

**Marguerite McLean**

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**From:** Trina Collins [TCollins@RSBattorneys.com]  
**Sent:** Wednesday, January 14, 2009 4:31 PM  
**To:** Filings@psc.state.fl.us  
**Cc:** jphoy@uiwater.com; pcflynn@uiwater.com; dswain@milianswain.com; Frankden@nettally.com; Dale Buys; Jean Hartman; Martin Friedman; Christian W. Marcelli; Trina Collins  
**Subject:** Filing in Docket No. 080250-SU; Mid-County Services, Inc.'s Application for an Increase in Wastewater Rates Increase in Pinellas County, Florida  
**Importance:** High  
**Attachments:** PSC Clerk 09 (Response to Audit Report-MCS).ltr.pdf

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- b. Docket No.: 080250-SU; Mid-County Services, Inc.'s Application for an Increase in Wastewater Rates Increase in Pinellas County, Florida – Filing the response of Mid-County Services, Inc., to Staff's audit report filed with the Clerk on December 29, 2008.
- c. Mid-County Services, Inc.
- d. 51 Pages.
- e. Letter to Commission Clerk 1 page; Audit Report Responses - 50 pages.

1/14/2009

DOCUMENT NUMBER-DATE  
00384 JAN 14 8  
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REPLY TO CENTRAL FLORIDA OFFICE

January 14, 2009

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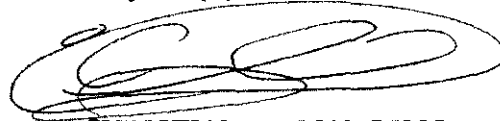
RE: Docket No. 080250-SU; Mid-County Services, Inc.'s Application for an Increase in Wastewater Rates Increase in Pinellas County, Florida  
Our File No.: 30057.155

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the response of Mid-County Services, Inc., to Staff's audit report filed with the Clerk on December 29, 2008.

Feel free to contact us if you have any questions or concerns.

Very truly yours,



CHRISTIAN W. MARCELLI  
Of Counsel

CM/tlc  
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures)  
Patrick C. Flynn, Regional Director (w/enclosures)  
Ms. Deborah Swain (w/enclosures)  
Mr. Frank Seidman (w/enclosures)  
Dale Buys, Division of Economic Regulation (w/enclosures)  
Jean Hartman, Esquire, Office of General Counsel (w/enclosures)

MID-COUNTY SERVICES, INC.  
DOCKET NO. 080250-SU  
AUDIT REPORT RESPONSES

Audit Finding No. 1 – Capitalized Time

The Company agrees with audit finding no. 1, but believes that the accumulated depreciation calculation is different. See the Company's calculations and journal entry in w/p a and w/p a(1).

Effect on filing: UPIS should be decreased (credited) for \$385. Accumulated depreciation should be decreased (debited) for \$10. Depreciation expense should be decreased (credited) for \$23.

Effect on general ledger: UPIS should be decreased (credited) for \$500. Accumulated depreciation should be decreased (debited) for \$23. Depreciation expense should be decreased (credited) for \$23.

Audit Finding No. 2 – CIAC – Tap Fees

The Company agrees with audit finding no. 2.

Effect on filing: CIAC should be decreased (debited) for \$633.

Effect on general ledger: CIAC should be decreased (debited) for \$1,646.

Audit Finding No. 3 – Accumulated Depreciation

The Company disagrees with audit finding no. 3. The Company did adjust its MFR balances to account for a full year 2007, and it made adjustments for the correct depreciation rate. These adjustments are reflected in the A-3 and B-3 schedules in the MFR. In addition, the Company is providing the workpaper it used to calculate these adjustments as a supplemental document in these audit responses.

Effect on filing: N/A.

Effect on general ledger: Accumulated depreciation should be decreased (debited) for \$50,321. Depreciation expense should be decreased (credited) for \$1,883.

Audit Finding No. 4 – Accumulated Amortization of CIAC

The Company disagrees with audit finding no. 3. The Company did adjust its MFR balances to account for a full year 2007, and it made adjustments for the correct amortization rate. These adjustments are reflected in the A-3 and B-3 schedules in the MFR. In addition, the Company is providing the workpaper it used to calculate these adjustments as a supplemental document in these audit responses.

Effect on filing: N/A.

Effect on general ledger: Accumulated amortization of CIAC should be increased (debited) for \$29,131. Amortization expense should be increased (credited) for \$15,883.

DOCUMENT NUMBER-DATE

00384 JAN 14 8

FPSC-COMMISSION CLERK

**Audit Finding No. 5 – Billing Registers**

Audit staff is correct in their claim that FPSC Order PSC-06-0653-PCO-SU, Schedule 4 states that the residential gallonage cap is 10,000 gallons. However, the Company notes several occasions that prove that the 10,000 gallon cap on Schedule 4 of the interim rate order is actually an error, and that the 20,000 gallon cap is correct. The error is likely a result of the cap being 10,000 gallons per month and the billing is bi-monthly. First, the \$2.59 shown as the "Test Year Rates at 12/31/05" is actually at a 20,000 gallon cap. The "Utility Requested Interim" is at a 20,000 gallon cap. Finally, the "Utility Requested Final" is at a 20,000 gallon cap. In order to support the 20,000 gallon cap for these items, the Company is submitting the tariff page showing the \$2.59 gallonage charge at 12/31/05, as well as the E-2 schedule from the Company's MFR in Docket No. 060254-SU showing requested an interim gallonage charge of \$2.91 and a requested final charge of \$3.29. All these charges were capped at 20,000 gallons. This being said, it's quite clear that the 10,000 gallon cap stated on Schedule 4 of the PSC interim order in Docket No. 060254-SU is erroneous. This is only a case of human error contained in the order, and tends to occur naturally from time to time. In fact, even the docket number on Schedule 4 is incorrect, as it is stated as 050254-SU. Finally, the Company has also included the PSC approved customer notice that states a cap of 20,000 gallons, as well as the Schedule 4 from the PAA order, showing both interim and final gallonage rates with a cap of 20,000 gallons.

**Audit Finding No. 6 – Taxes Other Than Income Taxes**

The Company partially disagrees with audit finding no. 6. The Company agrees that the July through December 2006 regulatory assessment fees (RAF) should be removed from the test year. The Company also agrees that the July through December 2007 RAF should be included in the test year. However, the Company disagrees with audit staff in its finding that the Company owes an additional \$5,645 to the Commission. In this audit finding, staff shows the July through December 2007 RAF as \$32,478. In actuality, this is only July through November 2007. When the Company's 2<sup>nd</sup> RAF installment for 2007 was due, it had just gone live with its new system, and did not have December 2007 revenues booked yet. So, the RAF was only paid through November 2007. The Company made a catch up payment later in 2008 of \$5,645 in order to pay the December 2007 RAF. So, while the Company agrees that the total 2007 RAF should be adjusted by \$7,739 as stated by audit staff, the Company disagrees that it owes any additional funds. All RAFs for 2007 have been paid. The Company is enclosing the January through June 2007 RAF return, the July through November 2007 RAF return, and the support showing the additional payment of \$5,645 to the Commission, consisting of the calculation of the \$5,645 and the general ledger showing the \$5,645 debited into the gross receipts account.

MID-COUNTY SERVICES, INC.  
 DOCKET NO. 080250-SU  
 AUDIT REPORT RESPONSE WORKPAPERS

w/p 1

**Audit Finding No. 1 - Capitalized Time**

**Entry #1**

**Location: Docket No. 080250-SU audit report pg. 6**

**Entry Description: To remove unsupported additions and related accumulated depreciation and depreciation expense**

<u>Object A/C</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
?	250100	Balancing Entry	500	
2160	250100	A/D - Treatment and Disposal Equipment - Treatment	23	
6765	250100	Dep Exp - Treatment and Disposal Equipment - Treatment		23
1400	250100	Treatment and Disposal Equipment - Treatment		500
<b>Effect on Filing</b>				
	UPIS	should be decreased by	385	credit
	A/D	should be decreased by	10	debit
	Dep Exp	should be decreased by	23	credit

MID-COUNTY SERVICES, INC.  
 DOCKET NO. 080250-SU  
 AUDIT REPORT RESPONSE WORKPAPERS

Audit Finding No. 1

Accumulated Depreciation on Unsupported Captime (Entry 1)

Object A/C	Business Unit	Description	UPIIS Adjustment	Years to Roll Forward	Amortization Rate	Roll Forward A/D Adjustment	Depreciation Expense
(1)	1400	250100 Treatment and Disposal Equipment - Treatment	(500)	0.8	5.56%	23 debit	(23)

Averaging Adjustment For Filing

Object A/C	Business Unit	Description	Month Placed in Service	Number of Months	Adjustment	13 Month Average Adjustment
(2)	1400	250100 Treatment and Disposal Equipment - Treatment	Mar-07	10	(500)	(385) credit
(3)	2160	A/D - Treatment and Disposal Equipment - Treatment	Mar-07	10	23	10 debit
(4)		Monthly Depreciation on Adjustment				
(5)		March-07		2		
(6)		April-07		5		
(7)		May-07		7		
(8)		June-07		9		
(9)		July-07		12		
(10)		August-07		14		
(11)		September-07		16		
(12)		October-07		19		
(13)		November-07		21		
(14)		December-07		23		
(15)		13 Month Average		10		

**Mid-County Services, Inc. Audit Report Responses**  
**Docket No. 080250-SU**  
**Enclosure for AF 3 and 4**







**MIN-COUNTY SERVICES, INC.**  
**COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS**  
**12 MONTH AVERAGE 1807 YEAR EFFECT**

Entry #	Adjusted Balance and Volume												Total	Per Month Balance	Total Adjustment		
	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08				Dec-08	
29006725	AA	N/A	N/A	322	322	325	325	325	325	325	341	341	341	341	3,596	3,014	(1,098)
2902120	AA	(1,098)	(322)	(322)	(325)	(325)	(325)	(325)	(325)	(341)	(341)	(341)	(341)	(341)	(18,665)	(18,794)	1,098
29006725	UR	N/A	N/A	74	74	74	74	74	74	74	74	74	74	74	(880)	(880)	(880)
2902120	UR	35,735	815	74	74	74	74	74	74	74	74	74	74	74	37,314	37,773	1,779
															13 Month Average		
2902120	AA	(1,098)	(1,099)	(1,632)	(1,634)	(1,298)	(1,298)	(1,918)	(1,807)	(1,807)	(1,928)	(1,928)	(1,928)	(1,928)	(17,783)	(18,793)	95
2902120	UR	35,735	36,625	36,699	36,773	36,847	36,921	36,995	37,069	37,143	37,217	37,291	37,365	37,439	37,513	37,587	1,344
		30,637	30,526	30,415	30,304	30,193	30,082	29,971	29,860	29,749	29,638	29,527	29,416	29,305	29,194	29,083	2,326
															13 Month Average		
															10,310	(8,996)	2,326
29006725	AA	N/A	N/A	322	322	325	325	325	325	341	341	341	341	341	3,596	3,014	(1,098)
29006725	UR	N/A	N/A	74	74	74	74	74	74	74	74	74	74	74	(880)	(880)	(880)
															13 Month Average		
															3,060	3,014	(1,098)







**MIR COUNTY SERVICES, INC.**  
**COMPARISON OF INVESTMENTS AND RETIREMENTS**  
**12 MONTHS AVERAGE PER YEAR EFFECT**

**Entry 11**

Account Balance and Adjustment	12 Month Average Per Month												Total	Per Month Average Per Month	Total Adjustment		
	Dec-85	Jan-86	Feb-86	Mar-86	Apr-86	May-86	Jun-86	Jul-86	Aug-86	Sep-86	Oct-86	Nov-86				Dec-86	
AA	N/A	N/A	N/A	60	60	60	60	60	60	60	60	60	60	60	721	(6,382)	(12)
AA	(5,140)	(5,140)	(661)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(66)	(6,382)	(12)	0
UR	N/A	N/A	N/A	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(120)	(1,000)	(20)
UR	5,000	5,000	110	10	10	10	10	10	10	10	10	10	10	10	5,437	(463)	240
															13 Month Average Adjusted		
															6,222	(5,200)	(18)
															5,390	(4,400)	(18)
															(643)	(530)	(83)

