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REPLY TO ALTAMONTE SPRINGS

January 16, 2004

HAND DELIVERY

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

RECEIVED - FPSC
04 JAN 16 AM 11:54
COMMISSION
CLERK

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

Dear Ms. Bayo:

In response to Mr. Tim Devlin's letter dated December 16, 2003, regarding the
above-referenced docket, we provide the following responses on behalf of Mid-County
Services, Inc. (the "Utility"):

Deficiency no. 1

Rule 25-30.436(4)(h), Florida Administrative Code, requires that any system that has costs
allocated or charged to it from a parent, in addition to those reported on Schedule B-12 of
Commission Form PSC/WAW 20, shall file three copies of additional schedules showing
additional information as detailed in the rule. The document that the utility submitted did
not reflect all of the information that is required by this rule. The utility has failed to include
the following items of this rule:

3) The allocation or direct charging method used and the basis for using that
method; and

(4) The workpapers used to develop the allocation method, including but not
limited to the numerator and denominator of each allocation factor.

Response:
See Attachment "A".

AUS _____
CAF _____
CMP _____
COM _____
CTR _____
ECR _____
GCL _____
OPC _____
MMS _____
SEC 1 _____
OTH _____

RECEIVED & FILED

FPSC-BUREAU OF RECORDS

DOCUMENT NUMBER-DATE

00675 JAN 16 04

FPSC-COMMISSION CLERK

Deficiency No. 2

Pursuant to Order No. PSC-00-2388-AS-WU, issued December 13, 2000, Utilities, Inc. (UI), agreed to provide a cross-reference for its general ledger account numbers to the National Association of Regulated Utility Commission Uniform System of Accounts primary account numbers. Staff notes that we have received a cross reference in Docket No. 020407-WS in connection with the staff's discussion with UI regarding its books and records. However, that document did not include references for all operation and maintenance expense accounts, particularly materials and supplies and miscellaneous expenses. Please submit a complete copy which cross-references all accounts for this docket.

Response:

Attachment "B" provides the cross reference of all accounts in this docket. It consists of (1) a two page general cross reference chart of accounts that was provided in Docket No. 020407-WS and referenced in the deficiency above, and (2) a two page chart titled "Mid-County Services, Inc. Detailed General Ledger 2002, Reconciled to Trial Balance and Annual Report Spreadsheets." This chart specifically reconciles the UI accounts to the NARUC O&M accounts for the Utility.

Rule 25-30.43 7, Florida Administrative Code, requires that each utility applying for a rate increase shall provide the information required by Commission Form PSC/ERC 20 (11/93), entitled "Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." Numbers 3-11 of the following list are deficiencies pursuant to this Rule.

Deficiency No. 3

Schedule A-3, Schedule of Adjustment to Rate Base
Schedule A-6, Schedule of Wastewater Plant in Service By Primary Account.
Schedule A-10, Schedule of Wastewater Accum. Depreciation By Primary Account
Schedule B-14, Net Depreciation Expense - Wastewater

Pro forma adjustments have to be reflected by primary account on these schedules. Also, if the amount in the account is subject to a used and useful adjustment, the used and useful adjustment has to be made to the pro forma adjusted balance. The utility has not done this.

Response:

The Utility has reviewed the referenced Form PSC/ECR 20 (11/93), the referenced schedules in the form, the format of each schedule, the instructions on each schedule and the Commission's rules and has found no requirement that the pro forma adjustments have to be reflected by primary account on Schedules A-6 or A-10. The place indicated in the form for adjustments to these schedules is A-2 and A-3 and the Utility has properly shown

its adjustments on these schedules. Schedules A-6 and A-10 were not revised because that would require major reconstruction of the schedules not required by the rules. Rather, the Utility has revised Schedule A-3 to show the primary accounts of the pro forma adjustments and has added a supplemental page that develops the accumulated depreciation and depreciation expense associated with each line item. In addition, the Utility has applied the non-used & useful percentage where considered appropriate, or has explained why such percentage is not applied. A revision to the other schedules would not provide any information not shown on Schedule A-3 as supplemented. The form does require that adjustments be shown on Schedule B-14 and the Utility has revised that schedule to include the pro forma adjustments. In addition, the Utility has revised Schedule B-3 to show the primary accounts of those pro forma adjustments and, as with Schedule A-3, has added a supplemental page that develops the accumulated depreciation and depreciation expense associated with each line item. In addition the non-used & useful percentage has been applied where considered appropriate or an explanation has been provided when such percentage is not applied.

Deficiency No. 4

Schedule B-3, Schedule of Adjustments to Operating Income

The explanation for this schedule requires that the utility provide a detailed description of all adjustments to operating income per books. The utility needs to explain the addition to Amortization Expense on this schedule.

Response:

The Utility has explained the addition to amortization expense. To reiterate the information contained at lines 20 and 21 of Schedule B-3: the adjustment consists of two pro forma items. The first item is the Wilshire infiltration and inflow (I&I) investigation at a cost of \$25,000. It is a nonrecurring expense. In accordance with 25-30.433(8), Florida Administrative Code, "nonrecurring expenses shall be amortized over a 5-year period unless a shorter or longer period can be justified." Therefore, the \$25,000 was amortized over five years at an annual cost of \$5,000. The second item is to remove grit from the equalizer at a cost of \$19,600. As indicated this expense recurs every five years, therefore the expense was amortized over five years at one-fifth of the cost, or \$3,920 annually. The Utility contends that this information is properly listed and explained and is not a basis for a deficiency.

