

CLASS A  
WATER AND/OR WASTEWATER UTILITIES

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

OF

**Mid-County Services, Inc.**

Docket No. 080250-SU

**VOLUME I**



FOR THE

**Test Year Ended: December 31, 2007**

DOCUMENT NUMBER-DATE

07640 AUG 22 08

FPSC-COMMISSION CLERK

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

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

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Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-2  
 Page 1 of 1  
 Preparer: John Hoy

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	\$ 6,244,515	\$ 305,162 (A)	\$ 6,549,677	A-3, A-6
2	Utility Land & Land Rights	20,148		20,148	A-6
3	Less: Non-Used & Useful Plant		- (B)	-	A-3, A-7
4	Construction Work in Progress	46,438	(46,438) (C)	-	A-3, A-18
5	Less: Accumulated Depreciation	(1,984,790)	(30,393) (D)	(2,015,183)	A-3, A-10
6	Less: CIAC	(3,025,365)		(3,025,365)	A-12
7	Accumulated Amortization of CIAC	1,636,280	9,211 (E)	1,645,491	A-3, A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Working Capital Allowance	-	246,216 (F)	246,216	A-3, A-17
12	Total Rate Base	\$ 2,937,226	\$ 483,757	\$ 3,420,983	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Schedule Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-3  
 Page 1 of 2  
 Docket No.: 080250-SU  
 Preparer: John Hoy

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</u>		
2	1. Allocate Plant in Service to Mid-County (see A-3, p.2)	- \$	52,255
3	2. Reallocate Fla. Vehicles (see A-3, p.2)		(21,311)
4	3. Pro forma Allocation of Phoenix Project (see A-3, p.2)		244,218
5	4. Proforma - Acct. 361.2 I/I Study in Macaroni Grill L/S area		30,000
6	Total Plant in Service	\$	305,162
7	<u>(B) Non-used and Useful Plant in Service</u>	\$	-
8	<u>(C) Construction Work in Progress</u>		
9	CWIP not included in Rate Base	\$	(46,438)
10	<u>(D) Accumulated Depreciation - Proforma</u>		
11	1. PSC Ordered Adj. & Rollforwards not Reflected in Books see A-3, p.2)	\$	22,771
12	2. Allocate Plant in Service to Mid-County (see A-3, p.2)		(32,545)
13	3. Reallocate Fla. Vehicles (see A-3, p.2)		5,102
14	4. Pro forma Amortization of Phoenix Project (see A-3, p.2)		(25,388)
15	5. Proforma - Acct. 361.2 I/I Study in Macaroni Grill L/S area		(333)
16	Total Accumulated Depreciation	\$	(30,393)
17	<u>(E) Accumulated Amortization of CIAC</u>		
18	PSC Ordered Adj. & Rollforwards not Reflected in Books (see A-3, p.2)	\$	9,211
19	<u>(F) Working Capital, Balance Sheet Method, see Sch. A-17</u>	\$	246,216

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Schedule Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: A-3  
 Page 2 of 2  
 Docket No.: 080250-SU  
 Preparer: John Hoy

