

CLASS A
WATER AND/OR WASTEWATER UTILITIES

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS**

OF

Mid-County Services, Inc.
Docket No. 030446-SU

VOLUME I



FOR THE

Test Year ended December 31, 2002

FORM PSC/WAW 20 (/)

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CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIUM FILING REQUIREMENTS

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CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIUM FILING REQUIREMENTS

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Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 5,205,483	\$ 571,487 (A)	\$ 5,776,970	A-6, A-3
2	Utility Land & Land Rights	21,006		21,006	A-6
3	Less: Non-Used & Useful Plant		(61,039) (B)	(61,039)	A-7, A-3
4	Construction Work in Progress	27,269	(27,269) (C)	-	-
5	Less: Accumulated Depreciation	(1,469,255)	(15,434) (D)	(1,484,689)	A-10, A-3
6	Less: CIAC	(2,818,225)		(2,818,225)	A-12
7	Accumulated Amortization of CIAC	1,179,210		1,179,210	A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	87,076 (E)	87,076	A-17, A-3
12	Total Rate Base	\$ 2,145,489	\$ 554,821	\$ 2,700,309	

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

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

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant in Service - Proforma</u>		
2	Repair/realign sections of 8" mains	-	104,769
3	Brookfield CIPP main repair		300,000
4	Silk Oak L.S. improvement		10,368
5	Curlew Road utility relocation of 8" F M		78,555
6	Colonial Ct. main		13,300
7	Splitter box		10,000
9	Wilshire S/D emergency repairs		22,000
11	Replace 5 L.S. electrical box & components		<u>32,495</u>
12	Total Plant in Service	- \$	571,487
13	<u>(B) Non-used and Useful Plant in Service</u>		<u>\$ (61,039)</u>
14	<u>(C) Construction Work in Progress</u>		
15	CWIP not included in Rate Base	\$	- <u>\$ (27,269)</u>
16	<u>(D) Accumulated Depreciation - Proforma</u>		
17	Repair/realign sections of 8" mains		(2,328)
18	Brookfield CIPP main repair		(6,667)
19	Silk Oak L.S. improvement		(314)
20	Curlew Road utility relocation of 8" F.M.		(2,619)
21	Colonial Ct main		(296)
22	Splitter box		(556)
24	Wilshire S/D emergency repairs		(489)
26	Replace 5 L.S. electrical box & components		<u>(2,166)</u>
27	Total Accumulated Depreciation	\$	(15,434)
28	<u>(E) Working Capital</u>		<u>\$ 87,076</u>

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

Schedule: A-4
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/96 Balance	\$ -	\$ 3,936,656
2	1997 Additions		415,003
3	1997 Retirements		40,549
4	1997 Adjustments		-
5	12/31/97 Balance	-	4,311,110
6	1998 Additions		119,318
7	1998 Retirements		60,777
8	1998 Adjustments		-
9	12/31/98 Balance	-	4,369,651
10	1999 Additions		99,421
11	1999 Retirements		19,616
12	1999 Adjustments		-
13	12/31/99 Balance	-	4,449,456
14	2000 Additions		398,863
15	2000 Retirements		59,186
16	2000 Adjustments		-
17	12/31/00 Balance	-	4,789,133
18	2001 Additions		434,633
19	2001 Retirements		20,625
20	2001 Adjustments		-
21	12/31/01 Balance	-	5,203,142
22	2002 Additions		219,433
23	2002 Retirements		44,063
24	2002 Adjustments		-
25	12/31/02 Balance	\$ -	\$ 5,378,512

Schedule of Wastewater Plant in Service By Primary Account
13 Month Average

Florida Public Service Commission

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

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-6
Page 1 of 2
Preparer: Seidman, F.

Recap Schedules: A-2, A-4

No	(1) Line Account No. and Name	(2) Prior Year 12/31/01	(3) Test Year 12/31/02	(4) 13 Mo Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	5,913	5,913	5,913		
3	352.1 Franchises	-	-	-		
4	389.1 Other Plant & Misc. Equipment	-	-	-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	21,006	21,006	21,006		
7	354.2 Structures & Improvements	40,783	40,783	40,783		
8	360.2 Collection Sewers - Force	255,209	278,822	265,137		
9	361.2 Collection Sewers - Gravity	1,497,763	1,528,180	1,500,157		
10	362.2 Special Collecting Structures	-	-	-		
11	363.2 Services to Customers	113,335	122,475	116,180		
12	364.2 Flow Measuring Devices	-	-	-		
13	365.2 Flow Measuring Installations	-	-	-		
14	386.2 Reuse Services	-	-	-		
15	367.2 Reuse Meters and Meter Installations	-	-	-		
16	389.2 Other Plant & Misc. Equipment	-	-	-		
17	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	-	-	-		
17	354.3 Structures & Improvements	-	-	-		
18	370.3 Receiving Wells	41,148	41,148	41,148		
19	371.3 Pumping Equipment	151,501	165,147	156,205		
20	374.3 Reuse Distribution Reservoirs	-	-	-		
21	375.3 Reuse Transmission & Distribution	-	-	-		
22	389.3 Other Plant & Misc. Equipment	-	-	-		
23	TREATMENT AND DISPOSAL PLANT					
24	353.4 Land & Land Rights	-	-	-		
25	354.4 Structures & Improvements	-	-	-		
27	380.4 Treatment & Disposal Equipment	2,902,242	2,946,167	2,921,160	3.00%	87,635
28	381.4 Plant Sewers	-	-	-		
29	382.4 Outfall Sewer Lines	-	-	-		
30	389.4 Other Plant & Misc. Equipment	60,966	69,883	65,369		
31	GENERAL PLANT					
32	353.5 Land & Land Rights	-	-	-		
33	354.5 Structures & Improvements	-	-	-		
34	390.5 Office Furniture & Equipment	-	-	-		
35	391.5 Transportation Equipment	30,676	63,085	45,114		
36	392.5 Stores Equipment	-	-	-		
37	393.5 Tools, Shop & Garage Equipment	20,704	23,026	21,375		
38	394.5 Laboratory Equipment	11,011	11,735	11,314		
39	395.5 Power Operated Equipment	-	-	-		
40	396.5 Communication Equipment	553	553	553		
41	397.5 Miscellaneous Equipment	2,044	2,501	2,354		
42	398.5 Other Tangible Plant	48,287	58,087	12,721		
43	TOTAL	\$ 5,203,142	\$ 5,378,512	\$ 5,226,489		\$ 87,635

Schedule of Wastewater Plant in Service By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No : 030446-SU
Schedule Year Ended: December 31, 2002
Historic [X] Projected []

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-6
Page 2 of 2
Preparer: Soldman, F.

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Dec-01	(3) Jan-02	(4) Feb-02	(5) Mar-02	(6) Apr-02	(7) May-02	(8) Jun-02	(9) Jul-02	(10) Aug-02	(11) Sep-02	(12) Oct-02	(13) Nov-02	(14) Dec-02	(15) 13 Mo Average
1	INTANGIBLE PLANT														
2	351.1 Organization	5,913	5,913	5,913	5,913	5,913	5,913	5,913	5,913	5,913	5,913	5,913	5,913	5,913	5,913
3	352.1 Franchises														
4	359.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	21,006	21,006	21,006	21,006	21,006	21,006	21,006	21,006	21,006	21,006	21,006	21,006	21,006	21,006
7	354.2 Structures & Improvements	40,783	40,783	40,783	40,783	40,783	40,783	40,783	40,783	40,783	40,783	40,783	40,783	40,783	40,783
8	356.2 Collection Sewers - Force	255,209	255,209	261,801	261,801	261,801	263,161	263,161	263,161	270,654	270,654	270,664	270,664	278,822	265,137
9	351.2 Collection Sewers - Gravity	1,497,763	1,497,763	1,497,763	1,497,763	1,497,763	1,497,763	1,497,763	1,497,763	1,497,763	1,497,763	1,497,763	1,498,477	1,528,180	1,500,167
10	352.2 Special Collecting Structures														
11	353.2 Services to Customers	113,335	113,335	113,335	130,835	113,335	113,740	114,191	114,215	114,789	115,587	115,587	115,587	122,475	116,180
12	354.2 Flow Measuring Devices														
13	356.2 Flow Measuring Installations														
14	356.2 Reuse Services														
15	357.2 Reuse Meters and Meter Installations														
16	359.2 Other Plant & Misc. Equipment														
17	SYSTEM PUMPING PLANT														
18	354.3 Structures & Improvements														
19	370.3 Receiving Wells	41,148	41,148	41,148	41,148	41,148	41,148	41,148	41,148	41,148	41,148	41,148	41,148	41,148	41,148
20	371.3 Pumping Equipment	151,501	151,501	151,501	151,501	151,501	152,521	152,821	152,821	156,556	161,051	165,119	165,119	165,147	166,205
21	374.3 Reuse Distribution Reservoirs														
22	375.3 Reuse Transmission & Distribution														
23	359.3 Other Plant & Misc. Equipment														
24	TREATMENT AND DISPOSAL PLANT														
25	354.4 Land & Land Rights														
26	354.4 Structures & Improvements														
27	360.4 Treatment & Disposal Equipment	2,902,242	2,902,852	2,907,839	2,904,278	2,909,683	2,919,568	2,927,592	2,928,471	2,930,190	2,931,442	2,932,647	2,937,063	2,946,167	2,921,160
28	361.4 Plant Sewers														
29	362.4 Outfall Sewer Lines														
30	359.4 Other Plant & Misc. Equipment	60,966	65,266	65,266	65,266	65,266	65,266	65,266	65,266	65,266	65,266	65,773	65,773	69,683	65,369
31	GENERAL PLANT														
32	353.5 Land & Land Rights														
33	354.5 Structures & Improvements														
34	390.5 Office Furniture & Equipment														
35	391.5 Transportation Equipment	30,676	30,676	30,676	30,676	30,676	30,676	44,032	44,032	62,551	62,551	63,085	63,085	63,085	45,114
36	392.5 Store Equipment														
37	393.5 Tools, Shop & Garage Equipment	20,704	20,704	20,704	20,704	20,704	20,704	21,528	21,528	21,774	21,931	21,931	21,931	23,026	21,375
38	394.5 Laboratory Equipment	11,011	11,011	11,011	11,011	11,011	11,011	11,011	11,331	11,735	11,735	11,735	11,735	11,735	11,314
39	396.5 Power Operated Equipment														
40	396.5 Communication Equipment	553	553	553	553	553	553	553	553	553	553	553	553	553	553
41	397.5 Miscellaneous Equipment	2,044	2,206	2,206	2,377	2,377	2,377	2,377	2,377	2,377	2,501	2,501	2,501	2,401	2,354
42	398.5 Other Tangible Plant	48,287	364	384	364	3,246	3,639	4,751	6,593	6,593	11,027	11,027	11,027	59,087	12,721
42	TOTAL	\$ 5,203,142	\$ 5,160,291	\$ 5,166,970	\$ 5,185,028	\$ 5,178,766	\$ 5,189,830	\$ 5,213,896	\$ 5,216,962	\$ 5,249,662	\$ 5,262,799	\$ 5,267,235	\$ 5,272,365	\$ 5,378,612	\$ 5,226,489

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

Schedule: A-7
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service		\$	-
2	Land			-
3	Accumulated Depreciation			-
4	Other (Explain)			
5	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
WASTEWATER				
6	Plant in Service		\$ (87,635)	\$ (87,635)
7	Land		-	-
8	Accumulated Depreciation		26,596	26,596
9	Other (Explain)			
10	Total	<u>\$ -</u>	<u>\$ (61,039)</u>	<u>\$ (61,039)</u>

Supporting Schedules: A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

Schedule: A-8
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/96 Balance	\$ -	\$ 1,060,775
2	1997 Additions		90,883
3	1997 Retirements		40,549
4	1997 Adjustments		-
5	12/31/97 Balance	-	1,111,109
6	1998 Additions		114,832
7	1998 Retirements		60,677
8	1998 Adjustments		-
9	12/31/98 Balance	-	1,165,264
10	1999 Additions		97,487
11	1999 Retirements		19,616
12	1999 Adjustments		-
13	12/31/99 Balance	-	1,243,135
14	2000 Additions		127,783
15	2000 Retirements		59,186
16	2000 Adjustments		-
17	12/31/00 Balance	-	1,311,732
18	2001 Additions		132,569
19	2001 Retirements		20,625
20	2001 Adjustments		-
21	12/31/01 Balance	-	1,423,678
22	2002 Additions		154,091
23	2002 Retirements		44,063
24	2002 Adjustments		1,829
25	12/31/02 Balance	\$ -	\$ 1,535,535

Note: Amortization expense for Organization & Franchise costs are booked separately from depreciation expense in the G/L and annual report. They are included here as an adjustment in 2002 to reconcile to the balance on MFR Schedule A-10.

Schedule of Wastewater Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030446-SU
Schedule Year Ended: December 31, 2002
Historic [X] Projected []

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-10
Page 1 of 2
Preparer: Seidman, F.

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/01	(3) Test Year 12/31/02	(4) 13 Mo. Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	1,681	1,829	1,758		
3	352.1 Franchises	-	-	-		
4	389.1 Other Plant & Misc. Equipment	-	-	-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-	-	-		
7	354.2 Structures & Improvements	4,046	4,420	4,240		
8	360.2 Collection Sewers - Force	72,293	73,249	70,122		
9	361.2 Collection Sewers - Gravity	404,085	437,896	421,393		
10	362.2 Special Collecting Structures	-	-	-		
11	363.2 Services to Customers	12,664	15,650	14,214		
12	364.2 Flow Measuring Devices	-	-	-		
13	365.2 Flow Measuring Installations	-	-	-		
14	389.2 Other Plant & Misc. Equipment	-	-	-		
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights	-	-	-		
17	354.3 Structures & Improvements	-	-	-		
18	370.3 Receiving Wells	5,630	1,019	4,546		
19	371.3 Pumping Equipment	13,296	14,473	13,907		
20	389.3 Other Plant & Misc. Equipment	-	-	-		
21	375.3 Reuse Trans & Distribution	-	-	-		
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights	-	-	-		
24	354.4 Structures & Improvements	-	-	-		
25	380.4 Treatment & Disposal Equipment	855,336	914,697	886,519	3.00%	26,596
26	381.4 Plant Sewers	-	-	-		
27	382.4 Outfall Sewer Lines	-	-	-		
28	389.4 Other Plant & Misc. Equipment	13,466	14,122	14,194		
29	GENERAL PLANT					
30	353.7 Land & Land Rights	-	-	-		
31	354.7 Structures & Improvements	-	-	-		
32	390.7 Office Furniture & Equipment	-	-	-		
33	391.7 Transportation Equipment	20,656	31,853	23,300		
34	392.7 Stores Equipment	-	-	-		
35	393.7 Tools, Shop & Garage Equipment	11,844	14,821	13,381		
36	394.7 Laboratory Equipment	-	-	-		
37	395.7 Power Operated Equipment	-	-	-		
38	396.7 Communication Equipment	-	-	-		
39	397.7 Miscellaneous Equipment	-	-	-		
40	398.7 Other Tangible Plant	10,361	11,504	1,682		
41	TOTAL	\$ 1,425,358	\$ 1,535,533	\$ 1,469,255		\$ 26,596

Schedule of Wastewater Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

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

Explanation: Provide the ending balances and average of
accumulated depreciation for the prior year and the test
year by primary account. Also show non-used & useful

Schedule: A-10
Page 2 of 2
Preparer: Seldman, F.

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 Mo Average
1	INTANGIBLE PLANT														
2	381.1 Organization	1,881	1,693	1,705	1,718	1,755	1,755	1,755	1,767	1,779	1,792	1,804	1,816	1,829	1,758
3	352.1 Franchises														
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements	4,046	4,077	4,108	4,140	4,233	4,233	4,233	4,264	4,295	4,326	4,358	4,389	4,420	4,240
8	380.2 Collection Sewers - Force	72,293	73,001	65,871	66,580	68,704	68,704	68,704	69,435	70,165	70,895	71,625	72,356	73,249	70,122
9	381.2 Collection Sewers - Gravity	404,086	406,856	409,627	412,398	420,710	420,710	420,710	423,481	426,252	429,023	431,794	434,565	437,896	421,393
10	382.2 Special Collecting Structures														
11	383.2 Services to Customers	12,064	12,913	13,161	13,410	14,155	14,155	14,155	14,404	14,653	14,903	15,152	15,401	15,650	14,214
12	384.2 Flow Measuring Devices														
13	385.2 Flow Measuring Installations														
14	389.2 Other Plant & Misc. Equipment														
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights														
17	354.3 Structures & Improvements														
18	370.3 Receiving Wells	5,930	6,135	6,840	7,145	4,828	4,828	4,828	5,337	5,846	6,356	0	510	1,019	4,546
19	371.3 Pumping Equipment	13,296	13,394	13,492	13,590	13,884	13,884	13,884	13,983	14,081	14,179	14,277	14,375	14,473	13,907
20	389.3 Other Plant & Misc. Equipment														
21	375.3 Reuse Trns & Distribution														
22	TREATMENT AND DISPOSAL PLANT														
23	353.4 Land & Land Rights														
24	354.4 Structures & Improvements														
25	380.4 Treatment & Disposal Equipment	855,336	860,790	867,332	874,249	884,625	884,625	884,625	889,094	894,546	901,523	905,586	907,720	914,697	886,519
26	381.4 Plant Sewers														
27	382.4 Outfall Sewer Lines														
28	389.4 Other Plant & Misc. Equipment	13,466	13,835	13,804	13,974	14,481	14,481	14,481	14,662	14,843	15,024	13,683	13,864	14,122	14,194
29	GENERAL PLANT														
30	353.7 Land & Land Rights														
31	354.7 Structures & Improvements														
32	390.7 Office Furniture & Equipment														
33	391.7 Transportation Equipment	20,656	20,656	20,656	21,835	21,835	21,835	21,835	24,349	24,349	24,349	24,349	24,349	31,853	23,300
34	392.7 Stores Equipment														
35	393.7 Tools, Shop & Garage Equipment	11,844	12,089	12,334	12,579	13,314	13,314	13,314	13,565	13,817	14,068	14,319	14,570	14,821	13,381
36	394.7 Laboratory Equipment														
37	395.7 Power Operated Equipment														
38	396.7 Communication Equipment														
39	397.7 Miscellaneous Equipment														
40	398.7 Other Tangible Plant	10,361	0	0	0	0	0	0	0	0	0	0	0	11,504	1,682
41	TOTAL	1,425,368	1,425,239	1,428,731	1,441,615	1,462,524	1,462,524	1,462,524	1,474,341	1,484,626	1,496,438	1,496,946	1,503,914	1,535,533	1,469,255

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

Schedule: A-11
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/96 Balance	\$ -	\$ 2,239,504
2	1997 Additions		138,056
3	1997 Retirements		-
4	1997 Adjustments		-
5	12/31/97 Balance	-	2,377,560
6	1998 Additions		91,124
7	1998 Retirements		-
8	1998 Adjustments		-
9	12/31/98 Balance	-	2,468,684
10	1999 Additions		24,893
11	1999 Retirements		-
12	1999 Adjustments		-
13	12/31/99 Balance	-	2,493,577
14	2000 Additions		63,113
15	2000 Retirements		-
16	2000 Adjustments		19,927
17	12/31/00 Balance	-	2,576,617
18	2001 Additions		235,151
19	2001 Retirements		-
20	2001 Adjustments		-
21	12/31/01 Balance	-	2,811,767
22	2002 Additions		13,932
23	2002 Retirements		-
24	2002 Adjustments		-
25	12/31/02 Balance	\$ -	\$ 2,825,700

Schedule of Contributions in Aid of Construction By Classification
 Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Schedule: A-12
 Page 1 of 2
 Preparer: Seidman, F.

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

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/01	(3) Test Year 12/31/02	(4) 13 Mo. Average
WATER				
1	Plant Capacity Fees			-
2	Line/Main Extension Fees			-
3	Meter Installation Fees			-
4	Contributed Lines			-
5	Other (Describe)			-
6	Total CIAC (1)		\$ -	\$ -
7	Total	\$ -	\$ -	\$ -
WASTEWATER				
8	Plant Capacity Fees	\$ 1,535,341	\$ 1,549,274	1,541,798
9	Line/Main Extension Fees	\$ 1,005,005	\$ 1,005,005	1,005,005
10	Contributed Property	\$ 251,494	\$ 251,494	251,494
11	Other (PSC Adj.)	\$ 19,927	\$ 19,927	19,927
12	Total	\$ 2,811,767	\$ 2,825,700	\$ 2,818,224

Recap Schedules: A-1,A-2,A-11

Schedule of Contributions in Aid of Construction By Classification
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

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

Schedule: A-12
Page 2 of 2
Preparer Seidman, F

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Dec-01	(3) Jan-02	(4) Feb-02	(5) Mar-02	(6) Apr-02	(7) May-02	(8) Jun-02	(9) Jul-02	(10) Aug-02	(11) Sep-02	(12) Oct-02	(13) Nov-02	(14) Dec-02	(15) 13 Mo Average
WATER															
1	Plant Capacity Fees														
2	Line/Main Extension Fees														
3	Meter Installation Fees														
4	Contributed Lines														
5	Other (Describe)														
6	Total CIAC (1)														
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER															
8	Plant Capacity Fees	\$ 1,535,341	\$ 1,538,578	\$ 1,538,578	\$ 1,537,811	\$ 1,537,811	\$ 1,537,811	\$ 1,544,334	\$ 1,544,334	\$ 1,544,334	\$ 1,544,334	\$ 1,546,804	\$ 1,548,039	\$ 1,549,274	\$ 1,541,798
9	Line/Main Extension Fees	1,005,005	1,005,005	1,005,005	1,005,005	1,005,005	1,005,005	1,005,005	1,005,005	1,005,005	1,005,005	1,005,005	1,005,005	1,005,005	1,005,005
10	Contributed Property	251,494	251,494	251,494	251,494	251,494	251,494	251,494	251,494	251,494	251,494	251,494	251,494	251,494	251,494
11	Other (P&C Adj.)	19,927	19,927	19,927	19,927	19,927	19,927	19,927	19,927	19,927	19,927	19,927	19,927	19,927	19,927
12	Total	\$ 2,811,767	\$ 2,813,002	\$ 2,813,002	\$ 2,814,237	\$ 2,814,237	\$ 2,814,237	2,820,760\$	2,820,760\$	2,820,760\$	2,820,760\$	2,823,230\$	2,824,465	\$ 2,825,700	\$ 2,818,224

Recap Schedules: A-1,A-2,A-11

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

Schedule: A-13
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/96 Balance	\$ -	\$ 806,839
2	1997 Additions		62,402
3	1997 Retirements		-
4	1997 Adjustments		-
5	12/31/97 Balance	-	869,241
6	1998 Additions		66,029
7	1998 Retirements		-
8	1998 Adjustments		-
9	12/31/98 Balance	-	935,270
10	1999 Additions		67,228
11	1999 Retirements		-
12	1999 Adjustments		-
13	12/31/99 Balance	-	1,002,498
14	2000 Additions		68,327
15	2000 Retirements		-
16	2000 Adjustments		-
17	12/31/00 Balance	-	1,070,825
18	2001 Additions		70,551
19	2001 Retirements		-
20	2001 Adjustments		-
21	12/31/01 Balance	-	1,141,375
22	2002 Additions		74,488
23	2002 Retirements		-
24	2002 Adjustments		-
25	12/31/02 Balance	\$ -	\$ 1,215,863

Schedule of Accumulated Amortization of CIAC By Classification
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

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

Schedule: A-14
Page 1 of 2
Preparer: Seidman, F.

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Test Year 12/31/00	(3) Test Year 12/31/01	(4) Average
WATER				
1	Plant Capacity Fees			-
2	Line/Main Extension Fees			-
3	Meter Installation Fees			-
4	Contributed Lines			-
5	Other (Describe)			-
6	Total CIAC (1)	\$ -	\$ -	\$ -
7	Total	\$ -	\$ -	\$ -
WASTEWATER				
8	Plant Capacity Fees	\$ 623,238	\$ 666,633	645,138
9	Line/Main Extension Fees	407,960	432,441	420,506
10	Contributed Property	102,088	108,215	105,228
11	Other (PSC adj.)	8,089	8,574	8,338
12	Total	\$ 1,141,375	\$ 1,215,863	\$ 1,179,210

Recap Schedules: A-1,A-2,A-11

Schedule of Accumulated Amortization of CIAC By Classification
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Mid County Services, Inc.
Docket No : 030448-SU
Schedule Year Ended: December 31, 2002
Historic [X] or Projected []

Schedule: A-14
Page 2 of 2
Preparer: Seidman, F.

