

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

FREDERICK L. ASCHAUER, JR.
CHRIS H. BENTLEY, P.A.
ROBERT C. BRANNAN
F. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
KYLE L. KEMPER
STEVEN T. MINDLIN, P.A.
CIASITY H. O'STEEN
DAREN L. SHIPPY
WILLIAM E. SUNDBSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE (1924-2006)

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

REPLY TO CENTRAL FLORIDA OFFICE

CENTRAL FLORIDA OFFICE
SANLANDO CENTER
2180 W. STATE ROAD 434, SUITE 2118
LONGWOOD, FLORIDA 32779
(407) 830-6331
FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.
BRIAN J. STREET

CHRISTIAN W. MARCELLI, OF COUNSEL
(LICENSED IN NEW YORK ONLY)

August 22, 2008

HAND DELIVERY

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

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

Dear Ms. Cole:

Enclosed are the following for filing in the above-referenced docket:

- Sixteen (16) copies of the Application for Increase in Rates
- Sixteen (16) copies of the Minimum Filing Requirements (Volume I)
- Two (2) copies of the Billing Analysis (Volume II) *1 copy to ECR,*
- Two (2) copies of the Additional Engineering Information (Volume III) *" "*
- Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida Administrative Code
- One (1) detailed map *map forwarded to ECR,*
- The original and three (3) copies of the proposed Interim Rate Tariff Sheets (Exhibit "B" to the Application).

Tariffs detached from application and forwarded to ECR. KVN

COM _____
ECR /
GCL /
OPC /
RCP _____
SSC _____
SGA _____
ADM _____
CLK /

DOCUMENT NUMBER-DATE

07639 AUG 22 08

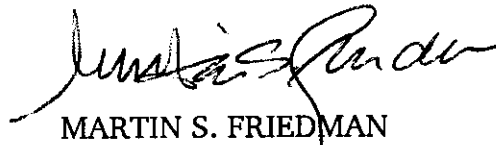
FPSC-COMMISSION CLERK

Ann Cole, Commission Clerk
Office of Commission Clerk
August 22, 2008
Page 2

- The original and three (3) copies of the proposed Final Rate Tariff Sheets (Exhibit "C" to the Application).
- Operating Services Agreement (Exhibit "A" to the Application)
- Allocation Manuals *1 copy provided R.V.D.*
- Reconciliation of Accounts in electronic format (Exhibit "D" to the Application).
- Our check in the amount of \$3,500.00 representing the appropriate filing fee.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/mp
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures)
Rick Durham, Regional Vice President for Operations (w/o enclosures)
Patrick C. Flynn, Regional Director (w/enclosures)
Mr. Frank Seidman (w/enclosures)

M:\1 ALTAMONTE\UTILITIES INC\MID-COUNTY\(.155) MID-COUNTY 2008 RATE CASE\PSC Clerk 01 (Filing Application).ltr.wpd

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of
MID-COUNTY SERVICES, INC.
for an increase in wastewater
rates in Pinellas County, Florida

DOCKET NO. 080250-SU

APPLICATION FOR INCREASE IN RATES

Applicant, MID-COUNTY SERVICES, INC. (the "Utility"), by and through its undersigned attorneys and pursuant to Section 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for an increase in its wastewater rates in Pinellas County, Florida.

Preliminary Matters

1. The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

(a) (i) The name of the Utility and its mailing address is:

Mid-County Services, Inc.
2335 Sanders Road
Northbrook, IL 60062

(ii) The address of the Florida office is:

Mid-County Services, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

(iii) The names and address of the persons authorized to receive notices and communications in respect to this application are:

Martin S. Friedman, Esquire
Christian W. Marcelli, Esquire
Rose, Sundstrom & Bentley, LLP
2180 W. State Road 434, Suite 2118
Longwood, FL 32799
Telephone: (407) 830-6331/Fax: (407) 830-8522
Email: mfriedman@rsbattorneys.com
cmarcelli@rsbattorneys.com

DOCUMENT NUMBER-DATE

07639 AUG 22 8

FPSC-COMMISSION CLERK

(b) The Utility is a Florida corporation incorporated in Florida on August 19, 1968. The names and addresses of the persons owning more than 5% of the Utility's stock are:

Utilities, Inc.	100%
2335 Sanders Road	
Northbrook, IL 60062	

(c) The Utility's last rate proceeding was in Docket No. 060254-SU, which culminated in Order No. PSC-07-0134-PAA-SU, issued February 16, 2007. That Order was declared final in Order No. PSC-07-0227-CO-SU, issued March 13, 2007. Rates were set utilizing a test year ending December 31, 2005.

(d) The address where the Application is available for customer inspection during the time the rate application is pending is:

Mid-County Services, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4099

(e) The Utility is requesting wastewater rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis utilizing an historical test year, and generate a fair rate of return on its investment on all property considered used and useful in the public service. The revenue which the Utility requests should be adjusted to incorporate the repression in the customer usage as a result of the rates established in this case, in accordance with the standard methodology as utilized by the Staff.

The Utility has demonstrated through the supporting schedules within the attached Volume I that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of Volume I are schedules of rate base (Schedules A-1 and A-2), cost of capital (Schedule D-1) and net

operating income (Schedule B-1 and Schedule B-2), as applicable, pursuant to Commission Rule 25-30.437(5), F.A.C.

(f) The Affidavit of Lawrence N. Schumacher, the President of the Utility that the Utility will comply with Rule 25-22.0407, F.A.C., is attached hereto.

(g) The Utility requests that this Application be processed under the Commission's proposed agency action procedure outlined in Section 367.081(8), Florida Statutes.

(2) The appropriate filing fee of \$3,500 (2,001 to 4,000 ERCs) is filed herewith.