Account Balance and Adjustment	12 Month Average Per Month												Total	Per Month Average Per Month	Total Adjustment		
	Dec-85	Jan-86	Feb-86	Mar-86	Apr-86	May-86	Jun-86	Jul-86	Aug-86	Sep-86	Oct-86	Nov-86				Dec-86	
AA	N/A	N/A	N/A	60	60	60	60	60	60	60	60	60	60	60	721	(6,382)	(12)
UR	N/A	N/A	N/A	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(120)	(1,000)	(20)
															13 Month Average Adjusted		
															6,222	(5,200)	(18)
															5,390	(4,400)	(18)
															(643)	(530)	(83)

**Entry 12**

Account Balance and Adjustment	12 Month Average Per Month												Total	Per Month Average Per Month	Total Adjustment		
	Dec-85	Jan-86	Feb-86	Mar-86	Apr-86	May-86	Jun-86	Jul-86	Aug-86	Sep-86	Oct-86	Nov-86				Dec-86	
AA	N/A	N/A	N/A	14	14	14	14	14	14	14	14	14	14	14	174	(1,566)	(30)
AA	(2,399)	(2,399)	(318)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(1,566)	(30)	0
UR	N/A	N/A	N/A	20	20	20	20	20	20	20	20	20	20	20	(240)	(2,000)	(40)
UR	766	766	20	20	20	20	20	20	20	20	20	20	20	20	810	(6,600)	(132)
															13 Month Average Adjusted		
															2,638	(2,198)	(440)
															799	(6,600)	(132)
															(1,259)	(1,125)	(126)

Account Balance and Adjustment	12 Month Average Per Month												Total	Per Month Average Per Month	Total Adjustment		
	Dec-85	Jan-86	Feb-86	Mar-86	Apr-86	May-86	Jun-86	Jul-86	Aug-86	Sep-86	Oct-86	Nov-86				Dec-86	
AA	N/A	N/A	N/A	14	14	14	14	14	14	14	14	14	14	14	174	(1,566)	(30)
UR	N/A	N/A	N/A	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(24)	(2,000)	(40)
															13 Month Average Adjusted		
															2,638	(2,198)	(440)
															799	(6,600)	(132)
															(1,259)	(1,125)	(126)

MID-COUNTY SERVICES, INC.  
 INVESTMENTS AND BOLLFORWARDS  
 11 MONTH AVERAGE TEST YEAR EFFECT

Entry 13	Adjusted Balance and Adjustments												Total	Per Month Balance	Total Adjustment			
	Dec-85	Jan-Nov-86	Dec-86	Jan-87	Feb-87	Mar-87	Apr-87	May-87	Jun-87	Jul-87	Aug-87	Sep-87				Oct-87	Nov-87	Dec-87
290101685	AA	N/A	N/A	158	162	162	162	165	165	165	165	165	165	165	165	165	1,892	0
2901230	AA	(12,258)	(1,481)	(158)	(162)	(162)	(162)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(15,779)	0
																	13 Month Average Per Month	0
																	(14,887)	0
																	(14,792)	0
2901230	AA	(12,258)	(1,481)	(158)	(162)	(162)	(162)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(14,887)	0
		(12,258)	(1,481)	(158)	(162)	(162)	(162)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(165)	(14,792)	0
																	13 Month Average Per Month	0
																	(14,887)	0
																	(14,792)	0
Entry 14																		
290101680	AA	N/A	N/A	105	105	105	105	107	112	112	112	112	112	112	112	112	1,297	81
2901231	AA	(4,073)	(1,038)	(105)	(105)	(105)	(105)	(107)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(7,504)	(80)
290101680	AA	N/A	N/A	105	105	105	105	107	112	112	112	112	112	112	112	112	1,297	81
2901231	AA	(4,073)	(1,038)	(105)	(105)	(105)	(105)	(107)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(7,504)	(80)
290101680	AA	N/A	N/A	105	105	105	105	107	112	112	112	112	112	112	112	112	1,297	81
2901231	AA	(4,073)	(1,038)	(105)	(105)	(105)	(105)	(107)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(7,504)	(80)
																	13 Month Average Per Month	21
																	(6,442)	7
																	(6,527)	0
																	(6,317)	0
																	(6,326)	0
2901235	AA	(4,073)	(1,038)	(105)	(105)	(105)	(105)	(107)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(6,442)	7
2901235	AA	(4,073)	(1,038)	(105)	(105)	(105)	(105)	(107)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(112)	(6,527)	0
																	(6,317)	0
																	(6,326)	0
290101680	AA	N/A	N/A	105	105	105	105	107	112	112	112	112	112	112	112	112	1,297	81
290101680	AA	N/A	N/A	105	105	105	105	107	112	112	112	112	112	112	112	112	1,297	81
																	13 Month Average Per Month	21
																	(6,442)	7
																	(6,527)	0
																	(6,317)	0
																	(6,326)	0







WISCONSIN SERVICE, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 13 MONTH AVERAGE TEST YEAR EXTRACT

Entry	Date	Adjusted Balances and Adjustments												Total	Per Books Balance	Adjustment			
		Dec-85	Jan-86	Feb-86	Mar-86	Apr-86	May-86	Jun-86	Jul-86	Aug-86	Sep-86	Oct-86	Nov-86				Dec-86		
250-0105	AA	N/A	N/A	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(900)	(11,870)	47,544	(45,544)
250-0105	72	AA	21,783	34,678	33,669	37,648	38,637	39,627	40,617	41,606	42,596	43,586	44,575	45,565	46,554	47,544	41,606	47,544	41,606
			21,783	34,678	33,669	37,648	38,637	39,627	40,617	41,606	42,596	43,586	44,575	45,565	46,554	47,544	41,606	47,544	41,606
																	13 Month Average	41,606	0
																	Per Books	41,606	0
																	Total	41,606	0
250-0105	AA	N/A	N/A	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(781)	(530)	(251)
250-0105	72	AA	1,501	716	65	65	65	65	65	65	65	65	65	65	65	65	3,124	2,865	259
			1,501	716	65	65	65	65	65	65	65	65	65	65	65	65	3,124	2,865	259
																	13 Month Average	2,865	259
																	Per Books	2,865	259
																	Total	2,865	259
250-0130	AA	N/A	2,278	2,408	2,473	2,538	2,603	2,668	2,733	2,798	2,863	2,928	2,993	3,058	3,123	3,188	2,733	3,124	(390)
250-0130	72	AA	1,501	1,867	1,931	2,000	2,064	2,128	2,192	2,256	2,320	2,384	2,448	2,512	2,576	2,640	2,192	2,640	(448)
			1,501	1,867	1,931	2,000	2,064	2,128	2,192	2,256	2,320	2,384	2,448	2,512	2,576	2,640	2,192	2,640	(448)
																	13 Month Average	2,640	(448)
																	Per Books	2,640	(448)
																	Total	2,640	(448)
250-0130	AA	N/A	N/A	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(768)	(563)	(205)
250-0130	72	AA	1,163	704	64	64	64	64	64	64	64	64	64	64	64	64	2,689	3,338	379
			1,163	704	64	64	64	64	64	64	64	64	64	64	64	64	2,689	3,338	379
																	13 Month Average	3,338	379
																	Per Books	3,338	379
																	Total	3,338	379
250-0130	AA	N/A	1,163	1,985	2,059	2,127	2,195	2,263	2,331	2,399	2,467	2,535	2,603	2,671	2,739	2,807	2,331	2,807	(476)
250-0130	72	AA	1,163	1,867	1,931	2,000	2,064	2,128	2,192	2,256	2,320	2,384	2,448	2,512	2,576	2,640	2,331	2,807	(476)
			1,163	1,867	1,931	2,000	2,064	2,128	2,192	2,256	2,320	2,384	2,448	2,512	2,576	2,640	2,331	2,807	(476)
																	13 Month Average	2,807	(476)
																	Per Books	2,807	(476)
																	Total	2,807	(476)
250-0130	AA	N/A	N/A	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(63)	(759)	(570)	(189)
250-0130	72	AA	1,163	704	64	64	64	64	64	64	64	64	64	64	64	64	2,689	3,338	379
			1,163	704	64	64	64	64	64	64	64	64	64	64	64	64	2,689	3,338	379
																	13 Month Average	3,338	379
																	Per Books	3,338	379
																	Total	3,338	379
250-0135	AA	N/A	6,799	12,553	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	(1,303)	20,847	(18,544)
250-0135	72	AA	6,799	12,553	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	(1,303)	20,847	(18,544)
			6,799	12,553	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	(1,303)	20,847	(18,544)
																	13 Month Average	20,847	(18,544)
																	Per Books	20,847	(18,544)
																	Total	20,847	(18,544)
250-0155	AA	N/A	6,799	5,894	7,044	8,194	9,345	10,495	11,645	12,795	13,946	15,096	16,246	17,396	18,547	19,697	13,946	19,697	(5,751)
250-0155	72	AA	6,799	5,894	7,044	8,194	9,345	10,495	11,645	12,795	13,946	15,096	16,246	17,396	18,547	19,697	13,946	19,697	(5,751)
			6,799	5,894	7,044	8,194	9,345	10,495	11,645	12,795	13,946	15,096	16,246	17,396	18,547	19,697	13,946	19,697	(5,751)
																	13 Month Average	19,697	(5,751)
																	Per Books	19,697	(5,751)
																	Total	19,697	(5,751)
250-0155	AA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(6,853)	6,853	0
250-0155	72	AA	6,799	5,894	7,044	8,194	9,345	10,495	11,645	12,795	13,946	15,096	16,246	17,396	18,547	19,697	13,946	19,697	(5,751)
			6,799	5,894	7,044	8,194	9,345	10,495	11,645	12,795	13,946	15,096	16,246	17,396	18,547	19,697	13,946	19,697	(5,751)
																	13 Month Average	19,697	(5,751)
																	Per Books	19,697	(5,751)
																	Total	19,697	(5,751)
250-0155	AA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	(6,853)	6,853	0
250-0155	72	AA	6,799	5,894	7,044	8,194	9,345	10,495	11,645	12,795	13,946	15,096	16,246	17,396	18,547	19,697	13,946	19,697	(5,751)
			6,799	5,894	7,044	8,194	9,345	10,495	11,645	12,795	13,946	15,096	16,246	17,396	18,547	19,697	13,946	19,697	(5,751)
																	13 Month Average	19,697	(5,751)
																	Per Books	19,697	(5,751)
																	Total	19,697	(5,751)



**MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRIES**

**Entry 1 - To roll forward accumulated depreciation for organization in the AA and UR ledger in 2006 and 2007.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6640	AA	Deprec-Organization	148	
250.2030	AA	Acc Depr-Organization	1,055	
?	AA	?		1,203
250.2030	UR	Acc Depr-Organization	178	
250100.6640	UR	Deprec-Organization		89
?	UR	?		89

**Entry 2 - To reverse depreciation expense in 2007 and corresponding accumulated depreciation due to use of the wrong depreciation rate for lift stations, and to book and roll forward the correct depreciation expense and accumulated depreciation for 2007 using the correct depreciation rate for lift stations for the AA ledger, accumulated depreciation for lift stations for 2006 and 2007 for the UR ledger, and depreciation expense for 2007 for the UR ledger.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6660	AA	Deprec-Struct/Imprv Pump	1,838	
?	AA	?	138	
250.2055	AA	Acc Depr-Struct/Imprv Pump Plt		1,976
250.2055	UR	Acc Depr-Struct/Imprv Pump Plt	552	
250100.6660	UR	Deprec-Struct/Imprv Pump		276
?	UR	?		276

