

CLASS A  
WATER AND/OR WASTEWATER UTILITIES

Sealed

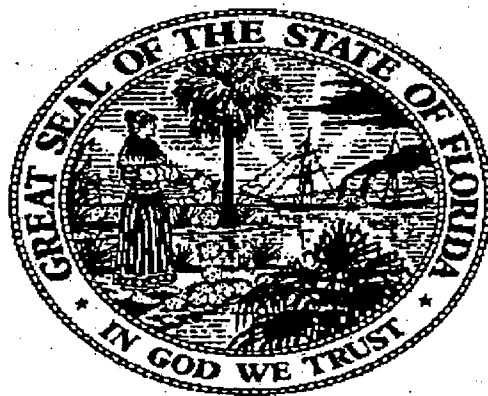
**FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING  
REQUIREMENTS**

OF

**Mid-County Services, Inc.**

Docket No. 060254-SU

**VOLUME I**



FOR THE

**Test Year Ended: December 31, 2005**

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<b>VOLUME I</b>		
<b><u>RATE BASE</u></b>		
A-2	1	Sewer Rate Base - Final
A-3	2, 2a	Adjustments to Rate Base - Final
A-4	3	Annual Plant Additions and Balances
A-6	4 -5	Sewer Plant in Service by Primary Account
A-7	6	Summary of Non-Used & Useful Plant
A-8	7	Annual Accumulated Depreciation Additions and Balances
A-10	8 - 9	Sewer Accumulated Depreciation by Primary Account
A-11	10	Annual Additions and Balances to CIAC
A-12	11 - 12	CIAC by Type and Classification
A-13	13	Annual Additions and Balances of Amortization of CIAC
A-14	14 - 15	Accumulated Amortization of CIAC by Type and Classification
A-15	16	Schedule of AFUDC Rates Used
A-16	17	Annual Additions and Balances of Advances for Construction
A-17	18	Working Capital Allowance Calculation
A-18	19 - 20	Balance Sheet - Assets
A-19	21 - 22	Balance Sheet - Liabilities & Owners' Equity
<b><u>NET OPERATING INCOME</u></b>		
B-2	23	Net Operating Income Statement - Sewer - Final
B-3	24, 24a	Adjustments to Net Operating Income - Final
B-4	25	Test Year Operating Revenues
B-6	26	Sewer O&M Expenses by Month
B-8	27	Comparative O&M Expenses - Sewer
B-9	28	Analysis of Contractual Services
B-10	29	Rate Case Expense Analysis
B-11	30	Analysis of Maintenance Expense
B-12	31, 31a-c	Schedule of Allocated Expenses
B-14	32	Net Depreciation Expense - Sewer
B-15	33	Taxes Other than Income
<b><u>INCOME TAX</u></b>		
C-1	34	Reconciliation of Total Income Tax Provision - Final
C-2	35	State and Federal Income Tax Calculation - Current -Final
C-3	36	Schedule of Interest in Tax Expense Calculation
C-4	37	Book/Tax Differences - Permanent
C-5	38	Deferred Tax Expense - Final
C-6	39-41	Accumulated Deferred Income Taxes - Final
C-7	42 - 45	Investment Tax Credits
C-8	46	Parent(s) Debt Information
C-9	47	Income Tax Returns
C-10	48	Miscellaneous Tax Information
<b><u>COST OF CAPITAL</u></b>		
D-1	49	Requested Cost of Capital - Final
D-2	50	Reconciliation of Capital Structure to Rate Base - Final
D-3	51	Preferred Stock Outstanding
D-4	52	Simple Average Cost Short-Term Debt
D-5	53	Long-Term Debt - Beginning & End of Year Average
D-6	54	Variable Rate Long-Term Debt Beginning & End of Year Average
D-7	55	Customer Deposits

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<u>RATE SCHEDULES</u>		
E-1	56	Rate Schedule - Present and Final
E-2	57	Revenues at Test Year Rates
E-3	58	Customer Monthly Billing Schedule
E-4	59	Miscellaneous Service Charges
E-5	60	Miscellaneous Service Charge Revenue
E-6	61	Public Fire Hydrants Schedule
E-7	62	Private Fire Protection Service
E-8	63	Contracts and Agreements
E-9	64	Tax or Franchise Fee
E-10	65	Service Availability Charges
E-11	66	Guaranteed Revenues Received
E-12	67	Class A Utility Cost of Service Study
E-13	68	Projected Test Year Revenue Calculation
E-14	69	Billing Analysis (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
F-2	70	Gallons of Wastewater Treated
F-4	71	Wastewater Treatment Plant Statistics
F-6	72	Used and Useful Calculations - Wastewater
F-7	73	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	74	Margin Reserve Calculations - Water and Wastewater
F-10	75	Equivalent Residential Connections - Wastewater
<u>INTERIM RATE SCHEDULES</u>		
A-2 Interim	76	Sewer Rate Base
A-3 Interim	77	Adjustments to Rate Base
B-2 Interim	78	Net Operating Income Statement - Sewer
B-3 Interim	79	Adjustments to Net Operating Income
B-15 Interim	80	Adjustments to Net Operating Income
C-1 Interim	81	Taxes Other Than Income
C-2 Interim	82	State and Federal Income Tax Calculation - Current
D-1 Interim	83	Requested Cost of Capital
D-2 Interim	84	Reconciliation of Capital Structure to Rate Base
E-1 Interim	85	Rate Schedule - Present, and Interim
E-2 Interim	86	Revenues at Test Year Rates
<u>VOLUME II</u>		
<u>Billing Analysis</u>		
E-14	1 - 3	Sewer - Residential 64522, 5/8" Meters, Eff. 1/1 - 1/14
E-14	4 - 6	Sewer - Residential 64522, 5/8" Meters, Eff. 1/15 - 12/23
E-14	7 - 9	Sewer - Residential 64522, 5/8" Meters, Eff. 12/24 - 12/31
E-14	10 - 11	Sewer - Residential 64523, 1" Meters, Eff. 1/1 - 1/14
E-14	12 - 13	Sewer - Residential 64523, 1" Meters, Eff. 1/15 - 12/23
E-14	14 - 15	Sewer - Residential 64523, 1" Meters, Eff. 12/24 - 12/31
E-14	16	Sewer - GS 64529, 5/8" Meters, Eff. 1/1 - 1/14
E-14	17	Sewer - GS 64529, 5/8" Meters, Eff. 1/15 - 12/23
E-14	18	Sewer - GS 64529, 5/8" Meters, Eff. 12/24 - 12/31
E-14	19 - 21	Sewer - GS 64530, 1" Meters, Eff. 1/1 - 1/14
E-14	22 - 24	Sewer - GS 64530, 1" Meters, Eff. 1/15 - 12/23
E-14	25 - 27	Sewer - GS 64530, 1" Meters, Eff. 12/24 - 12/31
E-14	28 - 30	Sewer - GS 64532, 1.5" Meters, Eff. 1/1 - 1/14
E-14	31 - 33	Sewer - GS 64532, 1.5" Meters, Eff. 1/15 - 12/23
E-14	34 - 36	Sewer - GS 64532, 1.5" Meters, Eff. 12/24 - 12/31
E-14	37 - 38	Sewer - GS 64533, 2" Meters, Eff. 1/1 - 1/14
E-14	39 - 40	Sewer - GS 64533, 2" Meters, Eff. 1/15 - 12/23
E-14	41 - 42	Sewer - GS 64533, 2" Meters, Eff. 12/24 - 12/31
E-14	43	Sewer - GS 64533 UI, 2" Meters, Eff. 1/1 - 1/14, 1/15 - 12/23, 12/24 - 12/31
E-14	44	Sewer - GS 64536 UI, 6" Meters, Eff. 1/1 - 1/14, 1/15 - 12/23, 12/24 - 12/31
E-14	45	Sewer - Multi-Res 64529, 5/8" Meters, Eff. 1/1 - 1/14
E-14	46	Sewer - Multi-Res 64529, 5/8" Meters, Eff. 1/15 - 12/23
E-14	47	Sewer - Multi-Res 64529, 5/8" Meters, Eff. 12/24 - 12/31
E-14	48	Sewer - Multi-Res 64530, 1" Meters, Eff. 1/1 - 1/14
E-14	49	Sewer - Multi-Res 64530, 1" Meters, Eff. 1/15 - 12/23
E-14	50	Sewer - Multi-Res 64530, 1" Meters, Eff. 12/24 - 12/31
E-14	51	Sewer - Multi-Res 64532, 1.5" Meters, Eff. 1/1 - 1/14, 1/15 - 12/23, 12/24 - 12/31
E-14	52 - 53	Sewer - Multi-Res 64535, 3" Meters, Eff. 1/1 - 1/14
E-14	54 - 55	Sewer - Multi-Res 64535, 3" Meters, Eff. 1/15 - 12/23
E-14	56 - 57	Sewer - Multi-Res 64535, 3" Meters, Eff. 12/24 - 12/31
E-14	58 - 58	Sewer - Multi-Res 64537, 6" Meters, Eff. 1/1 - 1/14
E-14	59	Sewer - Multi-Res 64537, 6" Meters, Eff. 1/15 - 12/23
E-14	60	Sewer - Multi-Res 64537, 6" Meters, Eff. 12/24 - 12/31

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Schedule Year Ended: December 31, 2005  
 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) 13 Mo Avg Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 5,413,941	\$ 226,971 (A)	\$ 5,640,912	A-6, A-3
1a	Allocated WSC Net Plant in Service	-	16,581 (A1)	16,581	A-3
2	Utility Land & Land Rights	18,603		18,603	A-6
3	Less: Non-Used & Useful Plant		- (B)	-	A-7, A-3
4	Construction Work in Progress	144,135	(144,135) (C)	-	A-3
5	Less: Accumulated Depreciation	(1,633,555)	(5,299) (D)	(1,638,854)	A-10, A-3
6	Less: CIAC	(2,977,668)		(2,977,668)	A-12
7	Accumulated Amortization of CIAC	1,444,003		1,444,003	A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	187,795 (E)	187,795	A-17, A-3
12	Total Rate Base	\$ 2,409,460	\$ 281,913	\$ 2,691,373	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Schedule Year Ended: December 31, 2005  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-3  
 Page 1 of 2  
 Docket No.: 060254-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	Acct. 354.2 Non-specific improvements completed by 7/15/06	-	10,676
3	Acct 354.2 Proj. 4002 - 580 Lift Station Upgrade		18,500
4	Acct 354.2 Proj. 4002 - Retirement		(4,748)
5	Acct. 360.2 Non-specific improvements completed by 7/15/06		710
6	Acct. 361.2 Proj. 3498 - Manhole Rehabilitation		50,000
7	Acct. 380.4 Proj. 3719 Odor Control System		92,500
8	Acct. 380.4 Non-specific improvements completed by 7/15/06		45,010
9	Acct. 391.7 Non-specific improvements completed by 7/15/06		1,539
10	Acct. 393.7 Non-specific improvements completed by 7/15/06		5,905
11	Acct. 394.7 Non-specific improvements completed by 7/15/06		6,879
12	Total Plant in Service	- \$	226,971
12a	(A1) Allocation of WSC Net Plant in Service not on Mid-County's books		\$ 16,581
13	<u>(B) Non-used and Useful Plant in Service</u>		\$ -
14	<u>(C) Construction Work in Progress</u>		
15	CWIP not included in Rate Base	\$ -	\$ (144,135)
16	<u>(D) Accumulated Depreciation - Proforma</u>		
17	Acct. 354.2 Non-specific improvements completed by 7/15/06		(162)
18	Acct 354.2 Proj. 4002 - 580 Lift Station Upgrade		(280)
19	Acct 354.2 Proj. 4002 - Retirement		72
20	Acct. 360.2 Non-specific improvements completed by 7/15/06		(12)
21	Acct. 361.2 Proj. 3498 - Manhole Rehabilitation		(556)
22	Acct. 380.4 Proj. 3719 Odor Control System		(2,569)
23	Acct. 380.4 Non-specific improvements completed by 7/15/06		(1,250)
24	Acct. 391.7 Non-specific improvements completed by 7/15/06		(128)
25	Acct. 393.7 Non-specific improvements completed by 7/15/06		(185)
26	Acct. 394.7 Non-specific improvements completed by 7/15/06		(229)
27	Total Accumulated Depreciation	\$	(5,299)
28	<u>(E) Working Capital, Balance Sheet Method, see Sch. A-17</u>		\$ 187,795

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Schedule Year Ended: December 31, 2005  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-3  
 Page 2 of 2  
 Docket No.: 060254-SU  
 Preparer: Seidman, F.

1 Mid-County Proforma Rate Base Adjustments			NARUC	Service
	Amount	Pct U&U	Acct	Life
2 (A) Plant in Service				
3 Acct. 354.2 Non-specific improvements completed by 7/15/06	10,676	100%	354	33
4 Acct 354.2 Proj. 4002 - 580 Lift Station Upgrade	18,500	100%	354	33
5 Acct 354.2 Proj. 4002 - Retirement	(4,748)	100%	354	33
6 Acct. 360.2 Non-specific improvements completed by 7/15/06	710	100%	360	30
7 Acct. 361.2 Proj. 3498 - Manhole Rehabilitation	50,000	100%	361	45
8 Acct. 380.4 Proj. 3719 Odor Control System	92,500	100%	380	18
9 Acct. 380.4 Non-specific improvements completed by 7/15/06	45,010	100%	380	18
10 Acct. 391.7 Non-specific improvements completed by 7/15/06	1,539	100%	391	6
11 Acct. 393.7 Non-specific improvements completed by 7/15/06	5,905	100%	393	16
12 Acct. 394.7 Non-specific improvements completed by 7/15/06	6,879	100%	394	15
13 Total	226,971			
14 (D) Accum. Depreciation				
15 Acct. 354.2 Non-specific improvements completed by 7/15/06	162	100%		
16 Acct 354.2 Proj. 4002 - 580 Lift Station Upgrade	280	100%		
17 Acct 354.2 Proj. 4002 - Retirement	(72)	100%		
18 Acct. 360.2 Non-specific improvements completed by 7/15/06	12	100%		
19 Acct. 361.2 Proj. 3498 - Manhole Rehabilitation	556	100%		
20 Acct. 380.4 Proj. 3719 Odor Control System	2,569	100%		
21 Acct. 380.4 Non-specific improvements completed by 7/15/06	1,250	100%		
22 Acct. 391.7 Non-specific improvements completed by 7/15/06	128	100%		
23 Acct. 393.7 Non-specific improvements completed by 7/15/06	185	100%		
24 Acct. 394.7 Non-specific improvements completed by 7/15/06	229	100%		
25 Totals	5,299			

26 NOTE RE USED & USEFUL:

27 The improvements are all necessary to maintain adequate and sufficient service to existing customers, and are, therefore, also 100% used & useful.

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.: 060254-SU  
Test Year Ended: December 31, 2005

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	12/31/02 Balance	\$ -	\$ 5,378,511
2	2003 Additions		344,320
3	2003 Retirements		115,321
4	2003 Adjustments		-
5	12/31/03 Balance	-	5,607,510
6	2004 Additions		530,561
7	2004 Retirements		3,478
8	2004 Adjustments		(700,164)
9	12/31/04 Balance	-	5,434,429
10	2005 Additions		546,242
11	2005 Retirements		79,242
12	2005 Adjustments		-
13	12/31/05 Balance (book)	-	5,901,429
14	2005 Proforma additions		226,971
15	2005 Proforma Retirements		
16	2005 Proforma Adjustments		-
17	12/31/05 Proforma Balance	\$ -	\$ 6,128,400

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

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Schedule Year Ended: December 31, 2005  
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 1 of 2  
Preparer: Seidman, F.

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/04	(3) Test Year 12/31/05	(4) 13 Mo Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	2,350	2,350	2,350		
3	352.1 Franchises	-	-	-		
4	389.1 Other Plant & Misc. Equipment	-	-	-		
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	18,403	21,006	18,603		
7	354.2 Structures & Improvements	280,888	2,596,643	394,360		
8	360.2 Collection Sewers - Force	346,184	349,441	347,499		
9	361.2 Collection Sewers - Gravity	1,917,182	2,091,383	1,938,753		
10	362.2 Special Collecting Structures	-	-	-		
11	363.2 Services to Customers	-	-	-		
12	364.2 Flow Measuring Devices	-	-	-		
13	365.2 Flow Measuring Installations	-	-	-		
14	366.2 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	-	-	-		
19	371.3 Pumping Equipment	-	-	-		
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	2,729,681	688,618	2,583,200	0.00%	
28	381.4 Plant Sewers	-	-	-		
29	382.4 Outfall Sewer Lines	-	-	-		
30	389.4 Other Plant & Misc. Equipment	-	-	-		
31	GENERAL PLANT					
32	353.5 Land & Land Rights	-	-	-		
33	354.5 Structures & Improvements	-	-	-		
34	390.5 Office Furniture & Equipment	26,288	26,288	26,288		
35	391.5 Transportation Equipment	71,337	79,536	80,798		
36	392.5 Stores Equipment	-	-	-		
37	393.5 Tools, Shop & Garage Equipment	23,753	26,752	25,599		
38	394.5 Laboratory Equipment	13,537	13,821	13,646		
39	395.5 Power Operated Equipment	-	-	-		
40	396.5 Communication Equipment	550	550	550		
41	397.5 Miscellaneous Equipment	-	-	-		
42	398.5 Other Tangible Plant	4,273	5,041	898		
43	TOTAL	\$ 5,434,427	\$ 5,901,431	\$ 5,432,544		\$ -



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

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080254-SU  
Schedule Year Ended: December 31, 2005  
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: Seldman, F.