(3) The Utility knows of no deviations from the policies, procedures and guidelines prescribed by the Commission in relevant rules or in the Utility's last rate case.

Additional Information

I.

Sixteen copies of the Utility's Financial, Rate and Engineering Minimum Filing Requirements (Form PSC/WAW 20) are provided herewith as **Volume I**.

II.

The Utility has costs or charges to it from an affiliate or related party. These costs are reported in Schedule B-12 of **Volume I**. The Allocation Manuals for the four quarters of 2007 are attached hereto. The Operating Agreement between Utility and Water Service Corp., is attached hereto as **Exhibit "A"**.

III.

Two copies of the Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as **Volume II**.

IV.

Two copies of the Additional Engineering Information required by Rule 25-30.440(2)-(10), F.A.C. are provided herewith as Volume III.

V.

One copy of a detailed system map, as required by Section 25-30.440(1)(a) and (b), is provided herewith.

VI.

The original and three (3) copies of the Revised Tariff Sheets reflecting the proposed interim and final wastewater rates are attached hereto as Exhibit "B" and Exhibit "C", respectively.

VII.

A reconciliation of the annual report to the trial balance and MFRs is attached hereto as Exhibit "D".

VII.

The Utility requests that the Commission not withhold consent to the effectiveness of the proposed wastewater rate increase as requested in this Application in accordance with the schedules contained in Volume I and the tariffs contained in Exhibit "C".

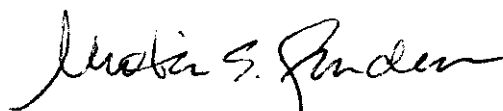
WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

1. **Accept jurisdiction of this Application to grant an increase in wastewater rates utilizing the PAA procedure outlined in Section 367.081(8), F.S.**

2. Grant interim and final wastewater rates as requested herein and contained in the tariffs included in Exhibit "B" and Exhibit "C".
3. Provide such other and further relief as is fair, just and equitable.

Respectfully submitted this 22nd day of August, 2008, by:

ROSE, SUNDSTROM & BENTLEY, LLP
2180 W. State Road 434, Suite 2118
Longwood, FL 32799
Telephone: (407) 830-6331
Fax: (407) 830-8522
mfriedman@rsbattorneys.com



MARTIN S. FRIEDMAN
For the Firm

NOTE:

IN ACCORDANCE WITH PUBLIC SERVICE COMMISSION
RULE 25-22.0407(2), THE MFRs, WHEN ACCEPTED BY
THE COMMISSION, CAN BE OBTAINED FROM THE
UTILITY UPON REQUEST.

AFFIDAVIT OF LAWRENCE N. SCHUMACHER

STATE OF ILLINOIS

COUNTY OF COOK

BEFORE ME, personally appeared LAWRENCE N. SCHUMACHER, who is the President of Mid-County Services, Inc., who states that Mid-County Services, Inc. will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.



LAWRENCE N. SCHUMACHER

Sworn to and subscribed before me this 5th day of August, 2008, by Lawrence N. Schumacher, President of Mid-County Services, Inc., who is personally known to me or has produced _____ as identification.



NOTARY PUBLIC - STATE OF ILLINOIS
Printed Name:
My Commission Expires:



EXHIBIT "A"

Operating Agreement
Between Water Service Corp., and Mid-County Services, Inc.

AGREEMENT

Agreement dated December 19, 2007 between Water Service Corp., a Delaware corporation (hereinafter called the "**Service Company**") and Mid-County Services, Inc. (hereinafter called the "**Operating Company**");

WHEREAS, both the Service Company and the Operating Company are subsidiaries of or affiliated with Utilities, Inc., an Illinois corporation (hereinafter called the "**Parent**"); and

WHEREAS, the Service Company maintains an organization which includes among its officers and employees, persons who are familiar with the development, business and property of the Operating Company and are experienced in the conduct, management, financing, construction, accounting and operation of water and sewer properties and are qualified to be of great aid and assistance to the Operating Company through the services to be performed under this Agreement; and

WHEREAS, the Service Company has or proposes to enter into agreements similar to this Agreement with certain affiliated water and/or sewer companies (hereinafter referred to collectively as the "**Operating Companies**"); and

WHEREAS, the services to be rendered under this Agreement are to be rendered at cost and without profit to the Service Company;

NOW, THEREFORE, in consideration of the premises and the mutual agreements herein contained, the parties hereto agree as follows:

The Service Company will furnish to the Operating Company, upon the terms and conditions hereinafter set forth, the following services:

- A. EXECUTIVE: The principal executive officers of the Service Company, such as the Chairman of the Board, President and Vice Presidents, and Treasurer will assist and advise the Operating Company in respect to corporate, financial, operating, engineering, organization, regulatory, and other

problems. They will keep themselves informed in regard to the operation, maintenance and financial condition of, and other matters relating to, the Operating Company through contacts with the officers, directors and other representatives of the Operating Company. Such officers of the Service Company will visit the property of the Operating Company when necessary to the proper furnishing of the services provided for in this Agreement. They will also supervise the personnel of the Service Company to the end that services under this Agreement shall be performed efficiently, economically and satisfactorily to the Operating Company.

- B. ENGINEERING: The Service Company will supply engineering services as required in all areas of design, construction, operation and management of the Operating Company.
- C. OPERATING: The Service Company will furnish competent personnel to perform and/or control all normal operating functions, including pumping, treatment, and distribution as well as maintenance of all equipment and facilities. These responsibilities will include testing and record keeping to insure compliance with all state and local regulatory agency requirements.
- D. ACCOUNTING: The Service Company will provide total accounting service, including bookkeeping, payroll, tax determination, financial statement preparation, budgets, credit, P.S.C. annual reports, etc. Periodic analyses will be made for purposes of planning and measurement of efficiency.
- E. LEGAL: The Service Company will employ general counsel as necessary to advise and assist it in the performance of the services herein provided for and to aid the operating company in all matters where such assistance may be desired.
- F. BILLING AND CUSTOMER RELATIONS: The Service Company will handle all billing and collections. It will serve as the link between the customer and

the Operating Company in all areas such as new accounts, deposits, meter reading, inquiries, and complaints.