Deficiency No. 5

Schedule B-8, Operation & Maintenance Expense Comparison. Wastewater

Line 28 of this schedule requires the use of Equivalent Residential Connections (ERCS), not Customer Equivalents (CEs). Please provide a statement that the utility has in fact

used ERCs. If the utility has used CEs, provide the appropriate comparison of ERCs as required..

Response:

The Utility has reviewed Schedule B-8 in Commission Form PSC/ECR 19-W, 11/93 and the forms clearly states Customers and not ERCs. It is the Utility's position that this request is not a basis for a deficiency. Nevertheless, the Utility will respond. The schedule reflects meter equivalent ERCs and that is stated at line 28.

Deficiency No.6

Schedule B-15, Taxes Other Than Income

Please provide the calculation for the non used and useful property tax and pro forma property tax adjustment

Response:

It is the Utility's position that there is no requirement to submit this information as a part of the MFR, and therefore, this request is not a basis for a deficiency. It is the Utility's position that this would have been more properly obtained through an information request. Nevertheless, the information is provided.

The calculation for the adjustment is as follows:

$$\text{Pro forma year tax} = \text{Test year per book tax} \times \frac{\text{Pro forma Net Plant}}{\text{Test Year Net Plant}}$$

$$= \$15,020 \times \frac{\$2,613,234}{\$2,145,489} = \$18,295$$

$$\text{Tax adjustment} = \text{Pro forma year tax} - \text{Test year per book tax}$$

$$= \$18,295 - \$15,020 = \$3,275$$

Where net plant = plant in service + land - accum. deprec. - CIAC + accum. amort CIAC, from Schedule A-2, cols. 2 and 4.

Deficiency No. 7

Schedule C-6, Accumulated Deferred income Taxes - Summary

Please provide an explanation stating whether the negative numbers are debit or credit balances.

Response:

Negative numbers are credit balances.

Deficiency No. 8

Schedule F-6, Used and Useful calculations

The instructions for this schedule require the utility to provide all calculations, analyses and governmental requirements used to determine the used and useful percentages. The utility's used and useful calculation does not address infiltration and inflow. Please provide all calculations used to support 0% infiltration and inflow.

Response:

Schedule F-6 has been revised to show I&I calculations.

Deficiency No. 9

Schedule F-8, Margin Reserve Calculations

The instructions for this schedule require the utility to provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant. None of the components have been provided. Please provide all supporting calculations for the components reflected on this schedule with the exception of post test year period per statute.

Response:

The Utility has provided all of the calculations and components and analysis it used. As stated on the schedule the resulting percentage is applicable to all wastewater treatment and related facilities. Further, it has indicated on Schedule A-6, to which plant accounts the percentage applies. There are only three input components to the formula: equivalent annual growth, the post test year period and the unit of measure utilized. The schedule indicates that the source for annual growth of 84 ERCs is Schedule F-10. Schedule F-10 shows 2,909 average test year ERCs and an average growth rate of 2.87% [$2,909 \times 2.87\% = 84$]. As Staff has observed, the post test year period of 5 years is set by statute. Finally, the schedule shows the unit of measure is gpd/ERC, AADF and indicates that the source for the 264 gpd/ERC, AADF for the Utility is the 2002 AADF divided by the meter equivalent ERCs from Schedule F-10. The 2002 AADF of 766,836 gallons is shown on

Schedule F-4. The meter equivalent ERCs from Schedule F-10 is 2,909 [766,836/2,909 = 264]. It is the Utility's position that this request is not a basis for a deficiency and would have been more properly obtained through an information request.

Deficiency No. 10

Schedule F-10, Equivalent Residential Connections-Wastewater

This schedule requires that the utility provide a variety of information in order to calculate the average growth in ERCs for the last five years, including the test year. Specifically, Columns 5, 6 & 7 require the utility to provide the total amount of SFR Gallons Treated, Gallons/SFR, and Total Gallons Treated. Columns 5, 6, & 7 are blank for this utility. Please provide the information necessary to complete this schedule.

Response:

The Utility explained the reason that the requested information was not provided. Specifically, the schedule states: "Billing information for this system must be obtained from the Pinellas County water utility and is not in a form conducive to preparing this schedule. In addition, many customers are master metered. For this schedule, historical data is taken from the utility's annual reports (Sch. S-11), which lists the number of water meters by type and the number of meter equivalents. This appears to be the best indicator of year to year growth." Since receiving the deficiency letter, the Utility has consulted with Pinellas County and determined that they only maintain the information the Utility requires for the current year and two prior years, which is now 2004, 2003 and 2002. The 2002 information was obtained and used to prepare the billing analysis for the test year. The Utility has utilized the best information it has available to prepare Schedule F-10.

Deficiency No. 11

As required by Rule 25-30.431(2)(c) & (3), F.A.C., provide the following data: a linear regression analysis using average ERCs for the last five years, and a wastewater capacity analysis report for the utility, respectively.

Response:

Schedule F-10 has been revised to include a linear regression analysis based on the data available. A copy of the most recent capacity analysis report is contained in Attachment "D".

Deficiency No. 12

If any corrections to the above deficiencies require a corresponding change to any schedules, those corrected schedules must also be submitted.

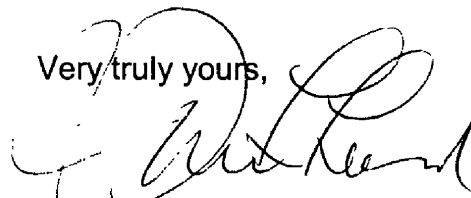
Ms. Blanca Bayo
January 16, 2004
Page 7

Response:

Attachment "C" contains all schedules that required revisions as a result of responses to the above deficiencies.