**Entry 3 - To evenly distribute the depreciation expense and accumulated depreciation for 2007 in the AA ledger, and to roll forward accumulated depreciation and depreciation expense for 2006 and 2007 in the UR ledger.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.2060	AA	Acc Depr-Struct/Imprv Pump Plt	74	
250100.6665	AA	Deprec-Struct/Imprv Gen Plt		74
250.2075	UR	Acc Depr-Struct/Imprv Pump Plt	581	
250100.6665	UR	Deprec-Struct/Imprv Gen Plt		291
?	UR	?		291

MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRIES

Entry 4 - To reverse depreciation expense in 2007 and corresponding accumulated depreciation due to use of the wrong depreciation rate for service lines, and to book and roll forward the correct depreciation expense and accumulated depreciation for 2007 using the correct depreciation rate for service lines for the AA ledger, accumulated depreciation for service lines for 2006 and 2007 for the UR ledger, and depreciation expense for 2007 for the UR ledger.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.2120	AA	Acc Depr-Sewer Force Main/Srvc Lines	1,059	
250100.6725	AA	Deprec-Sewer Force Main/Srvc		1,058
?	AA	?		0
250.2120	UR	Acc Depr-Sewer Force Main/Srvc Lines	1,779	
250100.6725	UR	Deprec-Sewer Force Main/Srvc		890
?	UR	?		890

Entry 5 - To reverse depreciation expense in 2007 and corresponding accumulated depreciation due to use of the wrong depreciation rate for force mains, and to book and roll forward the correct depreciation expense and accumulated depreciation for 2007 using the correct depreciation rate for force mains for the AA ledger, accumulated depreciation for force mains for 2006 and 2007 for the UR ledger, and depreciation expense for 2007 for the UR ledger.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.2105	AA	Acc Depr-Sewer Force Main/Srvc Lines	(9)	
250100.6710	AA	Deprec-Sewer Force Main/Srvc	1,113	
?	AA	?		1,104
250.2105	UR	Acc Depr-Sewer Force Main/Srvc Lines	2,797	
250100.6710	UR	Deprec-Sewer Force Main/Srvc		1,399
?	UR	?		1,399

Entry 6 - To reverse depreciation expense in 2007 and corresponding accumulated depreciation due to use of the wrong depreciation rate for sewer gravity mains, and to book and roll forward the correct depreciation expense and accumulated depreciation for 2007 using the correct depreciation rate for sewer gravity mains for the AA ledger, accumulated depreciation for sewer gravity mains for 2006 and 2007 for the UR ledger, and depreciation expense for 2007 for the UR ledger.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6715	AA	Deprec-Sewer Gravity Main/Manholes	37	
?	AA	?	(0)	
250.2110	AA	Acc Depr-Sewer Grvty Main/Man		37
250.2110	UR	Acc Depr-Sewer Grvty Main/Man	10,294	
250100.6715	UR	Deprec-Sewer Gravity Main/Manholes		5,147
?	UR	?		5,147

**MID-COUNTY SERVICES, INC.  
COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
ENTRIES**

**Entry 7 - To reverse depreciation expense in 2007 and corresponding accumulated depreciation due to use of the wrong depreciation rate for manholes, and to book and roll forward the correct depreciation expense and accumulated depreciation for 2007 using the correct depreciation rate for manholes for the AA ledger, accumulated depreciation for manholes for 2006 and 2007 for the UR ledger, and depreciation expense for 2007 for the UR ledger.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6715	AA	Deprec-Sewer Gravity Main/Manholes	1,708	
?	AA	?	853	
250.2110	AA	Acc Depr-Sewer Grvty Main/Man		855
250.2110	UR	Acc Depr-Sewer Grvty Main/Man	981	
250100.6715	UR	Deprec-Sewer Gravity Main/Manholes		491
?	UR	?		491

**Entry 8 - To adjust the depreciation expense and accumulated depreciation for lagoons to account for the correct depreciation rate.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6760	AA	Deprec-Treat/Disp Equip Lagoon	1,112	
250.2155	AA	Acc Depr-Treat/Disp Eq Lagoon		1,112

**Entry 9 - To reverse depreciation expense in 2007 and corresponding accumulated depreciation due to use of the wrong depreciation rate for sewage treatment plant, and to book and roll forward the correct depreciation expense and accumulated depreciation for 2007 using the correct depreciation rate for sewage treatment plant for the AA ledger, accumulated depreciation for sewage treatment plant for 2006 and 2007 for the UR ledger, and depreciation expense for 2007 for the UR ledger.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6765	AA	Deprec-Treat/Disp Eq Trt Plt	23,192	
250.2160	AA	Acc Depr-Treat/Disp Eq Trt Pl		30,084
250.2160	UR	Acc Depr-Treat/Disp Eq Trt Pl	38,930	
250100.6765	UR	Deprec-Treat/Disp Eq Trt Plt		19,465
?	UR	?		19,465

**Entry 10 is not required. The balances are correct.**

MID-COUNTY SERVICES, INC.  
**COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
ENTRIES**

**Entry 11 - To evenly distribute the depreciation expense and accumulated depreciation for 2007 in the AA ledger, and to roll forward accumulated depreciation and depreciation expense for 2006 and 2007 in the UR ledger.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.2215	UR	Acc Depr-Office Structure	120	
?	UR	?	120	
250100.6820	UR	Deprec-Office Structure		240

**Entry 12 - To evenly distribute the depreciation expense and accumulated depreciation for 2007 in the AA ledger, and to roll forward accumulated depreciation and depreciation expense for 2006 and 2007 in the UR ledger.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6825	AA	Deprec-Office Furn/Eqpt	0	
250.2220	AA	Acc Depr-Office Furn/Eqpt		0
250.2220	UR	Acc Depr-Office Furn/Eqpt	44	
?	UR	?		22
250100.6825	UR	Deprec-Office Furn/Eqpt		22

**Entry 13 is not required. The balances are correct.**

**Entry 14 - To reverse depreciation expense in 2007 and corresponding accumulated depreciation due to use of the wrong depreciation rate for laboratory equipment, and to book and roll forward the correct depreciation expense and accumulated depreciation for 2007 using the correct depreciation rate for laboratory equipment for the AA ledger, accumulated depreciation for laboratory equipment for 2006 and 2007 for the UR ledger, and depreciation expense for 2007 for the UR ledger.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6840	AA	Deprec-Laboratory Eqpt	81	
?	AA	?	9	
250.2235	AA	Acc Depr-Laboratory Eqpt		90
250100.6840	UR	Deprec-Laboratory Eqpt	9	
250.2235	UR	Acc Depr-Laboratory Eqpt		5
?	UR	?		5

**Entry 15 - To reverse depreciation taken on a fully depreciated asset in communication equipment, in the AA ledger, and to roll forward accumulated depreciation and depreciation expense for communication equipment in the UR ledger.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.2245	AA	Acc Depr-Communication Eqpt	55	
250100.6850	AA	Deprec-Communication Eqpt		55
250.2245	UR	Acc Depr-Communication Eqpt	0	
250100.6850	UR	Deprec-Communication Eqpt		0

**MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRIES**

**Entry 16 - To record amortization for sewer taps to the correct account, using the correct amortization rate, and to correct for wrong account conversions.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.4265	AA	Acc Amort Sewer-Tap	1,391,013	
250.3505	AA	CIAC-Struct/Imprv/Gen Plt	850,496	
250100.7430	AA	Amort-Sewer-Tap		25,029
250.3705	AA	CIAC-Sewer-Tap		850,496
?	AA	?		1,365,984

**Entry 17 - To correct the amortization rate for lift stations.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.4050	AA	Acc Amort Struct/Imprv Pump Plt	371	
250100.7225	AA	Amort-Struct/Imprv Pump Plt LS		370
?	AA	?		1

**Entry 18 - To correct the amortization rate for buildings and structures, and to correct for wrong account conversions.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.7260	AA	Amort-Struct/Imprv Gen Plt	16,570	
?	AA	?	1,357,964	
250.4055	AA	Acc Amort Struct/Imprv Gen Plt		1,374,534

**Entry 19 is not required. The balances are correct.**

**Entry 20 - To correct the amortization rate for service lines.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
?	AA	?	0	
250100.7290	AA	Amort-Sewer Force Main/Srvc		(289)
250.4115	AA	Acc Amort Swr Force Main/Srvc		289

**Entry 21 is not required. The balances are correct.**

**Entry 22 - To correct the amortization rate for manholes.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.4105	AA	Acc Amort Swr Gravity Main/Man	259	
?	AA	?	2	
250100.7280	AA	Amort-Sewer Gravity Main/Manh		261



**MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRIES**

**Entry 23 - To correct the amortization rate for lagoons.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.4150	AA	Acc Amort Treat/Disp Equip Lag	373	
250100.7325	AA	Amort-Treat/Disp Equip Lagoon		373

**Entry 24 - To correct the amortization rate for sewage treatment plant.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.4155	AA	Acc Amort Treat/Disp Equip Trt	6,710	
250100.7330	AA	Amort-Treat/Disp Equip Trt Plt		6,710

**Entry 25 - To remove unnecessary amortization from the books.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
?	AA	?	(6,885)	
250.4030	AA	Acc Amort Organization		(6,885)

**Entry 26 - To properly classify balances that were incorrectly converted into the wrong account.**

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.4030	AA	Acc Amort Organization	11,134	
250.4265	AA	Acc Amort Sewer-Tap		11,134

**MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRY SUPPORT**

**Support for Entry 1**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2030	5,913	AA	0.21%	12
Feb-06	250.2030	5,913	AA	0.21%	12
Mar-06	250.2030	5,913	AA	0.21%	12
Apr-06	250.2030	5,913	AA	0.21%	12
May-06	250.2030	5,913	AA	0.21%	12
Jun-06	250.2030	5,913	AA	0.21%	12
Jul-06	250.2030	5,913	AA	0.21%	12
Aug-06	250.2030	5,913	AA	0.21%	12
Sep-06	250.2030	5,913	AA	0.21%	12
Oct-06	250.2030	5,913	AA	0.21%	12
Nov-06	250.2030	5,913	AA	0.21%	12
Dec-06	250.2030	5,913	AA	0.21%	12
					<u>148</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2030	5,913	AA	0.21%	12
Feb-07	250.2030	5,913	AA	0.21%	12
Mar-07	250.2030	5,913	AA	0.21%	12
Apr-07	250.2030	5,913	AA	0.21%	12
May-07	250.2030	5,913	AA	0.21%	12
Jun-07	250.2030	5,913	AA	0.21%	12
Jul-07	250.2030	5,913	AA	0.21%	12
Aug-07	250.2030	5,913	AA	0.21%	12
Sep-07	250.2030	5,913	AA	0.21%	12
Oct-07	250.2030	5,913	AA	0.21%	12
Nov-07	250.2030	5,913	AA	0.21%	12
Dec-07	250.2030	5,913	AA	0.21%	12
					<u>148</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2030	(3,563)	UR	0.21%	(7)
Feb-06	250.2030	(3,563)	UR	0.21%	(7)
Mar-06	250.2030	(3,563)	UR	0.21%	(7)
Apr-06	250.2030	(3,563)	UR	0.21%	(7)
May-06	250.2030	(3,563)	UR	0.21%	(7)
Jun-06	250.2030	(3,563)	UR	0.21%	(7)
Jul-06	250.2030	(3,563)	UR	0.21%	(7)
Aug-06	250.2030	(3,563)	UR	0.21%	(7)
Sep-06	250.2030	(3,563)	UR	0.21%	(7)
Oct-06	250.2030	(3,563)	UR	0.21%	(7)
Nov-06	250.2030	(3,563)	UR	0.21%	(7)
Dec-06	250.2030	(3,563)	UR	0.21%	(7)
					<u>(89)</u>

MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRY SUPPORT

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-07	250.2030	(3,563)	UR	0.21%	(7)
Feb-07	250.2030	(3,563)	UR	0.21%	(7)
Mar-07	250.2030	(3,563)	UR	0.21%	(7)
Apr-07	250.2030	(3,563)	UR	0.21%	(7)
May-07	250.2030	(3,563)	UR	0.21%	(7)
Jun-07	250.2030	(3,563)	UR	0.21%	(7)
Jul-07	250.2030	(3,563)	UR	0.21%	(7)
Aug-07	250.2030	(3,563)	UR	0.21%	(7)
Sep-07	250.2030	(3,563)	UR	0.21%	(7)
Oct-07	250.2030	(3,563)	UR	0.21%	(7)
Nov-07	250.2030	(3,563)	UR	0.21%	(7)
Dec-07	250.2030	(3,563)	UR	0.21%	(7)
					<u>(89)</u>

Support for Entry 2

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-07	250.2055	271,827	AA	0.33%	906
Feb-07	250.2055	272,294	AA	0.33%	908
Mar-07	250.2055	272,481	AA	0.33%	908
Apr-07	250.2055	272,481	AA	0.33%	908
May-07	250.2055	273,662	AA	0.33%	912
Jun-07	250.2055	273,662	AA	0.33%	912
Jul-07	250.2055	273,662	AA	0.33%	912
Aug-07	250.2055	276,273	AA	0.33%	921
Sep-07	250.2055	276,273	AA	0.33%	921
Oct-07	250.2055	281,276	AA	0.33%	938
Nov-07	250.2055	282,810	AA	0.33%	943
Dec-07	250.2055	282,810	AA	0.33%	943
					<u>11,032</u>

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-06	250.2055	(6,896)	UR	0.33%	(23)
Feb-06	250.2055	(6,896)	UR	0.33%	(23)
Mar-06	250.2055	(6,896)	UR	0.33%	(23)
Apr-06	250.2055	(6,896)	UR	0.33%	(23)
May-06	250.2055	(6,896)	UR	0.33%	(23)
Jun-06	250.2055	(6,896)	UR	0.33%	(23)
Jul-06	250.2055	(6,896)	UR	0.33%	(23)
Aug-06	250.2055	(6,896)	UR	0.33%	(23)
Sep-06	250.2055	(6,896)	UR	0.33%	(23)
Oct-06	250.2055	(6,896)	UR	0.33%	(23)
Nov-06	250.2055	(6,896)	UR	0.33%	(23)
Dec-06	250.2055	(6,896)	UR	0.33%	(23)
					<u>(276)</u>

**MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRY SUPPORT**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2055	(6,896)	UR	0.33%	(23)
Feb-07	250.2055	(6,896)	UR	0.33%	(23)
Mar-07	250.2055	(6,896)	UR	0.33%	(23)
Apr-07	250.2055	(6,896)	UR	0.33%	(23)
May-07	250.2055	(6,896)	UR	0.33%	(23)
Jun-07	250.2055	(6,896)	UR	0.33%	(23)
Jul-07	250.2055	(6,896)	UR	0.33%	(23)
Aug-07	250.2055	(6,896)	UR	0.33%	(23)
Sep-07	250.2055	(6,896)	UR	0.33%	(23)
Oct-07	250.2055	(6,896)	UR	0.33%	(23)
Nov-07	250.2055	(6,896)	UR	0.33%	(23)
Dec-07	250.2055	(6,896)	UR	0.33%	(23)
					<u>(276)</u>

**Support for Entry 3**

The balance of the plant was the same all year long in the AA ledger. Therefore, we can take the depreciation entry made in December 2007 for the entire year and distribute it to each month evenly as follows.

<u>2007 Expense</u>	<u>Months to Divide by</u>	<u>Monthly Expense</u>
73,338	12	6,111

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2060	(9,282)	UR	0.26%	(24)
Feb-06	250.2060	(9,282)	UR	0.26%	(24)
Mar-06	250.2060	(9,282)	UR	0.26%	(24)
Apr-06	250.2060	(9,282)	UR	0.26%	(24)
May-06	250.2060	(9,282)	UR	0.26%	(24)
Jun-06	250.2060	(9,282)	UR	0.26%	(24)
Jul-06	250.2060	(9,282)	UR	0.26%	(24)
Aug-06	250.2060	(9,282)	UR	0.26%	(24)
Sep-06	250.2060	(9,282)	UR	0.26%	(24)
Oct-06	250.2060	(9,282)	UR	0.26%	(24)
Nov-06	250.2060	(9,282)	UR	0.26%	(24)
Dec-06	250.2060	(9,282)	UR	0.26%	(24)
					<u>(291)</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2060	(9,282)	UR	0.26%	(24)
Feb-07	250.2060	(9,282)	UR	0.26%	(24)
Mar-07	250.2060	(9,282)	UR	0.26%	(24)
Apr-07	250.2060	(9,282)	UR	0.26%	(24)
May-07	250.2060	(9,282)	UR	0.26%	(24)
Jun-07	250.2060	(9,282)	UR	0.26%	(24)
Jul-07	250.2060	(9,282)	UR	0.26%	(24)
Aug-07	250.2060	(9,282)	UR	0.26%	(24)
Sep-07	250.2060	(9,282)	UR	0.26%	(24)
Oct-07	250.2060	(9,282)	UR	0.26%	(24)
Nov-07	250.2060	(9,282)	UR	0.26%	(24)
Dec-07	250.2060	(9,282)	UR	0.26%	(24)
					<u>(291)</u>

MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRY SUPPORT

Support for Entry 4

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2105	146,720	AA	0.22%	322
Feb-07	250.2105	146,720	AA	0.22%	322
Mar-07	250.2105	148,117	AA	0.22%	325
Apr-07	250.2105	148,117	AA	0.22%	325
May-07	250.2105	148,117	AA	0.22%	325
Jun-07	250.2105	148,160	AA	0.22%	325
Jul-07	250.2105	148,160	AA	0.22%	325
Aug-07	250.2105	148,160	AA	0.22%	325
Sep-07	250.2105	155,688	AA	0.22%	341
Oct-07	250.2105	155,688	AA	0.22%	341
Nov-07	250.2105	155,688	AA	0.22%	341
Dec-07	250.2105	155,688	AA	0.22%	341
					<u>3,956</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2105	(33,825)	UR	0.22%	(74)
Feb-06	250.2105	(33,825)	UR	0.22%	(74)
Mar-06	250.2105	(33,825)	UR	0.22%	(74)
Apr-06	250.2105	(33,825)	UR	0.22%	(74)
May-06	250.2105	(33,825)	UR	0.22%	(74)
Jun-06	250.2105	(33,825)	UR	0.22%	(74)
Jul-06	250.2105	(33,825)	UR	0.22%	(74)
Aug-06	250.2105	(33,825)	UR	0.22%	(74)
Sep-06	250.2105	(33,825)	UR	0.22%	(74)
Oct-06	250.2105	(33,825)	UR	0.22%	(74)
Nov-06	250.2105	(33,825)	UR	0.22%	(74)
Dec-06	250.2105	(33,825)	UR	0.22%	(74)
					<u>(890)</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2105	(33,825)	UR	0.22%	(74)
Feb-07	250.2105	(33,825)	UR	0.22%	(74)
Mar-07	250.2105	(33,825)	UR	0.22%	(74)
Apr-07	250.2105	(33,825)	UR	0.22%	(74)
May-07	250.2105	(33,825)	UR	0.22%	(74)
Jun-07	250.2105	(33,825)	UR	0.22%	(74)
Jul-07	250.2105	(33,825)	UR	0.22%	(74)
Aug-07	250.2105	(33,825)	UR	0.22%	(74)
Sep-07	250.2105	(33,825)	UR	0.22%	(74)
Oct-07	250.2105	(33,825)	UR	0.22%	(74)
Nov-07	250.2105	(33,825)	UR	0.22%	(74)
Dec-07	250.2105	(33,825)	UR	0.22%	(74)
					<u>(890)</u>

**MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRY SUPPORT**

**Support for Entry 5**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2105	279,507	AA	0.28%	776
Feb-07	250.2105	279,507	AA	0.28%	776
Mar-07	250.2105	279,507	AA	0.28%	776
Apr-07	250.2105	279,507	AA	0.28%	776
May-07	250.2105	279,507	AA	0.28%	776
Jun-07	250.2105	279,507	AA	0.28%	776
Jul-07	250.2105	279,507	AA	0.28%	776
Aug-07	250.2105	279,507	AA	0.28%	776
Sep-07	250.2105	279,507	AA	0.28%	776
Oct-07	250.2105	279,507	AA	0.28%	776
Nov-07	250.2105	279,507	AA	0.28%	776
Dec-07	250.2105	279,837	AA	0.28%	777
					<u>9,308</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2105	(42,000)	UR	0.28%	(117)
Feb-06	250.2105	(42,000)	UR	0.28%	(117)
Mar-06	250.2105	(42,000)	UR	0.28%	(117)
Apr-06	250.2105	(42,000)	UR	0.28%	(117)
May-06	250.2105	(42,000)	UR	0.28%	(117)
Jun-06	250.2105	(42,000)	UR	0.28%	(117)
Jul-06	250.2105	(42,000)	UR	0.28%	(117)
Aug-06	250.2105	(42,000)	UR	0.28%	(117)
Sep-06	250.2105	(42,000)	UR	0.28%	(117)
Oct-06	250.2105	(42,000)	UR	0.28%	(117)
Nov-06	250.2105	(42,000)	UR	0.28%	(117)
Dec-06	250.2105	(42,000)	UR	0.28%	(117)
					<u>(1,399)</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2105	(42,000)	UR	0.28%	(117)
Feb-07	250.2105	(42,000)	UR	0.28%	(117)
Mar-07	250.2105	(42,000)	UR	0.28%	(117)
Apr-07	250.2105	(42,000)	UR	0.28%	(117)
May-07	250.2105	(42,000)	UR	0.28%	(117)
Jun-07	250.2105	(42,000)	UR	0.28%	(117)
Jul-07	250.2105	(42,000)	UR	0.28%	(117)
Aug-07	250.2105	(42,000)	UR	0.28%	(117)
Sep-07	250.2105	(42,000)	UR	0.28%	(117)
Oct-07	250.2105	(42,000)	UR	0.28%	(117)
Nov-07	250.2105	(42,000)	UR	0.28%	(117)
Dec-07	250.2105	(42,000)	UR	0.28%	(117)
					<u>(1,399)</u>

MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
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Support for Entry 6

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-07	250.2110	2,364,580	AA	0.19%	4,374
Feb-07	250.2110	2,314,230	AA	0.19%	4,281
Mar-07	250.2110	2,316,817	AA	0.19%	4,286
Apr-07	250.2110	2,316,817	AA	0.19%	4,286
May-07	250.2110	2,316,817	AA	0.19%	4,286
Jun-07	250.2110	2,317,567	AA	0.19%	4,287
Jul-07	250.2110	2,317,567	AA	0.19%	4,287
Aug-07	250.2110	2,318,155	AA	0.19%	4,289
Sep-07	250.2110	2,319,207	AA	0.19%	4,291
Oct-07	250.2110	2,319,343	AA	0.19%	4,291
Nov-07	250.2110	2,319,546	AA	0.19%	4,291
Dec-07	250.2110	2,319,546	AA	0.19%	4,291
					51,541

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-06	250.2110	(231,836)	UR	0.19%	(429)
Feb-06	250.2110	(231,836)	UR	0.19%	(429)
Mar-06	250.2110	(231,836)	UR	0.19%	(429)
Apr-06	250.2110	(231,836)	UR	0.19%	(429)
May-06	250.2110	(231,836)	UR	0.19%	(429)
Jun-06	250.2110	(231,836)	UR	0.19%	(429)
Jul-06	250.2110	(231,836)	UR	0.19%	(429)
Aug-06	250.2110	(231,836)	UR	0.19%	(429)
Sep-06	250.2110	(231,836)	UR	0.19%	(429)
Oct-06	250.2110	(231,836)	UR	0.19%	(429)
Nov-06	250.2110	(231,836)	UR	0.19%	(429)
Dec-06	250.2110	(231,836)	UR	0.19%	(429)
					(5,147)

