

Matilda Sanders

From: Trina Collins [TCollins@RSBAttorneys.com]
Sent: Friday, June 15, 2007 11:45 AM
To: Filings@psc.state.fl.us
Cc: Trina Collins
Subject: Filing in Docket No.: 060254-SU; Mid-County Services, Inc.'s Application for Rate Increase in Pinellas County, Florida
Importance: High
Attachments: Schedule of Commission Ordered Adjustments 06-15-2007(2).pdf

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- b. Docket No.: 060254-SU In re: Schedule showing that the adjustments for all the applicable NARUC USOA primary accounts as set forth in Order No.: PSC-07-0134-PAA-SU have been made on the books of MID-COUNTY SERVICES, INC.
- c. Mid-County Services, Inc.
- d. 4 pages
- e. Letter - 1 page
Schedule of Commission Ordered Adjustments - 3 pages

DOCUMENT NUMBER-DATE

04817 JUN 15 5

FPSC-COMMISSION CLERK

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REPLY TO CENTRAL FLORIDA OFFICE

June 15, 2007

E-FILING

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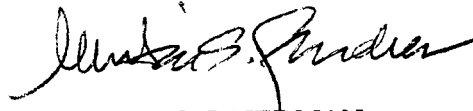
Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No.: 060254-SU; Mid-County Services, Inc.'s Application for Rate Increase in
Pinellas County, Florida
Our File No.: 30057.109

Dear Ms. Cole:

Enclosed is a schedule showing that the adjustments for all the applicable NARUC USOA
primary accounts as set forth in Order No.: PSC-07-0134-PAA-SU have been made on the books
of Mid-County Services, Inc.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/mp
Enclosures

cc: Ms. Kirsten E. Weeks (w/enclosure)

M:\1 ALTAMONTE\UTILITIES INC\MID-COUNTY\(.109) 2005 RATE CASE\PSC Clerk 22 (AOM Final Rates).wpd

DOCUMENT NUMBER-DATE

04817 JUN 15 8

FPSC-COMMISSION CLERK

MID-COUNTY SERVICES, INC.
DOCKET NO. 060254-SU
ORDER NO. PSC-07-0134-PAA-SU
COMMISSION ORDERED ADJUSTMENTS

Entry (1) - To correct the balance for land required in the 2003 rate case in order no. 04-0819-PAA-SU (see audit finding no. 1, and page 6 of the order)

<u>Co-Sub</u>	<u>A/C #</u>	<u>A/C Description</u>	<u>Debit</u>	<u>Credit</u>
088-0645	?	Balancing Entry	2,603	
088-0645	3532000	Land & Land Rights		2,603

Entry (2) - To correct for incorrect depreciation rates used during the test year (see audit finding no. 7, and page 6 of the order)

<u>Co-Sub</u>	<u>A/C #</u>	<u>A/C Description</u>	<u>Debit</u>	<u>Credit</u>
088-0645	?	Balancing Entry	23,111	
088-0645	1084005	A/D - Sewage Treatment Plant	78,305	
088-0645	1084006	A/D - Service Lines	694	
088-9645	1082000	A/D - Transportation		5,865
088-0645	1084000	A/D - Sewer		2,204
088-0645	1084003	A/D - Buildings & Structures		71,320
088-0645	1084004	A/D - Lagoons		1,109
088-0645	1084007	A/D - Force or Vacuum Mains		543
088-0645	1084008	A/D - Gravity Mains		3,910
088-0645	1084010	A/D - Manholes		464
088-0645	1084011	A/D - Lift Stations		14,725
088-0645	1084090	A/D - Office Structures & Improvements		30
088-0645	1084091	A/D - Office Furniture & Equipment		1,931
088-0645	1084095	A/D - Laboratory Equipment		9

Entry (3) - To correct for incorrect amortization rates used during the test year (see audit finding no. 8, and page 6 of the order)

<u>Co-Sub</u>	<u>A/C #</u>	<u>A/C Description</u>	<u>Debit</u>	<u>Credit</u>
088-0645	2723000	A/A of CIAC - Sewer	4,847	
088-0645	2723003	A/A of CIAC - Buildings & Structures	23,189	
088-0645	2723004	A/A of CIAC - Lagoons	373	
088-0645	2723008	A/A of CIAC - Gravity Mains	12	
088-0645	2723011	A/A of CIAC - Lift Stations	371	
088-0645	2723098	A/A of CIAC - Manholes	1	
088-0645	2723010	A/A of CIAC - Cash		933
088-0645	2723005	A/A of CIAC - Sewage Treatment Plant		23,126
088-0645	2723006	A/A of CIAC - Service Lines		287
088-0645	?	Balancing Entry		4,447

