.107%
44	Maryland Water Service	1,558	1.279%	14,014	0.264%
47	Massanutten	2,294	1.883%	95,686	1.805%
50	Holiday Service	576	0.473%	22,979	0.434%
52	Utilities, Inc. of Pennsylvania	1,029	0.844%	72,956	1.376%
55	Skidaway	5,297	4.347%	127,965	2.414%
56	Elk River	282	0.231%	6,570	0.124%
57	Montague	943	0.774%	13,220	0.249%
60	Twin Lakes Utilities	3,991	3.275%	121,600	2.294%
61	Terre Verde	1,986	1.630%	39,373	0.743%
62	Lake Placid	313	0.257%	2,218	0.042%
64	Eastlake	1,356	1.113%	33,204	0.626%
65	Charleston Utilities	1,660	1.362%	81,305	1.534%
66	Pebble Creek	1,892	1.553%	90,174	1.701%
67	Alafaya	4,637	3.808%	138,000	2.603%
68	UI of Longwood	1,812	1.487%	75,495	1.424%
69	Wedgfield	1,124	0.922%	50,219	0.947%
70	CWS (South Carolina)	13,008	10.676%	684,660	12.917%
74	Southland Utilities	180	0.148%	9,264	0.175%
75	United Utility Co.	1,406	1.154%	85,936	1.621%
77	South Carolina Utilities	305	0.250%	15,698	0.296%
79	Tega Cay Water Service	2,268	1.861%	140,633	2.653%
80	CWS of NC	22,601	18.549%	1,205,676	22.746%
81	Riverpointe Company	216	0.177%	11,523	0.217%
83	CWS Systems, Inc.	6,376	5.233%	298,147	5.587%
85	Wautauga Vista	128	0.105%	6,828	0.129%
86	Carolina Trace	1,428	1.172%	65,461	1.235%
87	Transylvania	1,868	1.533%	99,665	1.880%
88	Mid-County Services, Inc.	6,112	5.016%	179,618	3.389%
89	Lake Utility	1,108	0.909%	90,299	1.704%
90	UIF	6,294	5.165%	263,995	4.980%
91	Miles Grant	1,806	1.482%	61,173	1.154%
92	Tennessee Water Service	408	0.335%	11,270	0.213%
93	Land & Lab Technologies				0.000%
94	Illinois Corporate Travel				0.000%
	121,847	100.000%	5,300,627	100.000%	

Excess Liability Insurance

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

	Customer Equivalents @ 6/30/98	Customer Equivalent Percentage CODE 1	Sewer Customers @ 6/30/98	Miles of Sewer Mains	Percentage of Miles of Sewer Mains to Total Miles	Water Customers @ 6/30/98	Total Gallons Sold	Percentage of Gallons Sold to Total Gallons	Operators Payroll	Percentage of Company's Payroll to Total Payroll	Weighted Average of 3 Determinants CODE 8
05 Apple Canyon	1,100	0.903%		0.00	0.000%	583	41,099,000	0.78%	43,620	0.823%	0.534%
06 Canale	291	0.239%	194	1.47	0.291%	194	14,162,000	0.27%	11,955	0.226%	0.262%
07 Clarinet	53	0.043%		0.00	0.000%	53	3,469,000	0.07%	1,650	0.031%	0.037%
08 Cherry Hill	233	0.191%		0.00	0.000%	233	17,000,000	0.32%	10,243	0.195%	0.172%
09 Charleston	628	0.515%		0.00	0.000%	628	45,844,000	0.87%	24,027	0.529%	0.447%
10 County Line	120	0.098%		0.00	0.000%	120	8,760,000	0.17%	3,755	0.071%	0.071%
12 DeMar	42	0.034%		0.00	0.000%	42	6,059,000	0.11%	1,314	0.025%	0.047%
13 Ferson Creek	548	0.450%	365	2.77	0.548%	365	26,645,000	0.50%	15,017	0.283%	0.445%
14 Galeus Territory	1,949	1.600%	798	6.05	1.197%	1,550	113,150,000	2.14%	103,094	1.945%	1.762%
15 Killarney	347	0.285%		0.00	0.000%	347	25,331,000	0.48%	10,859	0.205%	0.239%
16 Lake Holiday	1,688	1.370%		0.00	0.000%	1,522	111,856,000	2.12%	48,318	0.912%	1.010%
17 Lake Wildwood	700	0.574%		0.00	0.000%	331	24,163,000	0.46%	35,355	0.667%	0.775%
18 Northern Hills	267	0.218%	181	1.37	0.271%	172	12,556,000	0.24%	19,812	0.385%	0.348%
20 Lake Martin	266	0.218%		0.00	0.000%	266	19,418,000	0.37%	20,869	0.394%	0.254%
22 Valentine	63	0.052%		0.00	0.000%	63	4,581,000	0.09%	3,070	0.059%	0.042%
23 Walk up Woods	210	0.170%		0.00	0.000%	210	15,947,000	0.30%	6,851	0.128%	0.144%
24 White Hills/Dev./Sum	2,069	1.697%		0.00	0.000%	2,069	150,964,000	2.82%	73,544	1.397%	1.497%
26 Medusa	508	0.413%	508	3.83	0.757%	0	0	0.00%	26,021	0.491%	0.189%
28 Cedar Bluff	131	0.108%	131	0.99	0.199%	0	0	0.00%	4,111	0.115%	0.109%
29 Harbor Ridge	232	0.190%	155	1.17	0.231%	154	11,242,000	0.21%	11,948	0.225%	0.225%
30 Great Northern	360	0.293%		0.00	0.000%	360	26,280,000	0.50%	15,748	0.302%	0.281%
36 Louisiana Water Service	6,024	4.944%	3,981	30.16	5.985%	4,031	294,263,000	5.57%	235,354	4.440%	5.325%
38 Utilities Inc. of Louisiana	3,824	3.074%	2,368	18.17	3.594%	2,407	175,711,000	3.33%	141,588	2.671%	3.198%
39 Utilities, Inc. of Maryland	1,670	1.371%	1,098	8.50	1.642%	1,122	81,908,000	1.53%	98,162	1.852%	1.862%
41 Cricketer	169	0.139%	169	1.28	0.253%		0	0.00%	35,822	0.679%	0.310%
42 Greenidge Utilities, Inc.	862	0.707%		0.00	0.000%	862	62,026,000	1.13%	19,031	0.359%	0.517%
43 Proterra	1,444	1.185%		0.00	0.000%	1,444	105,412,000	2.00%	54,080	1.074%	1.035%
44 Maryland Water Service	1,858	1.519%	1,028	7.79	1.541%	1,444	76,212,000	1.43%	13,014	0.246%	1.043%
47 Massachusetts	2,204	1.807%	1,391	10.44	2.029%	1,391	101,470,000	1.92%	95,041	1.805%	1.941%
51 Holiday Service	678	0.553%		0.00	0.000%	360	26,280,000	0.50%	23,079	0.434%	0.310%
52 Utilities, Inc. of Pennsylvania	1,029	0.844%	1,029	7.80	1.543%		0	0.00%	72,956	1.376%	0.979%
55 Skidaway	5,297	4.347%	3,150	23.88	4.719%	3,196	233,454,000	4.42%	127,985	2.444%	3.852%
56 Elk River	282	0.231%	116	0.88	0.174%		0	0.00%	6,570	0.124%	0.099%
57 Montague	943	0.774%	320	2.42	0.479%	783	57,150,000	1.08%	13,220	0.249%	0.604%
60 Twin Lakes Utilities	3,991	3.278%	2,638	19.88	3.852%	2,872	195,056,000	3.69%	121,600	2.244%	3.313%
61 Terre Verde	1,986	1.630%	1,986	15.05	2.976%		0	0.00%	30,373	0.743%	1.240%
62 Lake Placid	313	0.257%	231	1.75	0.348%	163	11,890,000	0.23%	2,218	0.042%	0.204%
64 Eastlake	1,556	1.267%	890	6.74	1.333%	911	66,503,000	1.26%	33,264	0.629%	1.073%
65 Charleston Utilities	1,660	1.362%		0.00	0.000%	1,660	121,180,000	2.30%	81,305	1.534%	1.275%
66 Peñate Creek	1,862	1.535%	1,239	9.39	1.857%	1,272	92,856,000	1.76%	90,174	1.701%	1.772%
67 Albany	4,637	3.806%	4,637	35.13	6.848%		0	0.00%	138,000	2.603%	3.184%
69 UI of Longwood	1,812	1.487%	1,812	13.73	2.715%		0	0.00%	75,405	1.424%	1.300%
69 Weighfield	1,124	0.922%	737	5.58	1.104%	755	55,115,000	1.04%	50,210	0.947%	1.032%
71 CWS (South Carolina)	13,008	10.678%	9,603	73.20	14.477%	5,530	403,080,000	7.65%	194,049	3.697%	11.088%
71 Southland Utilities	180	0.148%		0.00	0.000%	180	13,140,000	0.25%	9,284	0.175%	0.141%
75 United Utility Co.	1,408	1.154%	1,344	10.18	2.013%	82	5,986,000	0.11%	85,385	1.621%	1.281%
77 South Carolina Utilities	306	0.250%	306	2.31	0.457%		0	0.00%	15,608	0.299%	0.251%
79 Top City Water Service	2,388	1.961%	1,467	11.11	2.197%	1,534	111,982,000	2.12%	140,833	2.833%	3.324%
80 CWS of NC	23,801	19.549%	9,323	70.63	13.989%	17,064	1,247,132,000	23.62%	1,206,476	22.746%	20.112%
81 Recreoplate Company	216	0.177%	144	1.09	0.216%	144	10,512,000	0.20%	11,523	0.217%	0.211%
81 CWS Systems, Inc.	6,378	5.233%	2,327	17.63	3.487%	4,355	317,915,000	6.02%	296,147	5.587%	6.032%
85 Wintanna Vista	128	0.106%		0.00	0.000%	128	9,417,000	0.18%	6,828	0.129%	0.102%
86 Carolina Trace	1,428	1.172%	913	6.92	1.369%	971	70,883,000	1.34%	65,481	1.235%	1.315%
87 Transylvania	1,868	1.533%	630	4.77	0.943%	880	64,240,000	1.22%	90,665	1.880%	1.347%
88 Mid-County Services, Inc.	6,112	5.019%	6,112	46.30	9.157%		0	0.00%	178,818	3.385%	4.182%
89 Lake Utility	1,108	0.909%		0.00	0.000%	1,108	80,884,000	1.53%	90,289	1.704%	1.079%
90 IIF	6,294	5.189%	2,232	16.83	3.229%	5,322	388,506,000	7.36%	263,095	4.980%	5.223%
91 Miles Grant	1,806	1.482%	1,188	8.98	1.732%	1,221	89,133,000	1.68%	81,173	1.544%	1.532%
92 Tennessee Water Service	408	0.338%		0.00	0.000%	408	29,784,000	0.56%	11,270	0.213%	0.251%
Total	121,847	100.000%	66,745	505.63	100.000%	72,323	5,279,579,000	100.000%	5,300,627	100.000%	100.000%

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

General Property Insurance

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

Property Values

	Customer Equivalent @ 6/30/96	Customer Percentage		Elevated Tanks	2335 Sanderr Northbrook	Banner Elk NC	Whispering Pines NC	Upper Marlboro MD	West Columbia SC	Skidaway GA	Altamonte Springs FL	Covington LA	Illinois Corporate Travel	Land & Lab Technology	Total	% of Total CODE 7
		CODE 1	Code 6													
81 Riverpointe Company	218	0.177%	0.155%		3,900										3,900	0.036%
83 CWS Systems, Inc.	6,376	5.233%	4.667%		116,900		17,000								133,900	1.246%
85 Wautauga Vista	128	0.105%	0.099%		2,500										2,500	0.023%
86 Carolina Trace	1,428	1.172%	0.994%	150,000	24,900		4,000								178,900	1.665%
87 Transylvania	1,868	1.533%	1.518%		38,000										38,000	0.354%
88 Mid-County Services, Inc.	6,112	5.016%	3.462%		86,700						96,700				183,400	1.707%
89 Lake Utility	1,108	0.909%	0.802%		20,100						17,500				37,600	0.350%
90 UIF	6,294	5.165%	4.583%		114,800						99,600				214,400	1.996%
91 Miles Grant	1,808	1.482%	1.233%		30,900						28,600				59,500	0.554%
92 Tennessee Water Service	406	0.335%	0.301%		7,400										7,400	0.069%
93 Illinois Corporate Travel					0								40,000		40,000	0.372%
94 Land & Lab Technology					0									175,000	175,000	1.629%
	121,847	100.000%	100.000%	5,337,500	2,504,900	105,000	80,000	650,000	1,225,000	145,000	450,000	30,000	40,000	175,000	10,742,500	100.000%

General Property Insurance

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

Property Values

	Customer Equivalents @ 6/30/96	Customer Equivalent Percentage CODE 1	Code 6	Elevated Tanks	2335 Sander Northbrook	Banner Elk NC	Whispering Pines NC	Upper Marlboro MD	West Columbia SC	Skidaway GA	Altamonte Springs FL	Covington LA	Illinois Corporate Travel	Land & Lab Technology	Total	% of Total CODE 7
05 Apple Canyon	1,100	0.903%	1.866%		46,700										46,700	0.435%
06 Camelot	291	0.239%	0.478%		12,000										12,000	0.112%
07 Charmar	53	0.043%	0.091%		2,300										2,300	0.021%
08 Cherry Hill	233	0.191%	0.394%		9,900										9,900	0.092%
09 Clarendon	628	0.515%	0.997%		25,000										25,000	0.233%
11 County Line	120	0.098%	0.202%		5,100										5,100	0.047%
12 DelMar	42	0.034%	0.080%		2,000										2,000	0.019%
13 Fernon Creek	548	0.450%	0.893%		22,400										22,400	0.209%
14 Galena Territory	1,949	1.600%	3.192%		80,000										80,000	0.745%
15 Killarney	347	0.285%	0.582%		14,600										14,600	0.136%
16 Lake Holiday	1,669	1.370%	2.792%	150,000	69,900										219,900	2.047%
17 Lake Wildwood	700	0.574%	1.183%		29,600										29,600	0.276%
18 Northern Hills	287	0.219%	0.470%		11,800										11,800	0.110%
20 Lake Marian	266	0.218%	0.453%		11,400										11,400	0.106%
22 Valentine	63	0.052%	0.108%		2,700										2,700	0.025%
23 Walk-up Woods	219	0.180%	0.368%		9,200										9,200	0.086%
24 Whisp.Hills/Plst./Sun	2,068	1.697%	3.457%	550,000	86,600										636,600	5.926%
26 Medina	506	0.415%	0.828%		20,700										20,700	0.193%
28 Cedar Bluff	131	0.108%	0.215%		5,400										5,400	0.050%
29 Harbor Ridge	232	0.190%	0.377%	100,000	9,500										109,500	1.019%
30 Great Northern	360	0.295%	0.608%		15,200										15,200	0.141%
36 Louisiana Water Service	6,024	4.944%	4.107%		102,900							18,731			121,631	1.132%
38 Utilities Inc. of Louisiana	3,624	2.974%	2.320%	300,000	58,100							11,269			369,369	3.438%
40 Utilities, Inc. of Maryland	1,670	1.371%	1.335%		33,400			135,700							169,100	1.574%
41 Colchester	189	0.139%	0.105%		2,600			13,700							16,300	0.152%
42 Greenridge Utilities, Inc.	882	0.707%	0.583%	300,000	14,600			70,100							384,700	3.581%
43 Provinces	1,444	1.185%	1.051%	200,000	26,300			117,400							343,700	3.199%
44 Maryland water Service	1,558	1.279%	1.198%		30,000			126,600							156,600	1.458%
47 Massanutten	2,294	1.883%	1.534%		38,400			186,500							224,900	2.094%
50 Holiday Service	576	0.473%	0.439%	125,000	11,000										136,000	1.266%
52 Utilities, Inc. of Pennsylvania	1,029	0.844%	0.647%		16,200										16,200	0.151%
55 Skidaway	5,297	4.347%	3.579%	400,000	89,600					145,000					634,600	5.907%
56 Elk River	282	0.231%	0.190%		4,800										4,800	0.045%
57 Montague	943	0.774%	0.617%		15,500										15,500	0.144%
60 Twin Lakes Utilities	3,991	3.275%	6.450%	200,000	161,600										361,600	3.366%
61 Terre Verde	1,988	1.630%	1.126%		28,200						31,400				59,600	0.555%
62 Lake Placid	313	0.257%	0.231%		5,800						5,000				10,800	0.101%
64 Eastlake	1,356	1.113%	1.063%		26,600						21,500				48,100	0.448%
65 Charleston Utilities	1,660	1.362%	1.143%	87,500	28,600										116,100	1.081%
66 Pebble Creek	1,892	1.553%	1.487%		37,200						29,900				67,100	0.625%
67 Alabama	4,637	3.806%	2.658%		66,600						73,400				140,000	1.303%
68 Lt of Longwood	1,812	1.487%	1.304%		32,700						28,700				61,400	0.572%
69 Wedgfield	1,124	0.922%	0.894%		22,400						17,800				40,200	0.374%
70 W.S. South Carolina	13,068	10.676%	11.027%	450,000	235,100			1,069,500							1,745,600	16.249%
74 Southland Utilities	180	0.148%	0.139%		3,400						14,300				18,200	0.169%
75 United Utility Co.	1,406	1.154%	1.026%		25,700						115,600				141,300	1.315%
77 South Carolina Utilities	305	0.250%	0.225%		5,600						25,100				30,700	0.286%
79 Tega Cay Water Service	2,268	1.861%	1.766%	200,000	44,200										244,200	2.273%
80 CWS of NC	22,601	18.549%	16.315%	2,125,000	408,700	105,000	59,000								2,697,700	25.112%

Summary

	Weighted Insurance Distribution CODE 11	Acct 534-90 Other Insurance	1995 Allocation	1995 High/(Low) 1994
05 Apple Canyon	0.690%	4,511	3,148	1,363
06 Camelot	0.232%	1,520	1,686	(166)
07 Charmar	0.034%	224	182	42
08 Cherry Hill	0.176%	1,151	1,213	(62)
09 Clarendon	0.478%	3,125	3,279	(154)
11 County Line	0.077%	505	413	92
12 DelMar	0.034%	225	182	43
13 Ferson Creek	0.370%	2,419	3,425	(1,006)
14 Galena Territory	1.719%	11,233	10,649	584
15 Killarney	0.221%	1,446	1,263	183
16 Lake Holiday	1.058%	6,914	5,210	1,704
17 Lake Wildwood	0.503%	3,285	2,394	891
18 Northern Hills	0.284%	1,858	1,738	120
20 Lake Marian	0.284%	1,857	0	1,857
22 Valentine	0.042%	275	218	57
23 Walk-up Woods	0.140%	916	782	134
24 Whisp.Hills/Pist./Sun	1.591%	10,397	10,142	255
26 Medina	0.424%	2,774	3,506	(732)
28 Cedar Bluff	0.105%	686	908	(222)
29 Harbor Ridge	0.242%	1,581	1,226	355
30 Great Northern	0.307%	2,008	1,986	22
36 Louisiana Water Service	4.380%	28,626	32,981	(4,355)
38 Utilities Inc. of Louisiana	2.990%	19,545	14,142	5,403
40 Utilities, Inc. of Maryland	1.919%	12,543	12,534	9
41 Colchester	0.367%	2,399	3,178	(779)
42 Greenridge Utilities, Inc.	0.572%	3,741	3,625	116
43 Provinces	1.136%	7,427	0	7,427
44 Maryland Water Service	0.902%	5,892	0	5,892
47 Massanutten	1.906%	12,455	13,024	(569)
50 Holiday Service	0.431%	2,817	2,619	198
52 Utilities, Inc. of Pennsylvania	1.094%	7,154	6,954	200
55 Skidaway	3.145%	20,553	12,583	7,970
56 Elk River	0.157%	1,025	1,122	(97)
57 Montague	0.335%	2,187	0	2,187
60 Twin Lakes Utilities	2.902%	18,964	18,929	35
61 Terre Verde	0.886%	5,789	6,703	(914)
62 Lake Placid	0.191%	1,250	853	397
64 Eastlake	0.774%	5,060	4,966	94
65 Charleston Utilities	1.198%	7,827	7,752	75
66 Pebble Creek	1.546%	10,106	10,341	(235)
67 Alafaya	2.559%	16,726	15,081	1,645
68 Ul of Longwood	1.290%	8,430	0	8,430
69 Wedgefield	0.868%	5,671	0	5,671
70 CWS (South Carolina)	11.571%	75,630	75,700	(70)
74 Southland Utilities	0.150%	977	1,003	(26)
75 United Utility Co.	1.440%	9,410	8,245	1,165
77 South Carolina Utilities	0.257%	1,682	1,740	(58)
79 Tega Cay Water Service	2.376%	15,526	13,563	1,963
80 CWS of NC	22.714%	148,458	154,709	(6,251)
81 Riverpointe Company	0.217%	1,419	1,247	172
83 CWS Systems, Inc.	4.882%	31,912	27,583	4,329
85 Wautauga Vista	0.119%	777	772	5
86 Carolina Trace	1.237%	8,088	7,669	419
87 Transylvania	1.642%	10,734	9,793	941
88 Mid-County Services, Inc.	3.249%	21,238	15,022	6,216
89 Lake Utility	1.367%	8,934	7,539	1,395
90 UIF	5.755%	37,613	31,388	6,225
91 Miles Grant	1.255%	8,202	7,186	1,016
92 Tennessee Water Service	0.181%	1,182	1,105	77
93 Land & Lab Technologies	0.970%	6,338	33,166	(26,828)
94 Illinois Corp. Travel	0.060%	390	5,939	(5,549)
	100.000%	653,606	624,302	29,304

COMPANY 02

SE.52

Distribution of Insurance Expenses

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

CNC

INDIRECT EXPENSES:	CNC-T/3		RIVERHILLS		CNC SYSTEMS		TENNESSEE		CAROLINA TRACE		TRAVEL/TYMANIA						
	Sub Account	Amount	%	Account	Amount	%	Account	Amount	%	Account	Amount	%					
MEMORIAL LINDS OFFICE																	
TEMP. EMPLOYMENT - CLERICAL	0880 524-03	11,814.39	0.00%	0460 524-03	0.00	22.81%	0800 524-23	2,695.00	0.00%	0651 524-03	0.00	35.51%	0900 524-03	4,195.00	0.00%	0905 524-03	0.00
COMPUTER MAINT.	0880 524-07	34.00	0.00%	0460 524-07	0.00	22.81%	0800 524-07	8.00	0.00%	0651 524-07	0.00	35.51%	0900 524-07	12.00	0.00%	0905 524-07	0.00
OTHER DIR OUTSIDE SERVICES	0880 524-90	102.10	0.00%	0460 524-90	0.00	22.81%	0800 524-90	23.00	0.00%	0651 524-90	0.00	35.51%	0900 524-90	36.00	0.00%	0905 524-90	0.00
PUB. SUBSCRIPTIONS & TAPES	0880 553-01	171.91	0.00%	0460 553-01	0.00	22.81%	0800 553-01	39.00	0.00%	0651 553-01	0.00	35.51%	0900 553-01	61.00	0.00%	0905 553-01	0.00
AMUSEMENT SERV	0880 553-02	1,174.30	0.00%	0460 553-02	0.00	22.81%	0800 553-02	268.00	0.00%	0651 553-02	0.00	35.51%	0900 553-02	417.00	0.00%	0905 553-02	0.00
PRINTING & BLUEPRINTS	0880 553-04	2,158.73	0.00%	0460 553-04	0.00	22.81%	0800 553-04	721.00	0.00%	0651 553-04	0.00	35.51%	0900 553-04	1,122.00	0.00%	0905 553-04	0.00
POSTAGE	0880 553-05	1,045.01	0.00%	0460 553-05	0.00	22.81%	0800 553-05	258.00	0.00%	0651 553-05	0.00	35.51%	0900 553-05	371.00	0.00%	0905 553-05	0.00
UPS & AIR FREIGHT	0880 553-06	189.83	0.00%	0460 553-06	0.00	22.81%	0800 553-06	43.00	0.00%	0651 553-06	0.00	35.51%	0900 553-06	67.00	0.00%	0905 553-06	0.00
MEMO	0880 553-08	182.65	0.00%	0460 553-08	0.00	22.81%	0800 553-08	42.00	0.00%	0651 553-08	0.00	35.51%	0900 553-08	45.00	0.00%	0905 553-08	0.00
OFF SUPPLY STORES	0880 553-09	1,952.72	0.00%	0460 553-09	0.00	22.81%	0800 553-09	354.00	0.00%	0651 553-09	0.00	35.51%	0900 553-09	551.00	0.00%	0905 553-09	0.00
RENT OF OFFICE EMP. EXP.	0880 553-10	352.82	0.00%	0460 553-10	0.00	22.81%	0800 553-10	80.00	0.00%	0651 553-10	0.00	35.51%	0900 553-10	125.00	0.00%	0905 553-10	0.00
OFFICE EXPENSES	0880 553-11	140.77	0.00%	0460 553-11	0.00	22.81%	0800 553-11	32.00	0.00%	0651 553-11	0.00	35.51%	0900 553-11	50.00	0.00%	0905 553-11	0.00
CLEANING SUPPLIES	0880 553-13	20.53	0.00%	0460 553-13	0.00	22.81%	0800 553-13	5.00	0.00%	0651 553-13	0.00	35.51%	0900 553-13	7.00	0.00%	0905 553-13	0.00
MEMBERSHIPS - OFFICE EMPLOYE	0880 553-14	10.00	0.00%	0460 553-14	0.00	22.81%	0800 553-14	1.00	0.00%	0651 553-14	0.00	35.51%	0900 553-14	4.00	0.00%	0905 553-14	0.00
OTHER OFFICE EXPENSES	0880 553-15	1,019.16	0.00%	0460 553-15	0.00	22.81%	0800 553-15	332.00	0.00%	0651 553-15	0.00	35.51%	0900 553-15	142.00	0.00%	0905 553-15	0.00
OFFICE TELEPHONE	0880 553-16	4,898.74	0.00%	0460 553-16	0.00	22.81%	0800 553-16	1,028.00	0.00%	0651 553-16	0.00	35.51%	0900 553-16	1,598.00	0.00%	0905 553-16	0.00
OFFICE TELEPHONE - LD	0880 555-11	253.74	0.00%	0460 555-11	0.00	22.81%	0800 555-11	58.00	0.00%	0651 555-11	0.00	35.51%	0900 555-11	90.00	0.00%	0905 555-11	0.00
OFFICE COMPUTER PHONE - LD	0880 555-16	1,392.10	0.00%	0460 555-16	0.00	22.81%	0800 555-16	274.00	0.00%	0651 555-16	0.00	35.51%	0900 555-16	427.00	0.00%	0905 555-16	0.00
OFFICE ELECTRIC	0880 555-20	1,933.78	0.00%	0460 555-20	0.00	22.81%	0800 555-20	441.00	0.00%	0651 555-20	0.00	35.51%	0900 555-20	687.00	0.00%	0905 555-20	0.00
OFFICE FAX PHONE LINE	0880 555-60	592.49	0.00%	0460 555-60	0.00	22.81%	0800 555-60	135.00	0.00%	0651 555-60	0.00	35.51%	0900 555-60	210.00	0.00%	0905 555-60	0.00
OFFICE FAX - LD	0880 555-61	319.19	0.00%	0460 555-61	0.00	22.81%	0800 555-61	27.00	0.00%	0651 555-61	0.00	35.51%	0900 555-61	42.00	0.00%	0905 555-61	0.00
OFFICE CLEANING SERVICE	0880 557-10	1,820.00	0.00%	0460 557-10	0.00	22.81%	0800 557-10	415.00	0.00%	0651 557-10	0.00	35.51%	0900 557-10	646.00	0.00%	0905 557-10	0.00
LANDSCAPING, MOWING, SNOWPLOWING	0880 557-20	15.00	0.00%	0460 557-20	0.00	22.81%	0800 557-20	3.00	0.00%	0651 557-20	0.00	35.51%	0900 557-20	5.00	0.00%	0905 557-20	0.00
OFFICE GARBAGE REMOVAL	0880 557-30	8.00	0.00%	0460 557-30	0.00	22.81%	0800 557-30	0.00	0.00%	0651 557-30	0.00	35.51%	0900 557-30	0.00	0.00%	0905 557-30	0.00
OTHER OFFICE MAINT.	0880 557-90	1,448.24	0.00%	0460 557-90	0.00	22.81%	0800 557-90	444.00	0.00%	0651 557-90	0.00	35.51%	0900 557-90	692.00	0.00%	0905 557-90	0.00
MISCELLANEOUS	0880 559-90	393.71	0.00%	0460 559-90	0.00	22.81%	0800 559-90	227.00	0.00%	0651 559-90	0.00	35.51%	0900 559-90	353.00	0.00%	0905 559-90	0.00
OPERATORS - CLEANING SUPPLIES	0880 604-17	81.61	0.00%	0460 604-17	0.00	22.81%	0800 604-17	10.00	0.00%	0651 604-17	0.00	35.51%	0900 604-17	17.00	0.00%	0905 604-17	0.00
TOTAL INDIRECT EXPENSES		16,389.62		0298 234-02	0.00		0800 234-02	(7,842.00)		0651 234-02	0.00		0900 234-02	(12,210.00)		0905 234-02	0.00
		16,389.62															
MEMO MEMORIAL OFFICE																	
TEMP. EMPLOYMENT - CLERICAL	2887 524-03	0.00	0.00%	0480 524-03	0.00	26.08%	0800 524-23	0.00	3.83%	0651 524-03	0.00	0.00%	0900 524-03	0.00	17.53%	0905 524-03	0.00
COMPUTER MAINT.	2887 524-07	23.00	0.00%	0480 524-07	0.00	26.08%	0800 524-07	6.00	3.83%	0651 524-07	1.00	0.00%	0900 524-07	4.00	17.53%	0905 524-07	4.00
AMUSEMENT SERV	2887 553-02	1,200.00	0.00%	0480 553-02	0.00	26.08%	0800 553-02	313.00	3.87%	0651 553-02	44.00	0.00%	0900 553-02	6.00	17.53%	0905 553-02	210.00
PRINTING & BLUEPRINTS	2887 553-04	424.20	0.00%	0480 553-04	0.00	26.08%	0800 553-04	111.20	3.83%	0651 553-04	16.00	0.00%	0900 553-04	0.00	17.53%	0905 553-04	74.00
POSTAGE	2887 553-05	1,884.74	0.00%	0480 553-05	0.00	26.08%	0800 553-05	512.00	3.83%	0651 553-05	75.00	0.00%	0900 553-05	0.00	17.53%	0905 553-05	144.00
UPS & AIR FREIGHT	2887 553-06	527.19	0.00%	0480 553-06	0.00	26.08%	0800 553-06	137.00	3.83%	0651 553-06	20.30	0.00%	0900 553-06	0.00	17.53%	0905 553-06	92.00
OFF SUPPLY STORES	2887 553-09	757.45	0.00%	0480 553-09	0.00	26.08%	0800 553-09	188.20	3.83%	0651 553-09	29.00	0.00%	0900 553-09	0.00	17.53%	0905 553-09	133.00
RENT OF OFFICE EMP. EXP.	2887 553-10	957.20	0.00%	0480 553-10	0.00	26.08%	0800 553-10	258.00	3.83%	0651 553-10	37.00	0.00%	0900 553-10	0.00	17.53%	0905 553-10	168.00
CLEANING SUPPLIES	2887 553-13	2.52	0.00%	0480 553-13	0.00	26.08%	0800 553-13	1.00	3.83%	0651 553-13	0.00	0.00%	0900 553-13	0.00	17.53%	0905 553-13	10.00
PETTY CASH OFFICE	2887 553-15	56.23	0.00%	0480 553-15	0.00	26.08%	0800 553-15	15.00	3.83%	0651 553-15	2.00	0.00%	0900 553-15	0.00	17.53%	0905 553-15	10.00
OTHER OFFICE EXPENSES	2887 553-90	230.02	0.00%	0480 553-90	0.00	26.08%	0800 553-90	80.00	3.83%	0651 553-90	9.00	0.00%	0900 553-90	0.00	17.53%	0905 553-90	40.00
OFFICE TELEPHONE	2887 555-10	6,130.80	0.00%	0480 555-10	0.00	26.08%	0800 555-10	1,451.20	3.83%	0651 555-10	242.00	0.00%	0900 555-10	0.00	17.53%	0905 555-10	1,120.00
OFFICE TELEPHONE - LD	2887 555-11	431.77	0.00%	0480 555-11	0.00	26.08%	0800 555-11	128.00	3.83%	0651 555-11	19.00	0.00%	0900 555-11	0.00	17.53%	0905 555-11	86.00
OFFICE COMPUTER PHONE - LD	2887 555-16	966.92	0.00%	0480 555-16	0.00	26.08%	0800 555-16	287.00	3.83%	0651 555-16	38.00	0.00%	0900 555-16	0.00	17.53%	0905 555-16	173.00
OFFICE FAX PHONE LINE	2887 555-60	819.48	0.00%	0480 555-60	0.00	26.08%	0800 555-60	240.00	3.83%	0651 555-60	35.00	0.00%	0900 555-60	0.00	17.53%	0905 555-60	141.00
OFFICE CLEANING SERVICE	2887 557-10	135.00	0.00%	0480 557-10	0.00	26.08%	0800 557-10	35.00	3.83%	0651 557-10	5.00	0.00%	0900 557-10	0.00	17.53%	0905 557-10	24.00
OTHER OFFICE MAINT.	2887 557-90	283.75	0.00%	0480 557-90	0.00	26.08%	0800 557-90	74.00	3.83%	0651 557-90	11.00	0.00%	0900 557-90	0.00	17.53%	0905 557-90	50.00
OFFICE EDUCATION/TRAIN EXP	2887 559-95	100.80	0.00%	0480 559-95	0.00	26.08%	0800 559-95	26.00	3.83%	0651 559-95	4.00	0.00%	0900 559-95	0.00	17.53%	0905 559-95	8.00
OPERATORS - PETTY CASH	2887 604-15	19.00	0.00%	0480 604-15	0.00	26.08%	0800 604-15	3.00	3.83%	0651 604-15	0.00	0.00%	0900 604-15	0.00	17.53%	0905 604-15	2.00
TOTAL INDIRECT EXPENSES		15,401.47		0298 234-02	0.00		0800 234-02	(4,017.00)		0651 234-02	(589.00)		0900 234-02	0.00		0905 234-02	(2,639.00)
		15,401.47															
TOTAL COST CENTERS		367,187.17			(16,682.00)			(68,411.00)			(7,878.00)			(22,888.00)			(18,754.00)

(a) Per Trial Balance dated 2-10-97.

Description of North Carolina Office Expenses
 2/28/97
 12/31/96

2/28/97
 4:08 PM

CNC

INDIRECT EXPENSES	CNC - T/R		TEBA CAT		ELK RIVER		CNC		MSC	
	Sub Account	Amount	Account	Amount	Account	Amount	Account	Amount	Account	Amount
COMMERCIAL SUPPLIES										
TRSP. EMPLOY. - CLERICAL	0524 524-03	12,018.74	0485 524-03	721.20	0750 0810 524-03	90.00	0524 524-03	(4,718.00)		
COMPUTER MAINT.	0524 524-07	486.83	0485 524-07	29.20	0750 0830 524-07	4.00	0524 524-07	(189.60)		
RENT - TYVOLA	0526 551-11	37,593.83	0400 0485 551-11	2,256.20	0750 0830 551-11	262.00	0526 551-11	(14,767.00)		
PUBL. SUBSCRIPTIONS & TAPES	0526 551-01	1,243.55	0400 0485 551-01	75.30	0750 0810 551-01	9.00	0526 551-01	(888.00)		
AMMUNITION SERV	0526 551-02	1,466.74	0400 0485 551-02	208.00	0750 0810 551-02	26.00	0526 551-02	(1,362.00)		
COMPUTER SUPPLIES	0526 551-03	39,088.40	0400 0485 551-03	1,745.28	0750 0810 551-03	216.00	0526 551-03	(31,423.00)		
PRINTING & BLUEPRINTS	0526 551-04	3,515.01	0400 0485 551-04	211.00	0750 0810 551-04	26.00	0526 551-04	(1,361.00)		
POSTAGE	0526 551-05	59,216.92	0400 0485 551-05	1,553.28	0750 0810 551-05	446.00	0526 551-05	(23,258.00)		
PIPE & AIR FREIGHT	0526 551-06	7,666.32	0400 0485 551-06	840.00	0750 0810 551-06	57.00	0526 551-06	(3,011.00)		
FERRO	0526 551-08	811.18	0400 0485 551-08	49.00	0750 0810 551-08	6.00	0526 551-08	(319.00)		
OFF SUPPLY STORES	0526 551-09	6,173.02	0400 0485 551-09	250.00	0750 0810 551-09	31.00	0526 551-09	(1,638.00)		
REIM OF OFFICE EMP. EXP.	0526 551-10	721.27	0400 0485 551-10	63.00	0750 0810 551-10	8.00	0526 551-10	(284.00)		
OFFICE EXPENSES	0526 551-11	26.50	0400 0485 551-11	2.00	0750 0810 551-11	0.00	0526 551-11	(10.00)		
MEMBERSHIPS	0526 551-14	743.00	0400 0485 551-14	45.00	0750 0810 551-14	6.00	0526 551-14	(293.00)		
PUTTY CASH OFFICE	0526 551-15	181.46	0400 0485 551-15	11.00	0750 0810 551-15	1.80	0526 551-15	(72.00)		
OTHER OFFICE EXPENSES	0526 551-90	2,372.38	0400 0485 551-90	142.20	0750 0810 551-90	18.00	0526 551-90	(932.00)		
OFFICE TELEPHONE	0526 551-10	19,874.25	0400 0485 551-10	1,292.20	0750 0810 551-10	149.00	0526 551-10	(7,807.00)		
OFFICE TELEPHONE - LD	0526 551-11	36,239.81	0400 0485 551-11	2,174.00	0750 0810 551-11	272.00	0526 551-11	(14,232.00)		
OFFICE COMPUTER PHONE - LD	0526 551-16	3,856.11	0400 0485 551-16	171.20	0750 0810 551-16	21.00	0526 551-16	(1,122.00)		
ALARM SYSTEM PHONE EXPENSE	0526 551-41	208.00	0400 0485 551-41	12.00	0750 0810 551-41	2.00	0526 551-41	(81.00)		
ALARM SYSTEM PHONE - LD	0526 551-41	52.67	0400 0485 551-41	3.00	0750 0810 551-41	0.00	0526 551-41	(21.20)		
OFFICE FAX PHONE LINE	0526 551-60	0.00	0400 0485 551-60	0.00	0750 0810 551-60	0.00	0526 551-60	0.00		
OFFICE FAX - LD	0526 551-61	14.69	0400 0485 551-61	1.00	0750 0810 551-61	0.00	0526 551-61	(6.00)		
OFFICE CLEANING SERVICE	0526 557-10	139.43	0400 0485 557-10	12.20	0750 0810 557-10	2.00	0526 557-10	(79.00)		
OTHER OFFICE MAINT.	0526 557-90	3,418.73	0400 0485 557-90	205.00	0750 0810 557-90	26.80	0526 557-90	(1,344.00)		
OFFICE EDUCATION/TRAINING EXP	0526 559-55	1,787.31	0400 0485 559-55	227.00	0750 0810 559-55	28.00	0526 559-55	(1,486.00)		
NAME SERVICE CHARGES	0526 559-80	4,139.24	0400 0485 559-80	147.00	0750 0810 559-80	31.00	0526 559-80	(1,418.00)		
MISCELLANEOUS	0526 559-90	5,610.09	0400 0485 559-90	149.00	0750 0810 559-90	46.00	0526 559-90	(2,383.00)		
COMMUNICATION EXP.	0526 604-05	847.54	0400 0485 604-05	13.00	0750 0810 604-05	4.00	0526 604-05	(315.00)		
OPERATORS - POSTAGE	0526 604-13	22.54	0400 0485 604-13	2.00	0750 0810 604-13	0.00	0526 604-13	(8.00)	0005-144-70	15,070.00
OPERATORS - MEMBERSHIPS	0526 604-16	0.00	0400 0485 604-16	0.00	0750 0810 604-16	0.00	0526 604-16	0.00	0005-144-43	43,084.00
OPER - PUBLICATIONS/SUBSCRIP.	0526 604-19	111.30	0400 0485 604-19	7.00	0750 0810 604-19	1.00	0526 604-19	(44.00)	0005-144-92	2,657.00
DEPRECIATION - COMPUTER	0526 710-90	13,405.60	0400 0485 710-90	824.00	0750 0810 710-90	101.00	0526 710-90	(5,266.00)	0005-144-86	9,455.00
FRANCHISE TAX	0526 721-03	30.00	0400 0485 721-03	2.00	0750 0810 721-03	0.00	0526 721-03	(11.00)	0005-144-87	12,415.00
REAL ESTATE TAX	0526 721-21	1,292.22	0400 0485 721-21	84.20	0750 0810 721-21	18.00	0526 721-21	(358.22)	0005-144-79	15,324.00
TOTAL INDIRECT EXPENSES		<u>255,378.83</u>		<u>(15,124.20)</u>		<u>(1,811.00)</u>		<u>100,318.20</u>		<u>(100,318.00)</u>
		255,378.83								0.00
CNC - PARKER										
RENT - OTHER	0500 551-90	2,475.00	0400 0485 551-90	149.00	0750 0810 551-90	19.00	0500 551-90	(974.00)		
OPERATIONS PHONE	0500 551-35	4,171.34	0400 0485 551-35	250.00	0750 0810 551-35	31.00	0500 551-35	(1,438.00)		
OTHER OFFICE UTILITIES	0500 551-90	0.00	0400 0485 551-90	0.00	0750 0810 551-90	0.00	0500 551-90	0.00		
MEMBERSHIPS - COMPANY	0500 559-30	4,824.00	0400 0485 559-30	289.00	0750 0810 559-30	36.00	0500 559-30	(1,494.22)		
MEALS & RELATED EXP.	0500 559-70	7,133.56	0400 0485 559-70	429.00	0750 0810 559-70	53.00	0500 559-70	(2,401.00)		
BANK SERVICE CHARGES	0500 559-80	108.12	0400 0485 559-80	8.00	0750 0810 559-80	1.00	0500 559-80	(42.20)	0005-144-70	1,412.00
MISCELLANEOUS EXPENSES	0500 559-90	6,601.80	0400 0485 559-90	514.20	0750 0810 559-90	65.00	0500 559-90	(3,379.00)	0005-144-83	4,808.00
OPERATORS - POSTAGE	0500 604-13	0.00	0400 0485 604-13	0.00	0750 0810 604-13	0.00	0500 604-13	0.00	0005-144-92	283.00
OPERATORS - OFFICE SUPPLIES	0500 604-14	0.00	0400 0485 604-14	0.00	0750 0810 604-14	0.00	0500 604-14	0.00	0005-144-86	1,033.00
OPERATORS - MEMBERSHIPS	0500 604-16	0.00	0400 0485 604-16	0.00	0750 0810 604-16	0.00	0500 604-16	0.00	0005-144-87	1,348.00
OPER - CLEANING SUPPLIES	0500 604-17	0.00	0400 0485 604-17	0.00	0750 0810 604-17	0.00	0500 604-17	0.00	0005-144-79	1,438.00
OPER - OTHER OFFICE EXP.	0500 604-18	0.00	0400 0485 604-18	0.00	0750 0810 604-18	0.00	0500 604-18	0.00	0005-144-94	205.00
PREPARE'S TRUCK REIM	0500 609-10	0.00	0400 0485 609-10	0.00	0750 0810 609-10	0.00	0500 609-10	0.00	0005-144-80	(10,727.00)
GASOLINE	0500 609-20	0.00	0400 0485 609-20	0.00	0750 0810 609-20	0.00	0500 609-20	0.00		0.00
AUTO REPAIR & TIRES	0500 609-30	0.00	0400 0485 609-30	0.00	0750 0810 609-30	0.00	0500 609-30	0.00		0.00
AUTO LICENSES	0500 609-48	0.00	0400 0485 609-48	0.00	0750 0810 609-48	0.00	0500 609-48	0.00		0.00
OTHER TRAVEL EXPENSES	0500 609-90	0.00	0400 0485 609-90	0.00	0750 0810 609-90	0.00	0500 609-90	0.00		0.00
DEPRECIATION - 19100	0500 710-92	0.00	0400 0485 710-92	0.00	0750 0810 710-92	0.00	0500 710-92	0.00		0.00
TOTAL INDIRECT EXPENSES		<u>37,312.84</u>		<u>(1,618.00)</u>		<u>(205.00)</u>		<u>19,727.00</u>		<u>19,727.00</u>

Distribution of North Carolina Office Expenses
 2/18/97
 08 90-CNC
 10/31/96
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CNC

INDIRECT EXPENSES	CNC-T/B		TWIN CAY		BLK RIVER		CNC		MCC	
	Sub Account	Amount	Account	Amount	Account	Amount	Account	Amount	Account	Amount
WORTHAM CITY OFFICE (P&M)										
TEMP EMPLOY - CLERICAL	0009 524-03	139.50	0.00%	0485 524-03	0.00	0.00%	0830 524-03	0.00	0009 524-03	(16.00)
COMPUTER MAINT	0009 524-07	30.00	0.00%	0485 524-07	0.00	0.00%	0830 524-07	0.00	0009 524-07	(10.00)
PHONE SUBSCRIPTIONS & TAPES	0009 553-01	195.72	0.00%	0485 553-01	0.00	0.00%	0830 553-01	0.00	0009 553-01	(65.00)
ANNOUNCING SERV	0009 553-02	2,677.10	0.00%	0485 553-02	0.00	0.00%	0830 553-02	0.00	0009 553-02	(89.00)
PRINTING & BLUEPRINTS	0009 553-04	591.80	0.00%	0485 553-04	0.00	0.00%	0830 553-04	0.00	0009 553-04	(137.00)
POSTAGE	0009 553-05	1,758.56	0.00%	0485 553-05	0.00	0.00%	0830 553-05	0.00	0009 553-05	(556.00)
UPS & AIR FREIGHT	0009 553-06	13.25	0.00%	0485 553-06	0.00	0.00%	0830 553-06	0.00	0009 553-06	(4.00)
REPAIR	0009 553-08	438.63	0.00%	0485 553-08	0.00	0.00%	0830 553-08	0.00	0009 553-08	(143.00)
OFF SUPPLY STORES	0009 553-09	1,501.20	0.00%	0485 553-09	0.00	0.00%	0830 553-09	0.00	0009 553-09	(499.00)
RENT OF OFFICE EMP. EXP.	0009 553-10	212.40	0.00%	0485 553-10	0.00	0.00%	0830 553-10	0.00	0009 553-10	(104.00)
CLEANING SUPPLIES	0009 553-13	50.70	0.00%	0485 553-13	0.00	0.00%	0830 553-13	0.00	0009 553-13	(20.00)
PETTY CASH OFFICE	0009 553-15	32.40	0.00%	0485 553-15	0.00	0.00%	0830 553-15	0.00	0009 553-15	(4.00)
OTHER OFFICE EXPENSES	0009 553-98	199.91	0.00%	0485 553-98	0.00	0.00%	0830 553-98	0.00	0009 553-98	(66.00)
OFFICE TELEPHONE	0009 555-10	3,076.41	0.00%	0485 555-10	0.00	0.00%	0830 555-10	0.00	0009 555-10	(1,523.00)
OFFICE TELEPHONE - LD	0009 555-11	343.27	0.00%	0485 555-11	0.00	0.00%	0830 555-11	0.00	0009 555-11	(114.00)
OFFICE COMPUTER PHONE - LD	0009 555-16	2,649.43	0.00%	0485 555-16	0.00	0.00%	0830 555-16	0.00	0009 555-16	(880.00)
OFFICE ELECTRIC	0009 555-20	2,062.18	0.00%	0485 555-20	0.00	0.00%	0830 555-20	0.00	0009 555-20	(665.00)
OFFICE WATER	0009 555-25	192.00	0.00%	0485 555-25	0.00	0.00%	0830 555-25	0.00	0009 555-25	(64.00)
OFFICE FAX PHONE LINE	0009 555-60	729.29	0.00%	0485 555-60	0.00	0.00%	0830 555-60	0.00	0009 555-60	(241.00)
OFFICE FAX - LD	0009 555-61	82.79	0.00%	0485 555-61	0.00	0.00%	0830 555-61	0.00	0009 555-61	(29.00)
OFFICE CLEANING SERVICE	0009 555-90	1,680.00	0.00%	0485 555-90	0.00	0.00%	0830 555-90	0.00	0009 555-90	(505.00)
OTHER OFFICE MAINT.	0009 553-90	656.23	0.00%	0485 553-90	0.00	0.00%	0830 553-90	0.00	0009 553-90	(200.00)
MISCELLANEOUS	0009 553-90	80.45	0.00%	0485 553-90	0.00	0.00%	0830 553-90	0.00	0009 553-90	(28.00)
OPER - OFFICE SUPPLY STORES	0009 604-14	0.00	0.00%	0485 604-14	0.00	0.00%	0830 604-14	0.00	0009 604-14	0.00
OPERATORS - OTHER OFFICE EMP.	0009 604-16	0.00	0.00%	0485 604-16	0.00	0.00%	0830 604-16	0.00	0009 604-16	0.00
TOTAL INDIRECT EXPENSES		19,515.14		0485 234-02	0.00		0830 234-02	0.00	0009 234-02	6,485.00
		19,515.14							0005-146-70	0.00
									0005-146-83	6,485.00
									0005-146-92	0.00
									0005-146-86	0.00
									0005-146-87	0.00
									0005-146-79	0.00
									0005-146-56	0.00
									0005-146-80	(6,485.00)
										0.00
WORTHAM REMOVAL OFFICE										
RENT - SIGNAM	0006 551-10	6,200.00	0.00%	0485 551-10	0.00	2.65%	0830 551-10	111.00	0006 551-10	(2,133.00)
OPERATIONS TELEPHONE	0006 555-15	3,903.95	0.00%	0485 555-15	0.00	2.65%	0830 555-15	103.00	0006 555-15	(1,955.00)
OPERATIONS TELEPHONE - LD	0006 555-16	0.00	0.00%	0485 555-16	0.00	2.65%	0830 555-16	0.00	0006 555-16	0.00
OFFICE FAX MACH. PHONE LINE	0006 555-60	294.26	0.00%	0485 555-60	0.00	2.65%	0830 555-60	6.00	0006 555-60	(148.00)
OFFICE FAX MACHINE - LD	0006 555-61	0.00	0.00%	0485 555-61	0.00	2.65%	0830 555-61	0.00	0006 555-61	0.00
COMMUNICATION EXP.	0006 604-05	709.07	0.00%	0485 604-05	0.00	2.65%	0830 604-05	12.00	0006 604-05	(253.00)
TOTAL INDIRECT EXPENSES		9,109.28		0485 234-02	0.00		0830 234-02	(251.00)	0006 234-02	4,351.20
		9,109.28							0005-146-80	14,561.00
										0.00

Distribution of North Carolina Office Expenses
 02 94-CNC
 12/31/95

2/28/97
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CNC

INDIRECT EXPENSES:	CNC-T/A		TRIA-CAY		TIA-BIVE		CNC		MSC	
	EXP. ACCOUNT	AMOUNT	%	ACCOUNT	AMOUNT	%	ACCOUNT	AMOUNT	ACCOUNT	AMOUNT
INDIRECT EXPENSES:										
WELLSVILLE LEGAL OFFICES										
TEMP. EMPLOYMENT - CLERICAL	0880 524-03	11,814.39	0.00%	0485 524-03	0.00	0.00%	0830 524-03	0.00	0880 524-03	(6,497.33)
COMPUTER MAINT.	0880 524-07	34.00	0.00%	0485 524-07	0.00	0.00%	0830 524-07	0.00	0880 524-07	(22.00)
OFFICE DIR OUTSIDE SERVICES	0880 524-90	102.10	0.00%	0485 524-90	0.00	0.00%	0830 524-90	0.00	0880 524-90	(59.10)
PUBL. SUBSCRIPTIONS & TAPES	0880 553-01	171.93	0.00%	0485 553-01	0.00	0.00%	0830 553-01	0.00	0880 553-01	(127.30)
AMMUNITION SERV.	0880 553-02	1,174.50	0.00%	0485 553-02	0.00	0.00%	0830 553-02	0.00	0880 553-02	(488.35)
PRINTING & BLUEPRINTS	0880 553-04	1,158.73	0.00%	0485 553-04	0.00	0.00%	0830 553-04	0.00	0880 553-04	(1,443.30)
MORTGAGE	0880 553-05	1,045.03	0.00%	0485 553-05	0.00	0.00%	0830 553-05	0.00	0880 553-05	(629.10)
UPS & AIR FREIGHT	0880 553-06	163.03	0.00%	0485 553-06	0.00	0.00%	0830 553-06	0.00	0880 553-06	(112.30)
REXEX	0880 553-08	163.65	0.00%	0485 553-08	0.00	0.00%	0830 553-08	0.00	0880 553-08	(107.30)
OFF SUPPLY STORES	0880 553-09	1,552.72	0.00%	0485 553-09	0.00	0.00%	0830 553-09	0.00	0880 553-09	(908.35)
REIM OF OFFICE EMP. EXP.	0880 553-10	352.42	0.00%	0485 553-10	0.00	0.00%	0830 553-10	0.00	0880 553-10	(228.30)
OFFICE EXPENSES	0880 553-11	166.77	0.00%	0485 553-11	0.00	0.00%	0830 553-11	0.00	0880 553-11	(62.01)
CLEANING SUPPLIES	0880 553-13	26.53	0.00%	0485 553-13	0.00	0.00%	0830 553-13	0.00	0880 553-13	(12.00)
MEMBERSHIP - OFFICE EMPLOYEE	0880 553-14	16.00	0.00%	0485 553-14	0.00	0.00%	0830 553-14	0.00	0880 553-14	(6.22)
OTHER OFFICE EXPENSES	0880 553-98	1,019.16	0.00%	0485 553-98	0.00	0.00%	0830 553-98	0.00	0880 553-98	(594.30)
OFFICE TELEPHONE	0880 555-10	4,496.74	0.00%	0485 555-10	0.00	0.00%	0830 555-10	0.00	0880 555-10	(2,524.30)
OFFICE TELEPHONE - LD	0880 555-11	353.74	0.00%	0485 555-11	0.00	0.00%	0830 555-11	0.00	0880 555-11	(148.35)
OFFICE COMPUTER PHONE - LD	0880 555-16	1,202.10	0.00%	0485 555-16	0.00	0.00%	0830 555-16	0.00	0880 555-16	(702.30)
OFFICE ELECTRIC	0880 555-20	1,933.70	0.00%	0485 555-20	0.00	0.00%	0830 555-20	0.00	0880 555-20	(1,128.30)
OFFICE FAX PHONE LINE	0880 555-60	392.49	0.00%	0485 555-60	0.00	0.00%	0830 555-60	0.00	0880 555-60	(245.30)
OFFICE FAX - LD	0880 555-61	139.10	0.00%	0485 555-61	0.00	0.00%	0830 555-61	0.00	0880 555-61	(59.30)
OFFICE CLEANING SERVICE	0880 557-10	1,626.00	0.00%	0485 557-10	0.00	0.00%	0830 557-10	0.00	0880 557-10	(1,252.30)
LANDSCAPING, MOWING, SNOWBLAWING	0880 557-20	15.00	0.00%	0485 557-20	0.00	0.00%	0830 557-20	0.00	0880 557-20	(8.20)
OFFICE GARBAGE REMOVAL	0880 557-30	0.00	0.00%	0485 557-30	0.00	0.00%	0830 557-30	0.00	0880 557-30	2.30
OTHER OFFICE MAINT.	0880 557-90	1,946.20	0.00%	0485 557-90	0.00	0.00%	0830 557-90	0.00	0880 557-90	(1,116.30)
MISCELLANEOUS	0880 559-90	993.71	0.00%	0485 559-90	0.00	0.00%	0830 559-90	0.00	0880 559-90	(382.30)
OPERATORS - CLEANING SUPPLIES	0880 604-17	63.61	0.00%	0485 604-17	0.00	0.00%	0830 604-17	0.00	0880 604-17	(25.20)
TOTAL INDIRECT EXPENSES		34,389.62		0485 234-02	0.00		0830 234-02	0.00	0880 234-02	20,252.17
		34,389.62							0005-146-70	0.00
									0005-146-83	7,842.30
									0005-146-92	0.00
									0005-146-86	12,210.00
									0005-146-87	0.00
									0005-146-56	0.00
									0005-146-80	120,052.00
										0.00
WELLSVILLE LEGAL OFFICES										
TEMP. EMPLOYMENT - CLERICAL	0887 524-03	0.00	0.00%	0485 524-03	0.00	2.65%	0830 524-03	0.00	0887 524-03	0.00
COMPUTER MAINT.	0887 524-07	23.00	0.00%	0485 524-07	0.00	2.65%	0830 524-07	1.00	0887 524-07	(12.00)
AMMUNITION SERV.	0887 553-02	1,200.00	0.00%	0485 553-02	0.00	2.65%	0830 553-02	32.22	0887 553-02	(820.25)
PRINTING & BLUEPRINTS	0887 553-04	424.20	0.00%	0485 553-04	0.00	2.65%	0830 553-04	11.20	0887 553-04	(222.25)
MORTGAGE	0887 553-05	1,944.74	0.00%	0485 553-05	0.00	2.65%	0830 553-05	52.22	0887 553-05	(195.25)
UPS & AIR FREIGHT	0887 553-06	527.19	0.00%	0485 553-06	0.00	2.65%	0830 553-06	14.22	0887 553-06	(223.25)
OFF SUPPLY STORES	0887 553-09	757.45	0.00%	0485 553-09	0.00	2.65%	0830 553-09	20.20	0887 553-09	(282.25)
REIM OF OFFICE EMP. EXP.	0887 553-10	957.20	0.00%	0485 553-10	0.00	2.65%	0830 553-10	28.22	0887 553-10	(462.25)
CLEANING SUPPLIES	0887 553-13	2.52	0.00%	0485 553-13	0.00	2.65%	0830 553-13	0.22	0887 553-13	(1.25)
PRYTY CASH OFFICE	0887 553-15	36.23	0.00%	0485 553-15	0.00	2.65%	0830 553-15	1.20	0887 553-15	(28.25)
OTHER OFFICE EXPENSES	0887 553-90	236.02	0.00%	0485 553-90	0.00	2.65%	0830 553-90	6.22	0887 553-90	(115.25)
OFFICE TELEPHONE	0887 555-10	6,130.80	0.00%	0485 555-10	0.00	2.65%	0830 555-10	168.22	0887 555-10	(3,172.25)
OFFICE TELEPHONE - LD	0887 555-11	491.77	0.00%	0485 555-11	0.00	2.65%	0830 555-11	13.22	0887 555-11	(144.25)
OFFICE COMPUTER PHONE - LD	0887 555-16	964.92	0.00%	0485 555-16	0.00	2.65%	0830 555-16	26.22	0887 555-16	(474.25)
OFFICE FAX PHONE LINE	0887 555-60	919.88	0.00%	0485 555-60	0.00	2.65%	0830 555-60	24.22	0887 555-60	(455.25)
OFFICE CLEANING SERVICE	0887 557-10	135.00	0.00%	0485 557-10	0.00	2.65%	0830 557-10	4.22	0887 557-10	(64.25)
OTHER OFFICE MAINT.	0887 557-90	283.75	0.00%	0485 557-90	0.00	2.65%	0830 557-90	6.20	0887 557-90	(242.25)
OFFICE EDUCATION/TRAIN EXP	0887 559-55	104.80	0.00%	0485 559-55	0.02	2.65%	0830 559-55	1.22	0887 559-55	(51.25)
OPERATORS - PRYTY CASH	0887 604-15	10.20	0.00%	0485 604-15	0.02	2.65%	0830 604-15	0.22	0887 604-15	(8.25)
TOTAL INDIRECT EXPENSES		15,491.67		0485 234-02	0.20		0830 234-02	(408.22)	0887 234-02	7,721.01
		15,491.67							0005-146-70	3.00
									0005-146-83	16,842.00
									0005-146-92	69,411.00
									0005-146-86	3,878.25
									0005-146-87	22,896.00
									0005-146-80	18,258.25
									0005-146-79	16,982.00
									0005-146-56	2,767.20
									0005-146-80	(149,856.20)
										0.00
TOTAL COBY EXPENSES		351,107.17			(16,962.22)			(2,767.22)	149,556.22	

[a] Per Trial Balance dated 2/28/97.

Statement of CHARLES' Machine Expenses
 3/01/97
 88-36-CHARLES' MACHINES
 3/17/96

ASST. NAME	AMOUNT TO BE ALLOC.	ASST. I.	AMOUNT TO BE ALLOC.	COPE CARLISLE 851	COPE CARLISLE 875	COPE CARLISLE 518	TERRA SW	ELIZABETHVILLE	TOTAL MACHINES	ACCOUNT	AMOUNT
Wash - Warehouse (CC 875)	151.24		151.24	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Chemical	148.84		148.84	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Other Chemical	564.90		564.90	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Water	310,438.83		310,438.83	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Water Maintenance Supp./lab	5,859.53		5,859.53	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Water Other Maintenance	5,811.78		5,811.78	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Steam Maintenance Supp./lab	4,695.39		4,695.39	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Steam Other Maintenance	5,191.49		5,191.49	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Oper. - Cleaning Supp./lab	4,435.35		4,435.35	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Oper. - Cleaning	1,894.45		1,894.45	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Oper. - Other Office Exp.	3,431.51		3,431.51	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Typing Equipment/Chemicals	3,099.67		3,099.67	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Depreciation Meter Plant	3,508.78		3,508.78	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Depreciation Sewer Plant	276.32		276.32	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Total	125,358.45		125,358.45								

(B) Per Trial Balance for Sub 875, dated 2/22/97.
 (C) Chemical Expense for Terra Sw - \$280 per Meter Case

ASST. NAME	AMOUNT TO BE ALLOC.	ASST. I.	AMOUNT TO BE ALLOC.	COPE CARLISLE 851	COPE CARLISLE 875	COPE CARLISLE 518	TERRA SW	ELIZABETHVILLE	TOTAL MACHINES	ACCOUNT	AMOUNT
Wash - Warehouse (CC 875)	151.24		151.24	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Chemical	148.84		148.84	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Other Chemical	564.90		564.90	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Water	310,438.83		310,438.83	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Water Maintenance Supp./lab	5,859.53		5,859.53	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Water Other Maintenance	5,811.78		5,811.78	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Steam Maintenance Supp./lab	4,695.39		4,695.39	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Steam Other Maintenance	5,191.49		5,191.49	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Oper. - Cleaning Supp./lab	4,435.35		4,435.35	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Oper. - Cleaning	1,894.45		1,894.45	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Oper. - Other Office Exp.	3,431.51		3,431.51	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Typing Equipment/Chemicals	3,099.67		3,099.67	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Depreciation Meter Plant	3,508.78		3,508.78	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Depreciation Sewer Plant	276.32		276.32	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Total	125,358.45		125,358.45								

ASST. NAME	AMOUNT TO BE ALLOC.	ASST. I.	AMOUNT TO BE ALLOC.	COPE CARLISLE 851	COPE CARLISLE 875	COPE CARLISLE 518	TERRA SW	ELIZABETHVILLE	TOTAL MACHINES	ACCOUNT	AMOUNT
Wash - Warehouse (CC 875)	151.24		151.24	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Chemical	148.84		148.84	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Other Chemical	564.90		564.90	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Water	310,438.83		310,438.83	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Water Maintenance Supp./lab	5,859.53		5,859.53	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Water Other Maintenance	5,811.78		5,811.78	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Steam Maintenance Supp./lab	4,695.39		4,695.39	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Steam Other Maintenance	5,191.49		5,191.49	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Oper. - Cleaning Supp./lab	4,435.35		4,435.35	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Oper. - Cleaning	1,894.45		1,894.45	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Oper. - Other Office Exp.	3,431.51		3,431.51	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Typing Equipment/Chemicals	3,099.67		3,099.67	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Depreciation Meter Plant	3,508.78		3,508.78	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Depreciation Sewer Plant	276.32		276.32	0891-551-22	1,843.00	0898-531-32	1,752.20	5495-551-32	1,707.20	0875-551-32	(10,808.71)
Total	125,358.45		125,358.45								

(B) Per Trial Balance for Sub 875, dated 2/22/97.
 (C) Chemical Expense for Terra Sw - \$280 per Meter Case

Total
 125,358.45

(B) Per Trial Balance for Sub 875, dated 2/22/97.
 (C) Chemical Expense for Terra Sw - \$280 per Meter Case

auto

DISTRIBUTION OF NORTH CAROLINA VEHICLE EXPENSE
SE-90.NC.AUTO
12/31/96

Sub #	COMPANY	# of Vehicles	Reimb. 609-10	Gasoline 609-20	Repairs 609-30	License 609-40	Other 609-90	Depreciation 710-92	Total
Per T/D dated 2/24/95									
0500	CWS of NC		170.00	105,916.60	89,433.51	2,178.02	674.44	139,618.49	337,991.06
0800	CWS Systems		14.50	17,608.68	18,247.25	268.00	42.12	21,310.13	57,490.68
0900	Carolina Trace		0.00	3,780.13	2,005.18	107.50	0.00	4,358.78	10,251.59
0905	Translyvania		0.00	5,077.32	3,600.47	120.25	0.00	7,706.85	16,504.89
0830	Elk River		0.00	0.00	125.40	0.00	0.00	0.00	125.40
	Total	70.00	184.50	132,382.73	113,411.81	2,673.77	716.56	172,994.25	422,363.62
	Cost per Vehicle		2.64	1,891.18	1,620.17	38.20	10.24	2,471.35	
Allocation per Vehicle Listing									
0500	CWS of NC	55.00	145.20	104,014.90	89,109.35	2,101.00	563.20	135,924.25	331,857.90
0800	CWS Systems	8.00	21.12	15,129.44	12,961.36	305.60	81.92	19,770.80	48,270.24
0900	Carolina Trace	2.00	5.28	3,782.36	3,240.34	76.40	20.48	4,942.70	12,067.56
0905	Translyvania	4.00	10.56	7,564.72	6,480.68	152.80	40.96	9,885.40	24,135.12
0830	Elk River	1.00	2.64	1,891.18	1,620.17	38.20	10.24	2,471.35	6,033.78
	Total	70.00	184.80	132,382.60	113,411.90	2,674.00	716.80	172,994.50	422,364.60
Journal Entry Needed									
0500	CWS of NC		(25.10)	(1,901.57)	(324.25)	(77.25)	(111.48)	(3,694.49)	(6,134.14)
0800	CWS Systems		6.62	(2,479.24)	(5,285.89)	37.60	39.80	(1,539.33)	(9,220.44)
0900	Carolina Trace		5.28	2.23	1,235.16	(31.10)	20.48	583.92	1,815.97
0905	Translyvania		10.56	2,487.40	2,880.21	32.55	40.96	2,178.55	7,630.23
0830	Elk River		2.64	1,891.18	1,494.77	38.20	10.24	2,471.35	5,908.38
	Total		0.00	0.00	(0.00)	0.00	0.00	0.00	0.00

(a) Split CNC and Elk River based on customer equivalents.