1 Allocate WSC and Regional Plant & Depr. To Mid-County Plant in Service	WSC	13 Month Average Regional	Total
353.7 - Land & Land Rights	788	-	788
354.7 - Struct & Improv - General	22,545	(6,839)	15,706
390.7 - Office Furn & Equip	28,750	52	28,802
393.7 - Tools, Shop, etc.	243	4,114	4,357
396.7 - Communication Equip	3,099	(496)	2,602
Total Adjustment - Plant in Service	55,424	(3,169)	52,255
Accumulated Depreciation			
354.7 - Office Structures	(10,119)	1,003	(9,117)
390.7 - Office Furniture & Equip.	(9,031)	403	(8,629)
390.7 - Mainframe Computer	(1,925)	(635)	(2,560)
390.7 - Mini Computer	(4,229)	(6)	(4,235)
390.7 - Comp System Amortization	(378)		(378)
390.7 - Micro System Amortization	(818)	(460)	(1,278)
Subtotal - 390.7	(16,381)	(698)	(17,078)
393.7 - Tools, Shop, & Misc.	(234)	(3,494)	(3,729)
396.7 - Telephones	(1,222)		(1,222)
396.7 - Communication Eqpt	(1,739)	339	(1,400)
Total Adjustment - Accum. Deprec.	(29,695)	(2,850)	(32,545)
	25,730	(6,020)	19,710
2 Reallocate Fla Vehicles based on Operator Assignment			
Plant in Service			Total
391.7 - Transportation Equipment			(21,311)
Accumulated Depreciation			
391.7 - Transportation Equipment			5,102
3 Proforma Allocation of Cost of Project Phoenix to Subsidiaries			
3a Plant in Service 390.7			
JDE - Accounting Software			161,987
CC&B - Customer Care & Billing Software			82,231
Total Addition to Plant			244,218
3b Accumulated Depreciation 390.7			
JDE - amortize over 8 yrs, begin 1/1/08,			(20,248)
CC&B - amortize over 8 yrs, begin 7/1/08, (1/2 yr)			(5,139)
Total Addition to Accum Depreciation			(25,388)

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.: 080250-SU  
 Test Year Ended: December 31, 2007

Schedule: A-4  
 Page 1 of 1  
 Preparer: John Hoy

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	12/31/05 Balance	\$ -	\$ 5,901,429
2	2006 Additions		488,445
3	2006 Retirements		31,267
4	2006 Adjustments		-
5	12/31/06 Balance	-	6,358,607
6	2007 Additions		52,050
7	2007 Retirements		13,466
8	2007 Adjustments		-
9	12/31/07 Balance (book)	-	6,397,191
10	2007 Proforma Additions		274,218
11	2007 Proforma Retirements		
12	2007 Allocation Adjustments		30,944
13	12/31/07 Proforma Balance	\$ -	\$ 6,702,353

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

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: D80250-SU  
Schedule Year Ended: December 31, 2007  
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: John Hoy

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/06	(3) Test Year 12/31/07	(4) 13 Mo Average	(5) Adjustments	(6) Adjusted 13 Mo. Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
2	351.1 Organization							
3	352.1 Franchises	2,350	2,350	2,350		2,350		
4	389.1 Other Plant & Misc. Equipment							
5	COLLECTION PLANT							
6	353.2 Land & Land Rights							
7	354.2 Structures & Improvements		5,625	433		433		
8	354.3 Structures & Improvements							
9	354.7 Structures & Improvements							
10	380.2 Collection Sewers - Force							
11	361.2 Collection Sewers - Gravity	237,507	237,837	237,532		237,532		
12	362.2 Special Collecting Structures	2,220,182	2,227,297	2,227,684	30,000	2,257,684		
13	363.2 Services to Customers							
16	364.2 Flow Measuring Devices	112,895	121,821	116,286		116,286		
17	365.2 Flow Measuring Installations							
16	389.2 Other Plant & Misc. Equipment							
17	SYSTEM PUMPING PLANT							
18	353.3 Land & Land Rights							
19	354.3 Structures & Improvements							
22	370.3 Receiving Wells	264,931	275,914	268,592		268,592		
23	371.3 Pumping Equipment							
24	389.3 Other Plant & Misc. Equipment							
25	TREATMENT AND DISPOSAL PLANT							
28	353.4 Land & Land Rights							
27	354.4 Structures & Improvements	21,006	18,403	19,404		19,404		
28	380.4 Treatment & Disposal Equipment	2,333,777	2,333,777	2,333,777		2,333,777		
29	381.4 Plant Sewers	787,662	820,745	802,880		802,880		
30	382.4 Outfall Sewer Lines							
33	389.4 Other Plant & Misc. Equipment	222	222	222		222		
34	REUSE TREATMENT PLANT							
35	353.5 Land & Land Rights							
36	354.5 Structures & Improvements							
37	380.5 Treatment & Disposal Equipment							
38	390.5 Office Furniture & Equipment							
39	396.5 Communication Equipment							
40	GENERAL PLANT							
41	353.7 Land & Land Rights		1,246	311	788	1,099		
42	354.7 Structures & Improvements	59,938	95,599	68,844	15,706	84,550		
43	390.7 Office Furniture & Equipment	16,170	34,489	20,645	273,020	293,865		
44	391.7 Transportation Equipment	211,843	124,424	72,765	(21,311)	51,454		
45	392.7 Stores Equipment							
46	393.7 Tools, Shop & Garage Equipment	33,285	34,591	34,196	4,357	38,553		
47	394.7 Laboratory Equipment	18,810	20,095	19,334		19,334		
48	395.7 Power Operated Equipment							
49	396.7 Communication Equipment							
50	397.7 Miscellaneous Equipment	3,175	7,903	4,355	2,602	6,957		
51	398.7 Other Tangible Plant							
		34,853	34,853	34,853		34,853		
52	TOTAL	\$ 6,358,607	\$ 6,397,190	\$ 6,264,663	\$ 305,162	\$ 6,569,825		\$ -



