

Exhibit "C"

Reconciliation of Accounts

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

Mid-County Services, Inc.
 Reconciliation of Accounts
 As of 12/31/05

USOA Account	Account Name	Amount	Utilities, Inc. Account	Account Name	Amount
Wastewater					
408.10	Utility Regulatory Assessment Fee	\$ 69,455	4081301	GROSS RECEIPTS TAX	\$ 69,303
			4081303	FRANCHISE TAX	\$ 152
					\$ 69,455
408.11	Property Taxes	\$ 13,401	4081121	REAL ESTATE TAX	\$ 8,817
			4081122	PERS PROP & ICT TAX	\$ 4,584
					\$ 13,401
408.12	Payroll Taxes	\$ 22,354	4081201	FICA EXPENSE	\$ 20,204
			4091050	FED UNEMPLOYMENT TAX	\$ 678
			4091060	ST UNEMPLOYMENT TAX	\$ 1,472
			4091123	ST UNEMPLOYMENT TAX-IL	\$ -
					\$ 22,354
409.1	Income Taxes	\$ (24,196)	4091000	INCOME TAXES-FEDERAL	\$ (24,196)
			4091100	INCOME TAXES-STATE	\$ -
					\$ (24,196)
410.10	Deferred Federal Income Taxes	\$ (9,618)	4101000	DEF INCOME TAX-FEDERAL	\$ (9,618)
410.11	Deferred State Income Taxes	\$ (1,664)	4101100	DEF INCOME TAXES-STATE	\$ (1,664)
420	Allowance for Funds Used During Construction	\$ 5,996	4201000	INTEREST DURING CONSTRUCTION	\$ (5,996)
351	Organization	\$ 2,350	3511001	ORGANIZATION	\$ 2,350
352	Franchises	\$ -	3521020	FRANCHISES	\$ -
353	Land and Land Rights	\$ 21,006	3537002	L & L RIGHTS	\$ 21,006
354	Structures and Improvements	\$2,596,643	3542011	LIFT STATION	\$ 231,238
			3547012	SPRAY IRRIG FAC	\$ -
			3547021	PLANT SPECIAL	\$ -
			3547003	BLDGS & STRUCTS	\$ 2,284,925
			3547050	SEWER PLANT ALLOC 1041000	\$ 80,480
					\$ 2,596,643
360	Collection Sewers - Force	\$ 349,441	3602006	SEWAGE SERVICE LINES	\$ 111,934
			3602007	FORCE OR VACUUM MAINS	\$ 237,507
					\$ 349,441
361	Collection Sewers - Gravity	\$2,091,383	3612008	SEWER MAINS	\$ 2,009,345
			3612010	MANHOLES	\$ 82,038
					\$ 2,091,383
362	Special Collecting Structures	\$ -	3547012	SPRAY IRRIG FAC	\$ -
380	Treatment and Disposal Equipment	\$ 688,618	3804004	SEWER LAGOONS	\$ 41,148
			3804005	SEWAGE TRTMT PLANT	\$ 647,470
					\$ 688,618
382	Outfall Sewer Lines	\$ -	3824009	OUTFALL LINES	\$ -
390	Office Furniture and Equipment	\$ 26,288	3907090	OFF STRUCT & IMPRV	\$ 24,039
			3907091	OFF FURN & EQPT	\$ 2,249
					\$ 26,288
391	Transportation Equipment	\$ 79,536	103	TRANSPORTATION EQPT.	\$ 79,536
393	Tools, Shop and Garage Equipment	\$ 26,752	3937094	TOOLS SHOP & MISC EQPT	\$ 26,752
394	Laboratory Equipment	\$ 13,821	3947095	LABORATORY EQPT	\$ 13,821
396	Communication Equipment	\$ 550	3967097	COMMUNICATION EQPT	\$ 550
398	Other Tangible Plant	\$ 5,041	104	COMPUTERS	\$ 5,041
354	Structures and Improvements	\$ (1,832)	4032090	DEPRECIATION-10190	\$ 1,780
			4032091	DEPRECIATION-10191	\$ 1,572
			4032093	DEPRECIATION-10193	\$ 30
			4032094	DEPRECIATION-10194	\$ 440
			4032095	DEPRECIATION-10195	\$ 9
			4032097	DEPRECIATION-10197	\$ 325
			4033003	DEPRECIATION-10203	\$ 84
			4033011	DEPRECIATION-10211	\$ (6,072)
			4033012	DEPRECIATION-10212	\$ -
					\$ (1,832)