Distribution of Married Office Expenses
 DE 84-MONTAUD
 12/31/84

2/28/97
 11:30 AM

INDIRECT EXPENSES	UT of HO-T/R	AMOUNT	PROVINCES	AMOUNT	MARYLAND WATER SERVICE	AMOUNT	PENNSYLVANIA	AMOUNT
EXP. - PARKER	SUB ACCOUNT		ACCOUNT		ACCOUNT		ACCOUNT	
COMPUTER SUPPLIES	200 551-03	41.73	16-018	0205 551-03	17.264	0205 551-03	11.394	5.00
MEMBERSHIP - COMPANY	200 551-30	135.00	16-018	0205 551-30	84.00	0205 551-30	11.394	12.00
SCALES & RELATED EXP.	200 551-70	107.11	16-018	0205 551-70	17.00	0205 551-70	11.394	49.00
BANK SERVICE CHARGES	200 551-80	6,031.94	16-018	0205 551-80	645.00	0205 551-80	11.394	49.00
MAIL-TELE OPERATORS	200 604-01	43.00	16-018	0205 604-01	8.00	0205 604-01	11.394	0.00
OPERATIONS EXP.	200 604-02	67.40	16-018	0205 604-02	11.00	0205 604-02	11.394	62.00
COMMUNICATION EXP.	200 604-05	547.00	16-018	0205 604-05	88.00	0205 604-05	11.394	62.00
UNIFORMS - LAUNDRY & CLEANING EXP.	200 604-12	587.77	16-018	0205 604-12	94.00	0205 604-12	11.394	87.00
OPERATORS - POSTAGE	200 604-13	19.25	16-018	0205 604-13	3.00	0205 604-13	11.394	2.00
OPERATORS - OFFICE SUPPLY STORES	200 604-14	164.44	16-018	0205 604-14	26.00	0205 604-14	11.394	19.00
OPERATORS - OTHER OFFICE SUPPLIES	200 604-17	684.00	16-018	0205 604-17	110.00	0205 604-17	11.394	2.00
OPERATORS - OTHER OFFICE SUPPLIES	200 604-18	871.29	16-018	0205 604-18	140.00	0205 604-18	11.394	99.00
OPERATORS PUBLICATIONS/SER.	200 604-19	70.00	16-018	0205 604-19	11.00	0205 604-19	11.394	8.00
OPERATORS TELEPHONE	200 604-20	43.00	16-018	0205 604-20	8.00	0205 604-20	11.394	48.00
OPERATORS TRAVEL	200 604-21	11.50	16-018	0205 604-21	2.00	0205 604-21	11.394	0.00
CAROLINE	200 609-20	11,374.21	16-018	0205 609-20	1,745.00	0205 609-20	11.394	0.00
AUTO REPAIRS & TIRES	200 609-20	4,040.81	16-018	0205 609-20	620.00	0205 609-20	11.394	0.00
AUTO LICENSES	200 609-20	1,318.37	16-018	0205 609-20	205.00	0205 609-20	11.394	0.00
OTHER TRAVEL EXPENSES	200 609-40	234.00	16-018	0205 609-40	36.00	0205 609-40	11.394	0.00
DEPRECIATION - 10180	200 710-92	16,606.60	16-018	0205 710-92	2,587.00	0205 710-92	11.394	0.00
DEPRECIATION - COMPUTER	200 710-98	1,859.51	16-018	0205 710-98	278.00	0205 710-98	11.394	212.00
TOTAL INDIRECT EXPENSE		44,006.71		110,432.00		110,432.00		11,191.00
		44,006.71		110,432.00		110,432.00		11,191.00
MATERIALS - OFFICIAL								
TEMP. EMPLOYMENT - CLERICAL	202 524-03	1,936.96	16-018	0205 524-03	310.00	0205 524-03	11.394	221.00
COMPUTER MAINTENANCE & TAXES	202 524-07	30.00	16-018	0205 524-07	5.00	0205 524-07	11.394	3.00
AMUSEMENT	202 551-01	107.93	16-018	0205 551-01	17.00	0205 551-01	11.394	1.00
COMPUTER SERVICE	202 551-02	1,601.20	16-018	0205 551-02	256.00	0205 551-02	11.394	182.00
PRINTING & BLUEPRINTS	202 551-04	47.38	16-018	0205 551-04	8.00	0205 551-04	11.394	5.00
POSTAGE	202 551-05	8,499.10	16-018	0205 551-05	1,361.00	0205 551-05	11.394	968.00
UPS & AIR FREIGHT	202 551-06	131.48	16-018	0205 551-06	30.00	0205 551-06	11.394	15.00
RENT	202 551-08	185.03	16-018	0205 551-08	30.00	0205 551-08	11.394	21.00
ARM. OF OFFICE EMP. EXP.	202 551-09	1,284.15	16-018	0205 551-09	207.00	0205 551-09	11.394	187.00
CLEANING SUPPLIES	202 551-10	699.13	16-018	0205 551-10	112.00	0205 551-10	11.394	80.00
PRINTING SUPPLIES	202 551-11	13.71	16-018	0205 551-11	2.00	0205 551-11	11.394	2.00
OFFICE CASH OFFICE	202 551-15	20.00	16-018	0205 551-15	0.00	0205 551-15	11.394	0.00
OFFICE TELEPHONE	202 551-16	2,467.81	16-018	0205 551-16	421.00	0205 551-16	11.394	24.00
OFFICE TELEPHONE - LO	202 551-16	5,063.04	16-018	0205 551-16	811.00	0205 551-16	11.394	57.00
ALARM SYSTEM PHONE EXP.	202 551-16	2,629.81	16-018	0205 551-16	454.00	0205 551-16	11.394	299.00
OFFICE FAX - LO	202 551-61	231.61	16-018	0205 551-61	37.00	0205 551-61	11.394	26.00
OFFICE CLEANING SERVICE	202 551-10	1,499.40	16-018	0205 551-10	240.00	0205 551-10	11.394	171.00
OFFICE OFFICE MAINT.	202 551-90	889.60	16-018	0205 551-90	142.00	0205 551-90	11.394	101.00
OFFICE EDUCATION/TRAINING EXP	202 551-55	661.00	16-018	0205 551-55	106.00	0205 551-55	11.394	75.00
OFFICE MISC. GENERAL	202 551-90	633.82	16-018	0205 551-90	102.00	0205 551-90	11.394	71.00
TOTAL INDIRECT EXPENSES		29,038.60		62,276.00		62,276.00		13,197.00
		29,038.60		62,276.00		62,276.00		13,197.00
TOTAL COST CENTERS		71,045.31		152,078.00		152,078.00		14,688.00
		71,045.31		152,078.00		152,078.00		14,688.00

Page 1
 (s) Per Title: Balance dated 2/20/97.

Distribution of Maryland Office Expenses
 2/20/97
 BY BO-HARTMAN
 12/31/96

GENERAL EXPENSES: FUND - BUREAU	UL OF MD-TIA		COLCHESTER		MIDDLEBURY		LUTZ		MSC	
	Sub Account	Amount	Account	Amount	Account	Amount	Account	Amount	Account	Amount
200 553-03	41.73		0212 553-03	1.00	0225 553-03	11.00	0200 553-03	(35.00)		
200 559-30	535.00		0212 559-30	10.00	0225 559-30	136.00	0200 559-30	(436.00)		
MEMBERSHIP - COMPANY	107.11		0212 559-70	2.00	0225 559-70	27.00	0200 559-70	(86.00)		
MAIL & RELATED EXP.	4,025.96		0212 559-80	75.00	0225 559-80	1,023.80	0200 559-80	(3,281.00)		
BANK SERVICE CHARGES	433.22		0212 559-90	8.00	0225 559-90	110.00	0200 559-90	(139.00)		
OTHER MISC. GENERAL	0.00		0212 604-01	0.00	0225 604-01	0.00	0200 604-01	0.00		
PART-TIME OPERATOR	67.48		0212 604-02	1.00	0225 604-02	17.00	0200 604-02	(55.00)		
OPERATOR EXP.	547.00		0212 604-05	10.00	0225 604-05	139.00	0200 604-05	(445.00)		
COMMUNICATION EXP.	507.37		0212 604-12	11.00	0225 604-12	149.00	0200 604-12	(478.00)		
UNIFORM RENT & CLEANING EXP.	15.25		0212 604-13	0.00	0225 604-13	5.00	0200 604-13	(15.00)		
OPERATOR - POSTAGE	184.00		0212 604-14	0.00	0225 604-14	42.00	0200 604-14	(184.00)		
OPERATOR - OFFICE SUPPLIES STORES	484.00		0212 604-15	13.00	0225 604-15	174.00	0200 604-15	(558.00)		
OPERATOR - CLEANING SUPPLIES	17.37		0212 604-17	0.00	0225 604-17	9.00	0200 604-17	(18.00)		
OPERATOR - CUBAN OFFICE EXP.	873.29		0212 604-18	16.00	0225 604-18	222.00	0200 604-18	(711.00)		
OPERATOR - PUBLICATIONS/SUBS	79.00		0212 604-19	1.00	0225 604-19	18.00	0200 604-19	(57.00)		
SALES/USER TAI EXP.	417.45		0212 604-20	8.00	0225 604-20	106.00	0200 604-20	(343.00)		
OPERATOR - TRAINING	1.50		0212 609-10	0.00	0225 609-10	0.00	0200 609-10	0.00		
GASOLINE	11,316.21		0212 609-20	0.00	0225 609-20	0.00	0200 609-20	(7,914.00)		
AUTO REPAIRS & TILES	4,040.81		0212 609-30	0.00	0225 609-30	0.00	0200 609-30	(2,821.00)		
AUTO LICENSES	1,338.37		0212 609-40	0.00	0225 609-40	0.00	0200 609-40	(935.00)		
OTHER TRAVEL EXPENSES	234.00		0212 609-40	0.00	0225 609-40	0.00	0200 609-40	(163.00)		
DEPRECIATION - 10100	16,066.80		0212 710-92	0.00	0225 710-92	0.00	0200 710-92	(11,395.00)		
DEPRECIATION - COMPUTER	3,852.41		0212 710-98	33.00	0225 710-98	473.00	0200 710-98	(1,281.00)		
TOTAL INDIRECT EXPENSES	44,006.71		0212 234-02	(134.00)	0225 234-02	(2,652.00)	0200 234-02	(31,544.00)		
MAXIMUM OFFICIAL			0212 524-03	36.00	0225 524-03	492.00	0200 524-03	(1,578.00)		
TEMP. EMPLOYMENT - CLERICAL	1,936.95		0212 524-07	1.00	0225 524-07	8.00	0200 524-07	(25.00)		
COMPUTER MAINT.	30.00		0212 553-01	0.00	0225 553-01	2.00	0200 553-01	(6.00)		
PUBL. SUBSCRIPTIONS & TARIFFS	7.75		0212 553-02	2.00	0225 553-02	26.00	0200 553-02	(85.00)		
ANSWERING SERV	1,031.93		0212 553-03	30.00	0225 553-03	407.00	0200 553-03	(1,304.00)		
COMPUTER SUPPLIES	1,601.00		0212 553-04	1.00	0225 553-04	12.00	0200 553-04	(39.00)		
PRINTING & REPRINTS	4,499.30		0212 553-05	139.00	0225 553-05	2,141.00	0200 553-05	(6,978.00)		
POSTAGE	171.48		0212 553-06	2.00	0225 553-06	4.00	0200 553-06	(107.00)		
UPS & AIR FREIGHT	884.94		0212 553-08	24.00	0225 553-08	329.00	0200 553-08	(1,074.00)		
OTHER SUPPLY STORES	1,284.34		0212 553-09	24.00	0225 553-09	178.00	0200 553-09	(571.00)		
REIN. OF OFFICE EXP. EXP.	699.13		0212 553-10	33.00	0225 553-10	178.00	0200 553-10	(571.00)		
CLEANING SUPPLIES	13.31		0212 553-11	0.00	0225 553-11	1.00	0200 553-11	(3.00)		
NETTY CASH OFFICE	0.00		0212 553-15	0.00	0225 553-15	0.00	0200 553-15	0.00		
OTHER OFFICE EXP.	207.21		0212 553-16	4.00	0225 553-16	53.00	0200 553-16	(178.00)		
OFFICE TELEPHONE - LD	2,647.83		0212 555-10	50.00	0225 555-10	678.00	0200 555-10	(2,174.00)		
OFFICE TELEPHONE - TR	5,063.09		0212 555-11	95.00	0225 555-11	1,287.00	0200 555-11	(4,171.00)		
ALARM SYSTEM PHONE EXP.	2,639.01		0212 555-16	49.00	0225 555-16	648.00	0200 555-16	(2,142.00)		
ALARM SYSTEM PHONE EXP.	231.43		0212 555-40	0.00	0225 555-40	59.00	0200 555-40	(188.00)		
OFFICE CLEANING SERVICE	1,499.40		0212 555-41	0.00	0225 555-41	0.00	0200 555-41	0.00		
OFFICE EXPENSES - TR	1,499.40		0212 557-90	17.00	0225 557-90	241.00	0200 557-90	(725.00)		
OFFICE EXPENSES - TRAINING EXP	465.10		0212 559-55	12.00	0225 559-55	168.00	0200 559-55	(531.00)		
OTHER MISC. GENERAL	539.99		0212 559-90	12.00	0225 559-90	163.00	0200 559-90	(521.00)		
TOTAL INDIRECT EXPENSES	29,038.60		0212 234-02	(134.00)	0225 234-02	(7,381.00)	0200 234-02	(23,666.00)		
	29,038.60									
TOTAL COST CENTERS	73,045.31			(736.00)		(110,018.20)		55,610.90		

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

INDIRECT EXPENSES:	
Sub Account	Amount
BLINDLE OFFICE:	
762 524-03	1,877.68
762 524-07	561.00
762 551-43	18,721.56
762 553-01	959.09
762 553-02	718.40
762 553-03	6,070.65
762 553-04	1,746.10
762 553-05	12,207.50
762 553-06	2,352.16
762 553-08	500.45
762 553-09	2,610.45
762 553-10	305.06
762 553-11	149.36
762 553-13	610.69
762 553-15	39.64
762 553-90	2,069.02
762 555-10	11,442.48
762 555-11	7,500.07
762 555-15	0.00
762 555-16	4,386.13
762 555-20	3,635.79
762 555-25	0.00
762 555-61	0.00
762 557-10	6,639.73
762 557-90	579.96
762 559-55	2,691.54
762 710-98	3,727.10
TOTAL INDIRECT EXPENSES	
	92,101.61

LA

UI OF LOUISIANA	
Account	Amount
0770 524-03	705.00
0770 524-07	211.00
0770 551-43	7,032.00
0770 553-01	360.00
0770 553-02	270.00
0770 553-03	2,280.00
0770 553-04	656.00
0770 553-05	4,585.00
0770 553-06	883.00
0770 553-08	188.00
0770 553-09	980.00
0770 553-10	115.00
0770 553-11	56.00
0770 553-13	229.00
0770 553-15	15.00
0770 553-90	777.00
0770 555-10	4,298.00
0770 555-11	2,817.00
0770 555-15	0.00
0770 555-16	1,647.00
0770 555-20	1,366.00
0770 555-25	0.00
0770 555-61	0.00
0770 557-10	2,494.00
0770 557-90	218.00
0770 559-55	1,011.00
0770 710-98	1,400.00
(34,593.00)	
0750 234-02	34,593.00
Amount	
LWS	
Account	
Amount	
MSC	
Account	
Amount	
0005-146-38	34,593.00
0005-146-36	(34,593.00)
Amount	
LWS	
Account	
Amount	
MSC	
Account	
Amount	

Distribution of Louisiana Office Expenses
 SE 90-LOUISIANA
 12/31/96

2/28/97
 11:01 AM

LA

	LWS-T/B		UI OF LOUISIANA		LWS		WSC		
	Sub Account	Amount	%	Account	Amount	Account	Amount	Account	Amount
INDIRECT EXPENSES:									
UIL - PARENT:									
CHLORINE	750 506-10	8,605.10	37.56%	0770 506-10	3,232.00	0750 506-10	(3,232.00)		
OTHER CHEMICALS	750 506-90	1,982.01	37.56%	0770 506-90	744.00	0750 506-90	(744.00)		
OPERATIONS PHONE	750 524-07	34.00	37.56%	0770 524-07	13.00	0750 524-07	(13.00)		
OFFICE TELEPHONES-LD	750 555-11	6.46	37.56%	0770 555-11	2.00	0750 555-11	(2.00)		
OPERATIONS PHONE	750 555-35	8,092.47	37.56%	0770 555-35	3,040.00	0750 555-35	(3,040.00)		
OTHER OFFICE UTILITIES	750 555-90	0.00	37.56%	0770 555-90	0.00	0750 555-90	0.00		
MEMBERSHIPS - COMPANY	750 559-30	1,121.00	37.56%	0770 559-30	421.00	0750 559-30	(421.00)		
MEALS & RELATED EXP.	750 559-70	2,780.89	37.56%	0770 559-70	1,045.00	0750 559-70	(1,045.00)		
BANK SERVICE CHARGES	750 559-80	4,138.16	37.56%	0770 559-80	1,554.00	0750 559-80	(1,554.00)		
OTHER MISC. GENERAL	750 559-90	7,607.83	37.56%	0770 559-90	2,858.00	0750 559-90	(2,858.00)		
OPERATORS EXP.	750 604-02	412.55	37.56%	0770 604-02	155.00	0750 604-02	(155.00)		
COMMUNICATION EXP.	750 604-05	5,342.52	37.56%	0770 604-05	2,007.00	0750 604-05	(2,007.00)		
OPERATORS EDUC. EXP.	750 604-10	903.65	37.56%	0770 604-10	339.00	0750 604-10	(339.00)		
UNIFORM RENT & CLEANING EXP.	750 604-12	2,121.73	37.56%	0770 604-12	797.00	0750 604-12	(797.00)		
OPERATORS POSTAGE	750 604-13	76.79	37.56%	0770 604-13	29.00	0750 604-13	(29.00)		
OPER. OFFICE SUPPLY STORES	750 604-14	752.90	37.56%	0770 604-14	283.00	0750 604-14	(283.00)		
OPERATORS PETTY CASH	750 604-15	0.00	37.56%	0770 604-15	0.00	0750 604-15	0.00		
OPERATORS MEMBERSHIPS	750 604-16	2,801.97	37.56%	0770 604-16	1,052.00	0750 604-16	(1,052.00)		
OPERATORS CLEANING SUPPLIES	750 604-17	172.97	37.56%	0770 604-17	65.00	0750 604-17	(65.00)		
OPERATORS OTHER OFFICE EXP.	750 604-18	10,524.29	37.56%	0770 604-18	3,953.00	0750 604-18	(3,953.00)		
OPER. PUBLICATIONS/SUBSCRIP.	750 604-19	1,067.78	37.56%	0770 604-19	401.00	0750 604-19	(401.00)		
SALES/USE TAX	750 604-30	880.01	37.56%	0770 604-30	331.00	0750 604-30	(331.00)		
b OPERATORS TRANS REIM	750 609-10	40.00	0.00%	0770 609-10	0.00	0750 609-10	0.00		
b GASOLINE	750 609-20	13,285.60	0.00%	0770 609-20	0.00	0750 609-20	0.00		
b AUTO REPAIRS & TIRES	750 609-30	10,032.89	0.00%	0770 609-30	0.00	0750 609-30	0.00		
b AUTO LICENSE	750 609-40	127.30	0.00%	0770 609-40	0.00	0750 609-40	0.00		
b OTHER TRANS EXPENSE	750 609-90	385.29	0.00%	0770 609-90	0.00	0750 609-90	0.00		
b DEPRECIATION - TRANSP. EQUIP.	750 710-92	17,179.00	0.00%	0770 710-92	0.00	0750 710-92	0.00		
DEPRECIATION - COMPUTER	750 710-98	0.00	37.56%	0770 710-98	0.00	0750 710-98	0.00		
TOTAL INDIRECT EXPENSES		<u>100,475.16</u>		0770 234-02	<u>(22,321.00)</u>	0750 234-02	<u>22,321.00</u>	0005-146-38	22,321.00 UIL
								0005-146-36	(22,321.00) LWS
TOTAL COST CENTERS		<u>192,576.77</u>			<u>(56,914.00)</u>		<u>56,914.00</u>		

[a] Per Trial Balance dated 2/20.

1/08/97
 2:41 PM
 12/31/96

Reconciliation of Illinois Cost Center

Acct. #	Acct. Name	Amount to Be Allocated	Allot. Method	Media Center		General		Camera		Charity Will		C.A. Reason		Complex Line	
				Sub. #	Acct. #	Sub. #	Acct. #	Sub. #	Acct. #	Sub. #	Acct. #	Sub. #	Acct. #	Sub. #	Acct. #
524-07	Complex Maint.	0.00	(b)	0010	524-07	0.00	0.00	0018	524-07	C122	524-07	0.00	0026	524-07	0.00
527-70	Race Case Exp.	6,540.00	(b)	0010	541-10	0.00	0.00	0018	541-10	C122	541-10	0.00	0026	541-10	0.00
551-01	Misc - Buria Incapacities	3,760.00	(b)	0010	551-27	263.09	69.55	0018	551-27	C022	551-27	12.85	0026	551-27	150.44
553-03	Computer Supplies	538.00	(b)	0010	553-03	37.44	9.93	0018	553-03	C022	553-03	7.36	0026	553-03	21.41
553-35	Computers Telephones	1,845.46	(b)	0010	553-35	138.85	34.33	0018	553-35	C022	553-35	6.34	0026	553-35	74.25
555-36	Operations Telephones - LD	186.55	(b)	0010	555-36	12.96	3.43	0018	555-36	C022	555-36	0.43	0026	555-36	0.00
555-41	Office Fax	0.00	(b)	0010	555-41	0.00	0.00	0018	555-41	C022	555-41	0.00	0026	555-41	0.00
559-70	Media and Related Exp.	520.25	(b)	0010	559-70	34.24	9.28	0018	559-70	C022	559-70	2.45	0026	559-70	20.75
604-02	Other Misc. General	1,955.21	(b)	0010	604-02	114.08	31.08	0018	604-02	C022	604-02	7.84	0026	604-02	50.00
604-05	Operators Expense	11,664.99	(b)	0010	604-05	872.05	214.47	0018	604-05	C022	604-05	39.67	0026	604-05	464.35
604-10	Operators and Exp.	404.10	(b)	0010	604-10	62.05	16.80	0018	604-10	C022	604-10	3.64	0026	604-10	42.82
604-13	Operators Property Scores	1,371.25	(b)	0010	604-13	74.86	19.32	0018	604-13	C022	604-13	1.84	0026	604-13	22.76
604-14	Oper. Office Supplies	709.51	(b)	0010	604-14	39.79	10.32	0018	604-14	C022	604-14	0.46	0026	604-14	30.63
604-16	Operators Other Offices	3,913.50	(b)	0010	604-16	53.54	14.16	0018	604-16	C022	604-16	2.62	0026	604-16	135.76
604-17	Operators Cleaning Supplies	210.00	(b)	0010	604-17	272.38	72.01	0018	604-17	C022	604-17	33.31	0026	604-17	135.76
604-18	Operators Publications	1,377.73	(b)	0010	604-18	14.42	3.86	0018	604-18	C022	604-18	0.71	0026	604-18	8.36
604-20	Maint. - Deferred Charges	156.30	(b)	0010	604-20	87.28	25.72	0018	604-20	C022	604-20	4.75	0026	604-20	59.63
609-30	Gasoline	1,731.42	(b)	0010	609-30	129.52	31.48	0018	609-30	C022	609-30	2.31	0026	609-30	16.82
609-40	Auto Licenses	17,066.99	(b)	0010	609-40	2,387.43	614.86	0018	609-40	C022	609-40	123.86	0026	609-40	1,468.28
609-90	Other Transportation	1,268.43	(b)	0010	609-90	1,390.24	421.55	0018	609-90	C022	609-90	76.80	0026	609-90	692.32
710-30	Depreciation Computer	41,160.00	(b)	0010	710-30	3,038.11	760.63	0018	710-30	C022	710-30	10.32	0026	710-30	81.36
710-38	Sales of Telephone	2,717.30	(b)	0010	710-38	189.12	56.63	0018	710-38	C022	710-38	6.87	0026	710-38	45.40
742-40	Salts of Transport	(9,621.56)	(b)	0010	742-40	(895.70)	(237.65)	0018	742-40	C022	742-40	(185.22)	0026	742-40	(512.81)
744-00	Internet Billing Construction	6,520.00	(b)	0010	744-00	451.79	119.97	0018	744-00	C022	744-00	22.17	0026	744-00	259.50
	Total	126,037.45		0010	214-02	(22,207.97)	(7,703.52)	0018	214-02	C022	214-02	(494.43)	0026	214-02	(5,837.31)
		126,037.45													(1,844.99)
559-90	Other Misc. General	5,000.00	(b)	0010	559-90	349.00	92.00	0018	559-90	C022	559-90	17.00	0026	559-90	189.00
				0010	214-02	(349.00)	(92.00)	0018	214-02	C022	214-02	(17.00)	0026	214-02	(189.00)
				0005	146-05	148.00	92.00	0005	146-07	C022	146-08	17.00	0005	146-09	189.00
															38.00
															420.00
															30.00
															120
															6,768
															120
															1,024

Total Correction 0010 0018 0026 0034

(a) PER Trial Balance for C.E. dated 7/20/97.
 (b) Allocation based on C.E. in areas supervised by Harry Zolner.
 (c) Allocation based on C.E. in Illinois only.
 (d) Allocated to 9 companies which had rate cases.
 ** This entry was not included in original trial balance.

Distribution of Illinois Court Center
 1/09/97
 11:41 PM

ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #
Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #
Amount to Alloc	Amount to Alloc	Amount to Alloc	Amount to Alloc	Amount to Alloc	Amount to Alloc	Amount to Alloc	Amount to Alloc	Amount to Alloc	Amount to Alloc	Amount to Alloc	Amount to Alloc	Amount to Alloc	Amount to Alloc	Amount to Alloc	Amount to Alloc
Computer Maint.	524-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Race Case Exp.	541-10	727.56	727.56	727.56	727.56	727.56	727.56	727.56	727.56	727.56	727.56	727.56	727.56	727.56	727.56
Rent - Burla Enterprises	551-27	3,760.00	3,760.00	3,760.00	3,760.00	3,760.00	3,760.00	3,760.00	3,760.00	3,760.00	3,760.00	3,760.00	3,760.00	3,760.00	3,760.00
Computer Supplies	553-03	518.00	518.00	518.00	518.00	518.00	518.00	518.00	518.00	518.00	518.00	518.00	518.00	518.00	518.00
Computer Supplies	553-03	1,854.64	1,854.64	1,854.64	1,854.64	1,854.64	1,854.64	1,854.64	1,854.64	1,854.64	1,854.64	1,854.64	1,854.64	1,854.64	1,854.64
Operations Telephone	555-16	184.55	184.55	184.55	184.55	184.55	184.55	184.55	184.55	184.55	184.55	184.55	184.55	184.55	184.55
Office Exp. - Telephone - LD	555-41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Media and Related Exp.	559-70	320.75	320.75	320.75	320.75	320.75	320.75	320.75	320.75	320.75	320.75	320.75	320.75	320.75	320.75
Other Misc. General	559-90	1,955.21	1,955.21	1,955.21	1,955.21	1,955.21	1,955.21	1,955.21	1,955.21	1,955.21	1,955.21	1,955.21	1,955.21	1,955.21	1,955.21
Operators Expense	604-02	31,676.99	31,676.99	31,676.99	31,676.99	31,676.99	31,676.99	31,676.99	31,676.99	31,676.99	31,676.99	31,676.99	31,676.99	31,676.99	31,676.99
Communication Expense	604-03	571.75	571.75	571.75	571.75	571.75	571.75	571.75	571.75	571.75	571.75	571.75	571.75	571.75	571.75
Operators Exp.	604-10	3,292.48	3,292.48	3,292.48	3,292.48	3,292.48	3,292.48	3,292.48	3,292.48	3,292.48	3,292.48	3,292.48	3,292.48	3,292.48	3,292.48
Operator Postage	604-13	739.31	739.31	739.31	739.31	739.31	739.31	739.31	739.31	739.31	739.31	739.31	739.31	739.31	739.31
Operator Supply Stores	604-14	311.30	311.30	311.30	311.30	311.30	311.30	311.30	311.30	311.30	311.30	311.30	311.30	311.30	311.30
Operator Memberships	604-15	1,395.73	1,395.73	1,395.73	1,395.73	1,395.73	1,395.73	1,395.73	1,395.73	1,395.73	1,395.73	1,395.73	1,395.73	1,395.73	1,395.73
Operator Other Supplies	604-16	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42
Operator Other Offices	604-17	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42
Operator Publications	604-18	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42
Gasoline	609-20	27,547.95	27,547.95	27,547.95	27,547.95	27,547.95	27,547.95	27,547.95	27,547.95	27,547.95	27,547.95	27,547.95	27,547.95	27,547.95	27,547.95
Auto Repairs & Tires	609-30	1,536.43	1,536.43	1,536.43	1,536.43	1,536.43	1,536.43	1,536.43	1,536.43	1,536.43	1,536.43	1,536.43	1,536.43	1,536.43	1,536.43
Auto Licenses	609-40	2,292.48	2,292.48	2,292.48	2,292.48	2,292.48	2,292.48	2,292.48	2,292.48	2,292.48	2,292.48	2,292.48	2,292.48	2,292.48	2,292.48
Other Transportation	609-60	41,160.00	41,160.00	41,160.00	41,160.00	41,160.00	41,160.00	41,160.00	41,160.00	41,160.00	41,160.00	41,160.00	41,160.00	41,160.00	41,160.00
Depreciation Transportation	710-82	2,717.30	2,717.30	2,717.30	2,717.30	2,717.30	2,717.30	2,717.30	2,717.30	2,717.30	2,717.30	2,717.30	2,717.30	2,717.30	2,717.30
Rate of Transportation	710-90	15,461.40	15,461.40	15,461.40	15,461.40	15,461.40	15,461.40	15,461.40	15,461.40	15,461.40	15,461.40	15,461.40	15,461.40	15,461.40	15,461.40
Insurance - Chicago	744-00	6,584.00	6,584.00	6,584.00	6,584.00	6,584.00	6,584.00	6,584.00	6,584.00	6,584.00	6,584.00	6,584.00	6,584.00	6,584.00	6,584.00
Interest During Construction	745-00	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42	1,312.42
Total		126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46

ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #	ACCT. #
Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #	Sub. #
Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount
0018	234-02	(1,122.11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0018	559-90	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
0018	234-02	(13.50)	(13.50)	(13.50)	(13.50)	(13.50)	(13.50)	(13.50)	(13.50)	(13.50)	(13.50)	(13.50)	(13.50)	(13.50)	(13.50)
0005	146-12	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
0018	745-00	42	42	42	42	42	42	42	42	42	42	42	42	42	42
0018	745-00	0.278	0.278	0.278	0.278	0.278	0.278	0.278	0.278	0.278	0.278	0.278	0.278	0.278	0.278
Total Correction		126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46	126,097.46

* Other Misc. General

(a) Per Trial Balance for Co-31, dated 2/20/97.

(b) Allocation based on C.E. in areas supervised by Barry Zimmer.

(c) Allocation based on C.E. in Illinois only.

(d) Allocated to 3 companies which had rice cases.

[1] This entry was not included in original trial balance.

Mechanisms of Illinois Court Center
 12/31/88
 3/08/97
 2:41:26

ACCT. NAME	ACCT. #	AMOUNT TO B/L	AMOUNT TO C/B	AMOUNT TO B/L	AMOUNT TO C/B	AMOUNT TO B/L	AMOUNT TO C/B	AMOUNT TO B/L	AMOUNT TO C/B	AMOUNT TO B/L	AMOUNT TO C/B	AMOUNT TO B/L	AMOUNT TO C/B
Computer Maint.	524-07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Race Case Exp.	541-10	5,548.00	0.00	727.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rent - Burs Enterprises	551-27	3,788.00	63.98	15.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Supplies	553-03	318.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Supplies	553-03	318.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations Telephones - LD	555-35	1,885.66	31.53	7.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operations Telephones - LD	555-35	1,885.66	31.53	7.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Fax	555-41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office Fax	555-41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Media and Related Exp.	559-78	520.75	13.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Media and Related Exp.	559-78	520.75	13.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Misc. General	559-90	1,953.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Misc. General	559-90	1,953.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Expense	604-05	11,666.98	18.33	66.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Expense	604-05	11,666.98	18.33	66.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Exp. Exp.	604-13	684.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Exp. Exp.	604-13	684.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operator Supply Stores	604-14	1,571.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operator Supply Stores	604-14	1,571.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Memberships	604-16	3,813.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Memberships	604-16	3,813.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Cleaning Supplies	604-17	1,197.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Cleaning Supplies	604-17	1,197.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Office	604-18	1,156.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Office	604-18	1,156.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Publications	604-19	1,731.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operators Publications	604-19	1,731.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gasoline	609-20	27,547.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gasoline	609-20	27,547.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auto Repairs & Tires	609-30	17,066.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auto Repairs & Tires	609-30	17,066.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auto Licenses	609-90	2,292.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Auto Licenses	609-90	2,292.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transportation	710-92	41,260.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Transportation	710-92	41,260.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Computer	710-98	2,717.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation Computer	710-98	2,717.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation	742-00	(9,621.26)	0.00	(127.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Transportation	742-00	(9,621.26)	0.00	(127.44)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Exp. - Interco.	744-00	6,520.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest Exp. - Interco.	744-00	6,520.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest During Construction	745-00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest During Construction	745-00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		126,097.46	18,428.20	(1,309.23)	(12,765.18)	654.50	654.50	654.50	654.50	654.50	654.50	654.50	654.50
* Other Misc. General	559-90	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
* Other Misc. General	559-90	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(a) Per Trial Balance for Co-31, dated 2/29/97.													
(b) Allocation based on C.E. in areas signified by MARY LIZMAR.													
(c) Allocation based on C.E. in Illinois only.													
(d) Allocated to 9 companies which had rate cases.													
(e) This entry was not included in original trial balance.													
Total Correction	0066												

Reconciliation of Illinois Cost Center
 88 99-16, OFFICE
 12/31/96 3/08/97
 2:41 PM

Acct. Name	Acct. #	Amount to be Alloc.	Alloc Method		
Computer Maint.	524-07	0.00	(B)	0.00	0.00
Rent - Bufile Interclass	524-10	6,548.00	(D)	0.00	0.00
Computer Supplies	531-03	3,760.00	(B)	0.00	0.01
Operations Telephones - LD	531-03	538.00	(B)	0.00	0.01
Operations Telephones - LD	531-03	1,865.66	(B)	0.00	(0.02)
Office and Mailroom Exp.	531-04	0.00	(B)	0.00	(0.03)
Other Misc. General	531-10	528.75	(B)	0.00	(0.02)
Operators Expense	534-02	1,955.21	(B)	0.00	(0.03)
Operators Mkt. Exp.	534-05	11,646.99	(B)	0.00	(0.01)
Operators Postage	534-10	1,076.00	(B)	0.00	(0.01)
Oper. Office Supply Stores	534-12	571.75	(B)	0.00	(0.01)
Operators Membership	534-16	7,913.58	(B)	0.00	(0.01)
Operators Other Office	534-17	1,137.71	(B)	0.00	0.02
Benefit - Retired Charges	534-19	136.10	(B)	0.00	0.02
Benefit - Retired Charges	534-20	1,731.62	(B)	0.00	(0.03)
Auto Licenses & Fees	539-10	27,547.59	(C)	0.00	0.01
Auto Licenses	539-10	1,526.43	(C)	0.00	0.00
Other Transportation	539-90	2,292.88	(C)	0.00	0.00
Depreciation Transportation	713-92	81,160.00	(C)	0.00	(0.01)
Depreciation Computer	713-98	2,717.10	(C)	0.00	0.00
Sale of Transportation	744-00	19,821.20	(C)	0.00	0.00
Interest Exp. - Interest	744-00	6,580.00	(C)	0.00	(0.03)
Interest During Construction	744-00	0.00	(B)	0.00	0.02
Total		126,092.66		0.00	0.01
		126,092.66			
* Other Misc. General	531-90	5,000.00	(B)		

- (a) Per trial balance for Co-111, dated 2/20/97.
- (b) Allocation based on C.F. as areas supervised by Jerry Zimer.
- (c) Allocation based on C.F. in Illinois only.
- (d) Allocated to 3 companies which had zero cases.
- (*) This entry was not included in original trial balance.

Total Correction



COMPANY 02
WSC Rate Base Allocation
(For Rate Case Purposes)

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	05-0010 Apple Canyon	06-0014 Camelot	07-0018 Charmar	08-0022 Cherry Hill	09-0026 Clarendon Hills	11-0034 County Line	12-0038 Del Mar	13-0042 Ferson Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Marian
101-99	Land & Land Rights	84,192	6	2,194	579	106	464	1,244	239	85	1,088	3,873	691	3,324	1,365	535	531
101-90	Office Structure & Improv.	2,347,359	6	54,668	14,413	2,638	11,575	31,000	5,959	2,113	27,122	96,511	17,225	82,826	34,774	13,321	13,226
101-91	Office Furniture & Equip.	943,011	6	21,962	5,790	1,060	4,650	12,454	2,394	849	10,896	38,772	6,920	33,274	13,970	5,352	5,313
101-93	Telephones	79,178	6	1,844	486	89	390	1,046	201	71	915	3,255	581	2,794	1,173	449	446
101-94	Tools Shop & Misc. Eqpt	19,604	3	1,829	484	88	387	1,044	199	70	911	3,240	577	2,775	1,164	444	442
101-97	Communication Eqpt	213,620	3	19,927	5,272	960	4,221	11,377	2,174	761	9,927	35,307	6,286	30,235	12,681	4,837	4,819
101	Total	3,696,984		102,424	27,024	4,942	21,688	58,163	11,167	3,949	50,859	180,958	32,280	155,227	65,158	24,937	24,778
111-90	A/D - Office Structure & Improv.	(540,450)	6	(12,587)	(3,319)	(607)	(2,665)	(7,137)	(1,372)	(487)	(6,244)	(22,221)	(3,966)	(19,070)	(8,006)	(3,067)	(3,045)
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(13,613)	(3,589)	(657)	(2,882)	(7,719)	(1,484)	(526)	(6,753)	(24,032)	(4,289)	(20,624)	(8,659)	(3,317)	(3,293)
111-93	A/D - Telephones	(79,179)	6	(1,844)	(486)	(89)	(390)	(1,046)	(201)	(71)	(915)	(3,255)	(581)	(2,794)	(1,173)	(449)	(446)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	(1,772)	(469)	(85)	(375)	(1,012)	(193)	(68)	(883)	(3,140)	(559)	(2,689)	(1,128)	(430)	(429)
111-97	A/D - Communication Eqpt	(37,341)	3	(3,483)	(921)	(168)	(738)	(1,969)	(360)	(133)	(1,735)	(6,172)	(1,089)	(5,285)	(2,217)	(845)	(842)
111	Total	(1,280,468)		(33,299)	(8,784)	(1,607)	(7,051)	(18,902)	(3,630)	(1,285)	(16,531)	(58,819)	(10,494)	(50,462)	(21,183)	(8,109)	(8,056)
115-91	Water Plant in Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117-91	Other Plant in Progress	53,990	6	1,257	332	61	266	713	137	49	624	2,220	396	1,905	800	306	304
115	Total	53,990		1,257	332	61	266	713	137	49	624	2,220	396	1,905	800	306	304
186-43	Def Chgs - Emp Fees	80,596	1	728	192	35	154	415	79	28	362	1,289	230	1,104	463	177	176
186-48	Def Chgs - Other	14,872	1	134	36	6	28	77	15	5	67	238	42	204	85	33	32
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)	797	214	34	171	454	86	34	394	1,414	248	1,217	505	197	197
186/187 Total		104,035		1,659	442	76	354	946	180	67	823	2,941	520	2,524	1,054	406	405
Total Net "Plant"		2,594,521		72,041	19,013	3,471	15,258	40,920	7,853	2,780	35,775	127,300	22,702	109,195	45,829	17,541	17,432
104-10	Mainframe Computer	293,417	5	3,726	704	205	763	910	381	293	1,203	4,577	1,056	4,959	2,289	1,203	939
104-20	Mini Computer	369,912	5	4,898	888	259	962	1,147	481	370	1,517	5,771	1,332	6,252	2,885	1,517	1,184
104	Total	663,329		8,424	1,592	464	1,725	2,056	862	663	2,720	10,348	2,388	11,210	5,174	2,720	2,123
109-10	A/D - Mainframe Computer	(127,898)	5	(1,624)	(307)	(90)	(333)	(396)	(166)	(128)	(524)	(1,995)	(460)	(2,161)	(998)	(524)	(409)
109-20	A/D - Mini Computer	(302,885)	5	(3,847)	(727)	(212)	(788)	(939)	(394)	(303)	(1,242)	(4,725)	(1,090)	(5,119)	(2,363)	(1,242)	(969)
109	Total	(430,783)		(5,471)	(1,034)	(302)	(1,120)	(1,335)	(560)	(431)	(1,766)	(6,720)	(1,551)	(7,280)	(3,360)	(1,766)	(1,379)
184-10	Comp System Cost	717,977	5	9,118	1,723	503	1,867	2,226	933	718	2,944	11,200	2,585	12,134	5,600	2,944	2,288
184-20	Micro System Cost	39,917	5	507	96	28	104	124	52	40	164	623	144	675	311	164	128
184-50	Comp System Amortization	(523,250)	5	(6,845)	(1,256)	(366)	(1,360)	(1,622)	(680)	(523)	(2,145)	(8,163)	(1,884)	(6,843)	(4,081)	(2,145)	(1,674)
184-60	Micro System Amortization	(25,149)	5	(319)	(60)	(18)	(65)	(78)	(33)	(25)	(103)	(392)	(91)	(425)	(196)	(103)	(80)
184	Total	200,495		2,661	503	147	545	649	272	209	859	3,268	754	3,540	1,634	859	670
Total Net Computers & System		442,041		5,614	1,061	309	1,149	1,370	575	442	1,812	6,896	1,591	7,470	3,448	1,812	1,415
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(5,281)	(1,392)	(255)	(1,114)	(2,995)	(576)	(214)	(2,020)	(9,321)	(1,661)	(4,001)	(3,359)	(1,287)	(1,274)
TOTAL NET WSC RD		2,809,808		72,374	18,682	3,526	15,289	39,296	7,852	3,018	34,968	124,873	22,630	108,664	45,917	18,066	17,569
				2.58%	0.16%	0.13%	0.54%	1.40%	0.28%	0.11%	1.24%	4.44%	0.81%	3.87%	1.63%	0.64%	0.63%

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/98

Account Number	Account Name	Balance per WSC G/L @ 12/31/98	Code	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	36-0750 Louisiana Water Service	38-0770 Utilities, Inc. of Louisiana	40-0200 Utilities, Inc. of Maryland	41-0212 Colchester	42-0205 Greenridge Utilities	43-0210 Provinces	44-0215 Maryland Wtr. Serv
101-89	Land & Land Rights	94,192	6	126	436	4,118	1,005	260	461	717	3,556	2,120	1,010	98	508	861	936
101-90	Office Structure & Improv.	2,347,359	6	3,135	10,872	102,620	25,054	6,490	11,480	17,878	88,610	52,843	25,169	2,455	12,665	21,445	23,334
101-91	Office Furniture & Equip.	943,011	6	1,259	4,368	41,228	10,065	2,607	4,612	7,182	35,598	21,229	10,111	986	5,088	8,615	9,374
101-93	Telephones	79,178	6	106	367	3,461	845	219	387	603	2,989	1,782	849	83	427	723	787
101-94	Tools Shop & Misc. Eqpt	19,604	3	105	384	3,438	841	218	386	598	0	0	0	0	0	0	0
101-97	Communication Eqpt	213,620	3	1,141	3,967	37,463	9,167	2,373	4,203	6,522	0	0	0	0	0	0	0
101	Total	3,666,964		5,872	20,375	192,326	46,977	12,167	21,529	33,501	130,752	77,974	37,140	3,622	18,688	31,644	34,432
111-90	A/D - Office Structure & Improv.	(540,450)	6	(722)	(2,503)	(23,827)	(5,768)	(1,494)	(2,843)	(4,116)	(20,401)	(12,166)	(5,795)	(565)	(2,916)	(4,937)	(5,372)
111-91	A/D - Office Furniture & Equip.	(584,490)	6	(781)	(2,707)	(25,553)	(6,238)	(1,616)	(2,859)	(4,452)	(22,064)	(13,158)	(6,267)	(611)	(3,154)	(5,340)	(5,810)
111-93	A/D - Telephones	(79,178)	6	(106)	(367)	(3,461)	(845)	(219)	(387)	(603)	(2,989)	(1,782)	(849)	(83)	(427)	(723)	(787)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,949)	3	(102)	(353)	(3,332)	(815)	(211)	(374)	(580)	0	0	0	0	0	0	0
111-97	A/D - Communication Eqpt	(37,341)	3	(199)	(693)	(6,549)	(1,602)	(415)	(735)	(1,140)	0	0	0	0	0	0	0
111	Total	(1,280,466)		(1,909)	(6,624)	(62,522)	(15,268)	(3,955)	(6,988)	(10,991)	(45,455)	(27,107)	(12,911)	(1,259)	(6,497)	(11,001)	(11,970)
115-91	Water Plant in Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117-91	Other Plant in Progress	53,990	6	72	250	2,360	576	149	264	411	2,038	1,215	579	56	291	493	537
115	Total	53,990		72	250	2,360	576	149	264	411	2,038	1,215	579	56	291	493	537
186-43	Def Chgs - Emp Fees	80,596	1	42	145	1,368	335	87	153	208	3,985	2,397	1,105	112	570	955	1,031
186-48	Def Chgs - Other	14,872	1	8	27	252	62	16	28	44	735	442	204	21	105	176	190
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)	43	163	1,499	368	94	171	266	4,720	2,839	1,308	132	675	1,131	1,221
186/187	Total	104,035		92	334	3,120	765	197	353	548	4,720	2,839	1,308	132	675	1,131	1,221
	Total Net "Plant"	2,594,521		4,127	14,335	135,284	33,048	8,558	15,148	23,569	92,056	54,922	26,118	2,552	13,158	22,268	24,219
104-10	Mainframe Computer	293,417	5	235	675	6,103	1,174	323	499	1,144	12,705	4,959	7,013	176	1,731	4,225	5,692
104-20	Mini Computer	369,912	5	296	851	7,694	1,480	407	629	1,443	16,017	6,252	8,841	222	2,182	5,327	7,176
104	Total	663,329		531	1,526	13,797	2,653	730	1,128	2,587	28,722	11,210	15,854	398	3,914	9,552	12,869
109-10	A/D - Mainframe Computer	(127,898)	5	(102)	(294)	(2,860)	(512)	(141)	(217)	(499)	(5,538)	(2,161)	(3,057)	(77)	(755)	(1,842)	(2,481)
109-20	A/D - Mini Computer	(302,885)	5	(242)	(697)	(6,300)	(1,212)	(333)	(515)	(1,181)	(13,115)	(5,119)	(7,239)	(182)	(1,787)	(4,362)	(5,876)
109	Total	(430,783)		(345)	(991)	(8,960)	(1,723)	(474)	(732)	(1,680)	(18,653)	(7,280)	(10,296)	(258)	(2,542)	(6,203)	(8,357)
184-10	Comp System Cost	717,977	5	574	1,651	14,934	2,872	790	1,221	2,800	31,088	12,134	17,160	431	4,236	10,339	13,929
184-20	Micro System Cost	39,917	5	32	92	830	160	44	68	156	1,728	675	954	24	236	575	774
184-50	Comp System Amortization	(523,250)	5	(419)	(1,203)	(10,884)	(2,093)	(576)	(890)	(2,041)	(22,657)	(8,843)	(12,506)	(314)	(3,087)	(7,535)	(10,151)
184-60	Micro System Amortization	(25,149)	5	(20)	(58)	(523)	(101)	(28)	(43)	(98)	(1,089)	(425)	(601)	(15)	(148)	(362)	(488)
184	Total	209,495		166	482	4,357	838	230	356	817	9,071	3,540	5,007	126	1,236	3,017	4,064
	Total Net Computers & System	442,041		354	1,017	9,104	1,764	494	751	1,724	19,140	7,470	10,565	265	2,608	6,365	8,576
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(303)	(1,050)	(9,913)	(2,420)	(627)	(1,100)	(1,727)	(8,540)	(5,105)	(2,111)	(217)	(1,223)	(2,072)	(2,254)
	TOTAL NET WSC RB	2,809,808		4,178	14,302	134,566	32,396	8,417	14,791	23,566	102,636	57,298	34,249	2,580	14,542	26,562	30,541
				0.15%	0.51%	4.70%	1.15%	0.30%	0.53%	0.84%	3.65%	2.01%	1.22%	0.09%	0.52%	0.95%	1.09%

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	47-0225 Massanutten	50-0245 Holiday Service	52-0250 Utilities, Inc. of Penn	55-0264 Skidaway	56-0830 Elk River	Montague	60-0280 Twin Lakes	61-0646 Tierra Verde	62-0641 Lake Placid	64-0643 East Lake	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood
101-89	Land & Land Rights	94,192	6	1,350	346	601	3,123	166	553	7,919	1,144	187	817	981	1,141	2,675	1,078
101-90	Office Structure & Improv.	2,347,359	6	33,653	8,613	14,969	77,816	4,142	13,791	197,361	28,513	4,657	20,371	24,452	28,435	66,662	26,866
101-91	Office Furniture & Equip.	943,011	6	13,519	3,460	6,013	31,261	1,664	5,540	79,287	11,455	1,871	8,184	9,823	11,423	26,780	10,793
101-93	Telephones	79,178	6	1,135	291	505	2,625	140	465	6,657	962	157	687	825	959	2,249	906
101-94	Tools Shop & Misc. Eqpt	19,604	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101-97	Communication Eqpt	213,620	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	Total	3,696,964		49,658	12,709	22,089	114,825	6,111	20,350	291,224	42,074	6,872	30,059	36,081	41,959	98,366	39,643
111-90	A/D - Office Structure & Improv.	(540,450)	6	(7,748)	(1,983)	(3,446)	(17,916)	(954)	(3,175)	(45,440)	(6,565)	(1,072)	(4,690)	(5,630)	(6,547)	(15,348)	(6,186)
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(8,390)	(2,145)	(3,727)	(19,376)	(1,031)	(3,434)	(49,144)	(7,100)	(1,160)	(5,072)	(6,099)	(7,080)	(16,599)	(6,690)
111-93	A/D - Telephones	(79,179)	6	(1,135)	(291)	(505)	(2,625)	(140)	(465)	(6,657)	(962)	(157)	(687)	(825)	(959)	(2,249)	(906)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111-97	A/D - Communication Eqpt	(37,341)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111	Total	(1,260,468)		(17,263)	(4,418)	(7,678)	(39,917)	(2,125)	(7,074)	(101,241)	(14,628)	(2,389)	(10,450)	(12,543)	(14,586)	(34,196)	(13,781)
115-91	Water Plant in Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117-91	Other Plant in Progress	53,990	6	774	198	344	1,790	95	317	4,539	656	107	469	562	654	1,533	618
115	Total	53,990		774	198	344	1,790	95	317	4,539	656	107	469	562	654	1,533	618
186-43	Def Chgs - Emp Fees	80,596	1	1,517	381	681	3,504	187	624	2,640	1,314	207	897	1,098	1,251	3,067	1,199
186-48	Def Chgs - Other	14,872	1	280	70	126	647	34	115	487	242	38	166	203	231	566	221
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)														
186/187	Total	104,035		1,797	451	808	4,150	221	739	3,127	1,556	245	1,062	1,301	1,482	3,633	1,420
	Total Net "Plant"	2,594,521		34,966	8,940	15,560	80,847	4,303	14,331	197,650	29,659	4,836	21,140	25,401	29,509	69,336	27,899
104-10	Mainframe Computer	293,417	5	4,313	2,025	1,203	10,592	557	1,526	7,834	147	968	5,311	3,697	7,482	851	5,047
104-20	Mini Computer	369,912	5	5,438	2,552	1,517	13,354	703	1,924	9,877	185	1,221	6,695	4,661	9,433	1,073	6,362
104	Total	663,329		9,751	4,577	2,720	23,946	1,260	3,449	17,711	332	2,189	12,006	8,358	16,915	1,924	11,409
109-10	A/D - Mainframe Computer	(127,898)	5	(1,890)	(882)	(524)	(4,617)	(243)	(665)	(3,415)	(64)	(422)	(3,315)	(1,612)	(3,261)	(371)	(2,200)
109-20	A/D - Mini Computer	(302,885)	5	(4,452)	(2,090)	(1,242)	(10,934)	(575)	(1,575)	(8,087)	(151)	(1,000)	(5,482)	(3,816)	(7,724)	(878)	(5,210)
109	Total	(430,783)		(6,333)	(2,972)	(1,766)	(15,551)	(818)	(2,240)	(11,502)	(215)	(1,422)	(7,797)	(5,428)	(10,985)	(1,249)	(7,409)
184-10	Comp System Cost	717,977	5	10,554	4,954	2,944	25,919	1,364	3,733	19,170	359	2,369	12,995	9,047	18,308	2,082	12,349
184-20	Micro System Cost	39,917	5	587	275	164	1,441	76	208	1,066	20	132	722	503	1,018	116	687
184-50	Comp System Amortization	(523,250)	5	(7,692)	(3,610)	(2,145)	(18,889)	(994)	(2,721)	(13,971)	(262)	(1,727)	(9,471)	(6,593)	(13,343)	(1,517)	(9,000)
184-60	Micro System Amortization	(25,149)	5	(370)	(174)	(103)	(909)	(48)	(131)	(671)	(13)	(83)	(455)	(317)	(641)	(73)	(433)
184	Total	209,495		3,080	1,448	859	7,563	396	1,089	5,594	105	691	3,792	2,640	5,342	606	3,603
	Total Net Computers & System	442,041		6,498	3,050	1,812	15,958	840	2,299	11,802	221	1,459	8,001	5,570	11,272	1,282	7,603
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(3,251)	(832)	(1,446)	(7,517)	(400)	(1,332)	(19,065)	(2,754)	(450)	(1,968)	(2,362)	(2,747)	(6,440)	(2,595)
	TOTAL NET WSC RB	2,809,808		38,213	11,158	15,926	89,288	4,743	15,298	190,388	27,126	5,845	27,173	28,608	38,034	64,179	32,907
				1.36%	0.40%	0.57%	3.18%	0.17%	0.54%	0.78%	0.07%	0.21%	0.97%	1.02%	1.35%	2.28%	1.17%

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC O/L @ 12/31/96	Code	69-0649 Wedge field	70-0298 Carolina Water Service	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 Riverpointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Transylvania	88-0645 Mid-County	89-0660 Lake Utilities	
101-89	Land & Land Rights	94,192	6	679	7,698	108	838	182	1,366	13,452	128	3,803	77	845	1,133	3,521	660	
101-90	Office Structure & Improv.	2,347,359	6	16,926	191,833	2,689	20,880	4,538	34,037	335,237	3,200	94,772	1,917	21,068	28,228	87,739	16,442	
101-91	Office Furniture & Equip.	943,011	6	6,800	77,966	1,080	8,392	1,823	13,674	134,676	1,286	38,073	770	8,464	11,340	35,247	6,605	
101-93	Telephones	79,178	6	571	6,471	91	705	153	1,148	11,308	108	3,197	65	711	952	2,959	555	
101-94	Tools Shop & Misc. Eqpt	19,804	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
101-97	Communication Eqpt	213,620	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
101	Total	3,696,984		24,976	283,067	3,967	30,825	6,696	50,224	494,672	4,722	139,845	2,829	31,088	41,653	129,466	24,262	
111-90	A/D - Office Structure & Improv.	(540,450)	6	(3,897)	(44,167)	(619)	(4,810)	(1,045)	(7,837)	(77,184)	(737)	(21,820)	(441)	(4,851)	(6,499)	(20,201)	(3,786)	
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(4,215)	(47,767)	(669)	(5,202)	(1,130)	(8,475)	(83,475)	(797)	(23,599)	(477)	(5,249)	(7,029)	(21,847)	(4,094)	
111-93	A/D - Telephones	(79,179)	6	(571)	(6,471)	(91)	(705)	(153)	(1,148)	(11,308)	(108)	(3,197)	(65)	(711)	(952)	(2,960)	(555)	
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
111-97	A/D - Communication Eqpt	(37,341)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	Total	(1,260,468)		(8,683)	(98,405)	(1,379)	(10,718)	(2,328)	(17,460)	(171,967)	(1,642)	(48,615)	(984)	(10,807)	(14,480)	(45,007)	(8,434)	
115-91	Water Plant In Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
117-91	Other Plant In Progress	53,990	6	389	4,412	62	480	104	783	7,711	74	2,180	44	485	649	2,018	378	
115	Total	53,990		389	4,412	62	480	104	783	7,711	74	2,180	44	485	649	2,018	378	
186-43	Def Chgs - Emp Fees	80,596	1	743	8,604	119	930	202	1,500	14,949	143	4,217	85	945	1,236	4,043	733	
186-48	Def Chgs - Other	14,872	1	137	1,588	22	172	37	277	2,759	26	778	16	174	228	746	135	
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)															
186/187	Total	104,035		881	10,192	141	1,102	239	1,777	17,708	169	4,996	100	1,119	1,464	4,789	869	
Total Net "Plant"				2,594,521	17,563	199,266	2,791	21,691	4,711	35,324	348,124	3,323	98,405	1,990	21,884	29,286	91,266	17,074
104-10	Mainframe Computer	293,417	5	4,636	30,251	616	4,167	939	8,685	63,760	587	19,131	469	3,374	8,274	381	3,169	
104-20	Mini Computer	369,912	5	5,845	38,138	777	5,253	1,184	10,949	80,382	740	24,118	592	4,254	10,432	481	3,995	
104	Total	663,329		10,481	68,389	1,393	9,419	2,123	19,635	144,141	1,327	43,249	1,061	7,628	18,706	862	7,164	
109-10	A/D - Mainframe Computer	(127,898)	5	(2,021)	(13,186)	(269)	(1,816)	(409)	(3,786)	(27,792)	(256)	(8,339)	(205)	(1,471)	(3,607)	(166)	(1,381)	
109-20	A/D - Mini Computer	(302,885)	5	(4,786)	(31,227)	(836)	(4,301)	(969)	(8,965)	(65,817)	(606)	(19,748)	(485)	(3,483)	(8,541)	(394)	(3,271)	
109	Total	(430,783)		(6,806)	(44,414)	(905)	(6,117)	(1,379)	(12,751)	(93,609)	(862)	(28,087)	(689)	(4,954)	(12,148)	(560)	(4,652)	
184-10	Comp System Cost	717,977	5	11,344	74,023	1,508	10,195	2,298	21,252	156,016	1,436	46,812	1,149	8,257	20,247	933	7,754	
184-20	Micro System Cost	39,917	5	631	4,115	84	567	128	1,182	8,674	80	2,603	64	459	1,126	52	431	
184-50	Comp System Amortization	(523,250)	5	(8,267)	(53,947)	(1,099)	(7,430)	(1,674)	(15,488)	(113,702)	(1,047)	(34,116)	(837)	(6,017)	(14,756)	(680)	(5,651)	
184-60	Micro System Amortization	(25,149)	5	(397)	(2,393)	(53)	(357)	(80)	(744)	(5,465)	(50)	(1,640)	(40)	(289)	(709)	(33)	(272)	
184	Total	209,495		3,310	21,599	440	2,975	670	6,201	45,523	419	13,659	335	2,409	5,908	272	2,263	
Total Net Computers & System				442,041	6,984	45,574	928	6,277	1,415	13,084	96,056	884	28,821	707	5,083	12,466	575	4,774
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(1,656)	(18,531)	(249)	(2,018)	(489)	(3,288)	(32,394)	(309)	(9,155)	(185)	(2,035)	(2,727)	(8,474)	(1,588)	
TOTAL NET WSC RW				2,809,808	22,912	226,310	3,460	25,950	5,688	45,121	411,796	3,898	118,071	2,512	24,932	39,024	83,365	20,260
				0.82%	8.05%	0.12%	0.92%	0.20%	1.61%	14.67%	0.14%	1.20%	0.09%	0.09%	1.09%	2.97%	0.72%	

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	90-0600 Utilities, Inc. of Florida	91-0640 Miles Grant	92-0651 Tennessee Water Service	Total
101-89	Land & Land Rights	94,192	6	3,751	1,066	244	94,192
101-90	Office Structure & Improv.	2,347,359	6	93,479	26,571	6,071	2,347,359
101-91	Office Furniture & Equip.	943,011	6	37,554	10,675	2,439	943,011
101-93	Telephones	79,178	6	3,153	896	205	79,178
101-94	Tools Shop & Misc. Eqpt	19,604	3	0	0	0	19,604
101-97	Communication Eqpt	213,620	3	0	0	0	213,620
101	Total	<u>3,696,964</u>		<u>137,937</u>	<u>39,209</u>	<u>8,958</u>	<u>3,696,964</u>
111-90	A/D - Office Structure & Improv.	(540,450)	8	(21,522)	(6,118)	(1,398)	(540,450)
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(23,277)	(6,616)	(1,512)	(584,499)
111-93	A/D - Telephones	(79,179)	6	(3,153)	(896)	(205)	(79,179)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	0	0	0	(18,999)
111-97	A/D - Communication Eqpt	(37,341)	3	0	0	0	(37,341)
111	Total	<u>(1,260,468)</u>		<u>(47,952)</u>	<u>(13,630)</u>	<u>(3,114)</u>	<u>(1,260,468)</u>
115-91	Water Plant in Progress	0	8	0	0	0	0
117-91	Other Plant in Progress	53,990	6	2,150	611	140	53,990
115	Total	<u>53,990</u>		<u>2,150</u>	<u>611</u>	<u>140</u>	<u>53,990</u>
186-43	Def Chgs - Emp Fees	80,596	1	4,163	1,195	270	80,596
186-48	Def Chgs - Other	14,872	1	768	220	50	14,872
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)				8,567
186/187	Total	<u>104,035</u>		<u>4,931</u>	<u>1,415</u>	<u>320</u>	<u>104,035</u>
	Total Net "Plant"	<u>2,594,521</u>		<u>97,068</u>	<u>27,604</u>	<u>6,303</u>	<u>2,594,521</u>
104-10	Mainframe Computer	293,417	5	18,456	3,844	1,262	293,417
104-20	Mini Computer	369,912	5	23,267	4,846	1,591	369,912
104	Total	<u>663,329</u>		<u>41,723</u>	<u>8,690</u>	<u>2,852</u>	<u>663,329</u>
109-10	A/D - Mainframe Computer	(127,898)	5	(8,045)	(1,675)	(550)	(127,898)
109-20	A/D - Mini Computer	(302,885)	5	(19,051)	(3,968)	(1,302)	(302,885)
109	Total	<u>(430,783)</u>		<u>(27,096)</u>	<u>(5,643)</u>	<u>(1,852)</u>	<u>(430,783)</u>
184-10	Comp System Cost	717,977	5	45,161	9,405	3,087	717,977
184-20	Micro System Cost	39,917	5	2,511	523	172	39,917
184-50	Comp System Amortization	(523,250)	5	(32,912)	(6,855)	(2,250)	(523,250)
184-60	Micro System Amortization	(25,149)	5	(1,582)	(329)	(109)	(25,149)
184	Total	<u>209,495</u>		<u>13,177</u>	<u>2,744</u>	<u>901</u>	<u>209,495</u>
	Total Net Computers & System	<u>442,041</u>		<u>27,804</u>	<u>5,791</u>	<u>1,901</u>	<u>442,041</u>
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(9,030)	(2,567)	(586)	(226,754)
	TOTAL NET WSC RU	<u>2,809,808</u>		<u>115,840</u>	<u>30,428</u>	<u>7,618</u>	<u>2,809,808</u>

4.12% 1.10% 0.27% 100.00%

(a) Split between the Illinois companies based on customer equivalents.