Recap Schedules: A-2, A-4

Line No.	(1) Line Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Dec-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	13 Mo Average
1	INTANGIBLE PLANT														
2	351.1 Organization	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350
3	352.1 Franchises														
4	399.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	21,006	18,603
7	354.2 Structures & Improvements	280,888	193,690	196,740	196,740	196,740	196,740	250,606	197,610	200,983	203,183	206,626	209,795	2,598,643	394,360
8	360.2 Collection Sewers - Force	346,184	346,184	346,184	346,184	346,184	346,184	346,896	347,067	348,266	348,266	348,982	349,382	349,441	347,499
9	361.2 Collection Sewers - Gravity	1,917,182	1,917,182	1,917,267	1,917,267	1,917,267	1,918,004	1,924,418	1,935,360	1,936,700	1,936,700	1,937,209	1,937,844	2,091,383	1,938,753
10	362.2 Special Collecting Structures														
11	363.2 Services to Customers														0
12	364.2 Flow Measuring Devices														
13	365.2 Flow Measuring Installations														
14	366.2 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														0
19	371.3 Pumping Equipment														0
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														
26	380.4 Treatment & Disposal Equipmen	2,728,681	2,728,681	2,730,371	2,732,931	2,732,931	2,734,692	2,742,203	2,748,101	2,748,842	2,750,987	2,755,784	2,756,800	688,618	2,583,200
27	381.4 Plant Sewers														
28	382.4 Outfall Sewer Lines														
29	389.4 Other Plant & Misc. Equipment														0
30	GENERAL PLANT														
31	353.5 Land & Land Rights														
32	354.5 Structures & Improvements														
33	390.5 Office Furniture & Equipment	26,288	26,288	26,288	26,288	26,288	26,288	26,288	26,288	26,288	26,288	26,288	26,288	26,288	26,288
34	391.5 Transportation Equipment	71,337	71,337	85,945	85,945	79,522	79,536	79,536	79,536	79,536	79,536	79,536	79,536	79,536	80,798
35	392.5 Stores Equipment														
36	393.5 Tools, Shop & Garage Equipmen	23,753	23,753	23,753	23,753	23,753	26,752	26,752	26,752	26,752	26,752	26,752	26,752	26,752	25,599
37	394.5 Laboratory Equipment	13,537	13,537	13,537	13,537	13,537	13,537	13,537	13,537	13,821	13,821	13,821	13,821	13,821	13,646
38	395.5 Power Operated Equipment														
39	396.5 Communication Equipment	550	550	550	550	550	550	550	550	550	550	550	550	550	550
40	397.5 Miscellaneous Equipment														0
41	398.5 Other Tangible Plant	4,273	(191)	(191)	(191)	(191)	(191)	4,273	(191)	(191)	(191)	(191)	(191)	5,041	898
42	TOTAL	\$ 6,434,427	\$ 5,342,865	\$ 5,371,199	\$ 5,373,759	\$ 5,357,336	\$ 5,363,558	\$ 6,435,883	\$ 5,396,462	\$ 5,402,300	\$ 5,406,626	\$ 5,416,110	\$ 5,421,331	\$ 5,901,431	\$ 5,432,544

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Schedule Year Ended: December 31, 2005

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
<b>WATER</b>				
1	Plant in Service			\$ -
2	Land			-
3	Accumulated Depreciation			-
4	Other (Explain)			
5	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>WASTEWATER</b>				
6	Plant in Service		\$ -	\$ -
7	Land		-	-
8	Accumulated Depreciation		-	-
9	Other (Explain)			
10	<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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.: 060254-SU  
Test Year Ended: December 31, 2005

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	12/31/02 Balance	\$ -	\$ 1,533,704
2	2003 Additions		161,729
3	2003 Retirements		115,321
4	2003 Adjustments		-
5	12/31/03 Balance	-	1,580,112
6	2004 Additions		162,327
7	2004 Retirements		3,478
8	2004 Adjustments		(159,890)
9	12/31/04 Balance (book) see note	-	1,579,071
10	2005 Additions		217,776
11	2005 Retirements		79,242
12	2005 Adjustments		-
13	12/31/05 Balance (book) see note	-	1,717,605
14	2005 Proforma additions		5,299
15	2005 Proforma Retirements		-
16	2005 Adjustments		-
17	12/31/05 Proforma Balance	-	1,722,904

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

12/31/04 Balance (book)	1,579,071
Acct 351,1 - Organization	2,124
12/31/04 Balance (Sch A-10)	<u>1,581,194</u>
12/31/05 Balance (book)	1,717,605
Acct 351,1 - Organization	1,905
12/31/05 Balance (Sch A-10)	<u>1,719,512</u>

Schedule of Wastewater Accumulated Depreciation By Primary Account  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Schedule Year Ended: December 31, 2005  
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	2,124	1,905	2,170		
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	21,522	801,925	76,005		
8	360.2 Collection Sewers - Force	45,890	45,448	50,287		
9	361.2 Collection Sewers - Gravity	202,235	211,548	222,407		
10	362.2 Special Collecting Structures	-	-	-		
11	363.2 Services to Customers	-	-	-		
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	-	-	-		
19	371.3 Pumping Equipment	-	-	-		
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	1,220,254	581,473	1,203,089	0.00%	
26	381.4 Plant Sewers	-	-	-		
27	382.4 Outfall Sewer Lines	-	-	-		
28	389.4 Other Plant & Misc. Equipment	-	-	-		
29	GENERAL PLANT					
30	353.7 Land & Land Rights	-	-	-		
31	354.7 Structures & Improvements	-	-	-		
32	390.7 Office Furniture & Equipment	(965)	(588)	(558)		
33	391.7 Transportation Equipment	71,207	55,570	62,704		
34	392.7 Stores Equipment	-	-	-		
35	393.7 Tools, Shop & Garage Equipment	10,680	12,258	11,447		
36	394.7 Laboratory Equipment	4,150	5,043	4,603		
37	395.7 Power Operated Equipment	-	-	-		
38	396.7 Communication Equipment	498	552	525		
39	397.7 Miscellaneous Equipment	-	-	-		
40	398.7 Other Tangible Plant	3,599	4,376	876		
41	TOTAL	\$ 1,581,194	\$ 1,719,512	\$ 1,633,555		\$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Schedule Year Ended: December 31, 2005  
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 2 Of 2  
Preparer: Seidman, F.

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Dec-04	(3) Jan-05	(4) Feb-05	(5) Mar-05	(6) Apr-05	(7) May-05	(8) Jun-05	(9) Jul-05	(10) Aug-05	(11) Sep-05	(12) Oct-05	(13) Nov-05	(14) Dec-05	(15) 13 Mo Average
1	INTANGIBLE PLANT														
2	351.1 Organization	2,124	2,137	2,149	2,161	2,174	2,186	2,198	2,211	2,223	2,235	2,248	2,260	1,905	2,170
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	21,522	12,536	13,145	13,755	14,364	14,973	25,177	16,202	13,752	14,372	14,991	11,354	801,925	76,005
8	360.2 Collection Sewers - Force	45,890	47,061	48,232	49,403	50,574	49,131	50,302	51,191	52,364	53,537	54,710	55,883	45,448	50,287
9	361.2 Collection Sewers - Gravity	202,235	206,316	210,396	214,477	218,557	220,428	224,509	228,591	232,673	236,755	240,837	243,966	211,548	222,407
10	362.2 Special Collecting Structures														
11	363.2 Services to Customers														
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														
19	371.3 Pumping Equipment														
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	1,220,254	1,227,595	1,234,935	1,239,035	1,246,375	1,253,715	1,260,478	1,267,463	1,272,284	1,274,934	1,277,841	1,283,770	581,473	1,203,089
26	381.4 Plant Sewers														
27	382.4 Outfall Sewer Lines														
28	389.4 Other Plant & Misc. Equipment														
29	GENERAL PLANT														
30	353.7 Land & Land Rights														
31	354.7 Structures & Improvements														
32	390.7 Office Furniture & Equipment	(965)	(890)	(816)	(741)	(667)	(592)	(518)	(444)	(369)	(295)	(220)	(146)	(588)	(558)
33	391.7 Transportation Equipment	71,207	71,356	72,325	72,884	57,019	57,579	58,138	58,697	59,256	59,815	60,374	60,933	55,570	62,704
34	392.7 Stores Equipment														
35	393.7 Tools, Shop & Garage Equipment	10,680	10,803	10,927	11,051	11,174	11,298	11,422	11,561	11,701	11,840	11,979	12,119	12,258	11,447
36	384.7 Laboratory Equipment	4,150	4,225	4,301	4,377	4,452	4,528	4,604	4,679	4,755	4,831	4,906	4,982	5,043	4,603
37	395.7 Power Operated Equipment														
38	396.7 Communication Equipment	498	502	507	512	516	521	525	530	535	539	544	549	552	525
39	397.7 Miscellaneous Equipment														
40	398.7 Other Tangible Plant	3,599	(19)	(19)	(19)	(19)	(19)	3,599	(19)	(19)	(19)	(19)	(19)	4,376	876
41	TOTAL	1,581,194	1,581,622	1,586,082	1,606,893	1,604,520	1,613,748	1,640,435	1,640,663	1,649,155	1,658,545	1,668,192	1,675,650	1,719,512	1,633,555

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

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Test Year Ended: December 31, 2005

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	12/31/02 Balance	\$ -	\$ 2,825,700
2	2003 Additions		33,494
3	2003 Retirements		-
4	2003 Adjustments		-
5	12/31/03 Balance	-	2,859,194
6	2004 Additions		103,767
7	2004 Retirements		-
8	2004 Adjustments		-
9	12/31/04 Balance	-	2,962,961
10	2005 Additions		19,982
11	2005 Retirements		-
12	2005 Adjustments		-
13	12/31/05 Balance (book)	-	2,982,943
14	2005 Proforma additions		-
15	2005 Proforma Retirements		-
16	2005 Adjustments		-
17	12/31/05 Proforma Balance	-	2,982,943

Schedule of Contributions in Aid of Construction By Classification  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Schedule Year Ended: December 31, 2005  
Historic [X] or Projected [ ]

Schedule: A-12  
Page 1 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) Prior Year 12/31/04	(3) Test Year 12/31/05	(4) 13 Mo. Average
<b>WATER</b>				
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	\$ -	\$ -	\$ -
<b>WASTEWATER</b>				
8	Plant Capacity Fees	\$ 1,962,470	\$ 1,982,452	1,977,175
9	Line/Main Extension Fees	\$ 748,998	\$ 748,998	748,998
10	Contributed Property	\$ 251,494	\$ 251,494	251,494
11	Other	\$ -	\$ -	-
12	Total	\$ 2,962,962	\$ 2,982,944	\$ 2,977,668

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

Schedule of Contributions In Aid of Construction By Classification  
13 Month Average

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Schedule Year Ended: December 31, 2005  
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: A-12  
Page 2 of 2  
Preparer: Seldman, 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-04	(3) Jan-05	(4) Feb-05	(5) Mar-05	(6) Apr-05	(7) May-05	(8) Jun-05	(9) Jul-05	(10) Aug-05	(11) Sep-05	(12) Oct-05	(13) Nov-05	(14) Dec-05	(15) 13 Mo. Average
<b>WATER</b>															
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>WASTEWATER</b>															
8	Plant Capacity Fees	\$ 1,962,470	\$ 1,964,940	\$ 1,964,940	\$ 1,978,747	\$ 1,978,747	\$ 1,978,747	\$ 1,981,217	\$ 1,981,217	\$ 1,982,452	\$ 1,982,452	\$ 1,982,452	\$ 1,982,452	\$ 1,982,452	\$ 1,977,175
9	Line/Main Extension Fees	748,998	748,998	748,998	748,998	748,998	748,998	748,998	748,998	748,998	748,998	748,998	748,998	748,998	748,998
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														
12	Total	\$ 2,962,962	\$ 2,965,432	\$ 2,965,432	\$ 2,979,239	\$ 2,979,239	\$ 2,979,239	\$ 2,981,709	\$ 2,981,709	\$ 2,982,944	\$ 2,982,944	\$ 2,982,944	\$ 2,982,944	\$ 2,982,944	\$ 2,977,668

Note: Per 1996 filing, \$251,494 of CIAC balance was contributed. That balance has been carried forward in each case. The CIAC subaccounts have been assigned as either plant capacity fee or main extension fee based on their description. The plant capacity fee was reduced accordingly for the contributed property balance.

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.: 060254-SU  
Test Year Ended: December 31, 2005

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	12/31/02 Balance	\$ -	\$ 1,215,864
2	2003 Additions		77,102
3	2003 Retirements		-
4	2003 Adjustments		-
5	12/31/03 Balance	-	1,292,966
6	2004 Additions		77,796
7	2004 Retirements		-
8	2004 Adjustments		-
9	12/31/04 Balance see note	-	1,370,762
10	2005 Additions		89,887
11	2005 Retirements		-
12	2005 Adjustments		37,000
13	12/31/05 Balance (book)	-	1,497,649
14	2005 Proforma additions		-
15	2005 Proforma Retirements		-
16	2005 Adjustments		-
17	12/31/05 Proforma Balance	-	1,497,649

Note:

12/31/04 Balance (book)	1,370,762
Part of PSC adjustment included in 2005 Adjustment	31,610
12/31/04 Balance (Sch A-14)	1,402,371

Schedule of Accumulated Amortization of CIAC By Classification  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Schedule Year Ended: December 31, 2005  
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 12/31/04	(3) Test Year 12/31/05	(4) 13 mo. Average
<b>WATER</b>				
1	Plant Capacity Fees			-
2	Line/Main Extension Fees			-
3	Meter Installation Fees			-
4	Contributed Lines			-
5	Other (Describe)			-
6	Total	\$ -	\$ -	\$ -
7	Total	\$ -	\$ -	\$ -
<b>WASTEWATER</b>				
8	Plant Capacity Fees	\$ 928,838	\$ 995,331	958,835
9	Line/Main Extension Fees	354,501	376,050	363,211
10	Contributed Property	119,032	126,268	121,957
11	Other	-	-	-
12	Total	\$ 1,402,371	\$ 1,497,650	\$ 1,444,003

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

Schedule of Accumulated Amortization of CIAC By Classification  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Schedule Year Ended: December 31, 2005  
Historic [X] or Projected [ ]

Schedule: A-14  
Page 2 of 2  
Preparer: Soldman, 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
<b>WATER</b>															
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>WASTEWATER</b>															
8	Plant Capacity Fees	\$ 928,838	\$ 933,700	\$ 938,189	\$ 944,863	\$ 949,343	\$ 953,823	\$ 958,705	\$ 963,221	\$ 967,840	\$ 972,457	\$ 976,975	\$ 981,492	\$ 995,331	\$ 958,835
9	Line/Main Extension Fees	354,501	355,909	357,613	357,851	359,347	361,043	362,438	364,145	365,701	367,408	369,115	370,822	376,050	363,211
10	Contributed Property	119,032	119,505	120,077	120,090	120,659	121,229	121,697	122,270	122,793	123,366	123,939	124,512	126,268	121,957
11	Other (PSC adj.)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Total	\$ 1,402,371	\$ 1,409,113	\$ 1,415,859	\$ 1,422,604	\$ 1,429,349	\$ 1,436,094	\$ 1,442,840	\$ 1,449,637	\$ 1,456,434	\$ 1,463,232	\$ 1,470,029	\$ 1,476,826	\$ 1,497,650	\$ 1,444,003

Note: The accumulated amortization balance is not designated by categories. It has been allocated to each category in the same ratio as the CIAC balances.