Should the Staff have any additional questions regarding this Application, they should not hesitate to give me a call.

Very truly yours,



VALERIE L. LORD
Of Counsel

VLL/mp
Enclosures

cc: Mr. Steven M. Lubertozi (w/enclosure)
Mr. Patrick C. Flynn (w/enclosure)
Mr. Frank Seidman (w/enclosure)

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ATTACHMENT "A"

Response to Deficiencies

Docket No. 030446-SU

Mid-County Services, Inc.

Response to Deficiency No. 1 Regarding Rule 25-30.436(4)(h)3 and 4.

The responses regarding each rule section are shown below. The UI Staff in Northbrook is available to the Audit Staff of the Commission to further explain or clarify the allocation factors and the workpapers.

Rule 25-30.436(4)(h)3.

The allocation method used can be found in the Water Service Corporation Distribution of Expenses book under the "CODES" tab. Water Service Corporation's allocations are based on customer equivalents, which can be calculated by using the following method:

Water = 1 x no. of customers
Sewer = 1 x no. of customers
Water & Sewer = 1.5 x no. of customers
Availability = .25 x no. of customers
Distribution = .5 x no. of customers
Collection = .5 x no. of customers

Code 1 calculates customer equivalent % by taking customer equivalents of a UI subsidiary and dividing by the total customer equivalents of UI.

Code 2 is a customer equivalent percentage based on total customer equivalents in Illinois, Indiana, and Ohio. For example, Apple Canyon is calculated by taking 1,202 divided by total Illinois, Indiana, and Ohio customers(20,630).

Code 3 is customer equivalent % based on total customer equivalents in Illinois only. For example, Apple canyon equals 1,202 divided by total Illinois customers(13,444).

Code 4 allocation percentage is based on the total number of invoices and bills. Code 4 is used for SE.51 distribution of computer costs. This is simply calculated by taking the total number of invoices and bills of a UI subsidiary and divide by total number of invoices and bills of UI.

Code 5 allocation percentage is a weighted average of codes 1,2 and 4. Code 5 is used for allocation of office expense.

Code 6 allocation percentage is an average of allocated IL-salaries divided by total IL salaries. For example, Apple Canyon is calculated by taking 20,864 divided by 1,761,832.

Code 7 is found in SE.52 pg. 2. It is based on property values of elevated tanks. For example, Apple canyon can be calculated by taking 258,218 and dividing it by 20,421,000.

Code 8 is found in SE.52 pg. 3 and is calculated using excess liability insurance and taking the weighted average of # miles of sewer mains, gallons of water sold, and operations payroll.

Code 9 is found in SE.52 pg.4 and is calculated by taking operators payroll and dividing by total operators payroll. For example, Apple Canyon is calculated by taking 50,477 divided by 9,275,778.

Code 10 is found in SE.52 on pg.5 and is calculated by taking # of vehicles owned and dividing it by total UI vehicles owned. For Example, Apple Canyon is calculated by taking 1.97 divided by 350.

Code 11 is a weighted average of codes 7,8,9, and 10.

Utilities, Inc. has historically calculated allocation factors this way.

Rule 25-30.436(4)(h)4.

The workpapers used to develop the allocation method are located in the "CODES" tab in the WSC Distribution of Expenses book. These workpapers include the numerator as well as the denominator of each allocation factor. See response to deficiency 1.3) above for explanations on numerators and denominators.

ATTACHMENT "B"

Response to Deficiencies

Docket No. 030446-SU

Mid-County Services, Inc.

UTILITIES, INC. GENERAL CROSS REFERENCE CHART
GENERAL LEDGER TO NARUC ACCOUNTS

LUSI/Lake Groves Overearnings Investigation
Docket No. 020567-WS
Data Request No. 12

WATER

<u>A/R Account</u>	<u>Annual Report Description</u>	<u>G/L Account</u>	<u>Allocation Method</u>
601	Salaries and Wages - Employees	6019020	Customers
		6019040	Customers
		6019045	Customers
		6019050	Customers
		6019054	Customers
604	Employee Pensions and Benefits	6049010	Customers
615	Purchased Power	6151010	Actual
618	Chemicals	6181010	Revenues
		6181090	Revenues
620	Materials and Supplies	6755090	Actual
		6205003	Gross Plant
		6759080	Actual
		6355010	Actual
		6355030	Revenues
632	Contractual Services - Accounting	6329002	Customers
		6329014	Customers
633	Contractual Services - Legal	6338001	Customers
636	Contractual Services - Other	6369003	Customers
		6369005	Customers
		6369006	Customers
		6369007	Customers
		6369008	Customers
		6369009	Customers
		6369090	Customers
650	Transportation Expenses	6501020	Customers
659	Insurance - Other	6599090	Revenues
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	7668010	Customers
670	Bad Debt Expense	6708000	Revenues
675	Miscellaneous Expenses	6759001	Customers
		6759002	Customers
		6759003	Customers
		6759004	Customers
		6759005	Customers
		6759006	Customers
		9759008	Customers
		9759009	Customers
		6759010	Customers
		6759013	Customers
		6759014	Customers
		6759015	Customers
		6759016	Customers
		6759090	Customers
		6759110	Customers
		6759210	Customers
		6759330	Customers