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Dec-01	(3) Jan-02	(4) Feb-02	(5) Mar-02	(6) Apr-02	(7) May-02	(8) Jun-02	(9) Jul-02	(10) Aug-02	(11) Sep-02	(12) Oct-02	(13) Nov-02	(14) Dec-02	(15) 13 Mo Average
WATER															
1	Plant Capacity Fees														
2	Line/Main Extension Fees														
3	Meter Installation Fees														
4	Contributed Lines														
5	Other (Describe)														
6	Total CIAC (1)														
7	Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WASTEWATER															
8	Plant Capacity Fees	\$ 523,238	\$ 628,703	\$ 629,940	\$ 633,409	\$ 643,125	\$ 643,125	\$ 644,359	\$ 647,911	\$ 651,463	\$ 655,015	\$ 659,043	\$ 662,837	\$ 666,633	\$ 645,138
9	Line/Main Extension Fees	407,960	409,898	412,016	413,951	420,301	420,301	419,329	421,641	423,952	426,264	428,200	430,321	432,441	420,506
10	Contributed Property	102,088	102,574	103,103	103,588	105,177	105,177	104,934	105,512	106,090	106,669	107,153	107,684	108,215	105,228
11	Other (PSC adj.)	8,089	8,127	8,169	8,208	8,334	8,334	8,314	8,360	8,406	8,452	8,490	8,532	8,574	8,338
12	Total	\$ 1,141,375	\$ 1,147,302	\$ 1,153,229	\$ 1,159,156	\$ 1,176,936	\$ 1,176,936	\$ 1,176,936	\$ 1,183,424	\$ 1,189,912	\$ 1,196,399	\$ 1,202,887	\$ 1,209,375	\$ 1,215,863	\$ 1,179,210

Recap Schedules: A-1,A-2,A-11

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

Schedule: A-15
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Line
No.

- 1 The Utility approved AFUDC rate was established 11-30-93 by PAA Order No PSC-93-1713-FOF-SU, 11/30/93
- 2 and final Order No PSC-94-1042-FOF-SU, 8/24/94

- 3 7/1/95 - Present 9.43%

Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

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

Schedule: A-16
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	None		

Recap Schedules: A-1, A-2, A-19

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

Schedule: A-17
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the Balance Sheet method.

Line No		Water	Sewer
1	<u>Final Rates - 12/31/02</u>		
2	Current And Accrued Assets (13 month average)		
3	Accounts Rec'b - customers	\$	35,184
4	Prepayments		3,245
5	Deferred Rate Case Expense (per B-10)		78,359
6	Other Miscellaneous Deferred Debits		18,538
7	Current and Accrued Liabilities (13 month average):		
8	Accounts Payable		(8,945)
9	Accrued Taxes		(39,305)
10	Equals working capital (Balance Sheet Approach)	\$ -	\$ 87,076
14	<u>Interm Rates - 12/31/02</u>		
19	Current And Accrued Assets (13 month average):		
21	Accounts Rec'b - customers	\$	35,184
23	Prepayments		3,245
24	Deferred Rate Case Expense, per books		55,348
	Other Miscellaneous Deferred Debits		18,538
25			0
26	Current and Accrued Liabilities (13 month average):		
27	Accounts Payable		(8,945)
28	Accrued Taxes		(39,305)
30	Equals working capital (Balance Sheet Approach)	\$ -	\$ 64,065

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule: A-18
 Page 1 of 2
 Preparer: Seidman, F.

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/01	(3) Test Year Ended 12/31/02	(4) 13 Mo. Average
1	Utility Plant in Service	\$ 5,203,142	\$ 5,378,512	\$ 5,226,489
2	Construction Work in Progress	-	28,809	27,269
3	Other Utility Plant Adjustments			
4	GROSS UTILITY PLANT	<u>5,203,142</u>	<u>5,407,321</u>	<u>5,253,758</u>
5	Less: Accumulated Depreciation	<u>(1,425,358)</u>	<u>(1,535,533)</u>	<u>(1,469,255)</u>
6	NET UTILITY PLANT	<u>3,777,784</u>	<u>3,871,788</u>	<u>3,784,503</u>
7	Cash			-
8	Accounts Rec'b - customers	10,342	14,617	35,184
9	Notes Receivable			
10	Accts. Rec'b - Assoc. Cos.			
11	Notes Rec'b - Assoc. Cos.			
12	Accts. Rec'b - Other			
13	Accrued Interest Rec'b			
14	Prepayments	5,625	5,625	3,245
15	Materials & Supplies			
16	Miscellaneous Current & Accrued Assets	<u>-</u>	<u>-</u>	<u>-</u>
17	TOTAL CURRENT ASSETS	<u>15,967</u>	<u>20,242</u>	<u>38,429</u>
18	Net nonutility property			
19	Unamortized Debt Discount & Exp.			
20	Prelim. Survey & Investigation Charges			
21	Clearing Accounts			
22	Deferred Rate Case Expense	77,644	33,052	55,348
23	Other Miscellaneous Deferred Debits	27,154	9,917	18,538
24	Accum. Deferred Income Taxes	<u>188,932</u>	<u>184,239</u>	<u>188,571</u>
25	TOTAL OTHER ASSETS	<u>293,731</u>	<u>227,209</u>	<u>262,457</u>
26	TOTAL ASSETS	<u>\$ 4,087,482</u>	<u>\$ 4,119,238</u>	<u>\$ 4,085,389</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

Schedule: A-18
 Page 2 of 2
 Preparer: Seidman, F.

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
No.	ASSETS	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 Mo Average
1	Utility Plant In Service	5,203,142	5,160,291	5,166,970	5,185,928	5,176,766	5,189,830	5,213,896	5,216,962	5,249,662	5,262,799	5,267,235	5,272,365	5,378,512	5,226,489
2	Construction Work In Progress	0	0	0	0	17,500	29,200	39,200	45,200	45,200	45,200	45,200	58,989	28,809	27,269
3	Other Utility Plant Adjustments														
4	GROSS UTILITY PLANT	5,203,142	5,160,291	5,166,970	5,185,928	5,194,266	5,219,030	5,253,096	5,262,162	5,294,862	5,307,999	5,312,435	5,331,355	5,407,321	5,253,758
5	Less: Accumulated Depreciation	(1,425,358)	(1,425,239)	(1,428,731)	(1,441,615)	(1,462,524)	(1,462,524)	(1,462,524)	(1,474,341)	(1,484,626)	(1,496,438)	(1,496,946)	(1,503,914)	(1,535,533)	(1,469,255)
6	NET UTILITY PLANT	3,777,784	3,735,052	3,738,239	3,744,313	3,731,742	3,756,506	3,790,572	3,787,821	3,810,235	3,811,561	3,815,490	3,827,441	3,871,788	3,784,503
7	Cash														0
8	Accounts Rec'b - Customers	10,342	83,945	8,510	64,147	10,303	104,743	8,467	44,056	3,710	47,773	5,191	71,585	14,617	35,184
9	Notes Receivable														
10	Accts Rec'b - Assoc. Cos.														
11	Notes Rec'b - Assoc. Cos.														
12	Accts. Rec'b - Other														
13	Accrued Interest Rec'b														
14	Prepayments	5,625	5,156	4,688	4,219	3,760	3,281	2,813	2,344	1,875	1,406	938	469	5,625	3,245
15	Materials & Supplies														
16	Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL CURRENT ASSETS	15,967	69,101	13,198	68,366	14,053	108,024	11,280	46,399	5,585	49,179	6,129	72,054	20,242	38,429
18	Net nonutility property														
19	Unamortized Debt Discount & Exp														
20	Prelim Survey & Investigation Charges														
21	Clearing Accounts														
22	Deferred Rate Case Expense	77,644	73,928	70,212	66,496	62,780	59,064	55,348	51,632	47,916	44,200	40,484	36,768	33,052	55,348
23	Other Miscellaneous Deferred Debits	27,154	25,718	24,282	22,846	21,410	19,974	18,538	17,102	15,666	14,230	12,794	11,358	9,917	18,538
24	Accum. Deferred Income Taxes	188,932	188,932	188,932	188,932	188,932	188,932	188,932	188,932	188,932	188,932	188,932	188,932	184,239	188,571
25	TOTAL OTHER ASSETS	293,731	288,579	283,427	278,275	273,123	267,971	262,819	257,667	252,515	247,363	242,211	237,059	227,209	282,457
26	TOTAL ASSETS	4,087,482	4,092,732	4,034,863	4,090,953	4,018,918	4,132,501	4,064,670	4,091,887	4,068,335	4,108,103	4,063,829	4,136,553	4,119,238	4,085,389

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule: A-19
 Page 1 of 2
 Preparer: Seidman, F.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/01	(3) Test Year Ended 12/31/02	(4) 13 Mo Average
1	Common Stock Issued	\$ 500	\$ 500	\$ 500
2	Preferred Stock Issued			
3	Additional Paid in Capital	3,326,494	3,366,477	3,329,569
4	Retained Earnings	(743,688)	(789,490)	(747,209)
5	Other Equity Capital			
6	TOTAL EQUITY CAPITAL	<u>2,583,306</u>	<u>2,577,487</u>	<u>2,582,860</u>
7	Bonds			
8	Reacquired Bonds			
9	Advances From Associated Companies			
10	Other Long-Term Debt	-	-	-
11	TOTAL LONG-TERM DEBT	<u>-</u>	<u>-</u>	<u>-</u>
7	Accounts Payable	7,614	7,642	8,945
8	Notes Payable	-	-	-
9	Notes & Accounts Payable - Assoc. Cos.	(397,240)	(252,471)	(495,078)
10	Customer Deposits	-	-	-
11	Accrued Taxes	40,000	40,000	39,305
12	Current Portion Long Term Debt			
13	Accrued Interest	-	-	-
14	Accrued Dividends			
15	Misc. Current and Accrued Liabilities	-	-	-
16	TOTAL CURRENT & ACCRUED LIABILITIES	<u>(349,625)</u>	<u>(204,829)</u>	<u>(446,828)</u>
17	Advances for Construction			
18	Prepaid Capacity Charges			
19	Accum. Deferred ITC's			
20	Operating Reserves			
21	TOTAL DEFERRED CREDITS & OPER. RESERVES	<u>-</u>	<u>-</u>	<u>-</u>
22	Contributions in Aid of Construction	2,811,767	2,825,700	2,818,225
23	Less: Accum. Amortization of CIAC	(1,141,375)	(1,215,863)	(1,179,210)
24	Accumulated Deferred Income Taxes	183,409	136,743	174,924
25	Total Equity Capital and Liabilities	<u>\$ 4,087,482</u>	<u>\$ 4,119,238</u>	<u>\$ 3,949,971</u>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule: A-19
 Page 2 of 2
 Preparer: Seldman, F.

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 Mo Average
EQUITY CAPITAL & LIABILITIES															
1	Common Stock Issued	500	500	500	500	500	500	500	500	500	500	500	500	500	500
2	Preferred Stock Issued														
3	Additional Paid in Capital	3,326,494	3,326,494	3,326,494	3,326,494	3,326,494	3,326,494	3,326,494	3,326,494	3,326,494	3,326,494	3,326,494	3,326,494	3,366,477	3,329,569
4	Retained Earnings	(743,688)	(743,688)	(743,688)	(743,688)	(743,688)	(743,688)	(743,688)	(743,688)	(743,688)	(743,688)	(743,688)	(743,688)	(789,490)	(747,209)
5	Other Equity Capital														
6	TOTAL EQUITY CAPITAL	2,583,306	2,583,306	2,583,306	2,583,306	2,583,306	2,583,306	2,583,306	2,583,306	2,583,306	2,583,306	2,583,306	2,583,306	2,577,487	2,582,860
7	Bonds														
8	Reacquired Bonds														
9	Advances From Associated Companies														
10	Other Long-Term Debt	0												0	0
11	TOTAL LONG-TERM DEBT	0												0	0
7	Accounts Payable	7,614	5,624.5	8,914.5	13,994.5	81.3	3,963.6	19,168.6	4,211.3	11,099.3	15,556.2	6,551.1	11,863.1	7,642.1	8,945
8	Notes Payable														0
9	Notes & Accounts Payable - Assoc Cos	(397,240)	(421,132)	(508,059)	(438,401)	(515,927)	(462,536)	(560,988)	(539,671)	(601,618)	(556,259)	(597,553)	(583,557)	(252,471)	(495,078)
10	Customer Deposits														0
11	Accrued Taxes	40,000	40,000	40,000	40,000	40,000	40,000	36,859	40,000	40,000	34,103	40,000	40,000	40,000	39,305
12	Current Portion Long Term Debt														0
13	Accrued Interest														0
14	Accrued Dividends														0
15	Misc. Current and Accrued Liabilities	0												0	0
16	TOTAL CURRENT & ACCRUED LIABILITIES	(349,626)	(375,507)	(459,745)	(384,406)	(475,845)	(418,572)	(504,960)	(495,460)	(550,519)	(506,599)	(551,002)	(531,694)	(204,829)	(446,828)
17	Advances for Construction														
18	Prepaid Capacity Charges														
19	Accum. Deferred ITC's														
20	Operating Reserves														
21	TOTAL DEFERRED CREDITS & OPER RESERVES	0												0	0
22	Contributions in Aid of Construction	2,811,767	2,813,002	2,813,002	2,814,237	2,814,237	2,814,237	2,820,760	2,820,760	2,820,760	2,820,760	2,823,230	2,824,465	2,825,700	2,810,225
23	Less. Accum. Amortization of CIAC	(1,141,375)	(1,147,302)	(1,153,229)	(1,159,156)	(1,176,936)	(1,176,936)	(1,176,936)	(1,183,424)	(1,189,912)	(1,196,399)	(1,202,887)	(1,209,375)	(1,215,863)	(1,179,210)
24	Accumulated Deferred Income Taxes	183,409	183,409	183,409	183,409	183,409	183,409	183,409	183,409	183,409	183,409	151,587	151,587	136,743	174,924
25	Total Equity Capital and Liabilities	4,087,482	4,056,808	3,966,744	4,037,390	3,928,171	3,985,444	3,905,578	3,908,591	3,847,044	3,884,476	3,804,233	3,818,286	4,119,238	3,949,971

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,052,667	\$ (24,009) (A)	\$ 1,028,657	\$ 412,791 (G)	\$ 1,441,449	B-4, E-13
2	Operation & Maintenance	890,029	16,809 (B)	906,838	26,120 (H)	932,958	B-6, B-3
3	Depreciation, net of CIAC Amort.	83,077	12,933 (C)	96,010	-	96,010	B-14, B-3
4	Amortization		8,920 (D)	8,920	-	8,920	B-3
5	Taxes Other Than Income	78,847	2,687 (E)	81,534	18,680 (I)	100,215	B-15, B-3
6	Provision for Income Taxes	(22,971)	22,971 (F)	-	52,487 (J)	52,487	C-1, B-3
7	OPERATING EXPENSES	1,028,983	64,320	1,093,302	97,287	1,190,589	
8	NET OPERATING INCOME	\$ 23,684	\$ (88,329)	\$ (64,645)	\$ 315,504	\$ 250,859	
9	RATE BASE	\$ 2,145,489		\$ 2,700,309		\$ 2,700,309	
10	RATE OF RETURN	1.10 %		- %		9.29 %	

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) <u>Operating Revenues</u>		
2	Adjust for annualized revenue at current rates	\$ -	\$ (24,009)
3	(B) <u>Operations & Maintenance (O & M) Expenses</u>		
4	(1) Adjust salaries for 3% increase over TY expenses	\$ -	\$ 5,899
5	(2) Adjust health cost expense - 25.86% over TY expenses		6,577
6	(3) Adjust insurance expenses - 36.88% over TY expenses	-	4,333
7	Total adjustment to O & M Expense	\$ -	\$ 16,809
8	(C) <u>Depreciation Expense</u>		
9	(1) Depreciation expense for proforma additions		
10	Repair/realign sections of 8" mains		2,328
11	Brookfield CIPP main repair		6,667
12	Silk Oak L S improvement		314
13	Curlew Road utility relocation of 8" F M		2,619
14	Colonial Ct main		296
15	Splitter box		556
16	Wishire S/D emergency repairs		489
17	Replace 5 L S electrical box & components		2,166
18	(2) Non-used and useful depreciation (Page B-14)	-	(2,501)
		\$ -	\$ 12,933
19	(D) <u>Amortization Expense</u>		
20	Wishire I&I investigation, \$25,000, non-recurring		5,000
21	Remove gnt from equalizer, \$19,600, recurring every 5 yrs		3,920
			\$ 8,920
22	(E) <u>Taxes Other Than Income</u>		
23	(1) Payroll Taxes		
24	Adjust for salary changes per Adjustment (B) above		492
25	(2) Property Taxes		
26	Adjust for proforma additions to plant and for non-used & useful plant (page B-15)		3,275
28	(2) Regulatory Assessment Fees		
29	Adjust for annualized revenues per Adjust (A) above	-	(1,080)
30	Total Taxes Other adjustments	\$ -	\$ 2,687
31	(F) <u>Provision for Income Taxes</u>		
32	Remove negative income tax expense	\$ -	\$ 22,971
33	(G) <u>Revenue Increase</u>		
34	Increase in revenue required by the Utility to realize a 9.29 % rate of return	\$ -	\$ 412,791
36	(H) <u>Rate Case Expenses</u>		
37	1/4 of Rate Case Expense (Page B-10)	\$ -	\$ 26,120
38	(I) <u>Taxes Other Than Income</u>		
39	Regulatory Assessment Fees (RAFs)		
40	Adjust for requested revenue increase (Page B-15)	\$ -	\$ 18,680
41	(J) <u>Provision for Income Taxes</u>		
42	Income Taxes (Page C-1)	\$ -	\$ 52,487

Test Year Operating Revenues

Florida Public Service Commission

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

Schedule: B-4
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-1, B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

No.	WATER SALES Line Account No. and Description	(1) Total Water	SEWER SALES Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	\$	- 521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	\$ 1,052,347
8	462.2 Private Fire Protection		522.2 Measured - Commercial	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial	
10	465 Irrigation Customers		522.4 Measured - Public Authority	
11	466 Sales for Resale		522.5 Measured - Multi-Family	
12	467 Interdepartmental Sales		523 Other Sales - Public Authorities	
13			524 Revenues from Other Systems	
14	TOTAL WATER SALES	<u>0</u>	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>1,052,347</u>
17	470 Forfeited Discounts			
18	471 Misc. Service Revenues		OTHER SEWER REVENUES	
19	472 Rents From Water Property		531 Sale of Sludge	
20	473 Interdepartmental Rents		532 Forfeited Discounts	
21	474 Other Water Revenues	<u>0</u>	534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23			536 Other Sewer Revenues	320
24			541 Measured Re-Use Revenues	<u>0</u>
25		<u>0</u>		
26			TOTAL OTHER	
27			SEWER REVENUES	<u>320</u>
28		\$		
29			TOTAL SEWER	
30			OPERATING REVENUES	<u>\$ 1,052,667</u>

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: B-6

Docket No.: 030446-SU

Page 1 of 1

Schedule Year Ended: December 31, 2002

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Preparer: Seidman, F.

Historic [X] or Projected []

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan 2002	(3) Feb 2002	(4) March 2002	(5) April 2002	(6) May 2002	(7) June 2002	(8) July 2002	(9) August 2002	(10) Sept. 2002	(11) October 2002	(12) Nov 2002	(13) Dec 2002	(14) Total Annual
1	701 Salaries & Wages - Employees	\$ 16,386	\$ 16,386	\$ 16,386	\$ 16,386	\$ 16,386	\$ 16,386	\$ 16,386	\$ 16,386	\$ 16,386	\$ 16,386	\$ 16,386	\$ 16,386	\$ 196,630
2	703 Salaries & Wages - Officers, Etc.													
3	704 Employee Pensions & Benefits	3,152	3,152	3,152	3,152	3,152	3,152	3,152	3,152	3,152	3,152	3,152	3,152	37,824
4	710 Purchased Sewage Treatment													
5	711 Sludge Removal Expense	19,712	16,632	29,568	12,320	19,096	16,016	17,248	25,872	13,552	17,248	23,408	27,720	238,392
6	715 Purchased Power	9,180	9,286	8,835	10,424	10,725	9,608	9,678	8,340	9,244	9,322	9,563	10,243	114,448
7	716 Fuel for Power Purchased													
8	718 Chemicals	4,220	3,920	10,123	6,364	5,888	6,687	1,809	10,030	2,799	5,781	6,053	5,751	69,426
9	720 Materials & Supplies	4,723	9,111	11,573	15,392	11,130	10,357	13,625	12,785	16,337	9,455	8,422	20,932	143,843
10	731 Contractual Services - Engr.													
11	732 Contractual Services - Acct.	321	321	321	321	321	321	321	321	321	321	321	321	3,850
12	733 Contractual Services - Legal	-	-	-	613	-	-	-	-	-	100	550	-	1,263
13	734 Contractual Services - Mgmt. Fees													
14	735 Contractual Services - Other	363	500	368	509	451	448	381	448	527	391	523	319	5,227
15	741 Rental of Building/Real Prop.													
16	742 Rental of Equipment													
17	750 Transportation Expenses	57	436	(157)	41	260	226	85	395	68	1,482	776	(130)	3,539
18	756 Insurance - Vehicle													
19	757 Insurance - General Liability													
20	758 Insurance - Workman's Comp.													
21	759 Insurance - Other	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	1,222	14,669
22	760 Advertising Expense													
23	766 Reg. Comm. Exp. - Rate Case A	3,716	3,716	3,716	3,716	3,716	3,716	3,716	3,716	3,716	3,716	3,716	3,716	44,592
24	767 Reg. Comm. Exp. - Other													
25	770 Bad Debt Expense	8	8	8	8	8	8	8	8	8	8	8	8	97
26	775 Miscellaneous Expenses	1,085	1,240	1,288	1,250	1,227	1,236	1,264	1,245	1,429	1,254	1,233	2,476	16,229
27	TOTAL	\$ 64,146	\$ 65,930	\$ 86,404	\$ 71,718	\$ 73,582	\$ 69,384	\$ 68,897	\$ 83,920	\$ 68,761	\$ 69,837	\$ 75,334	\$ 92,116	\$ 890,029

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

Schedule: B-8
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/06	(3) Adjusted Current TY 12/31/02	(6) \$ Difference	(7) % Difference	Explanation
1	701 Salaries & Wages - Employees	\$ 125,418	\$ 202,529	\$ 77,111	38.07 %	In current TY, all salaries are combined
2	703 Salaries & Wages - Officers, Etc.	90,644		(90,644)	-	In current TY, all salaries are combined
	Total Salaries	216,062	202,529	(13,533)	(6.68)	Net change for combined salaries is a reduction from prior TY
3	704 Employee Pensions & Benefits	27,740	44,401	16,661	37.52	Significant increase in cost of health insurance
4	710 Purchased Sewage Treatment		-	-		
5	711 Sludge Removal Expense	121,267	238,392	117,125	49.13	Conversion from on-site stabilization to off-site treatment in order to adjust alkaline
6	715 Purchased Power	103,103	114,448	11,345	9.91	
7	716 Fuel for Power Purchased			-		
8	718 Chemicals	70,108	69,426	(682)	(0.98)	
9	720 Materials & Supplies	57,501	143,843	86,342	60.03	Concerted effort to maintain mains and reduce I&I
10	731 Contractual Services - Engr	762	-	(762)		No engineering service identified in current TY
11	732 Contractual Services - Acct.	9,018	3,850	(5,168)	(134.26)	
12	733 Contractual Services - Legal	3,546	1,263	(2,284)	(180.87)	
13	734 Contractual Services - Mgmt Fees		-	-		
14	735 Contractual Services - Other	8,546	5,227	(3,319)	(63.50)	
16	741 Rental of Building/Real Prop			-		
16	742 Rental of Equipment			-		
17	750 Transportation Expenses	6,875	3,539	(3,136)	(88.59)	
18	756 Insurance - Vehicle			-		
19	757 Insurance - General Liability			-		
20	758 Insurance - Workman's Comp.			-		
21	759 Insurance - Other	12,563	19,002	6,439	33.89	Significant increase in insurance costs
22	760 Advertising Expense			-		
23	766 Reg Comm. Exp. - Rate Case Amort.	*	*	-		
24	767 Reg Comm Exp - Other			-		
25	770 Bad Debt Expense		97	97	100.00	No bad debt expense identified in previous TY. Current expense is insignificant
26	775 Miscellaneous Expenses	36,094	16,229	(19,865)	(122.40)	
27	TOTAL	\$ 672,985	\$ 862,246	\$ 189,261	21.95 %	
28	Total Customers (Meter Equiv. ERC's)	2,237.5	3,125.5	888.00	39.69 %	
29	Consumer Price Index - U	156.9	179.9	23.00	14.66 %	
30	Benchmark Index			1,396.9		
31	Increase in Customer ERC's			1,146.6		
32	Increase in CPI			1,601.6		

* - Rate case expense is excluded as it is set by thePSC

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

Schedule: B-9
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) Description of Work Performed
--------------------	-------------------	------------------------	---------------	--------------------------------------

1 Other than services provided by Water Service Corp. and allocated to Mid-County (see B-12),
 2 the only other services provided were:

3	Buhr, GE	Legal	\$ 1,263	Legal counsel
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Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002

Schedule: B-10
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Total Estimate of Charges by Firm	Type of Service Rendered
1	Public Service Commission		n/a	\$ 4,500	Filing Fee
2	Rose, Sundstrum, et al	Martin Friedman	225 00	21,375	Legal Fees
3	Rose, Sundstrum, et al	Valene Lord	225 00	21,375	Legal Fees
4	Rose, Sundstrum, et al		n/a	7,250	Misc. copying, postage, etc
5	Water Service Corp	Steven Lubertozzi	70 00	4,550	Assist w/MFR, data requests, audit facilitation
6	Water Service Corp	Kirsten Weeks	31 00	2,790	Assist w/MFR, data requests, audit facilitation
7	Water Service Corp	Patnck Flynn	57.75	3,754	Assist w/MFR, data requests
8	Water Service Corp	Steven Dihel	29 00	1,885	Assist w/MFR, data requests, audit facilitation
9	Water Service Corp		n/a	12,000	Misc. printing, postage, notices, etc
10	Management & Regulatory Consultants, Inc	Frank Seidman	100.00	25,000	MFR preparation
11				<u>\$ 104,479</u>	

12 Estimate Through

13 PAA

14 Commission Hearing

15 Amortization Period 4 Years

16 Explanation if different from Section 367.0816, Florida

17 Amortization of Rate Case Expense:

18		(A) Water	(B) Wastewater	(C) Total
19	Prior unamortized rate case expense		-	
20	Current rate case expense		104,479	104,479
21	Total projected rate case expense	\$ -	\$ 104,479	\$ 104,479
22		\$ -	\$ 26,120	\$ 26,120
23	Method of allocation between systems:			
24	(Provide calculation)			
25				-
26		-	1.0000	1 0000

Analysis of Major Maintenance Projects - Water & Sewer
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

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

Schedule: B-11
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line
No.