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USOA Account	Account Name	Amount	Utilities, Inc. Account	Account Name	Amount
360	Collection Sewers - Force	\$ 10,962			
361	Collection Sewers - Gravity	\$ 41,006	4033006	DEPRECIATION-10206	\$ 3,603
			4033007	DEPRECIATION-10207	\$ 7,359
			4033008	DEPRECIATION-10208	\$ 38,950
			4033010	DEPRECIATION-10210	\$ 2,056
					<u>\$ 51,968</u>
380	Treatment and Disposal Equipment	\$ 108,723	4033004	DEPRECIATION-10204	\$ 1,177
			4033005	DEPRECIATION-10205	\$ 107,546
					<u>\$ 108,723</u>
390	Office Furniture and Equipment	\$ (1,210)	4033090	DEPRECIATION-10290	\$ 571
			4033091	DEPRECIATION-10291	\$ (1,781)
					<u>\$ (1,210)</u>
391	Transportation Equipment	\$ 6,708	4032092	DEPRECIATION-10300	\$ 6,708
393	Tools, Shop and Garage Equipment	\$ 1,578	4033094	DEPRECIATION-10294	\$ 1,578
394	Laboratory Equipment	\$ 903	4033095	DEPRECIATION-10295	\$ 903
396	Communication Equipment	\$ 54	4033097	DEPRECIATION-10297	\$ 54
398	Other Tangible Plant	\$ 880	4032098	DEPRECIATION-COMPUTER	\$ 1,995
			4033050	DEPRECIATION-10250	\$ (1,115)
					<u>\$ 880</u>
354	Structures and Improvements	\$ 801,925	1084003	ACCUM DEPR.-10203	\$ 831,156
			1084011	ACCUM DEPR.-10211	\$ 1,083
			1084012	ACCUM DEPR.-10212	\$ -
			1084050	ACCUM DEPR.-10250	\$ (30,314)
					<u>\$ 801,925</u>
360	Collection Sewers - Force	\$ 45,448	1084006	ACCUM DEPR.-10206	\$ (20,131)
			1084007	ACCUM DEPR.-10207	\$ 65,579
					<u>\$ 45,448</u>
361	Collection Sewers - Gravity	\$ 211,548	1084008	ACCUM DEPR.-10208	\$ 208,598
			1084010	ACCUM DEPR.-10210	\$ 2,950
					<u>\$ 211,548</u>
380	Treatment and Disposal Equipment	\$ 581,473	1084004	ACCUM DEPR.-10204	\$ 18,003
			1084005	ACCUM DEPR.-10205	\$ 563,470
					<u>\$ 581,473</u>
382	Outfall Sewer Lines	\$ -	1084009	ACCUM DEPR.-10209	\$ -
390	Office Furniture and Equipment	\$ (588)	1084090	ACCUM DEPR.-10290	\$ (290)
			1084091	ACCUM DEPR.-10291	\$ (298)
					<u>\$ (588)</u>
391	Transportation Equipment	\$ 55,570	110	ACCUM.DEPR.-TRANSPORTATION	\$ 55,570
393	Tools, Shop and Garage Equipment	\$ 12,258	1084094	ACCUM DEPR.-10294	\$ 12,258
394	Laboratory Equipment	\$ 5,043	1084095	ACCUM DEPR.-10295	\$ 5,043
396	Communication Equipment	\$ 552	1084097	ACCUM DEPR.-10297	\$ 552
398	Other Tangible Plant	\$ 4,376	109	ACCUM.DEPR.-COMPUTER	\$ 4,376
521.1	Residential Revenues	\$ 1,374,113	5221000	SEWER REVENUE	\$ 1,374,746
			5221099	SEWER REVENUE ACCRUALS	\$ (633)
			5222030	SEWER REVENUE-COMMERCIAL	\$ -
					<u>\$ 1,374,113</u>
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)	\$ 599	4711000	MISC SERVICE REVENUES	\$ 599
			4741003	NEW CUSTOMER CHGE - W & S	\$ -
			4741008	NSF CHECK CHARGE	\$ -
			4741009	CUT-OFF CHARGE	\$ -
			5401000	REUSE REVENUE	\$ -
					<u>\$ 599</u>
701	Salaries and Wages - Employees	\$ 233,123	6019020	SALARIES-CHGD TO PLT-WSC	\$ (40,231)
			6019040	SALARIES-OPERATIONS	\$ 217,143
			6019045	SALARIES-WTR SERV-COMPUTERS	\$ 104
			6019050	SALARIES-OFFICE	\$ 56,107