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

Company: Mid-County Services, Inc.  
Docket No.: 080256-8U  
Schedule Year Ended: December 31, 2017  
Historic [X] Projected [ ]

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

Florida Public Service Commission

Schedule: A-6  
Page 2 of 2  
Prepared: John Hoy

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Dec-06	(3) Jan-07	(4) Feb-07	(5) Mar-07	(6) Apr-07	(7) May-07	(8) Jun-07	(9) Jul-07	(10) Aug-07	(11) Sep-07	(12) Oct-07	(13) Nov-07	(14) Dec-07	(15) 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	355.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	5,625	433
7	354.2 Structures & Improvements														0
8	354.3 Structures & Improvements														0
9	354.7 Structures & Improvements														0
10	380.2 Collection Sewers - Force	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,507	237,837	237,532
11	381.2 Collection Sewers - Gravity	2,220,182	2,270,532	2,220,182	2,223,270	2,223,270	2,223,270	2,224,063	2,224,063	2,224,061	2,226,872	2,226,007	2,227,226	2,227,287	2,227,684
12	382.2 Special Collecting Structures														
13	383.2 Services to Customers	112,886	112,886	112,886	114,282	114,282	114,282	114,282	114,282	114,282	121,821	121,821	121,821	121,821	116,288
14	384.2 Flow Measuring Devices														
15	385.2 Flow Measuring Installations														
16	388.2 Other Plant & Misc. Equipment														
17	SYSTEM PUMPING PLANT														
18	353.3 Land & Land Rights														
19	354.3 Structures & Improvements	264,931	264,931	265,398	265,585	265,585	266,768	266,768	266,768	268,377	269,377	274,380	275,814	275,814	268,582
20	371.3 Pumping Equipment														
21	389.3 Other Plant & Misc. Equipment														
22	378.3 Receiving Wells														
23	371.3 Pumping Equipment														
24	389.3 Other Plant & Misc. Equipment														
25	TREATMENT AND DISPOSAL PLANT														
26	353.4 Land & Land Rights	21,008	21,008	21,008	21,008	21,008	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,403	18,404
27	354.4 Structures & Improvements	2,333,777	2,333,777	2,333,777	2,333,777	2,333,777	2,333,777	2,333,777	2,333,777	2,333,777	2,333,777	2,333,777	2,333,777	2,333,777	2,333,777
28	380.4 Treatment & Disposal Equipment	787,682	789,227	793,284	794,908	787,130	798,488	800,784	804,044	807,150	812,686	814,961	816,358	820,745	802,880
29	381.4 Plant Sewers														
30	382.4 Outfall Sewer Lines	222	222	222	222	222	222	222	222	222	222	222	222	222	222
31	386.4 Other Plant & Misc. Equipment														