1 None

Allocation of Expenses

Florida Public Service Commission

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

Schedule: B-12
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	Acct. No.	Description	(1) (2) (3) Allocation Percentages			(4) Description of Allocation Method	(5) (6) (7) Amounts Allocated		
			Mid-County	Other Co's/Sys	Total		Mid-County 100% Sewer	Other Co's/Sys	Total
Water Service Corp Allocated Expenses									
1	701	Salaries - Office	1.25%	98.75%	100.00%	Cust. Equiv.*	21,980	1,739,852	1,761,832
2	704	Pensions and Benefits	1.17%	98.83%	100.00%	" "	6,004	505,047	511,051
3	73x	Outside Services	1.19%	98.81%	100.00%	" "	3,929	327,510	331,439
4	758	Insurance	1.26%	98.74%	100.00%	" "	14,669	1,153,229	1,167,898
5	775	Office Supplies	0.96%	99.04%	100.00%	" "	958	98,891	99,849
6	775	Office Utilities	1.13%	98.87%	100.00%	" "	478	41,752	42,230
7	775	Office Maintenance	1.13%	98.87%	100.00%	" "	1,136	99,089	100,225
8	775	Miscellaneous	1.61%	98.39%	100.00%	" "	3,480	213,271	216,751
9		Subtotal O&M Expenses					\$52,634	\$4,178,641	\$4,231,275
10	403	Depreciation	1.13%	98.87%	100.00%	Cust. Equiv.*	2,031	176,999	179,030
11	408	Taxes	1.13%	98.87%	100.00%	" "	2,414	210,420	212,834
12	426	Other Income	1.14%	98.86%	100.00%	" "	(99)	(8,603)	(8,702)
13	419	Interest Expense	0.98%	99.02%	100.00%	" "	3,722	375,558	379,280
14		Total Expenses					\$60,702	\$4,933,015	\$4,993,717
Utilities Inc. of Florida Allocated Expenses									
17	720	Operator Expenses	5.10%	94.90%	100.00%		318	5,917	6,235
18	750	Transportation Expenses	0.00%	100.00%	100.00%		0	109,604	109,604
19	775	Office Supplies	5.10%	94.90%	100.00%		3,331	61,966	65,297
20	775	Office Utilities	5.11%	94.89%	100.00%		597	11,095	11,692
21	775	Miscellaneous	5.10%	94.90%	100.00%		2,123	39,467	41,590
22		Subtotal O&M Expenses					\$6,369	\$228,048	\$234,417
23	403	Depreciation	1.99%	98.01%	100.00%	Cust. Equiv.*	2,438	119,856	122,294
24	408	Taxes	5.10%	94.90%	100.00%	" "	435	8,098	8,533
25		Total Expenses					\$9,242	\$356,002	\$365,244

26 * Allocation based predominantly on customer equivalents. See Water Service Corporation Distribution of Expenses - Year End 2002

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

Schedule: B-14
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-2

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

No	(1) Line Account No. and Name	(2) Test Year 12/31/01	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	148		148		
3	352.1 Franchises					
4	389.1 Other Plant & Misc. Equipment					
5	COLLECTION PLANT					
6	353.2 Land & Land Rights					
7	354.2 Structures & Improvements	374		374		
8	360.2 Collection Sewers - Force	8,631		8,631		
9	361.2 Collection Sewers - Gravity	33,810		33,810		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers	2,986		2,986		
12	364.2 Flow Measuring Devices					
13	365.2 Flow Measuring Installations					
14	389.2 Other Plant & Misc. Equipment					
15	SYSTEM PUMPING PLANT					
16	353.3 Land & Land Rights					
17	354.3 Structures & Improvements					
18	370.3 Receiving Wells	6,086		6,086		
19	371.3 Pumping Equipment	1,177		1,177		
	375.3 Reuse Trans. And Dist. System					
20	389.3 Other Plant & Misc. Equipment					
21	TREATMENT AND DISPOSAL PLANT					
22	353.4 Land & Land Rights					
23	354.4 Structures & Improvements					
24	380.4 Treatment & Disposal Equipment	83,367		83,367	3 00%	2,501
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines					
27	389.4 Other Plant & Misc. Equipment	2,342		2,342		
28	GENERAL PLANT					
29	353.5 Land & Land Rights					
30	354.5 Structures & Improvements					
31	390.5 Office Furniture & Equipment					
32	391.5 Transportation Equipment	11,197		11,197		
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment	2,978		2,978		
35	394.5 Laboratory Equipment					
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment					
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant	4,469	-	4,469		-
40	TOTAL	157,564	-	157,565		2,501
41	LESS: AMORTIZATION OF CIAC	(74,488)		(74,488)		-
42	NET DEPRECIATION EXPENSE - SEWER	\$ 83,076	\$ -	\$ 83,077		\$ 2,501

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

Schedule: B-15
 Page 1 of 1
 Preparer: Seidman, F.
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books					
Adjustments to Test Year (Explain)						
2	Increase in tangible tax per B-3					-
3	Payroll Tax for added employees					-
4	RAFTs assoc. with annualized revenue	-				-
5						-
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFTs Assoc. with Revenue Increase					-
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
SEWER						
10	Test Year Per Books	\$ 47,265	\$ 16,412	\$ 15,020	\$ 150	\$ 78,847
Adjustments to Test Year (Explain)						
11	Adj. Prop. Tax for pro-forma & non-used			3,275		3,275
12	Taxes re adj. To salanes		492			492
13	RAFTs assoc. with annualized revenue	(1,080)				(1,080)
14						-
15	Total Test Year Adjustments	(1,080)	492	3,275	-	2,687
16	Adjusted Test Year	46,185	16,905	18,295	150	81,534
17	RAFTs Assoc. with Revenue Increase	18,680	-	-	-	18,680
18	Total Balance	\$ 64,865	\$ 16,905	\$ 18,295	\$ 150	\$ 100,215

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

Schedule: C-1
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjusted for Increase Water	Adjusted for Increase Sewer
1	Current Tax Expense	C-2	\$ (6,045)	\$ (31,948)	\$ (37,993)		\$ 52,487
2	Deferred Income Tax Expense	C-5	(20,088)	-	(20,088)		
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		\$ (26,133)	\$ (31,948)	\$ (58,081)	\$ -	\$ 52,487

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Schedule Year Ended: December 31, 2002
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjusted for Increase Water	Sewer
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 23,884	\$ (89,764)	\$ (66,080)	\$ 250,859
1a	Other Income	351	(351)		
2	Add: Income Tax Expense Per Books (Sch. B-1)	\$ (22,971)	22,971	-	-
3	Subtotal	1,064	(67,144)	(66,080)	250,859
4	Less: Interest Charges (Sch. C-3)	70,983	-	70,983	110,893
5	Taxable Income Per Books	(69,919)	(67,144)	(137,063)	139,966
Schedule M Adjustments:					
6	Permanent Differences (From Sch. C-4)	1,146	(1,146)	-	-
7	Timing Differences (From Sch. C-5)	50,994	(50,994)	-	-
8	Total Schedule M Adjustments	52,140	(52,140)	-	-
9	Taxable Income Before State Taxes	(17,779)	(119,284)	(137,063)	139,966
10	Less: State Income Tax Exemption (\$5,000)		(5,000)	(5,000)	(5,000)
11	State Taxable Income	(17,779)	(124,284)	(142,063)	134,966
12	State Income Tax (5.5% of Line 11)*	-	-	-	7,423
13	Limited by NOL	-	-	-	-
14	Credits				
15	Current State Income Taxes	-	-	-	7,423
16	Federal Taxable Income (Line 9 - Line 15)	(17,779)	(119,284)	(137,063)	132,543
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	(6,045)	(40,557)	(46,601)	45,064
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(6,045)	(40,557)	(46,601)	45,064
Summary:					
21	Current State Income Taxes (Line 15)	-	-	-	7,423
22	Current Federal Income Taxes (Line 20)	(6,045)	(40,557)	(46,601)	45,064
23	Total Current Income Tax Expense (To C-1)	\$ (6,045)	\$ (40,557)	\$ (46,601)	\$ 52,487

24 Note (1): Adjustments to test year operating income are shown on Schedules B-1, B-2, B-3 and C-5.

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

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

Florida Public Service Commission
 Schedule: C-3
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt			\$ -		
2	Amortization of Debt Premium, Disc. and Expense Net			-		
3	Interest on Short-Term Debt					
4	Other Interest Expense - Intercompany	70,983		70,983		70,983
5	AFUDC	(1,146)		(1,146)		(1,146)
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A				
7	Total Used For Tax Calculation	\$ 69,837	\$ -	\$ 69,837	\$ -	\$ 69,837

Calculation of ITC Interest Synchronization Adjustment ONLY for Option 2 companies (See Sch. C-8, pg. 4)

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
<u>Balances From Schedule D-1</u>					
8	Long-Term Debt	-	This Schedule is not applicable		
9	Short-Term Debt	-			
10	Preferred Stock	-			---
11	Common Equity	-			---
12	Total	\$ -	\$ -	\$ -	\$ -
13	ITCs (from D-1, Line 7)				
14	Weighted Debt Cost (From Line 12)				
15	Interest Adjustment (To Line 6)	\$ -			

Supporting Schedules: D-1, C-8
 Recap Schedules: C-2

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

Schedule: C-4
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line
No.

Interest during construction

1,146

Deferred Income Tax Expense

Florida Public Service Commission

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

Schedule: C-5
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 133,264		\$ 133,264	\$ -	\$ 133,264
	Book Depreciation and Amortization	78,608		78,608	-	78,608
3	Book/Tax adjustments	(30,228)		(30,228)	-	(30,228)
4	Difference	24,428	-	24,428	-	24,428
5	Other Timing Differences (Itemize):					
	AFUDC	-				
6	Tap Fees	(13,933)		(13,933)	-	(13,933)
7	Org. Exp. Amort.	340		340	-	340
8	Def. Maint., C/Y Amort.	(17,237)		(17,237)	-	(17,237)
	Def. R.C. Amort.	(44,592)	-	(44,592)	-	(44,592)
9	Total Timing Differences (To C-2)	(50,994)	-	(50,994)	-	(50,994)
10	State Tax Rate	0.055	0.055	0.055	0.055	0.055
11	State Deferred Taxes (Line 6 x Line 9) (Limited by NOL)	(4,167)	-	(4,167)	-	(4,167)
12	Timing Differences For Federal Taxes (Line 8 - Line 10)	(46,827)	-	(46,827)	-	(46,827)
14	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
15	Federal Deferred Taxes (Line 11 x Line 13)	(15,921)	-	(15,921)	-	(15,922)
16	Add: State Deferred Taxes (Line 10)	(4,167)	-	(4,167)	-	(4,167)
17	Total Deferred Tax Expense (To C-1)	\$ (20,088)	\$ -	\$ (20,088)	\$ -	\$ (20,089)

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030448-SU
 Schedule Year Ended: December 31, 2002
 Historic [X] Projected [] (Final Rates)

Schedule: C-6
 Page 1 of 3
 Preparer: Seidman, F.

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190.1011			Account No. 190.1012			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	1996	22,453	131,167	153,620				19,030	(66,036)	(47,006)
2	1997	20,646	120,630	141,276				15,052	(83,717)	(68,665)
3	1998	19,096	111,582	130,678	-	-	-	9,626	(108,263)	(98,637)
4	1999	17,659	103,192	120,851				5,053	(127,708)	(122,655)
5	2000	16,324	95,397	111,721				6,899	(109,317)	(102,418)
6	2001	15,080	88,126	103,206	12,530	73,196	85,726	21,844	(16,321)	5,523
7	2002	13,878	81,107	94,985	13,045	76,209	89,254	24,558	(40,706)	(16,148)
8										
9										
10	Year	Account No. 190.1020			Account No. 190.1021					
		State	Federal	Total	State	Federal	Total			
11	1996	(3,367)	(19,666)	(23,033)	(56)	(328)	(384)			
12	1997	(3,551)	(20,740)	(24,291)	(2,043)	(11,936)	(13,979)			
13	1998	(5,693)	(33,253)	(38,946)	(3,777)	(22,071)	(25,848)			
14	1999	(8,727)	(50,973)	(59,700)	(3,879)	(22,665)	(26,544)			
15	2000	(6,739)	(39,358)	(46,097)	(2,686)	(15,698)	(18,384)			
16	2001	(4,273)	(24,947)	(29,220)	(1,493)	(8,726)	(10,219)			
17	2002	(1,820)	(10,620)	(12,440)	(545)	(3,188)	(3,733)			
18										
19	Year	Account No. 190.1024			Account No. 190.1031					
		State	Federal	Total	State	Federal	Total			
20	1996	-	(1,339)	(1,339)	-	(175,870)	(175,870)			
21	1997	-	(1,434)	(1,434)	-	(170,237)	(170,237)			
22	1998	-	(1,529)	(1,529)	-	(162,992)	(162,992)			
23	1999	-	(1,529)	(1,529)	-	(155,733)	(155,733)			
24	2000	-	(1,645)	(1,645)	-	(148,013)	(148,013)			
25	2001	-	(1,761)	(1,761)	-	(142,209)	(142,209)			
26	2002	-	(1,877)	(1,877)	-	(182,337)	(182,337)			

Supporting Schedules: C-7, Pg 2 & 3
 Recap Schedules: A-18,A-19,D-2

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Schedule Year Ended: December 31, 2002
 Historic [X] Projected [] (Final Rates)

Schedule: C-6
 Page 2 of 3
 Preparer: Seidman, F.

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190.2011 Deferred Tax Debits- Tap Fees					Account No. 190.2012 Deferred Tax Debits- Tap Fees				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	1996	20,746	(1,751)		3,458	22,453					-
2	1997	22,453	(1,807)		-	20,646					-
3	1998	20,646	(1,550)			19,096					-
4	1999	19,096	(9,827)		8,390	17,659					-
5	2000	17,659	(1,335)			16,324					-
6	2001	16,324	(1,244)			15,080				12,530	12,530
7	2002	15,080	(1,202)			13,878	12,530	(251)		766	13,045
8											-
Line No.	Year	Account No. 190.2020 Deferred Tax Credits- Rate Case					Account No. 190.2021 Deferred Tax Credits- Maint Fee				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
12	1996	(5,270)	(3)		1,906	(3,367)	(293)	(22)		259	(56)
13	1997	(3,367)	(2,090)		1,906	(3,551)	(56)	(2,043)		56	(2,043)
14	1998	(3,551)	(2,269)		127	(5,693)	(2,043)	(2,143)		409	(3,777)
15	1999	(5,693)	(3,546)		512	(8,727)	(3,777)	(1,286)		1,184	(3,879)
16	2000	(8,727)	(430)		2,418	(8,739)	(3,879)			1,193	(2,686)
17	2001	(6,730)			2,466	(4,273)	(2,686)			1,193	(1,493)
18	2002	(4,273)			2,453	(1,820)	(1,493)			948	(545)

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Schedule Year Ended: December 31, 2002
 Historic [X] Projected [] (Final Rates)

Schedule: C-6
 Page 3 of 3
 Preparer: Seidman, F.

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190.1011 Deferred Tax Debits- Tap Fees					Account No. 190.1012 Deferred Tax Debits- Tap Fees				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	1996	121,198	(10,232)		20,201	131,167					-
2	1997	131,167	(10,537)			120,630					-
3	1998	120,630	(9,048)			111,582					-
4	1999	111,582	(9,827)		1,437	103,192					-
5	2000	103,192	(7,795)			95,397					-
6	2001	95,397	(7,271)			88,126		73,196			73,196
7	2002	88,126	(7,010)			81,107	73,196	4,477	(1,464)		76,209
8											-
Line No.	Year	Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
13	1996	(30,785)	(17)		11,136	(19,666)	(1,716)	(126)	1,514	(328)	
14	1997	(19,666)	(12,210)		11,136	(20,740)	(328)	(11,935)	327	(11,936)	
15	1998	(20,740)	(13,255)		742	(33,253)	(11,936)	(12,522)	2,387	(22,071)	
16	1999	(33,253)	(20,712)		2,992	(50,973)	(22,071)	(7,510)	6,916	(22,665)	
17	2000	(50,973)	(2,509)		14,124	(39,358)	(22,665)		6,967	(15,698)	
18	2001	(39,358)	-		14,411	(24,947)	(15,698)		6,972	(8,726)	
19	2002	(24,947)			14,327	(10,620)	(8,726)		5,538	(3,188)	
20											-
Line No.	Year	Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depr				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
25	1996	(1,052)	(287)			(1,339)	(163,623)	(12,247)		(175,870)	
26	1997	(1,339)	(95)			(1,434)	(175,870)	5,633		(170,237)	
27	1998	(1,434)	(95)			(1,529)	(170,237)	7,245		(162,992)	
28	1999	(1,529)				(1,529)	(162,992)	7,259		(155,733)	
29	2000	(1,529)	(116)			(1,645)	(155,733)	7,720		(148,013)	
30	2001	(1,645)	(116)			(1,761)	(148,013)	5,804		(142,209)	
31	2002	(1,761)	(116)			(1,877)	(142,209)	(8,306)	(31,822)	(182,337)	

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

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

Schedule: C-7
 Page 1 of 4
 Preparer: Seldman, F.

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

		3% ITC					4% ITC						
		Amount Realized		Amortization			Amount Realized		Amortization				
Line No.	Year	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

The Utility has no investment tax credits; therefore, this schedule is not applicable

Supporting Schedules: None
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Analysis

Florida Public Service Commission

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

Schedule: C-7
 Page 2 of 4
 Preparer: Seidman, F.

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	Year	8% ITC					10% ITC				
		Amount Realized		Amortization			Amount Realized		Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year

The Utility has no investment tax credits; therefore, this schedule is not applicable

Supporting Schedules: None
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

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

Schedule: C-7
Page 3 of 4
Preparer: Seidman, F.

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

Line
No.

1 The Utility has no investment tax credits; therefore, this schedule is not applicable

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

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

Schedule: C-7
Page 4 of 4
Preparer: Seidman, F.

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

Line
No.

1 Not Applicable

Parent(s) Debt Information

Florida Public Service Commission

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

Schedule: C-8
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:			Weighted Cost
		Amount	% of Total	Cost Rate	
1	Long-Term Debt		%	%	%
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity - Common Stock				
5	Retained Earnings - Parent Only				
6	Deferred Income Tax				
7	Other Paid in Capital				-
8	Total	\$ -	-	-	- %
9	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)				

NOTE: A Parent debt adjustment is not necessary. Utilities, Inc. (parent company) imputes interest expense to each subsidiary company, including Utilities Inc. of Alafaya Woods, based on the capital structure of the consolidated group. This intercompany interest is shown on Schedule C-3, line 4.

Supporting Schedules: None
 Recap Schedules: C-3

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

Schedule: C-9
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line

No.

1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit

Miscellaneous Tax Information

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: C-10

Docket No.: 030446-SU

Page 1 of 1

Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- | | |
|---|------|
| (1) What tax years are currently open with the Internal Revenue Service? | None |
| (2) Is the treatment of customer deposits at issue with the IRS? | No |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) Is the treatment of unbilled revenues at issue with the IRS? | No |

Schedule of Requested Cost of Capital (Final Rates)
13 Month Average

Florida Public Service Commission

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

Schedule: D-1
Page 1 of 1
Preparer: Seidman, F.

Subsidiary [] or Consolidated [X]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost	
1	Long-Term Debt	1,263,075	46.78 %	8.04 %	3.76 %
2	Short-Term Debt	238,014	8.81 %	3.93 %	0.35 %
3	Preferred Stock				
4	Customer Deposits	-	%	6.00 %	0.00 %
5	Common Equity	1,212,867	44.92 %	11.54 %	5.18 %
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax	(13,647)	(0.51)		
8	Other (Explain)				
9	Total	<u>2,700,309</u>	<u>100.00 %</u>		<u>9.29 %</u>

Note: Cost of Equity based on Order Nos. PSC-03-0707-PAA-WS and PSC-03-0799-CO-WS.

Reconciliation of Capital Structure to Requested Rate Base (Final)
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030448-SU
Test Year Ended: December 31, 2002
Schedule Year Ended: December 31, 2002
Historic [X] Projected []

Schedule: D-2
Page 1 of 2
Preparer: Seidman, F.

Subsidiary [] or Consolidated [X]

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1)	Test Year 12/31/02	(2)	(3)	(4)	(5)	(6)
		Prior Year 12/31/01		Thirteen Month Average		Reconciliation Adjustments		Reconciled To Requested Rate Base
					Specific	Prorata %	Prorata Amount	
1	Long-Term Debt	70,345,623	117,834,538	88,646,986		46.54 %	(87,383,911)	1,263,075
2	Short-Term Debt	23,649,000	0	16,709,846		8.77 %	(16,471,832)	238,014
3	Preferred Stock							
4	Common Equity	76,392,765	77,650,144	85,129,818		44.69 %	(83,916,951)	1,212,867
5	Customer Deposits	0	0	0				0
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax	(5,523)	(47,496)	(13,647)				(13,647)
9	Other (explain)							
10								
11	Total	<u>170,381,865</u>	<u>195,437,186</u>	<u>190,473,003</u>	\$ -	100.00 %	\$ (187,772,694)	\$ 2,700,309

Note: Customer Deposits and Accum. Deferred Income Tax are actual for Mid-County Services, Inc.