COMPANY 02
Customer
Equivalents

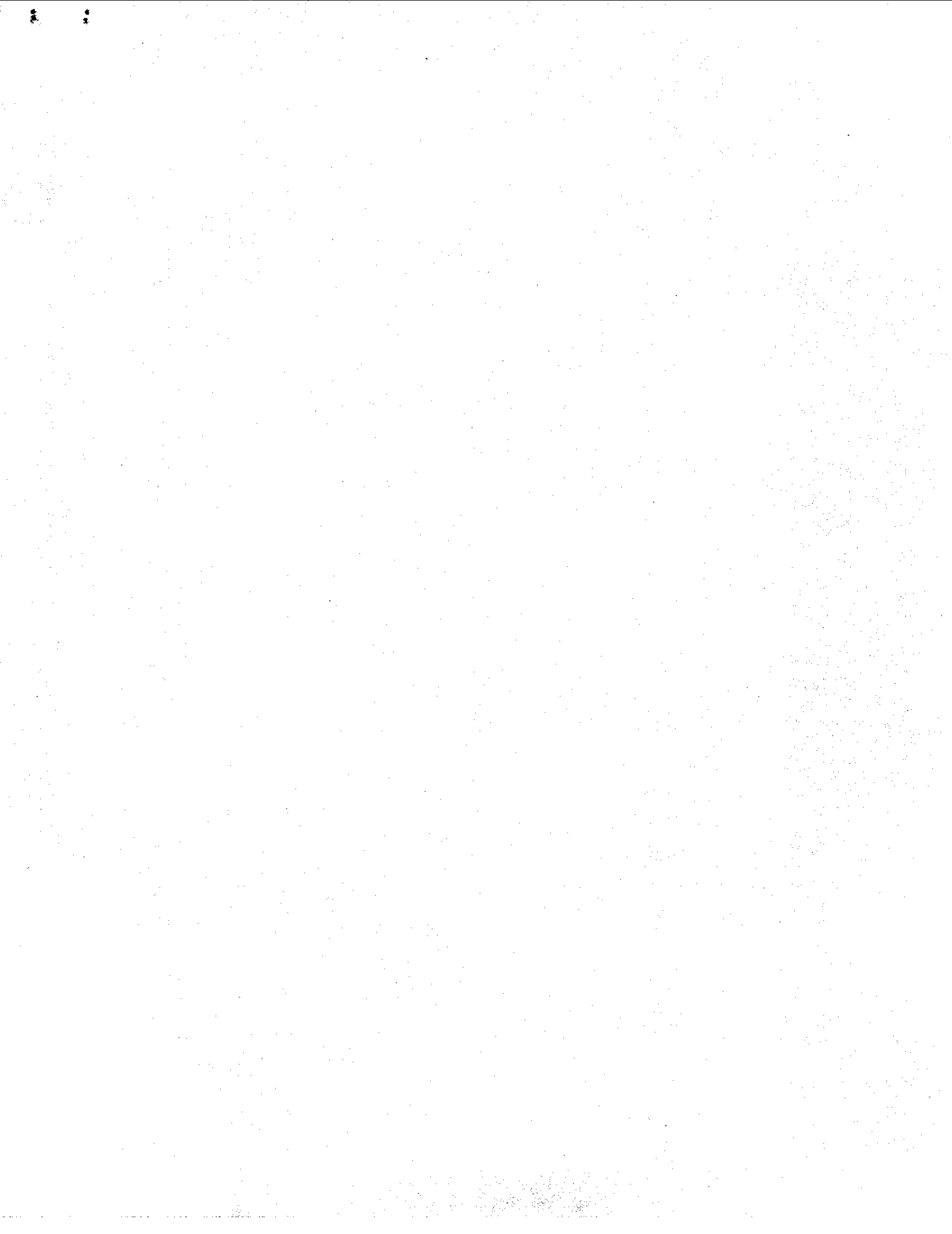
CUSTOMER EQUIVALENTS 12/31/96		JUNE 1996	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
ILLINOIS					
A. USAGE					
014	Camelot	W S	194	291	2.5%
018	Charmar	W	53	53	0.4%
022	Cherry Hill	W	233	233	2.0%
026	Clarendon	W	628	628	5.3%
034	County Line	W	120	120	1.0%
038	Del Mar DISTRIBUTION ONLY	W	83	42	0.4%
042	Person Creek	W S	365	548	4.6%
046	Galena Territory	W	1,550		
046	Galena Territory	S	798	1,949	16.5%
048	Harbor Ridge	W	154		
048	Harbor Ridge	S	155	232	2.0%
049	Great Northern	W	360	360	3.1%
050	Killarney	W	347	347	2.9%
066	Northern Hills	W	172		
066	Northern Hills	S	181	267	2.3%
070	Lake Marian	W	266	266	2.3%
082	Valentine	W	63	63	0.5%
086	Walk-up Woods	W	219	219	1.9%
090&092	Whisp.Hills/Pist./Sun	W	2,068	2,068	17.5%
096	Medina	S	506	506	4.3%
098	Cedar Bluff	S	131	131	1.1%
B. AVAILABILITY SYSTEMS					
011	Apple Canyon Usage	W	563		
010	Apple Canyon Avail (Split)		2,148	1,100	9.3%
055	Lake Holiday Usage	W	1,532		
054	Lake Holiday Avail (Split)		546	1,669	14.2%
059	Lake Wildwood Usage	W	331		
058	Lake Wildwood Avail (Split)		1,475	700	5.9%
	TOTAL ILLINOIS		<u>15,800</u>	<u>11,792</u>	<u>9.7%</u> <u>100.0%</u>
VIRGINIA					
212	COLCHESTER	S	169	169	6.9%
225	MASSANUTTEN usage	W	1,335		
	MASSANUTTEN usage	S	1,339		
226	MASSANUTTEN availability W&S		575	2,294	93.1%
	TOTAL VIRGINIA		<u>3,418</u>	<u>2,463</u>	<u>2.0%</u> <u>100.0%</u>
LOUISIANA					
771	North Park/River Oaks	W	703		
771	North Park/River Oaks	S	726	1,078	
773	Arrowwood	W	1,395		
773	Arrowwood	S	1,353	2,072	
774	Greenbrier		309		
774	Greenbrier		319	474	
	Total U.I.OF LOUISIANA		<u>4,805</u>	<u>3,624</u>	<u>37.6%</u>
750	LOUISIANA WATER SERVICE, INC.				
751	Woodridge	W S	499	749	
752	Kingspoint	W S	1,280	1,920	
753	Lake Village	W S	685	1,028	
754	Huntwyk	W S	689	1,034	
755	Quail Ridge	W S	228	342	
756	Magnolia Forest/Rocket Ranch	W S	395	593	
757	Frenchman's Estates	W	50	50	
758	Village Acadian	W S	52	78	
759	Oakmont	W S	153	230	
	Total LOUISIANA WATER SERVICE, INC.		<u>8,012</u>	<u>6,024</u>	<u>62.4%</u>
	TOTAL LOUISIANA		<u>12,817</u>	<u>9,648</u>	<u>7.9%</u> <u>100.0%</u>
INDIANA					
	Twin Lakes Utilities, Inc.	W	2,672		
	Twin Lakes Utilities, Inc.	S	2,638	3,991	
	TOTAL INDIANA		<u>5,310</u>	<u>3,991</u>	<u>3.3%</u> <u>100.0%</u>
OHIO					
	Holiday Service	W	360		
	Holiday Service Availability		863	576	
	TOTAL OHIO		<u>1,223</u>	<u>576</u>	<u>0.5%</u> <u>100.0%</u>
SOUTH CAROLINA					
CAROLINA WATER SERVICE, INC.					
SUMTER AREA					
362	Pocalla	W	104		
362	Pocalla	S	176	228	
366	Oakland Plantation	S	367	367	
COASTAL AREA					
404	Lincolnshire-Whites Creek	S	262	262	
CHARLESTON AREA					
384	Ten on the Ashley	W S	31	50	
431	Kings Grant	S	705	705	
COLUMBIA GENERAL AREA					
351	Falcon Ranches	W	93	93	
353	Westside Terrace	W	92	92	
356	Oakwood	W	47		
356	Oakwood	S	25	60	
360	Blue Ridge	W	59	59	
361	Calvin Acres	W	48	48	
370	Indian Pines	W	17	17	
371	Rollingwood/Silver Creek	W	189		
371	Rollingwood/Silver Creek	S	102	240	

CUSTOMER EQUIVALENTS 12/31/98			JUNE 1998	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
373	Smallwood Estates	W S	66	99		
374	Friarsgate	S	2,854	2,854		
375	The Landings	W S	130	195		
376	Harborside	W S	98	147		
385	Peachtree Acres	W	51	51		
401	Heatherwood	W	102	102		
402	Idlewood	W	73	73		
424	Glen Village	W	223			
424	Glen Village	S	195	321		
441	Dallentine Cove	S	74	74		
445	Secret Cove	S	66	66		
458	Governor's Grant	S	126	126		
461	Lake Murray:					
461	Lands End	W S	117			
461-500	Spences Point	W S	113			
461-600	Mallard Cove	W S	13			
461-700	Mallard Shores	W S	16			
461-800	Windward Point	W S	42			
461-900	Harbor Place	W S	35	504		
COLUMBIA I-20 REGIONAL						
352	Sycamore Acres	W	86	86		
357	Woodsen	S	89	89		
364	Laurel Meadows	W	277			
364	Laurel Meadows	S	272	413		
369	Brighton Forest	W S	149	224		
372	Hidden Valley Trailer Pk.	S	98	98		
378	Spring Lake	W S	123	185		
403A	Springhill/Oakcrest	W S	200			
403B	Timbergate	W S	33			
403C	Meadowood	W S	49			
403D	Mineral Creek (Route 050)	W S	13	443		
406	Planter's Station	W S	77	116		
422	Greyland Forest	W S	227	341		
423	Woodcastle	W S	69			
423A	Sparrow Pointe	W S	26	143		
443	Golden Pond	W	218			
443	Golden Pond	S	219			
443	Woodberry Forest	W	34			
443	Woodberry Forest	S	20			
443	Summerset	W S	19	401		
444	Oak Grove East	W	172			
444	Oak Grove East	S	153	249		
HOLLINGSHEAD CREEK						
368	Indian Forks	W	62			
368	Indian Forks	S	64	95		
405	40 Love Point	W S	51	77		
440	North Lake Shore Pt.	S	24	24		
442	Shadowood Cove	S	102	102		
462	Stonegate SWR.	W S	129	194		
OTHER C.W.S. AREAS						
363	Rock Bluff	W	22	22		
379	Palmetto Apts./Eats.	S	100	100		
380	Roosevelt Gardens	S	216	216		
381	Carolina Estates	W	60	60		
382	Hidden Valley Country Club	W	186	186		
391	Hunters Glen	W	82	82		
* 460	Riverhills Plantation	W	1,405			
* 460	Riverhills Plantation	S	1,526	2,229		
	Total CWS		<u>15,193</u>	<u>13,008</u>		75.8%
OTHER SOUTH CAROLINA UTILITIES						
SOUTHLAND UTILITIES, INC.						
464	Creekwood (w)	W	56	56		
465	Cedarwood (w)	W	124	124		1.0%
SOUTH CAROLINA UTILITIES, INC.						
470	Gem Lakes	S	305	305		1.8%
TEGA CAY WATER SERVICE, INC.						
485	Tega Cay	W	1,534			
485	Tega Cay	S	1,467	2,268		13.2%
UNITED UTILITY COMPANIES, INC.						
705	Kingswood	W	22	22		
712	Woodmont Estates	W	19	19		
714	Trollingwood	W S	41	62		
715	Briarcreek	S	91	91		
716	Canterbury	S	148	148		
717	Chambert Forest	S	194	194		
718	Fairwood	S	91	91		
720	River Forest	S	79	79		
721	Stonecreek	S	224	224		
722	Valley Brook	S	80	80		
723	Village	S	308	308		
725	Highland Forest	S	88	88		
	Total United		<u>1,428</u>	<u>1,406</u>		8.2%
	TOTAL SOUTH CAROLINA		<u>20,105</u>	<u>17,167</u>	14.1%	<u>100.0%</u>

CUSTOMER EQUIVALENTS 12/31/96		JUNE 1996	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
NORTH CAROLINA					
C.W.S. OF NORTH CAROLINA:					
501	Sugar Mountain	W	1,468		
501	Sugar Mountain	S	1,191	2,064	
502	Saddlewood	W	117		
502	Saddlewood	S	11	123	
503	Saddlebrook	W	0	0	
505	Sherwood Forest	W	200	200	
506	Woodhaven	W	62	62	
508	Zemosa Acres DISTRIBUTION ONLY	W	289	145	
509	Ashley Hills	S	259	259	
510	Corolla Light	W	361		
510	Corolla Light	S	338	530	
511	Sequoia Place	S	313	313	
512	Kynwood Subdiv.	S	66	66	
513	Hestron Park	W	145		
513	Hestron Park	S	162	235	
514	Hound Ears	W	404		
514	Hound Ears	S	166	487	
515	Willowbrook	W S	113	170	
516	Grandview at T-Square	W	255	255	
517	Spooners Creek	S	19	19	
519	Wolf Laurel	W	433		
519	Blue Mountain	W	52		
519	Blue Mountain	S	38	504	
523	Vander	W	320	320	
524	White Oak	W S	120	180	
525	Kings Grant (Ral.)	S	111	111	
527	Bent Creek	W S	304	456	
528	Mt. Carmel	S	341	341	
529	Whispering Pines	W	1,044	1,044	
530	Crestview Estates	W	28	28	
531	Sherwood Park	W	84	84	
532	Misty Mountain	W	111	111	
533	Crystal Mountain	W	37	37	
534	Pine Knoll Shores	W	2,158	2,158	
535	Ski Mountain	W	159	159	
536	Mt. Mitchell	W	189	189	
537	Bear Paw	W	239		
537	Bear Paw	S	69	274	
539	Forest Brook	W	144	144	
541	Carolina Forest usage	W	141	141	
543	Woodrui usage	W	286	286	
544	Kings Grant	W S	175	263	
546	Steeplechase	S	149	149	
547	Quail Ridge	W	121	121	
548	Lawyer's Station	W	270	270	
551	Bainbridge	W	150	150	
552	Beechbrook	W	34	34	
553-053	Cabarrus Woods	W S	257		
553-535	Victoria Park	W S	146		
553-532&6	Cambridge (Kirkley Glen)	W S	524		
553-537	Bradford Park (Stonehedge)	W S	126	1,580	
554	College Park	W	83		
554	College Park	S	46	106	
555	Country Club Annex	W	59	59	
556	Country Hills	W	67	67	
557	Farmwood	W	451		
557	Farmwood	S	100		
557-157	Apple Creek	W	62		
557-257	Tarawood	W	71		
552	Habersham	S	139	634	
558	Harbor House Estates	W	63	63	
559	Holly Arres	W	57	57	
562	Oakdale Terrace	W	62	62	
563	Prov. Ridge/Hearthstone	W	185	185	
565	Suburban Heights	W	67	67	
566-066	Suburban Woods	W	0		
566-066	Suburban Woods	S	15		
566-661	Brandonwood	W	29		
566-662	Windsor Chase	W S	52	122	
567	Trexler Park	W	13	13	
853	Forest Ridge/Wood Hollow	S	211	211	
568-681	Southwoods	W S	187		
568-682	Williams Station	W S	48		
568-	Brandywine	W S	0	353	
569	Yorktown DISTRIBUTION ONLY	W	108	54	
572	Powder Horn Mtn.	W	184	184	
573	Monteray Shores	W S	214	321	
574	Olde Point	W S	107	161	
575	Independent	S	613	613	
576	High Meadows usage	W	4		
577	High Meadows flat chge.	W	223	227	
579	Chapel Hills	W	93	93	
580	Farmington	W	43	43	
582	Huntington Forest	W	76	76	
583	Eastwood Forest	W	133	133	
584	Westwood Forest	W	131	131	
585	Wildwood Green	W	273	273	
586	Bahia Bay	W	141	141	
587	Lampighter East	W S	198	297	
588	Lampighter South	W S	89		

CUSTOMER EQUIVALENTS 12/31/96			JUNE 1996	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
588-700	Strathmore	W S	2			
588-810	Danby	W S	389			
588-814	Woodside Falls	W S	328			
588-900	Winghurst	W S	31	1,259		
591	Parks Farm	W S	347	521		
592	Emerald Point	W S	159	239		
593	Huntwick	S	113	113		
594	Abington/Interlaken	W	413			
594	Abington/Interlaken	S	416	623		
595	Brandywine Bay	W	389			
595	Brandywine Bay	S	299	539		
596	Queens Harbor	W S	69			
596-100	Pier Point (0)	W S	8	116		
597	Belvedere	W	310			
597	Belvedere	S	145	383		
851	Riverwoods	W	0			
	Total CWS of NC		<u>26,407</u>	<u>22,601</u>		68.7%
OTHER NORTH CAROLINA UTILITIES						
CWS SYSTEMS, INC.						
801	Fairfield - Mountain	W	789			
801	Fairfield - Mountain	S	438	1,008		
802	Fairfield - Sapphire Valley	W	987			
802	Fairfield - Sapphire Valley	S	602			
803	Fairfield - Sapphire Avail W*		1,267			
803	Fairfield - Sapphire Avail S*		164	1,646		
804	Fairfield - Harbour	W	1,314			
804	Fairfield - Harbour	S	1,287			
805	Fairfield - Harbour Avail.W&S*		1,446	2,681		
808	Forest Hills (114)	W	124	124		
810	Heather Glen	W	79	79		
812	Country Crossing	W	55	55		
813	Oakes Plantation	W	25	25		
814	Ramsdell Forest	W	42	42		
815	Sandy Trail	W	78	78		
816	Stewart's Ridge	W	48	48		
817	Tuckahoe	W	87	87		
818	Wilder's Village	W	35	35		
819	Ashley Hills	W	145	145		
811	Amber Acres North-Route 110	W	172	172		
820	Neuse Woods	W	117	117		
821	Jordan Woods	W	34	34		
	Total CWS Systems, Inc.		<u>7,899</u>	<u>6,376</u>		19.4%
ELK RIVER UTILITIES, INC.						
830	Elk River	W	224			
830	Elk River	S	116	282		0.9%
CAROLINA TRACE UTILITIES, INC. - 1/1/92 - USED 100%						
900	Carolina Trace	W	971			
900	Carolina Trace	S	913	1,428		4.3%
TRANSYLVANIA UTILITIES, INC.						
905	Transylvania	W	880			
905	Transylvania	S	630			
906	Transylvania Avail. W *		1,715			
906	Transylvania Avail. S *		977	1,868		5.7%
WATAUGA VISTA WATER CORPORATION						
545	Watauga Vista	W	128	128		0.4%
RIVER POINT, COMPANY						
598	River Pointe	W S	144	216		0.7%
	TOTAL NORTH CAROLINA		<u>39,353</u>	<u>32,899</u>	27.0%	<u>100.0%</u>
FLORIDA						
MILES GRANT WATER & SEWER						
640	MILES GRANT	W	1,221			
640	MILES GRANT	S	1,169	1,806		6.4%
TIERRE VERDE						
646	TIERRE VERDE	S	1,986	1,986		7.0%
MID-COUNTY SERVICES, INC.						
645	MID-COUNTY	S	6,112	6,112		21.5%
LAKE PLACID UTILITIES, INC.						
641	LAKE PLACID	W	163			
641	LAKE PLACID	S	231	313		1.1%
EASTLAKE WATER SERVICE, INC.						
643	EASTLAKE	W	911			
643	EASTLAKE	S	890	1,356		4.8%
PEBBLE CREEK UTILITIES, INC.						
644	PEBBLE CREEK	W	1,272			
644	PEBBLE CREEK	S	1,239	1,892		6.7%
ALAFAYA UTILITIES, INC.						
647	ALAFAYA UTILITIES, INC.	S	4,637	4,637		16.3%
UTILITIES, INC. OF LONGWOOD						
648	LONGWOOD	S	1,812	1,812		6.4%
WEDGEFIELD UTILITIES, INC.						
649	WEDGEFIELD	W	755			
649	WEDGEFIELD	S	737	1,124		4.0%
LAKE UTILITY SERVICES, INC.						
628	Clermont	W	154	154		
631	Amberhill	W	42	42		
632	Highland Point	W	32	32		
633	The Oranges	W	85	85		
634	Lake Ridge	W	76	76		
636	Vistas	W	47	47		

	CUSTOMER EQUIVALENTS 12/31/86		JUNE 1986	CUSTOMER EQUIVALENTS	% BY STATE	% WITHIN STATE
661	Crescent Bay	W	50	50		
662	Crescent West	W	72	72		
663	Four Lakes	W	54	54		
664	Lake Saunders Acres	W	37	37		
665	Lake Crescent Hills	W	86	86		
	Preston Cove	W	65	65		
	South Clermont (EDB)	W	308	308		
	Total Lake Utility		<u>1,108</u>	<u>1,108</u>		3.9%
UTILITIES, INC. OF FLORIDA						
602	Weathersfield	W	709			
602	Weathersfield	S	705	1,062		
604	Oakland Shores	W	264	264		
606	Little Wekiva	W	61	61		
608	Park Ridge	W	101	101		
610	Phillips Section	W	70	70		
612	Crystal Lake	W	168	168		
614	Ravenna Park/Lincoln Hts.	W	348			
614	Ravenna Park/Lincoln Hts.	S	240	408		
616	Bear Lake Manor	W	220	220		
618	Jansen	W	235	235		
619	Druid Isle	W	50	50		
620	Crescent Hts. DISTRIBUTION ONLY	W	282	141		
621	Davis Shores	W	42	42		
623	Trailwoods	W S	303	455		
624	Oakland Hills	W S	187	281		
625	Summertree (PPW)	S	718			
626	Summertree (PPW)	W	743	1,102		
629	Orangewood	W	587	587		
630	Golden Hills	W	315	315		
635	Crownwood	W	86			
635	Crownwood	S	69	121		
637	Lake Tarpon	W	551	551		
	Total U.I. of Florida		<u>7,544</u>	<u>6,294</u>		22.1%
	TOTAL FLORIDA:		<u>31,787</u>	<u>28,440</u>	23.3%	100.0%
GEORGIA						
	Skidaway Island Utilities, Inc.	W	3,198			
	Skidaway Island Utilities, Inc.	S	3,150			
	Skidaway Island Availability W&S		1,047	5,297		
	TOTAL GEORGIA		<u>7,395</u>	<u>5,297</u>	4.3%	100.0%
MISSISSIPPI						
	Charleston Utilities, Inc.	W	<u>1,660</u>	<u>1,660</u>	1.4%	100.0%
TENNESSEE						
	Tennessee Water Service - DISTRIBUTION	W	<u>408</u>	<u>408</u>	0.3%	100.0%
MARYLAND						
	U.I. of Maryland	W	1,122			
	U.I. of Maryland	S	1,096	1,670		30.2%
	Maryland Water Service	W	1,044			
	Maryland Water Service	S	1,028	1,558		28.2%
	Provinces Utilities, Inc.	W	1,444	1,444		26.1%
	Greenridge Utilities, Inc.	W	862	862		15.6%
	TOTAL MARYLAND		<u>6,596</u>	<u>5,534</u>	4.5%	100.0%
PENNSYLVANIA						
	Pennsylvania Utilities, Inc.	S	<u>1,029</u>	<u>1,029</u>	0.9%	100.0%
NEW JERSEY						
	Montague Water	W	783			
	Montague Sewer	S	320	943		
			<u>1,103</u>	<u>943</u>	0.8%	100.0%
GRAND TOTAL ALL STATES						
			<u>148,004</u>	<u>121,847</u>	100.0%	100.0%



COMPANY 02
Distribution
Codes

Water Service Corp.
Indirect Expense Allocation Percentage
Codes 1, 2, 3

Company Number	Company Name	Customer Equivalents @ 6/30/96	Customer Equivalent Percentage CODE 1	Customer Equivalent Percentage CODE 2	Customer Equivalent Percentage CODE 3
05	Apple Canyon	1,100	0.903%	6.970%	9.328%
06	Camelot	291	0.239%	1.844%	2.468%
07	Charmar	53	0.043%	0.336%	0.449%
08	Cherry Hill	233	0.191%	1.476%	1.976%
09	Clarendon	628	0.515%	3.979%	5.326%
11	County Line	120	0.098%	0.760%	1.018%
12	DelMar	42	0.034%	0.266%	0.356%
13	Ferson Creek	548	0.450%	3.472%	4.647%
14	Galena Territory	1,949	1.600%	12.349%	16.528%
15	Killarney	347	0.285%	2.199%	2.943%
16	Lake Holiday	1,669	1.370%	10.575%	14.154%
17	Lake Wildwood	700	0.574%	4.435%	5.936%
18	Northern Hills	267	0.219%	1.692%	2.264%
20	Lake Marian	266	0.218%	1.685%	2.256%
22	Valentine	63	0.052%	0.399%	0.534%
23	Walk-Up Woods	219	0.180%	1.388%	1.857%
24	Whisp.Hills/Plst./Sun	2,068	1.697%	13.103%	17.507%
26	Medina	506	0.415%	3.206%	4.291%
28	Cedar Bluff	131	0.108%	0.830%	1.111%
29	Harbor Ridge	232	0.190%	1.470%	1.967%
30	Great Northern	360	0.295%	2.281%	3.053%
36	Louisiana Water Service	6,024	4.944%	0.000%	0.000%
38	Utilities Inc. of Louisiana	3,624	2.974%	0.000%	0.000%
40	Utilities Inc. of Maryland	1,670	1.371%	0.000%	0.000%
41	Colchester	169	0.139%	0.000%	0.000%
42	Greenridge Utilities, Inc.	862	0.707%	0.000%	0.000%
43	Provinces Utilities, Inc.	1,444	1.185%	0.000%	0.000%
44	Maryland Water Service	1,558	1.279%	0.000%	0.000%
47	Massanutten	2,294	1.883%	0.000%	0.000%
50	Holiday Service	576	0.473%	0.000%	0.000%
52	Utilities, Inc. of Pennsylvania	1,029	0.844%	0.000%	0.000%
55	Skidaway	5,297	4.347%	0.000%	0.000%
56	Elk River	282	0.231%	0.000%	0.000%
57	Montague Water/Sewer Co	943	0.774%	0.000%	0.000%
60	Twin Lakes Utilities	3,991	3.275%	25.287%	0.000%
61	Tierre Verde	1,986	1.630%	0.000%	0.000%
62	Lake Placid	313	0.257%	0.000%	0.000%
64	Eastlake	1,356	1.113%	0.000%	0.000%
65	Charleston Utilities	1,660	1.362%	0.000%	0.000%
66	Pebble Creek	1,892	1.553%	0.000%	0.000%
67	Alafaya Utilities, Inc.	4,637	3.806%	0.000%	0.000%
68	Utilities, Inc. of Longwood	1,812	1.487%	0.000%	0.000%
69	Wedgefield	1,124	0.922%	0.000%	0.000%
70	CWS (South Carolina)	13,008	10.676%	0.000%	0.000%
74	Southland Utilities	180	0.148%	0.000%	0.000%
75	United Utility Co.	1,406	1.154%	0.000%	0.000%
77	South Carolina Utilities	305	0.250%	0.000%	0.000%
79	Tega Cay Water Service	2,268	1.861%	0.000%	0.000%
80	CWS of NC	22,601	18.549%	0.000%	0.000%
81	Riverpointe Company	216	0.177%	0.000%	0.000%
83	CWS Systems, Inc.	6,376	5.233%	0.000%	0.000%
85	Watauga Vista	128	0.105%	0.000%	0.000%
86	Carolina Trace	1,428	1.172%	0.000%	0.000%
87	Transylvania	1,868	1.533%	0.000%	0.000%
88	Mid-County Services, Inc.	6,112	5.016%	0.000%	0.000%
89	Lake Utility	1,108	0.909%	0.000%	0.000%
90	UIF	6,294	5.165%	0.000%	0.000%
91	Miles Grant	1,806	1.482%	0.000%	0.000%
92	Tennessee Water Service	408	0.335%	0.000%	0.000%
Total		121,847	100.000%	100.000%	100.000%
Total Illinois			9.678%	74.713%	100.000%
Total Indiana			3.275%	25.287%	0.000%
Total Other			87.047%	0.000%	0.000%
			100.000%	100.000%	100.000%

Water Service Corporation
Distribution of Expenses
Code 4

	General Services 30.00% <u>Code 1</u>	Customer Services 70.00% <u>Code 2</u>	100.00% Weighted <u>Code 4</u>
05 Apple Canyon	0.903%	6.970%	5.149%
06 Camelot	0.239%	1.844%	1.362%
07 Charmar	0.043%	0.336%	0.248%
08 Cherry Hill	0.191%	1.476%	1.091%
09 Clarendon	0.515%	3.979%	2.940%
11 County Line	0.098%	0.760%	0.562%
12 DelMar	0.034%	0.266%	0.197%
13 Ferson Creek	0.450%	3.472%	2.565%
14 Galena Territory	1.600%	12.349%	9.124%
15 Killarney	0.285%	2.199%	1.624%
16 Lake Holiday	1.370%	10.575%	7.813%
17 Lake Wildwood	0.574%	4.435%	3.277%
18 Northern Hills	0.219%	1.692%	1.250%
20 Lake Marian	0.218%	1.685%	1.245%
22 Valentine	0.052%	0.399%	0.295%
23 Walk-up Woods	0.180%	1.388%	1.025%
24 Whisp.Hills/Pist./Sun	1.697%	13.103%	9.681%
26 Medina	0.415%	3.206%	2.369%
28 Cedar Bluff	0.108%	0.830%	0.613%
29 Harbor Ridge	0.190%	1.470%	1.086%
30 Great Northern	0.295%	2.281%	1.685%
36 Louisiana Water Service	4.944%	0.000%	1.483%
38 Utilities Inc. of Louisiana	2.974%	0.000%	0.892%
40 Utilities, Inc. of Maryland	1.371%	0.000%	0.411%
41 Colchester	0.139%	0.000%	0.042%
42 Greenridge Utilities, Inc.	0.707%	0.000%	0.212%
43 Provinces Utilities, Inc.	1.185%	0.000%	0.356%
44 Maryland Water Service	1.279%	0.000%	0.384%
47 Massanutten	1.883%	0.000%	0.565%
50 Holiday Service	0.473%	0.000%	0.142%
52 Utilities, Inc. of Pennsyivan	0.844%	0.000%	0.253%
55 Skidaway	4.347%	0.000%	1.304%
56 Elk River	0.231%	0.000%	0.069%
57 Montague Water/Sewer Co	0.774%	0.000%	0.232%
60 Twin Lakes Utilities	3.275%	25.287%	18.683%
61 Terre Verde	1.630%	0.000%	0.489%
62 Lake Placid	0.257%	0.000%	0.077%
64 Eastlake	1.113%	0.000%	0.334%
65 Charleston Utilities	1.382%	0.000%	0.409%
66 Pebble Creek	1.553%	0.000%	0.466%
67 Alafaya	3.806%	0.000%	1.142%
68 Utilities, Inc. of Longwood	1.487%	0.000%	0.448%
69 Wedgefield	0.922%	0.000%	0.277%
70 CWS (South Carolina)	10.676%	0.000%	3.203%
74 Southland Utilities	0.148%	0.000%	0.044%
75 United Utility Co.	1.154%	0.000%	0.346%
77 South Carolina Utilities	0.250%	0.000%	0.075%
79 Tega Cay Water Service	1.861%	0.000%	0.558%
80 CWS of NC	18.549%	0.000%	5.565%
81 Riverpointe Company	0.177%	0.000%	0.053%
83 CWS Systems, Inc.	5.233%	0.000%	1.570%
85 Watauga Vista	0.105%	0.000%	0.032%
86 Carolina Trace	1.172%	0.000%	0.352%
87 Transylvania	1.533%	0.000%	0.460%
88 Mid-County Services, Inc.	5.016%	0.000%	1.505%
89 Lake Utility	0.909%	0.000%	0.273%
90 UIF	5.165%	0.000%	1.550%
91 Miles Grant	1.482%	0.000%	0.445%
92 Tennessee Water Service	0.335%	0.000%	0.100%
	100.000%	100.000%	100.000%
Total Illinois			55.203%
Total Indiana			18.683%
Total Other			26.114%
			100.000%

Water Service Corporation
 Distribution of Expenses
 DETAIL OF INVOICE/BILLS COUNT BY COMPANY
 Code 5

	# OF INVOICES	% OF TOTAL	# OF BILLS	% OF TOTAL	TOTAL INVOICES /BILLS	% OF TOTAL
05 Apple Canyon	259	0.34%	7,634	1.40%	7,893	1.27%
06 Canokot	321	0.42%	1,140	0.21%	1,461	0.24%
07 Charnar	102	0.13%	306	0.06%	408	0.07%
08 Cherry Hill	211	0.28%	1,392	0.26%	1,603	0.26%
09 Clareudon	235	0.31%	1,680	0.31%	1,915	0.31%
11 County Line	125	0.16%	678	0.12%	803	0.13%
12 DelMar	107	0.14%	498	0.09%	605	0.10%
13 Ferson Creek	351	0.46%	2,172	0.40%	2,523	0.41%
14 Galeua Territory	770	1.01%	8,910	1.64%	9,680	1.56%
15 Killarney	157	0.21%	2,076	0.38%	2,233	0.36%
16 Lake Holiday	372	0.49%	10,088	1.86%	10,460	1.69%
17 Lake Wildwood	190	0.25%	4,638	0.85%	4,828	0.78%
18 Northern Hills	374	0.49%	2,172	0.40%	2,546	0.41%
20 Lake Marian	368	0.48%	1,596	0.29%	1,964	0.32%
22 Valentine	105	0.14%	360	0.07%	465	0.08%
23 Walk-up Woods	150	0.20%	1,302	0.24%	1,452	0.23%
24 Whisp.Hills/Plst./Sun	537	0.71%	12,336	2.27%	12,873	2.08%
26 Medina	297	0.39%	2,184	0.40%	2,481	0.40%
28 Cedar Bluff	163	0.21%	516	0.09%	679	0.11%
29 Harbor Ridge	141	0.19%	912	0.17%	1,053	0.17%
30 Great Northern	262	0.34%	2,160	0.40%	2,422	0.39%
36 Louisiana Water Service	4,383	5.77%	22,440	4.13%	26,823	4.33%
38 Utilities Inc. of Louisiana	2,428	3.20%	8,064	1.48%	10,492	1.69%
40 Utilities, Inc. of Maryland	1,211	1.59%	13,596	2.50%	14,807	2.39%
41 Colehester	339	0.45%	12	0.00%	351	0.06%
42 Greencridge Utilities, Inc.	509	0.67%	3,128	0.58%	3,637	0.59%
43 Provinces Utilities, Inc.	319	1.14%	8,604	1.58%	8,923	1.44%
44 Maryland Water Service	869	1.14%	11,148	2.05%	12,017	1.94%
47 Massanutten	1,121	1.48%	7,980	1.47%	9,101	1.47%
50 Holiday Service	418	0.55%	3,860	0.71%	4,278	0.69%
52 Utilities, Inc. of Pennsylvania	541	0.71%	2,028	0.37%	2,569	0.41%
55 Skidaway	1,665	2.19%	20,690	3.80%	22,355	3.61%
56 Elk River	377	0.50%	784	0.14%	1,161	0.19%
57 Montague Water/Sewer Co	628	0.83%	2,800	0.48%	3,228	0.52%
60 Twin Lakes Utilities	1,041	1.37%	15,528	2.86%	16,569	2.67%
61 Terre Verde	307	0.40%	0	0.00%	307	0.05%
62 Lake Placid	317	0.42%	1,740	0.32%	2,057	0.33%
64 Eastlake	559	0.74%	10,680	1.96%	11,239	1.81%
65 Charleston Utilites	463	0.61%	7,374	1.36%	7,837	1.26%
66 Pebble Creek	912	1.20%	14,868	2.73%	15,780	2.55%
67 Alafaya	1,789	2.36%	0	0.00%	1,789	0.29%
68 Utilities, Inc. of Longwood	944	1.24%	9,732	1.79%	10,676	1.72%
69 Wedgefield	821	1.08%	9,000	1.66%	9,821	1.58%
70 CWS (South Carolina)	9,465	12.46%	54,444	10.01%	63,909	10.31%
74 Southland Utilities	293	0.39%	1,032	0.19%	1,325	0.21%
75 United Utility Co.	1,480	1.95%	7,302	1.34%	8,782	1.42%
77 South Carolina Utilities	195	0.26%	1,794	0.33%	1,989	0.32%
79 Tega Cay Water Service	1,331	1.75%	17,004	3.13%	18,335	2.96%
80 CWS of NC	21,373	28.14%	113,292	20.83%	134,665	21.73%
81 Riverpointe Company	493	0.65%	768	0.14%	1,261	0.20%
83 CWS Systems, Inc.	4,468	5.88%	35,928	6.61%	40,396	6.52%
85 Watauga Vista	247	0.33%	768	0.14%	1,015	0.16%
86 Carolina Trace	1,385	1.82%	5,718	1.05%	7,103	1.15%
87 Transylvania	1,006	1.32%	16,472	3.03%	17,478	2.82%
88 Mid-County Services, Inc.	803	1.06%	0	0.00%	803	0.13%
89 Lake Utility	1,220	1.61%	5,454	1.00%	6,674	1.08%
90 UIF	3,479	4.58%	35,544	6.54%	39,023	6.29%
91 Miles Grant	862	1.14%	7,284	1.34%	8,146	1.31%
92 Tennessee Water Service	285	0.38%	2,376	0.44%	2,661	0.43%
93 Land & Lab Technologies	0	0.00%	0	0.00%	0	0.00%

TOTAL PER REPORT	75,943	100.00%	543,786	100.00%	619,729	100.00%
					619,729	

Total Illinois	11.370%
Total Indiana	2.670%
Total Other	85.960%

100.000%

Water Service Corp.
Indirect Expense Allocation Percentage
Allocation of Office Expense
Code 6

Company Number	Company Name	Non-Executive Computer Executive WSC Services Services			Weighted Average
		Allocated Based on # of Employees			
		7 Employees Code 1	21 Employees Code 16	5 Employees Code 5	33 Employees Code 6
05	Apple Canyon	0.903%	2.329%	1.270%	1.866%
06	Camelot	0.239%	0.614%	0.240%	0.478%
07	Charmar	0.043%	0.112%	0.070%	0.091%
08	Cherry Hill	0.191%	0.493%	0.260%	0.394%
09	Clarendon	0.515%	1.321%	0.310%	0.997%
11	County Line	0.098%	0.254%	0.130%	0.202%
12	DelMar	0.034%	0.090%	0.100%	0.080%
13	Ferson Creek	0.450%	1.155%	0.410%	0.893%
14	Galena Territory	1.600%	4.111%	1.560%	3.192%
15	Killarney	0.285%	0.734%	0.360%	0.582%
16	Lake Holiday	1.370%	3.528%	1.690%	2.792%
17	Lake Wildwood	0.574%	1.481%	0.780%	1.183%
18	Northern Hills	0.219%	0.567%	0.410%	0.470%
20	Lake Martan	0.218%	0.563%	0.320%	0.453%
22	Valentine	0.052%	0.134%	0.080%	0.108%
23	Walk-up Woods	0.180%	0.463%	0.230%	0.368%
24	Whisp.Hills/Pist./Sun	1.697%	4.372%	2.080%	3.457%
26	Medina	0.415%	1.067%	0.400%	0.828%
28	Cedar Bluff	0.108%	0.276%	0.110%	0.215%
29	Harbor Ridge	0.190%	0.489%	0.170%	0.377%
30	Great Northern	0.295%	0.762%	0.390%	0.606%
36	Lousiana Water Service	4.944%	3.775%	4.330%	4.107%
38	Utilities Inc. of Louisiana	2.974%	2.251%	1.690%	2.320%
40	Utilities, Inc. of Maryland	1.371%	1.072%	2.390%	1.335%
41	Colchester	0.139%	0.105%	0.060%	0.105%
42	Greenridge Utilities, Inc.	0.707%	0.540%	0.590%	0.583%
43	Provinces Utilities, Inc.	1.185%	0.914%	1.440%	1.051%
44	Maryland Water Service	1.279%	0.994%	1.940%	1.198%
47	Massanutten	1.883%	1.434%	1.470%	1.534%
50	Holiday Service	0.473%	0.367%	0.690%	0.438%
52	Utilities, Inc. of Pennsylvania	0.844%	0.638%	0.410%	0.647%
55	Skidaway	4.347%	3.315%	3.610%	3.579%
56	Elk River	0.231%	0.176%	0.190%	0.190%
57	Montague Water/Sewer Co	0.774%	0.588%	0.520%	0.617%
60	Twin Lakes Utilities	3.275%	8.408%	2.670%	6.450%
61	Tierre Verde	1.630%	1.215%	0.050%	1.126%
62	Lake Placid	0.257%	0.198%	0.330%	0.231%
64	Eastlake	1.113%	0.868%	1.810%	1.063%
65	Charleston Utilities	1.362%	1.042%	1.260%	1.143%
66	Pebble Creek	1.553%	1.211%	2.550%	1.487%
67	Alafaya	3.806%	2.840%	0.290%	2.658%
68	Ul of Longwood	1.487%	1.145%	1.720%	1.304%
69	Wedgfield	0.922%	0.721%	1.580%	0.894%
70	CWS (South Carolina)	10.676%	8.172%	10.310%	9.027%
74	Southland Utilities	0.148%	0.115%	0.210%	0.136%
75	United Utility Co.	1.154%	0.890%	1.420%	1.026%
77	South Carolina Utilities	0.250%	0.193%	0.320%	0.225%
79	Tega Cay Water Service	1.861%	1.450%	2.960%	1.768%
80	CWS of NC	18.549%	14.281%	21.730%	16.315%
81	Riverpointe Company	0.177%	0.136%	0.200%	0.155%
83	CWS Systems, Inc.	5.233%	4.037%	6.520%	4.667%
85	Wautauga Vista	0.105%	0.082%	0.160%	0.099%
86	Carolina Trace	1.172%	0.898%	1.150%	0.994%
87	Transylvania	1.533%	1.203%	2.820%	1.518%
88	Mid-County Services, Inc.	5.016%	3.738%	0.130%	3.462%
89	Lake Utility	0.909%	0.700%	1.080%	0.802%
90	UIF	5.165%	3.982%	6.290%	4.583%
91	Miles Grant	1.482%	1.132%	1.310%	1.233%
92	Tennessee Water Service	0.335%	0.259%	0.430%	0.301%
	Total	100.000%	100.000%	100.000%	100.000%

Total Illinois

19.632%

Total Indiana
Total Other

6.450%
73.918%
100.000%

Water Service Corporation
Distribution of Expenses
Code 7
Based on Property Values
Source: SE.52

Code 7

05	Apple Canyon	0.435%
06	Camelot	0.112%
07	Charmar	0.021%
08	Cherry Hill	0.092%
09	Clarendon	0.233%
11	County Line	0.047%
12	DelMar	0.019%
13	Ferson Creek	0.209%
14	Galena Territory	0.745%
15	Killarney	0.136%
16	Lake Holiday	2.047%
17	Lake Wildwood	0.276%
18	Northern Hills	0.110%
20	Lake Marian	0.106%
22	Valentine	0.025%
23	Walk-up Woods	0.086%
24	Whisp.Hills/Pist./Sun	5.926%
26	Medina	0.193%
28	Cedar Bluff	0.050%
29	Harbor Ridge	1.019%
30	Great Northern	0.141%
36	Louisiana Water Service	1.132%
38	Utilities Inc. of Louisiana	3.438%
40	Utilities, Inc. of Maryland	1.574%
41	Colchester	0.152%
42	Greenridge Utilities, Inc.	3.581%
42	Provinces	3.199%
43	Maryland Water Service	1.458%
47	Massanutten	2.094%
50	Holiday Service	1.266%
52	Utilities, Inc. of Pennsylvania	0.151%
55	Skidaway	5.907%
56	Elk River	0.045%
57	Montague Water/Sewer Co	0.144%
60	Twin Lakes Utilities	3.366%
61	Tierre Verde	0.555%
62	Lake Placid	0.101%
64	Eastlake	0.448%
65	Charleston Utilities	1.081%
66	Pebble Creek	0.625%
67	Alafaya	1.303%
68	UI of Longwood	0.572%
69	Wedgfield	0.374%
70	CWS (South Carolina)	16.249%
74	Southland Utilities	0.169%
75	United Utility Co.	1.315%
77	South Carolina Utilities	0.286%
79	Tega Cay Water Service	2.273%
80	CWS of NC	25.112%
81	Riverpointe Company	0.036%
83	CWS Systems, Inc.	1.246%
85	Watauga Vista	0.023%
86	Carolina Trace	1.665%
87	Transylvania	0.354%
88	Mid-County Services, Inc.	1.707%
89	Lake Utility	0.350%
90	UIF	1.996%
91	Miles Grant	0.554%
92	Tennessee Water Service	0.069%
93	Land & Lab Technologies	0.372%
94	Illinois Corp. Travel	1.629%

Total	100.000%
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Water Service Corporation

Distribution of Expenses

Code 8

Based on Miles of Sewer Mains, Gals Sold, Operations Payroll

Source: SE.52

CODE 8

05	Apple Canyon	0.534%
06	Camelot	0.262%
07	Charmar	0.035%
08	Cherry Hill	0.172%
09	Clarendon	0.466%
11	County Line	0.079%
12	DelMar	0.047%
13	Person Creek	0.445%
14	Galena Territory	1.762%
15	Killarney	0.228%
16	Lake Holiday	1.010%
17	Lake Wildwood	0.375%
18	Northern Hills	0.288%
20	Lake Marian	0.254%
22	Valentine	0.042%
23	Walk-up Woods	0.144%
24	Whisp.Hills/Plst./Sun	1.415%
26	Medina	0.416%
28	Cedar Bluff	0.104%
29	Harbor Ridge	0.223%
30	Great Northern	0.290%
36	Louisiana Water Service	5.326%
38	Utlities Inc. of Louisiana	3.198%
40	Utlities, Inc. of Maryland	1.682%
41	Colchester	0.310%
42	Greenridge Utlities, Inc.	0.517%
42	Provinces	1.035%
43	Maryland Water Service	1.083%
47	Massanutten	1.911%
50	Holiday Service	0.310%
52	Utlities, Inc. of Pennsylvania	0.973%
55	Skidaway	3.852%
56	Elk River	0.099%
57	Montague Water/Sewer Co	0.604%
60	Twin Lakes Utlities	3.313%
61	Terre Verde	1.240%
62	Lake Placid	0.204%
64	Eastlake	1.073%
65	Charleston Utlities	1.276%
66	Pebble Creek	1.772%
67	Alafaya	3.184%
68	Ul of Longwood	1.380%
69	Wedgfield	1.032%
70	CWS (South Carolina)	11.680%
74	Southland Utlities	0.141%
75	United Utility Co.	1.249%
77	South Carolina Utlities	0.251%
79	Tega Cay Water Service	2.324%
80	CWS of NC	20.112%
81	Riverpointe Company	0.211%
83	CWS Systems, Inc.	5.032%
85	Watauga Vista	0.102%
86	Carolina Trace	1.315%
87	Transylvania	1.347%
88	Mid-County Services, Inc.	4.182%
89	Lake Utility	1.079%
90	UIF	5.223%
91	Miles Grant	1.532%
92	Tennessee Water Service	0.259%
93	Land & Lab Technologies	0.000%
94	Illinois Corp. Travel	0.000%

Total	100.000%
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Water Service Corporation
 Distribution of Expenses
Code 9
 Based on Operator's Payroll
 Source: SE.52

CODE 9

05	Apple Canyon	0.823%
06	Camelot	0.226%
07	Charmar	0.031%
08	Cherry Hill	0.193%
09	Clarendon	0.529%
11	County Line	0.071%
12	DelMar	0.025%
13	Ferson Creek	0.283%
14	Galena Territory	1.945%
15	Killarney	0.205%
16	Lake Holiday	0.912%
17	Lake Wildwood	0.667%
18	Northern Hills	0.355%
20	Lake Marian	0.394%
22	Valentine	0.039%
23	Walk-up Woods	0.129%
24	Whisp.Hills/Fist./Sun	1.387%
26	Medina	0.491%
28	Cedar Bluff	0.115%
29	Harbor Ridge	0.225%
30	Great Northern	0.373%
36	Louisiana Water Service	4.440%
38	Utilities Inc. of Louisiana	2.671%
40	Utilities, Inc. of Maryland	1.852%
41	Colchester	0.676%
42	Greenridge Utilities, Inc.	0.359%
43	Provinces	1.107%
44	Maryland Water Service	0.264%
47	Massanutten	1.805%
50	Holiday Service	0.434%
52	Utilities, Inc. of Pennsylvania	1.376%
55	Skidaway	2.414%
56	Elk River	0.124%
57	Montague Water/Sewer Co	0.249%
60	Twin Lakes Utilities	2.294%
61	Terre Verde	0.743%
62	Lake Placid	0.042%
64	Eastlake	0.626%
65	Charleston Utilites	1.534%
66	Pebble Creek	1.701%
67	Alafaya	2.603%
68	UI of Longwood	1.424%
69	Wedgefield	0.947%
70	CWS (South Carolina)	12.917%
74	Southland Utilites	0.175%
75	United Utility Co.	1.621%
77	South Carolina Utilities	0.296%
79	Tega Cay Water Service	2.653%
80	CWS of NC	22.746%
81	Riverpointe Company	0.217%
83	CWS Systems, Inc.	5.587%
85	Watauga Vista	0.129%
86	Carolina Trace	1.235%
87	Transylvania	1.880%
88	Mid-County Services, Inc.	3.389%
89	Lake Utility	1.704%
90	UIF	4.980%
91	Miles Grant	1.154%
92	Tennessee Water Service	0.213%
93	Land & Lab Technologies	0.000%
94	Illinois Corp. Travel	0.000%

TOTAL	100.000%
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Water Service Corporation
 Distribution of Expenses
Code 10
 Number of Vehicles
 Source: SE.52

CODE 10

05	Apple Canyon	0.810%
06	Camelot	0.210%
07	Charmar	0.040%
08	Cherry Hill	0.170%
09	Clarendon	0.460%
11	County Line	0.090%
12	DelMar	0.030%
13	Ferson Creek	0.400%
14	Galena Territory	1.430%
15	Killarney	0.250%
16	Lake Holiday	1.220%
17	Lake Wildwood	0.510%
18	Northern Hills	0.190%
20	Lake Marian	0.190%
22	Valett'ne	0.050%
23	Walk-up Woods	0.160%
24	Whisp.Hills/Pist./Sun	1.510%
26	Medina	0.370%
28	Cedar Bluff	0.100%
29	Harbor Ridge	0.170%
30	Great Northern	0.260%
36	Louisiana Water Service	3.050%
38	Utilities Inc. of Louisiana	3.050%
40	Utilities, Inc. of Maryland	2.540%
41	Colchester	0.000%
42	Greenridge Utilities, Inc.	0.510%
43	Provinces	1.020%
44	Maryland Water Service	1.520%
47	Massanutten	2.030%
50	Holiday Service	0.510%
52	Utilities, Inc. of Pennsylvania	1.020%
55	Skidaway	2.540%
56	Elk River	0.340%
57	Montague Water/Sewer Co	0.000%
60	Twin Lakes Utilities	3.050%
61	Terre Verde	0.510%
62	Lake Placid	0.430%
64	Eastlake	0.510%
65	Charleston Utilites	0.510%
66	Pebble Creek	1.020%
67	Alafaya	1.520%
68	Ul of Longwood	1.020%
69	Wedgefield	0.510%
70	CWS (South Carolina)	8.320%
74	Southland Utilities	0.120%
75	United Utility Co.	1.520%
77	South Carolina Utilities	0.200%
79	Tega Cay Water Service	2.030%
80	CWS of NC	27.170%
81	Riverpointe Company	0.260%
83	CWS Systems, Inc.	4.060%
85	Wautauga Vista	0.150%
86	Carolina Trace	1.020%
87	Transylvania	2.030%
88	Mid-County Services, Inc.	1.520%
89	Lake Utility	1.530%
90	UIF	8.700%
91	Miles Grant	1.020%
92	Tennessee Water Service	0.000%
93	Land & Lab Technologies	4.520%
94	Illinois Corp. Travel	0.000%

TOTAL	100.000%
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COMPANY 02
WSC Rate Base Allocation
(For Rate Case Purposes)

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	05-0010 Apple Canyon	06-0014 Camelot	07-0018 Charmar	08-0022 Cherry Hill	09-0026 Clarendon Hills	11-0034 County Line	12-0038 Del Mar	13-0042 Ferson Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood	18-0066 Northern Hills	20-0070 Lake Marian
101-89	Land & Land Rights	94,192	6	2,194	578	106	464	1,244	239	85	1,088	3,873	691	3,324	1,395	535	531
101-90	Office Structure & Improv.	2,347,359	6	54,668	14,413	2,638	11,575	31,000	5,959	2,113	27,122	96,511	17,225	82,826	34,774	13,321	13,226
101-91	Office Furniture & Equip.	943,011	6	21,962	5,790	1,060	4,650	12,454	2,394	849	10,896	38,772	6,920	33,274	13,970	5,352	5,313
101-93	Telephones	79,178	6	1,844	486	89	390	1,046	201	71	915	3,255	581	2,794	1,173	449	446
101-94	Tools Shop & Misc. Eqpt	19,604	3	1,829	484	88	387	1,044	199	70	911	3,240	577	2,775	1,164	444	442
101-97	Communication Eqpt	213,620	3	19,927	5,272	960	4,221	11,377	2,174	761	9,927	35,307	6,286	30,235	12,681	4,837	4,819
101	Total	3,686,964		102,424	27,024	4,942	21,688	58,163	11,167	3,949	50,859	180,959	32,280	155,227	65,158	24,937	24,778
111-90	A/D - Office Structure & Improv.	(540,450)	6	(12,587)	(3,319)	(607)	(2,665)	(7,137)	(1,372)	(487)	(6,244)	(22,221)	(3,966)	(19,070)	(8,006)	(3,067)	(3,045)
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(13,813)	(3,589)	(657)	(2,882)	(7,719)	(1,484)	(526)	(6,753)	(24,032)	(4,289)	(20,624)	(8,659)	(3,317)	(3,293)
111-93	A/D - Telephones	(79,179)	6	(1,844)	(486)	(89)	(390)	(1,046)	(201)	(71)	(915)	(3,255)	(581)	(2,794)	(1,173)	(449)	(446)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	(1,772)	(469)	(85)	(375)	(1,012)	(193)	(68)	(883)	(3,140)	(559)	(2,689)	(1,128)	(430)	(429)
111-97	A/D - Communication Eqpt	(37,341)	3	(3,483)	(921)	(168)	(738)	(1,989)	(380)	(133)	(1,735)	(6,172)	(1,099)	(5,285)	(2,217)	(845)	(842)
111	Total	(1,280,468)		(33,299)	(8,784)	(1,607)	(7,051)	(18,902)	(3,630)	(1,285)	(16,531)	(58,819)	(10,494)	(50,462)	(21,183)	(8,109)	(8,056)
115-91	Water Plant In Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117-91	Other Plant In Progress	53,990	6	1,257	332	61	266	713	137	49	624	2,220	396	1,905	900	306	304
115	Total	53,990		1,257	332	61	266	713	137	49	624	2,220	396	1,905	900	306	304
186-43	Def Chgs - Emp Fees	80,596	1	728	192	35	154	415	79	28	362	1,289	230	1,104	463	177	176
186-48	Def Chgs - Other	14,872	1	134	36	6	28	77	15	5	67	238	42	204	85	33	32
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)	797	214	34	171	454	86	34	394	1,414	248	1,217	505	197	197
186/187	Total	104,035		1,659	442	76	354	948	180	67	823	2,941	520	2,524	1,054	406	405
Total Net "Plant"		2,594,521		72,041	19,013	3,471	15,258	40,920	7,853	2,780	35,775	127,300	22,702	109,195	45,829	17,541	17,432
104-10	Mainframe Computer	293,417	5	3,726	704	205	763	910	381	293	1,203	4,577	1,056	4,959	2,289	1,203	939
104-20	Mini Computer	369,912	5	4,698	888	259	962	1,147	481	370	1,517	5,771	1,332	6,252	2,885	1,517	1,184
104	Total	663,329		8,424	1,592	464	1,725	2,056	862	663	2,720	10,348	2,388	11,210	5,174	2,720	2,123
109-10	A/D - Mainframe Computer	(127,898)	5	(1,624)	(307)	(90)	(333)	(396)	(166)	(128)	(524)	(1,995)	(460)	(2,161)	(998)	(524)	(409)
109-20	A/D - Mini Computer	(302,885)	5	(3,847)	(727)	(212)	(788)	(939)	(394)	(303)	(1,242)	(4,725)	(1,090)	(5,119)	(2,363)	(1,242)	(969)
109	Total	(430,783)		(5,471)	(1,034)	(302)	(1,120)	(1,335)	(560)	(431)	(1,766)	(6,720)	(1,551)	(7,280)	(3,360)	(1,766)	(1,379)
184-10	Comp System Cost	717,977	5	9,118	1,723	503	1,867	2,228	933	718	2,944	11,200	2,585	12,134	5,600	2,944	2,298
184-20	Micro System Cost	39,917	5	507	96	28	104	124	52	40	164	623	144	675	311	164	128
184-50	Comp System Amortization	(523,250)	5	(6,645)	(1,256)	(366)	(1,360)	(1,622)	(680)	(523)	(2,145)	(8,163)	(1,884)	(8,843)	(4,081)	(2,145)	(1,674)
184-60	Micro System Amortization	(25,149)	5	(319)	(60)	(18)	(65)	(78)	(33)	(25)	(103)	(392)	(91)	(425)	(196)	(103)	(80)
184	Total	209,495		2,661	503	147	545	649	272	209	859	3,268	754	3,540	1,634	859	670
Total Net Computers & System		442,041		5,614	1,061	309	1,149	1,370	575	442	1,812	6,896	1,591	7,470	3,448	1,812	1,415
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(5,281)	(1,392)	(255)	(1,118)	(2,995)	(576)	(204)	(2,620)	(9,323)	(1,664)	(8,001)	(3,359)	(1,287)	(1,279)
TOTAL NET WSC RD		2,809,808		72,374	18,682	3,526	15,289	39,296	7,852	3,018	34,968	124,873	22,630	108,664	45,917	18,066	17,569
				2.58%	0.66%	0.13%	0.54%	1.40%	0.28%	0.11%	1.24%	4.44%	0.81%	3.87%	1.63%	0.64%	0.63%

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/98

Account Number	Account Name	Balance per WSC G/L 12/31/98	Code	Account Name	Code	Account Number
101-90	Land & Land Rights	94,192	6	101-90	6	Office Structure & Improv.
101-91	Office Structure & Equip.	2,347,359	6	101-91	6	Office Furniture & Equip.
101-92	Office Furniture & Improv.	943,011	6	101-92	6	Telephones
101-93	Telephones	79,178	6	101-93	6	Tools Shop & Misc. Eqpt
101-94	Tools Shop & Misc. Eqpt	19,604	6	101-94	6	Communication Eqpt
101-97	Communication Eqpt	213,620	3	101-97	3	Total
101 Total		3,698,964		101 Total		
111-90	A/D - Office Structure & Improv.	(540,450)	6	111-90	6	A/D - Office Furniture & Equip.
111-91	A/D - Office Furniture & Equip.	(584,489)	6	111-91	6	Telephones
111-93	Telephones	(79,179)	6	111-93	6	A/D - Tools Shop & Misc. Eqpt
111-94	A/D - Tools Shop & Misc. Eqpt	(18,989)	6	111-94	6	Communication Eqpt
111-97	Communication Eqpt	(37,341)	3	111-97	3	Total
111 Total		(1,260,468)		111 Total		
115-91	Water Plant in Progress	0	6	115-91	6	Water Plant in Progress
117-91	Other Plant in Progress	53,990	6	117-91	6	Other Plant in Progress
115 Total		53,990		115 Total		
186-43	Def Chgs - Emp Fees	80,596	1	186-43	1	Def Chgs - Other
186-48	Def Chgs - Other	14,872	1	186-48	1	Misc. Regulatory Comm. Exp.
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)	187-30	(a)	Total
186/187 Total		104,035		186/187 Total		
Total Net Plant		2,594,521		Total Net Plant		
104-10	Mainframe Computer	293,417	5	104-10	5	Mainframe Computer
104-20	Mini Computer	369,912	5	104-20	5	Mini Computer
104 Total		663,329		104 Total		
109-10	A/D - Mainframe Computer	(127,898)	5	109-10	5	A/D - Mini Computer
109-20	A/D - Mini Computer	(302,889)	5	109-20	5	Total
109 Total		(430,787)		109 Total		
184-10	Comp System Cost	717,977	5	184-10	5	Comp System Cost
184-20	Misc System Cost	39,917	5	184-20	5	Comp System Amortization
184-50	Comp System Amortization	(523,250)	5	184-50	5	Micro System Amortization
184 Total		209,495		184 Total		
Total Net Computers & System		442,041		Total Net Computers & System		
282-31	Accumulated Deferred Income Taxes	(226,754)	6	282-31	6	Total NET WSC RB
Total NET WSC RB		2,809,608		Total NET WSC RB		

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
for the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	47-0225	50-0245	52-0250	55-0264	56-0830	Montague	60-0280	61-0646	62-0641	64-0643	65-0290	66-0644	67-0647	68-0648	
				Massanutten	Holiday Service	Utilities, Inc. of Penn	Skidaway	Elk River		Twin Lakes	Terre Verde	Lake Placid	East Lake	Charleston Utilities	Pebble Creek	Alafaya Utilities	UI of Longwood	
101-89	Land & Land Rights	94,192	8	1,350	346	601	3,123	166	553	7,919	1,144	187	817	981	1,141	2,675	1,078	
101-90	Office Structure & Improv.	2,347,359	6	33,653	8,613	14,969	77,816	4,142	13,791	197,361	28,513	4,657	20,371	24,452	28,435	66,662	26,866	
101-91	Office Furniture & Equip.	943,011	6	13,519	3,460	6,013	31,261	1,664	5,540	79,287	11,455	1,871	8,184	9,823	11,423	26,780	10,793	
101-93	Telephones	79,178	6	1,135	291	505	2,625	140	465	6,657	962	157	687	825	959	2,249	906	
101-94	Tools Shop & Misc. Eqpt	19,604	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
101-97	Communication Eqpt	213,620	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
101	Total	3,696,964		49,658	12,709	22,088	114,825	6,111	20,350	291,224	42,074	6,872	30,059	36,081	41,959	98,366	39,643	
111-90	A/D - Office Structure & Improv.	(540,450)	6	(7,748)	(1,983)	(3,446)	(17,916)	(954)	(3,175)	(45,440)	(6,565)	(1,072)	(4,690)	(5,630)	(6,547)	(15,348)	(6,186)	
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(6,380)	(2,145)	(3,727)	(19,376)	(1,031)	(3,434)	(49,144)	(7,100)	(1,160)	(5,072)	(6,089)	(7,080)	(16,599)	(6,690)	
111-93	A/D - Telephones	(79,179)	6	(1,135)	(291)	(505)	(2,625)	(140)	(465)	(6,657)	(962)	(157)	(687)	(825)	(959)	(2,249)	(906)	
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
111-97	A/D - Communication Eqpt	(37,341)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
111	Total	(1,260,468)		(17,263)	(4,418)	(7,678)	(39,917)	(2,125)	(7,074)	(101,241)	(14,626)	(2,389)	(10,450)	(12,543)	(14,586)	(34,196)	(13,781)	
115-91	Water Plant in Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
117-91	Other Plant in Progress	53,990	6	774	198	344	1,790	95	317	4,539	656	107	469	562	654	1,533	618	
115	Total	53,990		774	198	344	1,790	95	317	4,539	656	107	469	562	654	1,533	618	
186-43	Def Chgs - Emp Fees	80,596	1	1,517	381	681	3,504	187	624	2,640	1,314	207	897	1,098	1,251	3,067	1,199	
186-48	Def Chgs - Other	14,872	1	280	70	126	647	34	115	487	242	38	166	203	231	566	221	
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)															
186/187	Total	104,035		1,797	451	806	4,150	221	739	3,127	1,556	245	1,062	1,301	1,482	3,633	1,420	
Total Net "Plant"				2,594,521	34,966	8,940	15,560	80,847	4,303	14,331	197,650	29,659	4,836	21,140	25,401	29,509	69,336	27,899
104-10	Mainframe Computer	293,417	5	4,313	2,025	1,203	10,592	557	1,526	7,834	147	968	5,311	3,697	7,482	851	5,047	
104-20	Mini Computer	369,912	5	5,438	2,552	1,517	13,354	703	1,924	9,877	185	1,221	6,695	4,661	9,433	1,073	6,362	
104	Total	663,329		9,751	4,577	2,720	23,946	1,260	3,449	17,711	332	2,189	12,006	8,358	16,915	1,924	11,409	
109-10	A/D - Mainframe Computer	(127,898)	5	(1,890)	(882)	(524)	(4,617)	(243)	(665)	(3,415)	(64)	(422)	(2,315)	(1,612)	(3,261)	(371)	(2,200)	
109-20	A/D - Mini Computer	(302,885)	5	(4,452)	(2,090)	(1,242)	(10,934)	(575)	(1,575)	(8,087)	(151)	(1,000)	(5,482)	(3,816)	(7,724)	(878)	(5,210)	
109	Total	(430,783)		(6,333)	(2,972)	(1,766)	(15,551)	(818)	(2,240)	(11,502)	(215)	(1,422)	(7,797)	(5,428)	(10,985)	(1,249)	(7,409)	
184-10	Comp System Cost	717,977	5	10,554	4,954	2,944	25,919	1,364	3,733	19,170	359	2,369	12,995	9,047	18,308	2,082	12,349	
184-20	Micro System Cost	39,917	5	587	275	164	1,441	76	208	1,066	20	132	722	503	1,018	116	687	
184-50	Comp System Amortization	(523,250)	5	(7,692)	(3,610)	(2,145)	(18,889)	(994)	(2,721)	(13,971)	(262)	(1,727)	(9,471)	(6,593)	(13,343)	(1,517)	(9,000)	
184-60	Micro System Amortization	(25,149)	5	(370)	(174)	(103)	(908)	(48)	(131)	(671)	(13)	(83)	(455)	(317)	(641)	(73)	(433)	
184	Total	209,495		3,080	1,446	859	7,563	368	1,089	5,594	105	691	3,792	2,640	5,342	608	3,603	
Total Net Computers & System				442,041	6,498	3,050	1,812	15,958	840	2,299	11,802	221	1,459	8,001	5,570	11,272	1,282	7,603
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(3,251)	(832)	(1,446)	(7,517)	(400)	(1,332)	(19,065)	(2,754)	(450)	(1,968)	(2,362)	(2,747)	(6,440)	(2,595)	
TOTAL NET WSC RB				2,809,808	38,213	11,158	15,926	89,288	4,743	15,298	190,388	27,126	5,845	27,173	28,608	38,034	64,179	32,907
				1.36%	0.40%	0.57%	3.18%	0.17%	0.54%	6.78%	0.97%	0.21%	0.97%	1.02%	1.35%	2.28%	1.17%	

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L 12/31/96	Code	69-0649 Wedge Field	70-0298 Carolina Water Service	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities	79-0485 Tega Cay	80-0500 CWS Inc. of NC	81-0598 Riverpointe	83-0800 CWS Systems	85-0545 Wautauga Vista	86-0900 Carolina Trace	87-0905 Transylvania	88-0645 Mid-County	89-0660 Lake Utilities
101-89	Land & Land Rights	94,192	6	679	7,698	108	838	182	1,366	13,452	128	3,803	77	845	1,133	3,521	660
101-90	Office Structure & Improv.	2,347,359	6	16,926	191,833	2,688	20,890	4,538	34,037	335,237	3,200	94,772	1,917	21,068	28,228	87,739	16,442
101-91	Office Furniture & Equip.	943,011	6	6,800	77,066	1,080	8,392	1,823	13,674	134,676	1,286	38,073	770	8,464	11,340	35,247	6,605
101-93	Telephones	79,178	6	571	6,471	91	705	153	1,148	11,308	108	3,197	65	711	952	2,959	555
101-94	Tools Shop & Misc. Eqpt	19,604	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101-97	Communication Eqpt	213,620	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
101	Total	3,696,984		24,978	283,067	3,967	30,825	6,696	50,224	494,672	4,722	139,845	2,829	31,088	41,653	129,466	24,262
111-90	A/D - Office Structure & Improv.	(540,450)	6	(3,897)	(44,167)	(619)	(4,810)	(1,045)	(7,837)	(77,184)	(737)	(21,820)	(441)	(4,851)	(6,499)	(20,201)	(3,786)
111-91	A/D - Office Furniture & Equip.	(584,498)	6	(4,215)	(47,767)	(669)	(5,202)	(1,130)	(8,475)	(83,475)	(797)	(23,599)	(477)	(5,246)	(7,028)	(21,847)	(4,094)
111-93	A/D - Telephones	(79,179)	6	(571)	(6,471)	(91)	(705)	(153)	(1,148)	(11,308)	(108)	(3,197)	(65)	(711)	(952)	(2,960)	(555)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111-97	A/D - Communication Eqpt	(37,341)	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
111	Total	(1,280,468)		(8,682)	(98,405)	(1,379)	(10,716)	(2,328)	(17,460)	(171,967)	(1,642)	(48,615)	(984)	(10,807)	(14,480)	(45,007)	(8,434)
115-91	Water Plant in Progress	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117-91	Other Plant in Progress	53,990	6	389	4,412	62	480	104	783	7,711	74	2,180	44	485	649	2,018	378
115	Total	53,990		389	4,412	62	480	104	783	7,711	74	2,180	44	485	649	2,018	378
186-43	Def Chgs - Emp Fees	80,596	1	743	8,604	119	930	202	1,500	14,949	143	4,217	85	945	1,236	4,043	733
186-48	Def Chgs - Other	14,872	1	137	1,588	22	172	37	277	2,759	28	778	16	174	228	746	135
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)														
186/187	Total	104,035		881	10,192	141	1,102	239	1,777	17,708	169	4,996	100	1,119	1,464	4,789	868
	Total Net "Plant"	2,594,521		17,563	199,266	2,791	21,691	4,711	35,324	348,124	3,323	98,405	1,990	21,884	29,286	91,266	17,074
104-10	Mainframe Computer	293,417	5	4,636	30,251	616	4,187	939	8,685	63,760	587	19,131	469	3,374	8,274	381	3,169
104-20	Mini Computer	369,912	5	5,845	38,138	777	5,253	1,184	10,949	80,382	740	24,118	592	4,254	10,432	481	3,995
104	Total	663,329		10,481	68,389	1,393	9,419	2,123	19,635	144,141	1,327	43,249	1,061	7,628	18,706	862	7,164
109-10	A/D - Mainframe Computer	(127,898)	5	(2,021)	(13,188)	(269)	(1,816)	(409)	(3,786)	(27,792)	(256)	(8,339)	(205)	(1,471)	(3,607)	(166)	(1,381)
109-20	A/D - Mini Computer	(302,885)	5	(4,786)	(31,227)	(636)	(4,301)	(969)	(8,965)	(65,817)	(606)	(19,748)	(485)	(3,483)	(8,541)	(394)	(3,271)
109	Total	(430,783)		(6,808)	(44,414)	(905)	(6,117)	(1,379)	(12,751)	(93,609)	(862)	(28,087)	(689)	(4,954)	(12,148)	(560)	(4,652)
184-10	Comp System Cost	717,977	5	11,344	74,023	1,508	10,195	2,298	21,252	156,016	1,436	46,812	1,149	8,257	20,247	933	7,754
184-20	Micro System Cost	39,917	5	631	4,115	84	567	128	1,182	8,674	80	2,603	64	459	1,126	52	431
184-50	Comp System Amortization	(523,250)	5	(8,267)	(53,947)	(1,099)	(7,430)	(1,674)	(15,488)	(113,702)	(1,047)	(34,116)	(837)	(6,017)	(14,756)	(680)	(5,651)
184-60	Micro System Amortization	(25,149)	5	(397)	(2,593)	(53)	(357)	(80)	(744)	(5,465)	(50)	(1,640)	(40)	(289)	(709)	(33)	(272)
184	Total	209,495		3,310	21,599	440	2,976	670	6,201	45,523	419	13,659	335	2,409	5,908	272	2,263
	Total Net Computers & System	442,041		6,984	45,574	928	6,277	1,415	13,084	96,056	894	28,821	707	5,083	12,466	575	4,774
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(1,635)	(18,531)	(260)	(2,018)	(438)	(3,288)	(32,384)	(309)	(9,155)	(185)	(2,035)	(2,727)	(8,470)	(1,588)
	TOTAL NET WSC RB	2,809,808		22,912	226,310	3,460	25,950	5,688	45,121	411,796	3,898	118,071	2,512	24,932	39,024	83,365	20,260
				0.82%	8.05%	0.12%	0.92%	0.20%	1.61%	14.66%	0.14%	4.20%	0.09%	0.89%	1.39%	2.97%	0.72%

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Adjustment to Allocate WSC Rate Base
For the Year Ended 12/31/96

Account Number	Account Name	Balance per WSC G/L @ 12/31/96	Code	90-0600 Utilities, Inc. of Florida	91-0640 Miles Grant	92-0651 Tennessee Water Service	Total
101-89	Land & Land Rights	94,192	6	3,751	1,066	244	94,192
101-90	Office Structure & Improv.	2,347,359	6	93,479	26,571	6,071	2,347,359
101-91	Office Furniture & Equip.	943,011	6	37,554	10,875	2,439	943,011
101-93	Telephones	79,178	6	3,153	896	205	79,178
101-94	Tools Shop & Misc. Eqpt	19,604	3	0	0	0	19,604
101-97	Communication Eqpt	213,620	3	0	0	0	213,620
101	Total	3,696,964		137,937	38,209	8,958	3,696,964
111-90	A/D - Office Structure & Improv.	(540,450)	6	(21,522)	(6,118)	(1,398)	(540,450)
111-91	A/D - Office Furniture & Equip.	(584,499)	6	(23,277)	(6,616)	(1,512)	(584,499)
111-93	A/D - Telephones	(79,179)	6	(3,153)	(896)	(205)	(79,179)
111-94	A/D - Tools Shop & Misc. Eqpt	(18,999)	3	0	0	0	(18,999)
111-97	A/D - Communication Eqpt	(37,341)	3	0	0	0	(37,341)
111	Total	(1,260,468)		(47,952)	(13,630)	(3,114)	(1,260,468)
115-91	Water Plant in Progress	0	6	0	0	0	0
117-91	Other Plant in Progress	53,990	6	2,150	611	140	53,990
115	Total	53,990		2,150	611	140	53,990
186-43	Def Chgs - Emp Fees	80,596	1	4,163	1,195	270	80,596
186-48	Def Chgs - Other	14,872	1	768	220	50	14,872
187-30	Misc. Regulatory Comm. Exp.	8,567	(a)				8,567
186/187	Total	104,035		4,931	1,415	320	104,035
							0
	Total Net "Plant"	2,594,521		97,066	27,604	6,303	2,594,521
104-10	Mainframe Computer	293,417	5	18,456	3,844	1,262	293,417
104-20	Mini Computer	369,912	5	23,267	4,846	1,591	369,912
104	Total	663,329		41,723	8,690	2,852	663,329
109-10	A/D - Mainframe Computer	(127,898)	5	(8,045)	(1,675)	(550)	(127,898)
109-20	A/D - Mini Computer	(302,885)	5	(19,051)	(3,968)	(1,302)	(302,885)
109	Total	(430,783)		(27,096)	(5,643)	(1,852)	(430,783)
184-10	Comp System Cost	717,977	5	45,161	9,405	3,067	717,977
184-20	Micro System Cost	39,917	5	2,511	523	172	39,917
184-50	Comp System Amortization	(523,250)	5	(32,819)	(6,855)	(2,250)	(523,250)
184-60	Micro System Amortization	(25,149)	5	(1,582)	(329)	(108)	(25,149)
184	Total	209,495		13,177	2,744	901	209,495
	Total Net Computers & System	442,041		27,804	8,791	1,901	442,041
282-31	Accumulated Deferred Income Taxes	(226,754)	6	(9,030)	(2,567)	(566)	(226,754)
	TOTAL NET WSC RB	2,809,808		115,840	30,828	7,618	2,809,808
				4.12%	1.10%	0.27%	100.00%

(a) Split between the Illinois companies based on customer equivalents.