**UTILITIES, INC. GENERAL CROSS REFERENCE CHART
GENERAL LEDGER TO NARUC ACCOUNTS**

WASTEWATER

<u>A/R Account</u>	<u>Annual Report Description</u>	<u>G/L Account</u>	<u>Allocation Method</u>
701	Salaries and Wages - Employees	6019020	Customers
		6019040	Customers
		6019045	Customers
		6019050	Customers
		6019054	Customers
704	Employee Pensions and Benefits	6049010	Customers
711	Sludge Removal Expense	7754008	Actual
715	Purchased Power	7151020	Actual
718	Chemicals	6181010	Revenues
		6181090	Revenues
720	Materials and Supplies	7754003	Actual
		6205003	Gross Plant
		6355030	Revenues
		7352020	Actual
732	Contractual Services - Accounting	6329002	Customers
		6329014	Customers
733	Contractual Services - Legal	6338001	Customers
736	Contractual Services - Other	6369003	Customers
		6369005	Customers
		6369006	Customers
		6369007	Customers
		6369008	Customers
		6369009	Customers
6369090	Customers		
750	Transportation Expenses	6501020	Customers
759	Insurance - Other	6599090	Revenues
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	7668010	Customers
770	Bad Debt Expense	6708000	Revenues
775	Miscellaneous Expenses	6759001	Customers
		6759002	Customers
		6759003	Customers
		6759004	Customers
		6759005	Customers
		6759006	Customers
		9759008	Customers
		9759009	Customers
		6759010	Customers
		6759013	Customers
		6759014	Customers
		6759015	Customers
		6759016	Customers
		6759090	Customers
		6759110	Customers
6759210	Customers		
6759330	Customers		

Mid- County Services, Inc. Detailed General Ledger 2002
 Reconciled to Trial Balance and Annual Report Spreadsheet

Account	Sub	12/31/2002	Acct. Totals	Annual Rpt
601.9020 Salaries - Charged to Plant		(12,404.00)		
601.9040 Salaries - Operations		161,292.00		
601.9045 Salaries SE51		106.00		
601.9050 Salaries Office		25,762.00		
601.9054 Salaries Admin SE60		21,873.94	196,629.94	196,630.00
Total Account 701		196,629.94		
604.9010 Health Ins. Reimb. SE60		25,288.36		
604.9011 Employee Ins. Deduct. SE60		(354.82)		
604.9012 Health Costs Other SE60		45.67		
604.9015 Dental Reimb SE60		121.29		
604.9020 Pension Contrib.		4,690.90		
604.9050 Health Ins. Prem. SE60		293.07		
604.9055 Dental Prem. SE60		13.94		
604.9060 Term Life Ins. SE60		53.51		
604.9070 ESOP Contrib.		6,341.78		
604.9080 Disability Ins. SE60		25.06		
604.9090 Other Emp. Pens. & Bens.		1,305.47	37,824.23	37,824.00
Total Account 704		37,824.23		
Acct. 711 - 775.4008 Sludge Hauling		238,392.00	238,392.00	238,392.00
Acct. 715 - 715.1020 Electric Power		114,448.01	114,448.01	114,448.00
618.1010 Chlorine		12,679.76		
618.1050 Odor Control Chemicals		3,099.13		
618.1090 Other Treatment Chemicals		53,646.88	69,425.77	69,426.00
Total Account 718		69,425.77		
775.4003 Maint Supplies		13,620.39		
775.4006 Maint Repairs		35,265.32		
775.4007 Sewer Main Breaks		44.68		
775.4009 Elc. Equip. Repair		397.87		
775.4011 Sewer Rodding		7,650.00		
775.5070 Permits		6,197.91		
775.8490 Other Maint.		9,236.47		
620.5003 Operators Expense		532.61		
675.9017 Op. Cleaning Supplies		2,055.56		
675.9018 Op. Other Exp.		4,138.72		
675.9019 Op. Publications SE90		138.92		
675.9080 Deferred Maint. Charges SE4		17,237.02		
675.9410 Op. Ed. Exp.		1,725.00		
675.9413 Op. Postage & Fedex		642.71		
675.9414 Op. Office Supplies		1,843.50		
675.9416 Op. Memberships		1,467.44		
635.5030 Testing Equip. & Chem.		2,684.49		
735.2020 Sewer Tests		27,602.80		
675.9405 Commun. Exp		26.70		
675.9430 Sales/use Tax		796.08		
675.9490 Garbage Removal		10,539.10	143,843.29	143,842.00
Total Account 720		143,843.29		
632.9002 Audit Fees SE60		2,356.99		
632.9014 Tax Return Review SE60		1,492.61	3,849.60	3,850.00
Total Account 732		3,849.60		
Acct. 733 - 633.8001 Legal Fees		1,262.50	1,262.50	1,263.00
636.9003 Temp. Employee SE60		248.27		

Mid- County Services, Inc. Detailed General Ledger 2002
 Reconciled to Trial Balance and Annual Report Spreadsheet