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-07	250.2110	(231,836)	UR	0.19%	(429)
Feb-07	250.2110	(231,836)	UR	0.19%	(429)
Mar-07	250.2110	(231,836)	UR	0.19%	(429)
Apr-07	250.2110	(231,836)	UR	0.19%	(429)
May-07	250.2110	(231,836)	UR	0.19%	(429)
Jun-07	250.2110	(231,836)	UR	0.19%	(429)
Jul-07	250.2110	(231,836)	UR	0.19%	(429)
Aug-07	250.2110	(231,836)	UR	0.19%	(429)
Sep-07	250.2110	(231,836)	UR	0.19%	(429)
Oct-07	250.2110	(231,836)	UR	0.19%	(429)
Nov-07	250.2110	(231,836)	UR	0.19%	(429)
Dec-07	250.2110	(231,836)	UR	0.19%	(429)
					(5,147)

**MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRY SUPPORT**

Support for Entry 7

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-07	250.2110	152,535	AA	0.28%	423
Feb-07	250.2110	152,535	AA	0.28%	423
Mar-07	250.2110	153,035	AA	0.28%	425
Apr-07	250.2110	153,035	AA	0.28%	425
May-07	250.2110	153,035	AA	0.28%	425
Jun-07	250.2110	153,035	AA	0.28%	425
Jul-07	250.2110	153,035	AA	0.28%	425
Aug-07	250.2110	153,035	AA	0.28%	425
Sep-07	250.2110	153,205	AA	0.28%	425
Oct-07	250.2110	153,205	AA	0.28%	425
Nov-07	250.2110	154,291	AA	0.28%	428
Dec-07	250.2110	154,291	AA	0.28%	428
					5,101

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-06	250.2110	(14,737)	UR	0.28%	(41)
Feb-06	250.2110	(14,737)	UR	0.28%	(41)
Mar-06	250.2110	(14,737)	UR	0.28%	(41)
Apr-06	250.2110	(14,737)	UR	0.28%	(41)
May-06	250.2110	(14,737)	UR	0.28%	(41)
Jun-06	250.2110	(14,737)	UR	0.28%	(41)
Jul-06	250.2110	(14,737)	UR	0.28%	(41)
Aug-06	250.2110	(14,737)	UR	0.28%	(41)
Sep-06	250.2110	(14,737)	UR	0.28%	(41)
Oct-06	250.2110	(14,737)	UR	0.28%	(41)
Nov-06	250.2110	(14,737)	UR	0.28%	(41)
Dec-06	250.2110	(14,737)	UR	0.28%	(41)
					(491)

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-07	250.2110	(14,737)	UR	0.28%	(41)
Feb-07	250.2110	(14,737)	UR	0.28%	(41)
Mar-07	250.2110	(14,737)	UR	0.28%	(41)
Apr-07	250.2110	(14,737)	UR	0.28%	(41)
May-07	250.2110	(14,737)	UR	0.28%	(41)
Jun-07	250.2110	(14,737)	UR	0.28%	(41)
Jul-07	250.2110	(14,737)	UR	0.28%	(41)
Aug-07	250.2110	(14,737)	UR	0.28%	(41)
Sep-07	250.2110	(14,737)	UR	0.28%	(41)
Oct-07	250.2110	(14,737)	UR	0.28%	(41)
Nov-07	250.2110	(14,737)	UR	0.28%	(41)
Dec-07	250.2110	(14,737)	UR	0.28%	(41)
					(491)



MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRY SUPPORT

Support for Entry 8

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-07	250.2110	41,148	AA	0.46%	191
Feb-07	250.2110	41,148	AA	0.46%	191
Mar-07	250.2110	41,148	AA	0.46%	191
Apr-07	250.2110	41,148	AA	0.46%	191
May-07	250.2110	41,148	AA	0.46%	191
Jun-07	250.2110	41,148	AA	0.46%	191
Jul-07	250.2110	41,148	AA	0.46%	191
Aug-07	250.2110	41,148	AA	0.46%	191
Sep-07	250.2110	41,148	AA	0.46%	191
Oct-07	250.2110	41,148	AA	0.46%	191
Nov-07	250.2110	41,148	AA	0.46%	191
Dec-07	250.2110	41,148	AA	0.46%	191
					2,288

Support for Entry 9

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-07	250.2160	1,098,170	AA	0.46%	5,088
Feb-07	250.2160	1,102,226	AA	0.46%	5,107
Mar-07	250.2160	1,103,851	AA	0.46%	5,115
Apr-07	250.2160	1,106,073	AA	0.46%	5,125
May-07	250.2160	1,107,431	AA	0.46%	5,131
Jun-07	250.2160	1,109,737	AA	0.46%	5,142
Jul-07	250.2160	1,112,987	AA	0.46%	5,157
Aug-07	250.2160	1,116,093	AA	0.46%	5,171
Sep-07	250.2160	1,121,629	AA	0.46%	5,197
Oct-07	250.2160	1,123,903	AA	0.46%	5,207
Nov-07	250.2160	1,125,301	AA	0.46%	5,214
Dec-07	250.2160	1,129,688	AA	0.46%	5,234
					51,888

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-06	250.2160	(350,091)	UR	0.46%	(1,622)
Feb-06	250.2160	(350,091)	UR	0.46%	(1,622)
Mar-06	250.2160	(350,091)	UR	0.46%	(1,622)
Apr-06	250.2160	(350,091)	UR	0.46%	(1,622)
May-06	250.2160	(350,091)	UR	0.46%	(1,622)
Jun-06	250.2160	(350,091)	UR	0.46%	(1,622)
Jul-06	250.2160	(350,091)	UR	0.46%	(1,622)
Aug-06	250.2160	(350,091)	UR	0.46%	(1,622)
Sep-06	250.2160	(350,091)	UR	0.46%	(1,622)
Oct-06	250.2160	(350,091)	UR	0.46%	(1,622)
Nov-06	250.2160	(350,091)	UR	0.46%	(1,622)
Dec-06	250.2160	(350,091)	UR	0.46%	(1,622)
					(19,465)

MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
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<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2160	(350,091)	UR	0.46%	(1,622)
Feb-07	250.2160	(350,091)	UR	0.46%	(1,622)
Mar-07	250.2160	(350,091)	UR	0.46%	(1,622)
Apr-07	250.2160	(350,091)	UR	0.46%	(1,622)
May-07	250.2160	(350,091)	UR	0.46%	(1,622)
Jun-07	250.2160	(350,091)	UR	0.46%	(1,622)
Jul-07	250.2160	(350,091)	UR	0.46%	(1,622)
Aug-07	250.2160	(350,091)	UR	0.46%	(1,622)
Sep-07	250.2160	(350,091)	UR	0.46%	(1,622)
Oct-07	250.2160	(350,091)	UR	0.46%	(1,622)
Nov-07	250.2160	(350,091)	UR	0.46%	(1,622)
Dec-07	250.2160	(350,091)	UR	0.46%	(1,622)
					<u>(19,465)</u>

Support for Entry 10

The balance of the plant was the same all year long in the AA ledger. Therefore, we can take the depreciation entry made in December 2007 for the entire year and distribute it to each month evenly as follows.

<u>2007 Expense</u>	<u>Months to Divide by</u>	<u>Monthly Expense</u>
7	12	1

Support for Entry 11

The balance of the plant was the same all year long in the AA ledger. Therefore, we can take the depreciation entry made in December 2007 for the entire year and distribute it to each month evenly as follows.

<u>2007 Expense</u>	<u>Months to Divide by</u>	<u>Monthly Expense</u>
721	12	60

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2215	(4,800)	UR	0.21%	(10)
Feb-06	250.2215	(4,800)	UR	0.21%	(10)
Mar-06	250.2215	(4,800)	UR	0.21%	(10)
Apr-06	250.2215	(4,800)	UR	0.21%	(10)
May-06	250.2215	(4,800)	UR	0.21%	(10)
Jun-06	250.2215	(4,800)	UR	0.21%	(10)
Jul-06	250.2215	(4,800)	UR	0.21%	(10)
Aug-06	250.2215	(4,800)	UR	0.21%	(10)
Sep-06	250.2215	(4,800)	UR	0.21%	(10)
Oct-06	250.2215	(4,800)	UR	0.21%	(10)
Nov-06	250.2215	(4,800)	UR	0.21%	(10)
Dec-06	250.2215	(4,800)	UR	0.21%	(10)
					<u>(120)</u>

MID-COUNTY SERVICES, INC.  
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Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-07	250.2215	(4,800)	UR	0.21%	(10)
Feb-07	250.2215	(4,800)	UR	0.21%	(10)
Mar-07	250.2215	(4,800)	UR	0.21%	(10)
Apr-07	250.2215	(4,800)	UR	0.21%	(10)
May-07	250.2215	(4,800)	UR	0.21%	(10)
Jun-07	250.2215	(4,800)	UR	0.21%	(10)
Jul-07	250.2215	(4,800)	UR	0.21%	(10)
Aug-07	250.2215	(4,800)	UR	0.21%	(10)
Sep-07	250.2215	(4,800)	UR	0.21%	(10)
Oct-07	250.2215	(4,800)	UR	0.21%	(10)
Nov-07	250.2215	(4,800)	UR	0.21%	(10)
Dec-07	250.2215	(4,800)	UR	0.21%	(10)
					<u>(120)</u>

Support for Entry 12

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-07	250.2220	2,579	AA	0.56%	14
Feb-07	250.2220	2,579	AA	0.56%	14
Mar-07	250.2220	2,579	AA	0.56%	14
Apr-07	250.2220	2,579	AA	0.56%	14
May-07	250.2220	2,579	AA	0.56%	14
Jun-07	250.2220	2,579	AA	0.56%	14
Jul-07	250.2220	2,579	AA	0.56%	14
Aug-07	250.2220	2,579	AA	0.56%	14
Sep-07	250.2220	2,686	AA	0.56%	15
Oct-07	250.2220	2,686	AA	0.56%	15
Nov-07	250.2220	2,686	AA	0.56%	15
Dec-07	250.2220	2,686	AA	0.56%	15
					<u>174</u>

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-06	250.2220	(330)	UR	0.56%	(2)
Feb-06	250.2220	(330)	UR	0.56%	(2)
Mar-06	250.2220	(330)	UR	0.56%	(2)
Apr-06	250.2220	(330)	UR	0.56%	(2)
May-06	250.2220	(330)	UR	0.56%	(2)
Jun-06	250.2220	(330)	UR	0.56%	(2)
Jul-06	250.2220	(330)	UR	0.56%	(2)
Aug-06	250.2220	(330)	UR	0.56%	(2)
Sep-06	250.2220	(330)	UR	0.56%	(2)
Oct-06	250.2220	(330)	UR	0.56%	(2)
Nov-06	250.2220	(330)	UR	0.56%	(2)
Dec-06	250.2220	(330)	UR	0.56%	(2)
					<u>(22)</u>

**MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRY SUPPORT**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2220	(330)	UR	0.56%	(2)
Feb-07	250.2220	(330)	UR	0.56%	(2)
Mar-07	250.2220	(330)	UR	0.56%	(2)
Apr-07	250.2220	(330)	UR	0.56%	(2)
May-07	250.2220	(330)	UR	0.56%	(2)
Jun-07	250.2220	(330)	UR	0.56%	(2)
Jul-07	250.2220	(330)	UR	0.56%	(2)
Aug-07	250.2220	(330)	UR	0.56%	(2)
Sep-07	250.2220	(330)	UR	0.56%	(2)
Oct-07	250.2220	(330)	UR	0.56%	(2)
Nov-07	250.2220	(330)	UR	0.56%	(2)
Dec-07	250.2220	(330)	UR	0.56%	(2)
					<u>(22)</u>