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base (Final)
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030448-SU
Test Year Ended: December 31, 2002
Schedule Year Ended: December 31, 2002
Historic [X] Projected []

Schedule: D-2
Page 2 of 2
Preparer: Seidman, F.

Subsidiary [] or Consolidated [X]

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Class of Capital	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02	Jul-02	Aug-02	Sep-02	Oct-02	Nov-02	Dec-02	13 Month Avg.
1	Long-Term Debt	70,345,623	70,344,539	70,343,447	70,342,347	69,341,237	69,340,120	69,338,992	69,337,587	119,336,712	119,335,559	119,334,396	117,835,720	117,834,538	88,646,986
2	Short-Term Debt	23,049,000	23,275,000	23,322,000	26,686,000	29,606,000	29,600,000	29,767,000	31,233,000	0	0	0	0	0	16,709,846
3	Preferred Stock														
4	Common Equity	78,392,765	76,755,728	77,121,838	86,122,185	86,670,043	87,130,830	88,343,173	89,290,407	90,013,729	90,688,297	89,695,479	90,813,022	77,650,144	85,129,818
5	Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Tax Credits - Zero Cost														
7	Tax Credits - Wtd. Cost														
8	Accum. Deferred Income Tax	(5,523)	(5,523)	(5,523)	(5,523)	(5,523)	(5,523)	(5,523)	(5,523)	(5,523)	(5,523)	(37,345)	(37,345)	(47,496)	(13,647)
9	Other (explain)														
10	Total	<u>170,381,865</u>	<u>170,389,744</u>	<u>170,781,762</u>	<u>183,145,009</u>	<u>185,611,757</u>	<u>186,155,427</u>	<u>187,443,642</u>	<u>189,855,471</u>	<u>209,344,918</u>	<u>210,018,333</u>	<u>208,992,530</u>	<u>208,611,397</u>	<u>195,437,186</u>	<u>190,473,003</u>

Note: Customer Deposits and Accum. Deferred Income Tax are actual for Mid-County Services, Inc.

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

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

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3
 Page 1 of 1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis, Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 The Company has no preferred stock, therefore, this schedule is not applicable.

Recap Schedules: A-19,D-2

13 Month Average Cost of Short-Term Debt

Florida Public Service Commission

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

Schedule: D-4
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information on a beginning and end of year average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) 13 Month Average Amt. Outstanding	(4) Effective Cost Rate
1	American National (Bank One)	334,394	6/24/03	9,171,385	3.65%
2	Bank of America	321,519	7/31/03	7,538,462	4.27%
	Total	<u>655,913</u>		<u>16,709,846</u>	3.93%

Recap Schedules: A-19,D-2

Cost of Long-Term Debt
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030448-SU
Test Year Ended: December 31, 2002
Utility [] or Parent [X]
Historic [X] or Projected []

Explanation: Provide the specified data on long-term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-5
Page 1 of 1
Preparer: Seidman, F.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	13 Month Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	5.41% Note due August 30, 2012		50,000,000	19,230,769			1,291,961		44,550	909,181	953,731	5.320 %
2	9.16%, \$1,000,000 due in annu beginning April 30, 1996	5/15/91 - 4/30/06	10,000,000	4,307,692	1,000,000		34,764		10,284	396,933	407,217	9.530 %
3	9.01%, \$1,500,000 due in annu beginning November 30, 1998	7/15/92 - 11/30/07	15,000,000	8,769,231	1,500,000		111,661		24,214	799,638	823,852	9.520 %
4	8.421%, \$5,857,143 due in ann beginning 2009	6/15/00 - 6/30/15	41,000,000	41,000,000	0		881,396		70,700	3,452,000	3,522,700	8.780 %
5	7.87%, due June 1, 2005	6/1/95 - 6/1/05	15,000,000	15,000,000	0		42,516		15,955	1,180,500	1,196,455	8.000 %
6	Mortgage Notes -											
7	OTHER Long Term Debt -	9/1/97 - 2012-17	400,000	339,294	0		-		0	31,941	31,941	9.410 %
8	Total		\$ 131,400,000	\$ 88,646,986	\$ 2,500,000	-	2,362,298	-	\$ 165,703	\$ 6,770,193	\$ 6,935,896	8.038 %

Cost of Variable Rate Long-Term Debt
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc
Docket No.: 030448-SU
Test Year Ended: December 31, 2002
Utility or Parent
Historic or Projected

Schedule D-6 Revised
Page 1 of 1
Preparer Seidman, F

Explanation: Provide the specified data on variable cost long-term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate x Col (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))

1 NOT APPLICABLE
2
3
4

Supporting Schedules: None
Recap Schedules: A-19,D-2

Schedule of Customer Deposits

Florida Public Service Commission

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

Schedule: D-7
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) For the Year Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	12/31/02	0	0	0	0

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-1
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Test Year Rates thru 10/7/02	(3) Test Year Rates eff. 10/8/02	(4) Post TY R.C. Reduction eff. 11/23/03	(5) Interim Rates	(6) Proposed Rates
1	Residential					
2	All meter sizes	23 85	24 23	23 33	29 96	32 69
3	Gallonage Charge (per 1000 gallons)					
4	20,000 gallons maximum (bi-monthly)	1 86	1 89	1 82	2 34	2 55
5	General Service					
6	5/8" x 3/4"	23 85	24 23	23 33	29 96	32 69
7	1"	34 50	35 06	33 76	43 35	47 31
8	1 1/2"	61 19	62 18	59 87	76 88	83 90
9	2"	137 68	139 90	134 70	172 97	188 75
10	3"	244 78	248 72	239 48	307 52	335 58
11	4"	550 90	559 77	528 97	679 25	741 24
12	6"	982 18	997 99	961 03	1,234 05	1,346 68
15	Gallonage Charge					
16	(per 1000 gallons)	2 23	2 27	2 19	2 81	3 07
17	Multi-Residential - Metered					
18	5/8" x 3/4"	23 85	24 23	23 33	29 96	32 69
19	1"	34 50	35 06	33 76	43 35	47 31
20	1 1/2"	61 19	62 18	59 87	76 88	83 90
21	2"	550 90	559 77	538 97	692 09	755 25
22	3"	979 10	994 86	957 90	1,230 03	1,342 30
23	4"	979 10	994 86	957 90	1,230 03	1,342 30
24	6"	2,203 27	2,238 74	2,155 56	2,767 94	3,020 57
25	Gallonage Charge					
26	(per 1000 gallons)	2 23	2 27	2 19	2 81	3 07
27	Multi-Residential - Flat Rate					
28	Private Residences	49 42	50 22	48 35	62 09	67 75
29	Master metered Residential	1,520 21	1,544 69	1,487 30	1,909 83	2,084 14

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Schedule Year Ended: December 31, 2002
 Water or Sewer

Schedule: E-2
 Page 1 of 2
 Preparer: Seidman, F.

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

Line No.	(1) Class/Meter Size	(2) Test Year Bills thru 10/7/02	(3) Total Gallons thru 10/7/02	(4) Test Year Rates thru 10/7/02	(5) Test Year Revenues thru 10/7/02	(6) Test Year Bills eff. 10/8/02	(7) Total Gallons eff. 10/8/02	(8) Test Year Rates eff. 10/8/02	(9) Test Year Revenues eff. 10/8/02	(10) Total Test Year Revenue	(11) Annualized Test Year Revenue
1	Residential										
2	All meter sizes	7,810		\$ 23.85	\$ 186,265	2,620		\$ 24.23	\$ 63,483	\$ 249,752	\$ 252,719
3	M Gallons (thru 20 MG bi-monthly)		97,430	1.86	181,220		33,152	1.89	62,657	243,877	246,800
4	Total residential	7,810	97,430		\$ 387,485	2,620	33,152		\$ 126,140	\$ 493,629	\$ 499,519
6	Average Bill				\$ 47.05				\$ 48.15	\$ 47.33	\$ 47.89
6	General Service										
7	5/8" x 3/4"	81		23.85	\$ 1,932	27		24.23	\$ 654	2,586	\$ 2,617
8	M Gallons		824	2.23	1,838		275	2.27	624	2,462	2,495
9	1"	259		34.50	8,936	87		35.06	3,050	11,986	12,131
10	M Gallons		10,038	2.23	22,380		3,359	2.27	7,625	30,005	30,407
11	1 1/2"			61.19				62.18			
12	M Gallons			2.23				2.27			
13	2"	91		137.68	12,528	30		139.90	4,197	16,726	16,928
14	M Gallons		14,557	2.23	32,462		4,840	2.27	10,987	43,449	44,031
15	3"	167		244.78	40,878	55		248.72	13,680	54,558	55,216
16	M Gallons		13,971	2.23	31,155		4,636	2.27	10,524	41,679	42,238
17	4"			550.90				559.77			
18	M Gallons			2.23				2.27			
19	6"			982.18				997.99			
20	M Gallons			2.23				2.27			
21	Total General Service	588	39,388		152,110	199	13,110		51,341	203,451	206,062
22	Average Bill				\$ 254.36				\$ 257.89	\$ 255.27	\$ 258.55
23	Multi-Residential - Metered										
24	5/8" x 3/4"	230		23.85	\$ 5,486	77		24.23	\$ 1,866	7,352	\$ 7,439
25	M Gallons		2,601	2.23	5,800		867	2.27	1,968	7,768	7,872
26	1"	32		34.50	1,104	11		35.06	386	1,490	1,508
27	M Gallons		644	2.23	1,438		215	2.27	488	1,924	1,950
28	1 1/2"			61.19				62.18			
29	M Gallons			2.23				2.27			
30	2"	72		550.90	39,665	24		559.77	13,434	53,099	53,738
31	M Gallons		31,119	2.23	69,395		10,373	2.27	23,547	92,942	94,187
32	3"	5		978.10	4,896	2		994.86	1,990	6,886	6,964
33	M Gallons		562	2.23	1,253		187	2.27	424	1,677	1,700
34	4"			979.10				994.86			
35	M Gallons			2.23				2.27			
36	6"	23		2,203.27	50,675	8		2,238.74	17,910	68,585	69,401
37	M Gallons		38,546	2.23	85,958		12,849	2.27	29,167	115,125	116,667
38	Total Multi-Residential - Metered	362	73,472		265,668	122	24,491		91,180	356,848	361,425
39	Average Bill				\$ 733.89				\$ 747.38	\$ 737.29	\$ 746.75
40	Multi-Residential - Flat Rate										
41	Private Residences	5		40.42	\$ 247	1		50.22	\$ 50	297	301
42	Master metered Residential			1,520.21				1,544.69			
43	Total Flat Rate	5			\$ 247	1			\$ 50	297	301
44	Miscellaneous service revenues				275				45	320	320
45	Total Calculated (Annualized) Revenue				\$ 785,789				\$ 288,756	\$ 1,054,545	\$ 1,067,627
46	Total revenue per books/required				\$ 783,630				\$ 269,037	\$ 1,052,667	
47	Immaterial difference				\$ 2,158	58			\$ (281)	1,878	
									Pct Difference	0.18%	

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Schedule Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-2
 Page 2 of 2
 Preparer: Seidman, F.

Line No.	(1) Class/Meter Size	[2] - [10] Same as Sch. E-2, page 1	(11) Annualized Test Year Revenue	(12) Post TY R.C. Reduction eff. 11/23/03	(13)	(14)	(15)
					Test Year Annualized @ 11/23/03 Reduced Rates	Proposed Rates	Revenue at Proposed Rates
1	Residential						
2	All meter sizes		\$ 252,719	\$ 23.33	\$ 243,332	\$ 32.69	\$ 340,979
3	M Gallons (thru 20 MG bi-monthly)		246,800	1.82	237,659	2.55	333,030
4	Total residential		\$ 499,519		\$ 480,991		\$ 674,009
5	Average Bill		\$ 47.89		\$ 46.12		\$ 64.62
6	General Service						
7	5/8" x 3/4"		\$ 2,617	23.33	2,520	32.69	\$ 3,531
8	M Gallons		2,495	2.19	2,407	3.07	3,373
9	1"		12,131	33.76	11,681	47.31	16,368
10	M Gallons		30,407	2.19	29,335	3.07	41,107
11	1 1/2"		-	59.87	-	83.90	-
12	M Gallons		-	2.19	-	3.07	-
13	2"		16,928	134.70	16,299	188.75	22,839
14	M Gallons		44,031	2.19	42,479	3.07	59,526
15	3"		55,216	239.48	53,165	335.58	74,499
16	M Gallons		42,238	2.19	40,749	3.07	57,102
17	4"		-	528.97	-	741.24	-
18	M Gallons		-	2.19	-	3.07	-
19	6"		-	961.03	-	1,346.68	-
20	M Gallons		-	2.19	-	3.07	-
21	Total General Service		206,062		198,634		278,344
22	Average Bill		\$ 258.55		\$ 249.23		\$ 349.24
23	Multi-Residential - Metered						
24	5/8" x 3/4"		\$ 7,439	23.33	7,162	32.69	\$ 10,036
25	M Gallons		7,872	2.19	7,595	3.07	10,643
26	1"		1,508	33.76	1,452	47.31	2,034
27	M Gallons		1,950	2.19	1,881	3.07	2,636
28	1 1/2"		-	59.87	-	83.90	-
29	M Gallons		-	2.19	-	3.07	-
30	2"		53,738	538.97	51,741	755.25	72,504
31	M Gallons		94,187	2.19	90,867	3.07	127,332
32	3"		6,964	957.90	6,705	1,342.30	9,396
33	M Gallons		1,700	2.19	1,640	3.07	2,299
34	4"		-	957.90	-	1,342.30	-
35	M Gallons		-	2.19	-	3.07	-
36	6"		69,401	2,155.56	66,822	3,020.57	93,638
37	M Gallons		116,667	2.19	112,555	3.07	157,722
38	Total General Service		361,425		348,422		488,240
39	Average Bill		\$ 748.75		\$ 719.88		\$ 1,008.76
40	Multi-Residential - Flat Rate						
41	Private Residences		301	48.35	290	67.75	407
42	Master metered Residential		-	1,487.30	-	2,084.14	-
43	Total Flat Rate		\$ 301		\$ 290		\$ 407
44	Miscellaneous service revenues		320		320		320
45	Total Calculated (Annualized) Revenue		\$ 1,067,627		\$ 1,028,657		\$ 1,441,320
46							

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-3
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(6) Other	(7) Total
1	January, 2002	1,730	77	80		1,887
2	February, 2002	1,730	77	80		1,887
3	March, 2002	1,747	92	80		1,919
4	April, 2002	1,777	92	80		1,949
5	May, 2002	1,777	92	80		1,949
6	June, 2002	1,780	92	80		1,952
7	July, 2002	1,780	92	80		1,952
8	August, 2002	1,780	92	80		1,952
9	September, 2002	1,780	92	80		1,952
10	October, 2002	1,841	92	80		2,013
11	November, 2002	1,841	92	80		2,013
12	December, 2002	1,855	92	80		2,027
13	Total	21,418	1,074	960	-	23,452

Miscellaneous Service Charges

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: E-4

Docket No.: 030446-SU

Page 1 of 1

Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Water [] or Sewer [X]

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
<u>Water</u>					
1	Initial Connection	\$ -	\$ -	\$ -	\$ -
2	Normal Reconnection	-	-	-	-
3	Violation Reconnection	-	-	-	-
4	Premises Visit	-	-	-	-

Line No	Type Charge	Present		Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
<u>Wastewater</u>					
1	Initial Connection	\$ 15	\$ 15	\$ 15	\$ 15
2	Normal Reconnection	15	15	15	15
3	Violation Reconnection	Actual cost	Actual cost	Actual cost	Actual cost
4	Premises Visit	10	10	10	10

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-5
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ -	\$ -	\$ -	\$ -	\$ 320	\$ 320
2	Other charges as follows:					
3	Miscellaneous				\$ 320	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: E-6

Docket No.: 030446-SU

Page 1 of 1

Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1)	(2)	(3)	(4)
Line No.	Size	Type	Quantity

1	This is a sewer only rate application, therefore this schedule is not required.		
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Company: Mid-County Services, Inc.
Docket No.: 030446-SU Page 1 of 2
Test Year Ended: December 31, 2002

Schedule: E-7
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	This is a sewer only rate application, therefore this schedule is not required.		

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030446- Page 1 of 2
Schedule Year Ended: December 31, 2002

Schedule: E-8
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		The Company has no outstanding contracts or agreements; therefore, this schedule is not applicable

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

Schedule: E-9
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
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None

Service Availability Charges Schedule

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-10
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential-per ERC (___ GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (___ GPD)		
or per Lot	\$1,235.00	\$1,235.00
All others-per Gallon/Day	\$4.49	\$4.49
or per ERC (___ GPD)		
Main Extension Charge		
Residential-per ERC (___ GPD)		
or-per Lot		
Multifamily-per ERC (___ GPD)		
or-per Unit		
All others-per Gallon/Day		
or-per Front Foot		
Flow Meter Installation		
Residential	Actual Cost	Actual Cost
All others	Actual Cost	Actual Cost
Plan Review Charge		
Inspection Charge		Actual Cost
Guaranteed Revenue Charge (Monthly)		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: E-11

Docket No.: 030446-SU

Page 1 of 1

Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Water or Sewer

Historic or Projected

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
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1 The Company did not receive any guaranteed revenue in the test year; therefore, this schedule is not applicable.

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030446-SU
Test Year Ended: December 31, 2002
Water [X] or Sewer [X]

Schedule: E-12
Page 1 of 1
Preparer: Seidman, F.

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

Line
No.

1 The Company does not serve any industrial customers; therefore, this schedule is not applicable

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [X] or Sewer [X]

Schedule: E-13
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj Rev Requirement

1 The Utility is not utilizing a projected test year; therefore, this schedule is not applicable

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030446-SU
Test Year Ended: December 31, 2002
Water [x] or Sewer [x]

Schedule: E-14
Page 1 of 1
Preparer: Seidman, F.

Customer Class:

Meter Size: all

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

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

Schedule F-2
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DER.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000,000)				Total Plant Flows	Total Purch. Sewage Treatment
	N/A	N/A	N/A	N/A		
Jan-02	22.878				22 878	none
Feb-02	20.748				20 748	
Mar-02	23.405				23 405	
Apr-02	21.810				21 810	
May-02	20.708				20 708	
Jun-02	21.000				21.000	
Jul-02	25.885				25.885	
Aug-02	25.265				25 265	
Sep-02	23.970				23.970	
Oct-02	22.785				22 785	
Nov-02	21.960				21.960	
Dec-02	29.481				29.481	
Total	<u>279.895</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>279.895</u>	-

Wastewater Treatment Plant Data

Florida Public Service Commission

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

Schedule F-4
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	<u>MONTH</u>	<u>GPD</u>
1. Permitted Capacity, Treatment Plant (AADF)		<u>900,000</u>
<p>The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.</p>		
2. Average Daily Flow Max Month (a)	<u>Dec, 2002</u>	<u>951,000</u>
Average Annual Daily Flow (b)		<u>766,836</u>

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

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

Schedule F-6
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

<u>Line No.</u>		
1	(A)	Used and useful flow, GPD
2		AADF - year 2002
		<u>766,836</u>
3	(B)	Property needed for post test year period (See F-8)
		<u>110,152</u>
4	(C)	Permitted capacity
		<u>900,000</u>
5	(D)	Used and useful percentage
		<u>97.00 %</u>
6	(E)	Non-used and useful percentage
		<u>3.00 %</u>

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

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

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

Schedule F-7
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5, A-6, A-9, A-10, B-13, B-14

This is a wastewater-only system.

Wastewater Collection System

The service area consists of many subdivisions as well as master metered areas. In general, the collection systems are built by the various developers and contributed to the utility. Only master feeders and lift stations that serve the system as a whole are built by the utility. As recognized in the last rate case (Order No. PSC-98-0524-FOF-SU), it is virtually impossible to get an accurate count of the actual number of people creating sewage to this system. There are still some pockets of undeveloped land, although they are now limited, and additional collection mains must be added before new customers can be added. The collection system should be considered 100% used & useful.

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

Schedule F-8
Page 1 of 1
Preparer: Seidman, F.

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules F-5, F-6, F-7

Wastewater Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

EG =	Equivalent annual growth in ERCs (see F-10)	84 ERC/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations	264 gpd/ERC, AADF *
PN =	Property needed expressed in U units	110,152 gpd/ERC, AADF

Based on 2002 AADF divided by meter equivalent ERCs from Schedule f-10

Equivalent Residential Connections - Wastewater

Florida Public Service Commission

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

Schedule F-10
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the following information in order to calculate the average growth in ERC's for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)	
	Year	Total Meter Beginning	Ending	Equivalent ERC's Average		Total Gallons Sold	Gallons/ ERC (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	1998	2,568	2,637	2,602					2,602		
2	1999	2,637	2,658	2,648					2,648	1.74%	
3	2000	2,658	2,673	2,665					2,665	0.67%	
4	2001	2,673	2,692	2,682					2,682	0.64%	
5	2002	2,692	3,126	2,909					2,909	8.44%	
									Average Growth Through 5-Year Period (Col. 8)		<u>2.87%</u>

Billing information for this system must be obtained from the Pinellas County water utility and is not in a form conducive to preparing this schedule. In addition, many customers are master metered. For this schedule, historical data is taken from the utility's annual reports (Sch. S-11), which lists the number of water meters by type and the number of meter equivalents. This appears to be the best indicator of year to year growth.

Schedule of Wastewater Rate Base

Florida Public Service Commission

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

Schedule: A-2 (Interim)
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Average Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 5,205,483		5,205,483	A-6
2	Utility Land & Land Rights	21,006		21,006	A-6
3	Less: Non-Used & Useful Plant		(61,039) A	(61,039)	A-7, A-3
4	Construction Work In Progress	27,269	(27,269) B	-	-
5	Less: Accumulated Depreciation	(1,469,255)		(1,469,255)	A-10
6	Less: CIAC	(2,818,225)		(2,818,225)	A-12
7	Accumulated Amortization of CIAC	1,179,210		1,179,210	A-14
8	Acquisition Adjustments	-		-	-
9	Accum. Amort. of Acq. Adjustments	-		-	-
10	Advances For Construction			-	A-16
11	Working Capital Allowance	-	64,065 C	64,065	A-17
12	Total Rate Base	\$ 2,145,489	\$ (24,243)	\$ 2,121,246	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

Schedule: A-3(Interim)
Page 1 of 1
Docket No.: 030446-SU
Preparer: Seidman, F.