Account	Sub	12/31/2002	Acct. Totals	Annual Rpt
636.9005	Outside Computer SE51	16.00		
636.9006	Employee Finder Fee SE60	1,293.20		
636.9007	Computer Maint SE51	35.00		
636.9008	Directors Fees SE60	282.69		
636.9009	Other Computer SE51	21.00		
636.9090	Other Direct Outside Serv SE60	3,330.90	5,227.06	5,227.00
Total Account 735		5,227.06		
650.1020	Gasoline	2,559.12		
650.1030	Auto Repair & Tires	869.72		
650.1040	Auto Licenses	110.55	3,539.39	3,540.00
Total Account 750		3,539.39		
Acct. 759 - 650.9090 Other Transp. Exp. SE90		14,669.00	14,669.00	14,669.00
Acct. 766 - 866.8010 Rate Case Exp. SE4 Def. R.C.		44,592.00	44,592.00	44,592.00
Acct. 770 - 670.8001 Agency Expense		97.25	97.25	97.00
675.9001	Publications	372.17		
675.9002	Answering Service	400.00		
675.9003	Computer Supplies	344.00		
675.9004	Printing	390.90		
675.9005	Postage	951.00		
675.9006	UPS & Air Feight	435.69		
675.9008	Xerox	244.92		
675.9009	Office Supplies	1,310.02		
675.9010	Reimb. Off. Empl. Exp. SE60	26.73		
675.9013	Cleaning Supplies	61.39		
675.9014	Memberships	23.78		
675.9016	Microfilming SE51	5.00		
675.9090	Other Office Exp.	341.29		
675.9110	Office Telephone	652.77		
675.9120	Office Electric	301.38		
675.9130	Office Gas	48.44		
675.9135	Op. Telephone	1,668.97		
675.9136	Op. Tel. LD SE90	43.00		
675.9140	Alarm System	1,588.95		
675.9190	Other Off. Util.	30.29		
675.9210	Off. Cleaning Service	853.41		
675.9220	Landscaping, etc.	294.92		
675.9230	Off. Garbage Removal	15.81		
675.9260	Offive Repairs	58.38		
675.9290	Other Off. Maint.	1,013.04		
704.8055	Off. Ed/Training	123.22		
775.8370	Meals, etc.	498.38		
775.8380	Bank Charges	2,935.55		
775.8390	Other Misc. General	1,195.65	16,229.05	16,229.00
Total Account 775		16,229.05		

ATTACHMENT "C"

Response to Deficiencies

Docket No. 030446WS

Mid-County Services, Inc.

The following are the revised schedules for the MFR for Mid-County Services, Inc.:

A-3	2, 2a	Adjustments to Rate Base
B-3	24, 24a	Adjustments to Net Operating Income
B-14	32	Net Depreciation Expense - Sewer
F-6	74, 74a	Used and Useful Calculations - Wastewater
F-10	77	Equivalent Residential Connections - Wastewater

Company: Mid-County Services, Inc.
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 2
 Docket No.: 030446-SU
 Preparer: Seidman, F.
 Revision No. 1

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	Wastewater
1	<u>(A) Utility Plant in Service - Proforma</u>		
2	Acct. 361.2 Repair/realign sections of 8" mains	-	104,769
3	Acct. 361.2 Brookfield CIPP main repair		300,000
4	Acct. 354.2 Silk Oak L.S. improvement		10,368
5	Acct. 360.2 Curlew Road utility relocation of 8" F.M.		78,555
6	Acct. 361.2 Colonial Ct. main		13,300
7	Acct. 380.4 Splitter box		10,000
9	Acct. 361.2 Wilshire S/D emergency repairs		22,000
11	Acct. 371.3 Replace 5 L.S. electrical box & components		32,495
12	Total Plant in Service	- \$	571,487
13	<u>(B) Non-used and Useful Plant in Service</u>		\$ (61,039)
14	<u>(C) Construction Work in Progress</u>		
15	CWIP not included in Rate Base	\$	- \$ (27,269)
16	<u>(D) Accumulated Depreciation - Proforma</u>		
17	Acct. 361.2 Repair/realign sections of 8" mains		(2,328)
18	Acct. 361.2 Brookfield CIPP main repair		(6,667)
19	Acct. 354.2 Silk Oak L.S. improvement		(314)
20	Acct. 360.2 Curlew Road utility relocation of 8" F.M.		(2,619)
21	Acct. 361.2 Colonial Ct. main		(296)
22	Acct. 380.4 Splitter box		(556)
24	Acct. 361.2 Wilshire S/D emergency repairs		(489)
26	Acct. 371.3 Replace 5 L.S. electrical box & components		(2,166)
27	Total Accumulated Depreciation	\$	(15,434)
28	<u>(E) Working Capital</u>		\$ 87,076

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3/B-3
 Page 2 of 2
 Docket No.: 030446-SU
 Preparer: Seldman, F.
 Revision No. 1

Mid-County Proforma Adjustments

	W	S	Pct U&U	NARUC Acct	Service Life
Plant in Service					
Acct. 361.2 Repair/realign sections of 8" mains		104,769	100%	361	45
Acct. 361.2 Brookfield CIPP main repair		300,000	100%	361	45
Acct. 354.2 Silk Oak L.S. improvement		10,368	100%	354	33
Acct. 360.2 Curlew Road utility relocation of 8" F.M.		78,555	100%	360	30
Acct. 361.2 Colonial Ct. main		13,300	100%	361	45
Acct. 380.4 Splitter box		10,000	100%	380	18
Acct. 361.2 Wilshire S/D emergency repairs		22,000	100%	361	45
Acct. 371.3 Replace 5 L.S. electrical box & components		32,495	100%	371	15 [Use 380, pumps, electrical controls, for life]
Totals	0	571,487			
Accum. Depreciation					
Acct. 361.2 Repair/realign sections of 8" mains		2,328	100%		
Acct. 361.2 Brookfield CIPP main repair		6,667	100%		
Acct. 354.2 Silk Oak L.S. improvement		314	100%		
Acct. 360.2 Curlew Road utility relocation of 8" F.M.		2,619	100%		
Acct. 361.2 Colonial Ct. main		296	100%		
Acct. 380.4 Splitter box		556	100%		
Acct. 361.2 Wilshire S/D emergency repairs		489	100%		
Acct. 371.3 Replace 5 L.S. electrical box & components		2,166	100%		
Totals	0	15,434			
Depreciation Expense					
Acct. 361.2 Repair/realign sections of 8" mains		2,328	100%		
Acct. 361.2 Brookfield CIPP main repair		6,667	100%		
Acct. 354.2 Silk Oak L.S. improvement		314	100%		
Acct. 360.2 Curlew Road utility relocation of 8" F.M.		2,619	100%		
Acct. 361.2 Colonial Ct. main		296	100%		
Acct. 380.4 Splitter box		556	100%		
Acct. 361.2 Wilshire S/D emergency repairs		489	100%		
Acct. 371.3 Replace 5 L.S. electrical box & components		2,166	100%		
Totals	0	15,434			