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USOA Account	Account Name	Amount	Utilities, Inc. Account	Account Name	Amount
			6019054	SALARIES-IL ADMIN	\$ -
					\$ 233,123
704	Employee Pensions and Benefits	\$ 53,204	6049010	HEALTH INS REIMBURSEMENTS	\$ 53,204
			6049011	EMPLOYEE INS DEDUCTIONS	\$ -
			6049012	HEALTH COSTS & OTHER	\$ -
			6049015	DENTAL INS REIMBURSEMENTS	\$ -
			6049020	PENSION CONTRIBUTIONS	\$ -
			6049040	DEF COMPENSATION	\$ -
			6049050	HEALTH INS PREMIUMS	\$ -
			6049055	DENTAL PREMIUMS	\$ -
			6049060	TERM LIFE INS	\$ -
			6049070	E S O P CONTRIBUTIONS	\$ -
			6049080	DISABILITY INSURANCE	\$ -
			6049090	OTHER EMP PENS & BENEFITS	\$ -
					\$ 53,204
710	Purchased Sewage Treatment	\$ -	502	PURCHASED WATER /SEWER	\$ -
711	Sludge Removal Expense	\$ 384,280	7754008	SEWER-SLUDGE HAULING	\$ 384,280
715	Purchased Power	\$ 138,365	7151020	ELEC PWR - SEWER SYSTEM	\$ 138,365
718	Chemicals	\$ 116,005	6181010	CHLORINE	\$ 32,466
			6181090	OTHER CHEMICALS (TREATMENT)	\$ 83,539
					\$ 116,005
720	Materials and Supplies	\$ 134,677	7754003	SEWER-MAINT SUPPLIES	\$ 8,385
			7754006	SEWER-MAINT REPAIRS	\$ 26,933
			7754009	SEWER-ELEC EQUIPT REPAIR	\$ 1,727
			7754011	SEWER-SEWER RODDING	\$ 4,328
			7755070	SEWER PERMITS	\$ 16,112
			7758490	SEWER-OTHER MAINT EXP	\$ 7,327
			6205003	OPERATORS EXPENSES	\$ 20,943
			6759017	OPERATORS-CLEANING SUPPLIES	\$ -
			6759018	OPERATORS-OTHER OFFICE EXPENSES	\$ -
			6759019	OPERATORS-PUBLICATIONS/SUSCRIPTIONS	\$ -
			6759080	MAINT-DEFERRED CHARGES	\$ 16,896
			6759405	COMMUNICATION EXPENSES	\$ -
			6759412	UNIFORMS	\$ -
			6759413	OPERATORS-POSTAGE	\$ -
			6759414	OPERATORS-OFFICE SUPPLY STORES	\$ -
			6759416	OPERATORS-MEMBERSHIPS	\$ -
			6759430	SALES/USE TAX EXPENSE	\$ -
			6355030	TESTING EQUIP & CHEM	\$ 3,531
			7352020	SEWER TESTS	\$ 28,495
					\$ 134,677
731	Contractual Services-Engineering	\$ 589	6319011	ENG FEES	\$ 589
732	Contractual Services - Accounting	\$ 4,071	6329002	AUDIT FEES	\$ 3,322
			6329014	TAX RETURN REVIEW	\$ 749
					\$ 4,071
733	Contractual Services - Legal	\$ 192	6338001	LEGAL FEES	\$ 192
736	Contractual Services - Other	\$ 6,254	6369003	TEMP EMPLOY - CLERICAL	\$ 1,693
			6369005	OUTSIDE COMPUTER SERV	\$ 673
			6369006	EMPLOY FINDER FEES	\$ 9
			6369007	COMPUTER MAINT	\$ 30
			6369008	DIRECTORS FEES	\$ 12
			6369009	COMPUTER-AMORT & PROG COST	\$ 6
			6369090	OTHER DIR OUTSIDE SERVICES	\$ 3,831
					\$ 6,254
750	Transportation Expenses	\$ 10,288	6501020	GASOLINE	\$ 10,288
			6501030	AUTO REPAIR & TIRES	\$ -
			6501040	AUTO LICENSES	\$ -
					\$ 10,288
759	Insurance - Other	\$ 25,473	534	INSURANCE	\$ 25,473
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	\$ 13,565	541	RATE CASE EXP	\$ 13,565
770	Bad Debt Expense	\$ 160	6708000	UNCOLLECTIBLE ACCOUNTS	\$ 160
			6708001	AGENCY EXPENSE	\$ -
					\$ 160

Mid-County Services, Inc.
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 As of 12/31/05

USOA			Utilities, Inc.		
Account	Account Name	Amount	Account	Account Name	Amount
775	Miscellaneous Expenses	\$ 19,575	6759001	PUBL SUBSCRIPTIONS & TAPES	\$ 6,868
			6759002	ANSWERING SERV	\$ -
			6759003	COMPUTER SUPPLIES	\$ -
			6759004	PRINTING & BLUEPRINTS	\$ -
			6759005	POSTAGE & POSTAGE METER-OFFICE	\$ -
			6759006	UPS & AIR FREIGHT	\$ -
			6759008	XEROX	\$ -
			6759009	OFF SUPPLY STORES & W S-OFFICE	\$ -
			6759010	REIM OF OFF EMP EXP	\$ -
			6759013	CLEANING SUPPLIES	\$ -
			6759014	MEMBERSHIPS - OFFICE EMPLOYEE	\$ -
			6759015	PETTY CASH - OFFICE	\$ -
			6759016	MICROFILMING	\$ -
			6759090	OTHER OFFICE EXPENSES	\$ -
			6759110	OFFICE TELEPHONE	\$ 5,063
			6759111	OFFICE TELEPHONE-LONG DISTANCE	\$ -
			6759120	OFFICE ELECTRIC	\$ -
			6759130	OFFICE GAS	\$ -
			6759135	OPERATIONS TELEPHONES	\$ -
			6759136	OPERATIONS TELEPHONES-LONG DIST	\$ -
			6759140	ALARM SYS PHONE EXPENSE	\$ -
			6759160	OFFICE FAX MACH PHONE LINE	\$ -
			6759210	OFFICE CLEANING SERV	\$ 2,242
			6759220	LANDSCPING MOWING & SNOWPLWNG	\$ -
			6759230	OFFICE GARBAGE REMOVAL	\$ -
			6759260	REPAIR OFF MACH & HEATING	\$ -
			6759290	OTHER OFFICE MAINT	\$ -
			6759330	MEMBERSHIPS - COMPANY	\$ -
			7048050	EMPLOYEES ED EXPENSES	\$ -
			7048055	OFFICE EDUCATION/TRAIN. EXP	\$ -
			7758370	MEALS & RELATED EXP	\$ -
			7758380	BANK SERV CHARGES	\$ -
			7758390	OTHER MISC GENERAL	\$ 5,402
					\$ 19,575