Water Service Corporation
Distribution of Expenses
CODE 11

Insurance Distribution

Source: Finance:WSC.Work.Papers:2A.Prepaid.Ins.Curr

		Property Gen Insurance	Excess Liability	Workman's Compensation	Auto Insurance	Other Insurance	Total
	Per Ins. W/P	23,359.72	255,139.63	97,040.15	134,755.91	126,761.45	637,056.86
		3.667%	40.050%	15.233%	21.153%	19.898%	100.000%
		CODE 7	CODE 8	CODE 9	CODE 10	CODE 9	Weighted CODE 11
05	Apple Canyon	0.435%	0.534%	0.823%	0.810%	0.823%	0.690%
06	Camelot	0.112%	0.262%	0.226%	0.210%	0.226%	0.232%
07	Charmar	0.021%	0.035%	0.031%	0.040%	0.031%	0.034%
08	Cherry Hill	0.092%	0.172%	0.193%	0.170%	0.193%	0.176%
09	Clarendon	0.233%	0.468%	0.529%	0.460%	0.529%	0.478%
11	County Line	0.047%	0.079%	0.071%	0.090%	0.071%	0.077%
12	DelMar	0.019%	0.047%	0.025%	0.030%	0.025%	0.034%
13	Ferson Creek	0.209%	0.445%	0.283%	0.400%	0.283%	0.370%
14	Galena Territory	0.745%	1.762%	1.945%	1.430%	1.945%	1.719%
15	Killarney	0.136%	0.228%	0.205%	0.250%	0.205%	0.221%
16	Lake Holiday	2.047%	1.010%	0.912%	1.220%	0.912%	1.058%
17	Lake Wildwood	0.276%	0.375%	0.667%	0.510%	0.667%	0.503%
18	Northern Hills	0.110%	0.288%	0.355%	0.190%	0.355%	0.284%
20	Lake Marian	0.106%	0.254%	0.394%	0.190%	0.394%	0.284%
22	Valentine	0.025%	0.042%	0.039%	0.050%	0.039%	0.042%
23	Walk-up Woods	0.086%	0.144%	0.129%	0.160%	0.129%	0.140%
24	Whisp.Hills/Plst./Sun	5.926%	1.415%	1.387%	1.510%	1.387%	1.591%
26	Medina	0.193%	0.416%	0.491%	0.370%	0.491%	0.424%
28	Cedar Bluff	0.050%	0.104%	0.115%	0.100%	0.115%	0.105%
29	Harbor Ridge	1.019%	0.223%	0.225%	0.170%	0.225%	0.242%
30	Great Northern	0.141%	0.290%	0.373%	0.260%	0.373%	0.307%
36	Louisiana Water Service	1.132%	5.326%	4.440%	3.050%	4.440%	4.380%
38	Utilities Inc. of Louisiana	3.438%	3.198%	2.671%	3.050%	2.671%	2.990%
40	Utilities, Inc. of Maryland	1.574%	1.682%	1.852%	2.540%	1.852%	1.919%
41	Colchester	0.152%	0.310%	0.676%	0.000%	0.676%	0.367%
42	Greenridge Utilities, Inc.	3.581%	0.517%	0.359%	0.510%	0.359%	0.572%
43	Provinces	3.199%	1.035%	1.107%	1.020%	1.107%	1.136%
44	Maryland Water Service	1.458%	1.083%	0.264%	1.520%	0.264%	0.902%
47	Massanutten	2.094%	1.911%	1.805%	2.030%	1.805%	1.906%
50	Holiday Service	1.269%	0.310%	0.434%	0.510%	0.434%	0.431%
52	Utilities, Inc. of Pennsylvania	0.151%	0.973%	1.376%	1.020%	1.376%	1.094%
55	Skidaway	5.907%	3.852%	2.414%	2.540%	2.414%	3.145%
56	Elk River	0.045%	0.069%	0.124%	0.340%	0.124%	0.157%
57	Montague Water/Sewer Co	0.144%	0.604%	0.249%	0.000%	0.249%	0.335%
60	Twin Lakes Utilities	3.369%	3.313%	2.294%	3.050%	2.294%	2.902%
61	Terre Verde	0.555%	1.240%	0.743%	0.510%	0.743%	0.866%
62	Lake Placid	0.101%	0.204%	0.042%	0.430%	0.042%	0.191%
64	Eastlake	0.448%	1.073%	0.626%	0.510%	0.626%	0.774%
65	Charleston Utilities	1.081%	1.276%	1.534%	0.510%	1.534%	1.198%
66	Pebble Creek	0.625%	1.772%	1.701%	1.020%	1.701%	1.546%
67	Alafaya	1.303%	3.184%	2.603%	1.520%	2.603%	2.559%
68	UI of Longwood	0.572%	1.380%	1.424%	1.020%	1.424%	1.290%
69	Wedgefield	0.374%	1.032%	0.947%	0.510%	0.947%	0.868%
70	CWS (South Carolina)	16.249%	11.680%	12.917%	8.320%	12.917%	11.571%
74	Southland Utilities	0.169%	0.141%	0.175%	0.120%	0.175%	0.150%
75	United Utility Co.	1.315%	1.249%	1.621%	1.520%	1.621%	1.440%
77	South Carolina Utilities	0.286%	0.251%	0.296%	0.200%	0.296%	0.257%
79	Tega Cay Water Service	2.273%	2.324%	2.653%	2.030%	2.653%	2.376%
80	CWS of NC	25.112%	20.112%	22.746%	27.170%	22.746%	22.714%
81	Riverpointe Company	0.036%	0.211%	0.217%	0.260%	0.217%	0.217%
83	CWS Systems, Inc.	1.246%	5.032%	5.587%	4.060%	5.587%	4.882%
85	Wautauga Vista	0.023%	0.102%	0.129%	0.150%	0.129%	0.119%
86	Carolina Trace	1.665%	1.315%	1.235%	1.020%	1.235%	1.237%
87	Transylvania	0.354%	1.347%	1.880%	2.030%	1.880%	1.642%
88	Mid-County Services, Inc.	1.707%	4.182%	3.389%	1.520%	3.389%	3.249%
89	Lake Utility	0.350%	1.079%	1.704%	1.530%	1.704%	1.367%
90	UIF	1.996%	5.223%	4.980%	8.700%	4.980%	5.755%
91	Miles Grant	0.554%	1.532%	1.154%	1.020%	1.154%	1.255%
92	Tennessee Water Service	0.069%	0.259%	0.213%	0.000%	0.213%	0.181%
93	Land & Lab Technologies	0.372%	0.000%	0.000%	4.520%	0.000%	0.970%
94	Illinois Corp. Travel	1.629%	0.000%	0.000%	0.000%	0.000%	0.060%
	Total	100.000%	100.000%	100.000%	100.000%	100.000%	100.000%
	Total Illinois	12.027%	8.589%	9.417%	8.620%	9.417%	9.013%
	Total Indiana	3.366%	3.313%	2.294%	3.050%	2.294%	2.902%
	Total Other	84.607%	88.097%	88.289%	88.330%	88.289%	88.086%
		100.000%	100.000%	100.000%	100.000%	100.000%	100.000%

Note: Other Liability is based on payroll as an indication of the activity of operations.

Water Service Corp.
Indirect Expense Allocation Percentage
Illinois Administrative Services Salaries
Code 12

Company Number	Company Name	Customer Equivalents @6/30/96	Customer Equivalents 45.00% Code 1	Customer Services 55.00% Code 2	100.00% Weighted Code 12
05	Apple Canyon	1,100	0.903%	6.970%	4.239%
06	Camelot	291	0.239%	1.844%	1.122%
07	Charmar	53	0.043%	0.336%	0.204%
08	Cherry Hill	233	0.191%	1.476%	0.898%
09	Clarendon	628	0.515%	3.979%	2.420%
11	County Line	120	0.098%	0.760%	0.462%
12	DelMar	42	0.034%	0.266%	0.162%
13	Ferson Creek	548	0.450%	3.472%	2.112%
14	Galena Territory	1,949	1.600%	12.349%	7.512%
15	Killarney	347	0.285%	2.199%	1.337%
16	Lake Holiday	1,669	1.370%	10.575%	6.432%
17	Lake Wildwood	700	0.574%	4.435%	2.698%
18	Northern Hills	267	0.219%	1.692%	1.029%
20	Lake Marian	266	0.218%	1.685%	1.025%
22	Valentine	63	0.052%	0.399%	0.243%
23	Walk-up Woods	219	0.180%	1.388%	0.844%
24	Whisp.Hills/Pist./Sun	2,068	1.697%	13.103%	7.970%
26	Medina	506	0.415%	3.206%	1.950%
28	Cedar Bluff	131	0.108%	0.830%	0.505%
29	Harbor Ridge	232	0.190%	1.470%	0.894%
30	Great Northern	360	0.295%	2.281%	1.387%
36	Louisiana Water Service	6,024	4.944%	0.000%	2.225%
38	Utilities Inc. of Louisiana	3,624	2.974%	0.000%	1.338%
40	Utilities, Inc. of Maryland	1,870	1.371%	0.000%	0.617%
41	Colchester	169	0.139%	0.000%	0.062%
42	Greenridge Utilities, Inc.	862	0.707%	0.000%	0.318%
43	Provinces	1,444	1.185%	0.000%	0.533%
44	Maryland Water Service	1,558	1.279%	0.000%	0.575%
47	Massanutten	2,294	1.883%	0.000%	0.847%
50	Holiday Service	576	0.473%	0.000%	0.213%
52	Utilities, Inc. of Pennsylvania	1,029	0.844%	0.000%	0.380%
55	Skidaway	5,297	4.347%	0.000%	1.956%
56	Elk River	282	0.231%	0.000%	0.104%
57	Montague Water/Sewer Co	943	0.774%	0.000%	0.348%
60	Twin Lakes Utilities	3,991	3.275%	25.287%	15.382%
61	Tierre Verde	1,986	1.630%	0.000%	0.733%
62	Lake Placid	313	0.257%	0.000%	0.116%
64	Eastlake	1,356	1.113%	0.000%	0.501%
65	Charleston Utilities	1,660	1.362%	0.000%	0.613%
66	Pebble Creek	1,892	1.553%	0.000%	0.699%
67	Alafaya	4,637	3.806%	0.000%	1.713%
68	UI of Longwood	1,812	1.487%	0.000%	0.669%
69	Wedgfield	1,124	0.922%	0.000%	0.415%
70	CWS (South Carolina)	13,008	10.676%	0.000%	4.804%
74	Southland Utilities	180	0.148%	0.000%	0.066%
75	United Utility Co.	1,406	1.154%	0.000%	0.519%
77	South Carolina Utilities	305	0.250%	0.000%	0.113%
79	Tega Cay Water Service	2,268	1.861%	0.000%	0.838%
80	CWS of NC	22,601	18.549%	0.000%	8.347%
81	Riverpointe Company	216	0.177%	0.000%	0.080%
83	CWS Systems, Inc.	6,376	5.233%	0.000%	2.355%
85	Watauga Vista	128	0.105%	0.000%	0.047%
86	Carolina Trace	1,428	1.172%	0.000%	0.527%
87	Transylvania	1,868	1.533%	0.000%	0.690%
88	Mid-County Services, Inc.	6,112	5.016%	0.000%	2.257%
89	Lake Utility	1,108	0.909%	0.000%	0.409%
90	UIF	6,294	5.165%	0.000%	2.324%
91	Miles Grant	1,806	1.482%	0.000%	0.667%
92	Tennessee Water Service	408	0.335%	0.000%	0.151%
Total		121,847	100.000%	100.000%	100.000%

Total Illinois 45.447%
Total Indiana 15.382%
Total Other 39.171%

100.000%

Water Service Corp.
Indirect Expense Allocation Percentage
Illinois Administrative Supervisor Salaries
Code 13

Company Number	Company Name	IL - IN	Computer	Customer	Weighted Average
		Admin Serv.	Services	Service	
		Weighted IL-IN	Invoice / Bills	IL-IN	
		4	5	2	
		Employees	Employees	Employees	11
		Code 14	Code 5	Code 2	Code 13
05	Apple Canyon	4.694%	1.270%	6.970%	3.552%
06	Camelot	1.242%	0.240%	1.844%	0.896%
07	Charmar	0.226%	0.070%	0.336%	0.175%
08	Cherry Hill	0.994%	0.260%	1.476%	0.748%
09	Clarendon	2.680%	0.310%	3.979%	1.839%
11	County Line	0.512%	0.130%	0.760%	0.384%
12	DelMar	0.179%	0.100%	0.266%	0.159%
13	Ferson Creek	2.339%	0.410%	3.472%	1.668%
14	Galena Territory	8.318%	1.560%	12.349%	5.979%
15	Killarney	1.481%	0.360%	2.199%	1.102%
16	Lake Holiday	7.123%	1.690%	10.575%	5.281%
17	Lake Wildwood	2.987%	0.780%	4.435%	2.247%
18	Northern Hills	1.139%	0.410%	1.692%	0.908%
20	Lake Marlan	1.135%	0.320%	1.685%	0.865%
22	Valentine	0.269%	0.080%	0.399%	0.207%
23	Walk-up Woods	0.935%	0.230%	1.388%	0.697%
24	Whisp.Hills/Pist./Sun	8.826%	2.080%	13.103%	6.537%
26	Medina	2.159%	0.400%	3.206%	1.550%
28	Cedar Bluff	0.559%	0.110%	0.830%	0.404%
29	Harbor Ridge	0.990%	0.170%	1.470%	0.705%
30	Great Northern	1.536%	0.390%	2.281%	1.151%
36	Louisiana Water Service	1.854%	4.330%	0.000%	2.642%
38	Utilities Inc. of Louisiana	1.115%	1.690%	0.000%	1.174%
40	Utilities, Inc. of Maryland	0.514%	2.390%	0.000%	1.273%
41	Colchester	0.052%	0.060%	0.000%	0.046%
42	Greenridge Utilities, Inc.	0.265%	0.590%	0.000%	0.365%
43	Provinces	0.444%	1.440%	0.000%	0.816%
44	Maryland Water Service	0.479%	1.940%	0.000%	1.056%
47	Massanutten	0.706%	1.470%	0.000%	0.925%
50	Holiday Service	0.177%	0.690%	0.000%	0.378%
52	Utilities, Inc. of Pennsylvania	0.317%	0.410%	0.000%	0.302%
55	Skidaway	1.630%	3.610%	0.000%	2.234%
56	Elk River	0.087%	0.190%	0.000%	0.118%
57	Montague Water/Sewer Co	0.290%	0.520%	0.000%	0.342%
60	Twin Lakes Utilities	17.032%	2.670%	25.287%	12.005%
61	Tierre Verde	0.611%	0.050%	0.000%	0.245%
62	Lake Placid	0.096%	0.330%	0.000%	0.185%
64	Eastlake	0.417%	1.810%	0.000%	0.974%
65	Charleston Utilities	0.511%	1.260%	0.000%	0.759%
66	Pebble Creek	0.582%	2.550%	0.000%	1.371%
67	Alafaya	1.427%	0.290%	0.000%	0.651%
68	UI of Longwood	0.558%	1.720%	0.000%	0.985%
69	Wedgfield	0.346%	1.580%	0.000%	0.844%
70	CWS (South Carolina)	4.003%	10.310%	0.000%	6.142%
74	Southland Utilities	0.055%	0.210%	0.000%	0.116%
75	United Utility Co.	0.433%	1.420%	0.000%	0.803%
77	South Carolina Utilities	0.094%	0.320%	0.000%	0.180%
79	Tega Cay Water Service	0.698%	2.960%	0.000%	1.599%
80	CWS of NC	6.956%	21.730%	0.000%	12.407%
81	Riverpointe Company	0.066%	0.200%	0.000%	0.115%
83	CWS Systems, Inc.	1.962%	6.520%	0.000%	3.677%
85	Watauga Vista	0.039%	0.160%	0.000%	0.087%
86	Carolina Trace	0.439%	1.150%	0.000%	0.683%
87	Transylvania	0.575%	2.820%	0.000%	1.491%
88	Mid-County Services, Inc.	1.881%	0.130%	0.000%	0.743%
89	Lake Utility	0.341%	1.080%	0.000%	0.615%
90	UIF	1.937%	6.290%	0.000%	3.563%
91	Miles Grant	0.556%	1.310%	0.000%	0.798%
92	Tennessee Water Service	0.126%	0.430%	0.000%	0.241%
	Total	100.000%	100.000%	100.000%	100.000%

Total Illinois 37.052%
Total Indiana 12.005%
Total Other 50.943%

100.000%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Illinois-Indiana Administrative Salaries
 Code 14

Company Number	Company Name	IL Admin		
		Services Receptionist	IL-IN Weighted	Weighted Average
Code 12	Code 4	Code 14	Employees	Employees
05	Apple Canyon	4.239%	5.149%	4.694%
06	Camelot	1.122%	1.362%	1.242%
07	Charmar	0.204%	0.246%	0.226%
08	Cherry Hill	0.898%	1.091%	0.994%
09	Clarendon	2.420%	2.940%	2.680%
11	County Line	0.462%	0.562%	0.512%
12	DelMar	0.162%	0.197%	0.179%
13	Ferson Creek	2.112%	2.565%	2.339%
14	Galena Territory	7.512%	9.124%	8.318%
15	Killarney	1.337%	1.624%	1.481%
16	Lake Holiday	6.432%	7.813%	7.123%
17	Lake Wildwood	2.698%	3.277%	2.987%
18	Northern Hills	1.029%	1.250%	1.139%
20	Lake Marlan	1.025%	1.245%	1.135%
22	Valentine	0.243%	0.295%	0.269%
23	Walk-up Woods	0.844%	1.025%	0.935%
24	Whisp.Hills/Plat/Sun	7.970%	9.681%	8.826%
26	Medina	1.950%	2.369%	2.159%
28	Cedar Bluff	0.505%	0.613%	0.559%
29	Harbor Ridge	0.894%	1.086%	0.990%
30	Great Northern	1.387%	1.685%	1.538%
36	Louisiana Water Service	2.225%	1.483%	1.854%
38	Utilities Inc. of Louisiana	1.388%	0.892%	1.115%
40	Utilities, Inc. of Maryland	0.617%	0.411%	0.514%
41	Colchester	0.062%	0.042%	0.052%
42	Greenridge Utilities, Inc.	0.318%	0.212%	0.265%
43	Provincas	0.533%	0.356%	0.444%
44	Maryland Water Service	0.575%	0.384%	0.479%
47	Massanutten	0.847%	0.565%	0.706%
50	Holiday Service	0.213%	0.142%	0.177%
52	Utilities, Inc. of Pennsylvania	0.380%	0.253%	0.317%
55	Skidaway	1.866%	1.304%	1.630%
56	Elk River	0.104%	0.069%	0.087%
57	Montague Water/Sever Co	0.348%	0.222%	0.290%
60	Twin Lakes Utilities	15.382%	18.683%	17.032%
61	Tierre Verde	0.733%	0.489%	0.611%
62	Lake Placid	0.116%	0.077%	0.096%
64	Eastlake	0.501%	0.334%	0.417%
65	Charleston Utilities	0.613%	0.409%	0.511%
66	Pebble Creek	0.699%	0.468%	0.582%
67	Alafaya	1.713%	1.142%	1.427%
68	UI of Longwood	0.669%	0.446%	0.558%
69	Wedgetfield	0.415%	0.277%	0.346%
70	CWS (South Carolina)	4.804%	3.203%	4.003%
74	Southland Utilities	0.066%	0.044%	0.055%
75	United Utility Co.	0.519%	0.346%	0.433%
77	South Carolina Utilities	0.113%	0.075%	0.094%
79	Tega Cay Water Service	0.838%	0.558%	0.698%
80	CWS of NC	8.347%	5.555%	6.956%
81	Riverpointe Company	0.080%	0.053%	0.066%
83	CWS Systems, Inc.	2.355%	1.570%	1.962%
85	Watauga Vista	0.047%	0.032%	0.039%
86	Carolina Trace	0.527%	0.352%	0.439%
87	Transylvania	0.690%	0.460%	0.575%
88	Mid-County Services, Inc.	2.257%	1.505%	1.881%
89	Lake Utility	0.409%	0.273%	0.341%
90	UIP	2.324%	1.550%	1.937%
91	Miles Grant	0.667%	0.445%	0.556%
92	Tennessee Water Service	0.151%	0.100%	0.126%
Total		100.000%	100.000%	100.000%
Total Illinois		50.325%	50.325%	50.325%
Total Indiana		17.032%	17.032%	17.032%
Total Other		32.643%	32.643%	32.643%

Water Service Corp.
Indirect Expense Allocation Percentage
All Non-Executive WSC Salaries
Code 15

Company Number	Company Name	Accounting/ Admin Assets	IL-IN Admin Services	Admin Supervisor	Customer Service	Computer Services	Weighted Average 26
		Customer Equivalents 14	Weighted IL-IN 4	Weighted Employee 1	IL-IN 2	Invoice / Bills 5	
		Employees Code 1	Employees Code 14	Employees Code 13	Employees Code 2	Employees Code 5	Employees Code 15
05	Apple Canyon	0.903%	4.694%	3.552%	6.970%	1.270%	2.125%
06	Camelot	0.239%	1.242%	0.896%	1.844%	0.240%	0.542%
07	Charmar	0.043%	0.226%	0.175%	0.336%	0.070%	0.104%
08	Cherry Hill	0.191%	0.994%	0.748%	1.476%	0.260%	0.448%
09	Clarendon	0.515%	2.680%	1.839%	3.979%	0.310%	1.126%
11	County Line	0.098%	0.512%	0.384%	0.760%	0.130%	0.230%
12	DeiMar	0.034%	0.179%	0.159%	0.266%	0.100%	0.092%
13	Ferson Creek	0.450%	2.339%	1.668%	3.472%	0.410%	1.012%
14	Galena Territory	1.600%	8.318%	5.979%	12.349%	1.560%	3.621%
15	Killamey	0.285%	1.481%	1.102%	2.199%	0.360%	0.662%
16	Lake Holiday	1.370%	7.123%	5.281%	10.575%	1.690%	3.175%
17	Lake Wildwood	0.574%	2.987%	2.247%	4.435%	0.780%	1.347%
18	Northern Hills	0.219%	1.139%	0.908%	1.692%	0.410%	0.537%
20	Lake Marian	0.218%	1.135%	0.865%	1.685%	0.320%	0.517%
22	Valentine	0.052%	0.269%	0.207%	0.399%	0.080%	0.123%
23	Walk-up Woods	0.180%	0.935%	0.697%	1.388%	0.230%	0.418%
24	Whisp.Hills/Ptst./Sun	1.697%	8.826%	6.537%	13.103%	2.080%	3.931%
26	Medina	0.415%	2.159%	1.550%	3.206%	0.400%	0.939%
28	Cedar Bluff	0.108%	0.559%	0.404%	0.830%	0.110%	0.244%
29	Harbor Ridge	0.190%	0.990%	0.705%	1.470%	0.170%	0.428%
30	Great Northern	0.295%	1.536%	1.151%	2.281%	0.390%	0.690%
36	Louisiana Water Service	4.944%	1.854%	2.642%	0.000%	4.330%	3.882%
38	Utilities Inc. of Louisiana	2.974%	1.115%	1.174%	0.000%	1.690%	2.143%
40	Utilities, Inc. of Maryland	1.371%	0.514%	1.273%	0.000%	2.390%	1.326%
41	Colchester	0.139%	0.052%	0.046%	0.000%	0.060%	0.096%
42	Greenridge Utilities, Inc.	0.707%	0.265%	0.365%	0.000%	0.590%	0.549%
43	Provinces	1.185%	0.444%	0.816%	0.000%	1.440%	1.015%
44	Maryland Water Service	1.279%	0.479%	1.056%	0.000%	1.940%	1.176%
47	Massanutten	1.883%	0.706%	0.925%	0.000%	1.470%	1.441%
50	Holiday Service	0.473%	0.177%	0.378%	0.000%	0.690%	0.429%
52	Utilities, Inc. of Pennsylvania	0.844%	0.317%	0.302%	0.000%	0.410%	0.594%
55	Skidaway	4.347%	1.630%	2.234%	0.000%	3.610%	3.372%
56	Elk River	0.231%	0.087%	0.118%	0.000%	0.190%	0.179%
57	Montague Water/Sewer Co	0.774%	0.290%	0.342%	0.000%	0.520%	0.575%
60	Twin Lakes Utilities	3.275%	17.032%	12.005%	25.287%	2.670%	7.304%
61	Tierre Verde	1.630%	0.611%	0.245%	0.000%	0.050%	0.991%
62	Lake Placid	0.257%	0.096%	0.185%	0.000%	0.330%	0.224%
64	EasiLake	1.113%	0.417%	0.974%	0.000%	1.810%	1.049%
65	Charleston Utilities	1.362%	0.511%	0.759%	0.000%	1.260%	1.084%
66	Pebble Creek	1.553%	0.582%	1.371%	0.000%	2.550%	1.469%
67	Alafaya	3.806%	1.427%	0.651%	0.000%	0.290%	2.350%
68	Ul of Longwood	1.487%	0.558%	0.985%	0.000%	1.720%	1.255%
69	Wedgefield	0.922%	0.346%	0.844%	0.000%	1.580%	0.866%
70	CWS (South Carolina)	10.676%	4.003%	6.142%	0.000%	10.310%	8.583%
74	Southland Utilities	0.148%	0.055%	0.116%	0.000%	0.210%	0.133%
75	United Utility Co.	1.154%	0.433%	0.803%	0.000%	1.420%	0.992%
77	South Carolina Utilities	0.250%	0.094%	0.180%	0.000%	0.320%	0.218%
79	Tega Cay Water Service	1.861%	0.698%	1.599%	0.000%	2.960%	1.740%
80	CWS of NC	18.549%	6.956%	12.407%	0.000%	21.730%	15.714%
81	Riverpointe Company	0.177%	0.066%	0.115%	0.000%	0.200%	0.149%
83	CWS Systems, Inc.	5.233%	1.962%	3.677%	0.000%	6.520%	4.515%
85	Watauga Vista	0.105%	0.039%	0.087%	0.000%	0.160%	0.097%
86	Carolina Trace	1.172%	0.439%	0.683%	0.000%	1.150%	0.946%
87	Transylvania	1.533%	0.575%	1.491%	0.000%	2.820%	1.514%
88	Mid-County Services, Inc.	5.016%	1.881%	0.743%	0.000%	0.130%	3.044%
89	Lake Utility	0.909%	0.341%	0.615%	0.000%	1.080%	0.773%
90	UIF	5.165%	1.937%	3.563%	0.000%	6.290%	4.426%
91	Miles Grant	1.482%	0.556%	0.798%	0.000%	1.310%	1.166%
92	Tennessee Water Service	0.335%	0.126%	0.241%	0.000%	0.430%	0.292%
Total		100.000%	100.000%	100.000%	100.000%	100.000%	100.000%

Total Illinois 22.312%
 Total Indiana 7.304%
 Total Other 70.383%
 100.000%

Water Service Corp.
Indirect Expense Allocation Percentage
Non-Executive WSC Salaries (Excluding Computer Salaries)
Code 16

Company Number	Company Name	Accounting/ IL-IN Admin		Admin	Customer	Weighted Average
		Admin Assts	Services	Supervisor	Service	
		Customer	Weighted	Weighted	IL-IN	
		Equivalents	IL-IN	Employee		
		14	4	1	2	21
		Employees	Employees	Employees	Employees	Employees
		Code 1	Code 14	Code 13	Code 2	Code 16
05	Apple Canyon	0.903%	4.694%	3.552%	6.970%	2.329%
06	Camelot	0.239%	1.242%	0.896%	1.844%	0.614%
07	Charmar	0.043%	0.226%	0.175%	0.336%	0.112%
08	Cherry Hill	0.191%	0.994%	0.748%	1.476%	0.493%
09	Clarendon	0.515%	2.680%	1.839%	3.979%	1.321%
11	County Line	0.098%	0.512%	0.384%	0.760%	0.254%
12	DeiMar	0.034%	0.179%	0.159%	0.266%	0.090%
13	Ferson Creek	0.450%	2.339%	1.668%	3.472%	1.155%
14	Galena Territory	1.600%	8.318%	5.979%	12.349%	4.111%
15	Killarney	0.285%	1.481%	1.102%	2.199%	0.734%
16	Lake Holiday	1.370%	7.123%	5.281%	10.575%	3.528%
17	Lake Wildwood	0.574%	2.987%	2.247%	4.435%	1.481%
18	Northern Hills	0.219%	1.139%	0.908%	1.692%	0.567%
20	Lake Marian	0.218%	1.135%	0.865%	1.685%	0.563%
22	Valentine	0.052%	0.269%	0.207%	0.399%	0.134%
23	Walk-up Woods	0.180%	0.935%	0.697%	1.388%	0.463%
24	Whisp.Hills/Pist./Sun	1.697%	8.826%	6.537%	13.103%	4.372%
26	Medina	0.415%	2.159%	1.550%	3.206%	1.067%
28	Cedar Bluff	0.108%	0.559%	0.404%	0.830%	0.276%
29	Harbor Ridge	0.190%	0.990%	0.705%	1.470%	0.489%
30	Great Northern	0.295%	1.536%	1.151%	2.281%	0.762%
36	Louisiana Water Service	4.944%	1.854%	2.642%	0.000%	3.775%
38	Utilities Inc. of Louisiana	2.974%	1.115%	1.174%	0.000%	2.251%
40	Utilities, Inc. of Maryland	1.371%	0.514%	1.273%	0.000%	1.072%
41	Colchester	0.139%	0.052%	0.046%	0.000%	0.105%
42	Greenridge Utilities, Inc.	0.707%	0.265%	0.365%	0.000%	0.540%
43	Provinces	1.185%	0.444%	0.816%	0.000%	0.914%
44	Maryland Water Service	1.279%	0.479%	1.056%	0.000%	0.994%
47	Massanutten	1.883%	0.706%	0.925%	0.000%	1.434%
50	Holiday Service	0.473%	0.177%	0.378%	0.000%	0.367%
52	Utilities, Inc. of Pennsylvania	0.844%	0.317%	0.302%	0.000%	0.638%
55	Skidaway	4.347%	1.630%	2.234%	0.000%	3.315%
56	Elk River	0.231%	0.087%	0.118%	0.000%	0.176%
57	Montague Water/Sewer Co	0.774%	0.290%	0.342%	0.000%	0.588%
60	Twin Lakes Utilities	3.275%	17.032%	12.005%	25.287%	8.408%
61	Tierre Verde	1.630%	0.611%	0.245%	0.000%	1.215%
62	Lake Placid	0.257%	0.096%	0.185%	0.000%	0.198%
64	Eastlake	1.113%	0.417%	0.974%	0.000%	0.868%
65	Charleston Utilities	1.362%	0.511%	0.759%	0.000%	1.042%
66	Pebble Creek	1.553%	0.582%	1.371%	0.000%	1.211%
67	Alafaya	3.806%	1.427%	0.651%	0.000%	2.840%
68	Ul of Longwood	1.487%	0.558%	0.985%	0.000%	1.145%
69	Wedgfield	0.922%	0.346%	0.844%	0.000%	0.721%
70	CWS (South Carolina)	10.676%	4.003%	6.142%	0.000%	8.172%
74	Southland Utilities	0.148%	0.055%	0.116%	0.000%	0.115%
75	United Utility Co.	1.154%	0.433%	0.803%	0.000%	0.890%
77	South Carolina Utilities	0.250%	0.094%	0.180%	0.000%	0.193%
79	Tega Cay Water Service	1.861%	0.698%	1.599%	0.000%	1.450%
80	CWS of NC	18.549%	6.956%	12.407%	0.000%	14.281%
81	Riverpointe Company	0.177%	0.066%	0.115%	0.000%	0.138%
83	CWS Systems, Inc.	5.233%	1.962%	3.677%	0.000%	4.037%
85	Watauga Vista	0.105%	0.039%	0.087%	0.000%	0.082%
86	Carolina Trace	1.172%	0.439%	0.683%	0.000%	0.898%
87	Transylvania	1.533%	0.575%	1.491%	0.000%	1.203%
88	Mid-County Services, Inc.	5.016%	1.881%	0.743%	0.000%	3.738%
89	Lake Utility	0.909%	0.341%	0.615%	0.000%	0.700%
90	UIF	5.165%	1.937%	3.563%	0.000%	3.982%
91	Miles Grant	1.482%	0.556%	0.798%	0.000%	1.132%
92	Tennessee Water Service	0.335%	0.126%	0.241%	0.000%	0.259%
Total		100.000%	100.000%	100.000%	100.000%	100.000%

Total Illinois 24.917%
Total Indiana 8.408%
Total Other 66.675%

100.000%

Water Service Corp.
Indirect Expense Allocation Percentage
Allocation of Pension & ESOP
Code 17

Account Number	Account Name	Co. - 02 Balance	05-0010 Apple Canyon	06-0014 Camelot	07-0018 Charmar	08-0022 Cherry Hill	09-0026 Clarendon Hills	11-0034 County Line	12-0038 Del Mar	13-0042 Person Creek	14-0046 Galena Territory	15-0050 Killarney	16-0054 Lake Holiday	17-0058 Lake Wildwood
508-53	Sal-IL Office	291,433	6,787	1,789	328	1,437	3,849	740	262	3,367	11,982	2,139	10,283	4,317
508-54	Sal-IL Admin	711,196	6,420	1,699	309	1,360	3,665	700	245	3,199	11,376	2,025	9,742	4,086
508-70	Sal-IL Admin Office	0	0	0	0	0	0	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	11,278	2,973	544	2,388	6,395	1,229	436	5,595	19,910	3,553	17,087	7,174
	Total Salary	1,486,881	24,486	6,461	1,181	5,185	13,909	2,670	944	12,161	43,268	7,717	37,111	15,577
	Code 17		1.647%	0.435%	0.079%	0.349%	0.935%	0.180%	0.063%	0.818%	2.910%	0.519%	2.496%	1.048%

Water Service Corp.
Indirect Expense Allocation Percentage
Allocation of Pension & ESOP
Code 17

Account Number	Account Name	Co. - 02 Balance	18-0066 Northern Hills	Lake Marian	22-0082 Valentine	23-0086 Walk Up Woods	24-0090 Whispering Hills	26-0096 Medina	28-0098 Cedar Bluff	29-0048 Harbor Ridge	30-0049 Great Northern	36-0750 Louisiana Water Service	38-0770 Utilities, Inc. of Louisiana	40-0200 Utilities, Inc. of Maryland
508-53	Sal-IL Office	291,433	1,654	1,642	389	1,350	12,741	3,111	806	1,425	2,220	11,001	6,561	3,125
508-54	Sal-IL Admin	711,196	1,558	1,553	368	1,278	12,070	2,953	765	1,354	2,101	35,161	21,153	9,747
508-70	Sal-IL Admin Office	0	0	0	0	0	0	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	2,748	2,729	647	2,243	21,170	5,169	1,339	2,368	3,688	18,280	10,901	5,192
	Total Salary	1,486,881	5,960	5,923	1,404	4,871	45,981	11,232	2,909	5,148	8,009	64,442	38,614	18,065
	Code 17		0.401%	0.398%	0.094%	0.328%	3.092%	0.755%	0.196%	0.346%	0.539%	4.334%	2.597%	1.215%

Water Service Corp.
Indirect Expense Allocation Percentage
Allocation of Pension & ESOP
Code 17

Account Number	Account Name	Co. - 02 Balance	41-0212 Colchester	42-0205 Greenridge Utilities	43-0215 Provinces	44-0220 Maryland Wtr Service	47-0225 Massanutten	50-0245 Holiday Service	52-0250 Utilities, Inc. of Penn.	55-0264 Skidaway	56-0830 Elk River	57-0270 Montague	60-0280 Twin Lakes	61-0646 Terre Verde
508-53	Sal-IL Office	291,433	305	1,572	2,662	2,897	4,178	1,069	1,858	9,661	514	1,712	24,503	3,540
508-54	Sal-IL Admin	711,196	986	5,031	8,428	9,094	13,390	3,362	6,006	30,917	1,646	5,504	23,295	11,592
508-70	Sal-IL Admin Office	0	0	0	0	0	0	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	506	2,613	4,424	4,814	6,942	1,777	3,088	16,053	854	2,845	40,715	5,882
	Total Salary	1,486,881	1,798	9,216	15,515	16,804	24,510	6,208	10,952	56,632	3,015	10,061	88,513	21,014
	Code 17		0.121%	0.620%	1.043%	1.130%	1.648%	0.418%	0.737%	3.809%	0.203%	0.677%	5.953%	1.413%

Water Service Corp.
Indirect Expense Allocation Percentage
Allocation of Pension & ESOP
Code 17

Account Number	Account Name	Co. - 02 Balance	62-0641 Lake Placid	64-0643 Eastlake Utilities	65-0290 Charleston Utilities	66-0644 Pebble Creek	67-0647 Alafaya Utilities	68-0648 UI of Longwood	69-0649 Wedge field	70-0298 Carolina Water Service	74-0464 Southland	75-0700 United Utility Co.	77-0470 SC Utilities	79-0485 Tega Cay
508-53	Sal-IL Office	291,433	578	2,529	3,036	3,530	8,276	3,335	2,101	23,817	334	2,594	563	4,226
508-54	Sal-IL Admin	711,196	1,827	7,915	9,689	11,043	27,065	10,576	6,561	75,926	1,051	8,207	1,780	13,238
508-70	Sal-IL Admin Office	0	0	0	0	0	0	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	961	4,202	5,044	5,866	13,752	5,542	3,492	39,574	555	4,309	936	7,022
	Total Salary	1,486,881	3,366	14,646	17,769	20,440	49,094	19,454	12,154	139,318	1,939	15,109	3,280	24,485
	Code 17		0.226%	0.985%	1.195%	1.375%	3.302%	1.308%	0.817%	9.370%	0.130%	1.016%	0.221%	1.647%

Water Service Corp.
Indirect Expense Allocation Percentage
Allocation of Pension & ESOP
Code 17

Account Number	Account Name	Co. - 02 Balance	80-0500 CWS Inc. of NC	81-0598 Riverpointe	83-0800 CWS Systems	85-0545 Watauga Vista	86-0900 Carolina Trace	87-0905 Transylvania	88-0645 Mid-County	89-0660 Lake Utilities	90-0600 Utilities, Inc. of Florida	91-0640 Miles Grant	92-0651 Tennessee Water Service	Total
508-53	Sal-IL Office	291,433	41,621	397	11,766	238	2,616	3,505	10,893	2,041	11,606	3,299	754	291,433
508-54	Sal-IL Admin	711,196	131,917	1,261	37,215	747	8,335	10,903	35,674	6,467	36,737	10,541	2,381	711,196
508-70	Sal-IL Admin Office	0	0	0	0	0	0	0	0	0	0	0	0	0
508-71	Sal-IL Office Exempt	484,252	69,158	660	19,551	396	4,346	5,823	18,100	3,392	19,284	5,482	1,252	484,252
	Total Salary	1,486,881	242,696	2,318	68,533	1,381	15,297	20,231	64,668	11,900	67,627	19,322	4,388	1,486,881
	Code 17		16.323%	0.156%	4.609%	0.093%	1.029%	1.361%	4.349%	0.800%	4.548%	1.299%	0.295%	100.000%

Water Service Corp.
 Indirect Expense Allocation Percentage
 Allocation based on WSC Rate Base
 Code 18

<u>Company</u>		
<u>Number</u>	<u>Company Name</u>	<u>Code 18</u>
05	Apple Canyon	2.58%
06	Camelot	0.66%
07	Charmar	0.13%
08	Cherry Hill	0.54%
09	Clarendon	1.40%
11	County Line	0.28%
12	DelMar	0.11%
13	Ferson Creek	1.24%
14	Galena Territory	4.44%
15	Killarney	0.81%
16	Lake Holiday	3.87%
17	Lake Wildwood	1.63%
18	Northern Hills	0.64%
20	Lake Marian	1.63%
22	Valentine	0.15%
23	Walk-up Woods	0.51%
24	Whisp.Hills/Pist./Sun	4.79%
26	Medina	1.15%
28	Cedar Bluff	0.30%
29	Harbor Ridge	0.53%
30	Great Northern	0.84%
36	Lousiana Water Service	3.65%
38	Utilities Inc. of Louisiana	2.04%
40	Utilities, Inc. of Maryland	1.22%
41	Colchester	0.09%
42	Greenridge Utilities, Inc.	0.52%
43	Provinces	0.95%
44	Maryland water Service	1.09%
47	Massanutten	1.36%
50	Holiday Service	0.40%
52	Utilities, Inc. of Pennsylvania	0.57%
55	Skidaway	2.19%
56	Elk River	0.17%
57	Montague	0.17%
60	Twin Lakes Utilities	6.78%
61	Tierre Verde	0.97%
62	Lake Placid	0.21%
64	Eastlake	0.97%
65	Charleston Utilites	1.02%
66	Pebble Creek	1.35%
67	Alafaya	2.28%
68	UI of Longwood	1.17%
69	Wedgefield	1.17%
70	CWS (South Carolina)	8.05%
74	Southland Utilities	0.12%
75	United Utility Co.	0.92%
77	South Carolina Utilities	0.20%
79	Tega Cay Water Service	1.61%
80	CWS of NC	14.66%
81	Riverpointe Company	0.14%
83	CWS Systems, Inc.	4.20%
85	Watauga Vista	0.09%
86	Carolina Trace	0.89%
87	Transylvania	1.39%
88	Mid-County Services, Inc.	2.97%
89	Lake Utility	0.72%
90	UIF	4.12%
91	Miles Grant	1.10%
92	Tennessee Water Service	0.27%
	Total	100.00%

**Water Service Corporation
Northbrook Office Employees**

<u>Executive</u>	<u>Accounting/ Admin Assis</u>	<u>Illinois-Indiana Admin Services</u>	<u>Receptionists</u>	<u>Admin Supervisor</u>	<u>Customer Service</u>	<u>Computer Serv.</u>
Camaren, J. Demaree, D. Dopuch, A. O'Brien, P. Owens, P. Schumacher, L. Wenz, C.	Carter, D Cohn, M. Cuddie, P. Gay, R. Hansen/Twarog Haynes, J. Kramer, M. Lovett, M. Lowman, A. Nielson, K. Scully, P. Stahl, B Starr/Nicholas Troy, D.	Herbst, K. Lawrence, B.	Dzialo, S. Parrish, M.	Owens, K.	Arnoux, D. Guidice, J.	Dimallig, N. Gingery, K. Lolacano, R. Poncher/McNeil Villella, N.
Code 1	Code 1	Code 12	Code 4	Code 13	Code 2	Code 5



STATE OF FLORIDA



OFFICE OF COMMISSION CLERK
ANN COLE
COMMISSION CLERK

Public Service Commission

Maps

Docket No.: 971065-SU

Docket Title: Application for rate increase in
Pinellas County by Mid-County Services, Inc.

Map Exhibit No. 7 of 6/21/99 hearing placed in maps
microfilm.

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD • TALLAHASSEE, FL 32399-0850

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Internet E-mail: contact@psc.state.fl.us

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

EXHIBIT 8
(CJW 1)
Docket No. 971065-SU

RATE BASE

Line No.	(1) Description	(2) Test Year Per Utility	(3) Utility Adjustments	(4) Adjusted Test Year Per Utility	(5) PAA Adj's. Accepted by Utility	(6) Adjusted Test Year Per Utility
1	Utility Plant in Service	\$3,880,925	(\$131,742)	\$3,749,183	\$ 280,144	\$4,029,327
2	Utility Land & Land Rights	18,403	(18,403)	0	-	-
3	Less: Non-Used & Useful Plant	0		0	-	-
4	Construction Work in Progress		148,330	148,330	(148,330)	-
5	Less: Accumulated Depreciation	(1,004,622)	10,754	(993,868)	4,365	(989,503)
6	Less: CIAC	(2,174,889)		(2,174,889)	-	(2,174,889)
7	Acc. Amort. of CIAC	777,284	2,696	779,980	-	779,980
8	Water Service Corp.	0	58,787	58,787	(2,205)	56,582
9	Working Capital Allowance	103,144	(2,048)	101,096	99	101,195
12	Total Rate Base	\$1,600,245	\$68,374	\$1,668,619	\$ 134,073	\$1,802,692

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 971065-SU EXHIBIT NO. 8
COMPANY/
WITNESS: Weng
DATE: 6-21-99

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

EXHIBIT _____
(CJW 1a)
Docket No. 971065-SU

RATE BASE ADJUSTMENTS

EXPLANATION	WASTEWATER
<u>PLANT IN SERVICE</u>	
1 Capitalized Expenses	\$ (6,073)
2 Discounts Not Taken	(1,700)
3 Retirements	(4,242)
4 CWIP	<u>292,159</u>
Total	\$ <u>280,144</u>
<u>LAND</u>	
	\$ <u>-</u>
<u>NON USED AND USEFUL</u>	
	\$ <u>-</u>
1 Treatment Plant	-
2 Treatment Plant - A/D	-
3 Imputed CIAC	-
4 Imputed CIAC Amortization	-
Total	\$ <u>-</u>
<u>ACCUMULATED DEPRECIATION</u>	
1 Capitalized Expenses	89
2 Discounts Not Taken	29
3 Retirements	4,242
4 CWIP	<u>5</u>
Total	\$ <u>4,365</u>
<u>CIAC</u>	
	\$ <u>-</u>
<u>ACCUMULATED AMORTIZATION OF CIAC</u>	
	\$ <u>-</u>
<u>CWIP</u>	
	\$ <u>(148,330)</u>
<u>WORKING CAPITAL</u>	
Adjust for 1/8 of O & M Adjustments	\$ <u>99</u>
<u>OTHER - WATER SERVICE CORP.</u>	
	\$ <u>(2,205)</u>

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

EXHIBIT _____
(CJW 2)
Docket No. 971065-SU

STATEMENT OF WASTEWATER OPERATIONS

Line No.	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) PAA Adj's. Accepted by Utility	(6) Adjusted Test Year
1	OPERATING REVENUE	\$ 883,000	\$ 342,899	\$ 1,225,899	\$ (1,840)	\$ 1,224,059
2	Operation & Maintenance	825,155	(16,385)	808,770	789	809,559
3	Depreciation	63,126	3,236	66,362	(550)	65,812
4	CIAC Amortization	0	0	0	0	0
5	Taxes Other Than Income	92,989	15,988	108,977	672	109,649
6	Provision for Income Taxes	(64,608)	148,302	83,694	(3,357)	80,337
9	OPERATING EXPENSES	\$ 916,662	\$ 151,141	\$ 1,067,803	\$ (2,446)	\$ 1,065,357
10	NET OPERATING INCO	\$ (33,662)	\$ 191,758	\$ 158,096	\$ 606	\$ 158,702
11	RATE BASE	\$ 1,600,245	\$	\$ 1,668,619	\$	\$ 1,802,692
12	RATE OF RETURN	(2.10%)		9.47%		8.80%

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

EXHIBIT _____
(CJW 2a, page 1 of 2)
Docket No. 971065-SU

OPERATING STATEMENT ADJUSTMENTS

EXPLANATION		WASTEWATER
<u>OPERATING REVENUES</u>		
	ADJUSTED Proposed Increase	\$ <u>(1,840)</u>
<u>OPERATION AND MAINTENANCE EXPENSE</u>		
1	Late Fees, Prior Period & Misclassification	\$ (5,915)
2	WSC Allocation	-
3	Rate Case Expense	6,704
		<u> </u>
	Total	\$ <u>789</u>
<u>DEPRECIATION EXPENSES - NET</u>		
1	Non-Used and Useful Depreciation	-
2	Imputed CIAC Amortization	-
3	Allocations	-
4	Capitalized Expenses	(178)
5	Discounts Not Taken	(57)
6	Retirements	(165)
7	CWIP	<u>(150)</u>
	Total	\$ <u>(550)</u>

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

EXHIBIT _____
(CJW 2a, page 2 of 2)
Docket No. 971065-SU

OPERATING STATEMENT ADJUSTMENTS

EXPLANATION		WASTEWATER
<u>AMORTIZATION EXPENSE</u>		\$ <u> -</u>
<u>TAXES OTHER THAN INCOME</u>		
1	RAFs on revenue adjustment above	(83)
2	Non-Used and Useful Property Tax	-
3	Audit Adjutments	755
4	Allocations	<u> -</u>
	Total	\$ <u> 672</u>
<u>INCOME TAXES</u>		
	<u>Adjust for Adjustments Above</u>	\$ <u> (3,357)</u>

WASTEWATER BI-MONTHLY RATES

(1) Class	(2) Rates Prior to Filing	(3) Commission Approved Interim	(4) Utility Requested Final
Residential			
Base Facility Charge			
All Meter Sizes	\$ 28.80	\$ 36.98	\$ 38.66
Gallage Charge - Per 1,000 gals. (10,000 gals. cap)	\$ 1.51	\$ 1.93	\$ 2.02
General Service and Multi-family			
Base Facility Charge			
Meter Size:			
5/8" x 3/4"	\$ 28.80	\$ 36.98	\$ 38.66
1"	\$ 72.01	\$ 92.44	\$ 96.65
1-1/2"	\$ 144.02	\$ 184.87	\$ 193.20
2"	\$ 230.44	\$ 295.79	\$ 309.29
3"	\$ 460.89	\$ 591.59	\$ 618.57
4"	\$ 720.13	\$ 924.13	\$ 966.52
6"	\$ 1,440.28	\$ 1,848.74	\$ 1,933.03
Gallage Charge - Per 1,000 gals.	\$ 1.81	\$ 2.32	\$ 2.43
Flat Rate			
Residential	\$ 50.67	\$ 65.04	\$ 68.01
Mobile Home Park	\$ 1,595.45	\$ 2,047.92	\$ 2,141.57
Typical Residential <u>Bi-Monthly</u> Bills			
5/8" x 3/4" Meter			
3,000 Gallons	\$ 33.33	\$ 42.77	\$ 44.72
5,000 Gallons	\$ 36.35	\$ 46.63	\$ 48.76
10,000 Gallons	\$ 43.90	\$ 56.28	\$ 58.86

(1) Class/Meter Size	(2) Number Bills	(3) Consumption in MG	(4) Test Year Rate	(5) Revenues at TY Rates	(6) Proposed Rate	(7) Revenues at Proposed Rates
Residential						
5/8" x 3/4"	424		\$28,800	\$ 12,211	\$ 38.66	\$ 16,392
5/8" x 3/4"	7,537		\$27,810	209,604	\$ 38.66	291,380
< 20,000 gallons		4,626	1.510	6,985	\$ 2.02	9,345
< 20,000 gallons		97,417	1.460	142,229	\$ 2.02	196,782
> 20,000 gallons		28,584	0.000	-	\$ -	0
Total Residential	7,961	130,627		\$ 371,029		\$ 513,899
Average Bill				\$ 46.61		\$ 64.55
Multi-Residential						
5/8" x 3/4"	234		\$ 27.81	\$ 6,508	\$ 38.66	\$ 9,046
M Gallons		4,560	\$ 1.75	7,980	\$ 2.42	11,053
1"	3		\$ 72.01	216	\$ 96.65	290
1"	41		\$ 69.53	2,851	\$ 96.65	3,963
M Gallons		159	\$ 1.81	288	\$ 2.42	385
M Gallons		1,535	\$ 1.75	2,686	\$ 2.42	3,721
1-1/2"	1		\$ 144.02	144	\$ 193.30	193
1-1/2"	5		\$ 139.06	695	\$ 193.30	967
M Gallons		161	\$ 1.81	291	\$ 2.42	390
M Gallons		804	\$ 1.75	1,407	\$ 2.42	1,949
2"	8		\$ 230.44	1,844	\$ 309.28	2,474
2"	82		\$ 222.50	18,245	\$ 309.28	25,361
M Gallons		3,954	\$ 1.81	7,157	\$ 2.42	9,584
M Gallons		41,851	\$ 1.75	73,239	\$ 2.42	101,447
3"	6		\$ 445.00	2,670	\$ 618.56	3,711
M Gallons		17,934	\$ 1.75	31,385	\$ 2.42	43,472
6"	36		\$ 1,390.63	50,063	\$ 1,933.00	69,588
M Gallons		62,672	\$ 1.75	109,676	\$ 2.42	151,917
Total Multi-Res'dl.	416	133,630		\$ 317,344		\$ 439,513
Average Bill				\$ 762.85		\$ 1,056.52
General Service						
5/8" x 3/4"	7		\$ 28.80	\$ 202	\$ 38.66	\$ 271
5/8" x 3/4"	83		\$ 27.81	2,308	\$ 38.66	3,209
M Gallons		66	\$ 1.81	119	\$ 2.42	160
M Gallons		1,342	\$ 1.75	2,349	\$ 2.42	3,253
1"	9		\$ 72.01	648	\$ 96.65	870
1"	273		\$ 69.53	18,982	\$ 96.65	26,385
M Gallons		274	\$ 1.81	496	\$ 2.42	664
M Gallons		12,145	\$ 1.75	21,254	\$ 2.42	29,439
1-1/2"	10		\$ 144.02	1,440	\$ 193.30	1,933
1-1/2"	159		\$ 139.06	22,111	\$ 193.30	30,735
M Gallons		611	\$ 1.81	1,106	\$ 2.42	1,481
M Gallons		17,405	\$ 1.75	30,459	\$ 2.42	42,190
2"	4		\$ 230.44	922	\$ 309.28	1,237
2"	101		\$ 222.50	22,473	\$ 309.28	31,237
M Gallons		2,429	\$ 1.81	4,396	\$ 2.42	5,888
M Gallons		27,390	\$ 1.75	47,933	\$ 2.42	66,393
Total General Serv.	646	61,662		\$ 177,196		\$ 245,345
Average Bill				\$ 274.30		\$ 379.79
Flat Rates	8		\$ 48.92	391	\$ 68.01	\$ 544
	1		\$ 1,595.45	1,595	\$ 2,141.57	2,142
	10		\$ 1,540.46	15,405	\$ 2,141.57	21,416
Total Flat Rates	19			\$ 17,391		\$ 24,101
Totals	9,042	325,919		\$ 882,960		\$ 1,222,858
Misc. Revenues				1,384		1,384
Uncollectible Accounts				(146)		(183)
TOTAL REVENUES				\$ 884,198		\$ 1,224,059
			BOOK REVENUES	\$ 883,000		

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

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In the Matter of : DOCKET NO. 971065-SU

Application for rate :
increase in Pinellas :
County by Mid-County :
Services, Inc. :

TELEPHONIC
DEPOSITION OF: **CARL WENZ**
Located in Northbrook, Illinois

TAKEN AT THE
INSTANCE OF: The Staff of the Florida
Public Service Commission

CONDUCTED FROM: Gerald L. Gunter Building
2540 Shumard Oak Boulevard
Room 309
Tallahassee, Florida

TIME: Commenced at 10:10 a.m.
Concluded at 11:10 a.m.

DATE: **Wednesday, June 16, 1999**

REPORTED BY: **JOY KELLY, CSR, RPR**
FPSC Division of Records & Reporting
Bureau Chief Reporting

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 971065-SU EXHIBIT NO. 9
COMPANY/
WITNESS: Wenz
DATE: 6-21-99

1 **APPEARANCES:**

2 **RICHARD D. MELSON**, Hopping Green Sams and
3 Smith, Post Office Box 6526, Tallahassee, Florida
4 32314, appearing on behalf of **Mid-County Services,**
5 **Inc.**

6 **STEPHEN C. BURGESS**, Office of Public
7 Counsel, 111 West Madison Street, Room 812,
8 Tallahassee, Florida 32399-1400, appearing on behalf
9 of the **Citizens of the State of Florida**, participating
10 telephonically from Tallahassee.

11 **JENNIFER BRUBAKER**, Florida Public Service
12 Commission, Division of Legal Services, 2540 Shumard
13 Oak Boulevard, Tallahassee, Florida 32399-0870,
14 appearing on behalf of the **Commission Staff.**

15

16 **ALSO PRESENT:**

17 **BOB CROUCH, TRISH MERCHANT and BARRY DAVIS,**
18 **FPSC Division of Water and Wastewater.**

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25**WITNESS****NAME****PAGE NO.**

CARL J. WENZ

Examination by Ms. Brubaker

5

EXHIBITS**NUMBER****IDENTIFIED**1 (Late-Filed) AFUDC Charge on
CWIP Projects

16

2 (Late-Filed) CWIP Update

21

ERRATA SHEET

32

CERTIFICATE OF REPORTER

33

1 **MS. BRUBAKER:** Pursuant to Notice, this
2 deposition is being held in Docket 971065-SU,
3 application for rate increase by Mid-County Services,
4 Inc.

5 We'll just go ahead and identify who is
6 present at this time. My name is Jennifer Brubaker.
7 I'm counsel for Staff.

8 **MS. MERCHANT:** Trish Merchant, PSC Staff.

9 **MR. DAVIS:** Barry Davis, PSC Staff.

10 **MR. CROUCH:** Bob Crouch, PSC Staff.

11 **MR. MELSON:** Richard Melson, representing
12 Mid-County.

13 **MR. BURGESS:** Steve Burgess here for Public
14 Counsel.

15 **MR. MELSON:** Carl, do you have a Notary
16 Public with you?

17 **WITNESS WENZ:** Yes.

18 (Witness sworn.)

19 **MS. BRUBAKER:** Okay. We could do this
20 before are after the deposition, counsel, do you waive
21 the reading and signing of the deposition?

22 **MR. MELSON:** No, we want to read and sign.

23 - - - - -

24

25

1 **CARL J. WENZ**

2 called as witness telephonically and sworn to tell the
3 truth by the Notary present with the witness,
4 testified as follows:

5 **EXAMINATION**

6 **BY MS. BRUBAKER:**

7 **Q** Mr. Wenz, there are a couple of documents I
8 understand you might have with you. I just want to
9 kind of give you a heads-up so you have them available
10 for your reference with regard to some of these
11 questions.

12 **A** Okay.

13 **Q** One of them is with reference to testimony
14 and an exhibit attached for Staff Witness Hillary
15 Sweeney, specifically on Page 5, of Exhibit HYS-1,
16 which is Page 2 of 6.

17 **A** HYS dash what?

18 **Q** Dash 1.

19 **A** 2 of 6?

20 **Q** Right.

21 **A** Yes. Got it.

22 **Q** There also will be some questions regarding
23 the MFRs. Those schedules are A-6, B-14.

24 **A** Should I mark those now or can I just have
25 those MFRs handy?