NOTE RE USED & USEFUL:

Accounts 354.2, 360.2, 361.2, 371.3 - All improvements in these accounts are to portions of the collection system, which, as explained in Schedule F-7, is 100% used & useful. The improvements are all necessary to maintain adequate and sufficient service to existing customers, and are, therefore, also 100% used & useful.
 Account 380.4 - The improvement to this account is necessary to improve service to existing customers. It is the utility's position that it is, therefore, 100% used & useful.

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	Water	Wastewater
1	(A) <u>Operating Revenues</u>		
2	Adjust for annualized revenue at current rates	\$ -	\$ (24,009)
3	(B) <u>Operations & Maintenance (O & M) Expenses</u>		
4	(1) Adjust salaries for 3% increase over TY expenses	\$ -	\$ 5,899
5	(2) Adjust health cost expense - 25.86% over TY expenses		6,577
6	(3) Adjust insurance expenses - 36.88% over TY expenses	-	4,333
7	Total adjustment to O & M Expense	\$ -	\$ 16,809
8	(C) <u>Depreciation Expense</u>		
9	(1) Depreciation expense for proforma additions		
10	Acct. 361.2 Repair/realign sections of 8" mains		2,328
11	Acct. 361.2 Brookfield CIPP main repair		6,667
12	Acct. 354.2 Silk Oak L.S. improvement		314
13	Acct. 360.2 Curfew Road utility relocation of 8" F.M		2,619
14	Acct. 361.2 Colonial Ct. main		296
15	Acct. 380.4 Splitter box		556
16	Acct. 361.2 Wilshire S/D emergency repairs		489
17	Acct. 371.3 Replace 5 L.S. electrical box & components		2,166
18	(2) Non-used and useful depreciation (Page B-14)	-	(2,501)
		\$ -	\$ 12,933
19	(D) <u>Amortization Expense</u>		
20	Wilshire I&I investigation, \$25,000, non-recurring		5,000
21	Remove grit from equalizer, \$19,600, recurring every 5 yrs		3,920
			\$ 8,920
22	(E) <u>Taxes Other Than Income</u>		
23	(1) Payroll Taxes		
24	Adjust for salary changes per Adjustment (B) above		492
25	(2) Property Taxes		
26	Adjust for proforma additions to plant and for non-used & useful plant (page B-15)		3,275
28	(2) Regulatory Assessment Fees		
29	Adjust for annualized revenues per Adjust (A) above	-	(1,080)
30	Total Taxes Other adjustments	\$ -	\$ 2,687
31	(F) <u>Provision for Income Taxes</u>		
32	Remove negative income tax expense	\$ -	\$ 22,971
33	(G) <u>Revenue Increase</u>		
34	Increase in revenue required by the Utility to realize a 9.29 % rate of return	\$ -	\$ 428,950
36	(H) <u>Rate Case Expenses</u>		
37	1/4 of Rate Case Expense (Page B-10)	\$ -	\$ 26,120
38	(I) <u>Taxes Other Than Income</u>		
39	Regulatory Assessment Fees (RAFs)		
40	Adjust for requested revenue increase (Page B-15)	\$ -	\$ 19,407
41	(J) <u>Provision for Income Taxes</u>		
42	Income Taxes (Page C-1)	\$ -	\$ 52,486

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3/B-3
 Page 2 of 2
 Docket No.: 030446-SU
 Preparer: Seidman, F.
 Revision No. 1

Mid-County Proforma Adjustments

Plant in Service	W	S	Pct U&U	NARUC Acct	Service Life
Acct. 361.2 Repair/realign sections of 8" mains		104,769	100%	361	45
Acct. 361.2 Brookfield CIPP main repair		300,000	100%	361	45
Acct. 354.2 Silk Oak L.S. improvement		10,368	100%	354	33
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Acct. 371.3 Replace 5 L.S. electrical box & components		32,495	100%	371	15 [Use 380, pumps, electrical controls, for life]
Totals	0	571,487			
Accum. Depreciation					
Acct. 361.2 Repair/realign sections of 8" mains		2,328	100%		
Acct. 361.2 Brookfield CIPP main repair		6,667	100%		
Acct. 354.2 Silk Oak L.S. improvement		314	100%		
Acct. 360.2 Curlew Road utility relocation of 8" F.M.		2,619	100%		
Acct. 361.2 Colonial Ct. main		296	100%		
Acct. 380.4 Splitter box		556	100%		
Acct. 361.2 Wilshire S/D emergency repairs		489	100%		
Acct. 371.3 Replace 5 L.S. electrical box & components		2,166	100%		
Totals	0	15,434			
Depreciation Expense					
Acct. 361.2 Repair/realign sections of 8" mains		2,328	100%		
Acct. 361.2 Brookfield CIPP main repair		6,667	100%		
Acct. 354.2 Silk Oak L.S. improvement		314	100%		
Acct. 360.2 Curlew Road utility relocation of 8" F.M.		2,619	100%		
Acct. 361.2 Colonial Ct. main		296	100%		
Acct. 380.4 Splitter box		556	100%		
Acct. 361.2 Wilshire S/D emergency repairs		489	100%		
Acct. 371.3 Replace 5 L.S. electrical box & components		2,166	100%		
Totals	0	15,434			

NOTE RE USED & USEFUL:

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 Account 380.4 - The improvement to this account is necessary to improve service to existing customers. It is the utility's position that it is, therefore, 100% used & useful.