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

Company: Mid-County Services, Inc.  
Docket No.: 060234-SU  
Schedule Year Ended: December 31, 2005  
Historic [X] or Projected [ ]

Florida Public Service Commission  
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
<b>WATER</b>															
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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>WASTEWATER</b>															
8	Plant Capacity Fees	\$ 929,838	\$ 933,700	\$ 938,189	\$ 944,863	\$ 949,343	\$ 953,823	\$ 958,705	\$ 963,221	\$ 967,840	\$ 972,457	\$ 976,975	\$ 981,492	\$ 985,331	\$ 958,835
9	Line/Main Extension Fees	354,501	355,808	357,613	357,651	359,347	361,043	362,438	364,145	365,701	367,408	369,115	370,822	376,050	363,211
10	Contributed Property	119,032	119,505	120,077	120,680	120,659	121,228	121,687	122,270	122,793	123,366	123,939	124,512	126,268	121,957
11	Other (PSC adj.)														
12	Total	\$ 1,402,371	\$ 1,409,113	\$ 1,415,859	\$ 1,422,604	\$ 1,429,349	\$ 1,436,094	\$ 1,442,840	\$ 1,449,637	\$ 1,456,434	\$ 1,463,232	\$ 1,470,029	\$ 1,476,826	\$ 1,483,650	\$ 1,444,003

Note: The accumulated amortization balance is not designated by categories. It has been allocated to each category in the same ratio as the CIAC balances.

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.: 060254-SU  
Test Year Ended: December 31, 2005

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 PSC approved an AFUDC rate in PAA Order No. PSC-93-1713-FOF-SU, 11/30/93 and final Order No. PSC-94-1042-FOF-SU, 8/24/94. That rate was effective 7/1/95.
- 2 The PSC established a uniform AFUDC rate for all of Utilities, Inc. Florida subsidiaries in Order No. PSC-04-0262-PAA-WS, 3/8/2004 and Consummating Order No. PSC-04-0904-CO-SU, 9/17/04. That rate was effective 1/1/2003.

The rates are:

- |   |                     |       |
|---|---------------------|-------|
| 3 | 7/1/95 - 12/31/2003 | 9.43% |
| 4 | 1/1/04 - present    | 9.03% |

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.: 060254-SU  
Test Year Ended: December 31, 2005

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005

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 - 12/31/05</u>		
2	Current And Accrued Assets (13 month average):		
3	Accounts Rec'b - customers	\$	23,588
4	Prepayments		9,229
5	Deferred Rate Case Expense (per B-10)		160,258
6	Other Miscellaneous Deferred Debits		28,860
7	Current and Accrued Liabilities (13 month average):		
8	Accounts Payable		(13,080)
9	Accrued Taxes		(21,060)
10	Equals working capital (Balance Sheet Approach)	\$	- \$ 187,795
11	<u>Interim Rates - 12/31/05</u>		
12	Current And Accrued Assets (13 month average):		
13	Accounts Rec'b - customers	\$	23,588
14	Prepayments		9,229
15	Deferred Rate Case Expense, per books		58,666
	Other Miscellaneous Deferred Debits		28,860
			0
16	Current and Accrued Liabilities (13 month average):		0
17	Accounts Payable		(13,080)
18	Accrued Taxes		(21,060)
19	Equals working capital (Balance Sheet Approach)	\$	- \$ 86,203

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005

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 12/31/04	(3) Test Year Ended 12/31/05	(4) 13 Mo. Average
1	Utility Plant in Service	\$ 5,434,427	\$ 5,901,431	\$ 5,432,545
2	Construction Work in Progress	52,594	255	144,135
3	Other Utility Plant Adjustments			
4	<b>GROSS UTILITY PLANT</b>	<u>5,487,020</u>	<u>5,901,686</u>	<u>5,576,680</u>
5	Less: Accumulated Depreciation	<u>(1,581,194)</u>	<u>(1,719,512)</u>	<u>(1,633,555)</u>
6	<b>NET UTILITY PLANT</b>	<u>3,905,826</u>	<u>4,182,174</u>	<u>3,943,125</u>
7	Cash	60	60	60
8	Accounts Rec'b - customers	1,159	116	23,588
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	12,163	4,138	9,229
15	Materials & Supplies			
16	Miscellaneous Current & Accrued Assets			
17	<b>TOTAL CURRENT ASSETS</b>	<u>13,381</u>	<u>4,314</u>	<u>32,877</u>
18	Net nonutility property			
19	Unamortized Debt Discount & Exp.			
20	Prelim. Survey & Investigation Charges			
21	Clearing Accounts			
22	Deferred Rate Case Expense	64,651	52,557	58,666
23	Other Miscellaneous Deferred Debits	37,308	20,412	28,860
24	Accum. Deferred Income Taxes	<u>204,006</u>	<u>198,841</u>	<u>203,609</u>
25	<b>TOTAL OTHER ASSETS</b>	<u>305,965</u>	<u>271,810</u>	<u>291,135</u>
26	<b>TOTAL ASSETS</b>	<u>\$ 4,225,173</u>	<u>\$ 4,458,298</u>	<u>\$ 4,267,137</u>



Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005

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-04	Jan-05	Feb-05	Mar-05	Apr-05	May-05	Jun-05	Jul-05	Aug-05	Sep-05	Oct-05	Nov-05	Dec-05	13 Mo. Average
1	Utility Plant in Service	5,434,427	5,342,665	5,371,199	5,373,759	5,357,336	5,363,558	5,435,883	5,396,462	5,402,300	5,406,626	5,416,110	5,421,331	5,901,431	5,432,545
2	Construction Work in Progress	52,594	52,594	53,799	55,329	55,329	196,374	214,020	233,720	232,380	232,675	241,391	253,303	255	144,135
3	Other Utility Plant Adjustments														
4	<b>GROSS UTILITY PLANT</b>	<b>5,487,020</b>	<b>5,395,258</b>	<b>5,424,997</b>	<b>5,429,087</b>	<b>5,412,664</b>	<b>5,559,932</b>	<b>5,649,902</b>	<b>5,630,181</b>	<b>5,634,680</b>	<b>5,639,301</b>	<b>5,657,501</b>	<b>5,674,634</b>	<b>5,901,686</b>	<b>5,576,680</b>
5	Less: Accumulated Depreciation	(1,581,194)	(1,581,622)	(1,596,082)	(1,606,893)	(1,604,520)	(1,613,748)	(1,640,435)	(1,640,663)	(1,649,155)	(1,658,545)	(1,668,192)	(1,675,650)	(1,719,512)	(1,633,555)
6	<b>NET UTILITY PLANT</b>	<b>3,905,826</b>	<b>3,813,637</b>	<b>3,828,915</b>	<b>3,822,195</b>	<b>3,808,144</b>	<b>3,946,184</b>	<b>4,009,468</b>	<b>3,989,519</b>	<b>3,985,526</b>	<b>3,980,756</b>	<b>3,989,309</b>	<b>3,998,984</b>	<b>4,182,174</b>	<b>3,943,125</b>
7	Cash	60	60	60	60	60	60	60	60	60	60	60	60	60	60
8	Accounts Rec'b - Customers	1,159	55,368	507	58,747	5,318	51,652	5,010	54,200	469	71,038	3,063	0	116	23,588
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	12,163	11,746	12,284	11,867	11,451	11,694	10,601	9,508	8,415	5,985	4,892	5,231	4,138	9,229
15	Materials & Supplies														
16	Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	<b>TOTAL CURRENT ASSETS</b>	<b>13,381</b>	<b>67,174</b>	<b>12,851</b>	<b>70,674</b>	<b>16,828</b>	<b>63,406</b>	<b>15,671</b>	<b>63,768</b>	<b>8,943</b>	<b>77,083</b>	<b>8,015</b>	<b>5,291</b>	<b>4,314</b>	<b>32,877</b>
18	Net nonutility property														
19	Unamortized Debt Discount & Exp.														
20	Prelim. Survey & Investigation Charges														
21	Clearing Accounts														
22	Deferred Rate Case Expense	64,651	63,579	62,456	61,607	60,479	59,351	59,149	58,006	56,863	55,720	54,577	53,659	52,557	58,666
23	Other Miscellaneous Deferred Debits	37,308	35,900	34,492	33,084	31,676	30,268	28,860	27,452	26,044	24,636	23,228	21,820	20,412	28,860
24	Accum. Deferred Income Taxes	204,006	204,006	204,006	204,006	204,006	204,006	204,006	204,006	204,006	204,006	204,006	204,006	198,841	203,609
25	<b>TOTAL OTHER ASSETS</b>	<b>305,965</b>	<b>303,485</b>	<b>300,954</b>	<b>298,697</b>	<b>296,161</b>	<b>293,625</b>	<b>292,015</b>	<b>289,464</b>	<b>286,913</b>	<b>284,362</b>	<b>281,811</b>	<b>279,485</b>	<b>271,810</b>	<b>291,135</b>
26	<b>TOTAL ASSETS</b>	<b>4,225,173</b>	<b>4,184,296</b>	<b>4,142,720</b>	<b>4,191,566</b>	<b>4,121,134</b>	<b>4,303,215</b>	<b>4,317,154</b>	<b>4,342,750</b>	<b>4,281,382</b>	<b>4,342,201</b>	<b>4,279,135</b>	<b>4,283,761</b>	<b>4,458,298</b>	<b>4,267,137</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005

Schedule: A-19  
 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) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/04	(3) Test Year Ended 12/31/05	(4) 13 Mo Average
1	Common Stock Issued	\$ 500	\$ 500	\$ 500
2	Preferred Stock Issued			
3	Additional Paid in Capital	3,950,600	4,348,584	3,981,214
4	Retained Earnings	(1,163,640)	(1,798,021)	(1,169,883)
5	Other Equity Capital			
6	<b>TOTAL EQUITY CAPITAL</b>	<u>2,787,459</u>	<u>2,551,064</u>	<u>2,811,831</u>
7	Bonds			
8	Reacquired Bonds			
9	Advances From Associated Companies			
10	Other Long-Term Debt	-	-	-
11	<b>TOTAL LONG-TERM DEBT</b>	<u>-</u>	<u>-</u>	<u>-</u>
7	Accounts Payable	2,629	10,308	13,080
8	Notes Payable	-	-	-
9	Notes & Accounts Payable - Assoc. Cos.	(471,212)	67,478	(437,931)
10	Customer Deposits	-	-	-
11	Accrued Taxes	19,000	34,000	21,060
12	Current Portion Long Term Debt			
13	Accrued Interest	-	-	-
14	Accrued Dividends			
15	Misc. Current and Accrued Liabilities	-	-	-
16	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<u>(449,583)</u>	<u>111,786</u>	<u>(403,791)</u>
17	Advances for Construction			
18	Prepaid Capacity Charges			
19	Accum. Deferred ITC's			
20	Operating Reserves			
21	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>	<u>-</u>	<u>-</u>	<u>-</u>
22	Contributions in Aid of Construction	2,962,962	2,982,944	2,977,668
23	Less: Accum. Amortization of CIAC	(1,402,371)	(1,497,650)	(1,444,003)
24	Accumulated Deferred Income Taxes	326,708	310,154	325,435
25	<b>Total Equity Capital and Liabilities</b>	<u>\$ 4,225,175</u>	<u>\$ 4,458,302</u>	<u>\$ 4,267,140</u>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005

Schedule: A-19  
 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 No.	(1) EQUITY CAPITAL & LIABILITIES	(3) Dec-04	(4) Jan-05	(5) Feb-05	(6) Mar-05	(7) Apr-05	(8) May-05	(9) Jun-05	(10) Jul-05	(11) Aug-05	(12) Sep-05	(13) Oct-05	(14) Nov-05	(15) Dec-05	(16) 13 Mo. Average
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	3,950,600	3,950,600	3,950,600	3,950,600	3,950,600	3,950,600	3,950,600	3,950,600	3,950,600	3,950,600	3,950,600	3,950,600	4,348,584	3,981,214
4	Retained Earnings	(1,163,640)	(1,109,071)	(1,121,076)	(1,049,378)	(1,044,532)	(963,568)	(1,183,754)	(1,136,447)	(1,137,075)	(1,164,302)	(1,191,945)	(1,145,695)	(1,798,021)	(1,169,883)
5	Other Equity Capital														
6	<b>TOTAL EQUITY CAPITAL</b>	<b>2,787,459</b>	<b>2,842,029</b>	<b>2,830,024</b>	<b>2,901,722</b>	<b>2,906,568</b>	<b>2,987,532</b>	<b>2,767,346</b>	<b>2,814,653</b>	<b>2,814,025</b>	<b>2,786,798</b>	<b>2,759,155</b>	<b>2,805,405</b>	<b>2,551,064</b>	<b>2,811,831</b>
7	Bonds														
8	Reacquired Bonds														
9	Advances From Associated Companies														
10	Other Long-Term Debt	0												0	0
11	<b>TOTAL LONG-TERM DEBT</b>	<b>0</b>												<b>0</b>	<b>0</b>
7	Accounts Payable	2,629	512	32,635	27,539	25,564	834	5,282	40,487	2,190	11,131	9,061	1,874	10,308	13,080
8	Notes Payable														0
9	Notes & Accounts Payable - Assoc. Cos.	(471,212)	(566,645)	(627,967)	(631,141)	(703,608)	(577,274)	(349,581)	(374,520)	(397,658)	(318,012)	(350,828)	(392,137)	67,478	(437,931)
10	Customer Deposits														0
11	Accrued Taxes	19,000	25,373	31,747	10,103	16,013	22,271	28,529	3,350	9,608	15,865	22,123	35,793	34,000	21,060
12	Current Portion Long Term Debt														
13	Accrued Interest														0
14	Accrued Dividends														
15	Misc. Current and Accrued Liabilities	0												0	0
16	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>(449,583)</b>	<b>(540,760)</b>	<b>(563,584)</b>	<b>(583,489)</b>	<b>(662,032)</b>	<b>(554,169)</b>	<b>(315,770)</b>	<b>(330,683)</b>	<b>(385,860)</b>	<b>(291,016)</b>	<b>(319,643)</b>	<b>(354,469)</b>	<b>111,786</b>	<b>(403,791)</b>
17	Advances for Construction														
18	Prepaid Capacity Charges														
19	Accum. Deferred ITC's														
20	Operating Reserves														
21	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>	<b>0</b>												<b>0</b>	<b>0</b>
22	Contributions In Aid of Construction	2,962,962	2,965,432	2,985,432	2,979,239	2,979,239	2,979,239	2,981,709	2,981,709	2,982,944	2,982,944	2,982,944	2,982,944	2,982,944	2,977,668
23	Less: Accum. Amortization of CIAC	(1,402,371)	(1,409,113)	(1,415,859)	(1,422,604)	(1,429,349)	(1,436,094)	(1,442,840)	(1,449,637)	(1,456,434)	(1,463,232)	(1,470,029)	(1,476,826)	(1,497,650)	(1,444,003)
24	Accumulated Deferred Income Taxes	326,708	326,708	326,708	326,708	326,708	326,708	326,708	326,708	326,708	326,708	326,708	326,708	310,154	325,435
25	<b>Total Equity Capital and Liabilities</b>	<b>4,225,176</b>	<b>4,184,296</b>	<b>4,142,720</b>	<b>4,191,566</b>	<b>4,121,134</b>	<b>4,303,215</b>	<b>4,317,154</b>	<b>4,342,750</b>	<b>4,281,382</b>	<b>4,342,201</b>	<b>4,279,135</b>	<b>4,283,761</b>	<b>4,458,298</b>	<b>4,267,140</b>

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005  
 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	\$ 1,374,712	\$ 17,405 (A)	\$ 1,392,117	\$ 377,730 (G)	\$ 1,769,847	B-4, E-2
2	Operation & Maintenance	1,139,821	72,428 (B)	1,212,249	53,420 (H)	1,265,669	B-6, B-3
3	Depreciation, net of CIAC Amort.	77,943	10,599 (C)	88,542	-	88,542	B-14, B-3
4	Amortization		27,000 (D)	27,000	-	27,000	B-3
5	Taxes Other Than Income	105,210	4,536 (E)	109,747	9,557 (I)	119,304	B-15, B-3
6	Provision for Income Taxes	(35,478)	35,478 (F)	-	45,680 (J)	45,680	C-1, B-3
7	OPERATING EXPENSES	1,287,497	150,041	1,437,538	108,657	1,546,195	
8	NET OPERATING INCOME	\$ 87,216	\$ (132,636)	\$ (45,421)	\$ 269,074	\$ 223,653	
9	RATE BASE	\$ 2,409,460		\$ 2,691,373		\$ 2,691,373	
10	RATE OF RETURN	3.62 %		(1.69) %		8.31 %	