1 Q Just have them handy, if you like. That's
2 fine. Also Exhibit CJW-4, which was filed June 7th.

3 A Okay.

4 Q The first series of questions I'd like to
5 ask, Mr. Wenz, have to do with CWIP and Keyman
6 Insurance issues.

7 A Okay.

8 Q Referring to Staff Witness Sweeney's Direct
9 Testimony on Page 5, Exhibit HYS-1, Page 2 of 6. And
10 I'll give you moment to find that.

11 A I've got it.

12 Q If you could identify for me each item by
13 type of insurance?

14 A Down at the bottom?

15 Q Yes.

16 A The Keyman Life Insurance is
17 self-explanatory. I believe that life insurance is
18 also Keyman. Directors and Officers Liability, it
19 should be self-explanatory; that's liability insurance
20 for the directors and officers of the Company. ESOP
21 and Pensions is also a liability, a fiduciary
22 liability for the ESOP and Pension. Accidental/Death
23 and travel, that's an accidental death life insurance
24 policy for business travel.

25 Q Of the items you identified as Keyman

1 Insurance, how was your total to be excluded of \$1,876
2 derived?

3 A The \$1,876 was 3.29 -- 3. -- let me find the
4 calculation here. (Pause) I've got it here
5 somewhere.

6 Q Oh, please, take your time.

7 A Well, what I came up with was 50,755.20 for
8 the cost of the Keyman Life Insurance policies, times
9 the 3.249%.

10 Q The percentage amount, where does that come
11 from?

12 A It comes from the 1996 insurance allocation
13 work papers; the Water Service Corp insurance
14 allocation work papers.

15 Q And the amount of the 50,000?

16 A 57,755.20.

17 Q Where is that derived from?

18 A I went through the insurance work papers,
19 the Water Service Corp insurance work papers, and
20 picked up the various individual insurance policy
21 amounts.

22 Q Do you disagree with the numbers reflected
23 in the Staff audit then?

24 A Yes. Because she comes up with about 50,000
25 and I came up with a little more than that. So her

1 total adjustment for Keyman Life Insurance is \$1,635
2 and the adjustment should be \$1,876.

3 Q So given that there's a discrepancy between
4 Staff's numbers and the numbers you've arrived at,
5 what support have you provided for the calculation?

6 A Well, I've provided the -- all the Water
7 Service Corp allocation work papers, and I've provided
8 all of the Water Service insurance expense work paper,
9 most of which is attached to the -- or included with
10 Hillary's testimony. If you look back on HYF-2,
11 there's 13 pages of work papers.

12 Q So you believe that the figures that would
13 be needed to support your calculation are in the
14 record?

15 A Yes. I'm conceding a higher number, though.

16 Q Right. Of the insurance policies, please
17 describe the remaining policies, including who the
18 beneficiaries are of those policies, such as
19 stockholders, company officers, employees and so
20 forth?

21 A I don't know that the directors and officers
22 liability has a beneficiary per se. It's a liability
23 policy that covers directors and officers. You know,
24 it protects the Company from liability issues, as does
25 the ESOP and Pensions. It's an fiduciary liability

1 policy for the trustees of the Pensions and ESOP,
2 which are also company officers. And the accident
3 death and travel, I'd have to look at the policy to
4 determine that.

5 Q You say you think the Company would probably
6 be the primary beneficiary then of those policies. I
7 guess what I'm looking for is a better sense of what
8 it's protecting them from?

9 A Well, I'd have to read the policies, but
10 it's a general liability policy. Protecting the
11 Company against directors' and officers' wrongdoing,
12 or, you know, covering litigation.

13 Q Okay. On Page 2 of your rebuttal testimony
14 you refer to fiduciary liability. Could you explain
15 your use of that term?

16 A Fiduciary responsibility of the officers and
17 directors to act in the best interest of the Company,
18 the common definition of an fiduciary responsibility.

19 Q Could you explain for me how the ESOP and
20 Pension policies fit into the definition of an
21 fiduciary liability?

22 A There are Company officers that are trustees
23 of the Pension and ESOP plan. And there, again, it's
24 on liability insurance policy protecting those
25 trustees against litigation and wrongful fiduciary

1 responsibility litigation issues.

2 Q Would you characterize accidental death as a
3 form of life insurance?

4 A I believe that's what it is, yes.

5 MS. BRUBAKER: If it's all right, we're
6 going to go off the record for just a minute please.

7 MR. MELSON: Okay.

8 (Discussion off the record.)

9 Q (By Ms. Brubaker) If we could go back to
10 the record. If I could go back for just a moment, I
11 had asked you a question earlier about items
12 identified as Keyman Insurance and how your total to
13 be excluded of 1,876 was derived.

14 A Okay.

15 Q And I'd also asked you where in the record
16 where the amounts and support for that calculation.
17 You referred to Ms. Sweeney's -- the attachment to her
18 testimony, the Staff audit in general.

19 I guess what I'm looking for is where in the
20 record are your particular calculations explained or
21 detailed how you arrived at your figures.

22 If I'm mischaracterizing this, please
23 correct me, but I seem to recall you saying that the
24 amounts are listed in the audit, but I'm trying to get
25 a sense where exactly in the record we could look back

1 and find your calculations and how you came up with
2 those numbers exactly, either in a graphic form or
3 explain it through testimony or something of that
4 effect.

5 A I guess I'd have to go through that Exhibit
6 HYS-2 and pick out all of the individual amounts for
7 all of the individual policies and kind of backtrack
8 and come up with the 57,755.20.

9 Q Could I ask you to do that, please, through
10 a late-filed exhibit -- or an exhibit?

11 **WITNESS WENZ:** Rick, how do I respond to
12 that?

13 **MR. MELSON:** Yes, unless you feel it's for
14 some reason overly burdensome. But I think at this
15 point putting that together is going to help answer
16 the Staff's question, so we ought to be happy to do
17 it.

18 **WITNESS WENZ:** Okay. Then I'd be pleased to
19 do it.

20 **MS. BRUBAKER:** Thank you so much. We'll
21 have that as Deposition Exhibit 1. Just for my
22 clarification because my head does not jibe with
23 numbers well, the number exactly was 57,000 --

24 **WITNESS WENZ:** 755 and 20 cents.

25 **MS. BRUBAKER:** Late-filed Exhibit 1. Keyman

1 Insurance Calculation.

2 MR. MELSON: And what you're looking for is
3 simply either a listing of the subsidiary amounts that
4 are included in that or some, maybe, highlighted
5 version of HYS-2 that indicates the dollar amounts --

6 MS. BRUBAKER: And the structural
7 calculation.

8 MR. MELSON: -- that go into that \$57,000
9 total.

10 MS. BRUBAKER: Essentially, that would
11 reconcile his amount to Hillary's amount, if we could
12 compare the two.

13 MR. MELSON: Since the amount she intends to
14 exclude is lower, we'd be happy to stipulate to that
15 if it saves some effort.

16 MS. BRUBAKER: I think that would be
17 acceptable to Staff.

18 MR. MELSON: I mean, essentially, the
19 Company is proposing a slightly greater adjustment
20 with respect to Keyman Insurance than Staff is
21 proposing. We believe we've done it right. If you
22 want to make the lower adjustment, you know, that's
23 certainly fine with us.

24 MR. BURGESS: But I think the problem -- I
25 thought there was an additional controversy here,

1 which was the other insurance that's listed in this
2 same account, 759, Staff had recommended be adjusted
3 as well, and the Company is disagreeing with that.

4 **MR. MELSON:** Correct. But it seems to me
5 the two pieces of the issue are severable. We could
6 agree with the Staff's adjustment on the Keyman Life
7 Insurance and litigate the appropriateness of
8 adjusting the remaining amounts.

9 **MR. BURGESS:** Yeah. And I'm not
10 disagreeing. I just want to make sure that you're not
11 talking about closing out the issue entirely.

12 **MS. BRUBAKER:** If we could just go off the
13 record for a minute.

14 (Discussion off the record.)

15 **MS. BRUBAKER:** We're back on the record.

16 I think we're going to go ahead and
17 stipulate to the amount that's listed on Exhibit HYS-1
18 that we have been referring to.

19 **MR. MELSON:** Just so the record is clear, I
20 understand that what we're stipulating is the 1996
21 insurance expense amounts shown in the first column on
22 the bottom of Page 5 of Ms. Sweeney's testimony for
23 the five various categories that will be used for
24 purposes of this case. The parties, I understand, are
25 not stipulating as to the appropriate ratemaking

1 these amounts were addressed in your testimony. And
2 my question is, is the Company not contesting these
3 removals?

4 A What page of Mr. Winston's testimony are you
5 at?

6 Q Page 4. Beginning at Line 3.

7 A Yes. I see that. I know we're not
8 contesting the 4,500. And I believe -- does he have
9 an exhibit?

10 Q His exhibit is from the Audit Report and
11 Exceptions.

12 A Where is his exhibit on that?

13 Q If you'd look at Page 21, that's exhibit
14 CJW-1, Page 17 of 22.

15 A Okay.

16 Q The first paragraph, last sentence, "The
17 Company included \$18,046 for a nonrecurring repair,
18 \$4,500 for a charge booked twice in 1997 amounts."

19 A I see that. I'm just trying to think if I
20 looked at that. Because I tried to get from
21 Mr. Winston's testimony, or the Staff
22 recommendation -- the Audit Report to the Staff
23 recommendation and the PAA Order and the numbers are
24 all different.

25 If you could just bear with me here a

1 moment. (Pause)

2 I don't know what to say about that because
3 it's not addressed in the Order. I think at this
4 juncture I'd have to answer no to that question.

5 Q Page 4 of Witness Winston's testimony
6 referred to AFUDC being charged to CWIP. With
7 reference to MFR A-6, Page 3 of 4.

8 A Yes.

9 Q Did all of the CWIP listed on that page draw
10 AFUDC?

11 A I would have to look at the work order or
12 the CWIP ledgers to answer that question. I don't
13 have those if front of me.

14 Q Would you be agreeable to doing that by
15 attaching an exhibit to this deposition?

16 A Yes.

17 Q We'll identify that as Exhibit 1.

18 MR. MELSON: And the question, I guess, is
19 was AFUDC charged in connection with each of the items
20 shown on MFR A-6.

21 MS. BRUBAKER: We'll call that exhibit
22 Late-filed 1, AFUDC Charge on CWIP Projects.

23 MR. MELSON: All right.

24 (Late-Filed Exhibit 1 identified.)

25 Q (By Ms. Brubaker) With reference again to

1 MFR A-6.

2 A Yes.

3 Q Was \$148,330, which is half of \$296,659
4 reported as CWIP in rate base?

5 A In the MFRs?

6 Q Yes.

7 A Yes.

8 Q Referring to MFR B-14, Page 2 of 2.

9 MR. MELSON: Give me that schedule again,
10 Jennifer.

11 MS. BRUBAKER: "B" as in boy, 14, one-four.

12 WITNESS WENZ: Yes.

13 Q (By Ms. Brubaker) Was \$4,817 reported in
14 test year operating income as depreciation of the
15 CWIP?

16 A Yes.

17 Q How was this amount calculated?

18 A By taking a half year on the -- or half of
19 the depreciation of the 296,659.

20 Q Referring to MFR A-10.

21 A Okay.

22 Q Was the \$4,817 amount then added to
23 accumulated depreciation?

24 A Yes.

25 Q Mr. Wenz, I'm going to refer you to CJW-4.

1 A Okay.

2 Q Does this schedule update the amounts found
3 on MFR A-6?

4 A Yes. CJW-4 is the final cost of those
5 projects.

6 Q I'd like to refer you to Item 2, which is
7 relocating sanitary sewer lines along Curly Road and
8 Item 3, relocate sanitary sewer lines along Belcher
9 Road, on that Exhibit CJW-4. Those items refer to the
10 U. S. 19 road relocation project?

11 A Yes.

12 Q These two items total \$189 -- I'll try that
13 one more time. There is a reason I was never a math
14 major. \$189,138. Would this correspond to the amount
15 of \$195,891 on Page 2 of your rebuttal testimony?

16 A Yes. Those are the two projects.

17 Q Were these items booked to Collection
18 Sewers-Force in 1997 with an annual depreciation rate
19 of 3.33%?

20 A Yes, I believe so.

21 Q And would that make the annual depreciation
22 expense \$6,305?

23 A How much?

24 Q \$6,305?

25 A Yes.

1 Q These items were recorded at average in CWIP
2 for the test year on MFR A-6. Is it your position
3 that these items should be considered pro forma plant
4 and be recorded in rate base for the entire year?

5 A Yes.

6 Q If these items are to be considered
7 pro forma plant additions and be placed in rate base
8 for the entire year, should the \$6,305 be recorded as
9 depreciation expense, and half of it, which is \$3,152,
10 be recorded as accumulated depreciation?

11 A Yes.

12 Q Did the relocation project involve retiring
13 any existing lines?

14 A I don't know. I'd have to see how that was
15 recorded.

16 Q Looking at Item 1 on CJW-4, which is titled
17 "Replace Frontier Village Force Main", is that also
18 related to the U. S. 19 road relocation project?

19 A I don't know the answer to that.

20 Q Can you verify for me that this item was
21 booked to the Collection Sewers-Force in 1997 with an
22 annual depreciation rate for these items of 33.33%?

23 A Are you talking about Item 1?

24 Q That's correct.

25 A Again, I'd have to find the journal entry

1 that recorded those or removed them from CWIP and put
2 them in plant. I don't think I have that in front of
3 me. But I can get it. (Pause)

4 Q If it's not going to be too burdensome, if
5 you could go ahead and locate that item.

6 A Right now?

7 Q Unless it's simply not easily accessible.
8 If not, that's fine.

9 A I don't know that I have it here in my
10 office. It might be across the building.

11 MR. MELSON: Can we go off the record for
12 just a moment?

13 MS. BRUBAKER: Certainly.

14 (Discussion off the record.)

15 BY MS. BRUBAKER:

16 Q Let's go back on the record.

17 If I could, I'd like to request a Late-filed
18 Deposition Exhibit, that would be Exhibit 2, for a
19 title, we could just call it "CWIP Update" exhibit,
20 and what I'm looking for is each of the items
21 described on CJW-4, a statement as to -- in which
22 account each of these went, and the depreciation rate
23 associated with each of those accounts.

24 A Okay.

25 Q That will take care -- give me just a

1 might be implemented and why one was selected versus
2 another?

3 A Well, in every rate case we have it's
4 studied and scrutinized and criticized and refined.
5 That's how it evolved.

6 Q With regard to the Utility's use of customer
7 equivalents, could you explain to me why the Utility
8 believes that the use of customer equivalents is a
9 more accurate method to allocate common affiliated
10 expenses as opposed to, say, meter equivalents?

11 A I think it more fairly represents the number
12 of customers that we serve. If you look at -- you
13 know, if you look at Mid-County, we have some
14 multifamily or mobile home parks that have a lot more
15 customers served behind the meter, behind the water
16 meter, than what would be counted or represented if
17 you simply used the meter equivalent.

18 Q But are those actually customers?

19 A Yes.

20 Q What about the use of customer equivalents
21 as opposed to using the number of customers?

22 A What do you mean, what about it?

23 Q Well, why would using customer equivalents
24 be a more accurate method for allocating common costs
25 than, say, the number of customers themselves, or is

1 that equivalent?

2 A I think they are equivalent. That's why we
3 call it customer equivalents.

4 Q Okay. What about using the customer
5 equivalent methodology as opposed to an ERC which is
6 based on the flows. Why would using customer
7 equivalents be a more accurate method to allocating
8 those common costs?

9 A I don't think flows represents -- I mean,
10 you'd have to develop a standard flow by which to
11 measure each and every customer, you know, throughout
12 our company. And there are different -- different
13 customers, different customer areas; different systems
14 have different characteristics. A customer equivalent
15 kind of puts everybody on the same basis.

16 Q Could you explain for me if you believe that
17 using customer equivalents as an allocation
18 methodology is more accurate than, say, simply
19 dividing the common costs equally between the number
20 of systems?

21 A I don't know that one is more accurate than
22 the other. They are different methodologies and they
23 will produce a different result. But, you know,
24 you're basically dividing the pie into a different
25 number of pieces. One is not really more accurate

1 than the other, it just gives you a different result.

2 Q Is it your belief that using customer
3 equivalents versus simply dividing the common cost
4 equally between systems, however, is the better
5 methodology?

6 A Yes.

7 Q Okay. I guess what I'm looking for is an
8 understanding as to why that is.

9 A Well, it puts all of the customers on an
10 equal basis. Simply dividing by the number of systems
11 would place different customer groups on a different
12 basis. If you had a small system -- you know, for
13 example, we've got -- our smallest system is, say, 50
14 customers and our largest system is maybe 20,000
15 customers, and simply dividing by the number of
16 systems, both of those systems would be allocated the
17 same amount and that doesn't seem fair or reasonable.

18 Q As the Company developed its methodology for
19 allocating common costs, did it consider the use of
20 ERCs, meter equivalents, connections or number of
21 subsidiaries to allocate these costs?

22 A Different type of costs have different
23 allocation methodologies. I mean, I think we've -- in
24 the evolution of this process I think we've
25 considered, you know, most everything.

1 Q How are customer equivalents determined for
2 commercial customers since typically they have no
3 residential units?

4 A I believe that's done based on an estimate
5 of flows. Water usage.

6 Q Do I understand correctly that the
7 allocation methodology changed what, approximately
8 four years ago, from how the Company had been
9 allocating costs?

10 A Yes. From the previous rate case, what was
11 used in the last rate case?

12 Q Uh-huh.

13 A Yes.

14 Q Okay. There seems to have been a fairly
15 dramatic increase in O&M expenses over that four-year
16 period since the change of methodologies. How would
17 you account for that? That the change in the
18 allocation methodology, you would also have a increase
19 in the O&M expenses over that four-year period?

20 A You're talking about direct O&M expenses?

21 Q That's correct -- no excuse --

22 A They are related.

23 Q The allocated O&M expenses.

24 A Like, for example, what O&M expenses are you
25 talking about?

1 Q For instance, administrative costs,
2 salaries.

3 A To the extent that an allocated cost is
4 allocated using a customer equivalent formula and
5 there's now more customer equivalents in Mid-County
6 versus what was employed four years ago, then the
7 allocation is going to increase.

8 Q A few moments ago I asked you a question
9 regarding customer equivalents determined for
10 commercial customers, since they typically don't have
11 residential units. And correct me if I'm
12 mischaracterizing your response, you said there might
13 be means such as flows or water usage?

14 A Yes.

15 Q Would that explain why one commercial
16 customer with a one-inch meter would be rated as 10
17 customer equivalents and another might be rated as 7?

18 A I'd have to look at that specific customer
19 to see how that was. That might explain it, yes.

20 Q Would you agree that if the total company
21 changed its allocation methodology from customer
22 equivalents to ERCs or number of connections, that it
23 could receive recovery of reasonable expenses?

24 A That's assuming that every jurisdiction
25 agreed with and adopted a uniform methodology. If one

1 complete is listed elsewhere in the record?

2 A I think I saw a data request response on
3 rate case expense, how that was developed back when
4 the case was being processed.

5 Q Have you provided invoices for the estimated
6 \$4,180 for expert witnesses actual to date?

7 A Yes. I think those invoices are included
8 with this exhibit.

9 Q Can you identify for me where in the exhibit
10 they are?

11 A These pages aren't numbered, but if you go
12 back -- the third page back is an invoice from
13 Management Regulatory Consultants and that bill is for
14 \$1567.62.

15 Q Okay.

16 A Back another eight pages, an invoice for
17 \$760.

18 Q That was 160 or 760?

19 A 760, from Management Regulatory Consultants.
20 If you go back another six pages, there's an invoice
21 for 1090.

22 Q Are these invoices for Mr. Frank Seidman?

23 A Yes.

24 Q Mr. Wenz, did you provide any support
25 showing what work Mr. Seidman has included in his

1 estimate to complete or how many hours he estimates it
2 will take to complete the case?

3 A I don't know that that's in here either. I
4 don't see that in here.

5 Q On the first page of CJW-6, if you look in
6 the third column, actual additional cost to date for
7 discovery testimony and hearing, that amount is
8 \$15,258?

9 A Yes.

10 Q To what does that relate?

11 A That would be Company personnel, you know,
12 Federal Express bills, things of that nature.

13 Q And what type of support have you provided
14 in the record for this?

15 A Well, I don't see anything in here.

16 Q What kind of support could you point me to
17 to support the estimate to complete of \$5,040?

18 A I don't see that in here either.

19 Q Is there support provided for the \$1,500 in
20 estimated travel costs?

21 A No.

22 Q Is it accurate to say that you're requesting
23 recovery of travel costs incurred by the PSC auditors?

24 A No, I think that's excluded from Column 2
25 there.

1 Q I think that's all we have.

2 Just one more question. The invoices for
3 the travel cost incurred by the PSC auditors was in
4 the exhibit?

5 A Yes.

6 Q But it was not -- let me make sure I'm being
7 correct -- it was not included actually on the first
8 page estimates?

9 A That's correct.

10 Q Okay.

11 MS. BRUBAKER: That's all I have.

12 MR. MELSON: Steve?

13 MR. BURGESS: I don't have any questions. I
14 have questions for Jennifer. Are you intending to ask
15 for expedited transcript on this, or are you planning
16 on just using your notes --

17 MS. BRUBAKER: A little of both probably. I
18 have asked for expedited transcription, and our court
19 transcriber is giving us a wide smile.

20 THE REPORTER: Hi, Steve, this is Joy.

21 MS. BRUBAKER: We may be able to get it, I
22 understand, by late tomorrow. I have asked Mr. Melson
23 whether he intends to waive the right to read and
24 sign, and my understanding is that he would prefer the
25 witness have a opportunity to do so.

1 **MR. MELSON:** If we're able to get a copy of
2 it tomorrow, the witness can review it over the
3 weekend and any errata, any changes he needs to make
4 we can have ready for the hearing Monday morning.

5 **MR. BURGESS:** Is there any problem with our
6 getting a copy of the unsigned deposition and then
7 just recognizing that's exactly what it is?

8 **MR. MELSON:** No problem at all.

9 **MR. BURGESS:** Okay.

10 **MS. BRUBAKER:** I'll make sure everybody
11 receives copies as soon as I have them in my hand.

12 Any further questions, matters,
13 considerations?

14 **MR. BURGESS:** We don't have any.

15 (Whereupon, the deposition concluded at
16 11:05 a.m.)

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1 STATE OF FLORIDA)
2 : CERTIFICATE OF REPORTER
3 COUNTY OF LEON)

4 I, JOY KELLY, FPSC Commission Reporter,
5 Certified Shorthand Reporter and Registered
6 Professional Reporter.

7 DO HEREBY CERTIFY that I was authorized to
8 and did stenographically report the foregoing
9 telephonic deposition of CARL WENZ.

10 I FURTHER CERTIFY that this transcript,
11 consisting of 32 pages, constitutes a true record of
12 the testimony given by the witness over the telephone.

13 I FURTHER CERTIFY that I am not a relative,
14 employee, attorney or counsel of any of the parties,
15 nor am I a relative or employee of any of the parties'
16 attorney or counsel connected with the action, nor am
17 I financially interested in the action.

18 DATED this 16th day of June, 1999.

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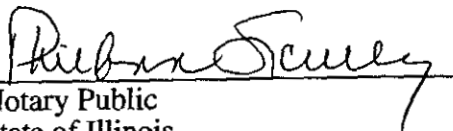
26 JOY KELLY, CSR., RPR
27 FPSC Chief, Bureau of Reporting
28 (850) 413-6732

ILLINOIS)
 :
COUNTY OF COOK)

CERTIFICATE OF OATH

I, the undersigned authority, certify that Carl J. Wenz personally appeared before me at 2335 Sanders Road, Northbrook, Illinois, and was duly sworn by me to tell the truth.

WITNESS my hand and official seal in the City of Northbrook, County of Cook, State of Illinois, this 16th day of June, 1999.


Notary Public
State of Illinois

Personally know X or produced identification _____.



MID-COUNTY SERVICES, INC.

Docket No. 971065-WS

LATE FILED - WENZ DEPOSITION

EXHIBIT 1

Q. Was AFUDC recorded on all projects listed on Exhibit CJW-4 ?

A. YES. See Late Filed - Wenz Deposition Exhibit 2 FOR AMOUNTS.

MID-COUNTY SERVICES, INC.
Docket No. 971065-WS
Capital Project Update

W O #	Description of Project	Cost	Date In Service	AFUDC	PLANT ACCOUNT	DEPR RATE	RETIRE	
1	116-95-11	Replace Frontier Village Force Main.	\$ 11,951	3/1/97	\$ 572	3602007 FORCE/VACUUM MAINS	3.330%	
2	116-96-12	Relocate sanitary sewer lines along Curlew Road east of US-19.	\$ 101,151	1/1/97	\$ 7,542	3612008 SEWER MAINS	2.220%	
3	116-96-13	Relocate sanitary sewer lines along Belcher Rd.	\$ 87,987	10/1/97	\$ 3,090	3612008 SEWER MAINS	2.220%	
4	116-96-14	Remove sand and grit from the WWTP tankage.	\$ 27,073	8/1/97	\$ 257	1862067 DEF CHRGS - TANK MAINT	20.000%	
5	116-96-15	Replace existing office with pre-fabricated unit and overlay entrance road to plant through Doral Mobile Home Park.	\$ 22,237	2/15/97	\$ 491	3907090 OFF STRUCT & IMPR	2.500%	
6	116-96-16	Clean and televise portion of sewer lines impacted by telephone cable installation.	\$ 10,074	3/1/97	\$ 374	1862053 DEF CHRGS - PR WASH/JET SWR MAINS	20.000%	
7	116-97-17	Replace broken sewer main in the 580 Mobile Home Park.	\$ 12,671	3/1/97	\$ 87	3612008 SEWER MAINS	2.220%	\$ 802
8	116-97-18	Replace broken sewer main serving Republic Park.	\$ 15,997	7/1/97	\$ 181	3612008 SEWER MAINS	2.220%	
9	116-97-19	Replace volute, check valves and add emergency pump around to Spanish Pines L/S.	\$ 6,430	5/7/97	\$ 50	3542011 LIFT STATION	4.000%	\$ 2,155
TOTAL		\$ 295,571						

LATE FILED - MENZ DEPOSITION
EXHIBIT 2

LATE-FILED EXHIBIT NO. 10

MID-COUNTY SERVICES, INC.

DOCKET NO. 971065-SU

CONFIRMATION OF DEPRECIATION

The MFRs in this docket included:

- (i) a pro forma expense adjustment to include a full year of depreciation expense associated with the pro forma plant adjustment for Construction Work in Progress (CWIP), and
- (ii) a pro forma rate base adjustment to include a full year of accumulated depreciation associated with the pro forma plant adjustment for CWIP.

As Mr. Wenz testified, the MFRs mistakenly included only one-half of the pro forma plant adjustment which should have been included. Accordingly, the corresponding depreciation expense and accumulated depreciation adjustments were similarly understated.

LOUISIANA PUBLIC SERVICE COMMISSION
DOCKET
NO. 971065-SU EXHIBIT NO. 10
COMPANY/
WITNESS: Wenz
DATE: 6-21-99

Docket No. 971065-SU
Witness: Seidman
Exhibit (FS-1) _____

MID-COUNTY SERVICES, INC.
WASTEWATER TREATMENT PLANT
COMPARISON OF 1996 and 1994 TEST YEARS

	Test Year <u>3/31/94</u>	Test Year <u>12/31/96</u>	<u>Pct Chg.</u>
Average Daily Flow Maximum Month (ADFMM)	748,000	828,000	10.70%
Annual Average Daily Flow (AADF)	660,550	720,956	9.14%
Firm Reliable Capacity (FRC)	900,000	900,000	0.00%
ERCs Served	2,402	2683	11.70%

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 971065-SU EXHIBIT NO. 11
COMPANY: S
WITNESS: Seidman
DATE: 6-21-99

MID-COUNTY'S
OFFICIAL RECOGNITION LIST
DOCKET NO. 970165-SU

1. Enrolled version of CS for SB 1352 as enacted by 1999 Legislature and signed into law by Governor Bush on June 1, 1999.
2. In re: Application for a rate increase in Pinellas County by Mid-County Services, Inc., Order No. PSC-94-1042-FOF-SU, issued August 24, 1994 in Docket No. 921293-SU.
3. In re: Application for a rate increase in Pinellas County by Mid-County Services, Inc., Order No. PSC-93-1713-FOF-SU, issued November 30, 1993 in Docket No. 921293-SU.
4. In re: Application of Indian River Utilities, Inc., 96 FPSC 2:695 (1996).
5. In re: Application of Poinciana Utilities, Inc., 94 FPSC 9:349 (1994).
6. In re: Application of General Development Utilities, Inc., 93 FPSC 7:725 (1993).
7. In re: Application of Florida Cities Water Co. (Golden Gate Division), 92 FPSC 8:270 (1992).
8. In re: Application fo Florida Cities Water Co. (South Ft. Myers System), 92 FPSC 4:547 (1992).
9. In re: Petition of Sailfish Point Utility Corp., 91 FPSC 9:332 (1991).

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 971065-SU EXHIBIT NO. 12
COMPANY: Mid-County
WITNESS: 6-21-99
DATE: 6-21-99

NOTE: EXHIBIT NO. 13 WAS NOT ADMITTED,
AND THE NUMBER WAS NOT REASSIGNED.

CAPACITY ANALYSIS REPORT

FOR THE

MID-COUNTY ADVANCED WASTEWATER TREATMENT PLANT

Permittee:

Donald Rasmussen

Professional Engineer:

Michael T. Dunn, P.E.

August 1998

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

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET

NO. 971065-51 EXHIBIT NO. 14

COMPANY:

Biddis

DATE: 6-21-98

DOCUMENT NUMBER-DATE

03685 MAR 22 88

FPSC-RECORDS/REPORTING

TF

1.0 General

Utilities, Inc. of Florida acquired ownership of the Mid-County Advanced Wastewater Treatment Plant on November 18, 1991 from the Public Service Commission. In accordance with Chapter 62-600.405, Utilities, Inc. of Florida is required to submit a Capacity Analysis Report to the Florida Department of Environmental Protection (FDEP) with its application for an operating permit renewal.

Utilities, Inc. engineering staff was requested to assist in the preparation of this Capacity Analysis Report for the Mid-County Advanced Wastewater Treatment Plant (AWT), see Figure 1 for project location map.

In order to prepare this report, Utilities, Inc. staff has performed the following:

- o Visited the plant.
- o Reviewed monthly Operating Reports.
- o Reviewed drawings of the existing facilities.

2.0 Description of Existing Facilities

The Mid-County AWT was designed to provide a hydraulic detention time of 24 hours. Secondary clarification is provided as well as sludge holding. The wastewater effluent is discharged to Curlew Creek for final disposal.

The WWTP consists of the following components:

- One - Master Pump Station
- One - Equalization Tank
- Two - Aeration Tanks
- Two - Clarifiers
- Three - Filters
- One - Chlorine/Dechlorination/Reaeration Tank
- Two - Sludge Holding Tanks
- One - Flow Meter

The plant is presently operated by staff of Utilities, Inc. of Florida. Residuals generated at the facility are lime stabilized to meet Class B standards and land disposed of on a contract basis.

3.0 Existing Permit Capacity/Performance Requirements

The plant design flow is 1.1 MGD and the existing permitted capacity of the WWTP is 0.9 MGD. It is assumed that the basis for the permit is annual average daily flow.

Based upon two recent samples the raw wastewater characteristics are as follows:

	BOD (mg/l)	TSS (mg/l)
Sample 1	110	150
Sample 2	130	210

These values are typical of domestic wastewater.

The existing plant discharges to Curlew Creek (surface discharge) and is required to meet the following conditions:

o Advanced Treatment Effluent Criteria

- 5 mg/l BOD
- 5 mg/l TSS
- 3 mg/l TN
- 1 mg/l TP

o High Level Disinfection

o Dechlorination

o Reaeration to 5.0 mg/l

Plant performance data from the past five years of operation are summarized in Appendix A.

Residuals from the plant are lime stabilized by plant operation staff and land applied by a private contractor requiring this facility to comply with the requirements of FAC Chapter 62-640.

4.0 Historical Flow and Loading Data

Appendix A presents historical flow data from the treatment plant.

The current annual average daily flow at 0.74 MGD is approximately 82% of the design capacity. Historical raw wastewater hydraulic and loading data to the plant is shown in the appendix.

5.0 Projected Flows and Loadings

The Mid-County AWT was designed to treat a flow rate of 1.1 MGD. Past flows are summarized in Appendix A. The current average daily flow to this plant is approximately 0.74 MGD. The service area is near buildout with limited vacant land remaining.

The growth trend since 1993 based on past flow data is as follows:

<u>Year</u>	<u>Yearly Average MGD</u>	<u>Minimum Month MGD</u>	<u>Maximum Month MGD</u>
1993	0.65	.536	.743
1994	0.67	.595	.808
1995	0.75	.649	.878
1996	0.72	.648	.828
1997	0.74	.642	1.00
1998	0.84	.698	1.04

The data shows that flows have been somewhat constant since 1995. A significant portion of the service area is built out. A small percentage of remaining land is available for growth; it is not anticipated that the treatment plant will reach its capacity within the next five years. The major known development in this service area, Brookfield Villas Project, could add approximately 150 additional units over the next 5 - 10 years. Higher flows in 1998 are predominantly attributable to excessive rainfall which occurred in the winter months.

6.0 Actual Capacity

As indicated in Section 5, flows projected for the next five year period are not anticipated to exceed the permitted capacity of 0.9 MGD. For the 5-10 year period it is uncertain whether projected flows may exceed the permitted capacity due to continued development of vacant parcels and infiltration/inflow (I/I). It may be necessary to add an additional flow equalization tank and reconvert the existing equalization tank back to flow equalization if flow becomes excessive.


**OPERATION AND MAINTENANCE
PERFORMANCE REPORT
FOR THE
MID-COUNTY ADVANCED WASTEWATER
TREATMENT PLANT**

Permittee:



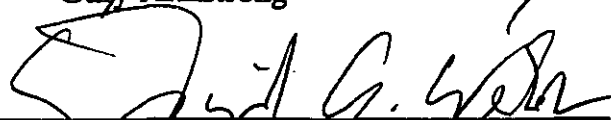
Donald Rasmussen

Lead Operator:



Gary Armstrong

Professional Engineer:



David A. Weber, P.E.

March 1992

POST, BUCKLEY, SCHUH & JERNIGAN, INC.
5300 W. Cypress Street, Suite 300
Tampa, Florida 33607

SECTION 1

INTRODUCTION

1.1 General

Utilities, Inc. of Florida has been evaluating improvements to the Mid-County Advanced Wastewater Treatment (AWT) Plant since acquiring ownership approval on November 18, 1991 from the Public Service Commission. The treatment plant was in a state of disrepair upon purchase primarily because of neglect and lack of routine maintenance by the previous owner.

The Mid-County AWT plant utilizes the staff of Utilities, Inc. of Florida to operate the facility located off of U.S. 19 in Pinellas County, Florida. See Figure 1 for project location and service boundary. The facility was designed as a 1.1 mgd extended aeration activated sludge facility but is presently permitted for 0.8 MGD since the addition of a flow equalization tank. Disinfected effluent from the facility is discharged to Curlew Creek as a surface discharge.

This report is an operation and maintenance (O&M) assessment of the wastewater treatment facility in accordance with Chapter 17.600.735 F.A.C. The current average daily flow (ADF) from January, 1991 through December, 1991 was approximately 0.63 mgd.

1.2 Overall Performance

The overall performance and treatment efficiency appears to be sufficient in BOD and total phosphorus (TP) removal, but has periodic violations of daily maximum and monthly average concentration limits for total nitrogen (TN) and total suspended solids (TSS). See Appendix A for summary of flow and plant data. The existing filter is recommended for replacement with a new denitrification filter in order to improve effluent quality.

See Appendix B and C for additional influent and effluent sampling data, and Appendix D for sludge analysis data.

POST, BUCKLEY, SCHUH & JERNIGAN, INC.

Exhibit TLB-3

Page 1 of 2

JS → *Dave*
9/15
DR Bilgots!
u
over
file



MID-COUNTY ADVANCED
WASTEWATER TREATMENT FACILITY
MINIMAL NEGATIVE IMPACT
STUDY OF CURLEW CREEK

Section 2
EXISTING ADVANCED WASTEWATER TREATMENT PLANT

2.1 MID-COUNTY AWT FACILITY

The Mid-County AWT facility has a design capacity of 1.1 MGD and an 0.8 MGD permitted capacity and has been upgraded to meet advanced wastewater treatment standards. The plant consists of an extended aeration biological system with chemical addition for phosphorus removal. The tertiary filters with methanol addition achieve both filtration and denitrification (nitrogen removal). The effluent is chlorinated and then dechlorinated with sulfur dioxide to remove the chlorine residual. The facility has a FDER construction permit No. DC52-211951 to complete the design and construction of new tertiary denitrification deep bed filters to further improve effluent quality and treatment efficiency.

2.2 FDER EFFLUENT REGULATIONS

The present effluent discharge requirements of the Mid-County AWT Plant for maximum average annual limits are as follows:

Carbonaceous Biochemical Oxygen Demand (CBOD)	5 mg/l
Total Suspended Solids (TSS)	5 mg/l
Total Nitrogen (TN)	3 mg/l
Total Phosphorus (TP)	1 mg/l
Dissolved Oxygen (DO)	6 mg/l
Chlorine Residual (CL)	0.01 mg/l

**SAMPLE SPECIFICATION
TETRA GRAVITY DEEP-BED FILTERS
(CONCRETE UNDERDRAIN)
(STEEL VESSEL)**

Section 1.0 - Scope of Work

The work under this section includes furnishing, installing and testing a gravity deep-bed filter system complete with steel filter vessels and internals, instrumentation and controls, valves, backwash air blower(s) and backwash pump(s).

Steel filter vessels, concrete filter underdrains, media support gravel, filtration media, automatic valves, isolation valves, backwash air blowers, backwash water pumps, field instrument devices and control panels with controls necessary for the proper operation of the filter system shall be supplied by one manufacturer. Concrete, grout, mechanical equipment anchor bolts, filter access platforms and ladders, and filter system piping shall be furnished by the installation contractor.

Section 2.0 - Design Basis

The deep-bed filter system shall be designed to operate under the following conditions.

	<u>Average</u>	<u>Peak</u>
Flow (gpm)	<u>764</u>	<u>2316</u>
(MGD)	<u>1.1</u>	<u>3.3</u>
Suspended Solids (mg/L)		
Filter Influent	<u>20</u>	<u>30</u>
Filter Effluent	<u>5</u>	<u>5</u>

Section 3.0 - Filter System Manufacturer

The manufacturer of the deep-bed filter system shall be TETRA Technologies, Inc. of Pittsburgh, Pennsylvania.

WASTEWATER ENGINEERING: TREATMENT DISP. SAL REUSE

SECOND EDITION

METCALF & EDDY, INC.

Revised by
GEORGE TCHOBANOGLIOUS
Professor of Civil Engineering
University of California, Davis



McGRAW-HILL BOOK COMPANY

New York St. Louis San Francisco Auckland Bogotá Düsseldorf
Johannesburg London Madrid Mexico Montreal New Delhi Panama
Paris São Paulo Singapore Sydney Tokyo Toronto

Table 10-4 Design parameters for activated-sludge processes

Process modification	θ_c, d	$F/M, \text{ kg BOD}_5 \text{ applied/}$ $\text{kg MLVSS} \cdot d$	Volumetric loading, $\text{kg BOD}_5 \text{ applied/m}^3 \cdot d$	MLSS, mg/L	$V/Q, h$	Q_1/Q
Conventional	5-15	0.2-0.4	0.3-0.6	1,500-3,000	4-8	0.25-0.5
Tapered aeration	5-15	0.2-0.4	0.3-0.6	1,500-3,000	4-8	0.25-0.5
Continuous-flow stirred-tank reactor	5-15	0.2-0.6	0.8-2.0	3,000-6,000	3-5	0.25-1.0
Step aeration	5-15	0.2-0.4	0.6-1.0	2,000-3,500	3-5	0.25-0.75
Modified aeration	0.2-0.5	1.5-5.0	1.2-2.4	200-500	1.5-3	0.05-0.15
Contact stabilization	5-15	0.2-0.6	1.0-1.2	(1,000-3,000) ^a (4,000-10,000) ^b	(0.5-1.0) ^a (3-6) ^b	0.25-1.0
→ Extended aeration	20-30	0.05-0.15	0.1-0.4	→ 3,000-6,000	→ 18-36	0.75-1.50
Kraus process	5-15	0.3-0.8	0.6-1.6	2,000-3,000	4-8	0.5-1.0
High-rate aeration	5-10	0.4-1.5	1.6-1.6	4,000-10,000	0.5-2	1.0-5.0
Pure-oxygen systems	8-20	0.25-1.0	1.6-3.3	6,000-8,000	1-3	0.25-0.5

^a Contact unit.

^b Solids stabilization unit.

Note: $\text{kg/m}^3 \cdot d \times 62.4280 = \text{lb}/10^3 \text{ f}^3 \cdot d$

$\text{kg/kg} \cdot d \times 1.0 = \text{lb}/\text{lb} \cdot d$

$\text{mg/L} = \text{g/m}^3$

MID-COUNTY SERVICES, INC.

AN AFFILIATE OF UTILITIES, INC.

200 WEATHERSFIELD AVENUE
ALTAMONTE SPRINGS, FLORIDA 32714

CORPORATE OFFICES:
2335 Sanders Road
Northbrook, Illinois 60062
Telephone: 708-498-6440

Telephone: 407-869-1919
Florida: 800-272-1919
Fax: 407-869-6961

May 25, 1993

Ms. Lorri A. Floyd, Engineering Technician
Florida Department of Environmental Regulation
Domestic Wastewater Section
Southwest District
3804 Coconut Palm
Tampa, Florida 33619

D.E.R.

MAY 27 1993

**SOUTHWEST DISTRICT
TAMPA**

Re: Mid-County Wastewater Plant
Permit No. DT52-206904
NPDES No. FLO034789
Pinellas County

Dear Ms. Floyd:


In response to your letter dated April 28, 1993, please review the following information regarding reconciliation of committed flows at our Mid-County wastewater plant.

1. Chesapeake Apartments - As stated in my letter of December 14, 1992, this project was originally permitted for 650 units. The project was reduced to 354 units because of financial difficulties. Enclosed are copies of the water and sanitary sewer plans (Sheets #6 & #7 of 11) for Phase I of the project. We believe that these plans represent the "As-Built" condition. A physical inspection of the site also revealed that only the Phase I facilities have been installed.
2. Country Oaks Estates - This is a subdivision comprised of single family homes lying north of County Road 39 and east of the future Belcher Road extension. It is within the Pinellas County Sewer System service area and is served by Pinellas County. A county pumping station (PS-347) is located within the subdivision. I have enclosed a copy of the portion of the County's sewer atlas sheet containing this subdivision.

The design capacity of the plant was not addressed in your response letter. As stated in my letter to Mr. Snipes, it is our understanding that in 1980 a 600,000 GPD plant addition was made to the existing 500,000 GPD plant. The previous owner requested that the 600,000 GPD plant only be rated at 500,000 GPD, keeping the total capacity at 1.0 MGD. Supposedly, the purpose for rating the capacity of the plant lower than the actual capacity was to reduce the testing and operator requirements. In 1990 an aeration capacity of 200,000 gallons was removed and used as an equalization basin, thus reducing the rated capacity to 800,000 GPD. As requested in my letter, we would like the additional 100,000 GPD capacity be placed back into the rated capacity, thereby increasing the total plant capacity to 900,000 GPD. ←

I hope the additional information supplied in this letter will address your concerns. I appreciate your assistance in resolving this matter.

Sincerely yours,


Donald Rasmussen
Regional Director

DR/jr

Enclosures

cc: Mr. Edward Snipes, P.E. - DER



Florida Department of Environmental Regulation

Southwest District

3804 Coconut Palm

Tampa, Florida 33619

Lawton Chiles, Governor

813-744-6100

Carol M. Browner, Secretary

April 28, 1993

Mr. Donald Rasmussen
Regional Director
Mid-County Utilities, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714

Re: Mid-County Wastewater Treatment Plant
Pinellas County
Request for Reconciliation of Committed Flows

Dear Mr. Rasmussen:

Please refer to your December 14, 1992, letter to Ed Snipes in which you requested that the record of committed flows to the Mid-County Utilities Wastewater Treatment Plant be changed to reflect the actual connections to the plant. Some of the changes have been made, while others will require further clarification before we can comply with your requests. I submit the following questions and comments for your consideration.

1. Chesapeake Apartments - You stated that the number of units in this project was reduced from 650 to 354, and that the committed flows should be subsequently reduced. Before I can change the records to reflect this reduction, you will need to verify that the sanitary sewer lines for the remaining 296 units were never installed, regardless of whether the buildings were constructed.

2. Country Oaks Estates - Although your letter adequately explains the flow diversion that took place in October of 1986 between the North Pinellas County PCF and Mid-County Utilities, our records do not indicate that Country Oaks Estates was part of that diversion. In fact, there is no reference in the files to indicate that this project was ever intended to go anywhere but to Mid-County Utilities. Please verify that the flows from Country Oaks Estates do, in fact, go to the North Pinellas County PCF.

3. Committed flows for the remainder of the projects listed in your letter have been transferred back to the North Pinellas County PCF records, resulting in a reduction of 101,775 gpd in committed flows against the Mid-County Utilities WWTP.

Mr. Donald Rasmussen
April 28, 1993
Page 2

When you have responded to items 1 and 2 above, I will be able to complete the reconciliation you requested. I apologize for the delay in processing your request.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lorri A. Floyd".

Lorri A. Floyd
Engineering Technician

cc: Ed Snipes, DER Domestic Wastewater Program

Used and Useful Calculations:

(1) Wastewater Treatment Plant

$$\begin{aligned} 1996 \text{ AADF} &= 720,956 \text{ gpd} && \text{(MFR's, page 82)} \\ \text{Plant Design Capacity} &= 1.1 \text{ MGD} && \text{(Original Design Capacity)} \\ \text{Used \& Useful \%} &= 1996 \text{ AADF} / \text{Plant Design Capacity} \\ &= 720,956 \text{ gpd} / 1,100,000 \text{ gpd} \\ &= 65.54\% \end{aligned}$$

Note: The shortage of 200,000 gallon aeration basin can be compensated by keeping a higher MLSS in the basin.

(2) Effluent Disposal Facilities

$$\begin{aligned} 1996 \text{ AADF} &= 720,956 \text{ gpd} && \text{(MFR's, page 82)} \\ \text{Plant Design Capacity} &= 1.1 \text{ MGD} && \text{(Original Design Capacity)} \\ \text{Used \& Useful \%} &= 1996 \text{ AADF} / \text{Plant Design Capacity} \\ &= 720,956 \text{ gpd} / 1,100,000 \text{ gpd} \\ &= 65.54\% \end{aligned}$$

Note: The shortage of 200,000 gallon aeration basin has no effect to the effluent disposal facilities and other treatment components.

Used and Useful Calculation:

Wastewater Collection System

From the engineering and public standpoint, the gravity sewer should be considered non-used and useful when it goes through empty lots to serve other customers. Therefore, based on the Utility's Service Map, the following sections of the gravity sewers should be considered non-used and useful:

<u>Location</u>	<u>Linear Feet</u>	<u>Type</u>
Brookfield Villas (Phase II)	2,630	
Lake & County Rd. 94 (Oak Lake Heights)	150	
Home Depot & Congress Ave.	400	
Congress Ave.	100	
Richter Street & County Rd. 70 (Belcher Rd.)	600	8" VCP
Curlew Ave. (Unrecorded Sterling Subdivision)	1,300	8" VCP
Tracy Court & County Rd. 70	350	8" VCP
Evans Rd., Belle Haven Dr, Cypress Dr. & Park Dr.	1,100	8" VCP
Summerdale Dr. & Skylark Mobile Home Park	<u>1,080</u>	
TOTAL:	7,710 L.F.	

Note: VCP = Vitrified Clay Pipe; DIP = Ductile Iron Pipe and PVC = Polyvinyl Chloride Pipe.

According to 1997 Annual Report, Page S-7, the total linear footage of gravity mains is 80,942 LF for 8" & 10" VCP, 8" PVC and 8" DIP. See attached Exhibit TLB-10. Therefore the used and useful % should be:

$$\text{Gravity Sewer Used and Useful} = 1 - (7,710 / 80,942) = 90.47\% \text{ used and useful}$$

This used and useful percentage is used to represent the whole collection system, because force mains and gravity mains are integrated together.

Mid-County Services, Inc.'s service area is surrounded by the City of Dunedin, City of Clearwater and Pinellas County. The service map (1" = 300' scale) was prepared by Lloveras, Baur & Stevens Engineers - Surveyors, last revision in August 1990.

Used and Useful Calculation:

Wastewater Collection System

From the engineering and public standpoint, the gravity sewer should be considered non-used and useful when it goes through empty lots to serve other customers. Therefore, based on the Utility's Service Map, the following sections of the gravity sewers should be considered non-used and useful:

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Summerdale Dr. & Skylark Mobile Home Park	<u>1,080</u>	
TOTAL:	7,710 L.F.	

Note: VCP = Vitrified Clay Pipe; DIP = Ductile Iron Pipe and PVC = Polyvinyl Chloride Pipe.

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Docket No. 971065-SU
Exhibit (RL-1)
Schedule 1
Witness Hugh Larkin, Jr.

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
Page 3 of 4
Prepared: FPC

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	9,380
	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 560 Mobile Home Park.
- 8 Replace broken sewer main serving Republic bank.
- 9 Replace route, check valves and add emergency pump around to Spanish Pines L/S.

00108

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 971065-54 EXHIBIT NO. 15
COMPANY/
WITNESS: Larkin
DATE: 6-21-99

Docket No. 971065-SU
Exhibit (HL-1)
Schedule 2
Witness Hugh Larkin, Jr.

Exception No. 2

Subject: Allocated Miscellaneous Nonutility Expense

43-15
282

U

Statement of Fact: The company recorded an allocation from the parent company of \$3,982.83 for 1996 Insurance Expense, Account No. 759.

Included in insurance expense are costs for life insurance policies for officers and key employees in which the company is the beneficiary. Also, included in insurance expense are costs for fiduciary policies protecting directors, officers, and pension funds.

Per NARUC, Class B, Account No. 426 Miscellaneous Nonutility Expense,

This account shall contain all expenses other than expenses of utility operations and interest expense. Items which are included in this account are . . . :

- 7. Life insurance on officers and employees where utility is beneficiary

Recommendation: The purpose of these policies is to protect the company and do not demonstrate a clear benefit to the ratepayers. The company should reclassify \$3,982.83 as scheduled below.

	<u>1996</u> <u>Ins. Expense</u>	<u>Allocation</u> <u>Rate</u>	<u>Debit</u>	<u>Credit</u>
Acct. No. 426 Miscellaneous Nonutility Exp			\$ 3,982.83	
Acct. No. 759 Insurance-Other				
<i>U</i> ⁴³⁻¹⁵ / ₂₈₂ Keyman Life Insurance.	\$ 28,588.34	3.249%		\$ 928.94
Life Insurance	21,749.71	3.249%		706.73
Director/Officer Liability	53,495.28	3.249%		1,738.25
ESOP & Pensions	9,526.03	3.249%		309.53
Accidental/Death Travel	9,213.57	3.249%		299.38

Ex. No. 16

HOPPING GREEN SAMS & SMITH

PROFESSIONAL ASSOCIATION

ATTORNEYS AND COUNSELORS

123 SOUTH CALHOUN STREET

POST OFFICE BOX 6526

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Writer's Direct Dial No.

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September 18, 1997

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ROBERT P. SMITH
CHERYL G. STUART

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

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

Dear Ms. Bayó:

In response to the Staff's deficiency letter dated September 12, 1997, enclosed are a check in the amount of \$1,250 in payment of the additional filing fee and the original and 15 copies of the following revised pages of the accounting MFRs:

1. Schedule A-18. This schedule has been updated to correct line numbers which were out of sequence.
2. Schedule A-19. This schedule has been revised to properly reflect "Advances from Utilities, Inc.," instead of "Advances for Construction."
3. Schedule B-10. This schedule has been updated to reflect the correct filing fee.
4. Schedule E-5. This schedule has been completed to show miscellaneous services revenue.

Utilities, Inc. believes that these changes are fully responsive to Staff's deficiency letter. Please let us know as soon as possible when an official date of filing has been established.

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 97106581 EXHIBIT NO. 16
COMPANY:
WITNESS: Harbin
DATE: 6-21-99

Ms. Blanca Bayó
Docket No. 971065-SU
September 18, 1997
Page 2

Please let me know if you have any questions

Very truly yours,



Richard D. Melson

RDM/cc
Enclosures

cc: Jennifer Brubaker
Marshall Willis
Frank Garcia

Comparative Balance Sheet - Assets

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

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

Florida Public Service Commission

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

Line No.	(1) ASSETS	Per Books @ 12/31/96	Per Books @ 12/31/95
1	Utility Plant in Service	3,936,857	3,861,999
2	Construction Work in Progress	140,490	3,912
3	Other Utility Plant Adjustments	0	0
4	GROSS UTILITY PLANT	4,077,147	3,865,911
5	Less: Accumulated Depreciation	(1,061,886)	(947,359)
6	NET UTILITY PLANT	3,015,261	2,918,552
7	Cash	(49)	0
8	Accounts Rec'b - Customer	(1,595)	0
9	TOTAL CURRENT ASSETS	(1,644)	0
10	Deferred Rate Case Expense	61,206	95,813
11	Other Miscellaneous Deferred Debits	1,018	5,339
12	TOTAL DEFERRED DEBITS	62,224	101,152
13	TOTAL ASSETS	3,075,841	3,019,704

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

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

Note: Advances from Utilities, Inc. is an inter-company account that is eliminated in consolidation.

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	3,500	Filing fee
2	Attorney	Counsel	\$215/hour	15,000	Legal expense
3	Water Service Corp.		MPK \$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			\$47,706	

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	47,706
Total Projected Rate Case Expense	126,216
Annual Amortization	31,554

Miscellaneous Service Charge Revenues

Florida Public Service Commission

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

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

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

<u>(1)</u> Miscellaneous Charge	<u>(2)</u> Balance Per Books	<u>(3)</u> Utility Adjustment	<u>(4)</u> Adjusted Balance
Initial Connection Fee	1,384		1,384



FLORIDA PUBLIC SERVICE COMMISSION

DIVISION OF AUDITING AND FINANCIAL ANALYSIS
BUREAU OF AUDITING

Orlando District Office

MID-COUNTY SERVICES, INC.

RATE CASE AUDIT

HISTORICAL YEAR ENDED DECEMBER 31, 1996

DOCKET NO. 971065-SU

AUDIT CONTROL NO. 97-267-3-1

Handwritten signature of Charleston J. Winston in black ink.

Charleston J. Winston, Audit Manager

Handwritten signature of Hillary Y. Kemp in black ink.

Hillary Y. Kemp, Audit Staff

Handwritten signature of Elbert E. Phillips in black ink.

Elbert E. Phillips, Audit Staff

Handwritten signature of Jan J. Forbes in black ink.

Jan J. Forbes, Audit Supervisor

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 971065-SU EXHIBIT NO. 17
COMPANY/ Winston
WITNESS: Winston
DATE: 6-21-99

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**DIVISION OF AUDITING AND FINANCIAL ANALYSIS
AUDITOR'S REPORT**

DECEMBER 19, 1997

TO: FLORIDA PUBLIC SERVICE COMMISSION AND OTHER INTERESTED PARTIES

We have applied the procedures described later in this report to audit the accompanying schedules of Rate Base, Net Operating Income, and Capital Structure for the historical 12-month period ended December 31, 1996, for Mid-County Services, Inc. These schedules were prepared by the utility as part of its petition for rate relief in Docket No. 971065-SU. There is no confidential information associated with this audit, and there are no audit staff minority opinions.

This is an internal accounting report prepared after performing a limited scope audit. Accordingly, this report should not be relied upon for any purpose except to assist the Commission staff in the performance on their duties. Substantial audit work would have to be performed to satisfy generally accepted auditing standards and produce audited financial statements for public use.

In our opinion, the schedules referred to above present fairly, in all material respects, the utility's books and records, maintained in conformity with the accounting practices prescribed by the Florida Public Service Commission. The attached findings discuss all differences and other matters which were noted during our examination.

SUMMARY OF SIGNIFICANT FINDINGS

Reduce plant-in-service allocation from Utilities, Inc. for \$2,205 because the amount is derived from deferred charges.

Reduce plant-in-service for \$16,644 due to legal expenses being capitalized.

Reduce plant-in-service for \$1,812 for the acquisition costs.

Reduce plant-in-service for \$55,902 for capitalized equipment repairs.

Reduce plant-in-service for \$3,138 for unsupported plant and discount not taken.

Reduce construction work-in-progress for \$158,674 for out-of-period charges with an alternative recommendation for a reduction of \$68,253 for repairs and recording error.

Reduce plant-in-service for \$4,242 for retired plant.

Reduce accumulated depreciation for \$29,199 and depreciation expense for \$17,603 due to plant-in-service adjustments.

Increase Accumulated Amortization of CIAC for \$16,257 and CIAC amortization expense for \$3,468 to reconcile to Order No. PSC-93-1713-FOF-SU and for plant-in-service adjustments.

Sludge hauling expense for \$121,267 was misclassified to the Materials and Supplies account.

Reduce insurance expense for \$3,983 because it is nonutility.

Reduce insurance expense for \$2,886 because the amount was unsupported and for an overpayment credit.

Reduce rate case expense for \$4,764 because the amount is unsupported and misclassified.

Reduce chemicals expense for \$2,045 because of late fees and out-of-period expenses. Reduce materials and supplies expense for \$1,951 because of misclassification and out-of-period expenses. Reduce miscellaneous expense for \$43 because of out-of-period expenses. Increase taxes other than income for \$755 because of misclassification.

SUMMARY OF SIGNIFICANT PROCEDURES

Our audit was performed by examining, on a test basis, certain transactions and account balances which we believe are sufficient to base our opinion. Our examination did not entail a complete review of all financial transactions of the company. Our more important audit procedures are summarized below. The following definitions apply when used in this report.

Compiled - The exhibit amounts were reconciled with the general ledger, and accounts were scanned for error or inconsistency.

Examined - The exhibit amounts were reconciled with the general ledger. The general ledger account balances were traced to subsidiary ledgers. Selective analytical review procedures were applied, and account balances were tested to the extent further described.

RATE BASE: Compiled account balances for utility plant-in-service (UPIS), contributions-in-aid-of-construction (CIAC), accumulated depreciation, and accumulated amortization of CIAC from June 30, 1992. Reconciled rate base balances authorized in Commission Orders Nos. PSC-93-1713-FOF-SU and PSC-94-1042-FOF-SU issued November 30, 1993 and August 24, 1994, respectively, to the December 31, 1992 through December 31, 1996 general ledger balances. Tested 100 percent of Mid-County Services, Inc.'s plant additions. Tested \$774,911 of Utilities, Inc.'s plant additions before allocations to Mid-County Service, Inc. Tested supporting documentation for CIAC additions and agreed to FPSC-approved tariff amounts. Recomputed working capital using one-eighth of the company's operation and maintenance expenses. Tested additions to accumulated depreciation and accumulated amortization for proper rates and calculations. All additions were tested for the proper amount, period, and classification unless otherwise stated.

NET OPERATING INCOME: Compiled utility revenue and operation and maintenance accounts for the year ended December 31, 1996. Chose a judgmental sample of customer bills and recalculated using FPSC-approved rates. Chose a judgmental sample of operation and maintenance expenses and examined the invoices and other supporting documentation. Tested the calculation of depreciation and amortization expenses. Tested support for taxes other than income. Recalculated income taxes.

CAPITAL STRUCTURE: Compiled components of the capital structures for the year ended December 31, 1996. Agreed interest expense to the terms of the debt agreements. Traced the notes to the outside auditor's work papers where they were confirmed with the bank.

OTHER: Read external audit work papers and Board of Directors' Minutes for the twelve-month period ended December 31, 1996. Looked for items related to regulatory issues.

Exception No. 6

Subject: CIAC Reconciliation and Recomputation

Statement of Fact: Commission Order No. PSC-93-1713-FOF-SU issued November 30, 1993, required the company to make an adjustment to increase its accumulated amortization for \$42,563. Per the Order the amount was adjusted to reflect an error in the 1991 amortization expense.

Recommendation: The Commission should require the company to adjust its books to the Order.

Audit Exceptions Nos. 8 through 13 recommended adjustments to plant-in-service. These adjustments resulted in recalculating accumulated CIAC amortization. With the above adjustment to prior Order and the recomputation of accumulated CIAC amortization, the following adjustments should be made for the period ended December 31, 1996:

	Per Audit	Per Company	Adjustments
Avg. Acc. CIAC Amort.	\$793,712	\$779,980	\$13,732
Acc. CIAC Amort.	825,792	809,535	16,257
Amortization Expense	64,159	60,691	3,468

See the attached schedule for further information.

Exception No. 6 - Schedule

YEAR	1 BEGINNING CIAC	2 BEGINNING CIAC AMORTIZATION	3 CIAC ADJUSTMENTS	4 CIAC ADDITIONS	5 ENDING CIAC 1+3-4	6 AMORTIZATION RATE	7 CURRENT AMORTIZATION 1+(0.5%)(0.5%)	8 ADJUSTMENT TO CIAC AMORTIZATION	9 ENDING AMORTIZATION 2+7
1992	1,719,000	581,201	0	6,811	1,725,471	1.25%	21,533	0	602,734
1993	1,725,471	602,734	0	24,116	1,749,587	2.87%	48,362	0	649,126
1994	1,749,587	649,126	0	258,320	2,007,807	2.81%	52,793	0	701,919
1995	2,007,807	701,919	0	102,365	2,110,272	2.90%	59,714	0	761,633
1996	2,110,272	761,633	0	129,231	2,239,503	2.95%	64,159	0	825,792
AVG CIAC BAL.	2,110,272	+	2,239,503	7	2	-	2,174,888		
AVG ACC CIAC BAL	761,633	+	825,792	7	2	-	789,712		

Exception No. 7

Subject: Deferred Charges

Facts: The company included \$2,205 in its MFRs as part of rate base under the caption Water Service Corporation. This amount was included in Account No. 186-43, Deferred Charges - Employees Finder Fees, and is being amortized over a three-year period.

Recommendation: The above \$2,205 was determined as follows:

	Total Deferred Charges	Mid-County's portion
1995	17,701	367
1996	<u>80,596</u>	<u>4,043</u>
Total:	98,297	4,410
	<u>12</u>	<u>12</u>
Average Bal	<u>49,149</u>	<u>2,205</u>

Since the company is using the one-eighth of operation and maintenance expenses for working capital allowance, the above \$2,205 should be disallowed as part of plant-in-service that is allocated from the parent company. To include this amount in rate base would be double counting since the amortization expense portion is already included in expenses as stated below.

The amortized portion of the deferred charges is \$1,841 included in operation and maintenance expenses, Account Number 735, Contractual Services-Other.

Exception No. 8

Subject: Capitalized Legal Expenses

Statement of Fact: The company capitalized \$16,644 in legal expenses for the period ended December 31, 1996. These expenditures were related to litigation with the Natural Resources Defense Council.

Per Commission Order PSC-93-1713-FOF-SU, costs of this nature were disallowed.

Recommendation: The utility should remove these charges from its books in order to comply with the above Order. Therefore, the audit staff recommends to the Commission that utility plant-in-service be reduced by \$16,644. The accumulated depreciation is discussed in Audit Exception No. 14. For further analysis of capitalized charges, see the attached schedule.

AUDIT EXCEPTION NUMBER & SCHEDULE								
Acct. #	Date	Vendor	Amount Per Company	Amount Per Audit	Difference	Invoice #	Company Code	Description
354	08/31/82	McDermott, Will & Emery	5,037.32	0.00	(5,037.32)	20748-88	41858	Legal fees related to NRDC
381	09/09/82	McDermott, Will & Emery	2,086.52	0.00	(2,086.52)	20748-88	44156	Legal fees related to NRDC
381	07/30/82	McDermott, Will & Emery	884.80	0.00	(884.80)	20748-88	42740	Legal fees related to NRDC
381	10/08/82	McDermott, Will & Emery	4,287.29	0.00	(4,287.29)	20748-88	48491	Legal fees related to NRDC
381	11/11/82	McDermott, Will & Emery	1,481.33	0.00	(1,481.33)	20748-88	48888	Legal fees related to NRDC
381	11/11/82	McDermott, Will & Emery	485.84	0.00	(485.84)	20748-88	51280	Legal fees related to NRDC
381	12/31/83	McDermott, Will & Emery	617.31	0.00	(617.31)	20748-88	53213	Legal fees related to NRDC
381	02/17/83	McDermott, Will & Emery	802.97	0.00	(802.97)	20748-88	55525	Legal fees related to NRDC
381	03/16/83	McDermott, Will & Emery	827.58	0.00	(827.58)	27048-88	57248	Legal fees related to NRDC
381	04/20/83	McDermott, Will & Emery	182.93	0.00	(182.93)	20748-88	58672	Legal fees related to NRDC
		Totals	16,643.90	0.00	(16,643.90)			

Exception No. 9

Subject: Acquisition Costs

Statement of Fact: Mid-County Services, Inc. capitalized \$1,812 in acquisition costs for the period ended December 31, 1996. These costs were for travel and executive labor costs.

Per Commission Order PSC-93-1713-FOF-SU issued November 30, 1993, acquisition costs are disallowed for ratemaking purposes.

Recommendation: The company had already existed when it was purchased by the parent company, Utilities, Inc. The ratepayers should not have to pay for the acquisition costs.

The audit staff recommends to the Commission that utility plant-in-service be reduced by \$1,812 to comply with the above Order. The accumulated depreciation is discussed in Audit Exception No. 14. For further analysis of the capitalized charges, see the attached schedule.

AUDIT EXCEPTION NUMBER 8-SCHEDULE

Acct. #	Date	Vendor	Amount Per Company	Amount Per Audit	Difference	Invoice #	Company Code	Description
351	11/03/82	Leslie Cohen	412.26	0.00	(412.26)	111082	48100	Acquisition costs
351	12/31/83	SEBO, Exec cap time	1,400.00	0.00	(1,400.00)			Capitalized labor
		Totals	1,812.26	0.00	(1,812.26)			

Exception No. 10

Subject: Capitalized Equipment Repairs

Statement of Fact: The company capitalized \$55,902 in equipment repairs for the period ended December 31, 1996. The expenditures include pump repairs, lift station repairs, finance charges, and several motor rewinds.