MID-COUNTY SERVICES, INC.
DOCKET NO. 060254-SU
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COMMISSION ORDERED ADJUSTMENTS

Entry (4) - To correct for incorrect depreciation rates used in 2006 (based on audit finding no. 7, and page 6 of the order)

<u>Co-Sub</u>	<u>A/C #</u>	<u>A/C Description</u>	<u>Debit</u>	<u>Credit</u>
088-0645	?	Balancing Entry	3,248	
088-0645	1084006	A/D - Service Lines	1,019	
088-9645	1082000	A/D - Transportation	13,911	
088-0645	1084004	A/D - Lagoons		1,111
088-0645	1084011	A/D - Lift Stations		1,699
088-0645	1084095	A/D - Laboratory Equipment		128
088-0645	1084005	A/D - Sewage Treatment Plant		15,240

Entry (5) - To correct for incorrect amortization rates used in 2006 (based on audit finding no. 8, and page 6 of the order)

<u>Co-Sub</u>	<u>A/C #</u>	<u>A/C Description</u>	<u>Debit</u>	<u>Credit</u>
088-0645	2723000	A/A of CIAC - Sewer	4,848	
088-0645	2723004	A/A of CIAC - Lagoons	373	
088-0645	2723011	A/A of CIAC - Lift Stations	371	
088-0645	2723005	A/A of CIAC - Sewage Treatment Plant	3,351	
088-0645	2723006	A/A of CIAC - Service Lines		288
088-0645	2721010	A/A of CIAC - Tax (Cash)		741
088-0645	?	Balancing Entry		7,915

Entry (6) - To correct for incorrect depreciation rates used in 2007 (based on audit finding no. 7, and page 6 of the order) through April

<u>Co-Sub</u>	<u>A/C #</u>	<u>A/C Description</u>	<u>Debit</u>	<u>Credit</u>
088-0645	?	Balancing Entry	10,577	
088-0645	1084006	A/D - Service Lines	344	
088-0645	1084004	A/D - Lagoons		370
088-0645	1084011	A/D - Lift Stations		608
088-0645	1084095	A/D - Laboratory Equipment		26
088-0645	1084005	A/D - Sewage Treatment Plant		9,916

Entry (7) - To correct for incorrect amortization rates used in 2007 (based on audit finding no. 8, and page 6 of the order) through April

<u>Co-Sub</u>	<u>A/C #</u>	<u>A/C Description</u>	<u>Debit</u>	<u>Credit</u>
088-0645	2723000	A/A of CIAC - Sewer	1,616	
088-0645	2723004	A/A of CIAC - Lagoons	124	
088-0645	2723011	A/A of CIAC - Lift Stations	124	
088-0645	2723005	A/A of CIAC - Sewage Treatment Plant	2,234	
088-0645	2723006	A/A of CIAC - Service Lines		96
088-0645	2721010	A/A of CIAC - Tax (Cash)		358
088-0645	?	Balancing Entry		3,644

MID-COUNTY SERVICES, INC.
 DOCKET NO. 060254-SU
 ORDER NO. PSC-07-0134-PAA-SU
 COMMISSION ORDERED ADJUSTMENTS

Entry (8) - To correct for incorrect depreciation rates used in 2007 (based on audit finding no. 7, and page 6 of the order) through April

<u>Co-Sub</u>	<u>A/C #</u>	<u>A/C Description</u>	<u>Debit</u>	<u>Credit</u>
088-0645	4033005	Depreciation Expense - Sewage Treatment Plant	9,916	
088-0645	4033004	Depreciation Expense - Lagoons	370	
088-0645	4033011	Depreciation Expense - Lift Stations	608	
088-0645	4033095	Depreciation Expense - Laboratory Equipment	26	
088-0645	4033006	Depreciation Expense - Service Lines		344
088-0645	?	Balancing Entry		10,577

Entry (9) - To correct for incorrect amortization rates used in 2007 (based on audit finding no. 8, and page 6 of the order) through April

<u>Co-Sub</u>	<u>A/C #</u>	<u>A/C Description</u>	<u>Debit</u>	<u>Credit</u>
088-0645	4073006	Amortization Expense of CIAC - Service Lines	96	
088-0645	4073010	Amortization Expense of CIAC - Tax (Cash)	358	
088-0645	?	Balancing Entry	3,644	
088-0645	4073000	Amortization Expense of CIAC - Sewer		1,616
088-0645	4073004	Amortization Expense of CIAC - Lagoons		124
088-0645	4073011	Amortization Expense of CIAC - Lift Stations		124
088-0645	4073005	Amortization Expense of CIAC - Sewage Treatment Plant		2,234