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<u>(A) Non-used and Useful Plant in Service</u>		\$ <u>(61,039)</u>
2	<u>(B) Construction Work in Progress</u>		\$ <u>(27,269)</u>
3	<u>(C) Working Capital</u>		\$ <u>64,065</u>

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

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

Schedule: B-2 (Interim)
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,052,867	\$ (24,009) (A)	\$ 1,028,657	\$ 292,236 (F)	\$ 1,320,894	B-4, E-13
2	Operation & Maintenance	890,029	16,809 (B)	906,838	-	906,838	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	83,077	(2,501) (C)	80,576	-	80,576	B-13, B-3(a)
4	Amortization	-	-	0	-	-	B-3(a)
5	Taxes Other Than Income	78,847	2,687 (D)	81,534	13,255 (G)	94,790	B-15, B-3(a)
6	Provision for Income Taxes	(22,971)	22,971 (E)	-	41,278 (H)	41,278	C-1, B-3(a)
7	OPERATING EXPENSES	1,028,983	39,966	1,068,948	54,533	1,123,482	
8	NET OPERATING INCOME	\$ 23,684	\$ (63,975)	\$ (40,291)	\$ 237,703	\$ 197,412	
9	RATE BASE	\$ 2,145,489		\$ 2,121,246		\$ 2,121,246	
10	RATE OF RETURN	1.10 %		-- %		9.31 %	

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) <u>Operating Revenues</u>		
2	Adjust for annualized revenue at current rates	\$ -	\$ (24,009)
3	(B) <u>Operations & Maintenance (O & M) Expenses</u>		
4	(1) Adjust salaries for 3% increase over TY expenses	\$ -	\$ 5,899
5	(2) Adjust health cost expense - 25.86% over TY expenses	\$ -	\$ 6,577
6	(3) Adjust insurance expenses - 36.88% over TY expenses	\$ -	\$ 4,333
7	Total adjustment to O & M Expense	\$ -	\$ 16,809
8	(C) <u>Non-used and useful depreciation</u>		
9	Non-used and useful depreciation per Page B-14	\$ -	\$ (2,501)
10	(D) <u>Taxes Other Than Income</u>		
11	(1) Payroll Taxes		
12	Adjust for salary changes per Adjustment (B) above	-	492
13	(2) Property Taxes		
14	Adjust for non-used & useful plant (page B-15)	-	(618)
15	(2) Regulatory Assessment Fees		
16	Adjust for annualized revenues per Adjust (A) above	-	(1,080)
17	Total Taxes Other adjustments	\$ -	\$ 2,687
18	(E) <u>Provision for Income Taxes</u>		
19	Remove negative income tax expense	\$ -	\$ 22,971
20	(F) <u>Revenue Increase</u>		
21	Increase in revenue required by the Utility to realize a		
22	9.31 % rate of return	\$ -	\$ 292,236
22	(G) <u>Taxes Other Than Income</u>		
23	Regulatory Assessment Fees (RAFs)		
24	Adjust for requested revenue increase (Page B-15)	\$ -	\$ 13,255
25	(H) <u>Provision for Income Taxes</u>		
26	Adj to Income taxes per C-2	\$ -	\$ 41,278

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

Schedule: C-1(Interim)
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjusted for Increase Water	Adjusted for Increase Sewer
1	Current Tax Expense	C-2(a)	\$ (6,045)	\$ (32,276)	\$ (38,321)		\$ 41,278
2	Deferred Income Tax Expense	C-5(a)	(16,948)	-	(16,948)		
3	ITC Realized This Year	C-8					
4	ITC Amortization	C-8					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		\$ (22,993)	\$ (32,276)	\$ (55,269)	\$ -	\$ 41,278

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030448-SU
 Schedule Year Ended: December 31, 2002
 Interim Final
 Historic or Projected

Schedule: C-2(Interim)
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjust for Increase	Sewer	
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 23,684	\$ (65,411)	\$ (41,726)	\$ -	\$ 197,412
		351	(351)			
2	Add: Income Tax Expense Per Books (Sch. B-1)	(22,971)	22,971	-		-
3	Subtotal	1,064	(42,791)	(41,726)	-	197,412
4	Less: Interest Charges (Sch. C-3)	70,983	-	70,983	-	87,233
5	Taxable Income Per Books	(69,919)	(42,791)	(112,709)	-	110,179
Schedule M Adjustments:						
6	Permanent Differences (From Sch. C-4)	1,146	(1,146)	-	-	-
7	Timing Differences (From Sch. C-5(a))	50,994	(50,994)	-	-	-
8	Total Schedule M Adjustments	52,140	(52,140)	-	-	-
9	Taxable Income Before State Taxes	(17,779)	(94,931)	(112,709)	-	110,179
10	Less: State Income Tax Exemption (\$5,000)	5,000	5,000	5,000	-	5,000
11	State Taxable Income	(22,779)	(99,931)	(117,709)	-	105,179
12	State Income Tax (5.6% of Line 11)*	-	-	-	-	5,785
13	Limited by NOL	-	-	-	-	-
14	Credits					
15	Current State Income Taxes	-	-	-	-	-
16	Federal Taxable Income (Line 9 - Line 15)	(17,779)	(94,931)	(112,709)	-	104,394
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	(6,045)	(32,276)	(38,321)	-	35,493
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(6,045)	(32,276)	(38,321)	-	35,493
Summary:						
21	Current State Income Taxes (Line 15)	-	-	-	-	5,785
22	Current Federal Income Taxes (Line 20)	(6,045)	(32,276)	(38,321)	-	35,493
23	Total Current Income Tax Expense (To C-1)	\$ (6,045)	\$ (32,276)	\$ (38,321)	\$ -	\$ 41,278

24 Note (1): Adjustments to test year operating income for interim rates are shown on Schedules B-1(a), B-2(a) and B-3(a)

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Schedule of Requested Cost of Capital (Interim Rates)
Beginning and End of Year Average

Florida Public Service Commission

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

Revised
Schedule: D-1 (Interim)
Page 1 of 1
Preparer: Seidman, F.

Subsidiary [] or Consolidated [X]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.		(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	993,579	46.84 %	8.04 %	3.77 %
2	Short-Term Debt	187,230	8.83	3.93	0.35
3	Preferred Stock				
4	Customer Deposits	0		6.00	0.00
5	Common Equity	954,084	44.98	11.54	5.19
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax	(13,647)	(0.64)	0.00	0.00
8	Other (Explain)				
9	Total	<u>\$ 2,121,246</u>	<u>100.00 %</u>		<u>9.31 %</u>

Note: Cost of Equity based on Order Nos PSC-03-0707-PAA-WS and PSC-03-0799-CO-WS.

Reconciliation of Capital Structure to Requested Rate Base (Interim)
Beginning and End of Year Average

Florida Public Service Commission

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

Schedule: D-2 (Interim)
Page 1 of 1
Preparer: Seidman, F.

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1)	(2)	(3) Reconciliation Adjustments			(6)	
		Prior Year 12/31/00	Test Year 12/31/01	Average	Specific	Prorata %	Prorata Amount	Reconciled To Requested Rate Base
1	Long-Term Debt	72,500,000	70,000,000	88,646,986		48.54 %	(87,653,407)	993,579
2	Short-Term Debt	23,801,000	7,517,000	16,709,846		8.77 %	(16,522,616)	187,230
3	Preferred Stock							
4	Common Equity	69,945,301	76,392,784	85,129,818		44.69 %	(84,175,734)	954,084
5	Customer Deposits	111,210	110,085	0				0
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax	500,327	505,289	(13,647)				(13,647)
9	Accum. Deferred Income Tax							
10								
11	Total	<u>166,857,838</u>	<u>154,525,158</u>	<u>190,473,003</u>	<u>0</u>	<u>100.00 %</u>	<u>(188,351,757)</u>	<u>2,121,246</u>

Note: Customer Deposits and Accum. Deferred income Tax are actual for Mid-County Services, Inc.

Supporting Schedules: A-18,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Rate Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-1 Interim
 Page 1 of 1
 Preparer: Seidman, F.

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Test Year Rates thru 10/7/02	(3) Test Year Rates eff. 10/8/02	(4) Post TY R.C. Reduction eff. 11/23/03	(5) Interim Rates	(6) Proposed Rates
1	Residential					
2	All meter sizes	23.85	24.23	23.33	29.96	32.69
3	Gallage Charge (per 1000 gallons)					
4	20,000 gallons maximum (bi-monthly)	1.86	1.89	1.82	2.34	2.55
5	General Service					
6	5/8" x 3/4"	23.85	24.23	23.33	29.96	32.69
7	1"	34.50	35.06	33.76	43.35	47.31
8	1 1/2"	61.19	62.18	59.87	76.88	83.90
9	2"	137.68	139.90	134.70	172.97	188.75
10	3"	244.78	248.72	239.48	307.62	335.58
11	4"	550.90	559.77	528.97	679.25	741.24
12	6"	982.18	997.99	961.03	1,234.05	1,346.68
15	Gallage Charge					
16	(per 1000 gallons)	2.23	2.27	2.19	2.81	3.07
17	Multi-Residential - Metered					
18	5/8" x 3/4"	23.85	24.23	23.33	29.96	32.69
19	1"	34.50	35.06	33.76	43.35	47.31
20	1 1/2"	61.19	62.18	59.87	76.88	83.90
21	2"	550.90	559.77	538.97	692.09	755.25
22	3"	979.10	994.86	957.90	1,230.03	1,342.30
23	4"	979.10	994.86	957.90	1,230.03	1,342.30
24	6"	2,203.27	2,238.74	2,155.56	2,767.94	3,020.57
25	Gallage Charge					
26	(per 1000 gallons)	2.23	2.27	2.19	2.81	3.07
27	Multi-Residential - Flat Rate					
28	Private Residences	49.42	50.22	48.35	62.09	67.75
29	Master metered Residential	1,520.21	1,544.69	1,487.30	1,909.83	2,084.14

Revenue Schedule at Present and Interim Rates

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Schedule Year Ended: December 31, 2002
 Water [] or Sewer [X]

Schedule: E-2 Interim
 Page 1 of 1
 Preparer: Seidman, F.

Line No.	(1) Class/Meter Size	[2] - [12] Same as Sch. E-2, page 1	(13) Test Year Annualized @ 11/23/03 Reduced Rates	(14) Interim Rates	(15) Revenue at Interim Rates
1	Residential				
2	All meter sizes		\$ 243,332	\$ 29.96	\$ 312,461
3	M Gallons (thru 20 MG bi-monthly)		237,659	2.34	305,177
4	Total residential		\$ 480,991		\$ 617,638
5	Average Bill		\$ 46.12		\$ 59.22
6	General Service				
7	5/8" x 3/4"		\$ 2,520	29.96	\$ 3,235
8	M Gallons		2,407	2.81	3,091
9	1"		11,681	43.35	14,999
10	M Gallons		29,335	2.81	37,669
11	1 1/2"		-	76.88	-
12	M Gallons		-	2.81	-
13	2"		16,299	172.97	20,929
14	M Gallons		42,479	2.81	54,548
15	3"		53,165	307.52	68,268
16	M Gallons		40,749	2.81	52,326
17	4"		-	679.25	-
18	M Gallons		-	2.81	-
19	6"		-	1,234.05	-
20	M Gallons		-	2.81	-
21	Total General Service		198,634		255,064
22	Average Bill		\$ 249.23		\$ 320.03
23	Multi-Residential - Metered				
24	5/8" x 3/4"		\$ 7,162	29.96	\$ 9,197
25	M Gallons		7,595	2.81	9,753
26	1"		1,452	43.35	1,864
27	M Gallons		1,881	2.81	2,416
28	1 1/2"		-	76.88	-
29	M Gallons		-	2.81	-
30	2"		51,741	692.09	66,441
31	M Gallons		90,867	2.81	116,682
32	3"		6,705	1,230.03	8,610
33	M Gallons		1,640	2.81	2,106
34	4"		-	1,230.03	-
35	M Gallons		-	2.81	-
36	6"		66,822	2,767.94	85,806
37	M Gallons		112,555	2.81	144,531
38	Total General Service		348,422		447,406
39	Average Bill		\$ 719.88		\$ 924.39
40	Multi-Residential - Flat Rate				
41	Private Residences		290	62.09	373
42	Master metered Residential		-	1,909.83	-
43	Total Flat Rate		\$ 290		\$ 373
44	Miscellaneous service revenues		320		320
45	Total Annualized Revenue		\$ 1,028,657		\$ 1,320,802
46	Total revenue per books/required		\$ 87		\$ 1,320,802

**CLASS A
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS**

OF

Mid-County Services, Inc.

Docket No. 030446-SU

VOLUME II



FOR THE

Test Year ended December 31, 2002

CLASS A AND B WATER AND/OR SEWER UTILITIES
 FINANCIAL, RATE AND ENGINEERING
 MINIMUM FILING REQUIREMENTS

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E-14	11	Billing Analysis - Sewer - General Service, 5/8" Meters, Rates in effect through 10/7/02
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Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Residential (64522)
 Meter Size: All

Schedule: E-14
 Page 1 of 40
 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	1053.75	1,054	0	0	6,756	0	0.00%
1	134.25	1,188	134	134	6,622	6,756	6.93%
2	225.75	1,414	452	586	6,396	13,378	13.73%
3	340.50	1,754	1,022	1,607	6,056	19,774	20.30%
4	378.00	2,132	1,512	3,119	5,678	25,829	26.51%
5	393.75	2,526	1,969	5,088	5,284	31,507	32.34%
6	420.75	2,947	2,525	7,613	4,863	36,791	37.76%
7	417.75	3,365	2,924	10,537	4,445	41,654	42.75%
8	447.00	3,812	3,576	14,113	3,998	46,099	47.31%
9	402.00	4,214	3,618	17,731	3,596	50,097	51.42%
10	351.00	4,565	3,510	21,241	3,245	53,693	55.11%
11	337.50	4,902	3,713	24,953	2,908	56,939	58.44%
12	313.50	5,216	3,762	28,715	2,594	59,846	61.42%
13	240.75	5,456	3,130	31,845	2,354	62,441	64.09%
14	227.25	5,684	3,182	35,027	2,126	64,794	66.50%
15	217.50	5,901	3,263	38,289	1,909	66,920	68.69%
16	192.75	6,094	3,084	41,373	1,716	68,829	70.64%
17	147.00	6,241	2,499	43,872	1,569	70,545	72.41%
18	117.00	6,358	2,106	45,978	1,452	72,114	74.02%
19	114.75	6,473	2,180	48,158	1,337	73,566	75.51%
20	105.00	6,578	2,100	50,258	1,232	74,903	76.88%
21	91.50	6,669	1,922	52,180	1,141	76,136	78.14%
22	88.50	6,758	1,947	54,127	1,052	77,276	79.31%
23	73.50	6,831	1,691	55,817	979	78,329	80.39%
24	72.00	6,903	1,728	57,545	907	79,307	81.40%
25	63.00	6,966	1,575	59,120	844	80,214	82.33%
26	53.25	7,019	1,385	60,505	791	81,058	83.20%
27	53.25	7,073	1,438	61,943	737	81,848	84.01%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030446-SU
Test Year Ended: December 31, 2002
Water [] of Sewer [X]
Customer Class: Residential (64522)
Meter Size: All

Schedule: E-14
Page 2 of 40
Preparer: Seidman, F.

Rates in effect through 8/31/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
28	37.50	7,110	1,050	62,993	700	82,586	84.76%
29	42.00	7,152	1,218	64,211	658	83,285	85.48%
30	36.00	7,188	1,080	65,291	622	83,943	86.16%
31	35.25	7,223	1,093	66,383	587	84,565	86.80%
32	41.25	7,265	1,320	67,703	545	85,151	87.40%
33	33.75	7,298	1,114	68,817	512	85,697	87.96%
34	35.25	7,334	1,199	70,016	476	86,208	88.48%
35	21.75	7,355	761	70,777	455	86,684	88.97%
36	24.75	7,380	891	71,668	430	87,139	89.44%
37	24.75	7,405	916	72,584	405	87,569	89.88%
38	23.25	7,428	884	73,467	382	87,974	90.29%
39	28.50	7,457	1,112	74,579	353	88,355	90.69%
40	15.00	7,472	600	75,179	338	88,709	91.05%
41	18.75	7,490	769	75,947	320	89,047	91.40%
42	15.00	7,505	630	76,577	305	89,366	91.72%
43	20.25	7,526	871	77,448	284	89,671	92.04%
44	10.50	7,536	462	77,910	274	89,955	92.33%
45	17.25	7,553	776	78,686	257	90,229	92.61%
46	13.50	7,567	621	79,307	243	90,485	92.87%
47	9.75	7,577	458	79,766	233	90,728	93.12%
48	18.75	7,595	900	80,666	215	90,962	93.36%
49	12.00	7,607	588	81,254	203	91,176	93.58%
50	8.25	7,616	413	81,666	194	91,379	93.79%
51	9.75	7,625	497	82,163	185	91,573	93.99%
52	12.00	7,637	624	82,787	173	91,757	94.18%
53	6.00	7,643	318	83,105	167	91,930	94.35%
54	5.25	7,649	284	83,389	161	92,096	94.53%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030446-SU
Test Year Ended: December 31, 2002
Water [] of Sewer [X]
Customer Class: Residential (64522)
Meter Size: All

Schedule: E-14
Page 3 of 40
Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
55	9.75	7,658	536	83,925	152	92,258	94.69%
56	6.75	7,665	378	84,303	145	92,409	94.85%
57	4.50	7,670	257	84,560	140	92,554	94.99%
58	6.75	7,676	392	84,951	134	92,694	95.14%
59	9.00	7,685	531	85,482	125	92,828	95.28%
60	4.50	7,690	270	85,752	120	92,952	95.40%
61	6.00	7,696	366	86,118	114	93,072	95.53%
62	5.25	7,701	326	86,444	109	93,186	95.64%
63	1.50	7,703	95	86,538	107	93,295	95.76%
64	3.00	7,706	192	86,730	104	93,402	95.87%
65	2.25	7,708	146	86,876	102	93,506	95.97%
66	3.00	7,711	198	87,074	99	93,608	96.08%
67	3.00	7,714	201	87,275	96	93,707	96.18%
68	3.75	7,718	255	87,530	92	93,803	96.28%
69	3.00	7,721	207	87,737	89	93,896	96.37%
70	2.25	7,723	158	87,895	87	93,985	96.46%
71	3.00	7,726	213	88,108	84	94,072	96.55%
72	1.50	7,727	108	88,216	83	94,156	96.64%
73	4.50	7,732	329	88,544	78	94,238	96.72%
74	1.50	7,733	111	88,655	77	94,316	96.80%
75	2.25	7,736	169	88,824	74	94,393	96.88%
76	3.00	7,739	228	89,052	71	94,467	96.96%
77	2.25	7,741	173	89,225	69	94,538	97.03%
78	1.50	7,742	117	89,342	68	94,607	97.10%
79	0.75	7,743	59	89,402	67	94,675	97.17%
80	3.75	7,747	300	89,702	63	94,742	97.24%
81	2.25	7,749	182	89,884	61	94,805	97.30%
82	1.50	7,751	123	90,007	59	94,865	97.37%
83	2.25	7,753	187	90,194	57	94,925	97.43%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Residential (64522)
 Meter Size: All

Schedule: E-14
 Page 4 of 40
 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
85	2.25	7,755	191	90,385	55	95,039	97.55%
86	0.75	7,756	65	90,449	54	95,093	97.60%
88	3.00	7,759	264	90,713	51	95,201	97.71%
89	0.75	7,760	67	90,780	50	95,252	97.76%
90	3.00	7,763	270	91,050	47	95,303	97.82%
91	1.50	7,764	137	91,187	46	95,350	97.86%
92	2.25	7,766	207	91,394	44	95,396	97.91%
96	1.50	7,768	144	91,538	42	95,570	98.09%
97	1.50	7,769	146	91,683	41	95,612	98.13%
98	0.75	7,770	74	91,757	40	95,652	98.17%
99	2.25	7,772	223	91,979	38	95,692	98.22%
103	0.75	7,773	77	92,057	37	95,842	98.37%
104	0.75	7,774	78	92,135	36	95,879	98.41%
105	0.75	7,775	79	92,213	35	95,915	98.44%
107	0.75	7,775	80	92,294	35	95,985	98.52%
109	0.75	7,776	82	92,375	34	96,054	98.59%
112	3.00	7,779	336	92,711	31	96,155	98.69%
113	0.75	7,780	85	92,796	30	96,186	98.72%
114	0.75	7,781	86	92,882	29	96,216	98.75%
115	1.50	7,782	173	93,054	28	96,245	98.78%
116	0.75	7,783	87	93,141	27	96,273	98.81%
117	1.50	7,784	176	93,317	26	96,300	98.84%
118	0.75	7,785	89	93,405	25	96,326	98.87%
119	0.75	7,786	89	93,494	24	96,350	98.89%
120	1.50	7,787	180	93,674	23	96,374	98.92%
121	1.50	7,789	182	93,856	21	96,397	98.94%
123	0.75	7,790	92	93,948	20	96,439	98.98%
125	0.75	7,790	94	94,042	20	96,479	99.02%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Residential (64522)
 Meter Size: All

Schedule: E-14
 Page 5 of 40
 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
129	0.75	7,791	97	94,139	19	96,557	99.10%
130	0.75	7,792	98	94,236	18	96,576	99.12%
131	0.75	7,793	98	94,334	17	96,594	99.14%
133	0.75	7,793	100	94,434	17	96,629	99.18%
134	0.75	7,794	101	94,535	16	96,645	99.19%
136	1.50	7,796	204	94,739	14	96,677	99.23%
139	0.75	7,796	104	94,843	14	96,719	99.27%
145	1.50	7,798	218	95,060	12	96,800	99.35%
148	0.75	7,799	111	95,171	11	96,836	99.39%
149	1.50	7,800	224	95,395	10	96,848	99.40%
151	2.25	7,802	340	95,735	8	96,867	99.42%
152	0.75	7,803	114	95,849	7	96,875	99.43%
162	0.75	7,804	122	95,970	6	96,942	99.50%
163	0.75	7,805	122	96,092	5	96,948	99.51%
170	0.75	7,805	128	96,220	5	96,985	99.54%
173	0.75	7,806	130	96,350	4	96,998	99.56%
198	0.75	7,807	149	96,498	3	97,092	99.65%
235	0.75	7,808	176	96,674	2	97,203	99.77%
274	0.75	7,808	206	96,880	2	97,291	99.86%
328	0.75	7,809	246	97,126	1	97,372	99.94%
406	0.75	7,810	305	97,430	0	97,430	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030446-SU
Test Year Ended: December 31, 2002
Water [] of Sewer [X]
Customer Class: Residential (64522)
Meter Size: All

Schedule: E-14
Page 6 of 40
Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt.	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Level	of Bills	Bills	Consumed (1)x(2)	Gallons	Bills	Factor [(1)x(6)]+(5)	of Total
0	354.25	354	0	0	2,266	0	0.00%
1	44.75	399	45	45	2,221	2,266	6.84%
2	75.25	474	151	195	2,146	4,487	13.54%
3	113.50	588	341	536	2,032	6,633	20.01%
4	126.00	714	504	1,040	1,906	8,666	26.14%
5	131.25	845	656	1,696	1,775	10,572	31.89%
6	140.25	985	842	2,538	1,635	12,347	37.24%
7	139.25	1,125	975	3,512	1,496	13,982	42.18%
8	149.00	1,274	1,192	4,704	1,347	15,478	46.69%
9	134.00	1,408	1,206	5,910	1,213	16,825	50.75%
10	117.00	1,525	1,170	7,080	1,096	18,037	54.41%
11	112.25	1,637	1,235	8,315	983	19,133	57.71%
12	104.50	1,741	1,254	9,569	879	20,116	60.68%
13	80.25	1,822	1,043	10,612	799	20,995	63.33%
14	75.75	1,897	1,061	11,673	723	21,794	65.74%
15	72.50	1,970	1,088	12,760	650	22,517	67.92%
16	64.20	2,034	1,027	13,787	586	23,167	69.88%
17	50.00	2,084	850	14,637	536	23,754	71.65%
18	39.00	2,123	702	15,339	497	24,290	73.27%
19	38.25	2,161	727	16,066	459	24,787	74.77%
20	35.00	2,196	700	16,766	424	25,246	76.15%
21	30.50	2,227	641	17,407	394	25,670	77.43%
22	29.50	2,256	649	18,056	364	26,064	78.62%
23	24.50	2,281	564	18,619	340	26,428	79.72%
24	24.00	2,305	576	19,195	316	26,767	80.74%
25	21.00	2,326	525	19,720	295	27,083	81.69%
26	17.75	2,343	462	20,182	277	27,377	82.58%
27	17.75	2,361	479	20,661	259	27,654	83.42%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Residential (64522)
 Meter Size: All

Schedule: E-14
 Page 7 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
28	12.50	2,374	350	21,011	247	27,913	84.20%
29	14.00	2,388	406	21,417	233	28,159	84.94%
30	12.00	2,400	360	21,777	221	28,392	85.64%
31	11.75	2,411	364	22,141	209	28,612	86.31%
32	13.75	2,425	440	22,581	195	28,821	86.94%
33	11.25	2,436	371	22,952	184	29,016	87.52%
34	11.75	2,448	400	23,352	172	29,200	88.08%
35	7.25	2,455	254	23,606	165	29,372	88.60%
36	8.25	2,464	297	23,903	157	29,537	89.09%
37	8.25	2,472	305	24,208	148	29,693	89.57%
38	7.75	2,480	295	24,502	141	29,841	90.01%
39	9.50	2,489	371	24,873	131	29,982	90.44%
40	5.00	2,494	200	25,073	126	30,113	90.83%
41	6.25	2,500	256	25,329	120	30,239	91.21%
42	5.00	2,505	210	25,539	115	30,359	91.57%
43	6.75	2,512	290	25,829	108	30,473	91.92%
44	3.50	2,516	154	25,983	105	30,581	92.25%
45	5.75	2,521	259	26,242	99	30,686	92.56%
46	4.50	2,526	207	26,449	94	30,785	92.86%
47	3.25	2,529	153	26,602	91	30,879	93.14%
48	6.25	2,535	300	26,902	85	30,970	93.42%
49	4.00	2,539	196	27,098	81	31,055	93.67%
50	2.75	2,542	138	27,235	78	31,135	93.92%
51	3.25	2,545	166	27,401	75	31,213	94.15%
52	12.00	2,557	624	28,025	63	31,288	94.38%
53	6.00	2,563	318	28,343	57	31,351	94.57%
54	5.25	2,569	284	28,627	52	31,408	94.74%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Residential (64522)
 Meter Size: All