- G. CONSTRUCTION: The Service Company will perform directly or supervise all construction, including customer connections, meter installations, main extensions, plant expansions, or capital additions of any nature as required by the Operating Company.
- H. ALL OTHER SERVICES AS PROVIDED FOR IN APPENDIX A: In addition to items (A) through (G), the Service Company will employ or provide personnel to perform the attached services, or in the instance of assets, liabilities, and associated non-cash items, has incurred costs associated with providing service to the corporate headquarters, regional areas, or to all operating companies as a whole. The allocated costs from these services will be for costs attributable to all operating companies, costs attributable to the Service Company, or for costs that cannot, without excessive effort and expense, be directly identified and related to services rendered to a particular operating company.

In consideration for the services to be rendered by the Service Company as hereinabove provided, the Operating Company agrees to pay to the Service Company the cost of said services. Said cost shall not include a markup for profit. In addition, the investment in the Service Company rate base, including depreciation, amortization, interest on debt and a return on the equity invested.

All costs of the Service Company, including salaries and other expenses, incurred in connection with services rendered by the Service Company for the Operating Companies which can, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be charged directly to such company. Examples of such costs to be directly allocated include salary and other expenses incurred for specific projects such as rate cases, construction projects, legal proceedings, etc. Similarly, all such costs which may be identified and related to

services rendered to a particular group of the Operating Companies shall be charged directly to such group of the Operating Companies.

All such costs which, because of their nature, cannot, without excessive effort or expense, be identified and related to services rendered to a particular Operating Company, shall be allocated among all the Operating Companies, in the manner hereinafter set forth.

First, the allocable costs shall be distributed on a monthly basis, unless the Parent should elect to make a supplementary analysis for a special purpose.

Secondly, these costs will be prorated on the basis of the proportion of active Equivalent Residential Customers ("ERCs") served by the Operating Company to the total number of active ERCs served by the Parent and its affiliates (including, without limitation, the Operating Company), determined as of the end of each month. For purposes of this Agreement, the number of ERCs attributable to each water and sewer connection maintained by the Parent and its affiliates (including, without limitation, the Operating Company) will be determined by applying the formulae set forth in Appendix B.

The Service Company will also at any time, upon request of the Operating Company, furnish to it any and all information required by the Operating Company or by any governmental authorities having jurisdiction over the Operating Company with respect to the services rendered by the Service Company hereunder, the cost thereof and the allocation of such cost among the Operating Companies. In the case of services in connection with construction, the Service Company will, to the extent practicable, furnish to the Operating Company such information as shall be necessary to permit the allocation of charges for such services to particular work orders.

This Agreement shall be in full force and effect from the date as hereinabove mentioned and shall continue in full force and effect until termination by either of the parties hereto upon ninety days notice in writing.

IN WITNESS WHEREOF, the Service Company and the Operating Company have caused these presence to be signed in their respective corporate names by their respective Presidents or Vice Presidents, and attest by their respective Secretaries or Assistant Secretaries, all as of the day and year first above written.

Water Service Corporation

BY Steven Lubertozzi
Steven Lubertozzi
Vice President and Chief Financial
Officer

Attest

J. P. H. H.

Mid-County Services, Inc.

BY Steven Lubertozzi
Steven Lubertozzi
Vice President and Chief Financial
Officer

Attest

J. P. H. H.

**AFFILIATE AGREEMENT
APPENDIX A**

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level.

<u>JDE Object Number</u>	<u>Account Description</u>
5505	Agency Expense
5525	Bill Stock
5530	Billing Computer Supplies
5535	Billing Envelopes
5540	Billing Postage
5545	Customer Service Printing
5625	401K/ESOP Contributions
5630	Dental Premiums
5635	Dental Ins Reimbursements
5640	Emp Pensions & Benefits
5645	Employee Ins Deductions
5650	Health Costs & Other
5655	Health Ins Reimbursements
5660	Other Emp Pensions/Benefits
5665	Pension Contributions
5670	Term Life Ins
5675	Term Life Ins - Opt
5680	Depend Life Ins - Opt
5685	Supplemental Life Ins
5690	Tuition
5700	Insurance - Vehicle
5705	Insurance - Gen Liab
5710	Insurance - Workers Comp
5715	Insurance - Other
5735	Computer Maintenance
5740	Computer Supplies
5745	Computer Amort & Prog Cost
5750	Internet Supplier
5755	Microfilming
5760	Website Development
5785	Advertising/Marketing
5790	Bank Service Charges
5795	Contributions
5800	Letter of Credit Fee
5805	License Fees
5810	Memberships
5815	Penalties/Fines
5820	Training Expense
5825	Other Misc Expense
5855	Answering Service
5855	Answering Service
5860	Cleaning Supplies
5865	Copy Machine
5870	Holiday Events/Picnics
5875	Kitchen Supplies
5880	Office Supply Stores
5885	Printing/Blueprints
5890	Publ Subscriptions/Tapes
5895	Shipping Charges
5900	Other Office Expenses
5930	Office Electric
5935	Office Gas
5940	Office Water
5945	Office Telecom
5950	Office Garbage Removal
5955	Office Landscape / Mow / Plow
5960	Office Alarm Sys Phone Exp
5965	Office Maintenance
5970	Office Cleaning Service
5975	Office Machine/Heat&Cool
5980	Other Office Utilities
5985	Telemetering Phone Expense
6005	Accounting Studies
6010	Audit Fees
6015	Employ Finder Fees
6020	Engineering Fees
6025	Legal Fees
6030	Management Fees
6035	Payroll Services
6040	Tax Return Review
6045	Temp Employ - Cleri
6050	Other Outside Serv
6075	Water Resource Conserve Exp
6090	Rent
6105	Salaries - System Project
6110	Salaries - Acctg/Finance
6115	Salaries - Admin
6120	Salaries - Officers/Stkhlldr
6125	Salaries - HR
6130	Salaries - MIS