**Support for Entry 13**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2230	30,404	AA	0.52%	158
Feb-07	250.2230	31,153	AA	0.52%	162
Mar-07	250.2230	31,153	AA	0.52%	162
Apr-07	250.2230	31,153	AA	0.52%	162
May-07	250.2230	31,153	AA	0.52%	162
Jun-07	250.2230	31,417	AA	0.52%	164
Jul-07	250.2230	31,710	AA	0.52%	165
Aug-07	250.2230	31,710	AA	0.52%	165
Sep-07	250.2230	31,710	AA	0.52%	165
Oct-07	250.2230	31,710	AA	0.52%	165
Nov-07	250.2230	31,710	AA	0.52%	165
Dec-07	250.2230	31,710	AA	0.52%	165
					<u>1,962</u>

**Support for Entry 14**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2235	18,880	AA	0.56%	105
Feb-07	250.2235	18,880	AA	0.56%	105
Mar-07	250.2235	18,880	AA	0.56%	105
Apr-07	250.2235	18,880	AA	0.56%	105
May-07	250.2235	18,880	AA	0.56%	105
Jun-07	250.2235	18,880	AA	0.56%	105
Jul-07	250.2235	19,272	AA	0.56%	107
Aug-07	250.2235	20,165	AA	0.56%	112
Sep-07	250.2235	20,165	AA	0.56%	112
Oct-07	250.2235	20,165	AA	0.56%	112
Nov-07	250.2235	20,165	AA	0.56%	112
Dec-07	250.2235	20,165	AA	0.56%	112
					<u>1,297</u>

MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRY SUPPORT

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-06	250.2235	(70)	UR	0.56%	(0)
Feb-06	250.2235	(70)	UR	0.56%	(0)
Mar-06	250.2235	(70)	UR	0.56%	(0)
Apr-06	250.2235	(70)	UR	0.56%	(0)
May-06	250.2235	(70)	UR	0.56%	(0)
Jun-06	250.2235	(70)	UR	0.56%	(0)
Jul-06	250.2235	(70)	UR	0.56%	(0)
Aug-06	250.2235	(70)	UR	0.56%	(0)
Sep-06	250.2235	(70)	UR	0.56%	(0)
Oct-06	250.2235	(70)	UR	0.56%	(0)
Nov-06	250.2235	(70)	UR	0.56%	(0)
Dec-06	250.2235	(70)	UR	0.56%	(0)
					<u>(0)</u>
					(5)

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-07	250.2235	(70)	UR	0.56%	(0)
Feb-07	250.2235	(70)	UR	0.56%	(0)
Mar-07	250.2235	(70)	UR	0.56%	(0)
Apr-07	250.2235	(70)	UR	0.56%	(0)
May-07	250.2235	(70)	UR	0.56%	(0)
Jun-07	250.2235	(70)	UR	0.56%	(0)
Jul-07	250.2235	(70)	UR	0.56%	(0)
Aug-07	250.2235	(70)	UR	0.56%	(0)
Sep-07	250.2235	(70)	UR	0.56%	(0)
Oct-07	250.2235	(70)	UR	0.56%	(0)
Nov-07	250.2235	(70)	UR	0.56%	(0)
Dec-07	250.2235	(70)	UR	0.56%	(0)
					<u>(0)</u>
					(5)

Support for Entry 15

The asset was fully depreciated as of December 2005 in the AA ledger.

Month	Company/AD Account	Plant Balance	Ledger Type	Depreciation Rate	Depreciation Expense
Jan-06	250.2245	(3)	UR	0.56%	(0)
Feb-06	250.2245	(3)	UR	0.56%	(0)
Mar-06	250.2245	(3)	UR	0.56%	(0)
Apr-06	250.2245	(3)	UR	0.56%	(0)
May-06	250.2245	(3)	UR	0.56%	(0)
Jun-06	250.2245	(3)	UR	0.56%	(0)
Jul-06	250.2245	(3)	UR	0.56%	(0)
Aug-06	250.2245	(3)	UR	0.56%	(0)
Sep-06	250.2245	(3)	UR	0.56%	(0)
Oct-06	250.2245	(3)	UR	0.56%	(0)
Nov-06	250.2245	(3)	UR	0.56%	(0)
Dec-06	250.2245	(3)	UR	0.56%	(0)
					<u>(0)</u>
					(0)

**MID-COUNTY SERVICES, INC.**  
**COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS**  
**ENTRY SUPPORT**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2245	(3)	UR	0.56%	(0)
Feb-07	250.2245	(3)	UR	0.56%	(0)
Mar-07	250.2245	(3)	UR	0.56%	(0)
Apr-07	250.2245	(3)	UR	0.56%	(0)
May-07	250.2245	(3)	UR	0.56%	(0)
Jun-07	250.2245	(3)	UR	0.56%	(0)
Jul-07	250.2245	(3)	UR	0.56%	(0)
Aug-07	250.2245	(3)	UR	0.56%	(0)
Sep-07	250.2245	(3)	UR	0.56%	(0)
Oct-07	250.2245	(3)	UR	0.56%	(0)
Nov-07	250.2245	(3)	UR	0.56%	(0)
Dec-07	250.2245	(3)	UR	0.56%	(0)
					<u>(0)</u>

**Support for Entry 16**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4265	(1,267,254)	AA	0.26%	(3,242)
Feb-07	250.4265	(1,267,254)	AA	0.26%	(3,242)
Mar-07	250.4265	(1,268,504)	AA	0.26%	(3,245)
Apr-07	250.4265	(1,268,504)	AA	0.26%	(3,245)
May-07	250.4265	(1,269,603)	AA	0.26%	(3,248)
Jun-07	250.4265	(1,269,603)	AA	0.26%	(3,248)
Jul-07	250.4265	(1,269,603)	AA	0.26%	(3,248)
Aug-07	250.4265	(1,271,249)	AA	0.26%	(3,252)
Sep-07	250.4265	(1,271,249)	AA	0.26%	(3,252)
Oct-07	250.4265	(1,271,249)	AA	0.26%	(3,252)
Nov-07	250.4265	(1,271,249)	AA	0.26%	(3,252)
Dec-07	250.4265	(1,271,249)	AA	0.26%	(3,252)
					<u>(38,980)</u>

**Support for Entry 17**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4050	(55,439)	AA	0.33%	(185)
Feb-07	250.4050	(55,439)	AA	0.33%	(185)
Mar-07	250.4050	(55,439)	AA	0.33%	(185)
Apr-07	250.4050	(55,439)	AA	0.33%	(185)
May-07	250.4050	(55,439)	AA	0.33%	(185)
Jun-07	250.4050	(55,439)	AA	0.33%	(185)
Jul-07	250.4050	(55,439)	AA	0.33%	(185)
Aug-07	250.4050	(55,439)	AA	0.33%	(185)
Sep-07	250.4050	(55,439)	AA	0.33%	(185)
Oct-07	250.4050	(55,439)	AA	0.33%	(185)
Nov-07	250.4050	(55,439)	AA	0.33%	(185)
Dec-07	250.4050	(55,439)	AA	0.33%	(185)
					<u>(2,218)</u>

**MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRY SUPPORT**

**Support for Entry 18**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4050	(744,771)	AA	0.26%	(1,943)
Feb-07	250.4050	(744,771)	AA	0.26%	(1,943)
Mar-07	250.4050	(744,771)	AA	0.26%	(1,943)
Apr-07	250.4050	(744,771)	AA	0.26%	(1,943)
May-07	250.4050	(744,771)	AA	0.26%	(1,943)
Jun-07	250.4050	(744,771)	AA	0.26%	(1,943)
Jul-07	250.4050	(744,771)	AA	0.26%	(1,943)
Aug-07	250.4050	(744,771)	AA	0.26%	(1,943)
Sep-07	250.4050	(744,771)	AA	0.26%	(1,943)
Oct-07	250.4050	(744,771)	AA	0.26%	(1,943)
Nov-07	250.4050	(744,771)	AA	0.26%	(1,943)
Dec-07	250.4050	(744,771)	AA	0.26%	(1,943)
					(23,311)

**Support for Entry 19**

The balance of the plant was the same all year long in the AA ledger. Therefore, we can take the depreciation entry made in December 2007 for the entire year and distribute it to each month evenly as follows.

<u>2007 Expense</u>	<u>Months to Divide by</u>	<u>Monthly Expense</u>
(3,120)	12	(260)

**Support for Entry 20**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4100	(41,114)	AA	0.22%	(90)
Feb-07	250.4100	(41,114)	AA	0.22%	(90)
Mar-07	250.4100	(41,114)	AA	0.22%	(90)
Apr-07	250.4100	(41,114)	AA	0.22%	(90)
May-07	250.4100	(41,114)	AA	0.22%	(90)
Jun-07	250.4100	(41,114)	AA	0.22%	(90)
Jul-07	250.4100	(41,114)	AA	0.22%	(90)
Aug-07	250.4100	(41,114)	AA	0.22%	(90)
Sep-07	250.4100	(41,114)	AA	0.22%	(90)
Oct-07	250.4100	(41,114)	AA	0.22%	(90)
Nov-07	250.4100	(41,114)	AA	0.22%	(90)
Dec-07	250.4100	(41,114)	AA	0.22%	(90)
					(1,081)

**Support for Entry 21**

The balance of the plant was the same all year long in the AA ledger. Therefore, we can take the depreciation entry made in December 2007 for the entire year and distribute it to each month evenly as follows.

<u>2007 Expense</u>	<u>Months to Divide by</u>	<u>Monthly Expense</u>
(11,875)	12	(990)

**MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS  
 ENTRY SUPPORT**

**Support for Entry 22**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4105	(23,460)	AA	0.28%	(65)
Feb-07	250.4105	(23,460)	AA	0.28%	(65)
Mar-07	250.4105	(23,460)	AA	0.28%	(65)
Apr-07	250.4105	(23,460)	AA	0.28%	(65)
May-07	250.4105	(23,460)	AA	0.28%	(65)
Jun-07	250.4105	(23,460)	AA	0.28%	(65)
Jul-07	250.4105	(23,460)	AA	0.28%	(65)
Aug-07	250.4105	(23,460)	AA	0.28%	(65)
Sep-07	250.4105	(23,460)	AA	0.28%	(65)
Oct-07	250.4105	(23,460)	AA	0.28%	(65)
Nov-07	250.4105	(23,460)	AA	0.28%	(65)
Dec-07	250.4105	(23,460)	AA	0.28%	(65)
					<u>(781)</u>

**Support for Entry 23**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4150	(13,813)	AA	0.46%	(64)
Feb-07	250.4150	(13,813)	AA	0.46%	(64)
Mar-07	250.4150	(13,813)	AA	0.46%	(64)
Apr-07	250.4150	(13,813)	AA	0.46%	(64)
May-07	250.4150	(13,813)	AA	0.46%	(64)
Jun-07	250.4150	(13,813)	AA	0.46%	(64)
Jul-07	250.4150	(13,813)	AA	0.46%	(64)
Aug-07	250.4150	(13,813)	AA	0.46%	(64)
Sep-07	250.4150	(13,813)	AA	0.46%	(64)
Oct-07	250.4150	(13,813)	AA	0.46%	(64)
Nov-07	250.4150	(13,813)	AA	0.46%	(64)
Dec-07	250.4150	(13,813)	AA	0.46%	(64)
					<u>(768)</u>

**Support for Entry 24**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4150	(248,257)	AA	0.46%	(1,150)
Feb-07	250.4150	(248,257)	AA	0.46%	(1,150)
Mar-07	250.4150	(248,257)	AA	0.46%	(1,150)
Apr-07	250.4150	(248,257)	AA	0.46%	(1,150)
May-07	250.4150	(248,257)	AA	0.46%	(1,150)
Jun-07	250.4150	(248,257)	AA	0.46%	(1,150)
Jul-07	250.4150	(248,257)	AA	0.46%	(1,150)
Aug-07	250.4150	(248,257)	AA	0.46%	(1,150)
Sep-07	250.4150	(248,257)	AA	0.46%	(1,150)
Oct-07	250.4150	(248,257)	AA	0.46%	(1,150)
Nov-07	250.4150	(248,257)	AA	0.46%	(1,150)
Dec-07	250.4150	(248,257)	AA	0.46%	(1,150)
					<u>(13,803)</u>



**Mid-County Services, Inc. Audit Report Responses**  
**Docket No. 080250-SU**  
**Enclosure for AF 5**

NAME OF COMPANY: 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 -

Base Facilities Charge	\$ 26.90
All Meters Sizes	
*Per 1,000 gallons of water used	\$ 2.59
Maximum	20,000 gallons

\*Water Furnished by the Pinellas County Water System

MINIMUM CHARGE - Based 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 - For services rendered on or after December 24, 2005

TYPE OF FILING - 2005 Price Index & Pass Through

James L. Camaren  
CEO

FLORIDA PUBLIC SERVICE COMMISSION

APPROVED

AUTHORITY NO. WS-05-0118

DOCKET NO. N/A

ORDER NO. N/A

EFFECTIVE: December 24, 2005

*Tim Devlin*

DIRECTOR  
DIVISION OF ECONOMIC AND REGULATION

Revenue Schedule of Present and Proposed Rates

Company: Mid-County Services, Inc.  
 District No.: 01004-00  
 Schedule Year (Fiscal): December 31, 2005  
 Item: [ ] or Item: [0]

Florida Public for Florida Public Service Commission

Schedule: 04 Florida-In  
 Page 1 of 1  
 Prepared: Holders, P.