Schedule: E-14
 Page 8 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
55	3.25	2,572	179	28,805	48	31,459	94.89%
56	2.25	2,574	126	28,931	46	31,507	95.04%
57	1.50	2,576	86	29,017	45	31,553	95.18%
58	2.25	2,578	131	29,147	42	31,598	95.31%
59	1.00	2,579	59	29,206	41	31,640	95.44%
60	1.50	2,580	90	29,296	40	31,681	95.56%
61	2.00	2,582	122	29,418	38	31,721	95.68%
62	1.75	2,584	109	29,527	36	31,759	95.80%
63	0.50	2,585	32	29,558	36	31,795	95.91%
64	1.00	2,586	64	29,622	35	31,830	96.01%
65	0.75	2,586	49	29,671	34	31,865	96.12%
66	1.00	2,587	66	29,737	33	31,899	96.22%
67	1.00	2,588	67	29,804	32	31,931	96.32%
68	1.25	2,590	85	29,889	31	31,963	96.41%
69	1.00	2,591	69	29,958	30	31,994	96.51%
70	0.75	2,591	53	30,011	29	32,023	96.60%
71	1.00	2,592	71	30,082	28	32,052	96.68%
72	0.50	2,593	36	30,118	27	32,080	96.77%
73	1.50	2,594	110	30,227	26	32,107	96.85%
74	0.50	2,595	37	30,264	25	32,133	96.93%
75	0.75	2,596	56	30,320	25	32,158	97.00%
76	1.00	2,597	76	30,396	24	32,182	97.08%
77	0.75	2,597	58	30,454	23	32,206	97.15%
78	0.50	2,598	39	30,493	22	32,229	97.22%
79	0.25	2,598	20	30,513	22	32,251	97.28%
80	1.25	2,599	100	30,613	21	32,273	97.35%
81	0.75	2,600	61	30,674	20	32,294	97.41%
82	0.50	2,601	41	30,715	20	32,314	97.47%
83	0.75	2,601	62	30,777	19	32,333	97.53%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Residential (64522)
 Meter Size: All

Schedule: E-14
 Page 9 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
85	0.75	2,602	64	30,841	18	32,371	97.64%
86	0.25	2,602	22	30,862	18	32,389	97.70%
88	1.00	2,603	88	30,950	17	32,424	97.80%
89	0.25	2,604	22	30,972	17	32,441	97.86%
90	1.00	2,605	90	31,062	16	32,457	97.91%
91	0.50	2,605	46	31,108	15	32,473	97.95%
92	0.75	2,606	69	31,177	14	32,488	98.00%
96	0.50	2,606	48	31,225	14	32,545	98.17%
97	0.50	2,607	49	31,273	13	32,559	98.21%
98	0.25	2,607	25	31,298	13	32,572	98.25%
99	0.75	2,608	74	31,372	12	32,585	98.29%
103	0.25	2,608	26	31,398	12	32,634	98.44%
104	0.25	2,608	26	31,424	12	32,646	98.47%
105	0.25	2,609	26	31,450	12	32,658	98.51%
107	0.25	2,609	27	31,477	11	32,681	98.58%
109	0.25	2,609	27	31,504	11	32,703	98.65%
112	1.00	2,610	112	31,616	10	32,736	98.75%
113	0.25	2,610	28	31,644	10	32,746	98.78%
114	0.25	2,611	29	31,673	10	32,756	98.81%
115	0.50	2,611	58	31,730	9	32,765	98.83%
116	0.25	2,611	29	31,759	9	32,774	98.86%
117	0.50	2,612	59	31,818	8	32,783	98.89%
118	0.25	2,612	30	31,847	8	32,791	98.91%
119	0.25	2,612	30	31,877	8	32,799	98.94%
120	0.50	2,613	60	31,937	7	32,807	98.96%
121	0.50	2,613	61	31,998	7	32,814	98.98%
123	0.25	2,614	31	32,028	7	32,828	99.02%
125	0.25	2,614	31	32,060	6	32,841	99.06%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030446-SU
Test Year Ended: December 31, 2002
Water [] of Sewer [X]
Customer Class: Residential (64522)
Meter Size: All

Schedule: E-14
Page 10 of 40
Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
129	0.25	2,614	32	32,092	6	32,866	99.14%
130	0.25	2,614	33	32,124	6	32,872	99.16%
131	0.25	2,615	33	32,157	6	32,878	99.17%
133	0.25	2,615	33	32,190	5	32,889	99.21%
134	0.25	2,615	34	32,224	5	32,894	99.22%
136	0.50	2,616	68	32,292	5	32,904	99.25%
139	0.25	2,616	35	32,327	4	32,917	99.29%
145	0.50	2,616	73	32,399	4	32,943	99.37%
148	0.25	2,617	37	32,436	4	32,954	99.40%
149	0.25	2,617	37	32,473	3	32,958	99.41%
151	0.75	2,618	113	32,587	3	32,964	99.43%
152	0.25	2,618	38	32,625	2	32,967	99.44%
162	0.25	2,618	41	32,665	2	32,989	99.51%
163	0.25	2,618	41	32,706	2	32,991	99.52%
170	0.25	2,619	43	32,748	2	33,003	99.55%
173	0.25	2,619	43	32,792	1	33,008	99.57%
198	0.25	2,619	50	32,841	1	33,039	99.66%
235	0.25	2,619	59	32,900	1	33,076	99.77%
274	0.25	2,620	69	32,968	1	33,105	99.86%
328	0.25	2,620	82	33,050	0	33,132	99.94%
406	0.25	2,620	102	33,152	0	33,152	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: E-14

Docket No.: 030446-SU

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Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Water [] of Sewer [X]

Customer Class: General Service (64529)

Meter Size: 5/8" X 3/4"

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	-2.00	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	2.25	2	0	0	79	0	0.00%
1	5.25	8	5	5	74	79	9.56%
2	9.75	17	20	25	64	152	18.49%
3	8.25	26	25	50	56	216	26.23%
4	4.50	30	18	68	51	272	32.97%
5	3.75	34	19	86	47	323	39.16%
6	0.75	35	5	91	47	370	44.90%
7	4.50	39	32	122	42	416	50.55%
8	4.50	44	36	158	38	458	55.65%
9	3.75	47	34	192	34	496	60.20%
10	5.25	53	53	245	29	530	64.30%
11	5.25	58	58	302	23	558	67.76%
12	0.75	59	9	311	23	581	70.58%
13	4.50	63	59	370	18	604	73.32%
16	1.50	65	24	394	17	658	79.87%
17	2.25	67	38	432	14	674	81.88%
18	0.75	68	14	446	14	689	83.61%
21	1.50	69	32	477	12	729	88.52%
22	1.50	71	33	510	11	741	89.98%
23	2.25	73	52	562	8	752	91.26%
26	0.75	74	20	581	8	776	94.26%
28	0.75	74	21	602	7	791	96.08%
29	1.50	76	44	646	5	798	96.90%
30	2.25	78	68	713	3	803	97.54%
32	0.75	79	24	737	2	809	98.27%
33	0.75	80	25	762	2	812	98.54%
36	0.75	80	27	789	1	816	99.09%
46	0.75	81	35	824	0	824	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service (64529)
 Meter Size: 5/8" X 3/4"

Schedule: E-14
 Page 12 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	-2.00	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0.75	1	0	0	26	0	0.00%
1	1.75	3	2	2	25	26	9.56%
2	3.25	6	7	8	21	51	18.49%
3	2.75	9	8	17	19	72	26.23%
4	1.50	10	6	23	17	91	32.97%
5	1.25	11	6	29	16	108	39.16%
6	0.25	12	2	30	16	123	44.90%
7	1.50	13	11	41	14	139	50.55%
8	1.50	15	12	53	13	153	55.65%
9	1.25	16	11	64	11	165	60.20%
10	1.75	18	18	82	10	177	64.30%
11	1.75	19	19	101	8	186	67.76%
12	0.25	20	3	104	8	194	70.58%
13	1.50	21	20	123	6	201	73.32%
16	0.50	22	8	131	6	219	79.87%
17	0.75	22	13	144	5	225	81.88%
18	0.25	23	5	149	5	230	83.61%
21	0.50	23	11	159	4	243	88.52%
22	0.50	24	11	170	4	247	89.98%
23	0.75	24	17	187	3	251	91.26%
26	0.25	25	7	194	3	259	94.26%
28	0.25	25	7	201	2	264	96.08%
29	0.50	25	15	215	2	266	96.90%
30	0.75	26	23	238	1	268	97.54%
32	0.25	26	8	246	1	270	98.27%
33	0.25	27	8	254	1	271	98.54%
36	0.25	27	9	263	0	272	99.09%
46	0.25	27	12	275	0	275	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service (64530)
 Meter Size: 1"

Schedule: E-14
 Page 13 of 40
 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	34.50	35	0	0	225	0	0.00%
1	5.25	40	5	5	220	225	2.24%
2	4.50	44	9	14	215	444	4.43%
3	4.50	49	14	28	211	659	6.57%
4	12.75	62	51	79	198	870	8.67%
5	13.50	75	68	146	184	1,068	10.64%
6	14.25	89	86	232	170	1,252	12.47%
7	4.50	94	32	263	166	1,422	14.17%
8	4.50	98	36	299	161	1,587	15.82%
9	4.50	103	41	340	157	1,748	17.42%
10	3.75	107	38	377	153	1,905	18.98%
11	7.50	114	83	460	145	2,058	20.50%
12	2.25	116	27	487	143	2,203	21.95%
13	5.25	122	68	555	138	2,346	23.37%
14	1.50	123	21	576	136	2,484	24.75%
15	6.75	130	101	677	130	2,620	26.10%
16	3.75	134	60	737	126	2,749	27.40%
17	3.75	137	64	801	122	2,875	28.65%
18	6.00	143	108	909	116	2,997	29.86%
19	2.25	146	43	952	114	3,113	31.02%
20	2.25	148	45	997	112	3,227	32.15%
21	1.50	149	32	1,028	110	3,338	33.26%
22	6.00	155	132	1,160	104	3,448	34.36%
23	0.25	156	6	1,166	104	3,552	35.40%
24	0.75	156	18	1,184	103	3,656	36.43%
25	2.25	159	56	1,240	101	3,759	37.46%
26	1.50	160	39	1,279	99	3,860	38.46%
27	0.75	161	20	1,300	99	3,959	39.45%
28	1.50	162	42	1,342	97	4,058	40.43%
29	2.25	165	65	1,407	95	4,155	41.40%
30	1.00	166	30	1,437	94	4,249	42.34%
31	0.75	166	23	1,460	93	4,343	43.28%
32	3.00	169	96	1,556	90	4,436	44.20%
33	1.50	171	50	1,606	89	4,526	45.10%
35	3.75	175	131	1,737	85	4,703	46.86%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: E-14

Docket No.: 030446-SU

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Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Water [] of Sewer [X]

Customer Class: General Service (64530)

Meter Size: 1"

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
36	0.75	175	27	1,764	84	4,788	47.71%
37	2.25	178	83	1,847	82	4,872	48.55%
38	2.25	180	86	1,933	80	4,954	49.36%
39	0.75	181	29	1,962	79	5,033	50.15%
40	1.50	182	60	2,022	77	5,112	50.94%
41	2.25	184	92	2,114	75	5,189	51.71%
42	0.75	185	32	2,146	74	5,264	52.45%
46	1.50	187	69	2,215	73	5,561	55.41%
47	3.75	190	176	2,391	69	5,634	56.14%
49	2.25	193	110	2,501	67	5,772	57.51%
50	0.75	193	38	2,539	66	5,839	58.18%
51	0.75	194	38	2,577	65	5,905	58.84%
53	2.25	196	119	2,696	63	6,035	60.14%
54	0.75	197	41	2,737	62	6,098	60.76%
55	0.75	198	41	2,778	62	6,160	61.38%
56	2.25	200	126	2,904	59	6,222	62.00%
57	1.50	202	86	2,989	58	6,281	62.59%
58	1.50	203	87	3,076	56	6,339	63.16%
59	2.25	205	133	3,209	54	6,395	63.72%
60	1.50	207	90	3,299	53	6,449	64.26%
61	1.50	208	92	3,391	51	6,502	64.79%
62	0.75	209	47	3,437	50	6,553	65.29%
63	2.25	211	142	3,579	48	6,603	65.79%
64	0.75	212	48	3,627	47	6,651	66.27%
65	2.25	214	146	3,773	45	6,698	66.74%
66	0.75	215	50	3,823	44	6,743	67.19%
67	3.75	219	251	4,074	41	6,787	67.63%
70	0.75	220	53	4,126	40	6,909	68.84%
71	2.25	222	160	4,286	38	6,949	69.24%
72	0.75	223	54	4,340	37	6,986	69.61%
74	0.75	223	56	4,396	36	7,060	70.35%
75	0.75	224	56	4,452	35	7,096	70.70%
77	0.75	225	58	4,510	35	7,166	71.41%
78	0.75	226	59	4,568	34	7,201	71.75%
79	0.75	226	59	4,627	33	7,234	72.09%
80	0.75	227	60	4,687	32	7,267	72.42%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service (64530)
 Meter Size: 1"

Schedule: E-14
 Page 15 of 40
 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
82	0.75	228	62	4,749	32	7,332	73.06%
83	0.75	229	62	4,811	31	7,363	73.37%
84	0.75	229	63	4,874	30	7,394	73.68%
87	0.75	230	65	4,939	29	7,484	74.58%
88	0.75	231	66	5,005	29	7,513	74.87%
90	1.50	232	135	5,140	27	7,570	75.43%
93	0.75	233	70	5,210	26	7,651	76.24%
97	0.75	234	73	5,283	26	7,756	77.29%
100	0.75	235	75	5,358	25	7,833	78.05%
106	0.75	235	80	5,437	24	7,981	79.53%
107	0.75	236	80	5,518	23	8,005	79.77%
108	0.75	237	81	5,599	23	8,029	80.00%
111	0.75	238	83	5,682	22	8,096	80.67%
113	0.75	238	85	5,767	21	8,140	81.11%
116	1.50	240	174	5,941	20	8,203	81.73%
117	0.75	241	88	6,028	19	8,222	81.93%
121	0.75	241	91	6,119	18	8,297	82.68%
129	0.75	242	97	6,216	17	8,441	84.11%
132	0.75	243	99	6,315	17	8,493	84.63%
133	0.75	244	100	6,415	16	8,509	84.79%
140	0.75	244	105	6,520	15	8,620	85.89%
145	0.75	245	109	6,628	14	8,695	86.64%
152	0.75	246	114	6,742	14	8,794	87.63%
155	0.75	247	116	6,859	13	8,835	88.03%
166	0.75	247	125	6,983	12	8,975	89.43%
174	0.75	248	131	7,114	11	9,071	90.39%
190	0.75	249	143	7,256	11	9,251	92.18%
193	0.75	250	145	7,401	10	9,283	92.50%
204	0.75	250	153	7,554	9	9,390	93.57%
206	0.75	251	155	7,708	8	9,408	93.74%
207	0.75	252	155	7,864	8	9,416	93.83%
222	0.75	253	167	8,030	7	9,529	94.95%
253	0.75	253	190	8,220	6	9,738	97.03%
265	0.75	254	199	8,419	5	9,810	97.75%
266	0.75	255	200	8,618	5	9,815	97.80%
280	0.75	256	210	8,828	4	9,878	98.43%
302	0.75	256	227	9,055	3	9,961	99.25%
303	0.75	257	227	9,282	2	9,964	99.28%
307	0.75	258	230	9,512	2	9,973	99.37%
337	0.75	259	253	9,765	1	10,018	99.82%
361	0.75	259	271	10,036	0	10,036	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: E-14

Docket No.: 030446-SU

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Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Water [] of Sewer [X]

Customer Class: General Service (64530)

Meter Size: 1"

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	11.50	12	0	0	75	0	0.00%
1	1.75	13	2	2	74	75	2.24%
2	1.50	15	3	5	72	149	4.43%
3	1.50	16	5	9	71	221	6.57%
4	4.25	21	17	26	66	291	8.67%
5	4.50	25	23	49	62	358	10.64%
6	4.75	30	29	77	57	419	12.48%
7	1.50	31	11	88	56	476	14.18%
8	1.50	33	12	100	54	532	15.83%
9	1.50	34	14	113	53	586	17.44%
10	1.25	36	13	126	51	638	19.00%
11	2.50	38	28	153	49	690	20.53%
12	0.75	39	9	162	48	738	21.98%
13	1.75	41	23	185	46	786	23.41%
14	0.50	41	7	192	46	833	24.79%
15	2.25	43	34	226	44	878	26.15%
16	1.25	45	20	246	42	922	27.45%
17	1.25	46	21	267	41	964	28.70%
18	2.00	48	36	303	39	1,005	29.92%
19	0.75	49	14	317	38	1,044	31.09%
20	0.75	49	15	332	38	1,082	32.22%
21	0.50	50	11	343	37	1,120	33.34%
22	1.00	51	22	365	36	1,157	34.44%
23	0.75	52	17	382	35	1,193	35.51%
24	0.25	52	6	388	35	1,228	36.56%
25	0.75	53	19	407	34	1,263	37.61%
26	0.50	53	13	420	34	1,297	38.63%
27	0.25	53	7	427	34	1,331	39.63%
28	0.50	54	14	441	33	1,365	40.63%
29	0.75	55	22	462	32	1,398	41.61%
30	1.00	56	30	492	31	1,430	42.57%
31	0.25	56	8	500	31	1,461	43.50%
32	1.00	57	32	532	30	1,492	44.42%
33	0.50	57	17	549	30	1,522	45.32%
35	1.25	59	44	592	28	1,581	47.07%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030446-SU
Test Year Ended: December 31, 2002
Water [] of Sewer [X]
Customer Class: General Service (64530)
Meter Size: 1"

Schedule: E-14
Page 17 of 40
Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
36	0.25	59	9	601	28	1,609	47.92%
37	0.75	60	28	629	27	1,637	48.75%
38	0.75	60	29	658	27	1,665	49.56%
39	0.25	61	10	667	26	1,691	50.35%
40	0.50	61	20	687	26	1,717	51.13%
41	0.75	62	31	718	25	1,743	51.90%
42	0.25	62	11	729	25	1,768	52.64%
46	0.50	63	23	752	24	1,867	55.59%
47	1.25	64	59	810	23	1,891	56.31%
49	0.75	65	37	847	22	1,937	57.68%
50	0.25	65	13	860	22	1,960	58.34%
51	0.25	65	13	872	22	1,982	59.00%
53	0.75	66	40	912	21	2,025	60.29%
54	0.25	66	14	926	21	2,046	60.92%
55	0.25	66	14	939	21	2,067	61.54%
56	0.75	67	42	981	20	2,087	62.15%
57	0.50	68	29	1,010	19	2,107	62.74%
58	0.50	68	29	1,039	19	2,126	63.31%
59	0.75	69	44	1,083	18	2,145	63.87%
60	0.50	69	30	1,113	18	2,163	64.40%
61	0.50	70	31	1,144	17	2,181	64.92%
62	0.25	70	16	1,159	17	2,198	65.43%
63	0.75	71	47	1,206	16	2,214	65.93%
64	0.25	71	16	1,222	16	2,230	66.41%
65	0.75	72	49	1,271	15	2,246	66.88%
66	0.25	72	17	1,288	15	2,261	67.32%
67	1.25	73	84	1,371	14	2,276	67.76%
70	0.25	74	18	1,389	13	2,316	68.97%
71	0.75	74	53	1,442	13	2,330	69.36%
72	0.25	75	18	1,460	12	2,342	69.73%
74	0.25	75	19	1,479	12	2,367	70.46%
75	0.25	75	19	1,497	12	2,379	70.82%
77	0.25	75	19	1,517	12	2,402	71.52%
78	0.25	76	20	1,536	11	2,414	71.86%
79	0.25	76	20	1,556	11	2,425	72.20%
80	0.25	76	20	1,576	11	2,436	72.52%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service (64530)
 Meter Size: 1"

Schedule: E-14
 Page 18 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
82	0.25	76	21	1,596	11	2,457	73.17%
83	0.25	77	21	1,617	10	2,468	73.48%
84	0.25	77	21	1,638	10	2,478	73.78%
87	0.25	77	22	1,660	10	2,508	74.68%
88	0.25	77	22	1,682	10	2,518	74.97%
90	0.50	78	45	1,727	9	2,537	75.53%
93	0.25	78	23	1,750	9	2,564	76.34%
97	0.25	78	24	1,774	9	2,599	77.38%
100	0.25	79	25	1,799	8	2,624	78.14%
106	0.25	79	27	1,826	8	2,674	79.61%
107	0.25	79	27	1,853	8	2,682	79.85%
108	0.25	79	27	1,880	8	2,690	80.08%
111	0.25	80	28	1,907	7	2,712	80.75%
113	0.25	80	28	1,936	7	2,727	81.18%
116	0.50	80	58	1,994	7	2,748	81.81%
117	0.25	81	29	2,023	6	2,754	82.00%
121	0.25	81	30	2,053	6	2,779	82.75%
129	0.25	81	32	2,085	6	2,827	84.17%
132	0.25	81	33	2,118	6	2,844	84.69%
133	0.25	82	33	2,152	5	2,850	84.85%
140	0.25	82	35	2,187	5	2,887	85.95%
145	0.25	82	36	2,223	5	2,912	86.69%
152	0.25	82	38	2,261	5	2,945	87.68%
155	0.25	83	39	2,300	4	2,958	88.08%
166	0.25	83	42	2,341	4	3,005	89.47%
174	0.25	83	44	2,385	4	3,037	90.43%
190	0.25	83	48	2,432	4	3,097	92.21%
193	0.25	84	48	2,480	3	3,108	92.53%
204	0.25	84	51	2,531	3	3,143	93.59%
206	0.25	84	52	2,583	3	3,149	93.77%
207	0.25	84	52	2,635	3	3,152	93.85%
222	0.25	85	56	2,690	2	3,190	94.97%
253	0.25	85	63	2,753	2	3,259	97.04%
265	0.25	85	66	2,820	2	3,283	97.76%
266	0.25	85	67	2,886	2	3,285	97.81%
280	0.25	86	70	2,956	1	3,306	98.44%
302	0.25	86	76	3,032	1	3,334	99.26%
303	0.25	86	76	3,107	1	3,335	99.29%
307	0.25	86	77	3,184	1	3,338	99.37%
337	0.25	87	84	3,268	0	3,353	99.82%
361	0.25	87	90	3,359	0	3,359	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 2 " (64533)

Schedule: E-14
 Page 19 of 40
 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	-2.00	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	1.50	2	0	0	89	0	0.00%
16	3.25	5	52	52	86	1,424	9.78%
17	0.75	6	13	65	85	1,510	10.37%
18	1.50	7	27	92	84	1,595	10.96%
21	0.75	8	16	108	83	1,845	12.68%
26	2.75	11	72	179	80	2,259	15.52%
27	0.75	11	20	199	79	2,339	16.07%
31	1.50	13	47	246	78	2,656	18.25%
33	0.75	14	25	271	77	2,812	19.31%
34	0.75	14	26	296	76	2,889	19.84%
35	0.75	15	26	322	76	2,965	20.37%
36	0.75	16	27	349	75	3,040	20.89%
37	1.75	18	65	414	73	3,115	21.40%
38	1.50	19	57	471	72	3,188	21.90%
39	1.50	21	59	530	70	3,260	22.39%
40	0.75	21	30	560	69	3,330	22.87%
41	0.75	22	31	590	69	3,399	23.35%
42	0.75	23	32	622	68	3,467	23.82%
43	3.25	26	140	762	65	3,535	24.28%
44	1.50	28	66	828	63	3,600	24.73%
45	2.25	30	101	929	61	3,663	25.16%
46	1.50	31	69	998	59	3,723	25.58%
47	0.75	32	35	1,033	59	3,783	25.98%
48	2.25	34	108	1,141	56	3,841	26.39%
49	0.75	35	37	1,178	56	3,897	26.77%
50	0.75	36	38	1,215	55	3,953	27.15%
54	0.75	37	41	1,256	54	4,172	28.66%
55	0.75	37	41	1,297	53	4,226	29.03%
57	1.50	39	86	1,383	52	4,332	29.76%
58	0.75	40	44	1,426	51	4,384	30.12%
60	1.50	41	90	1,516	50	4,486	30.82%
61	0.75	42	46	1,562	49	4,536	31.16%
66	0.75	43	50	1,611	48	4,779	32.83%
67	1.50	44	101	1,712	47	4,827	33.16%
72	0.75	45	54	1,766	46	5,060	34.76%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 2" (64533)