32	386.4 Other Plant & Misc. Equipment														
33	386.4 Other Plant & Misc. Equipment														
34	REUSE TREATMENT PLANT														
35	353.5 Land & Land Rights														0
36	354.5 Structures & Improvements														0
37	380.5 Treatment & Disposal Equipment														0
38	386.5 Office Furniture & Equipment														0
39	386.5 Communication Equipment														0
40	GENERAL PLANT														
41	353.7 Land & Land Rights	0	0	0	778	0	0	777	0	0	1,245	0	0	1,245	311
42	354.7 Structures & Improvements	59,938	59,938	59,938	62,180	59,938	59,938	62,172	59,938	59,938	59,572	59,938	59,938	59,598	59,844
43	380.7 Office Furniture & Equipment	16,170	16,170	16,170	28,183	16,170	16,170	28,282	16,170	16,170	34,307	16,277	16,277	34,489	20,845
44	381.7 Transportation Equipment	211,843	211,843	211,843	89,705	(11,715)	(11,715)	87,126	(11,715)	(11,715)	118,458	(11,715)	(11,715)	124,424	72,785
45	382.7 Storage Equipment														
46	383.7 Tools, Shop & Garage Equipment	33,285	33,285	34,034	34,034	34,034	34,034	34,298	34,591	34,591	34,591	34,591	34,591	34,591	34,196
47	384.7 Laboratory Equipment	18,810	18,810	18,810	18,810	18,810	18,810	18,202	20,085	20,085	20,085	20,085	20,085	20,085	18,334
48	384.7 Power Operated Equipment														
49	384.7 Communication Equipment	3,175	3,175	3,175	6,110	3,175	3,175	6,122	3,175	3,175	7,899	3,175	3,175	7,903	4,355
50	387.7 Miscellaneous Equipment														
51	388.7 Other Tangible Plant	34,853	34,853	34,853	34,853	34,853	34,853	34,853	34,853	34,853	34,853	34,853	34,853	34,853	34,853
52	TOTAL	\$ 6,358,807	\$ 8,410,522	\$ 6,365,444	\$ 6,267,570	\$ 6,150,404	\$ 6,150,340	\$ 6,270,593	\$ 6,157,638	\$ 6,164,836	\$ 6,370,032	\$ 6,186,842	\$ 6,190,795	\$ 6,387,190	\$ 6,284,653

Company: Mid-County Services, Inc.  
 Docket No.: 090250-SU  
 Schedule Year Ended: December 31, 2007

Schedule: A-7  
 Page 1 of 1  
 Preparer: John Hoy

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.: 080250-SU  
Test Year Ended: December 31, 2007

Schedule: A-8  
Page 1 of 1  
Preparer: John Hoy

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	12/31/06 Balance	\$ -	\$ 1,717,605
2	2006 Additions		226,201
3	2006 Retirements		31,267
4	2006 Adjustments		21,378
5	12/31/06 Balance	-	1,933,917
6	2007 Additions		221,787
7	2007 Retirements		151,228
8	2007 Adjustments		149,554
9	12/31/07 Balance (book)	-	2,154,030
10	2007 Proforma Additions		25,721
11	2007 Proforma Retirements		
12	2007 Allocation Adjustments		4,672
13	12/31/07 Proforma Balance	\$ -	\$ 2,184,423