Explanation: Provide a justification of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and budgeted revenues. If a rate change occurred during the last year, a revenue calculation must be made for each period.

Line No.	(1) Description	(2) Total Year at 11-05-05 Rate	(3) Total Year at 11-05-05 Rate	(4) Total Year at 11-05-05 Rate	(5) Total Year at 11-05-05 Rate	(6) Rate at 11-05-05	(7) Rate at 11-05-05	(8) Rate at 11-05-05	(9) Total Year Revenue	(10) Total Year Revenue @ 11-05-05 Rate	(11) Proposed Rate	(12) Revenue at Proposed Rate	(13) Increase/Decrease	(14) Revenue at Proposed Rate
1	Residential													
2	04022 - 00"	444,822	18,999,200	254,100	11,897	\$ 26.97	\$ 26.25	\$ 26.90	\$ 304,482	\$ 311,859	\$ 34.20	\$ 398,919	\$ 36,100	\$ 348,817
3	M/Gallon (Max 20 MG Monthly)	4,880	114,901	2,888	122,271	2.50	2.50	2.50	389,398	319,892	2.20	402,649	3,810	398,798
4	04026 - 0"	15,080	342,080	7,980	394	25.97	26.25	26.90	8,888	8,888	2.50	92,000	30,110	16,890
5	M/Gallon (Max 20 MG Monthly)	188	4,822	112	5,184	2.50	2.50	2.50	13,258	13,258	3.20	17,022	3,764	16,022
6	Total residential bills	480	11,241	262	11,291				\$ 326,450	\$ 353,809		\$ 427,941	\$ 71,491	\$ 382,318
7	Total residential volume	4,880	119,724	2,788	127,455				\$ 63,21	\$ 64,68		\$ 68,28	\$ 4,07	\$ 60,61
8	Average Residential Bill								\$ 63,21	\$ 64,68		\$ 68,28	\$ 4,07	\$ 60,61
9	General Service													
10	04023 - 00"	5,822	126,76	17,72	944	\$ 26.97	\$ 26.25	\$ 26.90	\$ 2,798	\$ 3,073	\$ 34.20	\$ 4,825	\$ 2,027	\$ 4,846
11	M/Gallon	44	904	141	1,468	3.00	3.00	3.00	3,484	3,073	3.80	4,975	1,491	4,000
12	04020 - 1"	13,35	327,02	7,83	348	86.85	87.28	88.03	23,448	24,022	87.27	30,844	7,444	28,391
13	M/Gallon	892	14,291	382	16,145	3.00	3.00	3.11	48,888	47,163	3.80	59,000	10,112	52,888
14	04022 - 1 1/2"	8,39	203,91	4,73	218	148.84	151.54	158.30	32,748	33,549	187.48	42,888	10,140	37,748
15	M/Gallon	777	19,828	444	20,248	3.00	3.00	3.11	51,344	52,972	3.80	65,000	13,656	51,344
16	04023 - 2"	4,37	107,15	2,80	22,842	3.00	3.00	3.11	10,919	10,917	3.80	14,022	3,103	10,919
17	M/Gallon	308	21,277	68	6	288.88	296.42	278.10	1,817	1,817	351.85	2,100	300.78	1,817
18	04023 1 1/2"	18	349	8	288	3.00	3.00	3.11	773	785	3.80	1,000	227	800
19	M/Gallon	-	-	-	-	890.88	894.24	821.28	-	-	788.08	-	-	-
20	04023 - 3"	-	-	-	-	3.80	3.80	3.11	-	-	-	-	-	-
21	M/Gallon	-	-	-	-	1,084.88	1,077.88	1,104.88	-	-	1,084.18	-	-	1,238.98
22	04023 - 4"	-	-	-	-	-	-	-	-	-	3.80	-	3.80	-
23	M/Gallon	-	-	-	-	2,368.88	2,478.88	2,486.17	26,194	28,822	3,168.79	37,817	2,781.11	33,467
24	04023 - 6"	84	1,831	34	1,418	3.80	3.80	3.11	4,281	4,404	3.80	5,888	1,607	4,941
25	Total G.S. bills	92	771	92	940				\$ 388,912	\$ 314,728		\$ 398,941	\$ 109,229	\$ 361,622
26	Total G.S. volume	2,358	87,092	1,481	88,478				\$ 384,18	\$ 378,67		\$ 474,85	\$ 90,677	\$ 388,173
27	Average General Service Bill								\$ 384,18	\$ 378,67		\$ 474,85	\$ 90,677	\$ 388,173
28	Multi-Family - Attached													
29	04023 - Flat Rate	8,49	11,28	8,28	12	87.28	87.84	88.27	\$ 884	\$ 711	\$ 78.58	\$ 894	\$ 110	\$ 788
30	04023 - 1st	16,11	364,88	8,21	420	28.27	28.22	28.99	11,888	11,288	34.20	14,388	2,500	12,888
31	M/Gallon	989	3,418	83	8,828	3.80	3.80	3.11	10,888	11,288	3.80	14,388	3,600	12,888
32	04020 - 1"	1,38	33,85	8,78	38	86.85	87.28	88.03	2,425	2,488	87.27	3,190	7,765	2,765
33	M/Gallon	38	882	21	149	3.80	3.80	3.11	2,878	2,861	3.80	3,785	9,07	3,811
34	04023 - 1 1/2"	3,29	8,84	6,13	6	148.96	151.84	158.30	888	882	187.48	1,185	174,25	1,688
35	M/Gallon	28	688	16	733	3.80	3.80	3.11	2,389	2,389	3.80	2,888	5,499	2,588
36	04020 - 2"	-	-	-	-	388.88	388.42	278.10	-	-	351.88	-	-	-
37	M/Gallon	-	-	-	-	3.80	3.80	3.11	-	-	-	-	-	-
38	04023 - 3"	2,88	73,30	1,71	78	684.88	684.84	621.88	47,201	48,489	789.08	81,828	34,627	54,874
39	M/Gallon	1,874	38,588	920	41,040	3.80	3.80	3.11	126,378	127,834	3.80	162,282	3,904	143,188
40	04023 - 4"	-	-	-	-	1,084.88	1,077.88	1,104.88	-	-	1,084.18	-	-	1,238.98
41	M/Gallon	-	-	-	-	3.80	3.80	3.11	-	-	3.80	-	-	3.80
42	04027 - 0"	1,05	24,18	8,84	38	2,368.88	2,478.88	2,486.17	72,781	74,888	3,168.79	84,784	2,781.11	83,843
43	M/Gallon	1,788	43,827	1,281	48,108	3.80	3.80	3.11	190,728	143,388	3.80	162,344	3,904	160,888
44	Total Multi-Fam. bills	32	877	31	881				\$ 418,318	\$ 428,882		\$ 441,820	\$ 23,502	\$ 417,818
45	Total Multi-Fam. volume	3,648	98,894	2,028	82,482				\$ 384,18	\$ 378,67		\$ 474,85	\$ 90,677	\$ 388,173
46	Average Bill								\$ 718,81	\$ 721,81		\$ 880,84	\$ 162,033	\$ 718,81
47	Miscellaneous service revenues								\$ 888	\$ 888		\$ 888	\$ -	\$ 888
48	Total Collected (Proposed) Revenues								\$ 1,888,278	\$ 1,882,117		\$ 1,788,888	\$ 100,390	\$ 1,889,278
49	Total Amount per bills required								\$ 1,824,712					\$ 1,824,712
50	Proposed Difference								\$ 66,566					\$ 66,566

(1) Residential class customers have maximum Monthly gallonage usage of 20,000 gallons.  
 (2) Commercial Factor (Columns 7, Items 10-14) is used for capped gallons.  
 (3) Billed by UNIS, Inc., remainder of bill codes billed to US by Florida County.  
 (4) Mid-County Services bill codes had no changes between bill cycles. Therefore, the number of bills are presented based on the following number of bills a number of days @ respective estimate days in the year.

## Notice of Interim Rate Increase

Mid-County Services, Inc.  
PSC Docket No.: 060254-SU

On July 18, 2006, the Florida Public Service Commission approved interim wastewater rates for Mid-County Services, Inc. The interim rates will be collected subject to refund, pending the Florida Public Service Commission's final decision regarding final rates. If a refund is ordered, it will be with interest pursuant to Commission Rules.

The rates prior to filing, the Utility's requested interim rates and the Commission approved interim rates are set forth below.

### WASTEWATER

<u>Residential</u>	<u>Rates Prior to Filing</u>	<u>Requested Interim Rates</u>	<u>Commission Approved Interim Rates</u>
<u>Class/Meter Size</u>			
All Meter Sizes	\$26.90	\$30.18	\$29.65
Gallage Charge (per 1,000 gallons) (Maximum 20,000 gallons)	\$2.59	\$2.91	\$2.85
<u>General Service and Multi-Residential Service - Metered</u>	<u>Rates Prior to Filing</u>	<u>Requested Interim Rates</u>	<u>Commission Approved Interim Rates</u>
<u>Class/Meter Size</u>			
5/8" x 3/4"	\$26.90	\$30.18	\$28.62
1"	\$69.03	\$77.44	\$73.46
1 1/2"	\$155.30	\$174.23	\$165.27
2"	\$276.10	\$309.76	\$293.83
3"	\$621.38	\$697.13	\$661.28
4"	\$1,104.37	\$1,238.99	\$1,175.33
6"	\$2,485.17	\$2,788.11	\$2,644.75
Gallage Charge (per 1,000 gallons)	\$3.11	\$3.49	\$3.31
<u>Multi-Residential - Flat Rate</u>	<u>Rate Prior to Filing</u>	<u>Requested Interim Rates</u>	<u>Commission Approved Interim Rates</u>
<u>Class/Meter Size</u>			
Flat Rate (Unmetered)	\$59.27	\$66.50	\$63.08

Written comments regarding the Utility's service or the requested final rate increases may be sent to the Commission at the following address:

Director, Division of Commission Clerk and Administrative Services  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

All comments should refer to Docket No. 060254-SU which is the docket number that has been assigned to this case.

The interim rates will be effective October 1, 2006. If you have any questions, please call the Utility's office at (407) 869-1919. Be sure to have your account number on hand for quick reference.