Schedule: E-14
 Page 20 of 40
 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
77	0.75	46	58	1,824	45	5,289	36.33%
78	1.50	47	117	1,941	44	5,334	36.64%
84	0.75	48	63	2,004	43	5,595	38.43%
112	0.75	49	84	2,088	42	6,792	46.65%
114	0.75	49	86	2,173	41	6,876	47.23%
115	0.75	50	86	2,259	41	6,917	47.51%
121	0.75	51	91	2,350	40	7,160	49.18%
123	0.75	52	92	2,442	39	7,239	49.73%
125	0.75	52	94	2,536	38	7,317	50.27%
128	0.75	53	96	2,632	38	7,432	51.05%
131	0.75	54	98	2,730	37	7,545	51.83%
143	0.75	55	107	2,838	36	7,986	54.86%
146	0.75	55	110	2,947	35	8,094	55.60%
149	0.75	56	112	3,059	35	8,199	56.33%
154	0.75	57	116	3,174	34	8,372	57.51%
156	0.75	58	117	3,291	33	8,439	57.97%
163	0.75	58	122	3,414	32	8,670	59.56%
165	0.75	59	124	3,537	32	8,735	60.00%
168	0.75	60	126	3,663	31	8,829	60.65%
175	0.75	61	131	3,795	30	9,045	62.13%
179	1.50	62	269	4,063	29	9,165	62.96%
187	0.75	63	140	4,203	28	9,393	64.52%
192	0.75	64	144	4,347	27	9,531	65.48%
196	1.50	65	294	4,641	26	9,639	66.22%
198	0.75	66	149	4,790	25	9,690	66.57%
207	0.75	67	155	4,945	24	9,913	68.10%
209	0.75	67	157	5,102	23	9,961	68.43%
222	0.75	68	167	5,268	23	10,263	70.50%
228	0.75	69	171	5,439	22	10,398	71.43%
235	0.75	70	176	5,616	21	10,551	72.48%
244	0.75	70	183	5,799	20	10,740	73.78%
245	0.75	71	184	5,982	20	10,760	73.91%
249	0.75	72	187	6,169	19	10,838	74.45%
267	0.75	73	200	6,369	18	11,175	76.77%
275	0.75	73	206	6,576	17	11,319	77.76%
290	0.75	74	218	6,793	17	11,578	79.54%
291	0.75	75	218	7,011	16	11,595	79.65%
294	0.75	76	221	7,232	15	11,642	79.97%
300	0.75	76	225	7,457	14	11,732	80.59%
302	0.75	77	227	7,683	14	11,760	80.79%
308	0.75	78	231	7,914	13	11,841	81.34%
320	0.75	79	240	8,154	12	11,994	82.40%
325	0.75	79	244	8,398	11	12,054	82.81%
354	0.75	80	266	8,664	11	12,381	85.05%
431	0.75	81	323	8,987	10	13,189	90.60%
434	0.75	82	326	9,312	9	13,218	90.80%
472	0.75	82	354	9,666	8	13,560	93.15%
489	0.75	83	367	10,033	8	13,701	94.12%
494	0.75	84	371	10,404	7	13,738	94.37%
520	0.75	85	390	10,794	6	13,914	95.58%
532	0.75	85	399	11,193	5	13,986	96.07%
535	0.75	86	401	11,594	5	14,001	96.18%
590	0.75	87	443	12,036	4	14,249	97.88%
606	0.75	88	455	12,491	3	14,309	98.29%
631	0.75	88	473	12,964	2	14,384	98.81%
696	0.75	89	522	13,486	2	14,530	99.81%
709	0.75	90	532	14,018	1	14,550	99.95%
719	0.75	91	539	14,557	0	14,557	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 2 " (64533)

Schedule: E-14
 Page 21 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	-2.00	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0.50	1	0	0	29	0	0.00%
16	0.75	1	12	12	28	464	9.59%
17	0.25	2	4	16	28	492	10.17%
18	0.50	2	9	25	28	520	10.75%
21	0.25	2	5	31	27	603	12.45%
26	0.25	3	7	37	27	739	15.27%
27	0.25	3	7	44	27	766	15.83%
31	0.50	3	16	59	26	873	18.04%
33	0.25	4	8	68	26	926	19.12%
34	0.25	4	9	76	26	952	19.66%
35	0.25	4	9	85	26	977	20.19%
36	0.25	4	9	94	25	1,003	20.72%
37	1.25	6	46	140	24	1,028	21.24%
38	0.50	6	19	159	24	1,052	21.74%
39	0.50	7	20	179	23	1,076	22.22%
40	0.25	7	10	189	23	1,099	22.70%
41	0.25	7	10	199	23	1,121	23.17%
42	0.25	7	11	209	22	1,144	23.63%
43	0.75	8	32	242	22	1,166	24.09%
44	0.50	9	22	264	21	1,188	24.54%
45	0.75	9	34	297	20	1,209	24.97%
46	0.50	10	23	320	20	1,229	25.39%
47	0.25	10	12	332	20	1,249	25.80%
48	0.75	11	36	368	19	1,268	26.20%
49	0.25	11	12	380	19	1,287	26.59%
50	0.25	11	13	393	18	1,305	26.97%
54	0.25	12	14	406	18	1,378	28.48%
55	0.25	12	14	420	18	1,396	28.85%
57	0.50	12	29	449	17	1,432	29.58%
58	0.25	13	15	463	17	1,449	29.94%
60	0.50	13	30	493	17	1,483	30.64%
61	0.25	13	15	508	16	1,500	30.98%
66	0.25	14	17	525	16	1,581	32.66%
67	0.50	14	34	558	16	1,597	32.99%
72	0.25	14	18	576	15	1,674	34.59%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 2" (64533)

Schedule: E-14
 Page 22 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	Gallons		(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Factor [(1)x(6)]+(5)	Percentage of Total
77	0.25	15	19	596	15	1,751	35.17%
78	0.50	15	39	635	15	1,766	35.48%
84	0.25	15	21	656	14	1,853	38.27%
112	0.25	16	28	684	14	2,252	46.52%
114	0.25	16	29	712	14	2,280	47.10%
115	0.25	16	29	741	14	2,293	47.38%
121	0.25	16	30	771	13	2,374	49.05%
123	0.25	17	31	802	13	2,401	49.60%
125	0.25	17	31	833	13	2,427	50.14%
128	0.25	17	32	865	13	2,465	50.93%
131	0.25	17	33	898	12	2,503	51.70%
143	0.25	18	36	934	12	2,650	54.74%
146	0.25	18	37	970	12	2,686	55.49%
149	0.25	18	37	1,007	12	2,721	56.21%
154	0.25	18	39	1,046	11	2,778	57.40%
156	0.25	19	39	1,085	11	2,801	57.87%
163	0.25	19	41	1,126	11	2,878	59.46%
165	0.25	19	41	1,167	11	2,899	59.90%
168	0.25	19	42	1,209	10	2,931	60.55%
175	0.25	20	44	1,253	10	3,003	62.04%
179	0.50	20	90	1,342	10	3,043	62.86%
187	0.25	20	47	1,389	9	3,119	64.43%
192	0.25	21	48	1,437	9	3,165	65.39%
196	0.50	21	98	1,535	9	3,201	66.13%
198	0.25	21	50	1,584	8	3,218	66.48%
207	0.25	22	52	1,636	8	3,292	68.02%
209	0.25	22	52	1,688	8	3,308	68.35%
222	0.25	22	56	1,744	8	3,409	70.43%
228	0.25	22	57	1,801	7	3,454	71.36%
235	0.25	23	59	1,860	7	3,505	72.41%
244	0.25	23	61	1,921	7	3,568	73.71%
245	0.25	23	61	1,982	7	3,574	73.85%
249	0.25	23	62	2,044	6	3,600	74.39%
267	0.25	24	67	2,111	6	3,713	76.71%
275	0.25	24	69	2,180	6	3,761	77.70%
290	0.25	24	73	2,252	6	3,847	79.48%
291	0.25	24	73	2,325	5	3,853	79.60%
294	0.25	25	74	2,398	5	3,868	79.92%
300	0.25	25	75	2,473	5	3,898	80.54%
302	0.25	25	76	2,549	5	3,908	80.74%
308	0.25	25	77	2,626	4	3,935	81.30%
320	0.25	26	80	2,706	4	3,986	82.35%
325	0.25	26	81	2,787	4	4,006	82.76%
354	0.25	26	89	2,876	4	4,115	85.01%
431	0.25	26	108	2,983	3	4,384	90.58%
434	0.25	27	109	3,092	3	4,394	90.78%
472	0.25	27	118	3,210	3	4,508	93.14%
489	0.25	27	122	3,332	3	4,555	94.10%
494	0.25	27	124	3,456	2	4,567	94.36%
520	0.25	28	130	3,586	2	4,626	95.57%
532	0.25	28	133	3,719	2	4,650	96.06%
535	0.25	28	134	3,852	2	4,655	96.17%
590	0.25	28	148	4,000	1	4,737	97.88%
606	0.25	29	152	4,151	1	4,757	98.29%
631	0.25	29	158	4,309	1	4,782	98.81%
696	0.25	29	174	4,483	1	4,831	99.81%
709	0.25	29	177	4,650	0	4,838	99.95%
719	0.25	30	180	4,840	0	4,840	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 3 " (64534)

Schedule: E-14
 Page 23 of 40
 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	-2.00	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	19.50	20	0	0	147	0	0.00%
5	1.50	21	8	8	146	735	5.26%
6	0.75	22	5	12	145	881	6.30%
7	2.25	24	16	28	143	1,025	7.34%
8	2.25	26	18	46	140	1,168	8.36%
9	0.75	27	7	53	140	1,308	9.36%
10	1.50	29	15	68	138	1,448	10.36%
12	3.00	32	36	104	135	1,724	12.34%
13	3.00	35	39	143	132	1,859	13.30%
14	1.50	36	21	164	131	1,991	14.25%
15	1.50	38	23	186	129	2,121	15.18%
16	0.75	38	12	198	128	2,250	16.10%
17	0.75	39	13	211	128	2,378	17.02%
18	1.50	41	27	238	126	2,506	17.94%
19	0.75	41	14	252	125	2,632	18.84%
20	0.75	42	15	267	125	2,757	19.73%
21	0.75	43	16	283	124	2,882	20.62%
23	0.75	44	17	300	123	3,129	22.40%
24	2.25	46	54	354	121	3,252	23.28%
25	0.75	47	19	373	120	3,373	24.14%
26	1.50	48	39	412	119	3,493	25.00%
27	2.25	50	61	473	116	3,611	25.85%
28	1.50	52	42	515	115	3,728	26.68%
29	0.75	53	22	536	114	3,842	27.50%
30	2.25	55	68	604	112	3,956	28.32%
31	0.75	56	23	627	111	4,068	29.12%
32	1.50	57	48	675	110	4,179	29.91%
33	1.50	59	50	725	108	4,289	30.70%
35	1.50	60	53	777	107	4,505	32.24%
36	3.00	63	108	885	104	4,611	33.00%
37	1.50	65	56	941	102	4,715	33.74%
38	2.25	67	86	1,026	100	4,817	34.47%
39	0.75	68	29	1,055	99	4,916	35.19%
40	1.50	69	60	1,115	98	5,015	35.90%
41	2.25	71	92	1,208	95	5,113	36.60%
42	1.50	73	63	1,271	94	5,208	37.28%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 3 " (64534)

Schedule: E-14
 Page 24 of 40
 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
43	2.25	75	97	1,367	92	5,302	37.95%
44	3.00	78	132	1,499	89	5,393	38.60%
45	1.50	80	68	1,567	87	5,482	39.24%
46	2.25	82	104	1,670	85	5,569	39.86%
47	0.75	83	35	1,706	84	5,654	40.47%
48	0.75	83	36	1,742	83	5,738	41.07%
49	0.75	84	37	1,778	83	5,821	41.66%
52	1.50	86	78	1,856	81	6,068	43.43%
53	1.50	87	80	1,936	80	6,149	44.01%
56	0.75	88	42	1,978	79	6,388	45.72%
57	0.75	89	43	2,021	78	6,467	46.29%
59	0.75	89	44	2,065	77	6,623	47.40%
60	3.00	92	180	2,245	74	6,700	47.95%
62	1.50	94	93	2,338	73	6,848	49.02%
63	1.50	95	95	2,432	71	6,921	49.54%
64	0.75	96	48	2,480	71	6,992	50.05%
65	2.25	98	146	2,627	68	7,063	50.55%
66	0.75	99	50	2,676	68	7,131	51.04%
67	2.25	101	151	2,827	65	7,199	51.52%
68	0.75	102	51	2,878	65	7,264	51.99%
70	1.50	104	105	2,983	63	7,393	52.91%
71	0.75	104	53	3,036	62	7,456	53.37%
72	0.75	105	54	3,090	62	7,518	53.81%
73	1.50	107	110	3,200	60	7,580	54.25%
75	0.75	107	56	3,256	59	7,700	55.11%
76	2.25	110	171	3,427	57	7,759	55.53%
77	0.75	110	58	3,485	56	7,816	55.94%
79	2.25	113	178	3,662	54	7,928	56.75%
81	3.00	116	243	3,905	51	8,036	57.52%
82	0.75	116	62	3,967	50	8,087	57.89%
83	2.25	119	187	4,154	48	8,138	58.25%
84	0.75	119	63	4,217	47	8,186	58.59%
87	3.00	122	261	4,478	44	8,327	59.60%
90	0.75	123	68	4,545	44	8,460	60.55%
92	0.75	124	69	4,614	43	8,547	61.18%
99	0.75	125	74	4,688	42	8,846	63.32%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 3 " (64534)

Schedule: E-14
 Page 25 of 40
 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
102	0.75	125	77	4,765	41	8,972	64.22%
103	1.50	127	155	4,919	40	9,014	64.52%
104	0.75	128	78	4,997	39	9,053	64.80%
106	1.50	129	159	5,156	38	9,131	65.36%
108	1.50	131	162	5,318	36	9,206	65.90%
109	0.75	131	82	5,400	35	9,242	66.15%
110	0.75	132	83	5,483	35	9,278	66.41%
116	0.75	133	87	5,570	34	9,485	67.89%
122	0.75	134	92	5,661	33	9,687	69.34%
125	0.75	134	94	5,755	32	9,786	70.05%
127	0.75	135	95	5,850	32	9,851	70.51%
130	0.75	136	98	5,948	31	9,945	71.18%
131	0.75	137	98	6,046	30	9,976	71.40%
139	0.75	137	104	6,150	29	10,216	73.12%
146	1.50	139	219	6,369	28	10,421	74.59%
155	0.75	140	116	6,485	27	10,670	76.37%
157	0.75	140	118	6,603	26	10,724	76.76%
159	0.75	141	119	6,722	26	10,777	77.14%
171	1.50	143	257	6,979	24	11,083	79.33%
173	0.75	143	130	7,109	23	11,131	79.67%
176	0.75	144	132	7,241	23	11,201	80.17%
178	0.75	145	134	7,374	22	11,246	80.49%
180	0.75	146	135	7,509	21	11,289	80.80%
186	0.75	146	140	7,649	20	11,415	81.70%
193	0.75	147	145	7,793	20	11,557	82.72%
195	0.75	148	146	7,940	19	11,596	83.00%
197	0.75	149	148	8,087	18	11,633	83.27%
201	0.75	149	151	8,238	17	11,705	83.78%
216	0.75	150	162	8,400	17	11,964	85.63%
219	0.75	151	164	8,564	16	12,014	85.99%
222	0.75	152	167	8,731	15	12,061	86.33%
229	0.75	152	172	8,903	14	12,166	87.08%
244	0.75	153	183	9,086	14	12,380	88.61%
245	0.75	154	184	9,269	13	12,393	88.71%
246	0.75	155	185	9,454	12	12,406	88.80%
247	0.75	155	185	9,639	11	12,418	88.88%
250	0.75	156	188	9,827	11	12,452	89.12%
257	0.75	157	193	10,019	10	12,525	89.65%
277	0.75	158	208	10,227	9	12,720	91.05%
281	0.75	158	211	10,438	8	12,756	91.30%
353	0.75	159	265	10,703	8	13,350	95.56%
385	1.50	161	578	11,280	6	13,590	97.27%
390	0.75	161	293	11,573	5	13,620	97.49%
394	0.75	162	296	11,868	5	13,641	97.64%
415	0.75	163	311	12,179	4	13,736	98.31%
441	0.75	164	331	12,510	3	13,833	99.01%
456	0.75	164	342	12,852	2	13,878	99.33%
477	0.75	165	358	13,210	2	13,925	99.67%
491	0.75	166	368	13,578	1	13,946	99.82%
524	0.75	167	393	13,971	0	13,971	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: E-14

Docket No.: 030446-SU

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Test Year Ended: December 31, 2002

Preparer: Seidman, F.

Water [] of Sewer [X]

Customer Class: General Service

Meter Size: 3 " (64534)

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	-2.00	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	6.50	7	0	0	49	0	0.00%
5	0.50	7	3	3	48	244	5.26%
6	0.25	7	2	4	48	292	6.30%
7	0.75	8	5	9	47	340	7.33%
8	0.75	9	6	15	47	387	8.35%
9	0.25	9	2	18	46	434	9.36%
10	0.50	10	5	23	46	480	10.35%
12	1.00	11	12	35	45	572	12.33%
13	1.00	12	13	48	44	616	13.29%
14	0.50	12	7	55	43	660	14.24%
15	0.50	13	8	62	43	703	15.17%
16	0.25	13	4	66	43	746	16.09%
17	0.25	13	4	70	42	789	17.01%
18	0.50	14	9	79	42	831	17.92%
19	0.25	14	5	84	42	873	18.82%
20	0.25	14	5	89	41	914	19.71%
21	0.25	14	5	94	41	955	20.60%
23	0.25	15	6	100	41	1,037	22.37%
24	0.75	15	18	118	40	1,078	23.25%
25	0.25	16	6	124	40	1,118	24.11%
26	0.50	16	13	137	39	1,158	24.97%
27	0.75	17	20	158	39	1,197	25.82%
28	0.50	17	14	172	38	1,236	26.65%
29	0.25	18	7	179	38	1,274	27.47%
30	0.75	18	23	201	37	1,311	28.28%
31	0.25	19	8	209	37	1,348	29.08%
32	0.50	19	16	225	36	1,385	29.87%
33	0.50	20	17	242	36	1,421	30.66%
35	0.50	20	18	259	35	1,493	32.20%
36	1.00	21	36	295	34	1,528	32.96%
37	0.50	22	19	314	34	1,562	33.70%
38	0.75	22	29	342	33	1,596	34.42%
39	0.25	23	10	352	33	1,629	35.14%
40	0.50	23	20	372	32	1,662	35.84%
41	0.75	24	31	403	32	1,694	36.54%
42	0.50	24	21	424	31	1,726	37.22%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 3 " (64534)

Schedule: E-14
 Page 27 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
43	0.75	25	32	456	30	1,757	37.89%
44	1.00	26	44	500	29	1,787	38.54%
45	0.50	27	23	522	29	1,816	39.17%
46	0.75	27	35	557	28	1,845	39.79%
47	0.25	28	12	569	28	1,873	40.39%
48	0.25	28	12	581	28	1,901	40.99%
49	0.25	28	12	593	27	1,928	41.59%
52	0.50	29	26	619	27	2,010	43.35%
53	0.50	29	27	645	26	2,037	43.93%
56	0.25	29	14	659	26	2,115	45.62%
57	0.25	30	14	674	26	2,141	46.18%
59	0.25	30	15	688	26	2,193	47.30%
60	1.00	31	60	748	25	2,218	47.85%
62	0.50	31	31	779	24	2,267	48.90%
63	0.50	32	32	811	24	2,291	49.42%
64	0.25	32	16	827	23	2,315	49.93%
65	0.75	33	49	876	23	2,338	50.43%
66	0.25	33	17	892	22	2,361	50.91%
67	0.75	34	50	942	22	2,383	51.39%
68	0.25	34	17	959	21	2,404	51.86%
70	0.50	35	35	994	21	2,447	52.77%
71	0.25	35	18	1,012	21	2,468	53.22%
72	0.25	35	18	1,030	20	2,488	53.66%
73	0.50	36	37	1,067	20	2,508	54.10%
75	0.25	36	19	1,085	20	2,548	54.95%
76	0.75	37	57	1,142	19	2,567	55.37%
77	0.25	37	19	1,162	19	2,586	55.78%
79	0.75	38	59	1,221	18	2,623	56.58%
81	1.00	39	81	1,302	17	2,659	57.34%
82	0.25	39	21	1,322	17	2,675	57.70%
83	0.50	39	42	1,364	16	2,692	58.06%
84	0.25	40	21	1,385	16	2,708	58.40%
87	1.00	41	87	1,472	15	2,755	59.42%
90	0.25	41	23	1,494	15	2,799	60.38%
92	0.25	41	23	1,517	14	2,828	61.00%
99	0.25	41	25	1,542	14	2,928	63.15%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: General Service
 Meter Size: 3 " (64534)

Schedule: E-14
 Page 28 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
102	0.25	42	26	1,568	14	2,970	64.06%
103	0.50	42	52	1,619	13	2,984	64.36%
104	0.25	42	26	1,645	13	2,997	64.64%
106	0.50	43	53	1,698	13	3,023	65.20%
108	0.50	43	54	1,752	12	3,048	65.74%
109	0.25	44	27	1,779	12	3,060	66.00%
110	0.25	44	28	1,807	12	3,072	66.26%
116	0.25	44	29	1,836	11	3,141	67.74%
122	0.25	44	31	1,866	11	3,208	69.20%
125	0.25	45	31	1,898	11	3,241	69.91%
127	0.25	45	32	1,929	11	3,263	70.37%
130	0.25	45	33	1,962	10	3,294	71.05%
131	0.25	45	33	1,995	10	3,305	71.28%
139	0.25	46	35	2,029	10	3,385	73.00%
146	0.50	46	73	2,102	9	3,453	74.47%
155	0.25	46	39	2,141	9	3,536	76.27%
157	0.25	47	39	2,180	9	3,554	76.66%
159	0.25	47	40	2,220	9	3,572	77.03%
171	0.50	47	86	2,306	8	3,674	79.23%
173	0.25	48	43	2,349	8	3,690	79.58%
176	0.25	48	44	2,393	8	3,713	80.08%
178	0.25	48	45	2,437	7	3,728	80.40%
180	0.25	48	45	2,482	7	3,742	80.72%
186	0.25	49	47	2,529	7	3,784	81.62%
193	0.25	49	48	2,577	7	3,832	82.64%
195	0.25	49	49	2,626	6	3,845	82.92%
197	0.25	49	49	2,675	6	3,857	83.19%
201	0.25	50	50	2,725	6	3,881	83.71%
216	0.25	50	54	2,779	6	3,967	85.57%
219	0.25	50	55	2,834	5	3,984	85.93%
222	0.25	50	56	2,890	5	4,000	86.27%
229	0.25	51	57	2,947	5	4,035	87.02%
244	0.25	51	61	3,008	5	4,106	88.56%
245	0.25	51	61	3,069	4	4,110	88.65%
246	0.25	51	62	3,131	4	4,115	88.75%
247	0.25	52	62	3,192	4	4,119	88.83%
250	0.25	52	63	3,255	4	4,130	89.08%
257	0.25	52	64	3,319	3	4,154	89.60%
277	0.25	52	69	3,388	3	4,219	91.01%
281	0.25	53	70	3,459	3	4,231	91.26%
353	0.25	53	88	3,547	3	4,429	95.54%
385	0.50	53	193	3,739	2	4,509	97.26%
390	0.25	54	98	3,837	2	4,519	97.48%
394	0.25	54	99	3,935	2	4,526	97.63%
415	0.25	54	104	4,039	1	4,558	98.31%
441	0.25	54	110	4,149	1	4,590	99.01%
456	0.25	55	114	4,263	1	4,605	99.33%
477	0.25	55	119	4,383	1	4,621	99.67%
491	0.25	55	123	4,505	0	4,628	99.82%
524	0.25	55	131	4,636	0	4,636	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Multi-Residential
 Meter Size: 5/8" x 3/4" (64529)