Per Commission Rule 25-30.433, (8), "Non-recurring expenses shall be amortized over a 5-year period unless a shorter or longer period can be justified."

Recommendation: The utility incorrectly capitalized these expenditures. These items are repairs, but not recurring in nature. The appropriate treatment would be to amortize these costs over a five-year period. The finance charges recorded by the company are to be borne by the shareholders of the company. The ratepayers should not have to pay for the company's imprudent actions.

The audit staff recommends to the Commission that utility plant-in-service should be reduced by \$55,902 in order to comply with the above Commission rule. The accumulated depreciation is discussed in Audit Exception No. 14. For further analysis of the capitalized charges, see the attached schedule.

AUDIT EXCEPTION NUMBER 10-SCHEDULE

Acct. #	Date	Vendor	Amount Per Company	Amount Per Audit	Difference	Invoice #	Company Code	Description
354	02/15/94	Electrical & Mechanical Svcs.	1,738.19	0.00	(1,738.19)	8387	82771	Pump repair
354	08/07/94	Electrical & Mechanical Svcs.	2,451.89	0.00	(2,451.89)	8811	86288	Pump repair
354	08/07/94	Electrical & Mechanical Svcs.	867.88	0.00	(867.88)	8073	82284	Pump repair
354	08/07/95	Electrical & Mechanical Svcs.	707.20	0.00	(707.20)	2162	20158	Motor rewind
354	08/17/95	Electrical & Mechanical Svcs.	3,014.84	0.00	(3,014.84)	3823	45888	Capitalized repair
354	08/18/95	Electrical & Mechanical Svcs.	2,001.12	0.00	(2,001.12)	2240	20710	Motor rewind
354	07/31/82	Ellis K. Phelps & Co.	1,508.21	0.00	(1,508.21)	008407	40850	LR Station Repair
354	08/01/82	Electrical & mechanical Svcs.	843.97	0.00	(843.97)	V8512	41887	LR Station Repair
354	02/10/93	U. S. Pipeline Services	1,500.00	0.00	(1,500.00)	1548	58188	Sand removal for existing L. S. line
354	03/02/93	Electrical & Mechanical Svcs.	1,758.01	0.00	(1,758.01)	8003	57381	Pump repair for SR station
354	08/04/93	Electrical & Mechanical Svcs.	1,513.78	0.00	(1,513.78)	8832	88135	Motor rewind
361	12/31/84	U. S. Pipeline	1,000.00	0.00	(1,000.00)	1145	50443	Manhole rehab
363	02/14/84	U. S. Pipeline Services, Inc.	1,000.00	0.00	(1,000.00)	167	88882	Capitalized Repair
381	01/14/84	Electrical & Mechanical Svcs.	1,822.53	0.00	(1,822.53)	8133	80803	Repair of Flygt pump
381	02/28/88	Pat's Pumps	3,074.00	0.00	(3,074.00)	3878	31648	Rebuilt autorbit 8m Blower-cap. repair
381	03/08/88	Pat's Pumps	2,915.00	0.00	(2,915.00)	3887	32127	Rebuilt autorbit 8m Blower-cap. repair
381	03/23/84	Pat's Pumps	1,027.20	0.00	(1,027.20)	2151	84305	Blower motor repair
381	04/11/85	A. W. K. Industries	852.33	0.00	(852.33)	85384	10053	Capitalized repair
381	04/17/85	Electrical & Mechanical Svcs.	853.36	0.00	(853.36)	1841	18423	Rebuilt blower motor
381	04/17/85	Pat's Pump	3,188.40	0.00	(3,188.40)	03149	11155	Rebuilt blower motor
381	05/18/84	Electrical & Mechanical Svcs.	858.80	0.00	(858.80)	8718	87843	Pump repair
381	08/07/84	Electrical & Mechanical Svcs.	881.42	0.00	(881.42)	8820	88034	Pump repair
381	07/18/84	A. W. K. Industries, Inc.	1,811.28	0.00	(1,811.28)	084551	91131	Chlorine & SO2 controller repairs
381	07/28/88	Pat's Pumps	2,238.78	0.00	(2,238.78)	04323	41831	810 RAI Blower-cap. repair
381	08/03/88	Electrical & Mechanical Svcs.	1,528.50	0.00	(1,528.50)	2200	20114	Motor rewind
381	08/08/84	Electrical & Mtr/SEWA	841.08	0.00	(841.08)	8275	V8512	Motor rewind
381	08/21/84	Florida Detroit diesel	1,227.22	0.00	(1,227.22)	131480	2325	Generator engine repair
381	08/21/84	Florida Detroit diesel	18.41	0.00	(18.41)	131480		Finance charge
381	10/08/88	Electrical & Mechanical Svcs.	2,303.55	0.00	(2,303.55)	4052	48785	pump/motor rewind-cap. repair
381	10/12/88	Electrical & Mechanical Svcs.	1,034.15	0.00	(1,034.15)	2344	22328	Pump repair
381	10/23/88	Electrical & Mechanical Svcs.	1,008.05	0.00	(1,008.05)	2388	23818	Gorman Rupp pump repaired
381	10/31/84	Pat's Pump	1,134.20	0.00	(1,134.20)	02881	2155	Motor rewind
381	12/30/88	Pat's Pumps	4,897.20	0.00	(4,897.20)	4729	51483	Capitalized repair
381	07/27/82	Electrical & Mechanical Svcs.	1,180.57	0.00	(1,180.57)	V8512	41884	Motor rewind
381	11/08/83	Electrical & Mechanical Svcs.	918.28	0.00	(918.28)	7045	78423	Motor rewind
384	01/24/88	Gas Tech	819.37	0.00	(819.37)	828183	32430	Capitalized repair
		Totals	56,901.58	0.00	(56,901.58)			

Exception No. 11

Subject: Unsupported Plant/Discounts Not Taken

Statement of Fact: The company charged \$8,601 to utility plant-in-service for the period ended December 31, 1996. In the above amount, \$3,138 are for discounts not taken, first class airfare, and insufficient supporting documentation for entries made on the company's books.

Recommendation: The utility was unable to provide appropriate documentation for the entries it made on its books. The company also did not avail itself of the discount opportunities presented to it. The ratepayers should not have to pay for the company's decision not to take advantage of the discounts offered. The shareholders of the company should bear that cost as well as the cost for first class airfare.

The audit staff recommends to the Commission that utility plant-in-service be reduced by \$3,138 to remove the entries made on its books. The accumulated depreciation is discussed in Audit Exception No. 14. For further analysis of the capitalized charges, see the attached schedule.

AUDIT EXCEPTION NUMBER 11-SCHEDULE								
Acct. #	Date	Vendor	Amount Per Company	Amount Per Auds	Difference	Invoice #	Company Code	Description
354	08/11/85	Utility Supply of America	308.81	303.87	(8.04)	542882	18413	No discount taken
354	08/16/85	Utility Supply of America	180.41	178.84	(3.47)	55111	18851	No discount taken
354	08/17/85	Utility Supply of America	107.48	105.48	(2.00)	55271	18851	No discount taken
354	08/22/85	Utility Supply of America	73.25	71.80	(1.25)	55778	18851	No discount taken
381	01/01/83	V7038 R32848	1,000.00		(1,000.00)			No support found
381	03/27/85	Utility Supply of America	442.82	434.28	(8.84)	42328	8311	No discount taken
381	12/01/83	American Express	1,847.00	1,844.00	(403.00)		52887	Insufficient support
381	12/01/83	Utility Supply of America	448.47	438.83	(8.84)		53303	No discount taken
381	07/10/82	Steve Kennedy	223.44		(223.44)	V3011	40175	Insufficient support
381	08/30/82	American Express	817.00		(817.00)	V3488	44337	First class airfare ticket
381	02/18/83	Utility Supply of America	300.17	284.48	(8.88)	004817	55531	No discount taken
388	11/01/82	Utility Supply of America	188.88	183.12	(3.56)	001872	47321	No discount taken
388		Home Depot	318.80		(318.80)			Insufficient support
388	05/28/84	Home Depot	388.27	388.58	(1.71)	52884	88788	No discount taken
388		Home Depot	85.78		(85.78)		18058	Insufficient support
388	01/25/85	A-1 Fire Safety	184.21		(184.21)		3848	No support found
388	03/05/83	Utility Supply of America	78.84	78.44	(1.80)	4581	87105	No discount taken
388	08/28/85	Utility Supply of America	180.88	177.24	(3.82)	080733	16085	No discount taken
388	08/28/84	Dunedin Lawn Equipment	310.25	288.88	(20.30)		7887	Insufficient support
388	12/04/85	Utility Supply of America	238.40	233.78	(4.81)	085881	25888	No discount taken
384	02/17/83	Utility Supply of America	787.28	742.30	(14.98)	4418	55533	No discount taken
			8,800.81	5,482.16	(3,138.48)			

Exception No. 12

Subject: Construction Work-In-Progress

Statement of Fact: The company recorded \$296,659 in construction work-in-progress for the period ended December 31, 1996. Charges for 1997 are included in the above amount. The company also did not use an average balance when calculating the capitalized interest. The company included \$18,046 for a non-recurring repair and \$4,500 for a charge booked twice in 1997 amounts.

Per Commission Rule 25-30.116, 3(b), "The monthly AFUDC rate, carried out to six decimal places, shall be applied to the average monthly balance of eligible CWIP that is not included in rate base."

Recommendations: The audit staff recalculated construction work-in-progress at December 31, 1996 and 1997, to be \$137,985 and \$228,406, respectively. The amount was calculated in accordance with the above Commission rule and Commission Order PSC-93-1713-FOF-SU.

The audit staff recommends to the Commission that construction work-in-progress be reduced by \$158,674 (\$296,659-\$137,985) to remove the out-of-period charges. The audit staff further recommends to the Commission that the company be required to comply with the above Commission rule.

Alternative Recommendation: If the 1997 pro forma charges are allowed in construction work-in-progress, then the audit staff recommends to the Commission a reduction of \$68,253 (\$296,659-\$228,406) to remove the repairs and recording error.

Exception No. 13

Subject: Unrecorded Retirements

Statement of Fact: The company failed to record several retirements totaling \$4,242 for the period ended December 31, 1996.

<u>Acct. #</u>	<u>Description</u>	<u>Amount</u>	<u>Year</u>
360	Collection Sewers-Force	\$1,803	1994
381	Plant Sewers	\$ 300	1994
393	Tools, Shop, Garage	\$ 400	1994
354	Structures & Improv.	\$1,364	1995
381	Plant Sewers	<u>\$ 375</u>	1996
	Total	<u>\$4,242</u>	

Recommendation: The audit staff discovered that the company did not record the retirements. The audit staff recommends to the Commission that utility plant-in-service be reduced by \$4,242 to remove the retired plant. The accumulated depreciation is discussed in Audit Exception No. 14.

Exception No. 14

Subject: Accumulated Depreciation

Statement of Fact: The company recorded \$1,051,134 in accumulated depreciation for the period ended December 31, 1996. The amount the company records indicates that depreciation expense for 1996 is \$127,053.

Recommendation: The audit staff recalculated accumulated depreciation and depreciation expense due to Audit Exceptions Nos. 8 through 12. The recalculated amount is \$1,020,935 and \$109,450, respectively.

The audit staff recommends to the Commission that the company be required to reduce accumulated depreciation by \$29,199 (\$1,051,134-\$1,021,935) and depreciation expense by \$17,603 (\$127,053-\$109,450) to correctly state the account balances.

Schedule of Sewer Plant in Service, by Primary Account

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

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

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Average Balance Per Books YE 12/31/96	(3) Utility Adjustments	(4) Adjusted Average Balance YE 12/31/96	(5) Supporting Schedule(s)
1	Utility Plant in Service	3,880,925	(131,742)	3,749,183	A-6
2	Utility Land & Land Rights	18,403	0	18,403	A-6
3	Less: Non-Used & Useful Plant	0	0	0	A-7
4	Construction Work in Progress	0	148,330	148,330	A-6
5	Less: Accumulated Depreciation	(1,004,622)	10,754	(993,868)	A-10
6	Less: CIAC	(2,174,889)	0	(2,174,889)	A-12
7	Accumulated Amortization of CIAC	777,284	2,696	779,980	A-14
8	Water Service Corporation	0	58,787	58,787	A-6
9	Working Capital Allowance	103,144	(2,048)	101,096	A-17
10	Total Rate Base	1,600,246	86,777	1,687,022	

Schedule of Sewer Net Operating Income

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

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

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line	(1) Description	(2) Utility Test Year	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenue	Supporting Schedule(s)
1	OPERATING REVENUES	883,000	30,593	913,593	312,308	1,225,899	B-3 & B-4
2	Operation & Maintenance	825,155	(16,385)	808,770	0	808,770	B-6
3	Depreciation	122,236	4,817	127,053	0	127,053	B-3 & B-14
4	CIAC Amortization	(59,110)	(1,561)	(60,691)	0	(60,691)	B-3
5	Taxes Other Than Income	92,989	1,934	94,923	14,054	108,977	B-3 & B-15
6	Provision for Income Taxes	(64,608)	44,282	(20,326)	104,020	83,694	B-3 & C-1
9	OPERATING EXPENSES	916,862	33,067	949,729	118,074	1,067,803	
10	NET OPERATING INCOME	(33,862)	(2,474)	(36,136)	194,232	158,096	
11	RATE BASE	1,600,246		1,687,022		1,687,022	
12	RATE OF RETURN	(2.10%)		(2.14%)		9.37%	

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

Docket No. 971065-SU
Florida Exhibit CJW-1 (Page 22 of 22)
Audit Report and Exceptions

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

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

Subsidiary or Consolidated

Simple average capital structure.

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base AYE 12/31/96	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	845,741	50.13%	9.18%	4.60%
2	Short-Term Debt	26,038	1.54%	9.74%	0.15%
3	Preferred Stock	0	0.00%	0.00%	0.00%
4	Customer Deposits	0	0.00%	0.00%	0.00%
5	Common Equity	761,342	45.13%	10.22%	4.61%
6	Tax Credits - Zero Cost	0	0.00%	0.00%	0.00%
7	Tax Credits - Wtd. Cost	0	0.00%	0.00%	0.00%
8	Accum. Deferred Income Taxes	53,901	3.20%	0.00%	0.00%
9	Other (Explain)	0	0.00%	0.00%	0.00%
10	Total	1,687,022	100%		9.37%

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

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

Case No. 97-1065
 Exhibit CJW-2
 Page 1 of 12

Page #	Line #	Description	Quantity	Unit Price	Total Price
1	1000
1	1001
1	1002
1	1003
1	1004
1	1005
1	1006
1	1007
1	1008
1	1009
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1	1100

Auditor's NOTE:
 Pre Audit 228,406.00
 Pre Co. 1,299,654.00
 Difference (68,257.98)

Auditor's NOTE:
 All Listed Additions covered (collected from P...)
 worksheet 10-1, F&E P... (collected from P...)

Source: As indicated

MID-COUNTY SERVICES, INC

Docket No. 971065-SU

Period Ending 12/31/96

CWIP REP. CD @ 12/31/96

BP
 11/97
 CW



Schedule of Construction Work in Progress

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

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

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 Replaced sanitary sewer lines along Carlew Road east of US -19.
- 3 Replaced sanitary sewer lines along Satcher Road.
- 4 Remove sand and grit from the WFTF tankage.
- 5 Replace existing effluent with pre-fabricated tank and overlay entrance road to plant through Doral Mobile Home Park.
- 6 Clean and reliniate portion of sewer lines impacted by telephone cable installation.
- 7 Replace broken sewer main in the 580 Mobile Home Park.
- 8 Replace broken sewer main serving Republic bank.
- 9 Replace valves, check valves and add emergency pump around to Spanish Plaza L/S.

00108



19-10/2

SOURCE:



19-2

Cost Schedule

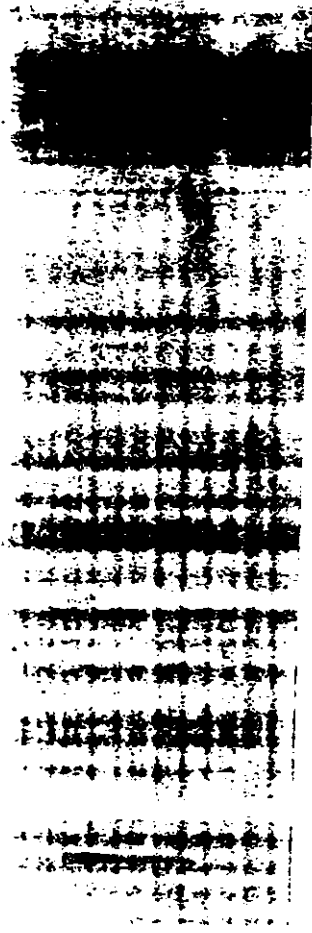
MID-COUNTY SERVICES, INC

Docket No. 971065-SU

Period Ending 12/31/96

CWIP PER CO @ 12/31/96

BP
11/97
CW



* Projects Included in COH @ 12/31/96

PROJECT	DATE	DESCRIPTION	AMOUNT	PERCENT	STATUS	DATE
1	01/01/97	Construction of...	100,000	100%	Completed	01/01/97
2	02/01/97	Construction of...	200,000	200%	Completed	02/01/97
3	03/01/97	Construction of...	300,000	300%	Completed	03/01/97
4	04/01/97	Construction of...	400,000	400%	Completed	04/01/97
5	05/01/97	Construction of...	500,000	500%	Completed	05/01/97
6	06/01/97	Construction of...	600,000	600%	Completed	06/01/97
7	07/01/97	Construction of...	700,000	700%	Completed	07/01/97
8	08/01/97	Construction of...	800,000	800%	Completed	08/01/97
9	09/01/97	Construction of...	900,000	900%	Completed	09/01/97
10	10/01/97	Construction of...	1,000,000	1000%	Completed	10/01/97

PBC

SOURCE: PBC

Cost Schedule

MID-COUNTY SERVICES, INC

Docket No. 971065-SU

Period Ending 12/31/96

BP
12/17

SCHEDULE of SUPPORT for CWIP



Plant Invoices 1996 and 1997		
1996	Reference Number	Amount
		42,220.84
		10,000.00
		667.80
		1,299.25
		259.00
		391.25
		627.50
		142.50
		1,136.80
		39,742.97
		645.00
		185.00
		1,198.00
		1,308.00
		1,022.36
		200.01
		200.83
		200.00
		1,445.00
		1,500.00
1997		
		4,500.00
		181.15
		1,888.75
		999.15
		2,200.45
		2,200.00
		8,458.00
		11,000.00
		1,200.00
		1,200.75
		885.00
		300.00
		4,178.00
		1,282.50
		1,323.50
		32,487.75
		800.00
		3,232.00
		5,079.50
		1,279.25
		400.00
		1,025.00
		1,500.00
		1,300.00
		1,350.00
		885.00
		1,500.00
		10,448.00
		4,500.00
		1,500.00
		875.00
		885.00
		20,317.50

ALL
FOUND

ADDITIONAL NOTE
THESE ARE ALL OF THE
SUPPORTING DOCUMENTS
AUDIT STAFF FOR CWIP
MFR.



✓ - TRACED TO INVOICE

SOURCE	PBC	19-3
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Cost Schedule

MID-COUNTY SERVICES, INC

Docket No. 971065-SU

Period Ending 12/31/96

CWIP EXCEPTIONS SUPPORT

CW
BP
12/147



DRAGON ENVIRONMENTAL CORPORATION

903 WEST THIRD STREET, SANFORD, FLORIDA 32771

TEL: (407) 330-3900 FAX: (407) 330-7755

(800) - 726-0033 e-mail: dragon@ieg.net

web site: www.stock.spectator.com/drov



JUL 25 1997

✓ 11930

DRAGON ENVIRONMENTAL CORPORATION
903 W. THIRD STREET
SANFORD, FL 32771

INVOICE

DATE	INVOICE #
7/3/97	#1564

BILL TO

Utilities, Inc. of Florida
200 Weatherfield Avenue
Altamonte Springs, FL 32714

JOB LOCATION

2299 Spanish Vista
Palm Harbor, FL 34683

ITEM	DESCRIPTION	QTY	RATE	AMOUNT																		
WWTP	Waste water treatment facility Sand & Grit Removal Plant #1 & #2 with lime stabilization.	1	16,446.00	16,446.00																		
<table border="1"> <tr> <td>CUST. P.O. #</td> <td>TERMS</td> <td>REP</td> <td>PROJECT</td> </tr> <tr> <td></td> <td>Net 30</td> <td>JEF</td> <td>SW97-0610sdww</td> </tr> </table>					CUST. P.O. #	TERMS	REP	PROJECT		Net 30	JEF	SW97-0610sdww										
CUST. P.O. #	TERMS	REP	PROJECT																			
	Net 30	JEF	SW97-0610sdww																			
<table border="1"> <tr> <td>Sub #</td> <td>645</td> <td>Water Sewer or Both (Circle One)</td> </tr> <tr> <td>Sub Name</td> <td>Mid-County</td> <td></td> </tr> <tr> <td>Refinement Info.</td> <td>N/A</td> <td></td> </tr> <tr> <td>Cross Ref Invoices</td> <td>WD # 88-0645-11696-14-20112</td> <td></td> </tr> <tr> <td>Approval</td> <td>MD</td> <td>Date 7/29/97</td> </tr> <tr> <td>Date Received</td> <td>7/29/97</td> <td></td> </tr> </table>					Sub #	645	Water Sewer or Both (Circle One)	Sub Name	Mid-County		Refinement Info.	N/A		Cross Ref Invoices	WD # 88-0645-11696-14-20112		Approval	MD	Date 7/29/97	Date Received	7/29/97	
Sub #	645	Water Sewer or Both (Circle One)																				
Sub Name	Mid-County																					
Refinement Info.	N/A																					
Cross Ref Invoices	WD # 88-0645-11696-14-20112																					
Approval	MD	Date 7/29/97																				
Date Received	7/29/97																					
<p>THIS JOB WAS SUCCESSFULLY COMPLETED TO SPECIFICATIONS:</p> <p>SIGNED: _____</p> <p>We appreciate the opportunity to be of service!</p> <p>REMIT TO- 903 W. Third Street, Sanford, FL 32771</p>																						
Total				\$16,446.00																		

RECEIVED JUL 30 1997

WD # 88-0645-11696-14-20112



Sand Dragon ® Patented Technology

107-065

42	SOURCE:	PBC	
41			19-4

Cost Schedule
 MID-COUNTY SERVICES, INC
 Docket No. 971065-SU
 Period Ending 12/31/96

CW 17
 10-7

ESTIMATED COST	PHONE PL. INCREASE	INTEREST CALCULATED	END OF MO	ACCUM. BAL.	DATE PAID BY THE SERVICE	FROM YEAR'S BALANCE	ADDITIONS AMOUNT	ADDITIONS AMOUNT	ADDITIONS AMOUNT	ADDITIONS AMOUNT	ADDITIONS AMOUNT	ADDITIONS AMOUNT	ADDITIONS AMOUNT	ADDITIONS AMOUNT	ADDITIONS AMOUNT	ADDITIONS AMOUNT	ADDITIONS AMOUNT	
17 MID COUNTY	REPLACE SOUTH PLANT PVC AIR READER PIPES WITH STEEL PIPE.	9,000	8,995.00	04.00	0445	116-95-10	3/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,503.72
18 MID COUNTY	FROENTER VILLAGE POLICE MARK.	10,000	9,999.00	04.00	0445	116-95-10	3/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,503.72
19 MID COUNTY	RELOCATE SANITARY SEWER LINES ALONG CURLEY ROAD EAST OF US-76 IMPROVEMENT PROJECTS	60,721	57,292.10	7,318.00	0445	116-95-10	3/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,503.72
20 MID COUNTY	RELOCATE SANITARY SEWER LINES ALONG BILCHER ROAD	9,500	8,959.50	101.00	0445	116-95-10	3/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,366.20
21 MID COUNTY	RE MOVE SAND AND GRAY FROM WWTY TANKAGE	24,000	0.00	0.00	0445	116-95-10	3/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,377.00
22 MID COUNTY	REPLACE CURBING OTHER WITH PVC 4" DIA SPIR	20,500	20,000.00	150.00	0445	116-95-10	3/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 MIAMI BEACH	MANHOLE REINSTALLATION AT 10000 AND 4TH AVE.	11,210	10,327.00	0.00	0445	116-95-04	1/7/96	10,327.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,327.00
24 MIAMI BEACH	REPAIR RATE PUMP STATION #3	41,000	2,309.00	123.00	0445	116-95-05	3/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,327.00
25 MIAMI BEACH	REPLACE EXISTING PORTION OF ST SANITARY SEWER ON 8TH AVE NORTH AND 13TH ST WEST.	11,975	10,391.55	757.00	0445	116-95-06	10/21/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,102.22
26 ALABAMA	STATIC SCHEM REINSTALLATION	21,100	0.00	0.00	0447	116-95-05	3/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,172.55
27 ALABAMA	REPAIR TO AN EXISTING MANHOLE ON THE COLONY CT. ON WHEEL 2/96 - 12/96	21,034	0,933.53	238.00	0447	116-95-06	3/28/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 ALABAMA	WALK TO PREPARE THE PERM APPLICATION TO REP TO EDWARD THE SEWER TREATMENT PLANT. APPROXIMATE FURNISHING PAINT EXTENSIVE OF ALL METAL TANKS AT THE PLANT.	10,000	24,117.00	1,716.00	0447	116-95-00	3/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29 ALABAMA	RELOCATION OF ELECTRICAL SERVICES FOR LEFT STATION AT WWTY.	9,000	9,299.41	60.00	0447	116-95-10	3/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
30 ALABAMA	REINSTALLATION OF 41 MANHOLE & 2 SECTIONS OF SANITARY MAIN IN SEWER COLLECTION SYSTEM.	21,000	20,344.00	278.00	0447	116-95-11	2/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31 ALABAMA	REPAIR OF BROKEN POLICE MARK REPAIR COSTS INCLUDE OFFICE HOURS AND LEFT STATION.	12,247	12,246.98	219.00	0447	116-95-12	7/15/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 ALABAMA	REPAIR OF MANHOLE LEFT AT TRUCK OFFICE. HOURS AND LEFT STATION.	43,448	0.00	0.00	0447	116-95-13	3/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 ALABAMA	REPAIR OF MANHOLE LEFT AT TRUCK OFFICE. HOURS AND LEFT STATION.	5,405	2,305.00	20.00	0447	116-95-14	12/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 LOUISIANA	ENGINEERING & MONITORING LOGICAL SPACE TO DETERMINE THE CAPACITY OF THE POLICE.	10,100	10,510.00	438.00	0448	116-95-02	3/1/96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Auditor Note:

The company't CWIP was judgementally sampled. It was discovered that in each of the projects selected for testing all contained errors in calculating capitalized interest (AFUDC). The company did not use an average balance when additions were added to CWIP. As a result, the AFUDC interest was overstated. Due to the number of errors made CWIP will be recalculated to reflect the correct method per Commission rule 25-30.1163(b).

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EXCEPTIONS**Exception No. 1****Subject: Sludge Removal Expense**

Statement of Fact: The company recorded \$121,266.50 for sludge removal in Account No. 720, Materials and Supplies for 1996. Per the NARUC Uniform System of Accounts (USOA), sludge removal should be recorded in Account No. 711, Sludge Removal Expense.

Recommendation: The company should reclassify the \$121,266.50 to Account No. 711, Sludge Removal Expense.

		<u>Debit</u>	<u>Credit</u>
711	Sludge Removal	\$121,266.50	
720	Materials and Supplies		\$121,266.50

FLORIDA PUBLIC SERVICE COMMISSION**DOCKET**NO. 991065-54 EXHIBIT NO. 18COMPANY: JWITNESS: SweeneyDATE: 6-21-99

Exception No. 2**Subject: Allocated Miscellaneous Nonutility Expense****Statement of Fact:** The company recorded an allocation from the parent company of \$3,982.83 for 1996 Insurance Expense, Account No. 759.

Included in insurance expense are costs for life insurance policies for officers and key employees in which the company is the beneficiary. Also, included in insurance expense are costs for fiduciary policies protecting directors, officers, and pension funds.

Per NARUC, Class B, Account No. 426 Miscellaneous Nonutility Expense,

This account shall contain all expenses other than expenses of utility operations and interest expense. Items which are included in this account are . . . :

7. Life insurance on officers and employees where utility is beneficiary

Recommendation: The purpose of these policies is to protect the company and do not demonstrate a clear benefit to the ratepayers. The company should reclassify \$3,982.83 as scheduled below.

	<u>1996</u> <u>Ins. Expense</u>	<u>Allocation</u> <u>Rate</u>	<u>Debit</u>	<u>Credit</u>
Acct. No. 426 Miscellaneous Nonutility Exp			\$ 3,982.83	
Acct. No. 759 Insurance-Other				
Keyman Life Insurance.	\$ 28,588.34	3.249%		\$ 928.94
Life Insurance	21,749.71	3.249%		706.73
Director/Officer Liability	53,495.28	3.249%		1,738.25
ESOP & Pensions	9,526.03	3.249%		309.53
Accidental/Death Travel	9,213.57	3.249%		299.38

Exception No. 3**Subject: Account No. 759 Insurance - Other**

Statement of Fact: The parent company recorded \$72,263.21 for 1996 Insurance Expense, Account No. 759 and allocated \$2,348 to Mid-County.

Also, the parent company received a reimbursement of \$16,548 for overpayment of an insurance policy.

Recommendation: The company did not record the credit for this overpayment. Also, the company recorded installment payments for a policy, but did not provide proof of payment for this policy. The audit staff recommends that the following amounts be removed from Account No. 759, Insurance - Other:

	<u>1996 Ins. Expense</u>	<u>Allocation Rate</u>	<u>Amount to Remove</u>
Acct. No. 759 Insurance -Other			
Credit for Overpayment	\$ 16,548.95	3.249%	\$ 537.73
Unsupported Payments	72,263.21	3.249%	2,348.09

Exception No. 4**Subject: Account No. 766 Rate Case Expense**

Statement of Fact: The company reported current rate case expense of \$46,456 in the MFRs; however, the amount recorded in the general ledger for Docket No. 971065-SU rate case expense is \$6,097.66.

Also, the company recorded \$66.89 for employees' dinner while waiting on copies from the copier. The NARUC USOA classifies ". . . all expenses other than expenses of utility operations and interest expense" to Account No. 426, Miscellaneous Nonutility Expense.

Rate Case Expense for Docket No. 921293-SU

In PAA Order No. PSC-93-1713-FOF-SU, Docket No. 921293-SU, the Commission granted the company \$54,873 in rate case expense. That order was protested resulting in the Final Order No. PSC-94-1042-FOF-SU. In Order No. PSC-94-1042-FOF-SU, the Commission granted the company the opportunity to present evidence in support of the total rate case expense incurred during Docket No. 921293-SU and to recover such expenses if deemed prudent. Consistent with the Commission Order, the audit staff has reviewed total rate case expense incurred in Docket No. 921293-SU.

The utility recorded \$8,101.64 in rate case expense as listed below.

Invoices		Checks	
Reference #	Amount	Reference #	Amount
74908	\$ 195.99	84561	\$ 2,445.00
76126	26.70	86766	<u>4,432.80</u>
78366	36.85	Total Checks	\$ 6,877.80
81840	40.12		
85445	<u>924.00</u>		
Total Invoices	\$1,223.66		

Accumulated Amortization

The company reported \$84,344 in accumulated amortization of rate case expense for Docket No. 921293-SU. Although Final Order No. PSC-94-1042-FOF-SU granted the company rate case expense of up to \$110,000, rates were not adjusted to reflect the increase. Order No. PSC-93-1713-FOF-SU granted the utility total rate case expense of \$54,873.

Recommendation: The company should be required to reduce Account No. 766, Rate Case Expense by \$4,763.92. The company should increase Acct. No. 186 Miscellaneous Deferred Debits by \$29,471 for Amortization of Rate Case expense. In addition, the company did not provide the invoices and checks listed above. Therefore, the company should be required to reduce Account No. 186, Miscellaneous Deferred Debits by \$8,101.46. Details of the adjustments are as follows:

	<u>Amount per Utility</u>	<u>Auditor Adjustment</u>	<u>Balance per Auditor</u>
*Dkt. No. 921293-SU	\$162,854.00	\$(8,101.46)	\$154,752.54
Amortization	(84,344.00)	29,471.00	(54,873.00)
Dkt. No. 971065-SU	<u>46,456.00</u>	<u>(40,425.23)</u>	<u>6,030.77</u> **
	\$124,966.00	\$(19,055.69)	\$105,910.31

	<u>Total Rate Case Exp</u>		<u>Annual Rate Case Exp</u>
Per Audit	\$105,910.31	/ 4 =	\$ 26,477.58
Per MFRs	<u>124,966.00</u>	/ 4 =	<u>31,241.50</u>
Adjustments	\$ (19,055.69)		\$ (4,763.92)

* In Order No. PSC-94-1042-FOF-SU, the Commission granted the company the opportunity to present evidence in support of the total rate case expense incurred during Docket No. 921293-SU and to recover such expenses if deemed prudent.

** \$6,030.77 = (\$6,097.66 - 66.89)

Exception No. 5**Subject: Other O & M Adjustments**

Statement of Fact: The company recorded \$99.93 in fees for late payments in Account No. 718, Chemicals Expense. In Orders No. 13161 issued April 2, 1984, and PSC-96-1083-FOF-SU issued August 22, 1996, the Commission disallowed fees for late payments.

Maintenance Repairs

The company booked an \$800 repair to Mid-County Account No. 720, Materials and Supplies during 1996. The invoice states that the repair is to the Pebble Creek Country Club lift station.

Prior Period

The company recorded \$1,944.90 to Account No. 718, Chemicals Expense and \$396 to Account No. 720, Materials and Supplies during 1996. In addition, the parent company, Utilities, Inc. (UI), recorded \$1,236.44 in the 1996 period and allocated to Mid-County Account No. 775, Miscellaneous Expense, \$42.78. The invoices for these expenses reflect a 1995 purchase date.

Taxes Other Than Income (TOTI)

The company recorded Sales & Use Taxes of \$754.67 to Account No. 720, Materials and Supplies during 1996. The NARUC USOA classifies "... all other taxes assessed by federal, state, county, municipal, or other local governmental authorities, except income taxes" to Account No. 408, TOTI.

Recommendation: The company should make the reductions as scheduled below.

Acct. No. 718	Chemicals Expense		
		Late fees	(\$99.93)
		1995 expenses recorded in 1996	<u>(1,944.90)</u>
		Total reduction to Chemicals	(\$2,044.83)
Acct. No. 720	Materials and Supplies		
		Should be recorded to Pebble Creek Utilities	(\$800.00)
		1995 expenses recorded in 1996	(396.00)
		Misclassified TOTI	<u>(754.67)</u>
		Total reduction to Mat'ls & Supp	(\$1,950.67)
Acct. No. 775	Miscellaneous Expense		
		1995 expenses recorded in 1996	(\$42.78)
Acct. No. 408	TOTI		
		Increase Sales & Use Taxes	\$754.67

MID-COUNTY SERVICES, INC.

Docket No. 971065-SU

Period Ending 12/31/96

Company Calculation for Insurance -Other

Che
12/14/97

Water Service Corporation
Distribution of Insurance Expenses
88-82 Page 2 of 5



SUMMARY

	Weighted Insurance Distribution CODE 11	Acct 534-90 Other Insurance	1995 Allocation	1995 High/(Low) 1994	
05	Apple Canyon	0.690%	4,511	3,148	1,363
06	Camelot	0.232%	1,520	1,686	(166)
07	Charmar	0.034%	224	182	42
08	Cherry Hill	0.176%	1,151	1,213	(62)
09	Clarendon	0.476%	3,125	3,279	(154)
11	County Line	0.077%	505	413	92
12	DelMar	0.034%	225	182	43
13	Person Creek	0.370%	2,419	3,425	(1,006)
14	Galena Territory	1.719%	11,233	10,649	584
15	Killarney	0.221%	1,446	1,263	183
16	Lake Holiday	1.058%	6,914	5,210	1,704
17	Lake Wildwood	0.503%	3,285	2,394	891
18	Northern Hills	0.284%	1,858	1,738	120
20	Lake Marian	0.284%	1,857	0	1,857
22	Valentine	0.042%	275	218	57
23	Walk-up Woods	0.140%	916	782	134
24	Whisp.Hills/Plat./Sun	1.591%	10,397	10,142	255
28	Mirdins	0.424%	2,774	3,506	(732)
28	Cedar Bluff	0.105%	696	908	(222)
29	Harbor Ridge	0.242%	1,581	1,226	355
30	Great Northern	0.307%	2,008	1,986	22
36	Louisiana Water Service	4.580%	28,826	32,991	(4,355)
38	UTILties inc. of Louisiana	2.980%	19,545	14,142	5,403
40	UTILties, inc. of Maryland	1.919%	12,543	12,534	9
41	Colchester	0.367%	2,399	3,178	(779)
42	Greenridge UTILties, Inc.	0.572%	3,741	3,825	(116)
43	Provision	1.139%	7,427	0	7,427
44	Maryland Water Service	0.902%	5,892	0	5,892
47	Massachusetts	1.908%	12,455	13,024	(569)
50	Holiday Service	0.431%	2,817	2,619	198
52	UTILties, inc. of Pennsylvania	1.094%	7,164	6,954	200
55	Slideway	3.145%	20,553	12,583	7,970
56	Elk River	0.157%	1,025	1,122	(97)
57	Montague	0.335%	2,187	0	2,187
60	Twin Lakes UTILties	2.902%	18,964	18,929	35
61	Tierre Verde	0.886%	5,789	6,703	(914)
62	Lake Piedd	0.191%	1,250	853	397
64	Eastlake	0.774%	5,080	4,906	94
65	Charleston UTILties	1.198%	7,827	7,752	75
66	Pebble Creek	1.546%	10,106	10,341	(235)
67	Aisleys	2.559%	16,726	15,081	1,645
68	UI of Longwood	1.290%	8,430	0	8,430
69	Wedgfield	0.868%	5,671	0	5,671
70	CWS (South Carolina)	11.571%	75,630	75,700	(70)
74	Southland UTILties	0.150%	977	1,003	(26)
75	United Utility Co.	1.440%	9,410	8,245	1,165
77	South Carolina UTILties	0.257%	1,682	1,740	(58)
79	Teja Cay Water Service	2.376%	15,526	13,563	1,963
80	CWS of NC	22.714%	148,458	154,709	(6,251)
81	Riverpointe Company	0.217%	1,419	1,247	172
83	CWS Systems, Inc.	4.882%	31,912	27,583	4,329
85	Watauga Vista	0.119%	777	772	5
86	Carolina Trace	1.237%	8,088	7,669	419
87	Transylvania	1.642%	10,734	9,793	941
88	Mid-County Services, Inc.	3.249%	21,238	15,022	6,216
89	Lake Utility	1.367%	8,934	7,539	1,395
90	UIF	5.755%	37,613	31,398	6,225
91	Miles Grant	1.255%	8,202	7,186	1,016
92	Tennessee Water Service	0.181%	1,182	1,105	77
93	Land & Lab Technologies	0.970%	6,338	33,166	(26,828)
94	Illinois Corp. Travel	0.060%	390	5,939	(5,549)

100.000% 653,606

624,302 29,300

SOURCE



*For further purpose of this schedule
is to show the bases of the
company's allocations in Mid-County 1/3-15*

MID-COUNTY SERVICES, INC.

Docket No. 971065-SU

Period Ending 12/31/96

Company Schedule of 1996 Insurance-Other

ew
12/14/96

OCT-16-1997 14:12

UTILITIES INC

* Total coverage for 1996 not reported based on coverage of water policy issued on 10/15/96. Period ending 12/31/96 and 12/31/95 are not reported as the policy was not in effect for the period. Changes in coverage for 1996 are based on the 12/31/96 schedule. Coverage for 1995 is based on the 12/31/95 schedule.

LINE NO.	DESCRIPTION	AMOUNT	DATE	TYPE	STATUS	START DATE	END DATE	REMARKS
0001	Water	1,000.00	12/31/96	1	1	12/31/96	12/31/96	
0002	Electric	2,500.00	12/31/96	1	1	12/31/96	12/31/96	
0003	Gas	1,500.00	12/31/96	1	1	12/31/96	12/31/96	
0004	Telephone	500.00	12/31/96	1	1	12/31/96	12/31/96	
0005	Internet	1,000.00	12/31/96	1	1	12/31/96	12/31/96	
0006	Other	1,000.00	12/31/96	1	1	12/31/96	12/31/96	
0007	Water	1,000.00	12/31/95	1	1	12/31/95	12/31/95	
0008	Electric	2,500.00	12/31/95	1	1	12/31/95	12/31/95	
0009	Gas	1,500.00	12/31/95	1	1	12/31/95	12/31/95	
0010	Telephone	500.00	12/31/95	1	1	12/31/95	12/31/95	
0011	Internet	1,000.00	12/31/95	1	1	12/31/95	12/31/95	
0012	Other	1,000.00	12/31/95	1	1	12/31/95	12/31/95	

@ 1.5 years
for 153,605.01

PBC

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SOURCE

2/2

4/15/15

MID-COUNTY SERVICES, INC.

Docket No. 971065-SU

Period Ending 12/31/96

Acct. # 759 Allocated Other Insurance Expense

CC
W/12/96

Agent: Hilary Y. Kemp
Firm: Ins-Oh, WGA

CB-IAN	LIBERTY	W/C Inst. Overpayment		(16,548.95)		
63912	ROLLINS	Crisis Limit	456.11			
7762A	ROLLINS	Performance Bond	125.34			
87932	ROLLINS	Miss. Survey Bond - Mass	67.27			
02406	ALEXANDER	Life Ins-Perry B. Owens	72.33	(72.33) 00		
09636	P. BEYERS	Disab. Inc - Patrick O' Brian	70.62			
10748	ALEXANDER	Keyman - David H. Demaris	1,336.79	(1,336.79) 00		
10748	ALEXANDER	Keyman - James L. Cameron	614.96	(614.96) 00		
10748	ALEXANDER	Keyman - Patrick O' Brian	1,197.22	(1,197.22) 00		
10748	ALEXANDER	Keyman - Andrew N. Dopuch	465.63	(465.63) 00		
10748	ALEXANDER	Keyman - SJK	485.25	(485.25) 00		
11065	P. BEYERS	Disab. Inc - Patrick O' Brian	92.70			
10747	ROLLINS	Dir./Off - Liab	18,955.79	(18,955.79) 00		
11654	ALEXANDER	Life Ins-CJW	590.58	(590.58) 00		
11658	ALEXANDER	Life Ins-KO	468.85	(468.85) 00		
11641	RELIANCE	Accidental/ Death & Travel	5,135.43	(5,135.43)		
11642	P. BEYERS	Disab. Inc - Perry B. Owens	167.38			
12578	ALEXANDER	Life Ins-JLC	1,104.70	(1,104.70) 00		
13069	CONNECTICUT	Disab. Inc - Perry B. Owens	659.33			
15775	ROLLINS	Fireman's & ESOP Plans	5,179.45	(5,179.45) 00		
16614	ALEXANDER	Keyman-LB	1,090.86	(1,090.86) 00		
16605	ALEXANDER	Riv Performance Bond Cal.	29.32			
19427	ALEXANDER	Comm. Pack - Frisco	15,952.52	193569 09/21/95		
19427	ALEXANDER	Comm. Pack - Gen Liab	54,353.88	193569 09/21/95		
19427	ALEXANDER	Uninsured/ Retain Liab (2nd)	51,819.18	193569 09/21/95		
19427	ALEXANDER	Comm. Pack Auto (2nd)	52,336.00	193569 09/21/95		
19749	FRANLIN	Life Ins. - DHD	882.64	(882.64) 00		
19925	LIBERTY	W/C Ins # 1,258 Dep	25,466.88	199946 09/28/95		
20269	ALEXANDER	Life Ins. - CD	1,649.53	(1,649.53) 00		
21145	MACGRATH	Life Ins - PRO	12,635.86	(12,635.86) 00		
20774	ROLLINS	Miss. Survey Bond - LWS	151.78			
21481	ALEXANDER	Keyman - PRO	1,175.15	(1,175.15) 00		
22169	LIBERTY	W/C Ins #2	6,945.51			
24189	ALEXANDER	Keyman - PRO	5,316.16	(5,316.16) 00		
24925	ALEXANDER	Keyman - FOR	3,224.39	(3,224.39) 00		
24925	ALEXANDER	Keyman - B.C	1,516.92	(1,516.92) 00		
24925	ALEXANDER	Keyman - DHD	3,800.42	(3,800.42) 00		
24491	ROLLINS	Riv Performance Bond - Calc	92.42			
27586	Jan-96	Ann	ALEXANDER	Life Ins-Perry B. Owens	1,127.67	(1,127.67) 00
27666	Jan-96		ALEXANDER	Fire Act	183.00	
28202			LIBERTY	W/C Ins #5	9,238.63	
28666			ALEXANDER	Comm. Pack - Auto (2nd & Fire)	51,980.00	210471 04/11/96
28666	09/01/96		ALEXANDER	Comm. Pack - General Liability	53,984.80	205827 02/08/96
29477			ALEXANDER	Comm. Pack - Auto (Auto)	589.00	205827 02/08/96
29477			ALEXANDER	Comm. Pack - General Liability	(1,254.00)	
29477			ALEXANDER	Comm. Pack - General Liability	35,865.00	
29477			ALEXANDER	Comm. Pack - Auto (Auto)	(2,235.00)	
29943			LIBERTY	W/C Ins #6	9,238.63	
29943			LIBERTY	W/C Ins. Final Audit	11,072.00	
32735			LIBERTY	W/C Ins #7	9,238.63	
33336	Apr-96	07/01/96	ROLLINS	Dir./Off - Liab	9,471.00	(9,471.00) 00
33337	Apr-96	3 YR Exp. 1999	ALEXANDER	Pollution Ins.	27,419.26	
34056			LIBERTY	W/C Ins #8	9,238.63	211156 04/18/96
34145	May-96	Ann	P. BEYERS	Disab. Inc - Patrick O' Brian	131.31	
35156	Apr-96	3 YR Exp. 1999	ROLLINS	Crisis, Employee Dishonesty Bond	700.99	
35674	Apr-96	Ann	ALEXANDER	Keyman - James L. Cameron	1,129.81	(1,129.81) 00
35674	Apr-96	Ann	ALEXANDER	Keyman - Andrew N. Dopuch	855.46	(855.46) 00
35674	Apr-96	Ann	ALEXANDER	Keyman - Patrick O' Brian	2,199.54	(2,199.54) 00
35674	Apr-96	Ann	ALEXANDER	Keyman - David H. Demaris	2,455.97	(2,455.97) 00
35858	Jun-96	Ann	P. BEYERS	Disab. Inc. - Patrick O' Brian	172.36	
35976	Jun-96	Ann	P. BEYERS	Disab. Inc. - Perry B. Owens	311.22	
36999			LIBERTY	W/C Ins #9	9,238.63	
36600			ALEXANDER	Life Ins - CJW	786.18	(786.18) 00
36600	Jun-96	Ann	ALEXANDER	Life Insurance - Catherine Owens	624.14	(624.14) 00
36898			ALEXANDER	Life Insurance JLC	1,330.96	(1,330.96) 00
37189	Jul-96	Ann	MASS MUTUAL	Disability Income - Perry B. Owens	688.80	

SOURCE: *A. undated*

19/2

1/3-1/3
2

MID-COUNTY SERVICES, INC.
 Docket No. 971065-SU
 Period Ending 12/31/96
 Acct. # 759 Allocated Other Insurance Expense

CW
12/13/96

Auditor: Hilary Y. Kemp
 Preparer: In-CO. WEA

Account #	Month	Year	Company	Description	Amount	Balance	Check #	Date
38005			LIBERTY	W / C Inst. #10	9,238.63			
39778	Jun-96	Am	ACH BKR	Director / Officer Liability	23,068.49	(23,068.49)		
39885	Jul-96	Am	Infoco	Accidental Death & Travel	4,078.14	(4,078.14)		
41123	Jul-96	Am	ACH BKR	Pension & ESOP Plans	4,346.58	(4,346.58)		
41124			LIBERTY	W / C Inst. #11	9,238.63			
41743			ALEXANDER	Keyman LS	1,502.50	(1,502.50)		
42157			ALEXANDER	Hwy Performance Bond - Gal.	20.82			192308 08/10/95
44091			MERRIOW	Umbrella / Excess Liability	16,524.95	(16,524.95)		
44091			MERRIOW	General Liability	8,213.75	(8,213.75)		
44091			MERRIOW	Commercial Property	7,224.20	(7,224.20)		
44091			MERRIOW	Commercial Automobile	11,801.64	(11,801.64)		
44869			LIBERTY	W / C Dividend	(12,954.98)			
44869			LIBERTY	W / C Inst. #1	8,443.55			
45148	Oct-96	Am	ALEXANDER	Life Ins - Carl Daniels	476.27	(476.27)		
46054			MERRIOW	Commercial Automobile 3 of 9	3,319.05	(3,319.05)		
46055			MERRIOW	Commercial Automobile	3,319.05	(3,319.05)		
46056			MERRIOW	Commercial Automobile	3,689.01	(3,689.01)		
46712			ACH BKR	Ferret Bond	43.29			
46974			LIBERTY	W / C Inst. #2	1,528.38			
48025			MERRIOW	Commercial Automobile	8,213.41	(8,213.41)		
48026			MERRIOW	General Liability	3,319.05	(3,319.05)		
49295			ACH BKR	Ferret Bond - Colchester Hwy	6.85			
49296			LIBERTY	W / C Inst. #3	2,114.31			
49395	Dec-96	Am	ALEXANDER	Keyman - James L. Cameron	64.83	(64.83)		
49396	Dec-96	Am	ALEXANDER	Keyman - David B. Demaree	162.41	(162.41)		
49515			MERRIOW	Commercial Automobile 5 of 9	3,319.05	(3,319.05)		
50825			MERRIOW	Commercial Automobile 6 of 9	3,319.05	(3,319.05)		
51723			LIBERTY	W / C Inst. #4	6,301.05			
Total Dollars Received					263,093.83	(211,365.09)		

Calculation of Allocation of Other Insurance Expense for Mid-County

Other Ins. Exp per W/C

Category	W/C Amount	Alloc. Rate	Adj. Alloc.
Keyman	28,588.34	3.249%	(928.94)
Life	(21,740.71)	3.249%	(706.73)
Director/Officer Liability	(3,483.38)	3.249%	(1,128.25)
Accidental/Death & Travel	(9,213.57)	3.249%	(299.38)
ESOP & Pension	(9,326.85)	3.249%	(303.57)
No check provided	(72,263.21)	3.249%	(2,348.89)
Other Adjustments	(16,348.85)	3.249%	(531.23)
Adjusted Other Ins.	<u>2,493,728.74</u>		<u>314,369.34</u>

Total adj for Misc Non-utility Expense (33,987.83)

From 48-15
 14,369.34 - 21,238.00 = 6,868.66

See GYP 48-15
 1 (132)

☐ = Miscellaneous Non-utility Expense
 % = No Check

10									
41									
42									
43									

SOURCE: *As indicated*

1/3-15
2

242

MID-COUNTY SERVICES, INC.
 Docket No. 971065-SU
 Period Ending 12/31/96
 Support for Audit Exception # 2

Cla
HJK 12/9

**FLORIDA PUBLIC SERVICE COMMISSION
 AUDIT DOCUMENT/RECORD REQUEST
 NOTICE OF INTENT**

TO: Frank Garcia
 UTILITY: Mid County Services
 FROM: Charleston Winston
 (AUDIT MANAGER)

Hillary Y. Kemp
 (AUDITOR PREPARING REQUEST)

REQUEST NUMBER: 52 DATE OF REQUEST: 11/19/97
 AUDIT PURPOSE: Rate Case Audit Docket No. 971065-SU
 REQUEST THE FOLLOWING ITEM(S) BE PROVIDED BY: 11/20/97
 REFERENCE RULE 25-22.006, F.A.C., THIS REQUEST IS MADE: INCIDENT TO AN INQUIRY
X OUTSIDE OF AN INQUIRY

ITEM DESCRIPTION: Insurance

Please respond to the questions for the policies listed below.

- Who are the beneficiaries? *Water Service Corp. on all but disability. Disability person named as beneficiary.*
- Why were these policies purchased? *To protect the co. : ratepayers from sudden loss of by reserved.*
- Are these policies available to everyone in the company? *Yes.*

REF #	VENDOR #	PAYEE	DESCRIPTION	AMOUNT
27586	00095	Alexander	Life Ins-PBO	\$ 1,200
33336		Rollins	Dir./Off - Liab	9,471
34145	02788	P. Revere	Disab. Inc - POB	201
35674	00095	Alexander	Keyman - DHD	3,782.40
35674	00095	Alexander	Keyman - JLC	1,740
35674	00095	Alexander	Keyman - AND	1,317.40
35674	00095	Alexander	Keyman - POB	3,387.40
35858	02788	P. Revere	Disab. Inc. -POB	264.34
35976	02788	P. Revere	Disab. Inc. -POB	477.29
36600	00095	Alexander	Life Ins - CJW	1,373

PBC

CONTINUED

TO: AUDIT MANAGER DATE: _____

THE REQUESTED RECORD OR DOCUMENTATION:

- HAS BEEN PROVIDED TODAY
- CANNOT BE PROVIDED BY THE REQUESTED DATE BUT WILL BE MADE AVAILABLE BY _____
- AND IN MY OPINION, ITEM(S) _____ IS (ARE) PROPRIETARY AND CONFIDENTIAL BUSINESS INFORMATION AS DEFINED IN 364.183, 366.093, OR 367.156, F.S. TO MAINTAIN CONTINUED CONFIDENTIAL HANDLING OF THIS MATERIAL, THE UTILITY OR OTHER PERSON MUST, WITHIN 21 DAYS AFTER THE AUDIT EXIT CONFERENCE, FILE A REQUEST FOR CONFIDENTIAL CLASSIFICATION WITH THE DIVISION OF RECORDS AND REPORTING. REFER TO RULE 25-22.006, F.A.C.
- THE ITEM WILL NOT BE PROVIDED. (SEE ATTACHED MEMORANDUM)

[Signature]
 SIGNATURE AND TITLE OF RESPONDENT)

Distribution: Original: Utility (for completion and return to Auditor)
 Copy: Audit File and FPSC Analyst

PSC/AFA-6 (Rev. 2/95)

SOURCE	PBC	ADDITIONAL NOTE: Company Files	10/2
		RESPONSE TO DOCUMENT REQUEST	12-15
			3

MID-COUNTY SERVICES, INC.

Docket No. 971065-SU

Period Ending 12/31/96

Support for Audit Exception # 2

Cl
12/12/97

REF #	VENDOR #	PAYEE	DESCRIPTION	AMOUNT
36600	00095	Alexander	Life Ins - KO	\$ 1,090
36868	00095	Alexander	Life Ins - JLC	2,429
37189	00314	Mass Mutual	Disab Inc - PBO	1,344
39885		Reliance	Accidental/Death Travel	9,188.40
39778	08137	AON Risk	Dir./Off. Liab.	50,000
41743	00095	Alexander	Kymn:LS	1,502
45148	00095	Alexander	Life Ins - CD	2,120
49395	00095	Alexander	Keyman - JC	1,577.50
49396	00095	Alexander	Keyman - DD	3,952
35156		Rollins	Crime, Employee Dishonesty Bond	4,059
37189		Mass Mutual	Disab Inc - PBO	1,344.45
41123		AON Risk	Pension & ESOP	9,500

PBC

SOURCE	PBC	Auditor's Note: Company Filed RESPONSE TO Objection Request	2/2 4/2/15 3
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MID-COUNTY SERVICES, INC.
Docket No. 971065-SU
Period Ending 12/31/96
Invoice Support for Audit Exception # 2

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ALEXANDER HAMILTON LIFE
An Insurance Subsidiary of Johnson-Peterson Corporation
P.O. Box 26972 • Greensboro, NC 27402-0972

POLICY NUMBER: 0005391536 DATE DUE: 12-16-96 PAYABLE: ANNUALLY

JAMES L CAMAREN

PLEASE PUT POLICY NUMBER ON CHECK. MAKE CHECK PAYABLE TO 'ALEXANDER HAMILTON LIFE'

PREMIUM TOTAL DUE: 1,577.50
43-15 p2
2nd

WATER SERV. CORP
ATTEN: LAWRENCE SCHUMACHER
2335 SANDERS
NORTHBROOK IL 60062

PLEASE DETACH AND KEEP THIS PART FOR YOUR RECORDS DATE PAID CHECK NO. F112600286

ALEXANDER HAMILTON LIFE
An Insurance Subsidiary of Johnson-Peterson Corporation
P.O. Box 26972 • Greensboro, NC 27402-0972

POLICY NUMBER: 0005915695 DATE DUE: 10-10-96 PAYABLE: ANNUALLY

CARL DANIELS

PLEASE PUT POLICY NUMBER ON CHECK. MAKE CHECK PAYABLE TO 'ALEXANDER HAMILTON LIFE'

PREMIUM TOTAL DUE: 3,120.00
43-15 p2
2nd

WATER SERV. CORP
ATTEN: LAWRENCE SCHUMACHER
2335 SANDERS
NORTHBROOK IL 60062

PLEASE DETACH AND KEEP THIS PART FOR YOUR RECORDS DATE PAID CHECK NO. F092201177

ALEXANDER HAMILTON LIFE
3305 Hamilton Court • Parsippany Hills, NJ 07054-3305

POLICY NUMBER: 0003480694 DATE DUE: 01-22-96 PAYABLE: ANNUALLY

PERRY S OWENS

PLEASE PUT POLICY NUMBER ON CHECK. MAKE CHECK PAYABLE TO 'ALEXANDER HAMILTON LIFE'

PREMIUM TOTAL DUE: 1,200.00
43-15 p1
2nd



ALEXANDER HAMILTON LIFE
An Insurance Subsidiary of Johnson-Peterson Corporation
P.O. Box 26972 • Greensboro, NC 27402-0972

POLICY NUMBER: 0005391549/77 DATE DUE: 12-16-96 PAYABLE: ANNUALLY

DAVID H DEKAREE

PLEASE PUT POLICY NUMBER ON CHECK. MAKE CHECK PAYABLE TO 'ALEXANDER HAMILTON LIFE'

PREMIUM TOTAL DUE: 3,952.00
43-15 p2
2nd

WATER SERV. CORP
ATTEN: LAWRENCE SCHUMACHER
2335 SANDERS RD
NORTHBROOK IL 60062

PLEASE DETACH AND KEEP THIS PART FOR YOUR RECORDS DATE PAID CHECK NO. F112600287

SOURCE



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Docket No. 971065-SU

Period Ending 12/31/96

Invoice Support for Audit Exception # 2

cc
1/14/97

F001690383

ALEXANDER HAMILTON LIFE
3345 Hamilton Court - Farmington Hills, MI 48334-3300

POLICY NUMBER: 0000092612
DATE DUE: 06-05-96

PAYABLE: ANNUALLY

PLEASE PUT POLICY NUMBER ON CHECK. MAKE CHECK PAYABLE TO 'ALEXANDER HAMILTON LIFE'

CARL J WENZ

PREMIUM TOTAL DUE: 1,373.00
43-15 ps
OK

F001690383

PLEASE DETACH AND KEEP THIS PART FOR YOUR RECORDS.

DATE PAID _____ CHECK NO. _____

83-15 (10/79)

F001690384

ALEXANDER HAMILTON LIFE
3345 Hamilton Court - Farmington Hills, MI 48334-3300

POLICY NUMBER: 0000092638
DATE DUE: 06-05-96

PAYABLE: ANNUALLY

PLEASE PUT POLICY NUMBER ON CHECK. MAKE CHECK PAYABLE TO 'ALEXANDER HAMILTON LIFE'

CATHERINE DWENS

PREMIUM TOTAL DUE: 1,000.00
43-15 ps
OK

F001690384

PLEASE DETACH AND KEEP THIS PART FOR YOUR RECORDS.

DATE PAID _____ CHECK NO. _____

83-15 (10/79)

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SOURCE

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MID-COUNTY SERVICES, INC.

Docket No. 971065-SU

Period Ending 12/31/96

Invoice Support for Audit Exception # 2

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ALEXANDER HAMILTON LIFE
INSURANCE COMPANY OF AMERICA

statement of premium

V0095

04-29-96

PAGE 1

WATER SERVICE CORP
2335 SANDERS RD
NORTHBROOK IL 60062

GROUP NUMBER 684393-96

AGENT - 0000019032
91271 - RICHARD D PETERSON AGENCY

Name	Identification Number	Policy Number	Term	Months	Description of Account Type	Amount Due
DAVID H. SCHARCE	0005704055	0005704055		12	PREMIUM	1,782.48
JAMES L. CANAREN	0005704068	0005704068		12	PREMIUM	1,749.00
PATRICK J. O'BRIEN	0005704084	0005704084		12	PREMIUM	1,807.40
ANDREW M. DOPUCH	0005704097	0005704097		12	PREMIUM	1,917.40
STEPHEN T. KENNEDY	0005710209	0005710209		12	PREMIUM	1,775.00

12-15-96
12-15-96

PLEASE MAKE CHECK PAYABLE TO - ALEXANDER HAMILTON LIFE INSURANCE 011,600.36

(1,373.00)

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OK
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10,227.36
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02 0005 16510

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TO: PLEA... R730

ALEXANDER HAMILTON COURT • FARMINGTON HILLS, MI 48334 • (810) 563-3000
RETURN WITH PAYMENT

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SOURCE

PBC

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MID-COUNTY SERVICES, INC.

Docket No. 971065-SU

Period Ending 12/31/96

Invoice Support for Audit Exception # 2

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1/14/97

RELIANCE STANDARD LIFE
INSURANCE COMPANY
PLEASE REPLY PAYMENT TO:
PO BOX 8800 (0000)
PHILADELPHIA PA 19178-8000

STATEMENT OF PREMIUM DUE
POLICY NO. 58 44, 987
SUB POLICY 18- 01
BILL GROUP -

STATEMENT DATE 07-01-96
POLICEMAN- WALTER SERVICE CORP
AGENT- 00-0234

V1817
7/96-7/97

18-12-92

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ENDORSEMENT NO.	DESCRIPTION	NO	EFFECTIVE DATE	PAID GROSS PREMIUM	EXPIRES	DUE GROSS PREMIUM	PREMIUM DUE
000 E		12	07-23-93	9,188.40	07-23-94	9,188.40	9,188.40
001 R		12	07-23-94	9,188.40	07-23-95	9,188.40	9,188.40
002 R		12	07-23-95	9,188.40	07-23-96	9,188.40	9,188.40
003 R	3RD ANN IVERT	12	07-23-96	9,188.40	07-23-97	9,188.40	9,188.40
				TOTAL GROSS PREMIUM PAID		37,864.40	37,864.40
				TOTAL GROSS PREMIUM DUE		37,864.40	37,864.40

7/14/96

02 0005 16510

09,188.40
02
18-12-92

PLEASE RETURN A COPY OF THIS STATEMENT WITH YOUR CHECK FOR THE PREMIUM DUE IN THE ENCLOSED ENVELOPE.
ADMINISTRATIVE OFFICES - RELIANCE STANDARD LIFE INSURANCE COMPANY 3901 PARKWAY PHILADELPHIA PA 19120-2489
THE HOME OFFICE OF RELIANCE STANDARD LIFE IS LOCATED IN FRANKLIN PARK, IL

PBC

PBC

SOURCE

MID-COUNTY SERVICES, INC.

Docket No. 971065-SU

Period Ending 12/31/96

Invoice Support for Audit Exception # 2

Cler
1/24/97

INVOICE

Rollins Hudg Hall of Illinois, Inc.
P.O. Box 75511, Chicago, Illinois 60675-6511
Telephone 312-701-4000 FAX 312-701-4143
F.E.I.N. 36-2714362

ROLLINS HUDG HALL

NON RISK SERV



412604-000

Utilities Inc Etal

2335 Sanders Road
Northbrook
IL 600620000

8137

000000000

EXTENSION OF POLICY PERIOD FROM
5/1/96 TO 7/1/96

PBC

PREMIUM IS DUE ON RECEIPT OF SERVICE			
5/01/96	PH00019711	Directors & Officers Liab	01
7/01/96	RENEWAL	PACIFIC Insurance Co	02
			03
		PREMIUM	9,168.00
		TAX	275.00
		SERVICE FEE	28.00
			<i>9,471.00</i>
			<i>101</i>

2 mos. extension of anniversary date to July 1, 1996

547

SOURCE **PBC**

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MID-COUNTY SERVICES, INC.

Docket No. 971065-SU

Period Ending 12/31/96

Invoice Support for Audit Exception # 2

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INVOICE

Rollins Hudig Hall of Illinois, Inc.
P.O. Box 75511, Chicago, Illinois 60675-5511
Telephone 312-701-4000 FAX 312-701-4143
F.E.I.N. 36-2714362



412604-000

Utilities Inc Etal

2335 Sanders Road
Northbrook
IL 600620000

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PREMIUM IS NOT AN RECEIPT OF SERVICE

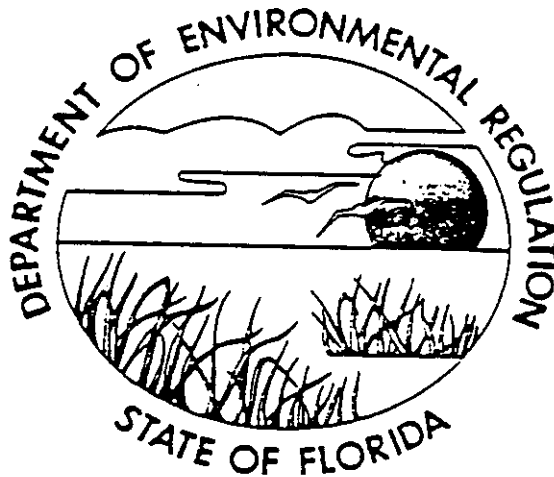
7/01/96 7/01/97	BINDER RENEWAL	Directors & Officers Liab Continental Casualty Co.	01 PREMIUM	80,000.00 <i>4375</i> <i>102</i>
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Guidelines for Preparation of Capacity Analysis Reports



FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 971065-SU EXHIBIT NO. 19
COMPANY/ Leuch
WITNESS: _____
DATE: 6-21-99

July 1992

**GUIDELINES FOR PREPARATION OF
CAPACITY ANALYSIS REPORTS**

Florida Department of Environmental Regulation

July 1992

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1. Schedule for Submittal of Initial Capacity Analysis Reports
2. Schedule for Submittal of Updated Capacity Analysis Reports

LIST OF TABLES

1. Capacity Analysis Report Outline

LIST OF ATTACHMENTS

1. Request for Monthly Operating Report Flow Data

PURPOSE AND APPLICABILITY

Purpose

The purpose of this document is to provide guidelines for the preparation of Capacity Analysis Reports. The following aspects of capacity analysis report preparation are included:

1. Required dates for submittal of initial and updated reports,
2. Report outline, and
3. Minimum schedule for planning, design, and construction.