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Historic or Projected

Schedule: B-14
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-2
 Revision No. 1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

No.	(1) Line Account No. and Name	(2) Test Year 12/31/01	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	148		148		
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	374	314	688		
8	360.2 Collection Sewers - Force	8,631	2,619	11,249		
9	361.2 Collection Sewers - Gravity	33,810	9,779	43,590		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	2,986		2,986		
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	6,086		6,086		
19	371.3 Pumping Equipment	1,177	2,166	3,343		
	375.3 Reuse Trans. And Dist. System					
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	83,367	556	83,922	3.00%	2,501
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines					
27	389.4 Other Plant & Misc. Equipment	2,342		2,342		
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	11,197		11,197		
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment	2,978		2,978		
35	394.5 Laboratory Equipment					
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment					
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant	4,469	-	4,469		-
40	TOTAL	157,564	15,434	172,998		2,501
41	LESS: AMORTIZATION OF CIAC	(74,488)		(74,488)		-
42	NET DEPRECIATION EXPENSE - SEWER	\$ 83,076	\$ 15,434	\$ 98,510		\$ 2,501

Note: In Account 380.4, non-U&U percentage was not applied to adjustment. Adjustment is associated with a splitter box which is necessary for service to current customers. See Schedule B-3, page 2.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030446-SU
Test Year Ended: December 31, 2002

Schedule F-6
Page 1 of 2
Preparer: Seidman, F.
Revision no. 1

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).

Line No.			
1	(A)	Used and useful flow, GPD	
2		AADF - year 2002	<u>766,836</u>
3	(B)	Less. Excess I&I [from Sch F-6, page 2]	-
4	(C)	Plus: Property needed for post test year period (See F-8)	<u>110,152</u>
5	(D)	Total Flows	876,987
6	(E)	Permitted capacity	<u>900,000</u>
7	(F)	Used and useful percentage	<u>97.00 %</u>
8	(G)	Non-used and useful percentage	<u>3.00 %</u>

The above used and useful percentage is applicable to System Pumping accounts and Treatment and Disposal accounts except reuse accounts. All Reuse, Intangible and General Plant is considered 100% Used & Useful.

Recap Schedules: A-6,A-10,B-14

Company: Mid-County Services, Inc.
Docket No.: 030446-SU
Test Year Ended: December 31, 2002

Schedule F-6
Page 2 of 2
Preparer: Seidman, F.
Revision No. 1

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

Line No.				Allowance @ 500 gpd/inch-dia./mile gpd	gpy
	Mid-County				
	A. Infiltration & Inflow allowance, excluding service laterals				
	Main dia. inches	Main length feet	miles		
1	6	0	0	0	
2	8	74,407	14.09	56,369	
3	10	5,010	0.95	4,744	
4	Total	79,417	15.04	61,113	22,306,339
5	Estimated Inflow @ 10% of flows (l 10)				28,104,300
6	Allowable I&I				50,410,639
	B. Actual Inflow & Infiltration (I&I)				
7	Wastewater treated				279,895,000
	Gallons billed to WW cust.			Estimated returned	
8	Residential	130,582,000		80.00%	104,465,600
9	GS & Multi Master Metered	150,461,000		96.00%	144,442,560
10	Estimated flows returned	281,043,000			248,908,160
11	Estimated I&I (treated less returned) [l 7-l.10]				30,986,840
12	Actual I&I less allowable I&I [l. 11-l.6]				(19,423,799)
13	Excess, if any [l 11-l.6, if positive]				0
14	Excess as percent of wastewater treated				0.00%

Recap Schedules: A-6,A-10,B-14

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.
 Revision No. 1

Explanation: Provide the following information in order to calculate the average growth in ERC's 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) Year	(2) Total Meter Equivalent ERC's			(5) Total Gallons Sold	(6) Gallons/ERC (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	1998	2,668	2,637	2,602			2,602		
2	1999	2,637	2,668	2,648			2,648	1.74%	
3	2000	2,668	2,673	2,666			2,666	0.67%	
4	2001	2,673	2,692	2,682			2,682	0.64%	
5	2002	2,692	3,126	2,909			2,909	8.44%	
Average Growth Through 5-Year Period (Col. 8)								2.87%	

		X	Y
Regression Analysis per Rule 25-30.431(2)(C)			
Constant:	2506.875	-	
X Coefficient:	64.775		1 2,602 Actual
R^2:	0.7309337		2 2,648 Actual
			3 2,665 Actual
			4 2,682 Actual
			5 2,909 Actual
			6 2,896 Projected
			7 2,960 Projected
			8 3,025 Projected
			9 3,090 Projected
			10 3,155 Projected

Billing information for this system must be obtained from the Pinellas County water utility. Pinellas County has indicated that they only keep records of this information for the current year, 2004 and the two previous years, 2003 and 2004. There information necessary to complete this schedule is not available. In lieu of this information, the utility has used utilized the number of water meters by type and the number of meter equivalents, as they appear in the annual reports at Schedule S-11. This appears to be the best indicator of year to year growth.

ATTACHMENT "D"

Response to Deficiencies

Docket No. 030446WS

Mid-County Services, Inc.

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.

APPENDIX A
HISTORICAL FLOW DATA
MID-COUNTY AWT

645-1993 Mid-County Wastewater Treatment Plant M.O.R.