Schedule of Wastewater Accumulated Depreciation By Primary Account  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007  
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 5  
Preparer: John Hoy  
Recap Schedule: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/06	(3) Test Year 12/31/07	(4) 13 Mo. Average	(5) Adjustments	(6) Adjusted 13 Mo. Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	(40,022)	(38,671)	(38,731)	(1,203)	(39,934)		
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	-	-	-	-	-		
8	354.3 Structures & Improvements	4,720	27,743	18,610	6,631	25,241		
9	354.7 Structures & Improvements	-	-	-	-	-		
10	380.2 Collection Sewers - Force	74,887	84,748	79,917	(3,019)	76,899		
11	381.2 Collection Sewers - Gravity	265,991	323,828	296,189	(6,360)	289,830		
12	382.2 Special Collecting Structures	-	-	-	-	-		
13	383.2 Services to Customers	(17,721)	(16,031)	(16,980)	(2,329)	(19,310)		
16	384.2 Flow Measuring Devices	-	-	-	-	-		
17	385.2 Flow Measuring Installations	-	-	-	-	-		
18	389.2 Other Plant & Misc. Equipment	-	-	-	-	-		
17	SYSTEM PUMPING PLANT							
18	353.3 Land & Land Rights	-	-	-	-	-		
19	354.3 Structures & Improvements	-	-	-	-	-		
22	370.3 Receiving Wells	-	-	-	-	-		
23	371.3 Pumping Equipment	-	-	-	-	-		
24	389.3 Other Plant & Misc. Equipment	-	-	-	-	-		
25	TREATMENT AND DISPOSAL PLANT							
26	353.4 Land & Land Rights	-	-	-	-	-		
27	354.4 Structures & Improvements	903,602	1,048,334	984,166	26,989	1,011,156		
28	380.4 Treatment & Disposal Equipment	602,415	567,579	585,505	(43,782)	541,724		
29	381.4 Plant Sewers	-	-	-	-	-		
30	382.4 Outfall Sewer Lines	(541)	(534)	(537)	(0)	(537)		
33	389.4 Other Plant & Misc. Equipment	-	-	-	-	-		
34	REUSE TREATMENT PLANT							
35	353.5 Land & Land Rights	-	-	-	-	-		
36	354.5 Structures & Improvements	-	-	-	-	-		
37	380.5 Treatment & Disposal Equipment	-	-	-	-	-		
38	390.5 Office Furniture & Equipment	-	-	-	-	-		
39	396.5 Communication Equipment	-	-	-	-	-		
40	GENERAL PLANT							
41	353.7 Land & Land Rights	-	-	-	-	-		
42	354.7 Structures & Improvements	7,201	24,064	11,595	8,948	20,543		
43	380.7 Office Furniture & Equipment	8,137	25,423	13,250	43,192	56,442		
44	381.7 Transportation Equipment	101,726	75,918	25,435	(5,102)	20,333		
45	392.7 Stores Equipment	-	-	-	-	-		
46	393.7 Tools, Shop & Garage Equipment	14,596	16,558	15,571	3,729	19,300		
47	394.7 Laboratory Equipment	6,039	7,392	6,736	81	6,817		
48	395.7 Power Operated Equipment	-	-	-	-	-		
49	396.7 Communication Equipment	2,885	7,681	4,063	2,617	6,680		
50	397.7 Miscellaneous Equipment	-	-	-	-	-		
51	398.7 Other Tangible Plant	-	-	-	-	-		
52	TOTAL	\$ 1,933,917	\$ 2,154,033	\$ 1,984,790	\$ 30,393	\$ 2,015,183		\$ -

Schedule of Wastewater Accumulated Depreciation By Primary Account  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007  
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 5  
Preparer: John Hoy