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1035		Land & Land Rights Wir Trt
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Ph
1265		Land & Land Rights Coh Plt
1270		Land & Land Rights Trmnt Plt
1275		Land & Land Rights Reclaim Wip
1280		Land & Land Rights Rel Dst Plt
1285		Land & Land Rights Gen Plt
1455		Office Struct & Imprv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wir
1580		Mainframe Computer Wir
1585		Mini Computers Wir
1590		Comp Sys Cost Wir
1595		Micro Sys Cost Wir
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmat
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - interest During Constr
1747	00303	Wip - Labor/Installation
1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00304	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time WS Flt Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

JDE Object Number	Account Description
6135	Salaries - Leadership Ops
6140	Salaries - Regulatory
6145	Salaries - Customer Service
6185	Travel Lodging
6190	Travel Airfare
6195	Travel Transportation
6200	Travel Meals
6205	Travel Entertainment
6207	Travel Other
6355	Deferred Maint Expense
6360	Communication Expense
6365	Equipment Rentals
6385	Uniforms
6390	Weather/Hurricane Costs
6580	Deprec-Office Structure
6585	Deprec-Office Furn/Eqpt
6610	Deprec-Communication Eqpt
6615	Deprec-Misc Equipment
6820	Deprec-Office Structure
6825	Deprec-Office Furn/Eqpt
6850	Deprec-Communication Eqpt
6855	Deprec-Misc Equipment
6920	Deprec-Computer
7510	FICA Expense
7515	Federal Unemployment Tax
7520	State Unemployment Tax
7535	Franchise Tax
7540	Gross Receipts Tax
7545	Personal Property/CT Tax
7550	Property/Other General Tax
7555	Real Estate Tax
7560	Sales/Use Tax Expense
7565	Special Assessments
7665	Extraordinary Gain/Loss
7670	Extraordinary Deductions
7680	Rental Income
7685	Interest Income
7690	Sale of Equipment

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

JDE Object Number	Subsidiary Number	Account Description
1030		Land & Land Rights Pump
1775	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Pl Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering
1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping
2955		Def Chgs-Customer Complaints
2960		Def Chgs-Tank Maint&Rep Wtr
2965		Def Chgs-Relocation Expenses
2970		Def Chgs-Attorney Fee
2975		Def Chgs-Hurricane/Storms Cost
2980		Def Chgs-Emp Fees
2985		Def Chgs-Other
3000		Def Chgs-Other Wtr & Swr
3005		Def Chgs-Voc Testing
3020		Def Chgs-Sludge Hauling
3025		Def Chgs-Pr Wash/Jet Swr Mains
3030		Def Chgs-Tv Sewer Mains
3040		Def Chgs-Tank Maint&Rep Swr
3080		Amort - Landscaping
3090		Amort - Customer Complaints

AFFILIATE AGREEMENT
APPENDIX A

The following list includes expense accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies at a business unit level

JDE Object Number Account Description

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
3110		Amort - Tank Maint&Rep Wtr
3120		Amort - Relocation Exp
3125		Amort - Attorney Fee
3130		Amort - Hurricane/Storms
3135		Amort - Employee Fees
3140		Amort - Other
3155		Amort - Other Wir & Swr
3160		Amort - Voc Testing
3175		Amort - Sludge Hauling
3180		Amort - Pr Wash/Jet Swr Mains
3185		Amort - Tv Sewer Mains
3195		Amort - Tank Maint&Rep Swr
4367		Accum Def Income Tax-Fed
4369		Def Fed Tax - Ciac Pre 1987
4371		Def Fed Tax - Tap Fee Post 2000
4373		Def Fed Tax - Idc
4375		Def Fed Tax - Rate Case
4377		Def Fed Tax - Def Maint
4379		Def Fed Tax - Other Operation
4381		Def Fed Tax - Sold Co
4383		Def Fed Tax - Orgn Exp
4385		Def Fed Tax - Bad Debt
4387		Def Fed Tax - Depreciation
4389		Def Fed Tax - Nol
4391		Def Fed Tax - Cont Prop
4393		Def Fed Tax - Amt
4395		Def Fed Tax - Pre Acrs
4397		Def Fed Tax - Res Cap Fee
4417		Accum Def Income Tax - St
4419		Def St Tax - Ciac Pre 1987
4421		Def St Tax - Tap Fee Post 2000
4423		Def St Tax - Idc
4425		Def St Tax - Rate Case
4427		Def St Tax - Def Maint
4429		Def St Tax - Other Operation
4431		Def St Tax - Sold Co
4433		Def St Tax - Orgn Exp
4435		Def St Tax - Bad Debt
4437		Def St Tax - Depreciation
4439		Def St Tax - Nol
4441		Def St Tax - Cont Prop
4443		Def St Tax - Amt
4445		Def St Tax - Res Cap Fee

**AFFILIATE AGREEMENT
APPENDIX B**

The following list includes asset and liability accounts at the Water Service Corporation level which have dollars booked to them and allocated to all Utilities, Inc. operating companies:

<u>JDE Object Number</u>	<u>Subsidiary Number</u>	<u>Account Description</u>
1030		Land & Land Rights Pump
1035		Land & Land Rights Wtr Trt
1040		Land & Land Rights Trans Dist
1045		Land & Land Rights Gen Plt
1175		Office Struct & Imprv
1180		Office Furn & Eqpt
1190		Tool Shop & Misc Eqpt
1205		Communication Eqpt
1260		Land & Land Rights Intang Plt
1265		Land & Land Rights Coll Plt
1270		Land & Land Rights Trtmnt Plt
1275		Land & Land Rights Reclaim Wtp
1280		Land & Land Rights Rcl Dst Plt
1285		Land & Land Rights Gen Plt
1455		Office Struct & Imprv
1460		Office Furn & Eqpt
1470		Tool Shop & Misc Eqpt
1485		Communication Eqpt
1575		Desktop Computer Wtr
1580		Mainframe Computer Wtr
1585		Mini Computers Wtr
1590		Comp Sys Cost Wtr
1595		Micro Sys Cost Wtr
1605		Desktop Computer Swr
1610		Mainframe Computer Swr
1615		Mini Computers Swr
1620		Comp Sys Cost Swr
1625		Micro Sys Cost Swr
1741		Other Plant In Process History
1745	00301	Wip-Cap Time Office Renovation
1745	00302	Wip-Cap Time Electrical
1745	00303	Wip-Cap Time Lab Expansion
1745	00304	Wip-Cap Time Computer Equipmnt
1745	00305	Wip-Cap Time Computer Software
1745	00306	Wip-Cap Time Radio Equipment
1746	00301	Wip - Interest During Constr
1746	00302	Wip - Interest During Constr
1746	00303	Wip - Interest During Constr
1746	00304	Wip - Interest During Constr
1746	00305	Wip - Interest During Constr
1746	00306	Wip - Interest During Constr
1747	00303	Wip - Labor/Installation

1747	00304	Wip - Labor/Installation
1747	00305	Wip - Labor/Installation
1748	00302	Wip - Equipment
1748	00303	Wip - Equipment
1748	00304	Wip - Equipment
1748	00306	Wip - Equipment
1749	00301	Wip - Material
1749	00302	Wip - Material
1749	00303	Wip - Material
1749	00304	Wip - Material
1749	00305	Wip - Material
1749	00306	Wip - Material
1750	00301	Wip - Electrical
1751	00301	Wip - Site Work
1752	00301	Wip - Contractor/Labor
1752	00302	Wip - Contractor/Labor
1753	00301	Wip - Architect/Designer
1753	00302	Wip - Architect/Designer
1753	00303	Wip - Architect/Designer
1754	00303	Wip - Building Addition
1755	00301	Wip - Furniture
1755	00302	Wip - Furniture
1756	00301	Wip - Heating/Air Condition
1756	00302	Wip - Heating/Air Condition
1757	00301	Wip - Interior Finish
1757	00302	Wip - Interior Finish
1758	00305	Wip - Modification/Convert
1759	00304	Wip - Remodeling
1769	00301	Wip - Transfer To Fixed Assets
1769	00302	Wip - Transfer To Fixed Assets
1769	00303	Wip - Transfer To Fixed Assets
1769	00304	Wip - Transfer To Fixed Assets
1769	00305	Wip - Transfer To Fixed Assets
1769	00306	Wip - Transfer To Fixed Assets
1771		Deferred Plant In Process History
1775	00401	Wip-Cap Time Water Tower Paint
1775	00402	Wip-Cap Time W/S Pit Paint
1775	00403	Wip-Cap Time Water Tank Paint
1775	00404	Wip-Cap Time Clean Sewer Line
1775	00405	Wip-Cap Time Chng Filter Media
1775	00406	Wip-Cap Time Tv Sewer Main
1775	00407	Wip-Cap Time Sludge & Hauling
1775	00408	Wip-Cap Time W/S Pit Landscape
1776	00401	Wip - Interest During Constr
1776	00402	Wip - Interest During Constr
1776	00403	Wip - Interest During Constr
1776	00404	Wip - Interest During Constr
1776	00405	Wip - Interest During Constr
1776	00406	Wip - Interest During Constr
1776	00407	Wip - Interest During Constr
1776	00408	Wip - Interest During Constr
1777	00408	Wip - Engineering

1778	00401	Wip - Labor/Installation
1779	00401	Wip - Equipment
1779	00404	Wip - Equipment
1779	00406	Wip - Equipment
1780	00401	Wip - Material
1780	00402	Wip - Material
1780	00403	Wip - Material
1780	00404	Wip - Material
1780	00405	Wip - Material
1780	00406	Wip - Material
1780	00407	Wip - Material
1780	00408	Wip - Material
1781	00408	Wip - Site Work
1782	00401	Wip - Contractor/Labor
1782	00402	Wip - Contractor/Labor
1782	00403	Wip - Contractor/Labor
1782	00405	Wip - Contractor/Labor
1782	00406	Wip - Contractor/Labor
1783	00404	Wip - Grouting/Sealing
1784	00404	Wip - Jet Cleaning
1785	00407	Wip - Pump & Haul Sludge
1786	00404	Wip - Rental/Machine
1786	00405	Wip - Rental/Machine
1787	00402	Wip - Repair
1787	00403	Wip - Repair
1799	00401	Wip - Transfer To Fixed Assets
1799	00402	Wip - Transfer To Fixed Assets
1799	00403	Wip - Transfer To Fixed Assets
1799	00404	Wip - Transfer To Fixed Assets
1799	00405	Wip - Transfer To Fixed Assets
1799	00406	Wip - Transfer To Fixed Assets
1799	00407	Wip - Transfer To Fixed Assets
1799	00408	Wip - Transfer To Fixed Assets
1970		Acc Depr-Office Structure
1975		Acc Depr-Office Furn/Eqpt
1985		Acc Depr-Tool Shop & Misc Eqpt
2000		Acc Depr-Communication Eqpt
2215		Acc Depr-Office Structure
2220		Acc Depr-Office Furn/Eqpt
2230		Acc Depr-Tool Shop & Misc Eqpt
2245		Acc Depr-Communication Eqpt
2315		Acc Depr-Desktop Computer Wtr
2320		Acc Depr-Mainframe Comp Wtr
2325		Acc Depr-Mini Comp Wtr
2330		Comp Sys Amortization Wtr
2335		Micro Sys Amortization Wtr
2345		Acc Depr-Desktop Computer Swr
2350		Acc Depr-Mainframe Comp Swr
2355		Acc Depr-Mini Comp Swr
2360		Comp Sys Amortization Swr
2365		Micro Sys Amortization Swr
2950		Def Chgs-Landscaping