	Average								
	Total	Daily	CBOD6	TSS	pH			Fecal	D.O.
	Flow	Flow	Effluent	Effluent	Effluent	Total N	Total P	Coliform	Eff.
	mgd	mgd	mg/L	mg/L	0.1(Max)	mg/L	mg/L	no/100 ml	mg/L
Jan-93	21.58	.696	2.2	2.0	7.8	1.7	.54		7.8
Feb-93	19.77	.706	2.5	1.3	7.5	1.0	.53		7.7
Mar-93	23.03	.743	1.7	1.4	7.9	1.1	.41		7.6
Apr-93	20.34	.678	2.2	1.4	7.3	1.3	.46		7.5
May-93	17.98	.580	2.4	1.4	7.6	1.7	.54		7.9
Jun-93	17.00	.596	2.1	1.1	6.9	1.5	.44		7.0
Jul-93	20.15	.650	1.8	1.0	6.9	1.4	.60		7.5
Aug-93	19.22	.620	1.8	.8	7.8	1.1	.38		6.6
Sep-93	21.57	.719	1.7	.8	7.4	1.3	.44		7.1
Oct-93	20.39	.658	2.5	1.3	7.4	1.3	.69		7.5
Nov-93	18.21	.607	1.4	<1.0	7.4	1.4	.81		7.3
Dec-93	16.62	.536	1.7	1.0	7.4	1.3	.47		7.6
Total	235.86	649							

1994 645 Mid-County Wastewater Treatment Plant M.O.R.

1994 Month	Total Flow mg	Average		TSS Effluent mg/L	pH Effluent 0.1(Max)	Total N mg/L	Total P mg/L	Fecal Coliform no/100 ml	D.O. Eff. mg/L
		Daily Flow mgd	CBOD5 Effluent mg/L						
January	18.45	0.595	2.7	.60	7.4	3.0	.99		7.4
February	17.53	0.626	1.8	.45	7.4	2.8	.66		7.3
March	18.88	0.609	1.6	1.10	7.4	1.1	.63		7.1
April	18.21	0.607	1.7	.32	7.8	2.3	.45		7.2
May	18.50	0.597	1.6	1.00	7.7	2.3	-		7.1
June	19.44	0.648	2.2	1.40	7.4	2.3	.47		7.2
July	22.54	0.727	2.6	.67	7.4	2.6	.37		7.2
August	23.16	0.747	2.4	.47	7.2	1.6	.33		6.9
September	24.24	0.808	2.0	.32	7.8	1.2	.42		7.0
October	22.51	0.726	1.6	.75	7.4	0.8	.41	<1	6.9
November	20.76	0.692	2.2	.40	7.3	0.8	.30		7.0
December	20.52	0.662	2.0	.90	7.5	1.0	.72		7.1
Total	244.73	.670							

645 Mid-County Wastewater Treatment Plant M.O.R.

1995	Average		CBOD5	TSS	pH	Total N	Total P	Fecal	D.O.
	Total	Daily							
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	23.84	.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							

645 Mid-County Wastewater Treatment Plant M.O.R.

1997 Month	Total Flow mg	Average	CBOD5 Effluent mg/L	TSS Effluent mg/L	pH Effluent 0.1(Max)	Total N mg/L	Total P mg/L	Fecal Coliform no/100 ml	D.O. Eff. mg/L
		Daily Flow mgd							
January	22.041	.711	2.04	2.00	7.4	1.29	.78		
February	20.328	.726	2.00	3.20	7.0	.70	.70		
March	23.467	.757	1.60	1.70	7.0	1.30	.63		
April	21.360	.712	3.25	1.25	7.1	2.55	.30		
May	20.212	.652	2.00	<1.0	7.1	N/A	.80		
June	19.260	.642	2.60	1.10	7.2	1.01	1.18		
July	22.103	.713	1.26	0.60	7.1	.96	.76		
August	23.126	.746	2.70	1.00	7.1	1.10	1.00		
September	21.600	.720	1.30	1.10	7.1	2.70	.44		
October	22.165	.715	3.82	1.60	7.1	1.68	.089		
November	25.020	.834	3.50	1.30	7.1	.63	.55		
December	31.000	1.000	1.84	1.00	7.0	1.40	.68		
Total	271.682	.744							

645 Mid-County Wastewater Treatment Plant M.O.R.

1998 Month	Total	Average	CBOD5 Effluent	TSS Effluent	pH Effluent	Total N	Total P	Fecal Coliform	D.O. Eff.
	Flow	Daily Flow							
January	26.505	.855	3.77	2.00	7.1	2.36	.64		
February	29.120	1.040	2.60	4.50	6.9	2.10	.49		
March	29.822	.962	1.85	1.50	6.9	2.10	.36		
April	23.610	.787	1.76	1.76	6.9	.93	.51		
May	21.855	.705	2.00	1.0	7.0	2.77	.71		
June	20.940	.698	1.87	1.87	7.4	2.47	.66		
July									
August									
September									
October									
November									
December									
Total	130.912	.362							

APPENDIX B
CUSTOMER SERVICE COUNT

CUSTOMER COUNT

<u>NUMBER OF ACCOUNTS AND METERS</u>	<u>ACCOUNT TYPE</u>	<u>CLASSIFICATION</u>
34	Residential	APTS
51	Multi-Family	MULTI
2	COML	CHURCH
37	COML	VARIOUS
2	COML	HOTEL
14	COML	MHP
1	COML	POOL
1632	Residential	SF
18	COML	RESTAURANT
1	COML	SCHOOL