MID-COUNTY SERVICES, INC.
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
351.1	Organization	2,350	351	Organization	2,350
					<u>2,350</u>
353.2	Land & Land Rights	21,006	353	Land & Land Rights	21,006
					<u>21,006</u>
354.2	Structures & Improvements	2,596,643	354	Structures & Improvements	2,596,643
					<u>2,596,643</u>
360.2	Collection Sewers - Force	349,441	360	Collection Sewers - Force	349,441
					<u>349,441</u>
361.2	Collection Sewers - Gravity	2,091,383	361	Collection Sewers - Gravity	2,091,383
					<u>2,091,383</u>
380.4	Treatment & Disposal Equipment	688,618	380	Treatment & Disposal Equipment	688,618
					<u>688,618</u>
390.5	Office Furniture & Equipment	26,288	390	Office Furniture & Equipment	26,288
					<u>26,288</u>
391.5	Transportation Equipment	79,536	391	Transportation Equipment	79,536
					<u>79,536</u>
393.5	Tools, Shop, & Garage Equipment	26,752	393	Tools, Shop, & Miscellaneous Equipment	26,752
					<u>26,752</u>
394.4	Laboratory Equipment	13,821	394	Laboratory Equipment	13,821
					<u>13,821</u>
396.5	Communication Equipment	550	396	Communication Equipment	550
					<u>550</u>
398.5	Other Tangible Plant	5,041	398	Other Tangible Plant	5,041
					<u>5,041</u>
105	Construction Work in Process	255	105	Construction Work in Process	255
					<u>255</u>
108.1	Accumulated Depreciation - UPIS		108	Accumulated Depreciation - UPIS	
MFR A-10 account numbers presented as:			AR S-6(b) account numbers presented as:		
351.1	Accumulated Depreciation - Organization	1,905	N/A for annual report	Accumulated Depreciation - Organization	1,905
					<u>1,905</u>
354.2	Accumulated Depreciation - Structures & Improvements	801,925	354	Accumulated Depreciation - Structures & Improvements	801,925
					<u>801,925</u>
360.2	Accumulated Depreciation - Collection Sewers - Force	45,448	360	Accumulated Depreciation - Collection Sewers - Force	45,448
					<u>45,448</u>
361.2	Accumulated Depreciation - Collection Sewers - Gravity	211,548	361	Accumulated Depreciation - Collection Sewers - Gravity	211,548

MID-COUNTY SERVICES, INC.
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
					211,548
380.4	Accumulated Depreciation - Treatment & Disposal Equipment	581,473	380	Accumulated Depreciation - 3804004	581,473
					581,473
390.7	Accumulated Depreciation - Office Furniture & Equipment	(588)	390	Accumulated Depreciation - Office Furniture & Equipment	(588)
					(588)
391.7	Accumulated Depreciation - Transportation Equipment	55,570	391	Accumulated Depreciation - Transportation	55,570
					55,570
393.7	Accumulated Depreciation - Tools, Shop, & Garage Equipment	12,258	393	Accumulated Depreciation - Tools, Shop, & Garage Equipment	12,258
					12,258
394.7	Accumulated Depreciation - Laboratory Equipment	5,043	394	Accumulated Depreciation - Laboratory Equipment	5,043
					5,043
396.7	Accumulated Depreciation - Communication Equipment	552	396	Accumulated Depreciation - Communication Equipment	552
					552
398.7	Accumulated Depreciation - Other Tangible Plant	4,376	398	Accumulated Depreciation - Other Tangible Plant	4,376
					4,376
132	Special Deposits	60	132	Special Deposits	60
					60
141	Customer Accounts Receivable	116	141	Customer Accounts Receivable	116
					116
162	Prepayments	4,138	162	Prepayments	4,138
					4,138
186.1	Deferred Rate Case Expense	52,557	186.1	Deferred Rate Case Expense	52,557
					52,557
186.2	Other Deferred Debits	20,412	186.2	Other Deferred Debits	20,412
					20,412
190	Accumulated Deferred Income Taxes	(111,313)	190	Accumulated Deferred Income Taxes	(111,313)
					(111,313)
201	Common Stock Issued	(500)	201	Common Stock	(500)
					(500)
211	Other Paid-in-Capital	(4,348,584)	211	Other Paid-in-Capital	(4,348,584)
					(4,348,584)
215	Unappropriated Retained Earnings	1,798,021	215	Unappropriated Retained Earnings	1,774,826
				Add: 2005 Net Income (Loss) from TB	23,194
				\$3 Rounding Difference	3
					1,798,024

MID-COUNTY SERVICES, INC.
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
223	Advances from Associated Companies	199,210	233	Accounts Payable to Associated Companies	(67,482)
233	Accounts Payable to Associated Companies	<u>(266,688)</u>			<u>(67,482)</u>
		<u>(67,478)</u>			
231	Accounts Payable	(10,308)	231	Accounts Payable	<u>(10,308)</u>
					<u>(10,308)</u>
236	Accrued Taxes	(34,000)	236	Accrued Taxes	<u>(34,000)</u>
					<u>(34,000)</u>
271	Contributions in Aid of Construction	(2,982,944)	271	CIAC	(2,982,943)
				Less: \$1 rounding difference	<u>(1)</u>
					<u>(2,982,944)</u>
272	Accumulated Amortization of Contributions in Aid of Construction	1,497,650	272	Accumulated Amortization - CIAC	1,497,649
				Add: \$1 rounding difference	<u>1</u>
					<u>1,497,650</u>
522.1	Measured Revenues - General Customers	(1,374,113)	521.1	Sewer Revenues	<u>(1,374,113)</u>
					<u>(1,374,113)</u>
536	Other Wastewater Revenues	(599)	536	Other Wastewater Revenues	<u>(599)</u>
					<u>(599)</u>
701	Salaries & Wages - Employees	233,123	701	Salaries & Wages - Employees	<u>233,123</u>
					<u>233,123</u>
704	Employee Pensions & Benefits	53,204	704	Employee Pension & Benefits	<u>53,204</u>
					<u>53,204</u>
711	Sludge Removal Expense	384,280	711	Sludge Removal Expense	<u>384,280</u>
					<u>384,280</u>
715	Purchased Power	138,365	715	Purchased Power	<u>138,365</u>
					<u>138,365</u>
718	Chemicals	116,005	718	Chemicals	<u>116,005</u>
					<u>116,005</u>
720	Materials & Supplies	134,676	720	Materials & Supplies	<u>134,677</u>
				Less: \$1 Rounding Difference	<u>(1)</u>
					<u>134,676</u>
731	Contractual Services - Engineering	589	731	Contractual Services - Engineering	<u>589</u>
					<u>589</u>
732	Contractual Services - Accounting	4,071	732	Contractual Services - Accounting	<u>4,071</u>
					<u>4,071</u>
733	Contractual Services - Legal	192	733	Contractual Services - Legal	<u>192</u>