Schedule: E-14
 Page 29 of 40
 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	23.25	23	0	0	206	0	0.00%
1	2.25	26	2	2	204	206	7.93%
2	13.50	39	27	29	191	410	15.77%
3	17.25	56	52	81	173	601	23.10%
4	17.25	74	69	150	156	774	29.76%
5	24.00	98	120	270	132	930	35.76%
6	14.25	112	86	356	118	1,062	40.83%
7	8.25	120	58	413	110	1,180	45.36%
8	3.75	124	30	443	106	1,289	49.57%
9	3.75	128	34	477	102	1,395	53.63%
10	8.25	136	83	560	94	1,497	57.55%
11	5.25	141	58	617	89	1,591	61.16%
12	7.50	149	90	707	81	1,679	64.56%
13	5.25	154	68	776	76	1,760	67.68%
14	5.25	159	74	849	71	1,836	70.59%
15	4.50	164	68	917	66	1,907	73.30%
16	7.50	171	120	1,037	59	1,973	75.84%
17	6.00	177	102	1,139	53	2,031	78.09%
18	6.75	184	122	1,260	46	2,084	80.10%
19	2.25	186	43	1,303	44	2,129	81.86%
20	3.00	189	60	1,363	41	2,173	83.54%
21	3.00	192	63	1,426	38	2,213	85.09%
22	3.75	196	83	1,508	34	2,251	86.53%
23	2.25	198	52	1,560	32	2,285	87.83%
24	3.00	201	72	1,632	29	2,316	89.04%
25	2.25	203	56	1,688	26	2,345	90.14%
26	3.00	206	78	1,766	23	2,371	91.15%
27	2.25	209	61	1,827	21	2,394	92.04%
28	2.25	211	63	1,890	19	2,415	92.85%
29	3.00	214	87	1,977	16	2,434	93.57%
30	0.75	215	23	2,000	15	2,450	94.18%
32	0.75	215	24	2,024	14	2,480	95.33%
33	1.50	217	50	2,073	13	2,494	95.88%
34	1.50	218	51	2,124	11	2,507	96.37%
35	0.75	219	26	2,150	11	2,518	96.80%
36	0.75	220	27	2,177	10	2,528	97.20%
37	3.00	223	111	2,288	7	2,538	97.58%
39	0.75	224	29	2,318	6	2,552	98.10%
40	0.75	224	30	2,348	5	2,558	98.33%
41	1.50	226	62	2,409	4	2,563	98.53%
44	0.75	227	33	2,442	3	2,574	98.96%
47	0.75	227	35	2,477	2	2,583	99.31%
50	0.75	228	38	2,515	2	2,590	99.57%
56	0.75	229	42	2,557	1	2,599	99.91%
59	0.75	230	44	2,601	0	2,601	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Multi-Residential
 Meter Size: 5/8" x 3/4" (64529)

Schedule: E-14
 Page 30 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	7.75	8	0	0	69	0	0.00%
1	0.75	9	1	1	68	69	7.93%
2	4.50	13	9	10	64	137	15.77%
3	5.75	19	17	27	58	200	23.10%
4	5.75	25	23	50	52	258	29.76%
5	8.00	33	40	90	44	310	35.76%
6	4.75	37	29	119	39	354	40.83%
7	2.75	40	19	138	37	393	45.36%
8	1.25	41	10	148	35	430	49.57%
9	1.25	43	11	159	34	465	53.63%
10	2.75	45	28	187	31	499	57.55%
11	1.75	47	19	206	30	530	61.16%
12	2.50	50	30	236	27	560	64.56%
13	1.75	51	23	259	25	587	67.68%
14	1.75	53	25	283	24	612	70.59%
15	1.50	55	23	306	22	636	73.30%
16	2.50	57	40	346	20	658	75.84%
17	2.00	59	34	380	18	677	78.09%
18	2.25	61	41	420	15	695	80.10%
19	0.75	62	14	434	15	710	81.86%
20	1.00	63	20	454	14	724	83.54%
21	1.00	64	21	475	13	738	85.09%
22	1.25	65	28	503	11	750	86.53%
23	0.75	66	17	520	11	762	87.83%
24	1.00	67	24	544	10	772	89.04%
25	0.75	68	19	563	9	782	90.14%
26	1.00	69	26	589	8	790	91.15%
27	0.75	70	20	609	7	798	92.04%
28	0.75	70	21	630	6	805	92.85%
29	1.00	71	29	659	5	811	93.57%
30	0.25	72	8	667	5	817	94.18%
32	0.25	72	8	675	5	827	95.33%
33	0.50	72	17	691	4	831	95.88%
34	0.50	73	17	708	4	836	96.37%
35	0.25	73	9	717	4	839	96.80%
36	0.25	73	9	726	3	843	97.20%
37	1.00	74	37	763	2	846	97.58%
39	0.25	75	10	773	2	851	98.10%
40	0.25	75	10	783	2	853	98.33%
41	0.50	75	21	803	1	854	98.53%
44	0.25	76	11	814	1	858	98.96%
47	0.25	76	12	826	1	861	99.31%
50	0.25	76	13	838	1	863	99.57%
56	0.25	76	14	852	0	866	99.91%
59	0.25	77	15	867	0	867	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Multi-Residential
 Meter Size: 1" (64530)

Schedule: E-14
 Page 31 of 40
 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	3.75	4	0	0	28	0	0.00%
1	0.75	5	1	1	27	28	4.31%
10	0.75	5	8	8	26	271	42.03%
11	1.50	7	17	25	25	297	46.10%
12	3.00	10	36	61	22	322	49.94%
13	0.75	11	10	71	21	344	53.32%
14	0.75	11	11	81	20	365	56.58%
15	2.25	14	34	115	18	385	59.72%
17	3.75	17	64	179	14	421	65.31%
21	0.75	18	16	194	14	478	74.16%
22	2.25	20	50	244	11	491	76.25%
23	0.75	21	17	261	11	503	78.00%
25	1.50	23	38	299	9	524	81.26%
26	1.50	24	39	338	8	533	82.65%
27	0.75	25	20	358	7	540	83.82%
30	0.75	26	23	380	6	560	86.96%
31	0.75	26	23	404	5	566	87.89%
37	0.75	27	28	431	5	598	92.78%
38	1.50	29	57	488	3	602	93.48%
43	0.75	29	32	521	2	617	95.81%
52	0.75	30	39	560	2	638	98.95%
55	0.75	31	41	601	1	642	99.65%
58	0.75	32	44	644	0	644	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Multi-Residential
 Meter Size: 1" (64530)

Schedule: E-14
 Page 32 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	1.25	1	0	0	9	0	0.00%
1	0.25	2	0	0	9	9	4.31%
10	0.25	2	3	3	9	90	42.03%
11	0.50	2	6	8	8	99	46.10%
12	1.00	3	12	20	7	107	49.94%
13	0.25	4	3	24	7	115	53.32%
14	0.25	4	4	27	7	122	56.58%
15	0.75	5	11	38	6	128	59.72%
17	1.25	6	21	60	5	140	65.31%
21	0.25	6	5	65	5	159	74.16%
22	0.75	7	17	81	4	164	76.25%
23	0.25	7	6	87	4	168	78.00%
25	0.50	8	13	100	3	175	81.26%
26	0.50	8	13	113	3	178	82.65%
27	0.25	8	7	119	2	180	83.82%
30	0.25	9	8	127	2	187	86.96%
31	0.25	9	8	135	2	189	87.89%
37	0.25	9	9	144	2	199	92.78%
38	0.50	10	19	163	1	201	93.48%
43	0.25	10	11	174	1	206	95.81%
52	0.25	10	13	187	1	213	98.95%
55	0.25	10	14	200	0	214	99.65%
58	0.25	11	15	215	0	215	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030446-SU
Test Year Ended: December 31, 2002
Water [] of Sewer [X]
Customer Class: Multi-Residential
Meter Size: 2" (64533)

Schedule: E-14
Page 33 of 40
Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	7.50	8	0	0	65	0	0.00%
6	0.75	8	5	5	64	387	1.24%
31	0.75	9	23	28	63	1,981	6.37%
94	0.75	10	71	98	62	5,950	19.12%
96	0.75	11	72	170	62	6,074	19.52%
98	0.75	11	74	244	61	6,197	19.91%
108	0.75	12	81	325	60	6,805	21.87%
113	0.75	13	85	410	59	7,105	22.83%
115	0.75	14	86	496	59	7,223	23.21%
116	1.50	15	174	670	57	7,282	23.40%
117	0.75	16	88	758	56	7,339	23.58%
118	0.75	17	89	846	56	7,395	23.76%
126	0.75	17	95	941	55	7,839	25.19%
129	0.75	18	97	1,037	54	8,003	25.72%
130	0.75	19	98	1,135	53	8,057	25.89%
136	0.75	20	102	1,237	53	8,377	26.92%
141	0.75	20	106	1,343	52	8,639	27.76%
142	0.75	21	107	1,449	51	8,691	27.93%
143	0.75	22	107	1,556	50	8,742	28.09%
151	0.75	23	113	1,670	50	9,144	29.38%
157	0.75	23	118	1,787	49	9,441	30.34%
160	0.75	24	120	1,907	48	9,587	30.81%
162	0.75	25	122	2,029	47	9,683	31.12%
167	0.75	26	125	2,154	47	9,920	31.88%
179	0.75	26	134	2,288	46	10,478	33.67%
181	0.75	27	136	2,424	45	10,569	33.96%
190	0.75	28	143	2,567	44	10,974	35.26%
206	0.75	29	155	2,721	44	11,682	37.54%
209	0.75	29	157	2,878	43	11,813	37.96%
216	0.75	30	162	3,040	42	12,112	38.92%
230	0.75	31	173	3,212	41	12,700	40.81%
247	0.75	32	185	3,398	41	13,401	43.06%
254	0.75	32	191	3,588	40	13,685	43.97%
264	0.75	33	198	3,786	39	14,082	45.25%
272	0.75	34	204	3,990	38	14,394	46.25%
277	0.75	35	208	4,198	38	14,585	46.87%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Multi-Residential
 Meter Size: 2" (64533)

Schedule: E-14
 Page 34 of 40
 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
283	0.75	35	212	4,410	37	14,810	47.59%
283	0.75	36	212	4,622	36	14,810	47.59%
287	0.75	37	215	4,838	35	14,954	48.06%
293	0.75	38	220	5,057	35	15,166	48.73%
295	0.75	38	221	5,279	34	15,235	48.96%
318	0.75	39	239	5,517	33	16,011	51.45%
321	0.75	40	241	5,758	32	16,110	51.77%
328	0.75	41	246	6,004	32	16,336	52.49%
330	0.75	41	248	6,251	31	16,399	52.70%
342	0.75	42	257	6,508	30	16,768	53.88%
359	0.75	43	269	6,777	29	17,278	55.52%
373	0.75	44	280	7,057	29	17,687	56.84%
380	0.75	44	285	7,342	28	17,887	57.48%
385	0.75	45	289	7,631	27	18,026	57.92%
388	0.75	46	291	7,922	26	18,107	58.18%
394	0.75	47	296	8,217	26	18,264	58.69%
405	0.75	47	304	8,521	25	18,545	59.59%
417	0.75	48	313	8,834	24	18,842	60.55%
444	0.75	49	333	9,167	23	19,490	62.63%
449	0.75	50	337	9,503	23	19,606	63.00%
483	0.75	50	362	9,866	22	20,371	65.46%
491	0.75	51	368	10,234	21	20,545	66.02%
511	0.75	52	383	10,617	20	20,965	67.37%
518	0.75	53	389	11,006	20	21,107	67.83%
525	0.75	53	394	11,399	19	21,243	68.26%
529	0.75	54	397	11,796	18	21,318	68.50%
553	0.75	55	415	12,211	17	21,750	69.89%
556	0.75	56	417	12,628	17	21,802	70.06%
617	0.75	56	463	13,091	16	22,808	73.29%
635	0.75	57	476	13,567	15	23,092	74.20%
805	0.75	58	604	14,171	14	25,642	82.40%
830	0.75	59	623	14,793	14	25,998	83.54%
874	0.75	59	656	15,449	13	26,592	85.45%
901	0.75	60	676	16,124	12	26,936	86.56%
964	0.75	61	723	16,847	11	27,692	88.99%
977	0.75	62	733	17,580	11	27,839	89.46%
1034	0.75	62	776	18,356	10	28,437	91.38%
1055	0.75	63	791	19,147	9	28,642	92.04%
1081	0.75	64	811	19,958	8	28,876	92.79%
1093	0.75	65	820	20,777	8	28,975	93.11%
1124	0.75	65	843	21,620	7	29,207	93.86%
1221	0.75	66	916	22,536	6	29,862	95.96%
1231	0.75	67	923	23,459	5	29,922	96.15%
1265	0.75	68	949	24,408	5	30,101	96.73%
1326	0.75	68	995	25,403	4	30,375	97.61%
1426	0.75	69	1,070	26,472	3	30,750	98.81%
1455	0.75	70	1,091	27,563	2	30,837	99.09%
1489	0.75	71	1,117	28,680	2	30,914	99.34%
1579	0.75	71	1,184	29,864	1	31,049	99.77%
1673	0.75	72	1,255	31,119	0	31,119	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Multi-Residential
 Meter Size: 2" (64533)

Schedule: E-14
 Page 35 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	2.50	3	0	0	22	0	0.00%
6	0.25	3	2	2	21	129	1.24%
31	0.25	3	8	9	21	660	6.37%
94	0.25	3	24	33	21	1,983	19.12%
96	0.25	4	24	57	21	2,025	19.52%
98	0.25	4	25	81	20	2,066	19.91%
108	0.25	4	27	108	20	2,268	21.87%
113	0.25	4	28	137	20	2,368	22.83%
115	0.25	5	29	165	20	2,408	23.21%
116	0.50	5	58	223	19	2,427	23.40%
117	0.25	5	29	253	19	2,446	23.58%
118	0.25	6	30	282	19	2,465	23.76%
126	0.25	6	32	314	18	2,613	25.19%
129	0.25	6	32	346	18	2,668	25.72%
130	0.25	6	33	378	18	2,686	25.89%
136	0.25	7	34	412	18	2,792	26.92%
141	0.25	7	35	448	17	2,880	27.76%
142	0.25	7	36	483	17	2,897	27.93%
143	0.25	7	36	519	17	2,914	28.09%
151	0.25	8	38	557	17	3,048	29.38%
157	0.25	8	39	596	16	3,147	30.34%
160	0.25	8	40	636	16	3,196	30.81%
162	0.25	8	41	676	16	3,228	31.12%
167	0.25	9	42	718	16	3,307	31.88%
179	0.25	9	45	763	15	3,493	33.67%
181	0.25	9	45	808	15	3,523	33.96%
190	0.25	9	48	856	15	3,658	35.26%
206	0.25	10	52	907	15	3,894	37.54%
209	0.25	10	52	959	14	3,938	37.96%
216	0.25	10	54	1,013	14	4,037	38.92%
230	0.25	10	58	1,071	14	4,233	40.81%
247	0.25	11	62	1,133	14	4,467	43.06%
254	0.25	11	64	1,196	13	4,562	43.97%
264	0.25	11	66	1,262	13	4,694	45.25%
272	0.25	11	68	1,330	13	4,798	46.25%
277	0.25	12	69	1,399	13	4,862	46.87%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Multi-Residential
 Meter Size: 2" (64533)

Schedule: E-14
 Page 36 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
283	0.25	12	71	1,470	12	4,937	47.59%
283	0.25	12	71	1,541	12	4,937	47.59%
287	0.25	12	72	1,613	12	4,985	48.06%
293	0.25	13	73	1,686	12	5,055	48.73%
295	0.25	13	74	1,760	11	5,078	48.96%
318	0.25	13	80	1,839	11	5,337	51.45%
321	0.25	13	80	1,919	11	5,370	51.77%
328	0.25	14	82	2,001	11	5,445	52.49%
330	0.25	14	83	2,084	10	5,466	52.70%
342	0.25	14	86	2,169	10	5,589	53.88%
359	0.25	14	90	2,259	10	5,759	55.52%
373	0.25	15	93	2,352	10	5,896	56.84%
380	0.25	15	95	2,447	9	5,962	57.48%
385	0.25	15	96	2,544	9	6,009	57.92%
388	0.25	15	97	2,641	9	6,036	58.18%
394	0.25	16	99	2,739	9	6,088	58.69%
405	0.25	16	101	2,840	8	6,182	59.59%
417	0.25	16	104	2,945	8	6,281	60.55%
444	0.25	16	111	3,056	8	6,497	62.63%
449	0.25	17	112	3,168	8	6,535	63.00%
483	0.25	17	121	3,289	7	6,790	65.46%
491	0.25	17	123	3,411	7	6,848	66.02%
511	0.25	17	128	3,539	7	6,988	67.37%
518	0.25	18	130	3,669	7	7,036	67.83%
525	0.25	18	131	3,800	6	7,081	68.26%
529	0.25	18	132	3,932	6	7,106	68.50%
553	0.25	18	138	4,070	6	7,250	69.89%
556	0.25	19	139	4,209	6	7,267	70.06%
617	0.25	19	154	4,364	5	7,603	73.29%
635	0.25	19	159	4,522	5	7,697	74.20%
805	0.25	19	201	4,724	5	8,547	82.40%
830	0.25	20	208	4,931	5	8,666	83.54%
874	0.25	20	219	5,150	4	8,864	85.45%
901	0.25	20	225	5,375	4	8,979	86.56%
964	0.25	20	241	5,616	4	9,231	88.99%
977	0.25	21	244	5,860	4	9,280	89.46%
1034	0.25	21	259	6,119	3	9,479	91.38%
1055	0.25	21	264	6,382	3	9,547	92.04%
1081	0.25	21	270	6,653	3	9,625	92.79%
1093	0.25	22	273	6,926	3	9,658	93.11%
1124	0.25	22	281	7,207	2	9,736	93.86%
1221	0.25	22	305	7,512	2	9,954	95.96%
1231	0.25	22	308	7,820	2	9,974	96.15%
1265	0.25	23	316	8,136	2	10,034	96.73%
1326	0.25	23	332	8,468	1	10,125	97.61%
1426	0.25	23	357	8,824	1	10,250	98.81%
1455	0.25	23	364	9,188	1	10,279	99.09%
1489	0.25	24	372	9,560	1	10,305	99.34%
1579	0.25	24	395	9,955	0	10,350	99.77%
1673	0.25	24	418	10,373	0	10,373	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
Docket No.: 030446-SU
Test Year Ended: December 31, 2002
Water [] of Sewer [X]
Customer Class: Multi-Residential
Meter Size: 3" (64534)

Schedule: E-14
Page 37 of 40
Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	-2.00	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0.00	0	0	0	5	0	0.00%
103	0.75	1	77	77	4	464	82.51%
108	0.75	2	81	158	3	482	85.85%
129	0.75	2	97	255	2	545	97.06%
133	0.75	3	100	355	2	554	98.66%
136	0.75	4	102	457	1	559	99.47%
140	0.75	5	105	562	0	562	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Multi-Residential
 Meter Size: 3" (64534)

Schedule: E-14
 Page 38 of 40
 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	-2.00	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0.00	0	0	0	2	0	0.00%
103	0.25	0	26	26	1	155	82.51%
108	0.25	1	27	53	1	161	85.85%
129	0.25	1	32	85	1	182	97.06%
133	0.25	1	33	118	1	185	98.66%
136	0.25	1	34	152	0	186	99.47%
140	0.25	2	35	187	0	187	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Multi-Residential
 Meter Size: 6" (64536)

Schedule: E-14
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 Preparer: Seidman, F.

Rates in effect through 10/7/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	-2.00	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0.00	0	0	0	23	0	0.00%
348	0.75	1	261	261	22	7,830	20.31%
379	0.75	2	284	545	21	8,504	22.06%
392	0.75	2	294	839	20	8,777	22.77%
408	0.75	3	306	1,145	20	9,101	23.61%
443	0.75	4	332	1,478	19	9,784	25.38%
497	0.75	5	373	1,850	18	10,796	28.01%
914	1.50	6	1,371	3,221	17	18,302	47.48%
988	0.75	7	741	3,962	16	19,523	50.65%
1121	0.75	8	841	4,803	15	21,618	56.08%
1362	0.75	8	1,022	5,825	14	25,233	65.46%
1369	0.75	9	1,027	6,851	14	25,333	65.72%
1383	0.75	10	1,037	7,889	13	25,522	66.21%
1473	0.75	11	1,105	8,993	12	26,669	69.19%
1615	0.75	11	1,211	10,205	11	28,373	73.61%
1641	0.75	12	1,231	11,435	11	28,666	74.37%
1681	0.75	13	1,261	12,696	10	29,086	75.46%
1693	0.75	14	1,270	13,966	9	29,203	75.76%
2350	0.75	14	1,763	15,728	8	35,116	91.10%
2430	0.75	15	1,823	17,551	8	35,776	92.81%
2439	0.75	16	1,829	19,380	7	35,843	92.99%
2605	0.75	17	1,954	21,334	6	36,964	95.90%
2615	0.75	17	1,961	23,295	5	37,024	96.05%
2684	0.75	18	2,013	25,308	5	37,386	96.99%
2724	0.75	19	2,043	27,351	4	37,566	97.46%
2781	0.75	20	2,086	29,437	3	37,780	98.01%
2829	0.75	20	2,122	31,559	2	37,924	98.39%
2867	0.75	21	2,150	33,709	2	38,009	98.61%
2968	0.75	22	2,226	35,935	1	38,161	99.00%
3481	0.75	23	2,611	38,546	0	38,546	100.00%

Billing Analysis Schedules

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 030446-SU
 Test Year Ended: December 31, 2002
 Water [] of Sewer [X]
 Customer Class: Multi-Residential
 Meter Size: 6" (64536)

Schedule: E-14
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 Preparer: Seidman, F.

Rates in effect 10/8/02

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide the number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	-2.00	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	0.00	0	0	0	8	0	0.00%
348	0.25	0	87	87	7	2,610	20.31%
379	0.25	1	95	182	7	2,835	22.06%
392	0.25	1	98	280	7	2,926	22.77%
408	0.25	1	102	382	7	3,034	23.61%
443	0.25	1	111	493	6	3,261	25.38%
497	0.25	2	124	617	6	3,599	28.01%
914	0.50	2	457	1,074	6	6,101	47.48%
988	0.25	2	247	1,321	5	6,508	50.65%
1121	0.25	3	280	1,601	5	7,206	56.08%
1362	0.25	3	341	1,942	5	8,411	65.46%
1369	0.25	3	342	2,284	5	8,444	65.72%
1383	0.25	3	346	2,630	4	8,507	66.21%
1473	0.25	4	368	2,998	4	8,890	69.19%
1615	0.25	4	404	3,402	4	9,458	73.61%
1641	0.25	4	410	3,812	4	9,555	74.37%
1681	0.25	4	420	4,232	3	9,695	75.46%
1693	0.25	5	423	4,655	3	9,734	75.76%
2350	0.25	5	588	5,243	3	11,705	91.10%
2430	0.25	5	608	5,850	3	11,925	92.81%
2439	0.25	5	610	6,460	2	11,948	92.99%
2605	0.25	6	651	7,111	2	12,321	95.90%
2615	0.25	6	654	7,765	2	12,341	96.05%
2684	0.25	6	671	8,436	2	12,462	96.99%
2724	0.25	6	681	9,117	1	12,522	97.46%
2781	0.25	7	695	9,812	1	12,593	98.01%
2829	0.25	7	707	10,520	1	12,641	98.39%
2867	0.25	7	717	11,236	1	12,670	98.61%
2968	0.25	7	742	11,978	0	12,720	99.00%
3481	0.25	8	870	12,849	0	12,849	100.00%