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	\$ -	\$ 17,405
3	(B) <u>Operations &amp; Maintenance (O &amp; M) Expenses</u>		
4	(1) Annualize salary expense for salary increase and adjustments in personnel.	\$ -	\$ 34,169
5	(2) Annualize pensions & benefits associated with (1) above.		6,443
6	(3) Annualize increase in electric rates		25,816
7	(4) Increase in wastewater testing costs for additional parameters	-	
8	Chloroform		2,000
9	Whole effluent toxicity		4,000
10	Total adjustment to O & M Expense	\$ -	\$ 72,428
11	(C) <u>Depreciation Expense</u>		
12	(1) Depreciation expense for proforma additions		
13	Acct. 354.2 Non-specific improvements completed by 7/15/06		324
14	Acct 354.2 Proj. 4002 - 580 Lift Station Upgrade		561
15	Acct 354.2 Proj. 4002 - Retirement		(144)
16	Acct. 360.2 Non-specific improvements completed by 7/15/06		24
17	Acct. 361.2 Proj. 3498 - Manhole Rehabilitation		1,111
18	Acct. 380.4 Proj. 3719 Odor Control System		5,139
19	Acct. 380.4 Non-specific improvements completed by 7/15/06		2,501
20	Acct. 391.7 Non-specific improvements completed by 7/15/06		257
21	Acct. 393.7 Non-specific improvements completed by 7/15/06		369
22	Acct. 394.7 Non-specific improvements completed by 7/15/06		459
23	(2) Non-used and useful depreciation (Page B-14)	-	-
24	Total adjustment to Depreciation Expense	\$ -	\$ 10,599
25	(D) <u>Amortization Expense - Account 186</u>		
26	Spanish Pines I/I study		3,600
27	Spanish Oaks I/I study		5,600
28	Spanish Acres I/I study		2,800
29	Spanish Acres I/I study		5,000
30	Spanish Acres I/I study		5,000
31	Spanish Acres I/I study		5,000
32	Total adjustment to Amortization Expense		\$ 27,000
33	(E) <u>Taxes Other Than Income</u>		
34	(1) Payroll Taxes		
35	Adjust for salary changes per Adjustment (B) above		2,344
36	(2) Property Taxes		
37	Adjust for proforma additions to plant and for		
38	non-used & useful plant (page B-15)		1,409
39	(2) Regulatory Assessment Fees		
40	Adjust for annualized revenues per Adjust (A) above	-	783
41	Total adjustment to Taxes Other	\$ -	\$ 4,536
42	(F) <u>Provision for Income Taxes</u>		
43	Remove negative income tax expense	\$ -	\$ 35,478
44	(G) <u>Revenue Increase</u>		
45	Increase in revenue required by the Utility to realize a		
46	8.31 % rate of return	\$ -	\$ 377,730
47	(H) <u>Rate Case Expenses</u>		
	1/4 of Rate Case Expense (Page B-10)	\$ -	\$ 53,420
48	(I) <u>Taxes Other Than Income</u>		
49	Regulatory Assessment Fees (RAFs)		
50	Adjust for requested revenue increase (Page B-15)	\$ -	\$ 9,557
51	(J) <u>Provision for Income Taxes</u>		
52	Income Taxes (Page C-1)	\$ -	\$ 45,680

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Schedule Year Ended: December 31, 2005  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: B-3  
 Page 2 of 2  
 Docket No.: 060254-SU  
 Preparer: Seidman, F.

1 Mid-County Proforma Expense Adjustments

			NARUC	Service
			Acct	Life
2	(C) Depreciation Expense			
3	Acct. 354.2 Non-specific improvements completed by 7/15/06	324	100%	354 33
4	Acct 354.2 Proj. 4002 - 580 Lift Station Upgrade	561	100%	354 33
5	Acct 354.2 Proj. 4002 - Retirement	(144)	100%	354 33
6	Acct. 360.2 Non-specific improvements completed by 7/15/06	24	100%	360 30
7	Acct. 361.2 Proj. 3498 - Manhole Rehabilitation	1,111	100%	361 45
8	Acct. 380.4 Proj. 3719 Odor Control System	5,139	100%	380 18
9	Acct. 380.4 Non-specific improvements completed by 7/15/06	2,501	100%	380 18
10	Acct. 391.7 Non-specific improvements completed by 7/15/06	257	100%	391 6
11	Acct. 393.7 Non-specific improvements completed by 7/15/06	369	100%	393 16
12	Acct. 394.7 Non-specific improvements completed by 7/15/06	459	100%	394 15
13	Totals	10,599		

14 NOTE RE USED & USEFUL:

15 The improvements are all necessary to maintain adequate and sufficient service to existing customers, and are, therefore, also 100% used & useful.

16 (D) Maintenance Projects amortized over 5 years

	Cost	Amort
17	Spanish Pines I/I study	18,000 3,600
18	Spanish Oaks I/I study	28,000 5,600
19	Spanish Acres I/I study	14,000 2,800
20	Spanish Acres I/I study	25,000 5,000
21	Spanish Acres I/I study	25,000 5,000
22	Spanish Acres I/I study	25,000 5,000
23	Totals	135,000 27,000

Test Year Operating Revenues

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Schedule Year Ended: December 31, 2005  
 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.

WATER SALES		(1)	SEWER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description	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	\$ 1,374,113	
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	<b>TOTAL WATER SALES</b>	<u>0</u>	525 Interdepartmental Sales		
15					
16	<b>OTHER WATER REVENUES</b>		<b>TOTAL SEWER SALES</b>	<u>1,374,113</u>	
17	470 Forfeited Discounts				
18	471 Misc. Service Revenues		<b>OTHER SEWER REVENUES</b>		
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	599	
24			541 Measured Re-Use Revenues	<u>0</u>	
25		<u>0</u>			
26			<b>TOTAL OTHER</b>		
27			<b>SEWER REVENUES</b>	<u>599</u>	
28		\$ -			
29			<b>TOTAL SEWER</b>		
30			<b>OPERATING REVENUES</b>	<u>\$ 1,374,712</u>	

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Schedule Year Ended: December 31, 2005  
 Historic [X] or Projected [ ]

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.

Schedule: B-6  
 Page 1 of 1  
 Preparer: Seidman, F.  
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan 2005	(3) Feb 2005	(4) March 2005	(5) April 2005	(6) May 2005	(7) June 2005	(8) July 2005	(9) August 2005	(10) Sept. 2005	(11) October 2005	(12) Nov 2005	(13) Dec 2005	(14) Total Annual
1	701 Salaries & Wages - Employee \$	18,282	\$ 18,282	\$ 18,282	\$ 18,282	\$ 18,282	\$ 18,282	\$ 23,129	\$ 23,129	\$ 23,129	\$ 18,014	\$ 18,014	\$ 18,014	\$ 233,123
2	703 Salaries & Wages - Officers, Etc.													
3	704 Employee Pensions & Benel	4,263	4,263	4,263	4,263	4,263	4,263	3,674	3,674	3,674	5,534	5,534	5,534	53,204
4	710 Purchased Sewage Treatment													
5	711 Sludge Removal Expense	30,000	24,000	36,025	27,000	27,875	28,000	47,730	30,625	26,450	30,625	33,700	42,250	384,280
6	715 Purchased Power	13,254	11,626	11,189	12,474	11,143	9,792	13,296	10,460	12,371	9,529	743	22,486	138,365
7	716 Fuel for Power Purchased													
8	718 Chemicals	6,435	14,752	7,589	9,033	8,801	11,237	8,354	9,560	3,126	10,091	15,262	11,764	116,005
9	720 Materials & Supplies	6,271	7,699	7,672	8,646	17,307	12,532	6,533	11,128	9,523	15,066	13,920	18,379	134,676
10	731 Contractual Services - Engr.										196	196	196	589
11	732 Contractual Services - Acct.	257	257	257	257	257	257	257	257	257	586	586	586	4,071
12	733 Contractual Services - Lega	32	32	32	32	32	32							192
13	734 Contractual Services - Mgmt. Fees													
14	735 Contractual Services - Other	228	393	227	391	227	1,520	229	393	2,119	396	229	(97)	6,254
15	741 Rental of Building/Real Prop.													
16	742 Rental of Equipment													
17	750 Transportation Expenses	(603)	3,314	(202)	314	1,094	1,238	(116)	1,736	(347)	982	3,089	(211)	10,288
18	756 Insurance - Vehicle													
19	757 Insurance - General Liability													
20	758 Insurance - Workman's Comp.													
21	759 Insurance - Other	2,357	2,357	2,357	2,357	2,357	2,357	1,677	1,677	1,677	2,100	2,100	2,100	25,473
22	760 Advertising Expense													
23	766 Reg. Comm. Exp. - Rate Cas	1,072	1,123	1,128	1,128	1,128	1,128	1,143	1,143	1,143	1,143	1,143	1,143	13,565
24	767 Reg. Comm. Exp. - Other													
25	770 Bad Debt Expense	11	11	11	11	11	11	11	11	11	20	20	20	160
26	775 Miscellaneous Expenses	91	465	379	376	474	7,274	345	335	4,009	334	336	5,160	19,577
27	TOTAL	\$ 81,952	\$ 88,575	\$ 89,210	\$ 84,566	\$ 93,251	\$ 97,924	\$ 106,262	\$ 94,127	\$ 87,142	\$ 94,616	\$ 94,872	\$ 127,323	\$ 1,139,821



Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005

Schedule: B-8  
 Page 1 of 1  
 Preparer: Seldman, 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 w/PSC Adj. 12/31/02	(3) Adjusted Current TY 12/31/05	(6) \$ Difference	(7) % Difference	(7) Explanation
1	701 Salaries & Wages - Employees	\$ 202,529	\$ 267,292	\$ 64,763	24.23 %	Full staffing in current year; prior year had open positions.
2	703 Salaries & Wages - Officers, Etc.					
	Total Salaries	202,529	267,292	64,763	24.23	Full staffing in current year; prior year had open positions.
3	704 Employee Pensions & Benefits	42,285	59,647	17,362	29.11	Full staffing in current year; prior year had open positions.
4	710 Purchased Sewage Treatment					
5	711 Sludge Removal Expense	238,392	384,280	145,888	37.96	Increase in unit cost to treat and dispose of sludge.
6	715 Purchased Power	114,448	164,181	49,733	30.29	Increase in cost of power.
7	716 Fuel for Power Purchased					
8	718 Chemicals	69,426	116,005	46,579	40.15	Converted to liquid chlorine.
9	720 Materials & Supplies	143,842	134,676	(9,166)	(8.81)	
10	731 Contractual Services - Engr.		589	589		
11	732 Contractual Services - Acct.	3,850	4,071	221	5.43	
12	733 Contractual Services - Legal	3,396	192	(3,204)	(1,668.75)	
13	734 Contractual Services - Mgmt. Fees					
14	735 Contractual Services - Other	5,227	12,254	7,027	57.35	Increase due to increase in temp. employees and outside services related to rate proceeding.
15	741 Rental of Building/Real Prop.					
16	742 Rental of Equipment					
17	750 Transportation Expenses	3,539	10,288	6,749	65.60	Increased fuel costs; diesel generator used more frequently.
18	756 Insurance - Vehicle					
19	757 Insurance - General Liability					
20	758 Insurance - Workman's Comp.					
21	759 Insurance - Other	19,002	25,473	6,471	25.40	Total insurance expense for Utilities, Inc. has increased by 81% in the last three years.
22	760 Advertising Expense					
23	766 Reg. Comm. Exp. - Rate Case Amort.	*	*			
24	767 Reg. Comm. Exp. - Other					
25	770 Bad Debt Expense	97	160	63	39.38	Bad debt expense has increased due to a random increase in final accounts that were written off.
26	775 Miscellaneous Expenses	17,589	19,577	1,988	10.15	
27	TOTAL	\$ 863,622	\$ 1,198,684	\$ 335,062	27.95 %	
28	Total Customers (Meter Equiv. ERC's)	3,159.0	3,045.0	(114.00)	- %	Change in meter equivalents is negative; use 0% growth. See note.
	[from Sch. E-2, 2002 & 2005 TY]					
29	Consumer Price Index - U	242.5	283.4	40.90	16.87 %	
30	Benchmark Index: Increase in Customer ERC's			1.0000		
31	Increase in CPI			1.1687		
32				1.1687		

Note: Mid-County has experienced a reduction in ERCs and treated flows since the last TY (2002). The reduction is due to changes in development within the service area that have resulted in a reduction in customer density. These reductions do not result in a reduction in O&M expense. Therefore, the change in growth is left at 0%.

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

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Test Year Ended: December 31, 2005

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	Services provided by Water Service Corp. and allocated to Mid-County (see B-12), except as shown below:			
2	Lloveras, Bauer & Stevens	Engineering	\$ 589	
3	Pinellas County	Customer billing	\$ 3,831	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: . . . . . County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005

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	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Frank Seidman	Frank Seidman	125	280	35,000	MFR prep; assist w/data requests, audit facilitation
2	Rose, Sundstrom & Bentley, LLP	Martin Friedman	275	182	50,000	Legal Fees
3	Frank Seidman	Frank Seidman	125	40	5,000	Used & Useful MFR preparation
4	Public Service Commission		n/a	n/a	3,500	Filing Fee
5	Water Service Corp.	Steve Lubertozzi	73	125	9,125	Assist w/MFR, data requests, audit facilitation
6	Water Service Corp.	Holly Roth	61	125	7,625	Assist w/MFR, data requests, audit facilitation
7	Water Service Corp.	Bill Thomas	39	175	6,825	Assist w/MFR, data requests, audit facilitation
8	Water Service Corp.	Steve Dihel	31	175	5,425	Assist w/MFR, data requests, audit facilitation
9	Water Service Corp.	Lena Sunardio	42	175	7,350	Assist w/MFR, data requests, audit facilitation
10	Water Service Corp.	Kirsten Weeks	42	150	6,300	Assist w/MFR, data requests, audit facilitation
11	Water Service Corp.	Dimitry Neyzelman	41	175	7,175	Assist w/MFR, data requests, audit facilitation
12	Water Service Corp.		n/a	n/a	2,288	Customer notices, postage
13	Water Service Corp.		n/a	n/a	309	Customer notices, stock
14	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
15	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
16	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
17	Water Service Corp.		n/a	n/a	12,000	Fed Ex, copies & other misc.
13	Estimate Through				\$ 161,121	

PAA  
 Commission Hearing

14 Amortization Period 4 Years  
 15 Explanation if different from Section 367.0816, Florida

Amortization of Rate Case Expense:

	(A) Water	(B) Wastewater	(C) Total
16	Prior unamortized rate case expense	\$ 52,557	\$ 52,557
17	Current rate case expense	161,121	161,121
18	Total projected rate case expense	\$ -	\$ 213,678
19	Annual amortization expense	\$ -	\$ 53,420
20	Method of allocation between systems:	Not Applicable	
21	Customers	2933	2933
22	Percent of average customers	100.00%	100.00%

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.: 060254-SU  
Test Year Ended: December 31, 2005

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.

---

<u>Line No.</u>		Project Cost	Period, Years
1			
2			
3	Tank Maintenance & Repair	\$ 29,600	5
4	Spanish Oaks I&I Project	28,000.	5
5	2% Threshold	27,494	

Allocation of Expenses

Florida Public Service Commission

Company: Mid-County  
 Docket No.: 060254-SU  
 Schedule: Year Ended: 12/31/2005  
 Interim  Final   
 Historical  Projected

Schedule B-12  
 Page 1 of 4

Preparer: Steven Dihel  
 and Seldman, 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.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation 0.000+-	Amounts Allocated			Allocation Percentage 100.00%		
			(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	
											Other Companies/ Systems	Total
<b>Water Service Corp. Allocated Expenses:</b>												
1	601	Salaries - Office	1.25%	98.75%	100.00%		\$32,759	\$2,596,807	\$2,629,566	\$0	\$32,759	
2	63x	Outside Services	1.14%	98.86%	100.00%		\$5,380	\$468,448	\$473,828	\$0	\$5,380	
3	604	Pension & Benefits	1.25%	98.75%	100.00%		\$7,935	\$628,170	\$636,105	\$0	\$7,935	
4	650	Transportation Expenses	0.00%	100.00%	100.00%		\$0	\$215	\$215	\$0	\$0	
5	659	Insurance	1.21%	98.79%	100.00%		\$11,331	\$928,596	\$939,927	\$0	\$11,331	
6	675	Office Supplies	0.65%	99.35%	100.00%		\$2,827	\$430,599	\$433,426	\$0	\$2,827	
7	675	Office Utilities	1.11%	98.89%	100.00%		\$473	\$42,024	\$42,497	\$0	\$473	
8	675	Office Maintenance	1.11%	98.89%	100.00%		\$1,301	\$115,597	\$116,898	\$0	\$1,301	
9	675,670, 620,704,775	Miscellaneous	1.39%	98.61%	100.00%		\$4,285	\$304,479	\$308,764	\$0	\$4,285	
10		Sub-Total O & M Expenses					\$66,291	\$5,514,935	\$5,581,226	\$0	\$66,291	
11	403	Depreciation	1.11%	98.89%	100.00%		\$3,165	\$281,284	\$284,449	\$0	\$3,165	
12	408	Franchise/R.E. Tax	1.12%	98.88%	100.00%		\$3,239	\$286,098	\$289,337	\$0	\$3,239	
13	409	Fed/State Taxes	1.13%	98.87%	100.00%		\$302	\$26,469	\$26,771	\$0	\$302	
14	410	Deferred Fed Taxes	1.11%	98.89%	100.00%		\$107	\$9,567	\$9,674	\$0	\$107	
15	413,426	Other Income	1.41%	98.59%	100.00%		(\$41)	(\$2,859)	(\$2,900)	\$0	(\$41)	
16	419,427	Interest Expense	0.93%	99.07%	100.00%		\$2,623	\$278,957	\$281,580	\$0	\$2,623	
17		Total Expenses					\$75,686	\$6,394,451	\$6,470,137	\$0	\$75,686	
<b>Utilities, Inc. of Florida Allocated Expenses</b>												
18	601	Salaries - Office	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0	
19	63x	Outside Services	4.94%	95.06%	100.00%		\$1,064	\$20,486	\$21,550	\$0	\$1,064	
20	650	Transportation Expenses	0.00%	100.00%	100.00%		\$0	\$109,070	\$109,070	\$0	\$0	
21	675	Office Maintenance	4.93%	95.07%	100.00%		\$755	\$14,549	\$15,304	\$0	\$755	
22	675	Office Supplies	4.93%	95.07%	100.00%		\$3,685	\$71,124	\$74,809	\$0	\$3,685	
23	675	Office Utilities	4.93%	95.07%	100.00%		\$602	\$11,604	\$12,206	\$0	\$602	
24	675	Miscellaneous	4.93%	95.07%	100.00%		\$47	\$907	\$954	\$0	\$47	
25	620,675	Operators Expense	4.89%	95.11%	100.00%		\$252	\$4,897	\$5,149	\$0	\$252	
26	675,670, 620,704,775	Miscellaneous	4.94%	95.06%	100.00%		\$1,015	\$19,526	\$20,541	\$0	\$1,015	
27		Sub-Total O & M Expenses					\$7,420	\$252,162	\$259,582	\$0	\$7,420	
28	408	Taxes Other Than Income	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0	
29	403	Depreciation	2.15%	97.85%	100.00%		\$2,986	\$136,202	\$139,188	\$0	\$2,986	
30		Total Expenses					\$10,406	\$388,364	\$398,770	\$0	\$10,406	

Note: Allocation methodology is based predominantly on customer equivalents.