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Dec-06	(3) Jan-07	(4) Feb-07	(5) Mar-07	(6) Apr-07	(7) May-07	(8) Jun-07	(9) Jul-07	(10) Aug-07	(11) Sep-07	(12) Oct-07	(13) Nov-07	(14) Dec-07	(15) 13 Mo Average
1	INTANGIBLE PLANT														
2	351.1 Organization	(40,022)	(40,022)	(40,022)	(40,022)	(40,022)	(37,818)	(37,818)	(37,818)	(37,818)	(37,818)	(37,818)	(37,818)	(38,671)	(38,731)
3	352.1 Franchisees														
4	389.1 Other Plant & Misc. Equipment														
5	COLLECTION PLANT														
6	353.2 Land & Land Rights														
7	354.2 Structures & Improvements														
8	354.3 Structures & Improvements	4,720	5,474	6,230	6,985	7,741	25,073	25,832	26,592	26,222	25,989	26,770	27,554	27,743	18,610
9	354.7 Structures & Improvements														
10	360.2 Collection Sewers - Force	74,887	75,863	76,438	77,214	78,532	79,308	80,084	80,859	81,635	82,411	83,186	83,962	84,748	79,917
11	361.2 Collection Sewers - Gravity	265,991	270,695	275,493	280,202	284,910	293,993	298,704	303,416	308,365	311,078	315,794	319,989	323,828	296,189
12	362.2 Special Collecting Structures														
13	363.2 Services to Customers	(17,721)	(17,314)	(16,907)	(16,496)	(16,085)	(17,731)	(17,319)	(16,908)	(16,497)	(17,677)	(17,245)	(16,813)	(16,031)	(16,980)
16	364.2 Flow Measuring Devices														
17	365.2 Flow Measuring Installations														
18	388.2 Other Plant & Misc. Equipment														
17	SYSTEM PUMPING PLANT														
18	353.3 Land & Land Rights														
19	354.3 Structures & Improvements														
22	370.3 Receiving Wells														
23	371.3 Pumping Equipment														
24	389.3 Other Plant & Misc. Equipment														
25	TREATMENT AND DISPOSAL PLANT														
26	353.4 Land & Land Rights														
27	354.4 Structures & Improvements	903,602	909,714	915,825	921,937	928,048	1,005,480	1,011,591	1,017,703	1,023,814	1,029,926	1,036,037	1,042,149	1,048,334	984,166
28	380.4 Treatment & Disposal Equipment	602,415	605,131	607,856	610,581	612,471	564,252	566,761	569,512	572,270	572,695	577,367	582,878	587,579	585,505
29	381.4 Plant Sewers														
30	382.4 Outfall Sewer Lines	(541)	(540)	(540)	(539)	(538)	(538)	(537)	(537)	(536)	(535)	(535)	(534)	(534)	(537)
33	389.4 Other Plant & Misc. Equipment														
34	REUSE TREATMENT PLANT														
35	353.5 Land & Land Rights														
36	354.5 Structures & Improvements														0
37	380.5 Treatment & Disposal Equipment														0
38	390.5 Office Furniture & Equipment														0
39	396.5 Communication Equipment														0
40	GENERAL PLANT														
41	353.7 Land & Land Rights														
42	354.7 Structures & Improvements	7,201	7,261	7,321	17,244	7,441	7,532	17,582	7,652	7,712	24,005	7,832	7,892	24,064	11,585
43	380.7 Office Furniture & Equipment	8,137	8,152	8,166	17,982	8,195	10,140	20,042	10,140	10,140	25,376	10,170	10,185	25,423	13,250
44	391.7 Transportation Equipment	101,726	101,726	101,726	7,145	(51,745)	(59,791)	41,889	(15,984)	(15,984)	76,195	(15,984)	(15,984)	75,918	25,435
45	392.7 Stores Equipment														
46	393.7 Tools, Shop & Garage Equipment	14,596	14,754	14,916	15,079	15,241	15,403	15,567	15,732	15,897	16,062	16,227	16,393	16,558	15,571
47	394.7 Laboratory Equipment	6,039	6,136	6,235	6,334	6,433	6,694	6,792	6,893	6,998	7,103	7,208	7,313	7,392	6,736
48	395.7 Power Operated Equipment														
49	396.7 Communication Equipment	2,885	2,885	2,885	5,801	2,885	2,885	5,799	2,885	2,885	7,572	2,885	2,885	7,681	4,063
50	397.7 Miscellaneous Equipment														
51	398.7 Other Tangible Plant														
52	TOTAL	\$ 1,933,917	\$ 1,949,717	\$ 1,965,625	\$ 1,909,448	\$ 1,843,508	\$ 1,894,882	\$ 2,034,769	\$ 1,970,136	\$ 1,982,104	\$ 2,122,382	\$ 2,011,895	\$ 2,029,851	\$ 2,154,033	\$ 1,984,790