Applicability

These guidelines are to be used in the preparation of capacity analysis reports by permittees of domestic wastewater treatment facilities and by professional engineers assisting in report preparation. The section of this report entitled "Dates for Submittal" outlines when initial capacity analysis reports and updates to capacity analysis reports must be submitted to the Department.

BACKGROUND

Since Congress passed the Clean Water Act in 1972, more than \$73 billion have been invested in the nation's wastewater infrastructure. In an effort to prevent these facilities from deteriorating, the Environmental Protection Agency (EPA) asked states to develop and promote state-based municipal water pollution prevention (MWPP) programs. These programs would be aimed at preventing pollution rather than taking corrective action after pollution has occurred.

The EPA guidance on MWPP programs identified two concepts which, if incorporated into the Department's domestic wastewater facilities rules, would help improve compliance and facilitate program management:

1. Establishment of a mechanism for assessing the operations and physical capabilities of wastewater treatment facilities on a regular basis, and
2. Implementation of necessary preventative measures, including the planning, design, and construction of new or expanded facilities.

In 1990, when Chapter 17-600, Florida Administrative Code (F.A.C.), was being modified, these two key pollution prevention concepts were incorporated in the rule.

Rule Requirements

Rule 17-600.405, F.A.C., Planning for Wastewater Facilities Expansion, was added to ensure that permittees conduct the timely planning, design, and construction of wastewater facilities necessary to provide proper treatment and reuse or disposal of domestic wastewater and management of domestic wastewater residuals.

The rule requires permittees to routinely compare flows being treated at wastewater facilities with the permitted capacities of the treatment, residuals, reuse, and disposal facilities. When the three-month average daily flow exceeds 50 percent of the permitted capacity of the treatment plant or reuse and disposal systems, the permittee shall submit an initial capacity analysis report to the Department's appropriate district office. Based on the results of this initial report, the permittee will be required to submit updated capacity analysis reports to the Department and, possibly, initiate planning, design, and construction of new facilities.

Definitions

"Annual Average Daily Flow," "Design Capacity," "Domestic Wastewater," "Monthly Average Daily Flow," "Permitted Capacity," "Three-month Average Daily Flow," "Type I Facility," "Type II Facility," and "Type III Facility" are defined as follows:

Annual Average Daily Flow - means the total volume of wastewater flowing into a wastewater facility during any consecutive 365 days, divided by 365 and expressed in units of mgd.

Design Capacity - means the average daily flow projected for the design year which serves as the basis for the sizing and design of the wastewater facilities. The design capacity is established by the permit applicant. The time frame associated with the design capacity (e.g., annual average daily flow, maximum monthly average daily flow, three-month average daily flow) shall be specified by the permit applicant.

Domestic Wastewater - means wastewater derived principally from dwellings, business buildings, institutions, and the like; sanitary wastewater; and sewage. Where wastewater from sources other than typical domestic sources (e.g., industrial sources) is combined and treated with wastes from domestic sources, the determination of whether or not the wastewater treatment plant is designated as "domestic" shall be made by the Department considering any or all of the following: wastewater residuals classification; whether wastewaters have been pretreated or contain constituents within 50-150 percent, by concentration, of typical domestic wastewater; and whether the permittee, when not required to provide more stringent or otherwise specific levels of treatment, can provide assurance of facility compliance with domestic wastewater treatment standards contained in Chapter 17-600, F.A.C.

Monthly Average Daily Flow - means the total volume of wastewater flowing into a wastewater facility during a calendar month, divided by the number of days in that month and expressed in units of mgd.

Permitted Capacity - means the treatment capacity for which a plant is approved by Department permit expressed in units of mgd. The permit shall specify the time frame associated with the permitted capacity (e.g., annual average daily flow, maximum monthly average daily flow, three-month average daily flow).

Three-month Average Daily Flow - means the total volume of wastewater flowing into a wastewater facility during a period of three consecutive months, divided by the number of days in this three-month period and expressed in units of mgd. The three-month average daily flow also can be calculated by adding the three monthly average daily flows observed during this

three-month period and dividing by three. The three-month average daily flow is a rolling average that is to be assessed for each month of the year.

Type I Facility - means a wastewater facility having a permitted capacity of 500,000 gallons per day or greater.

Type II Facility - means a wastewater facility having a permitted capacity of 100,000 and up to, but not including, 500,000 gallons per day.

Type III Facility - means a wastewater facility having a permitted capacity of over 2,000 and up to, but not including, 100,000 gallons per day.

DATES FOR SUBMITTAL

Initial Capacity Analysis Reports

Rule 17-600.405(4), F.A.C., describes when initial capacity analysis reports must be submitted to the Department. Figure 1 summarizes this rule requirement and may be used to determine when the initial report is due. The time frame associated with the permitted capacities may or may not be three-month average daily flows. Regardless, the three-month average daily flows should be compared with the permitted capacities to determine when the initial report is due.

If a separate reuse or disposal system permit is issued for a wastewater treatment plant, a single capacity analysis report should be submitted for the entire wastewater facilities. The initial report should be submitted in accordance with Figure 1 when the initial report for either the treatment plant or reuse and disposal system is due, whichever occurs first.

Updated Capacity Analysis Reports

Rule 17-600.405(5), F.A.C., describes when updated capacity analysis reports must be submitted to the Department. Figure 2 summarizes this rule requirement and may be used to determine when an updated report is due.

REPORT OUTLINE

Table 1 presents the outline to be used for preparing the capacity analysis report. The following sections discuss the contents of the report.

Title Page

The title page should include the following:

1. Type of report (initial or updated capacity analysis report),
2. Name of the facility,
3. County,
4. Facility's DER identification number, also known as Groundwater Monitoring System (GMS) identification number,
5. Current DER and NPDES (if applicable) permit number(s),
6. Current permit expiration date, and
7. Date of the report.

Certifications

Initial and updated capacity analysis reports shall be signed by the permittee and signed and sealed by a professional engineer registered in Florida. Certifications shall include:

The name, address, and phone number of the permittee, municipality, or county (include the name of a contact person) and a statement, signed by the permittee, that he "is fully aware and intends to comply with the recommendations and schedules included in the report;" and

The name, address, and phone number of the firm and/or professional engineer preparing the report and a statement, signed and sealed by the professional engineer preparing the report, that "the information contained in the report is true and correct to the best of his knowledge, the report was prepared in accordance with sound engineering principles, and he discussed the recommendations and schedules with the permittee or the permittee's delegated representative."

Unless otherwise approved by the Department in accordance with Rule 17-600.405(9), F.A.C., if the initial capacity analysis report or an update of the capacity analysis report documents that the permitted capacity will be equaled or exceeded within the next five years, the report shall also include:

A statement, signed and sealed by the professional engineer responsible for planning and preliminary design, that "planning and preliminary design of the necessary expansion have been initiated."

Unless otherwise approved by the Department in accordance with Rule 17-600.405(9), F.A.C., if the initial capacity analysis report or an update of the capacity analysis report documents that the permitted capacity will be equaled or exceeded within the next four years, the report shall include:

A statement, signed and sealed by the professional engineer responsible for preparation of plans and specifications, that "plans and specifications for the necessary expansion are being prepared."

Unless otherwise approved by the Department in accordance with Rule 17-600.405(9), F.A.C., if the initial capacity analysis report or an update of the capacity analysis report documents that the permitted capacity will be equaled or exceeded within the next three years, the report shall include:

A statement, signed by the permittee, that "a complete construction permit application will be submitted to the Department within 30 days of submittal of this capacity analysis report."

Unless otherwise approved by the Department in accordance with Rule 17-600.405(9), F.A.C., if the initial capacity analysis report or an update of the capacity analysis report documents that the permitted capacity will be equaled or exceeded within the next six months, the permittee shall submit to the Department an application for a construction/temporary operation/operation permit for the expanded facility, as appropriate. The operation permit application shall be submitted no later than the submittal of the initial capacity analysis report or the update of the capacity analysis report. The operation permit application shall include the certifications required by the application.

Table of Contents

The report should include a table of contents which follows the format of the report outline provided in Table 1. All pages should be numbered and cross referenced in the Table of Contents by page number.

Chapter 1 - Introduction

The introduction should include a brief description of the treatment, residuals, reuse, and disposal facilities. Up-to-date flow diagram(s) for these facilities should be attached to the report. Flow lines, tank volumes, and the name and quantity of each component, system, and process should be shown on the flow diagram(s). The flow diagram(s) should include each:

1. Pump station,
2. Major unit treatment process,
3. Residuals processing and disposal system, and
4. Reclaimed water reuse and effluent disposal system.

If the report is an updated report, the introduction should state when the last updated or initial capacity analysis report was submitted to the Department and the name of the engineer and the firm who prepared the report.

Chapter 2- Existing Conditions

Permitted Capacities

The capacity analysis report shall clearly state the permitted capacities of the treatment plant (including the residuals treatment facilities) and the reuse or disposal system. The time frame associated with each permitted capacity (e.g., annual average daily flow, maximum monthly average daily flow, three-month average daily flow) should be stated.

Monthly Average Daily Flows, Three-month Average Daily Flows, and Annual Average Daily Flows

The rule states that the capacity analysis report must contain data showing the monthly average daily flows, three-month average daily flows, and annual average daily flows for the past 10 years or for the length of time the facility has been in operation, whichever is less.

Permittee's records of monthly operating reports should be used to obtain flow data. If these records are not available, the permittee may set up an appointment with the Department's appropriate district office to review Department files that contain monthly operating report data. The permittee may also request information from the Department's computer database for a small fee. A copy of this computer data may be obtained by mailing or FAXing a completed copy of the form letter, Attachment 1, to the Florida Department of Environmental Regulation.

The capacity analysis report should provide information related to the accuracy of the flow data reported in the monthly operating reports. It should state whether flows were measured by a flow meter or other methods, the location of the flow meter, the last date of calibration of the meter, and who performed the calibration.

Monthly average daily flows, three-month average daily flows, and annual average daily flows should be calculated using monthly operating report data and the definitions provided in these guidelines. Monthly average daily flows and three-month average daily flows should be tabulated for each month of the year. Annual average daily flows should be tabulated for each year.

Type I and Type II plants should graph monthly average daily flows, three-month average daily flows, and annual average daily flows for at least the past 5 years. The monthly average daily flows, three-month average daily flows, and annual average daily flows to the treatment plant should be plotted on the same graph, using different legends to identify the respective flows. Type III facilities do not have to graph flows.

Seasonal Variations in Flow

For each of the past ten years, the month of the year when the three-month average daily flow was maximum and the ratio of the maximum three-month average daily flow to the annual average daily flow should be tabulated. The report should indicate whether the facility experiences seasonal variations in flow. It should identify the month(s) of the year when the three-month average daily flow was typically maximum, and it should state the average ratio of the yearly maximum three-month average daily flow to the annual average daily flow for the past ten years.

Updated Flow and Loading Information

Rule 17-600.405(6), F.A.C., states "The report shall update the flow-related and loading information contained in the preliminary design report submitted as part of the most recent permit application for the wastewater facilities pursuant to Rules 17-600.710 and 17-600.715, F.A.C." To satisfy this rule requirement, the report should compare the loadings currently being treated at the plant to the loadings which were used to establish the design capacity.

For a treatment plant that received a construction permit after December 20, 1988, the design capacity was established in the preliminary design report based on predicted (design) loadings to the plant. For a plant permitted before this date, the design capacity may have been established in facility planning reports

or other similar reports submitted to the Department during the permitting process. The Department used these reports to establish the permitted capacity for the facility, which in most cases should be equal to the design capacity.

The report should list the types of loadings (BOD₅/CBOD₅, TSS, total phosphorus, total nitrogen, etc.) used to establish the design capacity. The design and current loadings for each should be tabulated along with the method of calculation used to determine the current loadings (i.e., annual average, yearly maximum, etc.). The method used should be selected by the engineer. Current loadings should be based on the past year's influent monitoring data.

If all of the current loadings are within the ranges used to establish the design capacity, a simple statement of this fact should be included in the report. If the current loadings are not within the ranges, it should be stated, and recommendations and schedules for appropriate action should be included in Chapter 4 of this report.

Chapter 3 - Future Conditions

The capacity analysis report should project, for each of the next 10 years, the annual average daily flow and the maximum three-month average daily flow that will occur during each year. Population projections, in combination with water usage rates, wastewater flow records, or appropriate gallons per capita per day figures may be used to project the annual average daily flows. The average ratio of the yearly maximum three-month average daily flow to the annual average daily flow, as determined in the previous section on seasonal variations in flow, may then be used to project the maximum three-month average daily flows for each year.

Population Projections

Population projections for the service area should be tabulated on a yearly basis for each of the next 10 years. The report should discuss how these populations were projected and state what documents, such as comprehensive plans, census reports, and other facility planning documents, were used. It should discuss any assumptions made, ratios used, or interpolations made. Equivalent dwelling units (EDUs) may be used to project population.

A map or sketch showing the existing service area and land uses should be included in the report. A map showing the 10-year projected service area and land uses should also be included.

Flow Projections

Annual average daily flows and yearly maximum three-month average daily flows should be tabulated for each of the next 10 years.

One way to project annual average daily flows and yearly maximum three-month average daily flows for residential areas is, first, to project the number of gallons per capita per day for the next 10 years. The report should discuss how this number was established (i.e., Was it based on water usage rates, wastewater flow records, or other appropriate gallons per capita per day figures?). Next, the projected number of gallons per capita per day should be multiplied by the yearly population projections to project annual average daily flows. Finally, the average ratio of the yearly maximum three-month average daily flow to the annual average daily flow, as determined in the previous section on seasonal variations in flow, should be multiplied by the projected annual average daily flow for each of the next 10 years to project the maximum three-month average daily flow for each year. Of course, if seasonal variations in flow have changed drastically over the last 10 year, the average ratio should be adjusted accordingly.

Annual average daily and maximum three-month average daily flow projections for commercial and industrial, or other non-residential users, and for outstanding commitments should be added to the residential flow projections.

Type I and Type II facilities should graph the projected annual average daily flows and yearly maximum three-month average daily flows for the next 10 years. The projected flows should be graphed so that they are a continuation of the actual annual average daily flows and the three-month average daily flows which have already been plotted for the past 5 years.

Chapter 4 - Summary and Conclusions

Time Required for the Three-month Average Daily Flow to Reach the Permitted Capacity

The dates that the maximum three-month average daily flows of the treatment plant or reuse and disposal systems are projected to exceed the permitted capacity should be stated in the capacity analysis report. When possible, these dates should be indicated on the graph of future conditions.

The time frame associated with the permitted capacities may or may not be three-month average daily flows. Regardless, the permitted capacities should be compared with the projected maximum three-month average daily flows for each year.

Recommendations for Expansion

If the yearly maximum three-month average daily flow will not equal or exceed the permitted capacity for the treatment plant or reuse or disposal systems within the next five years, recommendations for expansion do not have to be included in the report. A statement to this effect should be included.

If the maximum three-month average daily flow will exceed the permitted capacity within the next five years, recommendations shall be included.

Recommendations shall address the following:

1. Whether new construction will be required;
2. Whether the facility will be replaced by regional facilities, indicating the name of the regional facility that it will be connected to and the dates for connection; and
3. Whether a re-rating study will be conducted to request a revision of the permitted capacity.

Expansion Schedules

Expansion schedules should be included for the treatment plant and reuse and disposal systems if it has been documented that the yearly maximum three-month average daily flow will exceed the permitted capacity, within the next five years. At a minimum dates for planning, design, submittal of the construction permit application, start of construction, submittal of the operation permit application, and placing the new or expanded facilities into operation should be included in accordance with Rule 17-600.405, F.A.C.

ABBREVIATED REPORTS

The following section outlines when abbreviated capacity analysis reports may be submitted to the Department and what information should be submitted in such cases. The Department may request any information, beyond what is provided in this section, if such information is needed to provide assurance that the facility will have adequate capacity available.

Facilities Serving Areas That Are Built-out

Facilities serving areas that are built-out may submit abbreviated capacity analysis reports to the Department when operating history (including monthly operating report data, ground water monitoring data, the Department's latest inspection reports, and any other documented information) indicates that the facility is in full compliance with its effluent limitations.

Initial Abbreviated Reports - Initial abbreviated reports must be submitted to the Department in accordance with Figure 1. Abbreviated initial reports shall include:

1. The sections entitled Title Page; Introduction; Permitted Capacities; and Monthly Average Daily Flows, Three-Month Average Daily Flows, and Annual Average Daily Flows, as described in these guidelines;
2. Information demonstrating that the service area is built-out, including a map or sketch showing the service area and land uses, and, a statement that there are no plans to expand the service area;
3. A statement that the collection system receives only domestic wastewater;
4. The name, address, and phone number of the permittee, municipality, or county (include the name of a contact person) and, a statement, signed by the permittee, that he "is fully aware of the information contained in the report;" and
5. The name, address, and phone number of the firm and/or professional engineer preparing the report and a statement signed and sealed by the professional engineer preparing the report, that "the information contained in the report is true and correct to the best of his knowledge, and the report was prepared in accordance with sound engineering principles."

Updated Abbreviated Reports - Updated abbreviated reports must be submitted to the Department in accordance with Figure 2. Abbreviated updated reports shall include:

1. The date when the last updated or initial capacity analysis report was submitted to the Department and the name of the engineer and the firm who prepared the report;
2. The sections entitled Title Page; Permitted Capacities; and Monthly Average Daily Flows, Three-Month Average Daily Flows, and Annual Average Daily Flows, as described in these guidelines;
3. A statement that the service area has not been expanded and that there are no plans to expand the service area that was identified in the initial abbreviated report;
4. The name, address, and phone number of the permittee, municipality, or county (include the name of a contact person), and a statement, signed by the permittee, that he "is fully aware of the information contained in the report;" and.
5. The name, address, and phone number of the firm and/or professional engineer preparing the report and a statement signed and sealed by the professional engineer preparing the report, that "the information contained in the report is true and correct to the best of his knowledge, and the report was prepared in accordance with sound engineering principles."

Facilities That Will Be Connected To A Regional Facility

Facilities that will be connected to a regional facility within the next two years may submit abbreviated initial or updated capacity analysis reports. The abbreviated reports must be submitted in accordance with Figures 1 and 2 and shall include:

1. If the report is an updated report, the date when the last updated or initial capacity analysis report was submitted to the Department and the name of the engineer and the firm who prepared the report;
2. The sections entitled Title Page; Permitted Capacities; and Monthly Average Daily Flows, Three-Month Average Daily Flows, and Annual Average Daily Flows, as described in these guidelines;
3. A detailed schedule for the removal of the facility from service, along with documentation from the owner of the regional facility indicating concurrence with the plan to connect;

4. The signature, name, address, and phone number of the permittee, municipality, or county (include the name of a contact person); and
5. The name, address, and phone number of the firm and/or professional engineer preparing the report and a statement signed and sealed by the professional engineer preparing the report, that "the information contained in the report is true and correct to the best of his knowledge, and the report was prepared in accordance with sound engineering principles."

FIGURE 1

SCHEDULE FOR SUBMITTAL OF INITIAL CAPACITY ANALYSIS REPORTS

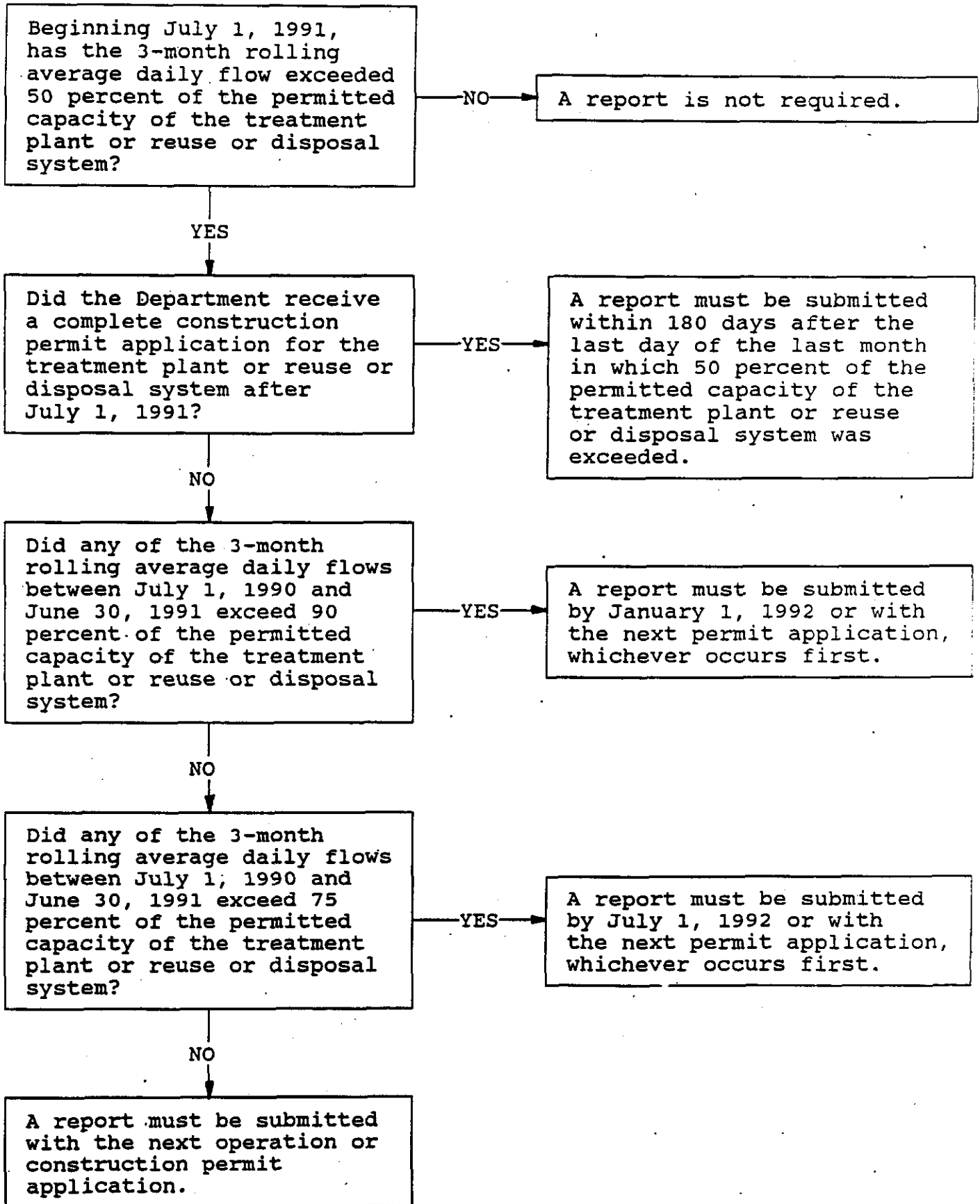


FIGURE 2

SCHEDULE FOR SUBMITTAL OF UPDATED CAPACITY ANALYSIS REPORTS

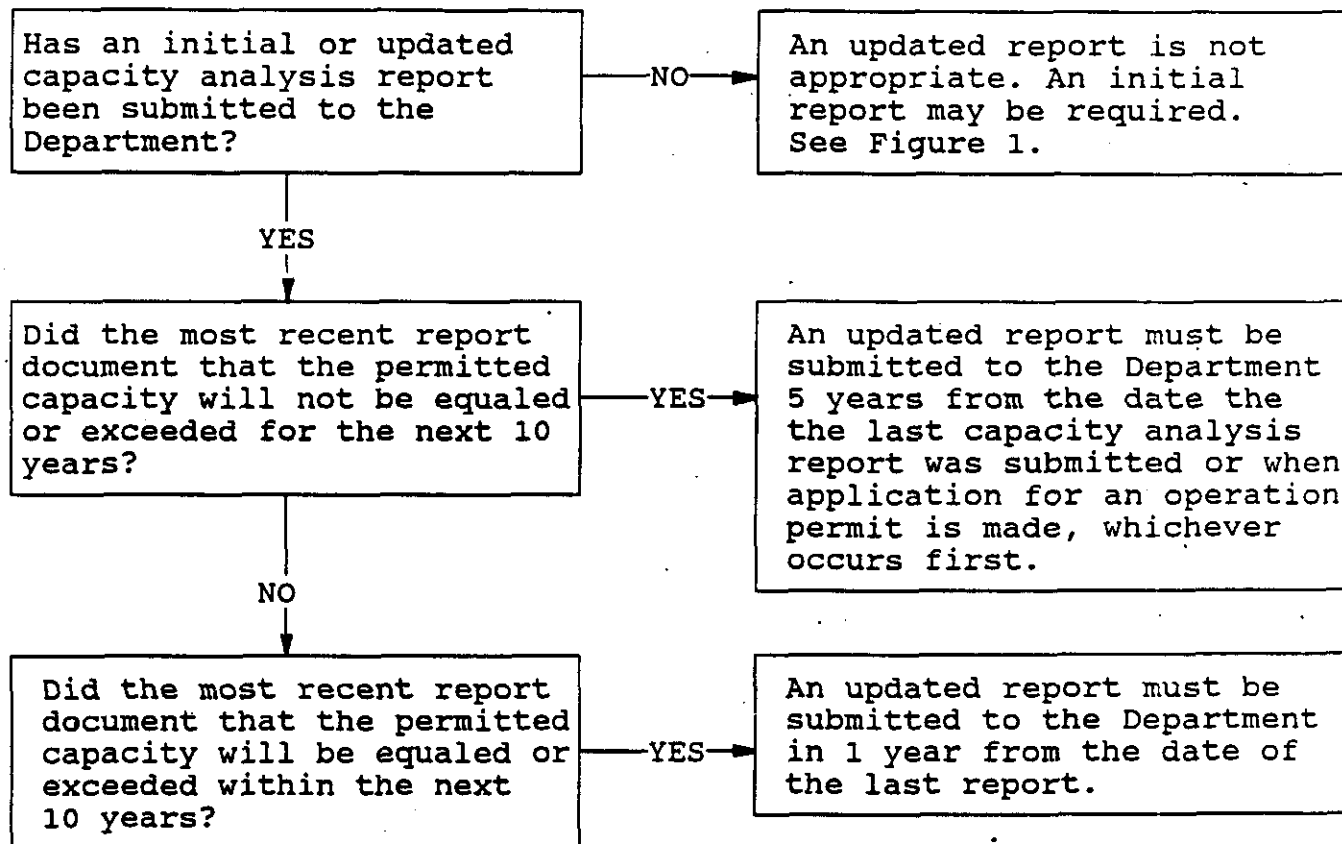


TABLE 1

CAPACITY ANALYSIS REPORT OUTLINE

- A. Title Page
- B. Certifications
- C. Table of Contents
- D. Chapter 1 - Introduction
- E. Chapter 2 - Existing Conditions
 - 1. Permitted Capacities
 - 2. Monthly Average Daily Flows, Three-month Average Daily Flows, and Annual Average Daily Flows
 - 3. Seasonal Variations in Flow
 - 4. Updated Flow and Loading Information
- F. Chapter 3 - Future Conditions
 - 1. Population Projections
 - 2. Flow Projections
- G. Chapter 4 - Summary and Conclusions
 - 1. Time Required for the Three-month Average Daily Flow to Reach the Permitted Capacity
 - 2. Recommendations for Expansion
 - 3. Expansion Schedules

ATTACHMENT 1

REQUEST FOR MONTHLY OPERATING REPORT DATA

Mail or FAX to:

Florida Department of Environmental Regulation
Bureau of Information Systems
2600 Blair Stone Road
Tallahassee, Florida 32399-2400

FAX Number: (904)922-6041

Questions:

Phone Number: (904)922-7121

_____, 199_

Florida Department of Environmental Regulation
Bureau of Information Systems
2600 Blair Stone Road
Tallahassee, Florida 32399-2400
FAX Number: (904)922-6041
Phone Number: (904)922-7121

Dear Sir or Madam:

I am requesting a copy of Batch Report GMS36 for the following facility.

Facility's DER(GMS) Identification Number: _____
DER District: _____
Report Beginning Date: _____ (mm/dd/yy)
Report Ending Date: _____ (mm/dd/yy)
County: _____
Facility Type: 1 = Domestic
Facility Status: A = Active
Site Type: EF = Effluent
Site Status: A = Active
Check Samples: N = No

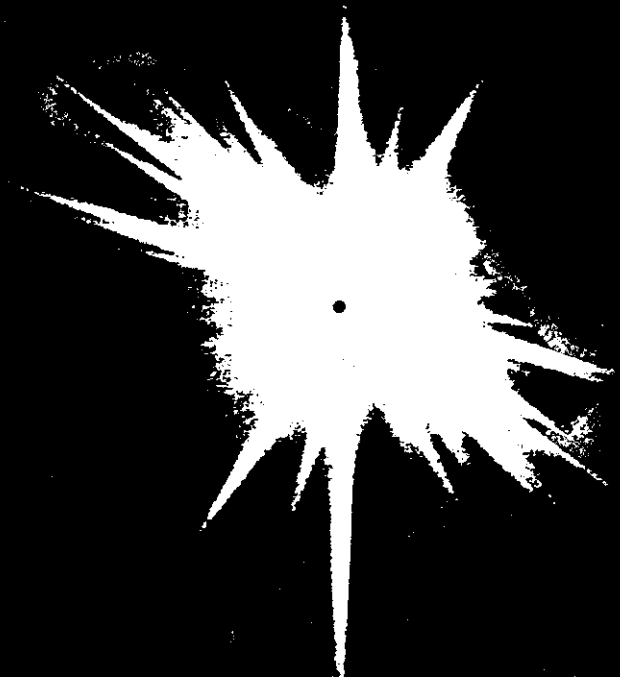
I understand that before you send a copy of this report to me I must submit a fee to the Department. Please let me know as soon as possible how much this fee will be. I can be contacted in the daytime at:

Phone Number: _____

Address: _____

Sincerely,

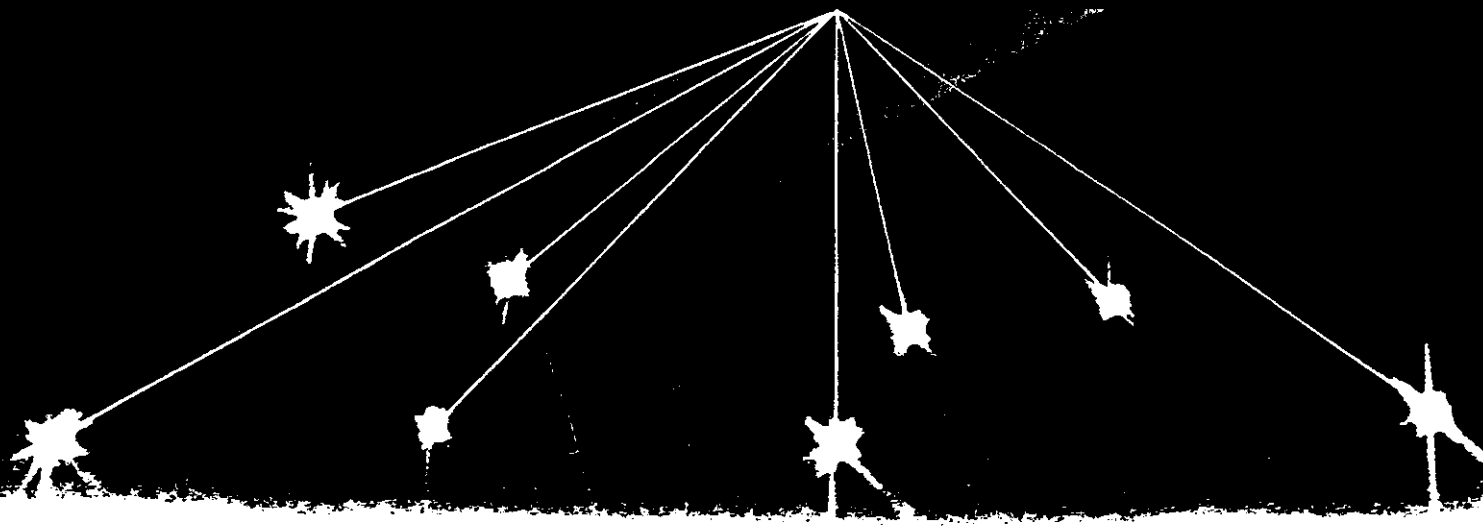
(Name)



University Physics

SEVENTH EDITION

SI/METRIC EDITION



1-3 UNIT CONSISTENCY AND CONVERSIONS

We often use equations to express relations among physical quantities that are represented by algebraic symbols. An algebraic symbol always denotes both a number and a unit. For example, d might represent a distance of 10 m, t a time of 5 s, and v (for velocity) a speed of 2 m/s or $2 \text{ m}\cdot\text{s}^{-1}$. (In this book we usually use negative exponents with units to avoid use of the fraction bar.)

An equation must always be **dimensionally consistent**; this means that two terms may be added or equated only if they have the same units. For example, if a body moving with constant speed v travels a distance d in a time t , these quantities are related by the equation

$$d = vt. \quad (1-1)$$

If d is measured in meters, then the product vt must also be expressed in meters. Using the numbers above as an example, we may write

$$10 \text{ m} = (2 \text{ m}\cdot\text{s}^{-1})(5 \text{ s}).$$

Because the unit s^{-1} or $1/\text{s}$ cancels the unit s on the right side, the product vt is indeed expressed in meters, as it must be. In calculations, units are always treated just like algebraic symbols with respect to multiplication and division.

When a problem requires calculations using numbers with units, the numbers should always be written with the correct units, and the units should be carried through the calculation as in the example above. This provides a very useful check for calculations. If at some stage in a calculation you find that an equation or an expression has inconsistent units, you know you have made an error somewhere. In this book we will always carry units through all calculations, and we strongly urge you to follow this practice when you solve problems.

Unit consistency: You can't add apples and artichokes.

PROBLEM-SOLVING STRATEGY: Unit conversions

Units are multiplied and divided in algebraic equations. Algebraic symbols, such as d , t , and v , always denote both a number and a unit. The procedure for converting a quantity from one set of units to another is to multiply the quantity by a factor that we can use to express the same quantity in different units. For example, to say that 1 min = 60 s means that the number 1 is equal to the number 60. A minute is 60 s. Thus we may multiply a quantity of 7 min and

by a factor of $\frac{60 \text{ s}}{1 \text{ min}}$ to convert it to seconds. The factor-label method is a systematic way of doing this. To convert a quantity from one unit to another, we multiply the quantity by a factor that has the same physical meaning as the original quantity, but with the units we want. For example, to convert 7 min to seconds, we multiply 7 min by the factor-label $\frac{60 \text{ s}}{1 \text{ min}}$. The units min cancel, leaving 420 s.

EXAMPLE 1-1 American women in the age group 19 to 22 years have an average height of 5 ft, 4 in. What is this height in centimeters? In meters?

SOLUTION We first express the height in inches:

$$5 \text{ ft} = \left(\frac{12 \text{ in.}}{1 \text{ ft}} \right) 5 \text{ ft} = 60 \text{ in.}$$

$$5 \text{ ft, 4 in.} = 5 \text{ ft} + 4 \text{ in.} = 60 \text{ in.} + 4 \text{ in.} = 64 \text{ in.}$$



WASTEWATER APPLICATION FORM 2A

PERMIT TO DISCHARGE WASTEWATER
FROM NEW OR EXISTING
DOMESTIC WASTEWATER FACILITIES

Serial Number(s) _____

SECTION 2. TREATMENT FACILITY DESCRIPTION

1. Description

2. Treatment Codes

____ - ____ - ____ - ____ - ____
 ____ - ____ - ____ - ____ - ____
 ____ - ____ - ____ - ____ - ____
 ____ - ____ - ____ - ____ - ____
 ____ - ____ - ____ - ____ - ____

3. Design Capacity of the Treatment Facility

Current Design Capacity _____ mgd
 Proposed Incremental Design Capacity + _____ mgd
 Proposed Total Design Capacity = _____ mgd

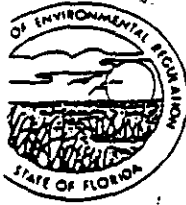
4. Basis of Design Flow

- ____ Annual Average Daily Flow
 ____ Maximum Monthly Average Daily Flow
 ____ Three-Month Average Daily Flow
 ____ Other

If other, specify.

5. Design Treatment Levels

Parameter	Effluent Concentration	Units	Basis	Percent Removal
pH		Standard Units		
CBOD ₅		mg/L		
TSS		mg/L		



Florida Department of Environmental Regulation

Twin Towers Office Bldg. • 2600 Blair Stone Road • Tallahassee, Florida 32399-2400

Linton Chiles, Governor

July 30, 1992

Carol M. Browner, Secretary

Mr. Charles H. Hill, Director
Division of Water and Wastewater
Florida Public Service Commission
101 East Gaines Street
Tallahassee, Florida 32399-0873

Dear Mr. Hill:


Thank you for the opportunity to review the draft version of Rule 25-30.432, Florida Administrative Code (F.A.C.), Used and Useful in rate case proceedings. Our specific comments are enclosed, but I would like to highlight two of our major concerns.

Section 403.064(6), Florida Statutes, states "Pursuant to Chapter 367, the Florida Public Service Commission shall allow entities which implement reuse projects to recover the full cost of such facilities through their rate structure." The intent of this statutory provision was that the full cost of capital investments be included in the costs recoverable through a rate structure. In essence, the entire cost of a reuse project should be considered used and useful. We recommend that Chapter 25-30, F.A.C., include this provision.

A significant wastewater management problem in Florida involves overloaded wastewater treatment facilities. Rule 17-600.405, F.A.C., (copy enclosed) is a pollution prevention measure designed to ensure that the permittees conduct the planning necessary to allow for timely expansion of the wastewater facilities. This rule contains requirements for capacity analysis reports. The capacity analysis report is a detailed assessment of flow projections as they relate to future needs for expansion of domestic wastewater facilities. Timeframes are established in the rule for submittal of the initial capacity analysis report as well as for updates of the report and for the planning design, and construction of expanded facilities. This rule became effective in 1991 and has been well received by the regulated public, as well as the utilities. We believe that Chapter 25-30, F.A.C., should allow utilities to recover investment for timely expansion of needed wastewater treatment facilities consistent with our rule requirements.

If you have any questions about our comments, please contact Robert Heilman, P.E., Chief, Bureau of Water Facilities Planning and Regulation, at the letterhead address or at 904/487-0563.

Sincerely,


Richard M. Harvey
Director
Division of Water Facilities

RMH/ra/btm

Enclosures

1000-1000

surcharges, bypasses, or poor treatment performance resulting from hydraulic overloading of the treatment works during storm events. You may want to consider this as an alternative to the Water Pollution Control Federation Manual of Practice No. 9.

8. Rule 25-30.432(5)(e), F.A.C. - It is suggested to add "inflow" in the first sentence of this section. Cost effective correction of inflow should be encouraged.
9. Rule 25-30.432(5)(f)2 ii, F.A.C. - We suggest that Number "2" be defined as the same time period as that used for Number "1" (capacity of the plant) in order for the formula to be consistent. The basis of design of a WTP can be stated in various ways including, annual average daily flow, maximum monthly average daily flow, or three-month average daily flow. Also, we suggest that excessive "inflow" in Number "4" be added.



Environmental Protection

Docket No. 971065-SU
Exhibit RJC-5 (Pgl of
6)

ITEM 10

Don Chiles
Governor

Southwest District
3804 Coconut Palm Drive
Tampa, Florida 33619
813-744-6100

DEP Permit
Virginia B. Wetherell
Secretary

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

PERMIT/CERTIFICATION
GMS ID No: 4052P01064
Permit No: D052-242275
Date of Issue: 04/01/94
Expiration Date: 03/01/99
County: Pinellas
Lat/Long: 28° 02' 20"
82° 45' 20"
Sec/Town/Range: 19/28/16
Project: Mid-County Services, Inc.
Processor: E.G. Snipes, P.E.

Attention:
Mr. Donald Rasmussen
Regional Director

This permit is issued under the provisions of Chapter 403, Florida Statutes, and Florida Administrative Code Rule(s) 17-3, 17-4, 17-300, 17-500 and 17-600 Series. The above named permittee is hereby authorized to perform the work or operate the facility shown on the application and approved drawing(s), plans, and other documents, attached thereto or on file with the Department and made a part thereof and specifically described as follows:

ITEM 7

Operation of a .9 MGD Type I advanced wastewater treatment plant discharging filtered, chlorinated and de-chlorinated reclaimed water into Curlew Creek.

Location: 2299 Spanish Vista Drive, Clearwater, Pinellas County, Florida

Replaces Permit No. DT52-206904 Expired: 06/01/94

ITEM 6

Permittee: Mid-County Services, Inc.
 Permit No: DO52-242275

SPECIFIC CONDITIONS:

1. Drawings, plans, documents or specifications submitted by the permittee, not attached hereto, but retained on file at the Southwest District Office, are made a part hereof.
2. In accordance with Chapter 17-699, F.A.C., the required certified operator on site time is: A Class C or higher operator for 16 hours/day for 7 days/week. The lead operator must be a Class B operator.
3. The discharge of reclaimed water from the outfall pipe into Curlew Creek shall be sampled in accordance with Chapter 17-601, F.A.C. and shall meet the following limitations:

Parameter	Unit	Minimum	Maximum	Type	Frequency
Permitted Capacity (flow)	mgd	-	.90 mgd ann. avg.	****	Class C
pH	STD UN	6.00	8.50	*****	Class C
CBOD ₅ *	mg/L	-	5 annual avg.	**	West II
Total Suspended Solids*	mg/L	-	5 annual avg.	**	West II
Total Nitrogen	mg/L	-	3 annual avg.	**	West II
Total Phosphorous	mg/L	-	1 annual avg.	**	West II
CL ₂	mg/L	0.01	-	grab	West II
Fecal coliform	#/100	0	***non-detectable	grab	West II

*Influent shall be monitored and reported monthly.
 [Rule 17-601.300(1), F.A.C.]
 ** Fpc=flow proportional composite - 16 hours
 ***Non-detectable in at least seventy-five percent (75%) of the samples collected during the monthly operating period (e.g. 30 samples).
 ****Rfm&t=recording flowmeter and totalizer
 *****=Hourly measurements for 24 hours may be substituted for continuous measurement.

The results shall be reported monthly on DEP Form 17-601.

Permittee: Mid-County Services, Inc.
Permit No: DO52-242275

4. The residuals shall be sampled after final treatment in accordance with Rule 17-640.700(1)(b) F.A.C. but prior to land application for the parameters listed below every 3 months. A copy of the analyses shall be submitted with the monthly operation report for the following parameters:

Total Nitrogen -	%	dry weight
Total Phosphorus -	%	dry weight
Total Potassium -	%	dry weight
Cadmium -	mg/kg	dry weight
Copper -	mg/kg	dry weight
Lead -	mg/kg	dry weight
Nickel -	mg/kg	dry weight
Zinc -	mg/kg	dry weight
pH -	standard	units
Total Solids -	%	

5. If historical or archaeological artifacts, such as Indian canoes, are discovered at any time within the project site, the permittee shall notify the DEP Southwest District office and the Bureau of Historic Preservation, Division of Archives, History and Records Management, R.A. Gray Building, Tallahassee, Florida 32301, telephone number (904) 487-2073.

6. The domestic wastewater residuals for this facility are classified as stabilization Class B.

a. The domestic wastewater residuals shall be land applied only at Anclote River Ranch and Turner Ranch (as identified in the Agricultural Use Plan or Dedicated Site Plan submitted with the application).

b. Annual update reports, summaries, and revised Agricultural Use Plans are due not later than one year from the issuance of the permit. The reports shall be submitted annually thereafter, and not later than this anniversary date to the Department.

c. The permittee shall comply with all provisions of Chapter 17-640, F.A.C. and shall report any non-compliance or changes from the approved site plan to the Department.

ITEM 10

ITEM 7

ITEM 6

Permittee: Mid-County Services, Inc.
Permit No: D052-242275

7. The permittee shall ensure that the operation of this facility shall be as described in the application and supporting documents. Any request for change to this permit, shall be submitted in writing to the Domestic Wastewater Program Manager for review and clearance prior to implementation. Requests for changes of negligible impact to the environment and staff time will be reviewed by the Program Manager, cleared when appropriate and incorporated into this permit. Changes or modifications other than those described above will require submission of a completed application and appropriate processing fee as per Section 17-4.050, F.A.C.

8. In order to provide the Department with reasonable assurance that the discharge from the outfall does not violate the toxicity requirements of Section 17-302.500(1)(d), F.A.C., the permittee shall perform the toxicity test as specified below and submit the results to the Department for review:

a. The permittee shall initiate the series of tests described below within sixty (60) days of the effective date of this permit to evaluate wastewater toxicity. The permittee shall conduct 96 hour static renewal acute toxicity screening tests on the test species, Ceriodaphnia dubia and Notropis Leedsii, once every two months (bimonthly) on samples of 100% whole effluent. Such static renewal screening tests will be conducted on four separate grab samples of 100% final effluent collected at evenly spaced (6-hour) intervals over a 24-hour period and used in four separate acute toxicity screening tests in order to account for daily variations in effluent quality.

Once the permittee has demonstrated to the satisfaction of the Department that there are no effluent toxicity peaks and no diurnal toxicity variations resulting in violations, the frequency of the above described requirement for bimonthly testing may be changed to become once every 6 months thereafter for the duration of the permit, unless notified otherwise by the Department. This schedule is reduced to biannual sampling.

permittee: Mid-County Services, Inc.
Permit No: D052-242275

ITEM 10

9. The permittee shall be aware of and operate under the attached "General Permit Conditions #1 through #15". General Permit Conditions are binding upon the permittee and enforceable pursuant to Chapter 403 of the Florida Statutes.

STATE OF FLORIDA DEPARTMENT OF
ENVIRONMENTAL PROTECTION



Richard D. Garrity, Ph.D.
Director of District Management

ITEM 7

ITEM 8

ITEM 9

USED AND USEFUL

What a PSC Engineer looks for when determining the Used and Useful percentage for a regulated utility:

• WATER SYSTEMS

- 1) Permitted or Firm Reliable Capacity
- 2) Maximum Day Flows
- 3) Growth Potential of Customer Base (Margin Reserve)
- 4) Excessive Unaccounted for Water

$$[(2)+(3)-(4)]/(1)=U\&U \%$$

• WASTEWATER SYSTEMS

- 1) Permitted Capacity
- 2) Average Daily Flows in Maximum Month
- 3) Growth Potential of Customer Base (Margin Reserve)
- 4) Excessive Inflow & Infiltration

$$[(2)+(3)-(4)]/(1)=U\&U \%$$

• REUSE SYSTEMS

- 1) Capacity of Reuse System
- 2) Effluent Flow to be treated for Reuse
- 3) Growth Potential of Customer Base (Margin Reserve)

$$[(2)+(3)]/(1)=U\&U \%$$

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET
 NO. 971065-54 EXHIBIT NO. 20
 COMPANY/
 WITNESS: Crouch
 DATE: _____

Source: Bob Crouch
Reuse Coordinating Committee Meeting
Nov. 19, 1996

Crouch
 EXHIBIT NO. 6
 11-10-99
 C. WEBSTER

• MARGIN RESERVE

- 1) Average of last 5 years growth in ERCs or Projection based upon Linear Regression
- 2) Multiply (1) by appropriate # of years
- 3) Convert to gallons based upon average ERC use in the Test Year

$$(1) \cdot (2) \cdot (3) = \text{MR}$$

• SPECIAL CONSIDERATIONS

- 1) How many wells
- 2) How much storage
- 3) What is the limiting factor (weak link) which determined permitted capacity
- 4) Economies of Scale
- 5) Unique Growth Factors
- 6) Anomalies which affect flows
- 7) Regulatory Mandates

Ex. No. 21

DOCKET NO. 960258-WS - [Proposed Rule 25-30.431, F.A.C.]

WITNESS: Direct Testimony of Robert J. Crouch, P.E. Appearing
on behalf of the Florida Public Service Commission

DATE FILED: October 18, 1996

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 97065-54 EXHIBIT NO. 21
COMPANY/ Crouch
WITNESS: Crouch
DATE: 6-21-99

Crouch
EXHIBIT NO. 17
11-10-98
C. WEBSTER

1 | but does not utilize the full design capacity of the system due to the
2 | connected load being less than that expected at build-out or design load.

3 | Q. What concerns must the Commission balance in determining and
4 | establishing the level of adjustments to used and useful plant in a rate
5 | proceeding?

6 | A. The Commission must balance the fairness of the level of the investment
7 | in plant that should be borne by the customers under a readiness to serve
8 | concept with a degree of encouragement for the utility to make prudent
9 | decisions and proper investment in plant necessary to serve its territory in
10 | the context of effective long-range planning and least-cost design and
11 | construction. On one hand, if the used and useful adjustment results in
12 | excessive rate base relative to the test year customers, service rates will
13 | be comparatively elevated and the potential for the utility to earn excess
14 | returns during periods of growth will exist. Alternatively, if the used and
15 | useful adjustment results in a rate base which is unfairly low, the utility
16 | will have little incentive to employ effective long range planning and seek
17 | economies of scale, the result being higher incremental costs and service
18 | rates to future as well as current customers.

19 | Q. What does staff consider when calculating used and useful for a water
20 | system?

21 | A. Historically, staff considers several factors when calculating used and
22 | useful percentages for a water plant in a rate case. First, the capacity of
23 | the plant being evaluated is determined. This capacity becomes the
24 | denominator in the used and useful equations. Second, staff determines the
25 | customers' demand placed upon the system; normally this is the maximum day

1 | demand exclusive of fireflow, line breaks, etc. Third, staff considers a
2 | Margin Reserve or projected short term growth demand if requested and
3 | justified by the utility in its filing. Fourth, the utility's obligation to
4 | provide fire flow is reviewed. The utility may or may not be required to
5 | furnish sufficient water to satisfy the demand for fire protection. This
6 | demand is normally specified by county ordinance and may or may not be
7 | obligatory. Finally, staff considers the demand placed upon the system by
8 | non-revenue producing or unaccounted-for-water. This demand, when it exceeds
9 | normal ranges, is subtracted from other system demands prior to final
10 | calculation.

11 | The used and useful numerator consists of adding the maximum day,
12 | justified margin reserve, and required and producible fire flow demands and
13 | subtracting excessive unaccounted-for-water. This numerator is then divided
14 | by the plant capacity to give the used and useful ratio for a water plant.
15 | Exceptions, when documented and justified, may be considered, however.

16 | Q. How does staff calculate used and used for a wastewater treatment plant?

17 | A. Whereas a water system must be capable of meeting customer demands at
18 | any instant, a wastewater plant with a surge (or equalization) tank has the
19 | ability to "save" peak flows or surges and treat those flows after the surge
20 | has passed. Surge (or equalization) tanks ease the peaks allowing the plant
21 | to be designed to meet an average daily flow. The permitted capacity of the
22 | plant is the denominator while the average daily flow from the maximum month
23 | plus a margin reserve (if requested and justified) minus excess infiltration
24 | or inflow goes in the numerator. The result is the used and useful ratio.
25 | Wastewater treatment plants without surge tanks may need to be addresser

1 | somewhat differently. The engineer needs to review the maximum flows that the
2 | plant is receiving, less excessive infiltration and inflow, plus requested and
3 | justified margin reserve for the numerator in such instances.

4 | Q. Would you briefly describe margin reserve?

5 | A. Margin reserve is a factor in used and useful calculations which
6 | recognizes that amount of plant and distribution or collection system that is
7 | needed to be available to connect those customers who will be coming on line
8 | after the test year. It would be unduly burdensome, unrealistic, as well as
9 | very costly to a utility company to constantly be in some phase of
10 | construction in order to add new customers. The utility is required to
11 | provide service in its certificated service area when a customer is ready to
12 | tie in to the system (Section 367.111, F.S.). In the early 1980's, the PSC
13 | staff conducted research and found that the average planning, permitting, and
14 | construction time for plant was 1.5 years, and for distribution/collection
15 | systems, 1 year. These time frames allow for design, bids, actual
16 | construction and clearance for service from the appropriate regulatory agency.
17 | More recent cases, however, have shown that additional time is needed in order
18 | to meet the more stringent requirements imposed by EPA and other regulatory
19 | agencies such as the Florida Department of Environmental Protection.
20 | Preliminary design through construction completion now takes much longer for
21 | most wastewater plant construction or expansion projects. Current Commission
22 | policy as specified in this proposed margin reserve rule is to allow eighteen
23 | months for wastewater treatment plant planning and construction as a margin
24 | reserve. Staff, however, is more comfortable with a three year Margin
25 | Reserve due to the regulatory requirements mentioned above.

Ex. No. 22

RECENT WASTEWATER TREATMENT PLANT USED AND USEFUL CALCULATIONS

Crouch
 EXHIBIT NO. 14
 11-10-98
 C. WEBSTER

AADF = ANNUAL AVERAGE DAILY FLOW
 3MMADF = 3 MAX MONTHS AVERAGE DAILY FLOW
 MMADF = MAX MONTH AVERAGE DAILY FLOW
 ? = PERMITTED CAPACITY BASIS NOT INDICATED BY DEP (PERMIT WAS ISSUED BEFORE 1993)
 MOR = CAPACITY TAKEN FROM MONTHLY OPERATING REPORT (BASIS NOT INDICATED)

9
 95
 95:
 951.
 9515
 6032
 0045.
 960523
 960984
 961332

DOCKET NO.	UTILITY NAME	TYPE	U&U PERCENT	DEP PERMIT BASIS (DENOMINATOR)	FLOW BASIS (NUMERATOR)	COMMENTS
930826	UTIL. INC.	F&S	64.13%	?	MMADF	4 PLANTS
930912	POINCIANA	F&S	76%	?	MMADF	BUILTOUT
931052	HIGHLANDS	F&S	100%	MMADF / AADF	-	MATCH COLLECTIO SYSTEM CAP.
31056	ASTOR WEST	SARC	66%	MOR	-	STIPUL
940299	KEY HAVEN	F&S	100%	MMADF	-	MATCH COLLF SYST CAP
940496	SWIDERSKI KINGS COVE	SARC	79%	MOR	-	
940655	RHV UTILITY	SARC	67%	MOR	3MMADF	
940765	FERNCREST	F&S	79.42%	?	MMADF	
940768	FISHERMAN COVE	SARC	100%	MOR	MMADF	
941108	GOLDEN GATE (FC)	F&S	100%	?	MMADF	
941234	AQUARINA	SARC	11%	MOR	MMADF	
950336	ROTUNDA	F&S	91%	?	MMADF	

FLORIDA PUBLIC SERVICE
 DOCKET NO. 971065-S1
 COMPANY/
 WITNESS: _____
 DATE: _____

Comparison of the Allocation of Salaries from the Florida Office
 Showing the Allocation by Customer Equivalents
 and by Gallons of Wastewater Treated

<u>Subsidiary</u>	<u>Customer Equiv.</u>	<u>Percent of Total</u>	<u>Gross Salaries</u>	<u>Gallons Treated (000)</u>	<u>Percent of Total</u>	<u>Gross Salaries</u>	<u>Allocation Difference</u>
Alafaya	4,637	18.41%	\$35,010	295,535	32.13%	\$61,103	\$26,094
Lake Placid	313	1.24%	\$2,363	9,078	0.99%	\$1,877	\$(486)
Lake Utility	1,108	4.40%	\$8,363	0	0.00%	\$0	\$(8,363)
Longwood	1,812	7.19%	\$13,681	151,133	16.43%	\$31,247	\$17,567
Mid-County	6,112	24.26%	\$46,146	130,627	14.40%	\$27,008	\$(19,138)
Miles Grant	1,806	7.17%	\$13,635	43,795	4.76%	\$9,055	\$(4,581)
Tierra Verde	1,986	7.88%	\$14,994	139,063	15.12%	\$28,752	\$13,757
UIFL	6,294	24.98%	\$47,520	102,603	11.15%	\$21,214	\$(26,306)
Wedgefield	<u>1,124</u>	<u>4.46%</u>	<u>\$8,486</u>	<u>48,103</u>	<u>5.23%</u>	<u>\$9,946</u>	<u>\$1,459</u>
Total	<u>25,182</u>	<u>100.00%</u>	<u>\$181,835</u>	<u>817,334</u>	<u>100.00%</u>	<u>\$181,835</u>	

FLORIDA PUBLIC SERVICE COMMISSION
 DOCKET
 NO. 971065-54 EXHIBIT NO. 23
 COMPANY/
 WITNESS: Davis
 DATE: 6-21-99

CONTENTS OF PIPE

Capacities in United States
Gallons (231 Cubic Feet)

Per Foot Length

<u>Diameter</u> <u>Inches</u>	<u>U.S.</u> <u>Gallons</u>	<u>Meter</u> <u>Factor</u>	<u>AWWA</u> <u>Meter</u> <u>Factor</u>	<u>Multi-</u> <u>Residential</u> <u>Customers</u>
5/8"	0.0159	1.0000	1.0000	1.0000
3/4"	0.0230	1.4465	1.5000	1.4465
1"	0.0408	2.5660	2.5000	2.5660
1 1/2"	0.0918	5.7736	5.0000	10.2642
2"	0.1632	10.2642	8.0000	23.1006
3"	0.3673	23.1006	15.0000	41.0566
4"	0.6528	41.0566	25.0000	41.0566
6"	1.4690	92.3899	50.0000	92.3899
8"	2.6110	164.2138	80.0000	164.2138
10"	4.0810	256.6667	115.0000	256.6667
12"	5.8760	369.5597	215.0000	369.5597

Clow Corporation 1975

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

EXHIBIT _____
(CJW 4)
Docket No. 971065-SU

CWIP Update

<u>Description of Project</u>	<u>Cost of Project</u>	<u>Date in Service</u>
1 Replace Frontier Village Force Main.	\$ 11,951	3/1/97
2 Relocate sanitary sewer lines along Curlew Road east of US-19.	\$ 101,151	1/1/97
3 Relocate sanitary sewer lines along Belcher Rd.	\$ 87,987	10/1/97
4 Remove sand and grit from the WWTP tankage.	\$ 27,073	8/1/97
5 Replace existing office with pre-fabricated unit and overlay entrance road to plant through Doral Mobile Home Park.	\$ 22,237	2/15/97
6 Clean and televise portion of sewer lines impacted by telephone cable installation.	\$ 10,074	3/1/97
7 Replace broken sewer main in the 580 Mobile Home Park.	\$ 12,671	3/1/97
8 Replace broken sewer main serving Republic Park.	\$ 15,997	7/1/97
9 Replace volute, check valves and add emergency pump around to Spanish Pines L/S.	\$ 6,430	5/7/97
Total	<u>\$ 295,571</u>	

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 971065-SU EXHIBIT NO. 24
COMPANY/
WITNESS: Wery
DATE: 6-24-99

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

EXHIBIT _____
(CJW 6) REVISED 6/21/99
Docket No. 971065-SU

RATE CASE EXPENSE

(1) Description	(2) Per PAA Order	(3) ACTUAL Additional Costs to Date	(4) ESTIMATED Costs to Final Order	(5) TOTAL Final Cost
Filing Fee	\$ 3,500	\$ -	\$ -	\$ 3,500
Legal	11,135	22,370	15,050	48,555
Postage, Printing	6,806	-	-	6,806
Travel	-	-	1,485	1,485
MFR Preparation & Filing	28,765	-	-	28,765
Expert Witnesses	-	4,418	8,465	12,883
Discovery, Testimony, & Hearing	-	19,920	5,040	24,960
Total Current Case	\$ 50,206	\$ 46,708	\$ 30,040	\$ 126,954
Unamortized Prior Rate Case	44,753	-	-	44,753
Total Rate Case Exp. to Be Amort.	<u>\$ 94,959</u>	<u>\$ 46,708</u>	<u>\$ 30,040</u>	<u>\$ 171,707</u>
Annual Amortization - REVISED	\$ 23,740	\$ 11,677	\$ 7,510	\$ 42,927
Annual Amortization Per MFRs	31,241	-	-	31,241
Adjustment	<u>\$ (7,501)</u>	<u>\$ 11,677</u>	<u>\$ 7,510</u>	<u>\$ 11,686</u>

Mid-County Services, Inc.
Docket No. 971065-SU
Detailed Rate Case Expense
Legal Expenses Through 6/15/99

<u>Vendor Name</u>	<u>Vendor #</u>	<u>Invoice #</u>	<u>Amount</u>
Hopping, Green	8085	85564	\$ 1,157
Hopping, Green	8085	88021	1,023
Hopping, Green	8085	89303	1,683
Hopping, Green	8085	91316	852
Hopping, Green	8085	94039	897
Hopping, Green	8085	95870	217
Hopping, Green	8085	97932	403
Hopping, Green	8085	30	1,252
Hopping, Green	8085	2101	1,510
Hopping, Green	8085	4209	2,182
Hopping, Green	8085	8008	2,569
Hopping, Green	8085	8829	535
Hopping, Green	8085	11220	1,391
Hopping, Green	8085	11220	4,377
Hopping, Green	8085	A/P	2,322
Actual to Date			\$ 22,370
Estimate to complete			\$ 15,050
Total			\$ 37,420

85564

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

May 21, 1998

Billed through 04/30/98

Bill number UTIL-00101-104 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

2093
088-0660-187-36 1454.43
088-0675-187-17 1156.50

Lake Utilities Limited Proceeding
FOR PROFESSIONAL SERVICES RENDERED

- 04/02/98 RDM Confer with Kramer re staff position on required filing of AFPI tariff and strategic considerations regarding filing; followup with Rasmussen re identification of homeowners associations and representatives. .20 hrs
- 04/06/98 RDM Conference call with Wenz and Kramer re legal options for dealing with request to file AFPI tariffs prior to issuance of final order. .30 hrs
- 04/07/98 RDM Review AFPI tariffs; call to Kramer re same; advise Vaccaro of upcoming filing; call to Kramer re Vaccaro report on Austin concern about delay in filing; confer with Rasmussen; provide HOA information to Shreve. .60 hrs
- 04/08/98 RDM Prepare transmittal letter and file AFPI tariff sheets; telephone call to Shreve re status of settlement meetings with his clients; telephone call to Rasmussen re AFPI filing; telephone call to Vaccaro re same. .90 hrs
- 04/09/98 RDM Review recent PSC order re non-finality of a protested PAA order. .20 hrs
- 04/20/98 RDM Telephone call to Vaccaro re status of AFPI tariff sheets; telephone call from Wenz re status of case. .20 hrs
- 04/21/98 RDM Telephone call from Vaccaro re effectiveness of AFPI tariffs; telephone call to Rasmussen re same; telephone call from Vaccaro re needed waiver of time limits; prepare waiver letter; confer with Kramer re same and re potential settlement discussions with staff; telephone call from Vaccaro re staff concern with limitation language in AFPI tariff; report to Kramer re same. .80 hrs

-3-

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.
 Bill number UTIL-00101-104 RDM

04/22/98 RDM Meet with Shreve re possible settlement; report to Kramer re same; confer with Vaccaro re same. .90 hrs

04/28/98 RDM Prepare for and attend agenda conference re adoption of offer of settlement; report to client re same. 2.30 hrs

04/29/98 RDM Conferences with Kramer and Vaccaro re format of notice and order mailed to customers. .20 hrs

Richard D. Melson 6.60 hrs 215 /hr 1,419.00

Total fees for this matter \$ 1,419.00

DISBURSEMENTS

Copying Charges 13.75
 Long Distance 13.55
 Postage 1.97
 Facsimiles 2.00
 Mileage 4.16

Total disbursements for this matter \$ 35.43

Mid-County 1996 Test Year Rate Case

FOR PROFESSIONAL SERVICES RENDERED

04/02/98 RDM Telephone call from Brubaker re staff's desire to postpone settlement meeting until after PAA order is issued and protested; confer with Kramer re same. .20 hrs

04/20/98 RDM Begin review of PAA order and memo to client re deadlines for protest; telephone call from Wenz. .40 hrs

04/21/98 RDM Telephone call from Rasmussen re Mid-County PAA order and status of protest decision; review PAA order. 1.40 hrs

04/22/98 RDM Confer with Kramer re potential issues for protest of PAA order. .30 hrs

04/24/98 RDM Confer with Kramer re issues for protest of PAA order. .20 hrs

04/30/98 RDM Prepare protest of PAA and forward to client for comments. 1.30 hrs

Richard D. Melson 3.80 hrs 215 /hr 817.00

85564

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.
Bill number UTIL-00101-104 RDM

Total fees for this matter \$ 817.00

DISBURSEMENTS

Copying Charges 65.75
Long Distance 21.87
Appearance Fee 172.50
Facsimiles 53.00
Federal Express 23.50
Mileage 2.88

Total disbursements for this matter \$ 339.50

BILLING SUMMARY

Richard D. Melson 10.40 hrs 215 /hr 2,236.00

TOTAL FEES \$ 2,236.00

TOTAL DISBURSEMENTS \$ 374.93

TOTAL CHARGES FOR THIS BILL \$ 2,610.93

(CW)

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

June 24, 1998

V. P. O.

Billed through 05/31/98

Bill number UTIL-00101-106-RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

08-0640-18716 1105.75
08-0645-18717 1023.50
\$2129.25

Lake Utilities Limited Proceeding
FOR PROFESSIONAL SERVICES RENDERED

- 05/01/98 RDM Telephone call from Rasmussen re PSC action on offer of settlement. .20 hrs
- 05/04/98 RDM Telephone calls from Girtman and Seidman re AFPI issue in current rate case; review letter from staff re AFPI tariff and forward to Kramer; telephone call from Rasmussen re status of tariff. .30 hrs
- 05/11/98 RDM Review and file revised tariff sheets; telephone call from Vaccaro re status of order and customer notice; confer with Girtman and Seidman re status of AFPI. .90 hrs
- 05/12/98 RDM Meet with Vaccaro re status of order and notice and re AFPI tariff; confer with Kramer re notice. .30 hrs
- 05/13/98 RDM Telephone call to Rendell re AFPI tariffs; telephone call from Vaccaro re notice; confer with Kramer re same. .30 hrs
- 05/18/98 RDM Review draft notice; confer with Vaccaro and Merchant re same; forward to Kramer; review order; telephone call to Kramer re same; forward to Kramer. .70 hrs
- 05/19/98 RDM Confer with Vaccaro re notice. .10 hrs
- 05/21/98 RDM Telephone call from Beck re OPC's problem with PAA order; telephone call from Vaccaro re same; contact Kramer re status of notice; telephone conference with Davis re renoticing requirement; confer with Kramer and Davis re same. .80 hrs

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.