Allocation of Expenses

Florida Public Service Commission

Company: Mid-County  
 Docket No.: 060254-SU  
 Schedule: 6 Months Ended: 06/30/05  
 Interim  Final   
 Historical  Projected

Schedule B-12  
 Page 2 of 4

Preparer: Steven Dihei  
 and Seldman, 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.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Allocation Percentage 100.00%		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
				Other Companies/ Systems	Total	Description of Allocation 000+-	Mid-County	Other Co's/Sys	Total	0.00% Water	100.00% Sewer
<b>Water Service Corp. Allocated Expenses:</b>											
1	601	Salaries - Office	1.17%	98.83%	100.00%		\$14,070	\$1,188,122	\$1,202,192	\$0	\$14,070
2	63x	Outside Services	1.08%	98.92%	100.00%		\$2,074	\$189,308	\$191,382	\$0	\$2,074
3	604	Pension & Benefits	1.15%	98.85%	100.00%		\$1,747	\$150,620	\$152,367	\$0	\$1,747
4	650	Transportation Expenses	0.00%	100.00%	100.00%		\$0	\$215	\$215	\$0	\$0
5	659	Insurance	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0
6	675	Office Supplies	0.62%	99.38%	100.00%		\$1,471	\$235,169	\$236,640	\$0	\$1,471
7	675	Office Utilities	1.13%	98.87%	100.00%		\$239	\$20,900	\$21,139	\$0	\$239
8	675	Office Maintenance	1.13%	98.87%	100.00%		\$612	\$53,531	\$54,143	\$0	\$612
9	675,670, 620,704,775	Miscellaneous	1.36%	98.64%	100.00%		\$2,060	\$149,162	\$151,222	\$0	\$2,060
10		Sub-Total O & M Expenses					\$22,273	\$1,987,027	\$2,009,300	\$0	\$22,273
11	403	Depreciation	1.13%	98.87%	100.00%		\$1,465	\$128,156	\$129,621	\$0	\$1,465
12	408	Franchise/R.E. Tax	1.13%	98.87%	100.00%		\$1,949	\$170,381	\$172,330	\$0	\$1,949
13	409	Fed/State Taxes	1.13%	98.87%	100.00%		\$253	\$22,084	\$22,337	\$0	\$253
14	410	Deferred Fed Taxes	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0
15	413,426	Other Income	1.44%	98.56%	100.00%		(\$25)	(\$1,715)	(\$1,740)	\$0	(\$25)
16	419,427	Interest Expense	0.95%	99.05%	100.00%		\$1,373	\$143,508	\$144,881	\$0	\$1,373
17		Total Expenses					\$27,288	\$2,449,441	\$2,476,729	\$0	\$27,288
<b>Utilities, Inc. of Florida Allocated Expenses:</b>											
18	601	Salaries - Office	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0
19	63x	Outside Services	4.95%	95.05%	100.00%		\$783	\$15,034	\$15,817	\$0	\$783
20	650	Transportation Expenses	0.00%	100.00%	100.00%		\$0	\$57,840	\$57,840	\$0	\$0
21	675	Office Maintenance	4.94%	95.06%	100.00%		\$477	\$9,170	\$9,647	\$0	\$477
22	675	Office Supplies	4.95%	95.05%	100.00%		\$1,535	\$29,474	\$31,009	\$0	\$1,535
23	675	Office Utilities	4.95%	95.05%	100.00%		\$295	\$5,662	\$5,957	\$0	\$295
24	675	Miscellaneous	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0
25	620,675	Operators Expense	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0
26	675,670, 620,704,775	Miscellaneous	4.94%	95.06%	100.00%		\$788	\$15,153	\$15,941	\$0	\$788
27		Sub-Total O & M Expenses					\$3,878	\$132,335	\$136,213	\$0	\$3,878
28	408	Taxes Other Than Income	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0
29	403	Depreciation	2.41%	97.59%	100.00%		\$1,457	\$59,090	\$60,547	\$0	\$1,457
30		Total Expenses					\$5,335	\$191,424	\$196,759	\$0	\$5,335

Note: Allocation methodology is based predominantly on customer equivalents.

Allocation of Expenses

Florida Public Service Commission

Company: Mid-County  
 Docket No.: 060254-SU  
 Schedule: 3 Months Ended: 09/30/05  
 Interim  Final   
 Historical  Projected

Schedule B-12  
 Page 3 of 4  
 Preparer: Steven Dihel  
 and 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.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			Allocation Percentage		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
										Other Companies/Systems	Total
<b>Water Service Corp. Allocated Expenses:</b>											
1	601	Salaries - Office	1.20%	98.80%	100.00%		\$8,024	\$660,695	\$668,719	\$0	\$8,024
2	63x	Outside Services	1.23%	98.77%	100.00%		\$2,317	\$186,546	\$188,863	\$0	\$2,317
3	604	Pension & Benefits	1.12%	98.88%	100.00%		\$1,493	\$131,517	\$133,010	\$0	\$1,493
4	650	Transportation Expenses	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0
5	659	Insurance	1.19%	98.81%	100.00%		\$5,032	\$418,169	\$423,201	\$0	\$5,032
6	675	Office Supplies	0.67%	99.33%	100.00%		\$669	\$99,541	\$100,210	\$0	\$669
7	675	Office Utilities	1.09%	98.91%	100.00%		\$122	\$11,102	\$11,224	\$0	\$122
8	675	Office Maintenance	1.08%	98.92%	100.00%		\$264	\$24,195	\$24,459	\$0	\$264
9	675,670,620,704,775	Miscellaneous	1.44%	98.56%	100.00%		\$922	\$63,054	\$63,976	\$0	\$922
10		Sub-Total O & M Expenses					\$18,843	\$1,594,819	\$1,613,662	\$0	\$18,843
11	403	Depreciation	1.08%	98.92%	100.00%		\$715	\$65,456	\$66,171	\$0	\$715
12	408	Franchise/R.E. Tax	1.08%	98.92%	100.00%		\$355	\$32,465	\$32,820	\$0	\$355
13	409	Fed/State Taxes	1.10%	98.90%	100.00%		\$14	\$1,263	\$1,277	\$0	\$14
14	410	Deferred Fed Taxes	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0
15	413,426	Other Income	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0
16	419,427	Interest/Int. Exp	0.90%	99.10%	100.00%		\$617	\$67,898	\$68,515	\$0	\$617
17		Total Expenses					\$20,544	\$1,761,901	\$1,782,445	\$0	\$20,544
<b>Utilities, Inc. of Florida Allocated Expenses</b>											
18	601	Salaries - Office	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0
19	63x	Outside Services	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0
20	650	Transportation Expenses	0.00%	100.00%	100.00%		\$0	\$18,421	\$18,421	\$0	\$0
21	675	Office Maintenance	5.00%	95.00%	100.00%		\$12	\$228	\$240	\$0	\$12
22	675	Office Supplies	4.92%	95.08%	100.00%		\$1,038	\$20,068	\$21,106	\$0	\$1,038
23	675	Office Utilities	4.92%	95.08%	100.00%		\$155	\$2,995	\$3,150	\$0	\$155
24	675	Miscellaneous	4.93%	95.07%	100.00%		\$47	\$907	\$954	\$0	\$47
25	620,675	Operators Expense	4.93%	95.07%	100.00%		\$86	\$1,659	\$1,745	\$0	\$86
26	675,670,620,704,775	Miscellaneous	4.94%	95.06%	100.00%		\$112	\$2,156	\$2,268	\$0	\$112
27		Sub-Total O & M Expenses					\$1,450	\$46,434	\$47,884	\$0	\$1,450
28	408	Taxes Other Than Income	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0
29	403	Depreciation	1.63%	98.37%	100.00%		\$726	\$43,843	\$44,569	\$0	\$726
30		Total Expenses					\$2,176	\$90,277	\$92,453	\$0	\$2,176

Note: Allocation methodology is based predominantly on customer equivalents.

Allocation of Expenses

Florida Public Service Commission

Company: Mid-County  
 Docket No.: 060254-SU  
 Schedule: 3 Months Ended: 12/31/05  
 Interim  Final   
 Historical  Projected

Schedule B-12  
 Page 4 of 4

Preparer: Steven Dihel  
 and 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.	G/L Acct No.	Description	Allocation Percentages			Description of Allocation .000+	Amounts Allocated			Allocation Percentage 100.00%		
			(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8) Mid-County	
				Other Companies/ Systems	Total			Mid-County	Other Co's/Sys	Total	0.00% Water	100.00% Sewer
<b>Water Service Corp. Allocated Expenses:</b>												
1	601	Salaries - Office	1.41%	98.59%	100.00%		\$10,665	\$747,990	\$758,655	\$0	\$10,665	
2	63x	Outside Services	1.06%	98.94%	100.00%		\$989	\$92,594	\$93,583	\$0	\$989	
3	604	Pension & Benefits	1.34%	98.66%	100.00%		\$4,695	\$346,033	\$350,728	\$0	\$4,695	
4	650	Transportation Expenses	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0	
5	659	Insurance	1.22%	98.78%	100.00%		\$6,299	\$510,427	\$516,726	\$0	\$6,299	
6	675	Office Supplies	0.71%	99.29%	100.00%		\$687	\$95,889	\$96,576	\$0	\$687	
7	675	Office Utilities	1.11%	98.89%	100.00%		\$112	\$10,022	\$10,134	\$0	\$112	
8	675	Office Maintenance	1.11%	98.89%	100.00%		\$425	\$37,871	\$38,296	\$0	\$425	
9	675,670, 620,704,775	Miscellaneous	1.39%	98.61%	100.00%		\$1,303	\$92,263	\$93,566	\$0	\$1,303	
10		Sub-Total O & M Expenses					\$25,175	\$1,933,089	\$1,958,264	\$0	\$25,175	
11	403	Depreciation	1.11%	98.89%	100.00%		\$985	\$87,672	\$88,657	\$0	\$985	
12	408	Franchise/R.E. Tax	1.11%	98.89%	100.00%		\$935	\$83,252	\$84,187	\$0	\$935	
13	409	Fed/State Taxes	1.11%	98.89%	100.00%		\$35	\$3,122	\$3,157	\$0	\$35	
14	410	Deferred Fed Taxes	1.11%	98.89%	100.00%		\$107	\$9,567	\$9,674	\$0	\$107	
15	413,426	Other Income	1.38%	98.62%	100.00%		(\$16)	(\$1,144)	(\$1,160)	\$0	(\$16)	
16	419,427	Interest Expense	0.93%	99.07%	100.00%		\$633	\$67,551	\$68,184	\$0	\$633	
17		Total Expenses					\$27,854	\$2,183,109	\$2,210,963	\$0	\$27,854	
<b>Utilities, Inc. of Florida Allocated Expenses</b>												
18	601	Salaries - Office	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0	
19	63x	Outside Services	4.90%	95.10%	100.00%		\$281	\$5,451	\$5,732	\$0	\$281	
20	650	Transportation Expenses	0.00%	100.00%	100.00%		\$0	\$32,809	\$32,809	\$0	\$0	
21	675	Office Maintenance	4.91%	95.09%	100.00%		\$266	\$5,150	\$5,416	\$0	\$266	
22	675	Office Supplies	4.90%	95.10%	100.00%		\$1,112	\$21,581	\$22,693	\$0	\$1,112	
23	675	Office Utilities	4.90%	95.10%	100.00%		\$152	\$2,948	\$3,100	\$0	\$152	
24	675	Miscellaneous	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0	
25	620,675	Operators Expense	4.88%	95.12%	100.00%		\$166	\$3,238	\$3,404	\$0	\$166	
26	675,670, 620,704,775	Miscellaneous	4.93%	95.07%	100.00%		\$115	\$2,217	\$2,332	\$0	\$115	
27		Sub-Total O & M Expenses					\$2,092	\$73,394	\$75,486	\$0	\$2,092	
28	408	Taxes Other Than Income	0.00%	0.00%	0.00%		\$0	\$0	\$0	\$0	\$0	
29	403	Depreciation	2.36%	97.64%	100.00%		\$803	\$33,268	\$34,071	\$0	\$803	
30		Total Expenses					\$2,895	\$106,662	\$109,557	\$0	\$2,895	

Note: Allocation methodology is based predominantly on customer equivalents.



Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005  
 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 12/31/05	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	58		58		
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	(1,832)	740	(1,092)		
8	360.2 Collection Sewers - Force	10,962	24	10,985		
9	361.2 Collection Sewers - Gravity	41,006	1,111	42,117		
10	362.2 Special Collecting Structures					
11	363.2 Services to Customers					
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					
19	371.3 Pumping Equipment					
	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	108,723	7,639	116,362	0.00%	-
25	381.4 Plant Sewers					
26	382.4 Outfall Sewer Lines					
27	389.4 Other Plant & Misc. Equipment					
28	GENERAL PLANT					
29	353.5 Land & Land Rights					
30	354.5 Structures & Improvements					
31	390.5 Office Furniture & Equipment	(1,210)		(1,210)		
32	391.5 Transportation Equipment	6,708	257	6,965		
33	392.5 Stores Equipment					
34	393.5 Tools, Shop & Garage Equipment	1,578	369	1,947		
35	394.5 Laboratory Equipment	903	459	1,361		
36	395.5 Power Operated Equipment					
37	396.5 Communication Equipment	55		55		
38	397.5 Miscellaneous Equipment					
39	398.5 Other Tangible Plant	880	-	880		-
40	TOTAL	167,830	10,599	178,428		-
41	LESS: AMORTIZATION OF CIAC	(89,887)		(89,887)		-
42	NET DEPRECIATION EXPENSE - SEWER	\$ 77,943	\$ 10,599	\$ 88,541		\$ -

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Schedule Year Ended: December 31, 2005  
 Historic [X] 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
<b>WATER</b>						
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	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SEWER</b>						
10	Test Year Per Books	\$ 69,303	\$ 22,354	\$ 13,401	\$ 152	\$ 105,210
Adjustments to Test Year (Explain)						
11	Adj. Prop. Tax for pro-forma & non-used			1,409		1,409
12	Taxes re adj. To salaries		2,344			2,344
13	RAFTs assoc. with annualized revenue	783				783
14						
15	Total Test Year Adjustments	783	2,344	1,409	-	4,536
16	Adjusted Test Year	70,086	24,698	14,811	152	109,747
17	RAFTs Assoc. with Revenue Increase	9,557	-	-	-	9,557
18	Total Balance	\$ 79,643	\$ 24,698	\$ 14,811	\$ 152	\$ 119,304

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005  
 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	Sewer
1	Current Tax Expense	C-2	\$ (22,157)	\$ (33,602)	\$ (55,759)	\$	45,680
2	Deferred Income Tax Expense	C-5	(14,396)	-	\$ (14,396)		
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		\$ (36,553)	\$ (33,602)	\$ (70,155)	\$ -	\$ 45,680

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.: 060254-SU  
 Schedule Year Ended: December 31, 2005  
 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	Adjusted for Increase Sewer
1	\$ 87,216	\$ (132,636)	\$ (45,421)		\$ 223,653
1a	8,167	(8,167)			
1b	(49,449)	49,449			
2	\$ (35,478)	35,478	-	-	-
3	10,456	(55,876)	(45,421)	-	223,653
4	118,577	-	118,577	-	101,775
5	(108,121)	(55,876)	(163,998)	-	121,878
Schedule M Adjustments:					
6	5,996	(5,996)	-	-	-
7	36,957	(36,957)	-	-	-
8	42,953	(42,953)	-	-	-
9	(65,168)	(98,829)	(163,998)	-	121,878
10		(5,000)	(5,000)	-	(5,000)
11	(65,168)	(103,829)	(168,998)	-	116,878
12	-	-	-	-	6,428
13	-	-	-	-	-
14	-	-	-	-	-
15	-	-	-	-	6,428
16	(65,168)	(98,829)	(163,998)	-	115,450
17	0.34	0.34	0.34	0.34	0.34
18	(22,157)	(33,602)	(55,759)	-	39,252
19	-	-	-	-	-
20	(22,157)	(33,602)	(55,759)	-	39,252
Summary:					
21	-	-	-	-	6,428
22	(22,157)	(33,602)	(55,759)	-	39,252
23	\$ (22,157)	\$ (33,602)	\$ (55,759)	\$ -	\$ 45,680

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

Florida Public Service Commission

Schedule: C-3

Company: Mid-County Services, Inc.