MID-COUNTY SERVICES, INC.
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
					<u>192</u>
735	Contractual Services - Other	6,254	736	Contractual Services - Other	6,254
					<u>6,254</u>
750	Transportation Expense	10,288	750	Transportation Expenses	10,288
					<u>10,288</u>
759	Insurance - Other	25,473	759	Insurance - Other	25,473
					<u>25,473</u>
766	Regulatory Commission Expense - Rate Case	13,565	766	Rate Case Expense	13,565
					<u>13,565</u>
770	Bad Debt Expense	160	770	Bad Debt Expense	160
					<u>160</u>
775	Miscellaneous Expense	19,577	775	Miscellaneous Expenses	19,575
				Add: \$2 Rounding Difference	2
					<u>19,577</u>
403	Depreciation Expense	167,380	403	Depreciation Expense	167,772
			407	Amortization Other Than CIAC	58
					<u>167,830</u>
407.3	Amortization of Other Utility Plant	(89,887)	407.3	Amortization Expense - CIAC	(89,887)
					<u>(89,887)</u>
408.11	Property Taxes	13,401	40811	Property Taxes	13,401
					<u>13,401</u>
408.12	Payroll Taxes	22,354	408.12	Payroll Taxes	22,354
					<u>22,354</u>
408.13	Other Taxes & Licenses	69,455	408.10	Taxes Other Than Income/Utility Regulatory Assessment Fee	69,455
					<u>69,455</u>
409.10	Federal Income Taxes	(24,196)	409.1	Income Taxes	(24,196)
					<u>(24,196)</u>
410.10	Deferred Federal Income Taxes	(9,618)	410.10	Deferred Federal Income Taxes	(9,618)
					<u>(9,618)</u>
410.11	Deferred State Income Taxes	(1,664)	410.11	Deferred State Income Taxes	(1,664)
					<u>(1,664)</u>
413	Income from Utility Plant Leased to Others	(41)	419	Interest and Dividend Income	(2,171)
414	Gains (Losses) from Disposition of Utility Property	(1,600)		Sale of Equipment	(2,171)
427.5	Interest - Other	(528)			
419	Interest and Dividend Income	(2)			
		<u>(2,171)</u>			

MID-COUNTY SERVICES, INC.
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO ANNUAL REPORT
12/31/05 BALANCES

Account Number - MFR	Description	Amount	Account Number - AR	Description	Amount
427.1	Interest on Debt to Associated Companies	118,577	427	Interest Expense - Intercompany	118,577
420	Allowance for Funds Used During Construction	(5,996)	420	Interest During Construction	(5,996)
					<u>(5,996)</u>
					<u>118,577</u>

MID-COUNTY SERVICES, INC.
DOCKET NO. 060254-SU
RECONCILIATION OF MINIMUM FILING REQUIREMENT TO TRIAL BALANCE
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Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
351.1	Organization	2,350	3511001	Organization	2,350
					<u>2,350</u>
353.2	Land & Land Rights	21,006	3537002	Land & Land Rights	21,006
					<u>21,006</u>
354.2	Structures & Improvements	2,596,643	3542011	Lift Station	231,238
			3547003	Buildings & Structures	2,284,925
			3547050	Sewer Plant Allocated	45,627
			1041000	Utility Plant Acquired/Disposed	34,853
					<u>2,596,643</u>
360.2	Collection Sewers - Force	349,441	3602006	Sewage Service Lines	111,934
			3602007	Force or Vacuum Mains	237,507
					<u>349,441</u>
361.2	Collection Sewers - Gravity	2,091,383	3612008	Sewer Mains	2,009,345
			3612010	Manholes	82,038
					<u>2,091,383</u>
380.4	Treatment & Disposal Equipment	688,618	3804004	Sewer Lagoons	41,148
			3804005	Sewage Treatment Plant	647,470
					<u>688,618</u>
390.5	Office Furniture & Equipment	26,288	3907090	Office Structures & Improvements	24,039
			3907091	Office Furniture & Equipment	2,249
					<u>26,288</u>
391.5	Transportation Equipment	79,536	3917000	Transportation Equipment	79,536
					<u>79,536</u>
393.5	Tools, Shop, & Garage Equipment	26,752	3937094	Tools, Shop, & Miscellaneous Equipment	26,752
					<u>26,752</u>
394.4	Laboratory Equipment	13,821	3947095	Laboratory Equipment	13,821
					<u>13,821</u>
396.5	Communication Equipment	550	3967097	Communication Equipment	550
					<u>550</u>
398.5	Other Tangible Plant	5,041	3406050	Computer Allocated	5,041
					<u>5,041</u>
105	Construction Work in Process	255	1051092	Sewer Plant in Process	255
					<u>255</u>
108.1	Accumulated Depreciation - UPIS				