Schedule of Wastewater Accumulated Depreciation By Primary Account  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007  
Historic  Projected

Schedule: A-10  
Page 3 of 5  
Preparer: John Hoy

Recap Schedules: A-1, A-8

COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS NOT REFLECTED IN BOOKS  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	13 Month Average					
1	Entry 1					
2	Per Books	2030	108.1	351.1	ACC DEPR-ORGANIZATION	(38,731)
3	Adjustment					<u>(1,203)</u>
4	Adjusted Balance					<u>(39,934)</u>
5	Entry 2					
6	Per Books	2055	108.1	354.3	ACC DEPR-STRUCT/IMPRV PUMP	18,610
7	Adjustment					<u>6,631</u>
8	Adjusted Balance					<u>25,241</u>
9	Entry 3					
10	Per Books	2060	108.1	354.4	ACC DEPR-STRUCT/IMPRV TREA	984,166
11	Adjustment					<u>26,989</u>
12	Adjusted Balance					<u>1,011,156</u>
13	Entry 4					
14	Per Books	2120	108.1	363.2	ACC DEPR-SERVICES TO CUSTO	(16,980)
15	Adjustment					<u>(2,329)</u>
16	Adjusted Balance					<u>(19,310)</u>
17	Entry 5					
18	Per Books	2105	108.1	360.2	ACC DEPR-SEWER FORCE MAIN/	79,917
19	Adjustment					<u>(3,019)</u>
20	Adjusted Balance					<u>76,899</u>
21	Entry 6					
22	Per Books	2110	108.1	361.2	ACC DEPR-SEWER GRVTY MAIN/	286,136
23	Adjustment					<u>(6,204)</u>
24	Adjusted Balance					<u>279,932</u>
25	Entry 7					
26	Per Books	2110	108.1	361.2	ACC DEPR-SEWER MANHOLES	10,053
27	Adjustment					<u>(489)</u>
28	Adjusted Balance					<u>9,564</u>
29	Entry 8					
30	Per Books	2155	108.1	380.4	ACC DEPR-TREAT/DISP EQP LA	21,334
31	Adjustment					<u>1,210</u>
32	Adjusted Balance					<u>22,544</u>
33	Entry 9					
34	Per Books	2160	108.1	380.4	ACC DEPR-TREAT/DISP EQP TR	564,171
35	Adjustment					<u>(44,992)</u>
36	Adjusted Balance					<u>519,180</u>
37	Entry 10 NO ADJUSTMENT NECESSARY					
38	Per Books	2180	108.1	382.4	ACC DEPR-OUTFALL LINES	(537)
39	Adjustment					<u>(0)</u>
40	Adjusted Balance					<u>(537)</u>

Schedule of Wastewater Accumulated Depreciation By Primary Account  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007  
Historic  Projected

Schedule: A-10  
Page 4 of 5  
Preparer: John Hoy

Recap Schedules: A-1, A-8

COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS NOT REFLECTED IN BOOKS  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
						13 Month Average
1	Entry 11					
2	Per Books	2215	108.1	354.7	ACC DEPR-OFFICE STRUCTURE	7,580
3	Adjustment					<u>(168)</u>
4	Adjusted Balance					<u>7,412</u>
5	Entry 12					
6	Per Books	2220	108.1	390.7	ACC DEPR-OFFICE FURNEQPT	4,292
7	Adjustment					<u>726</u>
8	Adjusted Balance					<u>5,019</u>
9	Entry 13					
10	Per Books	2230	108.1	393.7	ACC DEPR-TOOL SHOP & MISC	15,571
11	Adjustment					<u>0</u>
12	Adjusted Balance					<u>15,571</u>
13	Entry 14					
14	Per Books	2235	108.1	394.7	ACC DEPR-LABORATORY EQPT	6,736
15	Adjustment					<u>81</u>
16	Adjusted Balance					<u>6,817</u>
17	Entry 15					
18	Per Books	2245	108.1	396.7	ACC DEPR-COMMUNICATION EQP	2,889
19	Adjustment					<u>(5)</u>
20	Adjusted Balance					<u>2,885</u>
21	TOTAL PER BOOK BALANCE					1,945,209
22	LESS: TOTAL ADJUSTMENT					(22,771)
23	TOTAL ADJUSTED BALANCE					<u>1,922,438</u>