Page 1 of 1

Docket No.: 060254-SU

Preparer: Seidman, F.

Schedule Year Ended: December 31, 2005

Historic [X] or Projected [ ]

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	118,577		118,577		118,577
5	AFUDC	(5,996)		(5,996)		(5,996)
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A				
7	Total Used For Tax Calculation	\$ 112,581	\$ -	\$ 112,581	\$ -	\$ 112,581

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
<b>Balances From Schedule D-1</b>					
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

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Schedule Year Ended: December 31, 2005  
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

5,996

Deferred Income Tax Expense

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Schedule Year Ended: December 31, 2005  
 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	\$ 108,889		\$ 108,889	\$ -	108,889
	Book Depreciation and Amortization	(90,186)		(90,186)	-	(90,186)
3	Book/Tax adjustments	(12,684)		(12,684)	-	(12,684)
4	Difference	6,019	-	6,019	-	6,019
5	Other Timing Differences (Itemize):					
6	AFUDC (See Sch. C-4)	5,996				
7	Tap Fees	(19,982)		(19,982)	-	(19,982)
8	Def. Maint., C/Y Amort.	(16,896)		(16,896)	-	(16,896)
9	Def. R.C. Additions	1,471		1,471		1,471
10	Def. R.C. Amort.	(13,565)		(13,565)	-	(13,565)
11	Total Timing Differences (To C-2)	(36,957)	-	(42,953)	-	(42,953)
12	State Tax Rate	0.055	0.055	0.055	0.055	0.055
13	State Deferred Taxes ( Line 6 x Line 9) (Limited by NOL)	(2,774)		(2,774)	-	(2,774)
14	Timing Differences For Federal Taxes					
15	(Line 11 - Line 13)	(34,183)	-	(40,179)	-	(40,179)
16	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
17	Federal Deferred Taxes (Line 15 x Line 16)	(11,622)	-	(13,661)	-	(13,662)
18	Add: State Deferred Taxes (Line 13)	(2,774)	-	(2,774)	-	(2,774)
19	Total Deferred Tax Expense (To C-1)	\$ (14,396)	\$ -	\$ (16,435)	\$ -	\$ (16,436)

Supporting Schedules: None  
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Schedule Year Ended: December 31, 2005  
 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	2002	13,878	81,107	94,985	13,045	76,209	89,254	24,558	22,938	47,496
2	2003	12,693	74,181	86,874	13,140	76,762	89,902	24,088	(41,742)	(17,654)
3	2004	11,510	67,268	78,778	18,303	106,925	125,228	24,204	(146,906)	(122,702)
4	2005	10,327	60,354	70,681	18,732	109,428	128,160	25,868	(137,181)	(111,313)
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
5										
6	Year	Account No. 190.1020			Account No. 190.1021					
		State	Federal	Total	State	Federal	Total			
7	2002	(1,820)	(10,620)	(12,440)	(545)	(3,188)	(3,733)			
8	2003	(781)	(4,548)	(5,329)	(964)	(5,637)	(6,601)			
9	2004	(3,558)	(20,773)	(24,331)	(2,051)	(11,988)	(14,039)			
10	2005	(2,893)	(16,888)	(19,781)	(1,122)	(6,559)	(7,681)			
		-	-	-	-	-	-			
		-	-	-	-	-	-			
		-	-	-	-	-	-			
11										
12	Year	Account No. 190.1024			Account No. 190.1031					
		State	Federal	Total	State	Federal	Total			
13	2002	-	(1,877)	(1,877)	-	(118,693)	(118,693)			
14	2003	-	(1,993)	(1,993)	-	(180,507)	(180,507)			
15	2004	-	(2,109)	(2,109)	-	(286,229)	(286,229)			
16	2005	-	(2,109)	(2,109)	824	(281,407)	(280,583)			
		-	-	-	-	-	-			
		-	-	-	-	-	-			
		-	-	-	-	-	-			



Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Schedule Year Ended: December 31, 2005  
 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	2002	15,080	(1,202)			13,878	12,530	(251)		766	13,045
2	2003	13,878	(1,185)		-	12,693	13,045	(516)		611	13,140
3	2004	12,693	(1,183)		-	11,510	13,140	(544)		5,707	18,303
4	2005	11,510	(1,183)		-	10,327	18,303	(670)		1,099	18,732

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
9	2002	(4,273)	-		2,453	(1,820)	(1,493)			948	(545)
10	2003	(1,820)	(779)		1,818	(781)	(545)	(1,181)		762	(964)
11	2004	(781)	(2,942)		165	(3,558)	(964)	(1,628)		541	(2,051)
12	2005	(3,558)	(81)		746	(2,893)	(2,051)	-		929	(1,122)

Line No.	Year	Account No. 190.2031 Deferred Tax Credits- Depreciation				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
17	2002	-	-		-	-
18	2003	-	-		-	-
19	2004	-	-		-	-
20	2005	-	1,853		(1,029)	824

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Schedule Year Ended: December 31, 2005  
 Historic [X] Projected [ ] (Final Rates)

Schedule: C-6  
 Page 3 of 3  
 Preparer: Seldman, 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	2002	88,126	(7,019)			81,107	73,196	(1,464)	4,477	76,209	
2	2003	81,107	(6,926)			74,181	76,209	(3,018)	3,571	76,762	
3	2004	74,181	(6,913)			67,268	76,762	(3,178)	33,341	106,925	
4	2005	67,268	(6,914)			60,354	106,925	(3,917)	6,420	109,428	
5		Account No. 190.1020 Deferred Tax Credits- Rate Case					Account No. 190.1021 Deferred Tax Credits- Maint Fee				
6		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
7	Year										
8											
9											
10	2002	(24,947)			14,327	(10,620)	(8,726)		5,538	(3,188)	
11	2003	(10,620)	(4,548)		10,620	(4,548)	(3,188)	(6,900)	4,451	(5,637)	
12	2004	(4,548)	(17,188)		963	(20,773)	(5,637)	(9,510)	3,159	(11,988)	
13	2005	(20,773)	(473)		4,358	(16,888)	(11,988)		5,429	(6,559)	
14		Account No. 190.1024 Deferred Tax Credits- Org. Exp.					Account No. 190.1031 Deferred Tax Credits- Depr				
15		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
16	Year										
17											
18											
19	2002	(1,761)	(116)			(1,877)	(142,209)	(8,306)	31,822	(118,693)	
20	2003	(1,877)	(116)			(1,993)	(118,693)	(25,537)	(36,277)	(180,507)	
21	2004	(1,993)	(116)			(2,109)	(180,507)	(89,464)	(16,258)	(286,229)	
22	2005	(2,109)				(2,109)	(286,229)	(6,009)	10,831	(281,407)	

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005

Schedule: C-7  
 Page 1 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	3% ITC						4% 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	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.: 060254-SU  
 Test Year Ended: December 31, 2005

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.: 060254-SU  
Test Year Ended: December 31, 2005

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.

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<u>Line No.</u>	
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.: 060254-SU  
Test Year Ended: December 31, 2005

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.

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<u>Line</u> <u>No.</u>	
1	Not Applicable

Parent(s) Debt Information

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Schedule Year Ended: December 31, 2005

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:		
		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 Mid-County Services Inc., 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.: 060254-SU  
Schedule Year Ended: December 31, 2005

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.  
Docket No.: 060254-SU  
Test Year Ended: December 31, 2005

Schedule: C-10  
Page 1 of 1  
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.: 060254-SU  
Test Year Ended: December 31, 2005  
Schedule Year Ended: December 31, 2005  
Historic [X] or Projected [ ]

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) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	1,492,256	55.45 %	6.65 %	3.69 %
2	Short-Term Debt	50,737	1.89 %	5.01 %	0.09 %
3	Preferred Stock	-			
4	Customer Deposits	-	%	6.00 %	0.00 %
5	Common Equity	1,026,553	38.14 %	11.87 %	4.53 %
6	Tax Credits - Zero Cost	-			
7	Accumulated Deferred Income Tax	121,826	4.53 %	0.00 %	%
8	Other (Explain)	-			
9	Total	<u>2,691,373</u>	<u>100.00 %</u>		<u>8.31 %</u>

Note: Cost of Equity based on Order Nos. PSC-05-0680-PAA-WS.

Note: Long term debt, short term debt, preferred stock and common equity are actual for Mid-County Services, Inc.'s parent company, Utilities, Inc.

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

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Test Year Ended: December 31, 2005  
Schedule Year Ended: December 31, 2005  
Historic [X] Projected [ ]

Schedule: D-2  
Page 1 of 1  
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 12/31/05	(2)	(3)	(4)		(5)	(6)
		Prior Year 12/31/04		Thirteen Month Average		Reconciliation Adjustments	Reconciled To Requested Rate Base		
					Specific	Prorata %	Prorata Amount		
1	Long-Term Debt	112,802,215	135,285,191	133,025,102		58.07 %	(131,532,846)	1,492,256	
2	Short-Term Debt	18,768,000	3,926,000	4,522,923		1.97 %	(4,472,186)	50,737	
3	Preferred Stock	-	-	-					
4	Common Equity	88,963,597	92,611,247	91,510,699		39.95 %	(90,484,146)	1,026,553	
5	Customer Deposits	-	-	-					
6	Tax Credits - Zero Cost								
7	Tax Credits - Wtd. Cost								
8	Accum. Deferred Income Tax	122,702	111,313	121,826			121,826	121,826	
9	Other (explain)								
10									
11	Total	220,656,514	231,933,751	229,180,550	\$ -	100.00 %	(226,367,352)	2,691,373	

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.: 060254-SU  
 Test Year Ended: December 31, 2005  
 Utility  or Parent   
 Historic  or Projected

Schedule: D-3  
 Page 1 of 1

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.

	(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.: 060254-SU  
 Test Year Ended: December 31, 2005  
 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	Bank One	226,426		4,522,923	5.01%
	<b>Total</b>	<u>226,426</u>		<u>4,522,923</u>	5.01%

Note: Short term debt is actual for Mid-County Services, Inc.'s parent company, Utilities, Inc.

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.: 060254-SU  
Test Year Ended: December 31, 2005  
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: Seldman, 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 in installments beginning 2006	08/30/02 - 08/30/12	50,000,000	50,000,000	7,142,857	-	-	-	133,351	2,705,000	2,838,351	5.68 %
2	7.87% note due 6/1/05	06/01/95 - 06/01/05	15,000,000	6,923,077	-	-	-	-	10,606	544,846	555,452	8.02 %
4	8.42%, note due in installments beginning 2009	6/15/00 - 6/22/15	41,000,000	41,000,000	-	-	-	-	70,700	3,452,200	3,522,900	8.59 %
5	4.55% note due in installments beginning 2009	02/17/05 - 02/17/12	20,000,000	16,923,077	-	-	-	-	25,032	770,000	795,032	4.70 %
	4.62% note, due in installments beginning 2008	05/27/05 - 05/27/12	20,000,000	12,307,692	-	-	-	-	5,420	568,615	574,035	4.66 %
6	9.01% note, due in installments beginning 1998	07/15/92 - 11/30/07	15,000,000	4,269,231	1,500,000	-	-	-	24,214	384,658	408,872	9.58 %
7	9.16% note, due in installments beginning 1996	05/28/91 - 04/30/06	10,000,000	1,307,692	1,000,000	-	-	-	10,284	119,785	130,069	9.95 %
8	8.10% - 8.96% note, due in installments beginning 1997	09/01/1997 - 2017	500,000	294,333	19,810	-	-	-	-	25,386	25,386	8.62 %
8	<b>Total</b>		<b>171,500,000</b>	<b>133,025,102</b>	<b>9,662,667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>279,607</b>	<b>8,570,490</b>	<b>8,850,097</b>	<b>6.65 %</b>

Supporting Schedules: D-8  
Recap Schedules: A-19,D-2

Note: Long term debt is actual for Mid-County Services, Inc.'s parent company, Utilities, Inc.

Cost of Variable Rate Long-Term Debt  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Test Year Ended: December 31, 2005  
Utility  or Parent   
Historic  or Projected

Schedule: D-6  
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.: 060254-SU  
 Test Year Ended: December 31, 2005  
 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	12/31/05	0	0	0	0

Recap Schedules: A-19, D-2



Rate Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005  
 Water [ ] or Sewer [X]

Schedule: E-1 Final/ 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	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
		Test Year eff. 1/1-1/14/05	Test Year eff. 1/15-12/23/05	Test Year eff. 12/24-12/31/05	Interim Rates	Proposed Rates
1	Residential					
2	All meter sizes	25.97	26.25	26.90	30.18	34.20
4	Gallonge Charge (per 1000 gallons)					
5	20,000 gallons maximum (bi-monthly)	2.50	2.53	2.59	2.91	3.29
6	General Service					
7	5/8" x 3/4"	25.97	26.25	26.90	30.18	34.20
8	1"	66.65	67.36	69.03	77.44	87.77
9	1 1/2"	149.95	151.54	155.30	174.23	197.46
10	2"	266.59	269.42	276.10	309.76	351.05
	2" (see note)	266.59	269.42	276.10	309.76	351.05
11	3"	599.98	606.34	621.38	697.13	790.06
12	4"	1,066.38	1,077.68	1,104.37	1,238.99	1,404.16
13	6"	2,399.59	2,425.03	2,485.17	2,788.11	3,159.79
14	Gallonge Charge					
15	(per 1000 gallons)	3.00	3.03	3.11	3.49	3.95
16	Multi-Residential - Metered					
	Flat Rate (see note)	57.23	57.84	59.27	66.50	75.36
17	5/8" x 3/4"	25.97	26.25	26.90	30.18	34.20
18	1"	66.65	67.36	69.03	77.44	87.77
19	1 1/2"	149.95	151.54	155.30	174.23	197.46
20	2"	266.59	269.42	276.10	309.76	351.05
21	3"	599.98	606.34	621.38	697.13	790.06
22	4"	1,066.38	1,077.68	1,104.37	1,238.99	1,404.16
23	6"	2,399.59	2,425.03	2,485.17	2,788.11	3,159.79
24						
25	Gallonge Charge					
26	(per 1000 gallons)	3.00	3.03	3.11	3.49	3.95
27	Note: These rates billed by Utilities, Inc; all others billed by Pinellas County for UI.		56			

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Schedule Year Ended: December 31, 2005  
 Water [ ] or Sewer [X]