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Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
MFR A-10 account numbers presented as:					
351.1	Accumulated Depreciation - Organization	1,905	1084001	Accumulated Depreciation - 3511001	<u>1,905</u>
					<u>1,905</u>
354.2	Accumulated Depreciation - Structures & Improvements	801,925	1084003	Accumulated Depreciation - 3547003	831,157
			1084011	Accumulated Depreciation - 3542011	1,083
			1084050	Accumulated Depreciation - Sewer Allocated	11,613
			1084000	Accumulated Depreciation - Sewer	<u>(41,927)</u>
					<u>801,925</u>
360.2	Accumulated Depreciation - Collection Sewers - Force	45,448	1084006	Accumulated Depreciation - 3602006	(20,131)
			1084007	Accumulated Depreciation - 3602007	65,579
					<u>45,448</u>
361.2	Accumulated Depreciation - Collection Sewers - Gravity	211,548	1084008	Accumulated Depreciation - 3612008	208,598
			1084010	Accumulated Depreciation - 3612010	2,950
					<u>211,548</u>
380.4	Accumulated Depreciation - Treatment & Disposal Equipment	581,473	1084004	Accumulated Depreciation - 3804004	18,003
			1084005	Accumulated Depreciation - 3804005	563,470
					<u>581,473</u>
390.7	Accumulated Depreciation - Office Furniture & Equipment	(588)	1084090	Accumulated Depreciation - 3907090	(290)
			1084091	Accumulated Depreciation - 3907091	(298)
					<u>(588)</u>
391.7	Accumulated Depreciation - Transportation Equipment	55,570	1082000	Accumulated Depreciation - Transportation	55,570
					<u>55,570</u>
393.7	Accumulated Depreciation - Tools, Shop, & Garage Equipment	12,258	1084094	Accumulated Depreciation - 3937094	12,258
					<u>12,258</u>
394.7	Accumulated Depreciation - Laboratory Equipment	5,043	1084095	Accumulated Depreciation - 3947095	5,043
					<u>5,043</u>
396.7	Accumulated Depreciation - Communication Equipment	552	1084097	Accumulated Depreciation - 3967097	552
					<u>552</u>
398.7	Accumulated Depreciation - Other Tangible Plant	4,376	1081050	Accumulated Depreciation - Computer Allocated	4,376
					<u>4,376</u>
132	Special Deposits	60	1322000	Special Deposits	60
					<u>60</u>
141	Customer Accounts Receivable	116	1411000	A/R - Customer	116
					<u>116</u>

Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
162	Prepayments	4,138	1651090	Other Prepayments	4,138
1861	Deferred Rate Case Expense	52,557	1863013	Rate Case Expense - 3	68,609
			1863015	Rate Case Expense - 5	266
			1863063	Rate Case Expense - Amortization - 3	(16,318)
1862	Other Deferred Debits	20,412	1862063	Deferred Charges - Tank Maintenance & Repair (Sewer) - 3	21,100
			1862064	Deferred Charges - Tank Maintenance & Repair (Sewer) - 4	29,600
			1865063	Amortization - Tank Maintenance & Repair (Sewer) - 3	(17,958)
			1865064	Amortization - Tank Maintenance & Repair (Sewer) - 4	(12,330)
					20,412
190	Accumulated Deferred Income Taxes	(111,313)	1901011	Deferred Federal Tax - CIAC Pre-1987	60,354
			1901012	Deferred Federal Tax - Tap Fee Post-2000	109,428
			1901020	Deferred Federal Tax - Rate Case	(16,888)
			1901021	Deferred Federal Tax - Deferred Maintenance	(6,559)
			1901024	Deferred Federal Tax - Organization Expense	(2,109)
			1901031	Deferred Federal Tax - Depreciation	(281,407)
			1902011	Deferred State Tax - CIAC Pre-1987	10,327
			1902012	Deferred State Tax - Tap Fee Post-2000	18,732
			1902020	Deferred State Tax - Rate Case	(2,893)
			1902021	Deferred State Tax - Maintenance	(1,122)
			1902031	Deferred State Tax - Depreciation	824
					(111,313)
201	Common Stock Issued	(500)	2021010	Common Stock	(500)
211	Other Paid-in-Capital	(4,348,584)	2111000	Paid-in-Capital	(831,818)
			2112000	Miscellaneous Paid-in-Capital	(3,516,766)
					(4,348,584)
215	Unappropriated Retained Earnings	1,798,021	2151000	Retained Earnings - Prior Years	1,774,826
				Add: 2005 Net Income (Loss) from TB	23,194
					1,798,021
223	Advances from Associated Companies	199,210	2413000	Advances from UI	199,210
231	Accounts Payable	(10,308)	2311050	A/P Trade - Accrual	(10,308)
233	Accounts Payable to Associated Companies	(266,688)	2334002	A/P - Water Service Corporation	(3,016,198)
			2334003	A/P - Water Service Distribution	2,784,323
			2334050	A/P - Intercountry	(34,813)
					(266,688)