2955	Def Chgs-Customer Complaints
2960	Def Chgs-Tank Maint&Rep Wtr
2965	Def Chgs-Relocation Expenses
2970	Def Chgs-Attorney Fee
2975	Def Chgs-Hurricane/Storms Cost
2980	Def Chgs-Emp Fees
2985	Def Chgs-Other
3000	Def Chgs-Other Wtr & Swr
3005	Def Chgs-Voc Testing
3020	Def Chgs-Sludge Hauling
3025	Def Chgs-Pr Wash/Jet Swr Mains
3030	Def Chgs-Tv Sewer Mains
3040	Def Chgs-Tank Maint&Rep Swr
3080	Amort - Landscaping
3090	Amort - Customer Complaints
3110	Amort - Tank Maint&Rep Wtr
3120	Amort - Relocation Exp
3125	Amort - Attorney Fee
3130	Amort - Hurricane/Storms
3135	Amort - Employee Fees
3140	Amort - Other
3155	Amort - Other Wtr & Swr
3160	Amort - Voc Testing
3175	Amort - Sludge Hauling
3180	Amort - Pr Wash/Jet Swr Mains
3185	Amort - Tv Sewer Mains
3195	Amort - Tank Maint&Rep Swr
4367	Accum Def Income Tax-Fed
4369	Def Fed Tax - Ciac Pre 1987
4371	Def Fed Tax - Tap Fee Post 2000
4373	Def Fed Tax - Idc
4375	Def Fed Tax - Rate Case
4377	Def Fed Tax - Def Maint
4379	Def Fed Tax - Other Operation
4381	Def Fed Tax - Sold Co
4383	Def Fed Tax - Orgn Exp
4385	Def Fed Tax - Bad Debt
4387	Def Fed Tax - Depreciation
4389	Def Fed Tax - Nol
4391	Def Fed Tax - Cont Prop
4393	Def Fed Tax - Amt
4395	Def Fed Tax - Pre Acrs
4397	Def Fed Tax - Res Cap Fee
4417	Accum Def Income Tax - St
4419	Def St Tax - Ciac Pre 1987
4421	Def St Tax - Tap Fee Post 2000
4423	Def St Tax - Idc
4425	Def St Tax - Rate Case
4427	Def St Tax - Def Maint
4429	Def St Tax - Other Operation
4431	Def St Tax - Sold Co
4433	Def St Tax - Orgn Exp

4435	Def St Tax - Bad Debt
4437	Def St Tax - Depreciation
4439	Def St Tax - Nol
4441	Def St Tax - Cont Prop
4443	Def St Tax - Amt
4445	Def St Tax - Res Cap Fee

EXHIBIT "B"

Proposed Interim Rate Sheets

MID-COUNTY SERVICES, INC.
WASTEWATER TARIFF

GENERAL SERVICE
RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Bi- Monthly

RATES - Base Facility Charge

5/8" x 3/4"	\$ 35.49
1"	\$ 91.07
1-1 1/2"	\$ 204.93
2"	\$ 364.31
3"	\$ 819.93
4"	\$1,457.25
6"	\$3,279.27

Gallonge Charge* \$ 4.27
(Per 1,000 gallons)

* Water furnished by the Pinellas County Water System

- MINIMUM CHARGE - Base Facility Charge per meter size.
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____, 2008
- TYPE OF FILING - Interim Rates

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

MID-COUNTY SERVICES, INC.
WASTEWATER TARIFF

RESIDENTIAL SERVICE
RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Bi-Monthly
- RATES -
- | | |
|--|----------|
| <u>Base Facility Charge</u>
All Meter Sizes | \$ 35.49 |
| Gallage Charge*
(Per 1,000 gallons
Maximum 20,000 gallons) | \$ 3.56 |
- *Water Furnished by the Pinellas County Water System
- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____, 2008
- TYPE OF FILING - Interim Rates

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

MID-COUNTY SERVICES, INC.
WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE
RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING - Bi-Monthly

RATES - FLAT RATE
(Unmetered)
\$69.79

MINIMUM CHARGE - \$69.79

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____, 2008

TYPE OF FILING - Interim Rates

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

MID-COUNTY SERVICES, INC.
WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE
RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service to all master-metered residential customers including, but not limited to, Condominiums, Apartments, and Mobile Home Paks.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Bi-Monthly

RATES - Base Facility Charge

5/8" x 3/4"	\$ 35.49
1"	\$ 91.07
1-1 1/2"	\$ 204.93
2"	\$ 364.31
3"	\$ 819.93
4"	\$1,457.25
6"	\$3,279.27

Gallage Charge* \$ 5.12
(Per 1,000 gallons)

*Water Furnished by the Pinellas County Water System

MINIMUM CHARGE - Base Facility Charge per Meter Size

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____, 2008

TYPE OF FILING - Interim Rates

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

EXHIBIT "C"