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

Mid-County Services, Inc. Wastewater Bi-Monthly Service Rates Test Year Ended 12/31/05			Schedule No. 4 Docket No. 060254-SU		
Base Facility Charge All Meter Sizes:	Rates Prior to Filing	Commission Approved Interim	Utility Requested Final	Commission Approved Final	Four-year Rate Reduction
<b>Residential</b>					
Base Facility Charge All Meter Sizes:	\$26.90	\$29.65	\$34.20	\$31.60	\$0.41
Gallage Charge - Per 1,000 gallons (20,000 gallon cap)	\$2.59	\$2.85	\$3.29	\$3.17	\$0.04
<b>General Service</b>					
Base Facility Charge by Meter Size:					
5/8" x 3/4"	\$26.90	\$28.62	\$34.20	\$31.60	\$0.41
1"	\$69.03	\$73.46	\$87.77	\$81.09	\$1.06
1-1/2"	\$155.30	\$165.27	\$197.46	\$182.46	\$2.39
2"	\$276.10	\$293.83	\$351.05	\$324.38	\$4.25
2"-UI	\$276.10	\$293.83	\$351.05	\$324.38	\$4.25
3"	\$621.38	\$697.13	\$790.06	\$730.06	\$9.56
4"	\$1,104.37	\$1,238.99	\$1,404.16	\$1,297.52	\$17.00
6"	\$2,485.17	\$2,788.11	\$3,159.79	\$2,919.83	\$38.25
Gallage Charge, per 1,000 Gallons	\$3.11	\$3.49	\$3.95	\$3.81	\$0.05
<b>Multi-Residential</b>					
Base Facility Charge by Meter Size:					
Flat Rate	\$59.27	\$63.08	\$62.65	\$62.14	\$0.81
5/8" x 3/4"	\$26.90	\$28.62	\$34.20	\$31.60	\$0.41
1"	\$69.03	\$73.46	\$87.77	\$81.09	\$1.06
1-1/2"	\$155.30	\$165.27	\$197.46	\$182.46	\$2.39
2"	\$276.10	\$293.83	\$351.05	\$324.38	\$4.25
3"	\$621.38	\$697.13	\$790.06	\$730.06	\$9.56
4"	\$1,104.37	\$1,238.99	\$1,404.16	\$1,297.52	\$17.00
6"	\$2,485.17	\$2,788.11	\$3,159.79	\$2,919.83	\$38.25
Gallage Charge, per 1,000 Gallons	\$3.11	\$3.49	\$3.95	\$4.56	\$0.06
<b>Typical Residential Bills 5/8" x 3/4"</b>					
		<u>Meter</u>			
3,000 Gallons	\$34.67	\$38.20	\$44.07	\$41.11	
5,000 Gallons	\$39.85	\$43.90	\$50.65	\$47.45	
10,000 Gallons	\$52.80	\$58.15	\$67.10	\$63.30	
(Wastewater Bi-Monthly Gallage Cap - 20,000 Gallons)					

**Mid-County Services, Inc. Audit Report Responses**  
**Docket No. 080250-SU**  
**Enclosure for AF 6**



7/30/07

036511

# Large Wastewater System Regulatory Assessment Fee Return

Florida Public Service Commission

**FOR PSC USE ONLY**

Check # \_\_\_\_\_

\$ \_\_\_\_\_ 0604002  
000000

\$ \_\_\_\_\_ E

\$ \_\_\_\_\_ P 0604002  
000000

\$ \_\_\_\_\_ I

Postmark Date \_\_\_\_\_

Initials of Preparer \_\_\_\_\_

STATUS:

- Actual Return
- Estimated Return

PERIOD COVERED:  
01/01/2007 TO 06/30/2007

(See Filing Instructions on Back of Form)

SU291-07-S-1-R  
Mid-County Services, Inc.  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4027

Please Complete Below If Official Mailing Address Has Changed

(SYSTEM'S NAME)	(ADDRESS)	(CITY/STATE)	(ZIP)
-----------------	-----------	--------------	-------

	#	#	#
Florida Public Service Commission Certificate			
<b>WASTEWATER OPERATING REVENUES</b>			
<b>FLAT-RATE REVENUES</b>			
1. Residential Revenues (521.1)	\$	\$	\$
2. Commercial Revenues (521.2)			
3. Industrial Revenues (521.3)			
4. Revenues from Public Authorities (521.4)			
5. Multiple Family Dwelling Revenues (521.5)			
6. Other Revenues (521.6)			
7. TOTAL FLAT-RATE REVENUES	\$	\$	\$
<b>MEASURED REVENUES</b>			
8. Residential Revenues (522.1)			
9. Commercial Revenues (522.2)			
10. Industrial Revenues (522.3)			
11. Revenues from Public Authorities (522.4)			
12. Multiple Family Dwelling Revenues (522.5)			
13. TOTAL MEASURED REVENUES	\$ 776873.83	\$	\$
14. Revenues from Public Authorities (523)			
15. Revenues from Other Systems (524)			
16. Interdepartmental Revenues (525)			
17. TOTAL (Lines 7+13+14+15+16)	\$ 776873.83	\$	\$
<b>OTHER WASTEWATER REVENUES</b>			
18. Guaranteed Revenues (Include Revenues from A.F.P.I. Charges) (530)			
19. Sales of Sludge (531)			
20. Forfeited Discounts (532)			
21. Rents from Wastewater Property (534)			
22. Interdepartmental Rents (535)			
23. Other Wastewater Revenues (536) Describe:			
24. TOTAL OTHER WASTEWATER REVENUES (Lines 18+19+20+21+22+23)	\$	\$	\$
25. TOTAL WASTEWATER OPERATING REVENUES*(Lines 17+24)	\$ 776873.83	\$	\$
26. LESS: Expense for Purchased Wastewater Treatment from FPSC-Regulated Utility			
27. NET WASTEWATER OPERATING REVENUES (Line 25 Less Line 26)	776873.83		
28. Regulatory Assessment Fee Due - (Multiply Line 27 by 0.045)		34959.32	
29. LESS: Payment for January 1 - June 30 Period			
30. LESS: Approved Prior-Period Credit			
31. NET REGULATORY ASSESSMENT FEE (Line 28 Less Line 29)			
32. Penalty for Late Payment			
33. Interest for Late Payment			
34. TOTAL AMOUNT DUE		\$ 34969.32	

**ENTERED**  
JUL 18 2007

645003

6/30/07

\*These amounts must agree with Annual Report Schedule F-3  
If service was purchased from a regulated utility, please insert its name:

AS PROVIDED IN SECTION 350.113, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$25

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement - I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

Christine Kim  
(Signature of System Official)  
**CHRISTINE KIM**  
(Please Print Name)

ACTING MANAGER  
(Title)  
Telephone Number (847) 498-6440 Fax Number ( )  
Date 7-17-07

F.E.I. No. \_\_\_\_\_

# Large Wastewater System Regulatory Assessment Fee Return

Florida Public Service Commission

**FOR PSC USE ONLY**

Check # \_\_\_\_\_

\$ \_\_\_\_\_ 0604002  
000000

\$ \_\_\_\_\_ E

\$ \_\_\_\_\_ P 0604002  
000000

\$ \_\_\_\_\_ I

Postmark Date \_\_\_\_\_

Initials of Preparer \_\_\_\_\_

STATUS:

- Actual Return
- Estimated Return

PERIOD COVERED:  
07/01/2007 TO 12/31/2007

(See Filing Instructions on Back of Form)

SU291-07-S-2-R  
Mid-County Services, Inc.  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4027

3009462  
258 1007540

Please Complete Below If Official Mailing Address Has Changed

(SYSTEM'S NAME) (ADDRESS) (CITY/STATE) (ZIP)

	#	#	#
Florida Public Service Commission Certificate			
<b>WASTEWATER OPERATING REVENUES</b>			
<b>FLAT-RATE REVENUES</b>			
1. Residential Revenues (521.1)	\$	\$	\$
2. Commercial Revenues (521.2)			
3. Industrial Revenues (521.3)			
4. Revenues from Public Authorities (521.4)			
5. Multiple Family Dwelling Revenues (521.5)			
6. Other Revenues (521.6)			
7. TOTAL FLAT-RATE REVENUES	\$	\$	\$
<b>MEASURED REVENUES</b>			
8. Residential Revenues (522.1)			
9. Commercial Revenues (522.2) <b>Batch 14755</b>	721748.05		
10. Industrial Revenues (522.3)			
11. Revenues from Public Authorities (522.4)			
12. Multiple Family Dwelling Revenues (522.5)			
13. TOTAL MEASURED REVENUES <b>Doc 26626</b>	\$ 721748.05	\$	\$
14. Revenues from Public Authorities (523)			
15. Revenues from Other Systems (524)			
16. Interdepartmental Revenues (525)			
17. TOTAL (Lines 7+13+14+15+16)	\$ 721748.05	\$	\$
<b>OTHER WASTEWATER REVENUES</b>			
18. Guaranteed Revenues (Include Revenues from A.F.P.I. Charges) (530)			
19. Sales of Sludge (531)			
20. Forfeited Discounts (532)			
21. Rents from Wastewater Property (534)			
22. Interdepartmental Rents (535)			
23. Other Wastewater Revenues (536) Describe:			
24. TOTAL OTHER WASTEWATER REVENUES (Lines 18+19+20+21+22+23)	\$	\$	\$
25. TOTAL WASTEWATER OPERATING REVENUES*(Lines 17+24)	\$ 721748.05	\$	\$
26. LESS: Expense for Purchased Wastewater Treatment from FPSC-Regulated Utility	( )	( )	( )
27. NET WASTEWATER OPERATING REVENUES (Line 25 Less Line 26)	721748.05		
28. Regulatory Assessment Fee Due - (Multiply Line 27 by 0.045)		32478.67	
29. LESS: Payment for January 1 - June 30 Period		( )	
30. LESS: Approved Prior-Period Credit		( )	
31. NET REGULATORY ASSESSMENT FEE (Line 28 Less Line 29)		\$	
32. Penalty for Late Payment			
33. Interest for Late Payment			
34. TOTAL AMOUNT DUE		\$ 32478.67	

\*These amounts must agree with Annual Report Schedule F-3  
If service was purchased from a regulated utility, please insert its name: \_\_\_\_\_

AS PROVIDED IN SECTION 359.113, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$25

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

Christine Kim (Signature of System Official) ACCOUNTING MANAGER (Title) 4/28/08 (Date)

CHRISTINE KIM (Please Print Name) Telephone Number (847) 498-6440 Fax Number ( )

F.F.I. No. \_\_\_\_\_

Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations

UTILITY NAME: **MID COUNTY SERVICES INC**

YEAR OF REPORT 31-Dec-07
-----------------------------

	(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)	
Gross Revenues:				-
Total Flat-Rate Revenues	635			635
Total Measured Revenues	1,622,080	1,498,622		123,458
Revenues from Public Authorities				-
Revenues from Other Systems				-
Interdepartmental Revenues				-
Total Other Wastewater Revenues	1,350			1,350
Reclaimed Water Sales				-
Total Wastewater Operating Revenue	1,624,065	1,498,622		125,443
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				-
Net Wastewater Operating Revenues	1,624,065	1,498,622		125,443

3009462  
250100.7520       $\times .045$   
\$ 5,645.00

Batch 41535

Doc 115453

ENTERED

NOV 24 2008

Account Description		G/L by Object Account		Year Ended 2008				
G/L Account	Do	G/L		Co	Debit	Credit	Balance	LT C
	Ty	Document	Date					
250100.7540	Mid-County Services Inc GROSS RECEIPTS TAX			250 250				
	FLORIDA PUBLIC SERVICE COMM	PV	115453	11/30/2008	5,645.00			AA P
	TRUE UP TOI ACCRUAL	IE	257959	11/17/2008	10,610.00			AA P
		Period Total			16,255.00		16,255.00	
	FLORIDA PUBLIC SERVICE COMM	PV	78866	7/31/2008	40,095.00			AA P
		Period Total			40,095.00		40,095.00	
	FLORIDA PUBLIC SERVICE COMM	PV	26626	1/31/2008	32,478.67			AA P
		Period Total			32,478.67		32,478.67	
250100.7540	GROSS RECEIPTS TAX				88,828.67		88,828.67	
				Account Total	88,828.67		88,828.67	
				Object Account Total	88,828.67		88,828.67	
	Company Total			Posted			88,828.67	
					88,828.67			
	Grand Total			Unposted				
					88,828.67		88,828.67	
				Posted				
				Unposted				