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236	Accrued Taxes	(34,000)	2361101	Accrued Gross Receipts Tax	(34,000)
					<u>(34,000)</u>
271	Contributions in Aid of Construction	(2,982,944)	2721000	CIAC - Sewer Undistributed	(850,496)
			2721003	CIAC - Sewer Buildings & Structures	(744,771)
			2721004	CIAC - Sewer Lagoons	(13,813)
			2721005	CIAC - Sewage Treatment Plant	(248,257)
			2721006	CIAC - Sewage Service Lines	(41,114)
			2721007	CIAC - Sewer Force or Vacuum Mains	(93,600)
			2721008	CIAC - Sewer Mains	(535,385)
			2721010	CIAC - Sewer Tax	(376,607)
			2721011	CIAC - Sewer Lift Station	(55,439)
			2721098	CIAC - Sewer Manholes	(23,460)
					<u>(2,982,944)</u>
272	Accumulated Amortization of Contributions in Aid of Construction	1,497,650	2723000	Accumulated Amortization - CIAC Sewer	1,325,567
			2723003	Accumulated Amortization - Buildings & Structures	49,213
			2723004	Accumulated Amortization - Sewer Lagoons	1,185
			2723005	Accumulated Amortization - Sewage Treatment Plant	44,625
			2723006	Accumulated Amortization - Sewage Service Lines	3,965
			2723007	Accumulated Amortization - Force or Vacuum Mains	9,354
			2723008	Accumulated Amortization - Sewer Mains	35,171
			2723010	Accumulated Amortization - Sewer CIAC	20,876
			2723011	Accumulated Amortization - Lift Station	5,610
			2723098	Accumulated Amortization - Manholes	2,084
					<u>1,497,650</u>
522.1	Measured Revenues - General Customers	(1,374,113)	5221000	Sewer Revenues	(1,374,746)
			5221099	Sewer Revenues - Accruals	633
					<u>(1,374,113)</u>
536	Other Wastewater Revenues	(599)	4711000	Miscellaneous Service Revenues	1,470
			4711025	Connection Meter Fees	(2,069)
					<u>(599)</u>
701	Salaries & Wages - Employees	233,123	6019020	Salaries Charged to Plant	(40,231)
			6019040	Salaries - Operations	217,143
			6019045	Salaries - WSC Computers	104
			6019050	Salaries - Office	56,107
					<u>233,123</u>
704	Employee Pensions & Benefits	53,204	6049000	Employee Pension & Benefits	2,818
			6049010	Health Insurance Reimbursements	32,801
			6049011	Employee Insurance Deductions	(919)
			6049012	Health Costs & Other	96
			6049015	Dental Insurance Reimbursements	303
			6049020	Pension Contributions	6,521

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Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
			6049050	Health Insurance Premiums	566
			6049055	Dental Premiums	48
			6049060	Term Life Insurance	126
			6049065	Term Life Insurance -Optional	3
			6049067	AFLAC	4
			6049070	401K/ESOP Contributions	8,438
			6049080	Disability Insurance	67
			6049090	Other Employee Pension & Benefits	2,332
					<u>53,204</u>
711	Sludge Removal Expense	384,280	7754008	Sewer - Sludge Hauling	384,280
					<u>384,280</u>
715	Purchased Power	138,365	7151020	Electric Power - Sewer System	138,365
					<u>138,365</u>
718	Chemicals	116,005	6181010	Chlorine	32,466
			6181050	Odor Control Chemicals	8,720
			6181090	Other Chemicals (Treatment)	74,819
					<u>116,005</u>
720	Materials & Supplies	134,676	7754003	Sewer - Maintenance Supplies	8,385
			7754006	Sewer - Maintenance Repairs	26,933
			7754009	Sewer - Electric Equipment Repair	1,727
			7755070	Sewer Permits	16,112
			7758490	Sewer - Other Maintenance Expense	7,327
			7754011	Sewer - Rodding	4,328
			6759080	Maintenance Deferred Charges	16,896
			6759412	Uniforms	1,209
			6759430	Sales/Use Tax Expense	312
			6759490	Garbage Removal Wtr/Swr	13,631
			6205003	Operators Expenses	5
			6759017	Operators - Cleaning Supplies	906
			6759018	Operators - Other Office Expense	2,818
			6759019	Operators - Publications/Subscriptions	22
			6759410	Operator Education Expenses	245
			6759413	Operators - Postage	107
			6759414	Operators - Office Supply Stores	317
			6759416	Operators - Memberships	1,371
			6355030	Testing Equipment & Chemicals	3,531
			7352020	Sewer Tests	28,495
					<u>134,676</u>
731	Contractual Services - Engineering	589	6319011	Engineering Fees	589
					<u>589</u>
732	Contractual Services - Accounting	4,071	6329002	Audit Fees	3,322
			6329014	Tax Return Review	749