Proposed Final Rate Sheets

MID-COUNTY SERVICES, INC.
WASTEWATER TARIFF

GENERAL SERVICE
RATE SCHEDULE GS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Bi- Monthly

RATES - Base Facility Charge

5/8" x 3/4"	\$ 39.49
1"	\$ 101.34
1-1 1/2"	\$ 228.02
2"	\$ 405.37
3"	\$ 912.33
4"	\$1,621.46
6"	\$3,648.80

Gallage Charge* \$ 4.76
(Per 1,000 gallons)

* Water furnished by the Pinellas County Water System

- MINIMUM CHARGE - Base Facility Charge per meter size.
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____, 2008
- TYPE OF FILING - 2008 Rate Case

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

MID-COUNTY SERVICES, INC.
WASTEWATER TARIFF

RESIDENTIAL SERVICE
RATE SCHEDULE RS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Bi-Monthly
- RATES -
- | | |
|--|----------|
| <u>Base Facility Charge</u>
All Meter Sizes | \$ 39.49 |
| Gallage Charge*
(Per 1,000 gallons
Maximum 20,000 gallons) | \$ 3.96 |
- *Water Furnished by the Pinellas County Water System
- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____, 2008
- TYPE OF FILING - 2008 Rate Case

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

MID-COUNTY SERVICES, INC.
WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE
RATE SCHEDULE MS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING - Bi-Monthly

RATES - FLAT RATE
(Unmetered)
\$77.66

MINIMUM CHARGE - \$77.66

TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - _____, 2008

TYPE OF FILING - 2008 Rate Case

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

MID-COUNTY SERVICES, INC.
WASTEWATER TARIFF

MULTI-RESIDENTIAL SERVICE
RATE SCHEDULE MS

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all master-metered residential customers including, but not limited to, Condominiums, Apartments, and Mobile Home Parks.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Bi-Monthly

RATES - Base Facility Charge

5/8" x 3/4"	\$ 39.49
1"	\$ 101.34
1-1 1/2"	\$ 228.02
2"	\$ 405.37
3"	\$ 912.33
4"	\$1,621.46
6"	\$3,648.80

Gallonge Charge* \$ 5.70
(Per 1,000 gallons)

*Water Furnished by the Pinellas County Water System

- MINIMUM CHARGE - Base Facility Charge per Meter Size
- TERMS OF PAYMENT - Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE - _____, 2008
- TYPE OF FILING - 2008 Rate Case

John Hoy
ISSUING OFFICER

Chief Regulatory Officer
TITLE

EXHIBIT "D"

Reconciliation

MID-COUNTY SERVICES, INC.
RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/07
DOCKET NO. 080250-SU

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
PLANT:				
Organization (account 351.1):	2,350	2,350	2,350	
Land & Land Rights - Collection (account 353.2)	5,625	5,625	5,625	
Structures & Improvements - Collection (account 354.2)	-	-	2,333,777	This is properly accounted for on the MFR in 354.4
Collection Sewers - Force (account 360.2)	237,837	359,700	237,837	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Collection Sewers - Gravity (account 361.2)	2,227,297	2,227,254	2,227,254	An invoice incorrectly classified as 363.2 was really 361.2, and now is correctly reported on the MFR.
Services to Customers (account 363.2)	121,821	-	121,863	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR. In addition, an invoice incorrectly classified as 363.2 was really 361.2, and now is correctly reported on the MFR.
Structures & Improvements - Pump (account 354.3)	275,914	275,914	275,914	
Land & Land Rights - Treatment & Disposal (account 353.4)	18,403	-	-	\$18,403 of the balance in 353.7 was incorrectly classified on the TB and annual report as 354.7. It is properly reported on the MFR.
Structures & Improvements - Treatment & Disposal (account 354.4)	2,333,777	-	-	\$2,333,777 of the balance in 354.4 was incorrectly classified on the TB as 354.7 and on the annual report as 354.2. It is properly reported in the MFR.
Treatment & Disposal Equipment (account 380.4)	820,745	820,745	820,745	
Outfall Sewer Lines (account 382.4)	222	222	222	
Land & Land Rights - General (account 353.7)	1,246	19,649	19,649	\$18,403 of the balance in 353.7 was incorrectly classified on the TB and annual report as 354.7. It is properly reported in the MFR.
Structures & Improvements - General (account 354.7)	95,599	2,393,478	95,599	\$2,333,777 of the balance in 354.4 was incorrectly classified on the TB as 354.7 and on the annual report as 354.2. It is properly reported in the MFR. In addition, the MFR and annual report correctly reflect the allocated portion of 354.7 that was originally posted to 398.7 (\$35,899).