Schedule: E-2 Final/Interim  
 Page 1 of 1  
 Preparer: Sedman, 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 eff. 1/1-1/14/06 Bills/Gallons	(3) Test Year eff. 1/16-12/23/05 Bills/Gallons	(4) Test Year eff. 12/24-12/31/05 Bills/Gallons	(5) Total Test Year Bills/Gallons	(6) Rates eff. 1/1-1/14/06	(7) Rates eff. 1/16-12/23/05	(8) Rates eff. 12/24-12/31/06	(9) Test Year Revenues	(10) Test Year Annualized @ 12/24/05 Rates	(11) Proposed Rates	(12) Revenue at Proposed Rates	(13) Interim Rates	(14) Revenue at Interim Rates
1	Residential													
2	64522 - 5/8"	444.82	10,898.00	254.18	11,597	\$ 25.97	\$ 26.25	\$ 26.90	\$ 304,462	\$ 311,959	\$ 34.20	\$ 396,643	\$ 30.18	\$ 349,987
	M Gallons (thru 20 MG bi-monthly)	4,690	114,901	2,880	122,271	2.50	2.53	2.59	309,386	316,882	3.29	402,648	2.91	355,285
3	64523 - 1"	13.96	342.06	7.89	364	25.97	26.25	26.90	9,556	9,782	34.20	12,450	30.10	10,985
	M Gallons (thru 20 MG bi-monthly)	198	4,853	113	5,164	2.50	2.53	2.59	13,086	13,375	3.29	17,005	2.91	15,005
6	Total residential Bills	458	11,240	282	11,981				\$ 636,450	\$ 651,808		\$ 828,746		\$ 731,262
6	Total residential Gallons	4,888	119,754	2,793	127,435									
7	Average Residential Bill								\$ 53.21	\$ 54.49	\$ 69.29			\$ 1,593.93
8	General Service													
9	64529 - 5/8"	5.52	120.75	17.72	144	\$ 25.97	\$ 26.25	\$ 26.90	\$ 3,790	\$ 3,873	\$ 34.20	\$ 4,925	\$ 30.18	\$ 4,345
	M Gallons	44	964	141	1,149	3.00	3.03	3.11	3,481	3,573	3.95	4,543	3.49	4,009
11	64530 - 1"	13.35	327.02	7.63	348	68.65	67.36	69.03	23,445	24,022	87.77	30,544	77.44	26,951
	M Gallons	582	14,251	332	15,165	3.00	3.03	3.11	45,959	47,163	3.95	59,966	3.49	52,912
12	64532 - 1 1/2"	8.28	203.01	4.73	216	149.96	151.54	155.30	32,740	33,548	187.48	42,855	174.23	37,637
	M Gallons	777	19,028	444	20,248	3.00	3.03	3.11	61,364	62,972	3.95	80,088	3.49	70,648
16	64533 - 2"	4.37	107.13	2.50	114	286.59	289.42	276.10	30,718	31,475	351.05	40,020	308.76	35,312
	M Gallons	888	21,277	496	22,642	3.00	3.03	3.11	68,619	70,417	3.95	89,532	3.49	78,001
17	64533 UI - 2"	0.23	5.84	0.13	6	286.59	289.42	276.10	1,617	1,657	351.05	2,106	308.76	1,859
	M Gallons	10	240	8	255	3.00	3.03	3.11	773	793	3.95	1,008	3.49	890
19	3"	-	-	-	-	599.98	608.34	621.38	-	-	790.08	-	697.13	-
	M Gallons	-	-	-	-	3.00	3.03	3.11	-	-	3.95	-	3.49	-
21	4"	-	-	-	-	1,086.38	1,077.68	1,104.37	-	-	1,404.16	-	1,238.99	-
	M Gallons	-	-	-	-	3.00	3.03	3.11	-	-	3.95	-	3.49	-
22	M Gallons	-	-	-	-	3.00	3.03	3.11	-	-	3.95	-	3.49	-
23	64537 - 6"	0.46	11.28	0.26	12	2,399.59	2,425.03	2,485.17	28,104	28,822	3,159.79	37,917	2,788.11	33,457
	M Gallons	54	1,331	31	1,416	3.00	3.03	3.11	4,291	4,404	3.95	5,598	3.49	4,941
26	Total GS Bills	32	775	33	840				\$ 305,812	\$ 313,720		\$ 398,881		\$ 351,062
26	Total GS Gallons	2,335	57,090	1,451	60,875									
27	Average General Service Bill								\$ 364.18	\$ 373.47	\$ 474.85			\$ 1,092.70
28	Multi-Residential - Metered													
29	64525 - Flat Rate	0.46	11.28	0.26	12	57.23	57.84	59.27	\$ 684	\$ 711	\$ 75.36	\$ 904	\$ 66.50	\$ 798
	M Gallons	16.11	394.68	9.21	420	26.97	26.25	26.90	11,026	11,298	34.20	14,385	30.18	12,675
31	M Gallons	139	3,410	80	3,629	3.00	3.03	3.11	10,898	11,298	3.95	14,360	3.49	12,662
32	64530 - 1"	1.38	33.83	0.79	36	68.65	67.36	69.03	2,425	2,485	87.77	3,160	77.44	2,768
	M Gallons	36	892	21	949	3.00	3.03	3.11	2,876	2,951	3.95	3,763	3.49	3,311
34	64532 - 1 1/2"	0.23	5.84	0.13	6	149.95	151.54	155.30	909	932	197.48	1,185	174.23	1,045
	M Gallons	28	689	16	733	3.00	3.03	3.11	2,221	2,280	3.95	2,898	3.49	2,558
36	64533 - 2"	-	-	-	-	286.59	289.42	276.10	-	-	351.05	-	309.76	-
	M Gallons	-	-	-	-	3.00	3.03	3.11	-	-	3.95	-	3.49	-
37	M Gallons	-	-	-	-	3.00	3.03	3.11	-	-	3.95	-	3.49	-
38	64535 - 3"	2.89	73.30	1.71	79	599.98	608.34	621.38	47,301	48,468	790.08	61,625	697.13	54,376
	M Gallons	1,574	38,568	900	41,040	3.00	3.03	3.11	124,376	127,634	3.95	162,282	3.49	143,193
40	4"	-	-	-	-	1,086.38	1,077.68	1,104.37	-	-	1,404.16	-	1,238.99	-
	M Gallons	-	-	-	-	3.00	3.03	3.11	-	-	3.95	-	3.49	-
41	M Gallons	-	-	-	-	3.00	3.03	3.11	-	-	3.95	-	3.49	-
42	64537 - 6"	1.15	28.19	0.68	30	2,399.59	2,425.03	2,485.17	72,781	74,555	3,159.79	94,794	2,788.11	83,843
	M Gallons	1,768	43,327	1,011	46,106	3.00	3.03	3.11	139,728	143,390	3.95	182,314	3.49	160,969
44	Total Multi-Res. Bills	22	547	13	582				\$ 415,318	\$ 425,990		\$ 541,630		\$ 477,918
46	Total Multi-Res. Gallons	3,548	86,884	2,028	92,457									
46	Average Bill								\$ 713.81	\$ 731.94	\$ 930.84			\$ 2,142.10
47	Miscellaneous service revenues								\$ 599	\$ 599	\$ 599			\$ 599
48	Total Calculated (Annualized) Revenue								\$ 1,358,279	\$ 1,392,117	\$ 1,769,856			\$ 1,561,741
49	Total revenue per books/required								\$ 1,374,712					
50	Immaterial Difference								\$ (16,433)					

Pct. Diff. -1.20%

- (1) Residential class customers have maximum bi-monthly gallonage charge of 20,000 gallons.
- (2) Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons.
- (3) Billed by Utilities, Inc., remainder of bill codes billed for UI by Pinellas County.
- (4) Mid-County Services bill codes had rate changes between bill cycles. Therefore, the number of bills are prorated based on the following:  
 number of bills x (number of days @ respective rate/total days in the year).

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005  
 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/February 2005	2,000	95	139		2,234
2						-
3	March/April 2005	2,000	95	139		2,234
4						-
5	May/June 2005	2,000	95	139		2,234
6						-
7	July/August 2005	2,000	95	139		2,234
8						-
9	September/October 2005	2,000	95	139		2,234
11						-
12	November/December, 2005	2,000	95	139		2,234
13	Total	12,000	570	834	-	13,404

Miscellaneous Service Charges

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005  
 Water [ ] or Sewer [X]

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

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	-	-	-	-
<u>Wastewater</u>					
	Type Charge	Present		Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
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.: 060254-SU  
 Test Year Ended: December 31, 2005  
 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	\$ -	\$ -	\$ -	\$ -	\$ 599	\$ 599
2	Other charges as follows:					
3	Miscellaneous				\$ 599	\$ 599

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Test Year Ended: December 31, 2005

Schedule: E-6  
Page 1 of 1  
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) Line No.	(2) Size	(3) Type	(4) Quantity
1	This is a sewer only rate application, therefore this schedule is not required.		

Private Fire Protection Service

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SI Page 1 of 2  
Test Year Ended: December 31, 2005

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

Explanation: Provide a schedule of private fire protection service by size or 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.: 06025 Page 1 of 2  
Schedule Year Ended: December 31, 2005

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.

Schedule: E-9

Docket No.: 060254-SU

Page 1 of 1

Schedule Year Ended: December 31, 2005

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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The Utility does not collect or pay any tax or franchise fees, therefore, this schedule is not applicable.

Service Availability Charges Schedule

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005  
 Water [ ] or Sewer [X]

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

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.680, F.A.C.) If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges		(3) Proposed Charges
<b>System Capacity Charge</b>			
Residential-per ERC ( ___ GPD )	N/A		N/A
All others-per Gallon/Day	N/A		N/A
<b>Plant Capacity Charge</b>			
Residential-per ERC ( ___ GPD )	\$1,235.00		\$1,235.00
All others-per Gallon/Day	\$4.49		\$4.49
<b>Main Extension Charge</b>			
Residential-per ERC ( ___ GPD )	\$0.00		\$300.00
or-per Lot ( _____ Frontage Footage)	\$0.00		\$0.00
All others-per Gallon/Day	\$0.00	[1]	Actual Cost
or-per Front Foot			
<b>Meter Installation Charge</b>			
5/8" x3/4"	Actual Cost	[1]	Actual Cost
1"	Actual Cost	[1]	Actual Cost
1 - 1/2"	Actual Cost	[1]	Actual Cost
2"	Actual Cost	[1]	Actual Cost
All others	Actual Cost	[1]	Actual Cost
<b>Service (Lateral) Installaion Charge</b>			
5/8" x3/4"	\$0.00		\$0.00
1"	\$0.00		\$0.00
1 - 1/2"	\$0.00		\$0.00
2"	\$0.00		\$0.00
All others	\$0.00		\$0.00
<b>Back Flow Preventer Installation Charge</b>			
5/8" x3/4"	N/A		N/A
1"	N/A		N/A
1 - 1/2"	N/A		N/A
2"	N/A		N/A
All others	N/A		N/A
Plan Review Charge	N/A	[1]	Actual Cost
Inspection Charge	N/A	[1]	Actual Cost
<b>Guaranteed Revenue Charge (Monthly)</b>			
With prepayment of Serv. Avail. Charges			
Residential-per ERC ( ___ GPD)/Month	N/A		N/A
All others-per Gallon/Month	N/A		N/A
Without prepayment of Serv. Avail. Charges			
Residential-per ERC ( ___ GPD)/Month	N/A		N/A
All others-per Gallon/Month	N/A		N/A
Allowance for Funds Prudently Invested (AFPI) (if lines constructed by utility)	N/A		N/A
Allowance for Funds Prudently Invested (AFPI)	N/A		N/A

[1] Actual cost is equal to the total cost incurred for services rendered.

Guaranteed Revenues Received

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Test Year Ended: December 31, 2005  
Water  or Sewer   
Historic  or Projected

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

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.: 060254-SU  
Test Year Ended: December 31, 2005  
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.

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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.: 060254-SU  
 Test Year Ended: December 31, 2005  
 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.: 060254-SU  
Test Year Ended: December 31, 2005  
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 and also under the Billing Analysis tab of this volume.

Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Test Year Ended: December 31, 2005

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-05	17.147				17.147	none
Feb-05	16.532				16.532	
Mar-05	20.201				20.201	
Apr-05	18.979				18.979	
May-05	19.881				19.881	
Jun-05	22.406				22.406	
Jul-05	24.366				24.366	
Aug-05	25.210				25.210	
Sep-05	20.015				20.015	
Oct-05	20.514				20.514	
Nov-05	18.402				18.402	
Dec-05	18.173				18.173	
<b>Total</b>	<u>241.826</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>241.826</u>	<u>-</u>

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Test Year Ended: December 31, 2005

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 (MOI) to the Department of Environmental Regulation.

	<u>MONTH</u>	<u>GPD</u>
1. Permitted Capacity, Treatment Plant (AADF)		<u>900,000</u>

The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.

2. Average Daily Flow Max Month (a)	<u>Aug, 2005</u>	<u>813,226</u>
Average Annual Daily Flow (b)		<u>662,537</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.: 060254-SU  
Test Year Ended: December 31, 2005

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).

Line No.			
1	(A)	Used and useful flow, GPD	
2		AADF - year 2005	<u>662,537</u>
4	(C)	Plus: Property needed for post test year period ( See F-8)	<u>1,231</u>
5	(D)	Total Flows	663,768
6	(E)	Permitted capacity	<u>900,000</u>
7	(F)	Used and useful percentage	<u>74.00</u> %
		Use (see Explanatory note)	<u>100.00</u> %
8	(G)	Non-used and useful percentage	<u>26.00</u> %
		Use (see Explanatory note)	<u>0.00</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.

Explanatory Note: The treated flows in 2005 are 38 MG or 14% less than they were in 2002, the TY of the last case, although the billed wastewater gallons have remained virtually the same. The lack of increase in wastewater billed, in spite of an increase in meter equivalent ERCs is indicative of the redevelopment of mobile home parks in the service area with less dense housing and commercial developments. The substantial reduction in treated flows is the result of (A) the capital investment made by Mid-County in numerous manhole repairs and replacing or relining of mains to reduce infiltration, (B) the dismantling of the poorly maintained mobile home park collection systems and (C) the replacement of those mains in new developments with materials meeting Mid-County's requirements. In the last case setting U&U, Docket No. 030446-SU, the PSC found the WWTP to be 92% U&U. In this case, the PSC should recognize that the U&U would be approaching 100% were not not for the actions of the utility to reduce infiltration as much as practical.

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

Used and Useful Calculations  
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Test Year Ended: December 31, 2005

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.

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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. 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.

Margin Reserve Calculations

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 060254-SU  
Test Year Ended: December 31, 2005

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)	20 ERC/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations	242 gpd/ERC, AADF *
PN =	Property needed expressed in U units	1,231 gpd

Based on 2005 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.: 060264-SU  
 Test Year Ended: December 31, 2005

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 Equivalent ERC's			Total Gallons Sold	Gallons/ERC (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2001	2,672	2,692	2,682				2,682	
2	2002	2,692	3,125	2,909				2,909	8.45%
3	2003	3,125	2,847	2,986				2,986	2.66%
4	2004	2,847	2,538	2,693				2,693	-9.83%
5	2005	2,538	2,933	2,736				2,736	1.60%
Average Growth Through 5-Year Period (Col. 8)									0.72%

		<u>X</u>	<u>Y</u>
Regression Analysis per Rule 25-30.431 (2) (C)			
Constant:	2833.6	-	
X Coefficient:	-10.9		1 2,682 Actual
R^2:	0.015632		2 2,909 Actual
			3 2,986 Actual
			4 2,693 Actual
			5 2,736 Actual
			10 2,725 Projected
5 year growth			(11)
Annual average growth			(2)

The regression results are not statistically significant (R^2 = 1.56%)  
 Use five year simple average growth rate of 0.72%.