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Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
					<u>4,071</u>
733	Contractual Services - Legal	192	6338001	Legal Fees	192
					<u>192</u>
735	Contractual Services - Other	6,254	6369003	Temporary Employee - Clerical	1,693
			6369005	Payroll Services	673
			6369006	Employee Finder Fees	9
			6369090	Other Direct Outside Services	3,831
			6369007	Computer Maintenance	30
			6369009	Computer Amortization and Program Cost	12
			6369012	Internet Supplier	6
					<u>6,254</u>
750	Transportation Expense	10,288	6501020	Gasoline	7,005
			6501030	Auto Repair & Tires	3,258
			6501040	Auto Licenses	18
			6509090	Other Transportation Expenses	7
					<u>10,288</u>
759	Insurance - Other	25,473	6599090	Other Insurance	25,473
					<u>25,473</u>
766	Regulatory Commission Expense - Rate Case	13,565	7668010	Rate Case Expense	13,565
					<u>13,565</u>
770	Bad Debt Expense	160	6708001	Agency Expense	160
					<u>160</u>
775	Miscellaneous Expense	19,577	6759003	Computer Supplies	17
			6759016	Microfiliming	9
			6759001	Publications, Subscriptions, & Tapes	(59)
			6759002	Answering Service	396
			6759004	Printing & Blueprints	194
			6759006	UPS & Air Freight	305
			6759008	Xerox	176
			6759009	Office Supply Stores	1,457
			6759010	Reimbursement of Office Employee Expenses	48
			6759013	Cleaning Supplies	57
			6759014	Memberships - Office Employee	11
			6759090	Other Office Expenses	844
			6759005	Postage & Postage Meter - Office	941
			6759007	Printing Customer Service	451
			6759011	Envelopes	1,708
			6759012	Bill Stock	294
			6759051	Computer Supplies - Billing	19
			6759110	Office Telephone	632
			6759120	Office Electric	274

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Account Number - MFR	Description	Amount	Account Number - TB	Description	Amount
			6759125	Office Water	63
			6759130	Office Gas	102
			6759135	Operations Telephones - Long Distance	1,731
			6759136	Operations Telephones - Long Distance	8
			6759140	Alarm System Phone Expense	2,253
			6759210	Office Cleaning Services	788
			6759220	Landscaping, Mowing, & Snowplowing	364
			6759230	Office Garbage Removal	111
			6759260	Repair Office Machine & Heating	68
			6759290	Other Office Maintenance	911
			6759330	Memberships - Company	3
			7048050	Employee Education Expenses	2
			7048055	Office Education/Training Expense	393
			7758370	Meals & Related Expenses	312
			7758380	Bank Service Charges	3,206
			7758381	LOC Fee	348
			7758390	Other Miscellaneous General	1,140
					<u>19,577</u>
403	Depreciation Expense	167,830	4032090	Depreciation - 10190	1,780
			4032091	Depreciation - 10191	1,572
			4032092	Depreciation - 10300	6,708
			4032093	Depreciation - 10193	30
			4032094	Depreciation - 10194	440
			4032095	Depreciation - 10195	9
			4032097	Depreciation - 10197	325
			4032098	Depreciation - Computer	1,995
			4033000	Depreciation - Sewer	(1,115)
			4033001	Depreciation - 10201	58
			4033003	Depreciation - 10203	84
			4033004	Depreciation - 10204	1,177
			4033005	Depreciation - 10205	107,546
			4033006	Depreciation - 10206	3,603
			4033007	Depreciation - 10207	7,359
			4033008	Depreciation - 10208	38,950
			4033010	Depreciation - 10210	2,056
			4033011	Depreciation - 10211	(6,072)
			4033090	Depreciation - 10290	571
			4033091	Depreciation - 10291	(1,781)
			4033094	Depreciation - 10294	1,578
			4033095	Depreciation - 0295	903
			4033097	Depreciation - 10297	55
					<u>167,830</u>
407.3	Amortization of Other Utility Plant	(89,887)	4073000	Amortization Expense - CIAC Sewer	(21,262)
			4073003	Amortization Expense - 2721003	(126)
			4073004	Amortization Expense - 2721004	(395)
			4073005	Amortization Expense - 2721005	(36,918)

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			4073006	Amortization Expense - 2721006	(1,369)
			4073007	Amortization Expense - 2721007	(3,117)
			4073008	Amortization Expense - 2721008	(11,886)
			4073010	Amortization Expense - 2721010	(12,188)
			4073011	Amortization Expense - 2721011	(1,846)
			4073098	Amortization Expense - 2721098	(781)
					<u>(89,887)</u>
408.11	Property Taxes	13,401	4081121	Real Estate Tax	8,817
			4081122	Personal Property & ICT Tax	4,584
					<u>13,401</u>
408.12	Payroll Taxes	22,354	4081201	FICA Expense	20,204
			4091050	Federal Unemployment Tax	678
			4091060	State Unemployment Tax	1,472
					<u>22,354</u>
408.13	Other Taxes & Licenses	69,455	4081301	Gross Receipts Tax	69,303
			4081303	Franchise Tax	152
					<u>69,455</u>
409.10	Federal Income Taxes	(24,196)	4091000	Income Taxes - Federal	(24,196)
					<u>(24,196)</u>
410.10	Deferred Federal Income Taxes	(9,618)	4101000	Deferred Income Taxes - Federal	(9,618)
					<u>(9,618)</u>
410.11	Deferred State Income Taxes	(1,664)	4101100	Deferred Income Taxes - State	(1,664)
					<u>(1,664)</u>
413	Income from Utility Plant Leased to Others	(41)	4131020	Rental Income	(41)
					<u>(41)</u>
414	Gains (Losses) from Disposition of Utility Property	(1,600)	4141040	Sale of Equipment	(1,600)
					<u>(1,600)</u>
427.1	Interest on Debt to Associated Companies	118,577	4192000	Interest Expense - Intercompany	118,577
					<u>118,577</u>
420	Allowance for Funds Used During Construction	(5,996)	4201000	Interest During Construction	(5,996)
					<u>(5,996)</u>
427.5	Interest - Other	(528)	4272090	Short Term Interest Expense - Other	(528)
					<u>(528)</u>
419	Interest and Dividend Income	(2)	4191010	Interest Income - Other	(2)
					<u>(2)</u>