Office Furniture & Equipment - General (account 390.7)	34,489	27,362	34,489	The MFR and annual report correctly reflect the allocated portion of 390.7 that was originally posted to 398.7 (\$7,127).
Transportation Equipment (account 391.7)	124,424	124,424	124,424	
Tools, Shop, & Garage Equipment (account 393.7)	34,591	31,710	34,591	The MFR and annual report correctly reflect the allocated portion of 393.7 that was originally posted to 398.7 (\$2,881).
Laboratory Equipment (account 394.7)	20,095	20,095	20,095	
Communication Equipment (account 395.7)	7,903	5,278	7,904	The MFR and annual report correctly reflect the allocated portion of 395.7 that was originally posted to 398.7 (\$2,625).
Other Tangible Plant (account 398.7)	34,853	83,385	34,853	The difference of \$48,532 is the balance that was properly allocated to 354.7, 390.7, 393.7, and 395.7 on the MFR and annual report.
	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
A/D:				
Organization (account 351.1):	(38,671)	(38,671)	3,623	The annual report balance is understated, with the difference between the annual report and TB and MFR in 398.7. The MFR is correct.
Structures & Improvements - Collection (account 354.2)	-	-	1,048,334	This is properly accounted for on the MFR in 354.4
Collection Sewers - Force (account 360.2)	84,748	68,716	84,729	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Collection Sewers - Gravity (account 361.2)	323,828	323,828	323,827	
Services to Customers (account 363.2)	(16,031)		(16,013)	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Structures & Improvements - Pump (account 354.3)	27,743	27,743	27,743	
Structures & Improvements - Treatment & Disposal (account 354.4)	1,048,334			\$1,048,334 of the balance in 354.4 was incorrectly classified on the TB as 354.7 and on the annual report as 354.2. It is properly reported in the MFR.
Treatment & Disposal Equipment (account 380.4)	567,579	567,579	567,579	
Outfall Sewer Lines (account 382.4)	(534)	(534)	(534)	
Structures & Improvements - General (account 354.7)	24,064	1,078,670	24,064	\$1,048,334 of the balance in 354.4 was incorrectly classified on the TB as 354.7 and on the annual report as 354.2. It is properly reported in the MFR.

In addition, the MFR and annual report correctly reflect the allocated portion of 354.7 that was originally posted to 398.7 (\$6,770).

Office Furniture & Equipment - General (account 390.7)	25,423	22,263	25,423	The MFR and annual report correctly reflect the allocated portion of 390.7 that was originally posted to 398.7 (\$3,160).
Transportation Equipment (account 391.7)	75,918	75,918	75,918	
Tools, Shop, & Garage Equipment (account 393.7)	16,558	15,779	16,557	The MFR and annual report correctly reflect the allocated portion of 393.7 that was originally posted to 398.7 (\$779).
Laboratory Equipment (account 394.7)	7,392	7,392	7,392	
Communication Equipment (account 395.7)	7,681	5,348	7,681	The MFR and annual report correctly reflect the allocated portion of 395.7 that was originally posted to 398.7 (\$2,333).
Other Tangible Plant (account 398.7)	-		(42,293)	The annual report balance is misstated, with the difference between the annual report and TB and MFR in 398.7. The MFR is correct.

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
CIAC:				
Organization (account 351.1):		-	not required	
Structures & Improvements - Collection (account 354.2)		-	not required	
Collection Sewers - Force (account 360.2)	93,600	134,714	not required	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Collection Sewers - Gravity (account 361.2)	558,845	558,845	not required	
Services to Customers (account 363.2)	41,114	-	not required	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Structures & Improvements - Pump (account 354.3)	55,439	55,439	not required	
Structures & Improvements - Treatment & Disposal (account 354.4)	1,595,268	-	not required	\$1,595,268 of the balance in 354.4 was incorrectly classified on the TB as 354.7. It is properly reported in the MFR.
Treatment & Disposal Equipment (account 380.4)	262,070	262,070	not required	
Taps (account 398.7)	420,753	420,753	not required	
Structures & Improvements - General (354.7)	-	1,595,268	not required	\$1,595,268 of the balance in 354.4 was incorrectly classified on the TB as

354.7. It is properly reported in the MFR.

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
A/A of CIAC:				
Organization (account 351.1):	(18,019)	18,019	not required	
Structures & Improvements - Collection (account 354.2)	-		not required	
Collection Sewers - Force (account 360.2)	15,591	(21,720)	not required	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Collection Sewers - Gravity (account 361.2)	62,330	(62,330)	not required	
Services to Customers (account 363.2)	6,129		not required	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Structures & Improvements - Pump (account 354.3)	10,046	(10,046)	not required	
Structures & Improvements - Treatment & Disposal (account 354.4)	1,493,559	(1,493,559)	not required	
Treatment & Disposal Equipment (account 380.4)	45,114	(45,115)	not required	
Taps (account 398.7)	47,913	(47,913)	not required	
Structures & Improvements - General (354.7)	-		not required	

MID-COUNTY SERVICES, INC.
RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/07
DOCKET NO. 080250-SU

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
DEPRECIATION EXPENSE:				
Organization (account 351.1):	-	-	-	
Structures & Improvements - Collection (account 354.2)	-	-	96,523	This is properly accounted for on the MFR in 354.4
Collection Sewers - Force (account 360.2)	9,318	14,332	9,299	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Collection Sewers - Gravity (account 361.2)	54,898	54,898	54,898	An invoice incorrectly classified as 363.2 was really 361.2, and now is correctly reported on the MFR.
Services to Customers (account 363.2)	5,014	-	5,033	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR. In addition, an invoice incorrectly classified as 363.2 was really 361.2, and now is correctly reported on the MFR.
Structures & Improvements - Pump (account 354.3)	9,194	9,194	9,194	
Structures & Improvements - Treatment & Disposal (account 354.4)	96,523	-		\$96,523 of the balance in 354.4 was incorrectly classified on the TB as 354.7 and on the annual report as 354.2. It is properly reported in the MFR.
Treatment & Disposal Equipment (account 380.4)	39,872	39,872	39,872	
Outfall Sewer Lines (account 382.4)	7	7	7	
Structures & Improvements - General (account 354.7)	1,687	98,210	1,687	\$96,523 of the balance in 354.4 was incorrectly classified on the TB as 354.7 and on the annual report as 354.2. It is properly reported in the MFR.
Office Furniture & Equipment - General (account 390.7)	940	940	940	
Transportation Equipment (account 391.7)	932	932	932	
Tools, Shop, & Garage Equipment (account 393.7)	2,110	2,110	2,110	
Laboratory Equipment (account 394.7)	1,216	1,216	1,216	
Communication Equipment (account 395.7)	76	76	76	