Bill number UTIL-00101-106 RDM

05/22/98 RDM Telephone conferences with Vaccaro re mailing of amended order; telephone calls from Shreve and Talbot. .50 hrs

05/26/98 RDM Review approved AFPI tariffs; telephone to Rasmussen re effective date; forward tariffs to client. .20 hrs

05/28/98 RDM Letter re mailing of amendatory order. .20 hrs

Richard D. Melson 4.50 hrs 215 /hr 967.50

Total fees for this matter \$ 967.50

DISBURSEMENTS

Copying Charges 70.25
Long Distance 26.98
Postage 1.97
Facsimiles 8.00
Federal Express 18.55
Mileage 12.48

Total disbursements for this matter \$ 138.23

*OK M.T.K.
089-0660-187-17*

Mid-County 1996 Test Year Rate Case

FOR PROFESSIONAL SERVICES RENDERED

05/01/98 RDM Revise protest per comments from Kramer. .20 hrs

05/11/98 RDM Telephone call from Kramer re protest and possible settlement discussions. .10 hrs

05/13/98 RDM Telephone call to Brubaker re desire to schedule settlement conference; telephone calls with Brubaker and Kramer re schedule. .20 hrs

05/14/98 RDM Coordinate settlement meeting arrangements with Brubaker and Kramer. .10 hrs

05/15/98 RDM Telephone call to Vaccaro re status of notice drafting. .10 hrs

05/26/98 RDM Review order on procedure; telephone call to Kramer re same. .20 hrs

05/28/98 RDM Confer with Kramer re strategy for meeting with staff; settlement meeting with staff and OPC; confer with Kramer re materials to be prepared for submission to staff; confer with Brubaker re motion for extension of time for direct testimony. 3.20 hrs

- 7 -

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.
Bill number UTIL-00101-106 RDM

05/29/98 RDM Confer with Brubaker; prepare and file request
for extension of time. .30 hrs

Richard D. Melson 4.40 hrs 215 /hr 946.00

Total fees for this matter \$ 946.00

DISBURSEMENTS

Copying Charges 55.50
Long Distance 6.54
Postage 1.10
Facsimiles 10.00
Mileage 4.16

*OK 7/7/7
088-0645-187-18*

Total disbursements for this matter \$ 77.30

BILLING SUMMARY

Richard D. Melson 8.90 hrs 215 /hr 1,913.50

TOTAL FEES \$ 1,913.50

TOTAL DISBURSEMENTS \$ 215.53

TOTAL CHARGES FOR THIS BILL \$ 2,129.03

89303

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

July 14, 1998

Billed through 06/30/98

Bill number UTIL-00101-107 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

Mid-County Services, Inc. Rate Case

DISBURSEMENTS

Copying Charges
Long Distance
Facsimiles

018-0645-187-17
089-0641-187-16
067-0641-529-01
168280
747.70
7.16
1.25
.58
5.00

Total disbursements for this matter

\$ 6.83

Lake Utilities Limited Proceeding

FOR PROFESSIONAL SERVICES RENDERED

06/22/98 RDM	Telephone call from Seidman; review AFPI order for potential impact on rate case; confer with Kramer re strategy in light of OPC protest; attempt to contact Shreve; review discovery from OPC and forward same to client.	1.10 hrs
06/23/98 RDM	Telephone conference with Vaccaro re procedural status of case in light of OPC protest; attempt to contact Shreve; confer with McLean re OPC protest and prospects for settlement.	.80 hrs
06/24/98 RDM	Attempt to contact Shreve.	.10 hrs
06/25/98 RDM	Telephone conference with Shreve re possible settlement; report to Kramer re same; additional conversation with Shreve re utility position on rate structure issues.	1.10 hrs
06/26/98 RDM	Telephone call from Shreve re possible joint motion for deferral of LUSI rebuttal testimony.	.10 hrs
06/30/98 RDM	Telephone calls with Vaccaro, Shreve and Kramer re schedule.	.20 hrs

Richard D. Melson 3.40 hrs 215 /hr 731.00

-9-

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.
Bill number UTIL-00101-107 RDM

Total fees for this matter \$ 731.00 (B)

DISBURSEMENTS

Copying Charges 2.00
Long Distance 25.25
Postage .55
Mileage 8.96

Handwritten: (B) = 767.76
OK M.A.R.
039-0660-187-16

Total disbursements for this matter \$ 36.76 (B)

Lake Placid 1994 TY Rate Case
PMC082495

DISBURSEMENTS

Long Distance 1.16
Facsimiles 6.00

Total disbursements for this matter \$ 7.16 (B)

Mid-County 1996 Test Year Rate Case
FOR PROFESSIONAL SERVICES RENDERED

- 06/02/98 RDM Review spreadsheets re possible settlement; confer with Kramer; organize files. 1.40 hrs
- 06/03/98 RDM Review revised spreadsheets; confer with Kramer re negotiating strategy; analyze PAA rate relief vs. requested relief. .80 hrs
- 06/04/98 RDM Prepare and file request for extension of time; confer with Kramer re further adjustments to settlement proposal; prepare letter to Willis outlining terms of potential settlement; telephone conference with Brubaker; telephone conference with Willis; review settlement outline with Kramer; revise and file same. 2.30 hrs
- 06/22/98 RDM Confer with Kramer re status of conversations with Willis re possible settlement; review OPC notice of intervention. .20 hrs
- 06/23/98 RDM Attempt to contact Brubaker; confer with Burgess (OPC) re pending efforts to settle case. .50 hrs

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.

Bill number UTIL-00101-107 RDM

06/24/98 RDM	Review case schedule and confer with Brubaker re further settlement meeting involving staff and OPC.	.30 hrs
06/25/98 RDM	Telephone conference with Brubaker re settlement meeting; confer with Kramer; review case schedule for possible extensions; telephone conference with Burgess re possible stipulated schedule; review decision in Florida Water for impact on issues in rate case.	.90 hrs
06/26/98 RDM	Review schedule for possible movement of testimony dates; confer with Burgess; conference with Burgess and Brubaker re schedule and possible 1st quarter hearing dates.	.50 hrs
06/29/98 RDM	Review message from Brubaker re available hearing dates; telephone conference with Burgess; advise Kramer by voice mail.	.30 hrs
06/30/98 RDM	Telephone calls with Brubaker, Kramer and Burgess re schedule.	.20 hrs

Richard D. Melson 7.40 hrs 215 /hr 1,591.00

Total fees for this matter \$ 1,591.00 (A)

DISBURSEMENTS

Copying Charges	46.00
Long Distance	2.39
Postage	3.94
Facsimiles	24.00
Mileage	8.64

(A) = 1,682.80
OK 7/7/7
DBB-0645-157-17

Total disbursements for this matter \$ 84.97 (A)

BILLING SUMMARY

Richard D. Melson	10.80 hrs	215 /hr	2,322.00
TOTAL FEES			\$ 2,322.00
TOTAL DISBURSEMENTS			\$ 135.72
TOTAL CHARGES FOR THIS BILL			\$ 2,457.72

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91316

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

August 14, 1998

Billed through 07/31/98

Bill number UTIL-00101-111 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

088-0015-8,327 552.72
19-0010-1113016 2038.41

Mid-County Services, Inc. Rate Case

Balance forward as of bill number 107 dated 07/14/98	\$ 4,579.59
Payments received since last bill (last payment 08/06/98)	\$ 4,579.59
Net balance forward	\$.00

DISBURSEMENTS

Postage	1.28
Total disbursements for this matter	\$ 1.28

Lake Utilities Limited Proceeding

FOR PROFESSIONAL SERVICES RENDERED

07/01/98 RDM	Coordinate delay in testimony filing date; letter to Vaccaro re same.	.60 hrs
07/10/98 RDM	Finalize and file response to OPC's first PODs; telephone call from Vaccaro re forthcoming revised order on procedure.	.50 hrs
07/13/98 RDM	Review PSC response to OPC interrogatories and forward same to Kramer.	.10 hrs
07/21/98 RDM	Telephone call from Vaccaro re pre-prehearing; telephone call to Shreve re status of settlement negotiations.	.20 hrs
07/22/98 RDM	Meet with Kramer to discuss status of case and PSC staff discovery responses to OPC; telephone call from McLean re utility discovery responses; provide additional copy to McLean.	.20 hrs

2892.13

91316

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.

Bill number UTIL-00101-111 RDM

07/27/98 RDM	Telephone call from Shreve re settlement meeting.	.10 hrs
07/28/98 RDM	Review settlement proposal and outline possible non-uniform rate alternatives; telephone call to Vaccaro re rate analysis; luncheon meeting with Shreve re possible settlement; report to Kramer re same.	1.80 hrs
07/30/98 RDM	Review notice requirements and calendar relevant dates.	.10 hrs
07/31/98 RDM	Telephone call from Shreve re settlement and questions re reveunes, gallons, and bill numbers.	.20 hrs

Richard D. Melson	3.80 hrs	215 /hr	817.00
Total fees for this matter			\$ 817.00

DISBURSEMENTS

Copying Charges	15.75
Long Distance	6.20
Postage	1.33
Facsimiles	6.00
Mileage	4.16
Total disbursements for this matter	\$ 33.44

OK mtg. 7
880-44
451.72

Mid-County 1996 Test Year Rate Case

FOR PROFESSIONAL SERVICES RENDERED

07/01/98 RDM	Coordinate delay in case schedule to permit negotiations for settlement; prepare and file consented motion for continuance.	1.20 hrs
07/07/98 RDM	Telephone conversations re scheduling settlement negotiations with Burgess and Brubaker.	.10 hrs
07/08/98 RDM	Telephone call from Burgess re attempting to scheudle Mid-County settlement meeting; telephone call to Brubaker re same.	.20 hrs
07/09/98 RDM	Telephone conversation with Kramer to review document production requests; attempt to contact Burgess.	.60 hrs
07/10/98 RDM	Finalize settlement meeting arrangements; conference with Burgess re scope of discovery; agree to defer reponses pending discussion at settlement meeting; report to Kramer re OPC desire for allocation manual; receive and review OPC's 3rd PODs and forward to client.	.60 hrs

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91316

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

PAGE 3

Utilities, Inc.

Bill number UTIL-00101-111 RDM

07/14/98 RDM	Telephone call from Brubaker re schedule and upcoming procedural order; telephone call from Kramer re OPC's third discovery requests.	.20 hrs
07/15/98 RDM	Telephone call from Kramer re case schedule and upcoming settlement meeting.	.10 hrs
07/16/98 RDM	Review order establishing procedure and schedule and forward same to client.	.10 hrs
07/22/98 RDM	Review file and prepare comparison of revenue figures and issues list; meet with Kramer to review PODs and prepare for settlement meeting; attend settlement meeting with staff and OPC; meet with OPC to describe allocation study and negotiate scope of responses to document production requests.	6.20 hrs

Richard D. Melson	9.30 hrs	215 /hr	1,999.50
Total fees for this matter			\$ 1,999.50

DISBURSEMENTS

Copying Charges	10.75
Long Distance	6.60
Postage	4.56
Facsimiles	17.00
Total disbursements for this matter	\$ 38.91

2,038.41
OK 7/17/98

BILLING SUMMARY

Richard D. Melson	13.10 hrs	215 /hr	2,816.50
TOTAL FEES			\$ 2,816.50
TOTAL DISBURSEMENTS			\$ 73.63
TOTAL CHARGES FOR THIS BILL			\$ 2,890.13
TOTAL BALANCE NOW DUE			\$ 2,890.13

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94039

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

September 15, 1998

Billed through 08/31/98

Bill number UTIL-00101-114 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

08/03/98-1963-07 877.15
08/04/98-1963-14 7311.16

Lake Utilities Limited Proceeding
FOR PROFESSIONAL SERVICES RENDERED

\$4208.01

- 08/03/98 RDM Telephone call from Shreve; telephone call to Kramer re OPC's requested information. .20 hrs
- 08/04/98 RDM Telephone call from Beck to follow-up on Shreve data request; telephone call to Kramer re same; review data and forward to Beck. .30 hrs
- 08/06/98 RDM Attempt to contract Shreve and Beck; confer with Kramer. .10 hrs
- 08/10/98 RDM Telephone call from Shreve with data request; obtain answer from Kramer and provide to Shreve; review testimony for rebuttal purposes; confer with Seidman re preparation of rebuttal. 1.20 hrs
- 08/11/98 RDM Review and outline prefiled testimony; review staff response to OPC PODs; confer with Kramer re required rebuttal; telephone conference with Seidman re rebuttal; telephone call to Shreve re status of settlement; conference call with OPC and client re additional OPC data requests; confer with Vaccaro re customer notice; telephone call to Rasmussen re publication of notice. 3.90 hrs
- 08/12/98 RDM Telephone conference with Shreve; settlement conference with Shreve and Kramer; review Seidman draft rebuttal testimony and provide comments; confer with Kramer re testimony; confer with Rasmussen re required rebuttal. 2.20 hrs
- 08/13/98 RDM Review, finalize and file rebuttal testimony of Seidman and Rasmussen; confer with Shreve and Vaccaro re extension to file Kramer testimony; obtain annual report reviews from Vaccaro; provide materials to Kramer and preliminary discussion re same; prepare fee estimate for updated testimony. 4.20 hrs

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94039

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.		
Bill number	UTIL-00101-114 RDM	
08/14/98 RDM	Review prefiled testimony of OPC and staff; review and provide comments on draft of Kramer rebuttal; review Kramer exhibits and provide comments; finalize estimate of cost to complete case; confer with Vaccaro re pre-prehearing conference.	2.10 hrs
08/17/98 RDM	Review draft prehearing order and prepare revised positions; review Merchant and Larkin rebuttal testimony; conference with Kramer and Wenz; attend pre-prehearing conference; post-conference discussions with Kramer re required information and re finalization of rebuttal testimony.	4.40 hrs
08/18/98 RDM	Review Kramer draft rebuttal testimony; telephone conference with Kramer re same; review exhibits; finalize and file testimony and exhibits	.70 hrs
08/20/98 RDM	Telephone call from Shreve; telephone call to Wenz and Kramer.	.10 hrs
08/21/98 RDM	Telephone conversations with Kramer and Shreve; review schedules and confer with Kramer and Wenz re same; settlement meeting with Shreve and client (by conference call); confer with Wenz and Kramer.	1.60 hrs
08/24/98 RDM	Telephone call from Vaccaro; review schedules from Kramer; provide current leverage formula to Kramer; review capital structure schedule; provide updated information to Shreve.	.40 hrs
08/25/98 RDM	Review capital structure schedule; forward materials to Shreve and Vaccaro; telephone conversations with Vaccaro; confer with Kramer.	.80 hrs
08/26/98 RDM	Telephone calls with Kramer and Vaccaro; attempt to reach Shreve or Gatlin;	.20 hrs
08/26/98 RDM	Conference with Wenz and Kramer; settlement meeting with OPC and staff.	3.30 hrs
08/27/98 RDM	Debrief Wenz re Wednesday meeting and open staff questions; conference with Wenz re strategy for today's meeting; prepare notice of withdrawal of settlement and protest; research re effect of withdrawal of protest; attend settlement meeting with PSC and OPC; file notice of withdrawal; debriefing with Wenz and confer re notice issues.	4.60 hrs

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94039

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.
Bill number UTIL-00101-114 RDM

08/28/98 RDM Confer with Rasmussen re published notice;
telephone call to Vaccaro re prehearing
conference schedule and scope. .30 hrs

08/31/98 RDM Prepare for prehearing conference; attend
prehearing conference; confer with Rasmussen re
noticing cancellation of hearing; memo to client
re results of prehearing conference; voice mail
to Wenz re further settlement negotiations. 2.60 hrs

Richard D. Melson 33.20 hrs 215 /hr 7,138.00

Total fees for this matter \$ 7,138.00

DISBURSEMENTS

Copying Charges 68.25
Long Distance 70.73
Facsimiles 30.00
Mileage 4.48

Total disbursements for this matter \$ 173.46

Mid-County 1996 Test Year Rate Case

FOR PROFESSIONAL SERVICES RENDERED

08/04/98 RDM Telephone call from Burgess re request to
commence production of documents; telephone
conference with Kramer re same. .20 hrs

08/07/98 RDM Confer with Kramer re response to OPC PODs;
telephone conference with Burgess re same. .30 hrs

08/12/98 RDM Review document production materials from client;
draft letter to Burgess re same. .50 hrs

08/19/98 RDM Review additional documents produced; telephone
conversation with Burgess; prepare transmittal
and forward documents to OPC and staff. .30 hrs

08/21/98 RDM Telephone call from Brubaker re status of OPC
settlement negotiations. .10 hrs

08/28/98 RDM Conferences with Burgess and Brubaker re delay in
prefiling schedule; prepare and file motion re
same. .50 hrs

Richard D. Melson 1.90 hrs 215 /hr 408.50

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94039

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.
Bill number UTIL-00101-114 RDM

Total fees for this matter

\$ 408.50

DISBURSEMENTS

Copying Charges
Long Distance
Postage
Facsimiles
Federal Express
Mileage

(Handwritten initials)

397.75
.77
25.57
35.00
19.00
10.56

Total disbursements for this matter

\$ 488.65

BILLING SUMMARY

Richard D. Melson	35.10 hrs	215 /hr	7,546.50
TOTAL FEES			\$ 7,546.50
TOTAL DISBURSEMENTS			\$ 662.11
TOTAL CHARGES FOR THIS BILL			\$ 8,208.61

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95870

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

October 19, 1998

Billed through 09/30/98

Bill number UTIL-00101-116 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

Lake Utilities Limited Proceeding
FOR PROFESSIONAL SERVICES RENDERED

09/02/98 RDM	Conference with Shreve.	.20 hrs
09/04/98 RDM	Telephone call from Shreve; attempt to contact Willis; confer with Wenz; confer with Shreve re possible settlement; report to Wenz.	.50 hrs
09/11/98 RDM	Review staff recommendation; forward same to client.	.40 hrs
09/14/98 RDM	Telephone call from Shreve to discuss staff recommendation.	.20 hrs
09/15/98 RDM	Telephone call from Vaccaro re OPC request for deferral; telephone call from Shreve re same; telephone conference with Rasmussen re staff recommendation.	.80 hrs
09/17/98 RDM	Telephone call from Vaccaro re deferral and other issues; confer with Wenz re prior order requirement to file rate case.	.40 hrs
09/23/98 RDM	Telephone conference with Seidman re status of case;	.10 hrs

Richard D. Melson	2.60 hrs	215 /hr	559.00
Total fees for this matter			\$ 559.00

DISBURSEMENTS

Copying Charges	7.50
Long Distance	36.52

JLE 088-0645-1463017 210.52 \$

017 100-11310

95870

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.
Bill number UTIL-00101-116 RDM

Facsimiles 47.00
Mileage 4.48

Total disbursements for this matter \$ 95.50

Mid-County 1996 Test Year Rate Case

FOR PROFESSIONAL SERVICES RENDERED

09/09/98 RDM	Telephone call from Burgess re additional document discovery.	.20 hrs
09/10/98 RDM	Telephone call from Burgess re additional document discovery	.20 hrs
09/14/98 RDM	Telephone call from Burgess to clarify additional document request.	.20 hrs
09/15/98 RDM	Telephone call from Burgess.	.10 hrs
09/17/98 RDM	Confer with Wenz re OPC discovery request.	.10 hrs
09/23/98 RDM	Review order granting change in schedule; memo to Wenz re updated schedule and re discovery matters.	.20 hrs

Richard D. Melson 1.00 hrs 215 /hr 215.00

Total fees for this matter \$ 215.00

DISBURSEMENTS

Copying Charges .75
Long Distance .77

Total disbursements for this matter \$ 1.52

BILLING SUMMARY

Richard D. Melson 3.60 hrs 215 /hr 774.00

TOTAL FEES \$ 774.00

TOTAL DISBURSEMENTS \$ 97.02

TOTAL CHARGES FOR THIS BILL \$ 871.02

97932

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

November 13, 1998

Billed through 10/31/98

Bill number UTIL-00101-119 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

Handwritten notes:
283
402.83
2-5-13032

Lake Utilities Limited Proceeding

FOR PROFESSIONAL SERVICES RENDERED

10/05/98 RDM Telephone call from Burgess re agenda; telephone call from Vaccaro re Shreve request for deferral; telephone call to Burgess re same. .60 hrs

Handwritten: 532.00

Richard D. Melson .60 hrs 215 /hr 129.00

Total fees for this matter \$ 129.00

DISBURSEMENTS

Long Distance .39

Total disbursements for this matter \$.39

Mid-County 1996 Test Year Rate Case

FOR PROFESSIONAL SERVICES RENDERED

10/05/98 RDM Telephone conferences with Wenz and Burgess re document discovery. .20 hrs

10/06/98 RDM Confer with Brubaker re status of case and possible further extension of prehearing schedule. .10 hrs

10/08/98 RDM Telephone call from Wenz re prehearing schedule; prepare revised schedule; obtain agreement from OPC; confer with staff re proposed stipulated motion; prepare and file same. .70 hrs

10/15/98 RDM Telephone call from Burgess re review of tax returns and re inspection/copying of audit workpapers in Illinois. .20 hrs

97932

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

PAGE 2

Utilities, Inc.

Bill number UTIL-00101-119 RDM

10/20/98 RDM Provide tax return to OPC for review; confer with Hale and Smith. .20 hrs

10/21/98 RDM Follow-up re pending discovery requests. .10 hrs

10/22/98 RDM Confer with Wenz re discovery requests; telephone call to Burgess re same and re OPC interview of Ed Fuchs. .30 hrs

Richard D. Melson 1.80 hrs 215 /hr 387.00

Total fees for this matter \$ 387.00

DISBURSEMENTS

Copying Charges .50
Long Distance 3.48
Postage 1.65
Facsimiles 10.00

Total disbursements for this matter \$ 15.63

BILLING SUMMARY

Richard D. Melson 2.40 hrs 215 /hr 516.00

TOTAL FEES \$ 516.00

TOTAL DISBURSEMENTS \$ 16.02

TOTAL CHARGES FOR THIS BILL \$ 532.02

CDW

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

30

STATEMENT

December 11, 1998

\$33,124

Billed through 11/30/98

Bill number UTIL-00101-121 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

279-2000-1563016 976.64
089-0045-1463017 1251.62

Lake Utilities Limited Proceeding
FOR PROFESSIONAL SERVICES RENDERED

11/03/98 RDM	Prepare for and attend PSC agenda conference re LUSI notice of withdrawal; confer with Shreve re further settlement negotiations; confer with staff re issues for upcoming case; report to Wenz.	3.80 hrs
11/06/98 RDM	Telephone conference with Wenz re settlement meetings with OPC; attempt to contact Shreve.	.20 hrs
11/09/98 RDM	Telephone call from Vaccaro re case schedule; attempt to contact Shreve re settlement meeting dates.	.20 hrs
11/10/98 RDM	Telephone conference with Shreve (at NARUC) re settlement conference schedule.	.00 hrs
11/17/98 RDM	Confer with Shreve re schedule for settlement meeting.	.00 hrs
11/18/98 RDM	Telephone call to Shreve's office re settlement meeting schedule.	.00 hrs
11/20/98 RDM	Arrange meeting time with Shreve; advise Wenz by voice mail.	.10 hrs
11/24/98 RDM	Telephone conferences with Wenz and Shreve re settlement meeting schedule.	.20 hrs
11/30/98 RDM	Attempt to contact Shreve re settlement meeting arrangements.	.00 hrs

Richard D. Melson 4.50 hrs 215 /hr 967.50

Total fees for this matter \$ 967.50

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(RM)

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.
Bill number UTIL-00101-121 RDM

DISBURSEMENTS

Copying Charges	1.00
Long Distance	8.14

Total disbursements for this matter	\$ 9.14

Mid-County 1996 Test Year Rate Case

FOR PROFESSIONAL SERVICES RENDERED

11/02/98 RDM Confer with Wenz; prepare for agenda conference.	1.20 hrs
11/06/98 RDM Attend meeting between OPC staff and PSC staff re staff's used and useful analysis and recommendations.	2.30 hrs
11/20/98 RDM Telephone call from Burgess re resumed document discovery; advise Wenz by voice mail.	.10 hrs
11/23/98 RDM Review discovery letter from Burgess.	.30 hrs
11/25/98 RDM Review OPC's renewed document production request; review notes from informal discovery meeting; prepare memo to Wenz re status of current requests.	1.80 hrs

Richard D. Melson	5.70 hrs	215 /hr	1,225.50
Total fees for this matter			\$ 1,225.50

DISBURSEMENTS

Copying Charges	5.25
Long Distance	3.87
Facsimiles	17.00

Total disbursements for this matter	\$ 26.12

BILLING SUMMARY

Richard D. Melson	10.20 hrs	215 /hr	2,193.00
TOTAL FEES			\$ 2,193.00

(Signature)

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.
Bill number UTIL-00101-121 RDM

TOTAL DISBURSEMENTS	\$ 35.26
TOTAL CHARGES FOR THIS BILL	----- \$ 2,228.26

2101

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

January 15, 1999

Billed through 12/31/98

Bill number UTIL-00101-126 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

089-0060-10000
088-0045-10000

4558.55
1510.19

Lake Utilities Limited Proceeding
FOR PROFESSIONAL SERVICES RENDERED

- 12/01/98 RDM Confer with Wenz re preparation for settlement conference with Shreve and re hearing strategy issues. .30 hrs
- 12/07/98 RDM Telephone call from Shreve's office re customer and usage data requested for settlement meeting; relay request to Wenz; confer with Wenz re settlement issues and scenarios. .60 hrs
- 12/08/98 RDM Review prior orders in preparation for settlement meeting with Shreve; meet with Wenz; furnish customer and sales information to Burgess. 3.90 hrs
- 12/09/98 RDM Prepare for meeting with Shreve, including analyze basis for discrepancy in refund percentage calculations, summarize rate history, strategy conference with Wenz, telephone conversations with Burgess; attend settlement meeting at Shreve's office; post-meeting conference with Wenz. 5.30 hrs
- 12/18/98 RDM Confer with Wenz re preparation of testimony; advise Vaccaro of failure of negotiations. .30 hrs
- 12/21/98 RDM Review orders in current and prior dockets; review previous company testimony; review settlement materials; prepare detailed outline of direct testimony for Wenz and forward same to Wenz for completion and comment; telephone call with Rasmussen re status of projects and possible need for updated testimony. 6.40 hrs
- 12/22/98 RDM Telephone conference with Wenz; revise testimony to reflect used and useful approach; locate and edit proposed exhibits; prepare draft testimony for Rasmussen. 1.90 hrs

-26-

558.53

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.

Bill number UTIL-00101-126 RDM

12/23/98 RDM Confer with Wenz re final revisions to direct testimony. .20 hrs

12/30/98 RDM Confer with Rasmussen; finalize exhibits and testimony for filing; prepare transmittal letter. .80 hrs

Richard D. Melson 19.70 hrs 215 /hr 4,235.50

Total fees for this matter \$ 4,235.50

DISBURSEMENTS

Copying Charges 15.75
Long Distance 54.09
Postage 3.53
Facsimiles 45.00
Mileage 4.48

Total disbursements for this matter \$ 122.85

Mid-County 1996 Test Year Rate Case

FOR PROFESSIONAL SERVICES RENDERED

12/01/98 RDM Review pending PODs with Wenz and identify objectionable requests. .70 hrs

12/02/98 RDM Draft objections to PODs; confer with client re draft; finalize and file objections. 1.90 hrs

12/07/98 RDM Telephone call from Burgess re upcoming responses to document production requests. .10 hrs

12/23/98 RDM Review Wenz proposed responses to document production requests; confer with Wenz re intention to meld draft responses to provide more detailed objections where applicable; follow-up on undelivered FedEx package; telephone call to Howe (in Burgess' absence) to obtain extension until Monday to produce documents. .60 hrs

12/28/98 RDM Revise response to document production request to merge Wenz comments; review documents to be produced; prepare notice of service; file and serve document production. 1.80 hrs

Richard D. Melson 5.10 hrs 215 /hr 1,096.50

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2101

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.
Bill number UTIL-00101-126 RDM

Total fees for this matter \$ 1,096.50

DISBURSEMENTS

Copying Charges 394.50
Long Distance 2.73
Postage 1.01
Facsimiles 10.00
Mileage 5.44

Total disbursements for this matter \$ 413.68

BILLING SUMMARY

Richard D. Melson 24.80 hrs 215 /hr 5,332.00
TOTAL FEES \$ 5,332.00
TOTAL DISBURSEMENTS \$ 536.53
TOTAL CHARGES FOR THIS BILL \$ 5,868.53

OK

4209

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

February 12, 1999

Billed through 01/31/99

Bill number UTIL-00101-128 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

207-220-2300 222-09
001-001-128 RDM

Lake Utilities Limited Proceeding
FOR PROFESSIONAL SERVICES RENDERED

01/04/99 RDM	Supervise filing of testimony.	.00 hrs
01/08/99 RDM	Telephone call from Vaccaro re utility prefiled testimony and other procedural matters.	.30 hrs
01/12/99 RDM	Telephone call from Shreve re prospects for further settlement negotiations; brain-storm re possible settlement approaches.	.40 hrs
01/14/99 RDM	Organize files.	.40 hrs
01/19/99 RDM	Telephone conversation with Shreve re possible settlement.	.20 hrs
01/20/99 RDM	Confer with Vaccaro re notice of hearing, OPC public records request for audit papers, and ongoing settlement discussions.	.30 hrs
01/22/99 RDM	Telephone call from Wenz and telephone call to Shreve re scheduling settlement meeting.	.20 hrs
01/26/99 RDM	Telephone call from Wenz re scope of data request and need to reschedule meeting; contact Shreve to reschedule meeting; further conversations with Shreve re possible settlement.	.30 hrs
01/27/99 RDM	Telephone call to Shreve re non-receipt of OPC testimony; telephone call from Vaccaro re overdue interim rate reports; telephone call to Wenz re same and re Shreve's desire to meet this week on LUSI settlement.	.40 hrs
01/28/99 RDM	Confer with Shreve.	.10 hrs

\$305.17
3

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.

Bill number UTIL-00101-128 RDM

01/29/99 RDM Telephone conversations with Shreve, Wenz, and Vaccaro re scheduling of settlement meetings; confer with Wenz re approach to discussions; forward updated interim rate reports to Wenz. .60 hrs

Richard D. Melson 3.20 hrs 215 /hr 688.00

Total fees for this matter \$ 688.00

DISBURSEMENTS

Copying Charges 120.25
Long Distance 10.44
Facsimiles 4.00

Total disbursements for this matter \$ 134.69

Mid-County 1996 Test Year Rate Case

FOR PROFESSIONAL SERVICES RENDERED

01/05/99 RDM Confer with Wenz re response to remaining document production request and re scope of upcoming testimony. .30 hrs

01/06/99 RDM Review Florida Cities and Southern States court decisions; confer with counsel for utilities re status of cases on remand; memo to Wenz re implications for Mid-County case and upcoming testimony. 1.20 hrs

01/11/99 RDM Telephone call to Wenz re upcoming testimony for rate case; call Seidman to check on availability and dates. .30 hrs

01/14/99 RDM Telephone call from Burgess re discovery issues; confer re possibility of meaningful settlement discussions; organize files. .80 hrs

01/15/99 RDM Attempt to reach Wenz re preparation of testimony. .00 hrs

01/19/99 RDM Telephone conference with Wenz re issues and preparation of testimony; telephone call to Seidman re used and useful testimony; meet with Seidman to discuss used and useful issues and history of Mid-County cases; confer with Shreve re possible settlement meeting. 2.40 hrs

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.		
Bill number	UTIL-00101-128 RDM	
01/20/99 RDM	Telephone call from Burgess re OPC decision to hold further discovery in abeyance; discuss issues in case and basis for possible settlement.	.50 hrs
01/21/99 RDM	Telephone conference with Gatlin re Florida Cities used and useful issue; borrow case file and provide to Seidman for review; meet with Seidman re used and useful issue.	.90 hrs
01/25/99 RDM	Finalize meeting arrangements with Shreve; report to Wenz; review additional information requests from Shreve and forward same to client; telephone call from Shreve.	.30 hrs
01/26/99 RDM	Telephone call from Seidman re scope of testimony; telephone call to Rasmussen re possible sponsorship of engineering MFRs and limited testimony to provide factual support for Seidman.	.30 hrs
01/27/99 RDM	Telephone call from Seidman re Mid-County testimony; review draft testimony and outline comments and possible additional areas of questions/answers.	.90 hrs
01/28/99 RDM	Telephone call from Wenz re scope of testimony issues and possible extension of time to file; obtain agreed extension from Burgess; telephone call to Brubaker re extension; prepare and file extension request; telephone call to Seidman to provide comments on first draft; review additional materials from Seidman.	1.30 hrs
01/29/99 RDM	Meet with Seidman and provide additional comments on draft testimony.	.20 hrs

Richard D. Melson	9.40 hrs	215 /hr	2,021.00
Total fees for this matter			\$ 2,021.00

DISBURSEMENTS

Copying Charges	63.75
Long Distance	26.31
Postage	2.94
Facsimiles	64.00
Mileage	4.48
Total disbursements for this matter	\$ 161.48

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HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

PAGE 4

Utilities, Inc.
Bill number UTIL-00101-128 RDM

BILLING SUMMARY

Richard D. Melson	12.60 hrs	215 /hr	2,709.00
TOTAL FEES			----- \$ 2,709.00
TOTAL DISBURSEMENTS			\$ 296.17
TOTAL CHARGES FOR THIS BILL			----- \$ 3,005.17

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8008

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

March 19, 1999

Billed through 02/28/99

Bill number UTIL-00101-130 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

V8085
087-0010-80300 9379.00
087-0045-803017 2547.00

Lake Utilities Limited Proceeding
FOR PROFESSIONAL SERVICES RENDERED

- 02/01/99 RDM Review Larkin testimony and attempt to verify numbers to utility sources; review document production request from OPC; prepare for settlement meeting; telephone conference with Wenz re settlement parameters; settlement meeting at PSC; debriefing with Wenz. 4.90 hrs
- 02/03/99 RDM Telephone call from Merchant re issue regarding advances for construction; telephone call to Wenz re same; leave voice mail for Merchant. .20 hrs
- 02/04/99 RDM Preliminary review of motion to dismiss; telephone call from Vaccaro re same. .30 hrs
- 02/08/99 RDM Confer with client re strategy for responding to discovery request; telephone call from Jaber re scheduling of agenda on motion to dismiss; telephone call to Vaccaro re status of staff testimony and potential settlement calculations; prepare objection to OPC's discovery request; file and serve same. 1.50 hrs
- 02/09/99 RDM Review staff's prefiled testimony; confer with Vaccaro re ambiguities in testimony; leave voice-mail for Wenz; e-mail to Wenz with analysis of testimony and need to continue to discuss settlement strategy. 2.40 hrs
- 02/10/99 RDM Research re standard for motions to dismiss; prepare draft response to OPC's motion to dismiss and forward to client for review; confer with Erin Nichols re getting Wenz sign-off on response to motion to dismiss and re response to staff audit report; telephone call to Vaccaro re possible extension of time; confer with Willis re staff's review of 1997; telephone conference with Erin re various filing issues; finalize and file response to motion to dismiss. 4.60 hrs

\$10948.07

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.

Bill number UTIL-00101-130 RDM

- 02/11/99 RDM Attempt to contact Wenz (still ill); telephone call to McLean re extension of time; telephone call to Vaccaro re same; telephone conference with Willis re remaining settlement possibilities; report to Rasmussen on status of case and staff's positions; prepare and file request for extension of time; review materials re staff audit report. 1.10 hrs
- 02/12/99 RDM Telephone call from Shreve re data status and settlement; telephone call from Vaccaro re status of extension of time order; prepare draft prehearing statement and e-mail to client for comment. .90 hrs
- 02/15/99 RDM Telephone conference with Wenz re status of case; finalize and file prehearing statement. .80 hrs
- 02/16/99 RDM Attend PSC agenda conference and present argument on motion to dismiss; settlement conversations with Shreve and Vaccaro; report to client. 4.20 hrs
- 02/17/99 RDM Prepare notice and obtain staff approval; attempt to contact Willis; confer with Vaccaro re staff settlement position; telephone conference with Shreve; confer with Rasmussen re notice; voice-mail report to Wenz; confer with Wenz; settlement discussions with Shreve and Vaccaro. 1.10 hrs
- 02/18/99 RDM Confer with Shreve; confer with Wenz; telephone calls from Vaccaro; prepare draft settlement agreement; telephone call to McLean. 2.90 hrs
- 02/19/99 RDM Confer with Wenz re settlement agreement and deposition availability; revise draft agreement; forward same to Shreve; attempt to contact Shreve re Monday meeting; telephone call from McLean re additional depositions; notify Wenz re same. .60 hrs
- 02/22/99 RDM Telephone conference with Vaccaro to report on status of negotiations with OPC; meeting with Shreve re possible settlement; report to Wenz and memo re settlement discussions and current options. 3.60 hrs
- 02/23/99 RDM Telephone call from Vandiver; prepare transmittal letter and forward customer list to Vandiver; telephone call from Wenz re settlement; telephone call to McLean/Shreve; report to Wenz; telephone call from Rasmussen re settlement status; prepare draft notice of voluntary dismissal; meet with Shreve; telephone calls with Wenz; prepare revised settlement language; telephone call from Vaccaro. 3.40 hrs

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HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.

Bill number UTIL-00101-130 RDM

02/24/99 RDM Finalize settlement agreement language; confer with Wenz; settlement meeting with Shreve; prepare alternative versions of agreement based on Shreve's best and final offer; confer with Wenz re final sticking points; telephone call from Vaccaro re settlement status; confer with Wenz to get final sign-off; communicate same to Shreve and Vaccaro. 4.90 hrs

02/25/99 RDM Report to Rasmussen re settlement; confer with Vaccaro re cancellation of hearing and timetable for PSC approval of settlement; telephone call from Shreve re language in agreement. .40 hrs

Richard D. Melson 37.80 hrs 215 /hr 8,127.00

Total fees for this matter \$ 8,127.00

DISBURSEMENTS

Copying Charges 105.00
Long Distance 75.09
Facsimiles 62.00
Mileage 9.92

Total disbursements for this matter \$ 252.01

Mid-County 1996 Test Year Rate Case

FOR PROFESSIONAL SERVICES RENDERED

02/02/99 RDM Telephone debriefing with Wenz. .20 hrs

02/05/99 RDM Review Wenz draft testimony; prepare outline of additional questions and answers required; outline required exhibits; telephone call to Wenz re coordination of additional drafting; telephone call from Seidman; review Wenz second draft and suggest additional refinements; additional conference with Wenz. 4.90 hrs

02/08/99 RDM Review Seidman final testimony; review Wenz testimony and exhibits and provide final comments; prepare pro forma testimony for Rasmussen to sponsor engineering exhibits; review additional documents responsive to OPC's request no. 29; prepare response and notice of service; finalize and file three pieces of direct testimony and discovery response. 2.40 hrs

8008

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.
Bill number

UTIL-00101-130 RDM

- 02/11/99 RDM Confer with Rasmussen re OPC's discovery requests; conference call with Burgess to review requests and agree on response date. .40 hrs
- 02/19/99 RDM Prepare response and notice of service of response to OPC's 5th request for production; telephone call from Burgess re 6th request being served today. .40 hrs
- 02/22/99 RDM File response to OPC's 5th PODs; confer with Rasmussen re response to 6th PODs re construction and operating permits. .30 hrs
- 02/23/99 RDM Finalize and serve response to OPC's 6th POD; telephone call from Burgess re re-inspection of tax returns. .40 hrs

Richard D. Melson 9.00 hrs 215 /hr 1,935.00
 Total fees for this matter \$ 1,935.00

DISBURSEMENTS

Copying Charges 554.50
 Long Distance 3.53
 Postage 6.93
 Facsimiles 34.00
 Federal Express 9.50
 Mileage 25.60
 Total disbursements for this matter \$ 634.06

BILLING SUMMARY

Richard D. Melson 46.80 hrs 215 /hr 10,062.00
 TOTAL FEES \$10,062.00
 TOTAL DISBURSEMENTS \$ 886.07
 TOTAL CHARGES FOR THIS BILL \$10,948.07

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8829

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

April 16, 1999

Billed through 03/31/99

Bill number UTIL-00104-102 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

089-262-11326 7000
088-265-19630 534.45

Lake Utilities Limited Proceeding
FOR PROFESSIONAL SERVICES RENDERED

03/01/99 RDM	Telephone call from Vaccaro; confer with Rasmussen re publication of notice of cancellation; confer with Wenz re PSC issue on binding future commissions; obtain prior orders approving similar settlements.	.70 hrs
03/02/99 RDM	Telephone call from Merchant re interpretation of settlement agreement; confer with Vaccaro re status of staff recommendation.	.50 hrs
03/03/99 RDM	Telephone call from Vaccaro re uniform meter connection and miscellaneous charges; confer with Shreve and Wenz re same.	.30 hrs
03/11/99 RDM	Review staff recommendation, first PAA order and settlement re AFPI charges.	.40 hrs
03/12/99 RDM	Review staff recommendation and prior orders re AFPI; telephone call (voice mail) to Wenz.	.20 hrs
03/16/99 RDM	Attend PSC agenda conference re approval of settlement; report to Wenz re same.	1.20 hrs

Richard D. Melson	3.30 hrs	215 /hr	709.50
Total fees for this matter			\$ 709.50

DISBURSEMENTS

Copying Charges	32.25
Long Distance	3.98
Postage	19.35

\$1321.53

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.
Bill number UTIL-00104-102 RDM

Facsimiles 1.00
Mileage 20.80

Total disbursements for this matter \$ 77.38

Mid-County 1996 Test Year Rate Case

FOR PROFESSIONAL SERVICES RENDERED

- 03/02/99 RDM Telephone call from Burgess re possible site inspection; telephone conference with Ramussen re same. .40 hrs
- 03/03/99 RDM Telephone call from Burgess re engineering site inspection. .10 hrs
- 03/04/99 RDM Conversations with Rasmussen and Burgess re proposed site inspections. .20 hrs
- 03/08/99 RDM Telephone call from Burgess; telephone call from Rasmussen. .20 hrs
- 03/10/99 RDM Various telephones conferences with Rasmussen and Burgess re OPC site inspection. .40 hrs
- 03/15/99 RDM Telephone call to Wenz and Rasmussen re AFPI; telephone call to Vaccaro. .20 hrs
- 03/24/99 RDM Telephone conference with Rasmussen re OPC's site visit and re prefiled testimony. .30 hrs
- 03/25/99 RDM Prepare transmittal and apology letter for refund reports; e-mails to Wenz re open issues. .60 hrs

Richard D. Melson 2.40 hrs 215 /hr 516.00

Total fees for this matter \$ 516.00

DISBURSEMENTS

Copying Charges 10.00
Long Distance 5.65
Facsimiles 3.00

Total disbursements for this matter \$ 18.65

BILLING SUMMARY

Richard D. Melson 5.70 hrs 215 /hr 1,225.50

TOTAL FEES \$ 1,225.50

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8829

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

PAGE 3

Utilities, Inc.
Bill number UTIL-00104-102 RDM

TOTAL DISBURSEMENTS	\$ 96.03
TOTAL CHARGES FOR THIS BILL	----- \$ 1,321.53



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HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

11220

STATEMENT

May 19, 1999

Billed through 04/30/99

Bill number UTIL-00104-103 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

049-0260-1863016 252.80
048-0245-1863017 1390.78

Lake Utilities Limited Proceeding
FOR PROFESSIONAL SERVICES RENDERED

04/06/99 RDM	Confer with Wenz re preparation of tariffs for filing next week.	.10 hrs	
04/12/99 RDM	Voice mail to Wenz re tariff sheets.	.00 hrs	
04/13/99 RDM	Prepare customer notice of rate decrease and e-mail to client for approval; voice-mail to Wenz re status of tariff filing.	.30 hrs	
04/14/99 RDM	Finalize materials for filing of tariff sheets and customer notice.	.10 hrs	
Richard D. Melson	.50 hrs	215 /hr	107.50
Total fees for this matter			\$ 107.50

DISBURSEMENTS

Copying Charges	91.50
Long Distance	8.54
Postage	14.63
Facsimiles	16.00
Mileage	4.48
PSC Copies	10.15
Total disbursements for this matter	\$ 145.30

Mid-County 1996 Test Year Rate Case

FOR PROFESSIONAL SERVICES RENDERED

04/01/99 RDM Review prefiled testimony of Bidy and Larkin. .90 hrs

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HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.

Bill number UTIL-00104-103 RDM

04/06/99 RDM	Telephone call with Wenz re OPC's testimony and need for 1998 sales and customer information to proceed with settlement discussions; attempt to contact Seidman re schedule for rebuttal.	.10 hrs
04/12/99 RDM	Voice mail to Wenz re customer/revenue information for settlement negotiations.	.00 hrs
04/20/99 RDM	Review docket file; confer with Merchant re possible settlement.	.10 hrs
04/21/99 RDM	Telephone call from Rasmussen re status of case; review of staff prefiled testimony; prepare outline of parties positions and settlement values; confer with Seidman re schedule for rebutal preparation; e-mail to Wenz.	3.90 hrs
04/22/99 RDM	Confer with Wenz re status of case, rebuttal and settlement; telephone call to Seidman re starting rebuttal preparation.	.20 hrs
04/26/99 RDM	Telephone call from Wenz; provide copy of OPC data request.	.00 hrs
04/29/99 RDM	Telephone call from Burgess re potential depositions of staff witnesses and re settlement posture of case.	.20 hrs
04/30/99 RDM	Telephone conference with Wenz.	.20 hrs

Richard D. Melson	5.60 hrs	215 /hr	1,204.00

Total fees for this matter			\$ 1,204.00

DISBURSEMENTS

Copying Charges	137.75
Long Distance	4.47
Facsimiles	5.00
Federal Express	34.00
Mileage	5.76

Total disbursements for this matter	\$ 186.98

BILLING SUMMARY

Richard D. Melson	6.10 hrs	215 /hr	1,311.50

TOTAL FEES			\$ 1,311.50

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11220

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

PAGE 3

Utilities, Inc.
Bill number UTIL-00104-103 RDM

TOTAL DISBURSEMENTS	\$ 332.28

TOTAL CHARGES FOR THIS BILL	\$ 1,643.78

Q

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Hopping Green Sams & Smith, P.A.

123 South Calhoun Street

Tallahassee, FL 32301

June 16, 1999

Billed 06/01/99-06/15/99

Bill number UTIL-00104-109 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

Mid-County 1996 Test Year Rate Case

Balance forward as of bill number 106 dated 06/15/99

\$ 4,376.79

FOR PROFESSIONAL SERVICES RENDERED

- 06/03/99 RDM Telephone call to Burgess re settlement status; telephone call from Brubaker; review preliminary draft prehearing order; telephone call to Wenz re status of case and to confirm customer notice; prepare positions on additional issues in draft prehearing order; attend (by telephone) pre-prehearing conference with staff; report to Wenz re same and re need for late-filed rate case expense exhibit; confer with Rasmussen re hearing logistics and published customer notice. 2.20 hrs
- 06/07/99 RDM Prepare for and attend prehearing conference. 1.50 hrs
- 06/10/99 RDM Follow-up re status of legislation; confer with Wenz re hearing issues and hearing preparation. .30 hrs
- 06/11/99 RDM Various telephone conversations and voice-mail messages with Brubaker and Wenz re scheduling of Wenz deposition and re Governor's signature of SB 1352. .30 hrs
- 06/14/99 RDM Research in support of memorandum of law on interpretation of Section 120.80(13) and correction of errors in MFAs; telephone call from Burgess; review deposition notice and fax same to Wenz. 1.10 hrs

- billing timekeeper Richard D. Nelson
- date of last bill 05/15/99
- date of last reminder
- last bill through date 05/31/99
- bill type code A-30
- action to be taken
- 0=hold entire bill 3=summary fees and exp
- 1=1/r reminder 4=bill fees and exp
- 2=bill exps, hold fees 5=summary fees/detail e

current	4376.79
30 days	.00
60 days	.00
90 days	.00
120 days	.00

- billing frequency M-01
- last payment 06/11/99 .00
- billing realization 99 %

708/498-6440

fees billed to date	50792.00
exps billed to date	6303.30
fees recd to date	50792.00
exps recd to date	6303.30

Mark Kramer
Utilities, Inc.
matter 00108

tmkp	date	hours	rate	amount
RDM	06/03/99	2.20	215	473.00
RDM	06/07/99	1.50	215	322.50
RDM	06/10/99	.30	215	64.50
RDM	06/11/99	.30	215	64.50
RDM	06/14/99	1.10	215	236.50

A/P

PAGE 2

CONTINUED

Utilities, Inc.
Bill number UTIL-00104-109 RDM

05/15/99 RDM Prepare memorandum of law on legal issues in prehearing order; review final prehearing order and forward same to client. 5.40 hrs

RDM 06/15/99 5.40 215 1161.00

Richard O. Nelson 10.00 hrs 215 /hr 2,322.00

RDM 10.00 215 2322.00

Total fees for this matter \$ 2,322.00

10.00 2322.00

BILLING SUMMARY

Richard O. Nelson 10.00 hrs 215 /hr 2,322.00

RDM 10.00 215 2322.00

TOTAL FEES \$ 2,322.00

10.00 2322.00

TOTAL CHARGES FOR THIS BILL \$ 2,322.00

2322.00

NET BALANCE FORWARD \$ 4,376.79

4376.79

TOTAL BALANCE NOW DUE \$ 6,698.79

6698.79

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

June 15, 1999

Billed through 05/31/99

Bill number UTIL-00104-106 RDM

Utilities, Inc.
c/o Ms. PhilAnn Scully
2335 Sanders Road
Northbrook, IL 60062

Mid-County 1996 Test Year Rate Case

FOR PROFESSIONAL SERVICES RENDERED

05/03/99 RDM	Telephone call from Seidman; telephone call to staff re extension of time for rebuttal testimony and prehearing statements; obtain OPC consent to extension; report to Wenz and Seidman re same; prepare and file extension request.	.80 hrs
05/04/99 RDM	Confer with Willis and Shreve re potential for settlement negotiations; confer with Casseaux re amortization of financing costs.	.20 hrs
05/06/99 RDM	Confer with Brubaker re extension of time; research re ratemaking treatment of refinancing costs and prepayment penalties; confer with Wenz re information to support settlement negotiations.	1.40 hrs
05/17/99 RDM	Attempt to arrange settlement meeting with Shreve.	.10 hrs
05/18/99 RDM	Contact Shreve re settlement meeting; meet with Seidman; initial review of Seidman testimony.	.90 hrs
05/19/99 RDM	Telephone conference with Shreve re settlement meeting; telephone call to Brubaker re schedule conflict with new prehearing conference date; complete review of Seidman draft rebuttal and provide comments to Seidman re same; voice mail report to Wenz re status of settlement schedule; review staff and OPC testimony and begin detailed outline of accounting rebuttal testimony.	4.30 hrs
05/20/99 RDM	Complete detailed outline of Wenz testimony; identify required exhibits; prepare draft of prehearing order; confer with Wenz; telephone call from Willis re status of settlement negotiations; review revisions to Seidman's testimony; attempt to contact Seidman re same.	4.60 hrs

HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

Utilities, Inc.

Bill number UTIL-00104-106 RDM

05/21/99 RDM Confer with Seidman re comments on rebuttal testimony; prepare transmittal letters; telephone call from Shreve re settlement meeting; meet with Shreve; confer with Wenz; review Wenz draft testimony and exhibits and finalize for filing; revise and finalize prehearing statement. 3.40 hrs

05/23/99 RDM Review Seidman final draft and make editorial revisions; confer with Seidman; leave filing instructions with Guerry. .90 hrs

05/25/99 RDM Telephone call from Brubaker re prehearing conference schedule; telephone call to Commissioner Johnson's office re same. .20 hrs

05/26/99 RDM Confer with Jaber re scheduling of prehearing conference; voice mail from Brubaker; attempt to contact Shreve re further settlement negotiations. .30 hrs

05/27/99 RDM Telephone call to Jaber and telephone call from Brubaker re rescheduled prehearing conference and re informal prehearing conference; prepare and submit notice of hearing for staff approval; telephone call with Wenz re hearing coordination. .60 hrs

Richard D. Melson 17.70 hrs 215 /hr 3,805.50

Total fees for this matter \$ 3,805.50

DISBURSEMENTS

Copying Charges 463.50
Long Distance 13.83
Postage 2.20
Agency Copies 27.00
Facsimiles 24.00
Federal Express 11.00
Mileage 29.76

Total disbursements for this matter \$ 571.29

BILLING SUMMARY

Richard D. Melson 17.70 hrs 215 /hr 3,805.50

TOTAL FEES \$ 3,805.50

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HOPPING GREEN SAMS & SMITH
PROFESSIONAL ASSOCIATION
ATTORNEYS AND COUNSELORS

STATEMENT

PAGE 3

Utilities, Inc.
Bill number

UTIL-00104-106 RDM

TOTAL DISBURSEMENTS

\$ 571.29

TOTAL CHARGES FOR THIS BILL

\$ 4,376.79

MEMORANDUM

To: Carl Wenz
 From: Rick Melson
 Re: Mid-County - Fee Estimate
 Date: June 15, 1999

 Attached are copies of:

(1) our invoice for rate case fees and expenses ~~LUSI~~ ^{MID-COUNTY} for the month of May, 1999 in the amount of \$4,376.79.

(2) a preliminary billing summary for rate case fees for LUSI for the period June 1 to June 15, 1999, in the amount of \$2,322.

Our current estimate of the cost to complete the case through the hearing process, from June 16 forward, is \$15,050.

This reflects an estimated 70 hours at \$215 per hour, plus expenses. The estimate includes:

(a) Deposition of Wenz	2
(b) Hearing & Witness Preparation	20
(c) Two-Day Hearing	20
(d) Post-Hearing Brief	20
(e) Review staff recommendation/attend agenda	3
(f) Other activities (finalize memo of law, assist in customer notification of final rates and filing of appropriate tariffs, and general legal and strategy advice)	5

This estimate does not include any activities with regard to reconsideration or appeal of the final PSC order.

This estimate is based on our experience with similar cases of this type. Of course, it is only an estimate, and we will continue to bill you for time and expenses actually incurred at our currently agreed hourly rates.

RDM/mee
 Enclosures

Mid-County Services, Inc.
Docket No. 971065-SU
Detailed Rate Case Expense
Travel Estimate

<u>Vendor Name</u>	<u>Vendor #</u>	<u>Invoice #</u>	<u>Date</u>	<u>Estimated Amount</u>
Round-trip Airfare				\$ 1,279
Best Western Hotel				206
<u>Total</u>				<u>\$ 1,485</u>



TRAVEL GROUP
International, INC.

2800 W. Higgins Road
Hoffman Estates, IL 60195-2008
847-884-4450

UTILITIES INC
2335 SANDERS RD
NORTHBROOK IL 60062

TRAVELER

TERMS: NET AMOUNT DUE UPON RECEIPT

SALES AGT: MD/ZV4WTS
161748

WENZ/CARL

DATE: JUN 10 1999

UNITED AIRLINES 20JUN CHICAGO TAMPA 0740A 1111A
UA 1676 B SUN 0*HARE INTL TAMPA INTL EQP:320

CAR 20JUN AVIS TAMPA FL
22JUN CONFIRMATION: 01006135US4
INTERMED CAR AUTOMATIC AIR
RATE: USD\$7.00DY UNL .00MI 3DY BASE RATE 111
RATE GUARANTEED

UNITED AIRLINES 22JUN TAMPA CHICAGO 0500P 0639P
UA 1899 B TUE TAMPA INTL 0*HARE INTL EQP:733

AIR FARE 1165.74	TAX 103.26	TOTAL USD	1269.00
	TICKET TRANSACTION FEE USD		10.00
	AIR TOTAL USD		1279.00
	INVOICE TOTAL USD		1279.00

TICKET PAYMENT CCAX378290636081110/0201/A247162

MCO PAYMENT: CCAX378290636081110/0201/A541357

RESERVATION NUMBER(S) UA/SLNVHQ

TICKET: 016 7939386126
MCO: 890 1968783748

UA FREQUENT FLYER UA00170880676

SEAT ASSIGNMENTS ARE SET FOR AIRPORT CHECKIN ONLY

OUR ADDRESS IS 2509 W. GOLF RD. HOFFMAN ESTATES IL 60194

BEST WESTERN
150 MARINA PLAZA
DUNEDIN, FL
127 (813) 733-4121

2 nights @ \$103 =
Car = \$100
meals = 100
\$206

INVOICE NUMBER 0000161748

-50-

1 / 1

Mid-County Services, Inc.
Docket No. 971065-SU
Detailed Rate Case Expense
Expert Witness Expenses Through 5/31/99

<u>Vendor Name</u>	<u>Vendor #</u>	<u>Invoice #</u>	<u>Amount</u>
M & R Consultants	7002	3637	\$ 2,090
M & R Consultants	7002	8009	760
M & R Consultants	7002	10981	1,568
<u>Actual to Date</u>			<u>\$ 4,418</u>
<u>Estimate to Complete</u>			<u>\$ 8,465</u>
<u>Total</u>			<u>\$ 12,883</u>

3637



P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
www.pixels.net/m&r e-mail: frankden@ieee.org

Management & Regulatory Consultants, Inc.

MS. PHILANN SCULLY
UTILITIES, INC.
2335 SANDERS ROAD
NORTHBROOK, ILL 60062

02/08/99
20021:00

CONSULTING - MID-COUNTY SERVICES, INC.

PREVIOUS BALANCE

HOURS \$ 00.00

		<u>DOCKET NO. 971065-SU</u>		
01/18/99	FS	CONSULTING - MEET W/MELSON; REVIEW RATE CASE DOCUMENTS; TELEPHONE CONFERENCE W/RASMUSSEN; REVIEW FCWS REMAND CASE.	6.00	570.00
01/25/99	FS	CONSULTING - REVIEW PSC FILES ON PRIOR MID-COUNTY CASES; COMMENCE DRAFTING OF TESTIMONY & EXHIBITS; TELEPHONE CONFERENCES W/MELSON & DEP. FOR CURRENT SERVICES RENDERED	<u>16.00</u> 22.00	<u>1520.00</u> \$2090.00

PAYMENTS AND CREDITS FOR EXPENSES
02/08/99

- 0.00

BALANCE DUE

\$ 2090.00

058-0645-1463017

(9)

(2)

8009



P.O. Box 13427
Tallahassee, FL 32317-3427
Phone or Fax (850) 877-0673
www.pixels.net/m&r e-mail: frankden@ieee.org

Management & Regulatory Consultants, Inc.

MS. PHILANN SCULLY
UTILITIES, INC.
2335 SANDERS ROAD
NORTHBROOK, ILL 60062

V...

03/20/99
20021.00

CONSULTING - MID-COUNTY SERVICES, INC.

	PREVIOUS BALANCE		\$ 2090.00
		HOURS	
02/01/99	FS	<u>DOCKET NO. 971065-SU</u> CONSULTING - TELEPHONE CONFERENCES W/MELSON, RASMUSSEN; TEST IMPUTATION: REVISE TESTIMONY; RESEARCH LAST CASE STAFF POSITIONS.	
			8.00 760.00
		FOR CURRENT SERVICES RENDERED	8.00 \$ 760.00

PAYMENTS AND CREDITS FOR EXPENSES
02/22/99

OK

- 2090.00
=====

BALANCE DUE

088-0645-1863017

\$ 760.00
(2)



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10981

Management & Regulatory Consultants, Inc.

MS. PHILANN SCULLY
 UTILITIES, INC.
 2335 SANDERS ROAD
 NORTHBROOK, ILL 60062

05/17/99
 20021.00/ACK

CONSULTING - MID-COUNTY SERVICES, INC.

PREVIOUS BALANCE

\$ 760.00

HOURS

DOCKET NO. 971065-SU

04/26/99 FS CONSULTING - TRAVEL T/F PINELLAS CO.;
 TOUR PLANT; MEET W/UTILITY PERSONNEL;
 COMMENCE DRAFT OF REBUTTAL TESTIMONY.
 FOR CURRENT SERVICES RENDERED

14.00 1330.00
 14.00 \$1330.00

EXPENSES

04/27/99 LODGING
 04/27/99 MEALS (B,L,D)
 04/28/98 MILEAGE 311 MILES @ \$.35/MI
 TOTAL EXPENSES

74.93
 53.84
108.85
 \$237.62

PAYMENTS AND CREDITS FOR EXPENSES

04/22/99

- 760.00

BALANCE DUE

\$1567.62

088-0645-1825017

Handwritten initials and marks.



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Management & Regulatory Consultants, Inc.

MS. PHILANN SCULLY
UTILITIES, INC.
2335 SANDERS ROAD
NORTHBROOK, ILL 60062

06/04/99
20021.00

CONSULTING - MID-COUNTY SERVICES, INC.

PREVIOUS BALANCE

\$1567.62

HOURS

DOCKET NO. 971065-SU

05/03/99 FS CONSULTING - DRAFT REBUTTAL TESTIMONY.

4.00

380.00

05/10/99 FS CONSULTING - RESEARCH DEP, EPA,
UTILITY HISTORY, DRAFT REBUTTAL.

31.00

2945.00

05/17/99 FS CONSULTING - FINAL REBUTTAL.

18.00

1710.00

05/24/99 FS CONSULTING - FINAL EXHIBIT; PREPARE
SUPPORT DOCUMENTS.

4.00

380.00

FOR CURRENT SERVICES RENDERED

57.00

\$5415.00

EXPENSES

05/20/98 COPIES

4.15

TOTAL EXPENSES

\$ 4.15

PAYMENTS AND CREDITS FOR EXPENSES

06/03/99, AS OF

0.00

BALANCE DUE

=====

\$6986.77

RE 6/17/99

(1261.50)

5419.15



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Management & Regulatory Consultants, Inc.

May 21, 1999

To: Carl Wenz
 From: Frank Seidman *[Signature]*
 Re: Mid-County
 Rate Case Expense

The following is provided to assist you in completing your testimony re rate case expense:

Actual:

<u>Invoice Date</u>	<u>Fees</u>	<u>Expenses</u>
02/08/99	\$ 2090.00	\$ 0.00
03/20/99	760.00	0.00
05/17/99	<u>1330.00</u>	<u>237.62</u>
Subtotal	\$ 4180.00	\$237.62
Estimated Unbilled, 5/99	\$ 5035.00	\$ 30.00
Prep for & Attend hearings	<u>3000.00</u>	<u>400.00</u>
Subtotal	\$ 8035.00	\$ 430.00
Totals	<u>\$12215.00</u>	<u>\$ 667.62</u>

4418

8465

12893

Mid-County Services, Inc.
Docket No. 971065-SU
Detailed Rate Case Expense
Discovery, Testimony, & Hearing Expenses Through 5/31/99

<u>Name</u>	<u>Vendor #</u>	<u>Invoice #</u>	<u>Date</u>	<u>Hours per Month</u>	<u>Hourly Cap Time Rate</u>	<u>Amount</u>
Cap Time - MFK			Jun-98	46	\$ 42	\$ 1,932
Cap Time - CJW			Jun-99	2	126	252
Federal Express	464	92288	Sep-98	-	-	86
Cap Time - MFK			Sep-98	32	42	1,344
Cap Time - CJW			Sep-98	10	126	1,260
Cap Time - CJW			Nov-98	10	126	1,260
Cap Time - CJW			Dec-98	23	126	2,898
Cap Time - JNI			Dec-98	19	16	304
Cap Time - CJW			Jan-99	5	126	630
Cap Time - CJW			Feb-99	13	126	1,638
Cap Time - CJW			Mar-99	17	126	2,142
Cap Time - CJW			Apr-99	12	126	1,512
Sub-total						15,258
Cap Time - CJW			May-99	6	126	756
Cap Time - CJW			6/1/99 - 6/18/99	31	126	3,906
Actual to Date						19,920
Cap Time - CJW			6/19/99 - 6/30/99	20	126	2,520
Cap Time - CJW			Jul-99	20	126	2,520
Estimate to Date						5,040
Total						24,960

UTILITIES, INC.
Standard Entry Cover Sheet

DATE OF CLOSE: 12/31/98

SE # SE80

SE NAME: Cap Time Executive

PERSON: MICHELLE COHN *M. Cohn*

METHODOLOGY: Purpose: book capitalized time for executive time

Additional support, if any,
can be found:

APPROVAL: _____

088	0645	1863017	se80.capttime	756.00
088	0645	1863017	se80.capttime	1512.00
088	0645	1863017	se80.capttime	252.00
088	0645	1863017	se80.capttime	1260.00
088	0645	1863017	se80.capttime	1260.00
088	0645	1863017	se80.capttime	2898.00
088	0645	1863017	se80.capttime	304.00
088	0645	1863017	se80.capttime	2268.00
088	0645	1863017	se80.capttime	1932.00
088	0645	1863017	se80.capttime	1344.00
088	0645	2334002	se80.capttime	

Docket No. 971065-SU
Witness: Seidman
Exhibit (FS-3)_____

MID-COUNTY SERVICES, INC.

WASTEWATER TREATMENT PLANT

For 12 months ended December 31, 1996

3-Month Average Daily Flow (3MADF)	gpd	803,667
Annual Average Daily Flow (AADF)		720,956
Peaking Factor (Test Year) 3MADF/AADF = PF		1.115
Firm Reliable Capacity (FRC)		900,000

1. Margin Reserve Capacity (MRC) = EG x MP x D = Average 98,080
Pk Month 109,332

where:

EG = Equivalent Annual Growth in ERCs (per PSC Staff) 73 ERCs

MP = Margin Reserve Period 5 years

D = Demand per ERC Average 268.71 gpd
3- Month Avg 299.54

Avg Demand/ERC = Annual SFR Gallons/SFR/366 = 268.71 gpd/ERC
Peaking Factor = 1.115
Demand per ERC, 3-Month Avg = 299.54

where: Annual SFR Gallons = 263,870,000
SFR = 2,683

2. Percent Used and Useful

$$\frac{3MADF + MRC}{FRC} = \frac{803,667 + 109,332}{900,000} = 101\%$$

OR

$$\frac{AADF + MRC}{FRC} \times PF = \frac{720,956 + 98,080}{900,000} \times 1.115 = 101\%$$

FLORIDA PUBLIC SERVICE COMMISSION USE 100%
DOCKET
NO. 971065-SU EXHIBIT NO. 25 DOCUMENT NUMBER-DATE
COMPANY/
WITNESS: Seidman 06531 MAY 24 88
DATE: 6.21.99

FPSC-RECORDS/REPORTING