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

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Schedule Year Ended: December 31, 2005  
 Interim [X] Final [ ]  
 Historic [X] 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 wor

Line No.	(1) Description	(2) 13 Mo. Avg Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 5,413,941		5,413,941	A-6
1a	Allocated WSC Net Plant in Service	-	16,581 (A1)	16,581	A-3
2	Utility Land & Land Rights	18,603		18,603	A-6
3	Less: Non-Used & Useful Plant		- (A)	-	A-7, A-3
4	Construction Work in Progress	144,135	(144,135) (B)	-	A-3
6	Less: Accumulated Depreciation	(1,633,555)		(1,633,555)	A-10
6	Less: CIAC	(2,977,668)		(2,977,668)	A-12
7	Accumulated Amortization of CIAC	1,444,003		1,444,003	A-14
8	Acquisition Adjustments	-		-	-
9	Accum. Amort. of Acq. Adjustments	-		-	-
10	Advances For Construction			-	A-16
11	Working Capital Allowance	-	86,203 (C)	86,203	A-17
12	Total Rate Base	\$ 2,409,460	\$ (41,351)	\$ 2,368,109	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Schedule Year Ended: December 31, 2005  
 Interim  Final   
 Historic  Projected

Schedule: A-3(Interim)  
 Page 1 of 1  
 Docket No.: 060254-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	(A) Non-used and Useful Plant in Service		\$ -
1a	(A1) Allocation of WSC Net Plant in Service not on Mid-County's books		\$ 16,581
2	(B) Construction Work in Progress CWIP not included in Rate Base		\$ (144,135)
3	(C) Working Capital, Balance Sheet Method, see Sch. A-17		\$ 86,203

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005  
 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	\$ 1,374,712	\$ 17,405 (A)	\$ 1,392,117	\$ 169,622 (E)	\$ 1,561,739	B-4, E-2
2	Operation & Maintenance	1,139,821	-	1,139,821	-	1,139,821	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	77,943	- (B)	77,943	-	77,943	B-13, B-3(a)
4	Amortization	-	-	0	-	-	B-3(a)
5	Taxes Other Than Income	105,210	3,225 (C)	108,436	192 (F)	108,627	B-15, B-3(a)
6	Provision for Income Taxes	(35,478)	35,478 (D)	-	39,889 (G)	39,889	C-1, B-3(a)
7	OPERATING EXPENSES	1,287,497	38,703	1,326,200	40,081	1,366,281	
8	NET OPERATING INCOME	\$ 87,216	\$ (21,298)	\$ 65,917	\$ 129,542	\$ 195,459	
9	RATE BASE	\$ 2,409,460		\$ 2,368,109		\$ 2,368,109	
10	RATE OF RETURN	3.62 %		2.78 %		8.25 %	

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	\$ -	\$ 17,405
8	(B) <u>Non-used and useful depreciation</u>		
9	Non-used and useful depreciation per Page B-14	\$ -	\$ -
10	(C) <u>Taxes Other Than Income</u>		
11	(1) Payroll Taxes		
12	Adjust for salary changes per Adjustment (B) above	-	2,344
13	(2) Property Taxes		
14	Adjust for non-used & useful plant (page B-15)	-	98
15	(2) Regulatory Assessment Fees		
16	Adjust for annualized revenues per Adjust (A) above	-	783
17	Total Taxes Other adjustments	\$ -	\$ 3,225
18	(D) <u>Provision for Income Taxes</u>		
19	Remove negative income tax expense	\$ -	\$ 35,478
20	(E) <u>Revenue Increase</u>		
21	Increase in revenue required by the Utility to realize a		
22	8.25 % rate of return	\$ -	\$ 169,622
22	(F) <u>Taxes Other Than Income</u>		
23	Regulatory Assessment Fees (RAFs)		
24	Adjust for requested revenue increase (Page B-15)	\$ -	\$ 192
25	(G) <u>Provision for Income Taxes</u>		
26	Adj to Income taxes per C-2	\$ -	\$ 39,889



Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Schedule Year Ended: December 31, 2005  
 Historic [X] 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 (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
<b>WATER</b>						
1	Test Year Per Books	-	-	-	-	-
Adjustments to Test Year (Explain)						
2	RAFs assoc. with annualized revenue	-	-	-	-	-
3						
4						
5						
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	-	-	-	-	-
8	RAFs Assoc. with Revenue Increase	-	-	-	-	-
9	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -
<b>SEWER</b>						
10	Test Year Per Books	69,303	22,354	13,401	152	105,210
Adjustments to Test Year (Explain)						
11	Increase in tangible tax per B-3			98.09		98
12	Payroll Tax for added employees		2,344			2,344
13	RAFs assoc. with annualized revenue	783				783
14						
15	Total Test Year Adjustments	783	2,344	98	-	3,225
16	Adjusted Test Year	70,086	24,698	13,499	152	108,436
17	RAFs Assoc. with Revenue Increase	192	-	-	-	192
18	Total Balance	\$ 70,278	\$ 24,698	\$ 13,499	\$ 152	\$ 108,627

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005  
 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)	\$ (22,157)	\$ 4,253	\$ (17,904)		\$ 39,889
2	Deferred Income Tax Expense	C-5(a)	(14,396)	-	(14,396)		
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		\$ (36,553)	\$ 4,253	\$ (32,300)	\$ -	\$ 39,889

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.: 060254-SU  
 Schedule Year Ended: December 31, 2005  
 Interim [X] Final [ ]  
 Historic [X] 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)	\$ 87,216	\$ (21,298)	\$ 65,917	\$ -	\$ 195,459
1a	Other Income	8,167	(8,167)			
1b	Adjust to T/B Income 1/7/06	(49,449)	49,449			
2	Add: Income Tax Expense Per Books (Sch. B-1)	(35,478)	35,478	-		
3	Subtotal	10,456	55,462	65,917	-	195,459
4	Less: Interest Charges (Sch. C-3)	118,577	-	118,577	-	88,971
5	Taxable Income Per Books	(108,121)	55,462	(52,660)	-	106,488
Schedule M Adjustments:						
6	Permanent Differences (From Sch. C-4)	5,996	(5,996)	-	-	-
7	Timing Differences (From Sch. C-5(a))	36,957	(36,957)	-	-	-
8	Total Schedule M Adjustments	42,953	(42,953)	-	-	-
9	Taxable Income Before State Taxes	(65,168)	12,509	(52,660)	-	106,488
10	Less: State Income Tax Exemption (\$5,000)	5,000	5,000	5,000	-	5,000
11	State Taxable Income	(70,168)	7,509	(57,660)	-	101,488
12	State Income Tax (5.5% of Line 11)*	-	-	-	-	5,582
13	Limited by NOL	-	-	-	-	-
14	Credits	-	-	-	-	-
15	Current State Income Taxes	-	-	-	-	-
16	Federal Taxable Income (Line 9 - Line 15)	(65,168)	12,509	(52,660)	-	100,906
17	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
18	Federal Income Taxes (Line 16 x Line 17)	(22,157)	4,253	(17,904)	-	34,307
19	Less: Investment Tax Credit Realized This Year (Sch. C-8)	-	-	-	-	-
20	Current Federal Inc. Taxes (Line 18 - Line 19)	(22,157)	4,253	(17,904)	-	34,307
Summary:						
21	Current State Income Taxes (Line 15)	-	-	-	-	5,582
22	Current Federal Income Taxes (Line 20)	(22,157)	4,253	(17,904)	-	34,307
23	Total Current Income Tax Expense (To C-1)	\$ (22,157)	\$ 4,253	\$ (17,904)	\$ -	\$ 39,889

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).

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.: 060254-SU  
Test Year Ended: December 31, 2005  
Schedule Year Ended: December 31, 2005  
Historic  or Projected

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

Subsidiary  or Consolidated

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	1,304,521	55.09 %	6.65 %	3.66 %
2	Short-Term Debt	44,354	1.87 %	5.01	0.09
3	Preferred Stock				
4	Customer Deposits	-	%	6.00	0.00
5	Common Equity	897,407	37.90 %	11.87	4.50
6	Tax Credits - Zero Cost	-			
7	Accumulated Deferred Income Tax	121,826	5		0.00
8	Other (Explain)	-			
9	<b>Total</b>	<u>2,368,109</u>	<u>99.38 %</u>		<u>8.25 %</u>

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

Note: Long term debt, short term debt, preferred stock and common equity are actual for Mid-County Services, Inc.'s parent company, Utilities, Inc.

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.: 060254-SU  
Test Year Ended: December 31, 2005  
Schedule Year Ended: December 31, 2005  
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)	(4) Reconciliation Adjustments			(6)
		Prior Year 12/31/04	Test Year 12/31/05	Thirteen Month Average	Specific	Prorata %	Prorata Amount	To Requested Rate Base
1	Long-Term Debt	112,802,215	135,285,191	133,025,102		58.07 %	(131,720,581)	1,304,521
2	Short-Term Debt	18,768,000	3,926,000	4,522,923		1.97 %	(4,478,569)	44,354
3	Preferred Stock							
4	Common Equity	88,963,597	92,611,247	91,510,699		39.95 %	(90,613,292)	897,407
5	Customer Deposits							0
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax	122,702	111,313	121,826				121,826
9	Accum Deferred Income Tax							
10								
11	Total	<u>220,656,514</u>	<u>231,933,751</u>	<u>229,180,550</u>	-	100.00 %	<u>(226,812,442)</u>	<u>2,368,109</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

Rate Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060254-SU  
 Test Year Ended: December 31, 2005  
 Water [ ] or Sewer [X]

Schedule: E-1 Final/ 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	Class/Meter Size	(1)	(2)	(3)	(4)	(5)
		Test Year eff. 1/1-1/14/05	Test Year eff. 1/15-12/23/05	Test Year eff. 12/24-12/31/05	Interim Rates	Proposed Rates
1	Residential					
2	All meter sizes	25.97	26.25	26.90	30.18	34.20
4	Gallage Charge (per 1000 gallons)					
5	20,000 gallons maximum (bi-monthly)	2.50	2.53	2.59	2.91	3.29
6	General Service					
7	5/8" x 3/4"	25.97	26.25	26.90	30.18	34.20
8	1"	66.65	67.36	69.03	77.44	87.77
9	1 1/2"	149.95	151.54	155.30	174.23	197.46
10	2"	266.59	269.42	276.10	309.76	351.05
	2" (see note)	266.59	269.42	276.10	309.76	351.05
11	3"	599.98	606.34	621.38	697.13	790.06
12	4"	1,066.38	1,077.68	1,104.37	1,238.99	1,404.16
13	6"	2,399.59	2,425.03	2,485.17	2,788.11	3,159.79
14	Gallage Charge					
15	(per 1000 gallons)	3.00	3.03	3.11	3.49	3.95
16	Multi-Residential - Metered					
	Flat Rate (see note)	57.23	57.84	59.27	66.50	75.36
17	5/8" x 3/4"	25.97	26.25	26.90	30.18	34.20
18	1"	66.65	67.36	69.03	77.44	87.77
19	1 1/2"	149.95	151.54	155.30	174.23	197.46
20	2"	266.59	269.42	276.10	309.76	351.05
21	3"	599.98	606.34	621.38	697.13	790.06
22	4"	1,066.38	1,077.68	1,104.37	1,238.99	1,404.16
23	6"	2,399.59	2,425.03	2,485.17	2,788.11	3,159.79
24						
25	Gallage Charge					
26	(per 1000 gallons)	3.00	3.03	3.11	3.49	3.95
27	Note: These rates billed by Utilities, Inc; all others billed by Pinellas County for UI.					

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 provided.

Line No.	Classifier/Size	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Test Year at 1/15-1/14/05 Bills/Gallons	Test Year at 1/15-12/29/05 Bills/Gallons	Test Year at 12/24-12/31/05 Bills/Gallons	Test Year at 1/15-1/14/05 Bills/Gallons	Test Year at 1/15-12/29/05 Bills/Gallons	Test Year at 12/24-12/31/05 Bills/Gallons	Test Year Revenues	Test Year Revenues	Annualized @ 12/24/05 Rates	Proposed Rates	Proposed Rates	Proposed Revenue at Rates	Interim Rates	Revenue at Rates
1	Residential	10,888.00	11,597	11,597	254.18	25.97	25.97	26.90	26.25	304.652	311.858	34.20	396.643	30.18	348,887
2	64522 - 5/8"	444.82	468.00	468.00	7.88	2.50	2.50	26.90	26.25	308.366	316.682	34.20	402.648	2.91	355,285
3	64523 - 1"	13.86	14,901	14,901	3.84	2.50	2.50	26.90	26.25	308.366	316.682	34.20	402.648	2.91	355,285
4	M Gallons (thru 20 MG B/monthly)	188	4,853	4,853	5.164	2.50	2.50	26.90	26.25	308.366	316.682	34.20	402.648	2.91	355,285
5	Total residential Bills	11,240	11,754	11,754	282	27.93	27.93	636,450	632.1	651,808	644.9	828,746	791,262	1,593,93	
6	Total residential Gallons	4,888	119,754	119,754	127,435	11,881	11,881	636,450	632.1	651,808	644.9	828,746	791,262	1,593,93	
7	Average Residential Bill	120.75	144	144	25.87	25.87	25.87	3,790	3,873	3,873	34.20	4,925	30.18	4,345	
8	General Service	6.52	120.75	120.75	17.22	144	144	3,790	3,873	3,873	34.20	4,925	30.18	4,345	
9	64529 - 5/8"	44	964	964	141	3.00	3.00	3,873	3,873	3,873	34.20	4,925	30.18	4,345	
10	64530 - 1"	13.35	327.02	327.02	7.63	3.48	3.48	3,873	3,873	3,873	34.20	4,925	30.18	4,345	
11	M Gallons	582	14,261	14,261	15.165	3.00	3.00	3,873	3,873	3,873	34.20	4,925	30.18	4,345	
12	64532 - 1 1/2"	8.28	203.01	203.01	4.73	216	216	3,873	3,873	3,873	34.20	4,925	30.18	4,345	
13	64533 - 2"	15.16	19,028	19,028	4.44	20,248	20,248	3,873	3,873	3,873	34.20	4,925	30.18	4,345	
14	M Gallons	4.37	19,028	19,028	2.50	114	114	3,873	3,873	3,873	34.20	4,925	30.18	4,345	
15	64533 - 2"	0.23	5.84	5.84	0.13	6	6	3,873	3,873	3,873	34.20	4,925	30.18	4,345	
16	64533 LH - 2"	888	21,777	21,777	22.642	22,642	22,642	3,873	3,873	3,873	34.20	4,925	30.18	4,345	
17	M Gallons	888	498	498	4.98	3.00	3.00	3,873	3,873	3,873	34.20	4,925	30.18	4,345	
18	64533 - 2"	10	240	240	6	265	265	3,873	3,873	3,873	34.20	4,925	30.18	4,345	
19	M Gallons	10	240	240	6	265	265	3,873	3,873	3,873	34.20	4,925	30.18	4,345	
20	64533 - 2"	3	606.34	606.34	3.11	606.34	606.34	3,873	3,873	3,873	34.20	4,925	30.18	4,345	
21	M Gallons	3	606.34	606.34	3.11	606.34	606.34	3,873	3,873	3,873	34.20	4,925	30.18	4,345	
22	64537 - 6"	0.46	11.28	11.28	0.28	12	12	28,104	2,485.17	2,485.17	3.11	37,917	2,788.11	33,457	
23	M Gallons	0.46	11.28	11.28	0.28	12	12	28,104	2,485.17	2,485.17	3.11	37,917	2,788.11	33,457	
24	M Gallons	64	1,331	1,331	31	1,418	1,418	4,404	4,404	4,404	3.95	5,588	3.49	4,941	
25	Total GS Bills	32	775	775	33	840	840	305,912	364.18	373,47	373.47	474.85	10,827.10	351,952	
26	Total GS Gallons	2,335	57,080	57,080	1,461	80,875	80,875	305,912	364.18	373,47	373.47	474.85	10,827.10	351,952	
27	Average General Service Bill	11.28	144	144	12	25.87	25.87	694	711	711	75.36	904	66.50	798	
28	64529 - 5/8"	0.46	11.28	11.28	0.28	12	12	694	711	711	75.36	904	66.50	798	
29	M Gallons	0.46	11.28	11.28	0.28	12	12	694	711	711	75.36	904	66.50	798	
30	64529 - 5/8"	18.11	394.68	394.68	9.21	420	420	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
31	M Gallons	139	3,410	3,410	3.829	3,829	3,829	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
32	64530 - 1"	1.38	33.83	33.83	0.79	36	36	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
33	M Gallons	36	892	892	21	949	949	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
34	64532 - 1 1/2"	0.23	5.84	5.84	0.13	6	6	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
35	M Gallons	0.23	5.84	5.84	0.13	6	6	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
36	64533 - 2"	28	688	688	16	733	733	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
37	M Gallons	28	688	688	16	733	733	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
38	64535 - 3"	2.89	73.30	73.30	1.71	78	78	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
39	M Gallons	1,574	38,586	38,586	900	41,040	41,040	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
40	64535 - 3"	3.95	1,404.16	1,404.16	3.11	1,077.68	1,077.68	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
41	M Gallons	3.95	1,404.16	1,404.16	3.11	1,077.68	1,077.68	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
42	64537 - 6"	1.16	28.18	28.18	0.66	30	30	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
43	M Gallons	1,769	43,327	43,327	1,011	46,106	46,106	11,286	11,286	11,286	14.365	14,365	30.18	12,675	
44	Total Multi-Res. Bills	22	647	647	13	582	582	415,318	425,990	425,990	425,990	541,630	477,918		
45	Total Multi-Res. Gallons	3,546	86,894	86,894	2,026	82,457	82,457	415,318	425,990	425,990	425,990	541,630	477,918		
46	Average Bill	713.61	713.61	713.61	713.61	713.61	713.61	713.61	713.61	713.61	713.61	713.61	713.61		
47	Miscellaneous service revenues	589	589	589	589	589	589	589	589	589	589	589	589		
48	Total Calculated (Amortized) Revenue	1,358,278	1,358,278	1,358,278	1,358,278	1,358,278	1,358,278	1,358,278	1,358,278	1,358,278	1,358,278	1,358,278	1,358,278		
49	Total revenue per books/required	1,374,712	1,374,712	1,374,712	1,374,712	1,374,712	1,374,712	1,374,712	1,374,712	1,374,712	1,374,712	1,374,712	1,374,712		
50	Immaterial Difference	(16,433)	(16,433)	(16,433)	(16,433)	(16,433)	(16,433)	(16,433)	(16,433)	(16,433)	(16,433)	(16,433)	(16,433)		

Pct Diff.

(1) Residential class customers have medium bi-monthly galingage charge of 20,000 gallons.  
 (2) Consolidated Factor (Column 7, Schedule E-1) is used for capped gallons.  
 (3) Billed by Utilities, Inc., remainder of bill codes billed for UI by Pinellas County.  
 (4) Mid-County Services bill codes had rate changes between bill cycles. Therefore, the number of bills are printed based on the following:  
 number of bills x number of days @ respective rate/cycle days in the year.