Schedule of Wastewater Accumulated Depreciation By Primary Account  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007  
Historic  Projected

Schedule: A-10  
Page 5 of 6  
Preparer: John Hoy

**COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS NOT REFLECTED IN BOOKS  
ADJUSTMENTS TO ACCUMULATED DEPRECIATION  
EXPLANATION OF ENTRIES**

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

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

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

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

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

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

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

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

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

Entry 10 is not required. The balances are correct.

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

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

Entry 13 is not required. The balances are correct.

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

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

**NOTE: AA ledger = general financial ledger; UR ledger = regulatory adjustment ledger.**



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

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Test Year Ended: December 31, 2007

Schedule: A-11  
Page 1 of 1  
Preparer: John Hoy

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	12/31/05 Balance	\$ -	\$ 2,982,943
2	2006 Additions		40,151
3	2006 Retirements		-
4	2006 Adjustments		-
5	12/31/06 Balance	-	3,023,094
6	2007 Additions		2,896
7	2007 Retirements		-
8	2007 Adjustments ( correct. amort booked incorrectly)		1,099
9	12/31/07 Balance (book)	-	3,027,089
10	2007 Proforma Additions		-
11	2007 Proforma Retirements		-
12	2007 Proforma Adjustments		-
13	12/31/07 Proforma Balance	\$ -	\$ 3,027,089

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

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007  
Historic [X] or Projected [ ]

Schedule: A-12  
Page 1 of 4  
Preparer: John Hoy

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 12/31/06	(3) Test Year 12/31/07	(4) 13 Mo. Average	(5) Adjustments	(6) Adjusted 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	354.3 - 3500 - Struct - Pumping Plant	\$ 55,439	\$ 55,439	55,439		55,439
9	354.4 - 3505 - Struct - Treatment Plant	1,595,268	1,595,268	1,595,268	(850,496)	744,771
10	360.2 - 3550 - Force Mains	93,600	93,600	93,600		93,600
11	361.2 - 3555 - Gravity Mains	535,385	535,385	535,385		535,385
12	361.2 - 3555 - Manholes	23,460	23,460	23,460		23,460
13	363.2 - 3565 - Services	41,114	41,114	41,114		41,114
14	380.4 - 3600 - Lagoons	13,813	13,813	13,813		13,813
15	380.4 - 3605 - Treatment Equip	248,257	248,257	248,257		248,257
16	398.7 - 3705 - Sewer Taps	416,757	419,106	418,395	850,496	1,268,892
17	398.7 - 3720 - Plant Mod. Fee	-	1,646	633		633
18	Total	\$ 3,023,094	\$ 3,027,089	\$ 3,025,365	\$ -	\$ 3,025,365

Note: The utility allocates CIAC to plant accounts on its books, as identified above by the line code and description.

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.: 080250-SU  
Schedule Year Ended: December 31, 2007  
Historic  or Projected

Florida Public Service Commission

Schedule: A-12  
Page 2 of 4  
Preparer: John Hoy

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-06	(3) Jan-07	(4) Feb-07	(5) Mar-07	(6) Apr-07	(7) May-07	(8) Jun-07	(9) Jul-07	(10) Aug-07	(11) Sep-07	(12) Oct-07	(13) Nov-07	(14) Dec-07	(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	354.3 -3500 -Struct - Pumping Plant	\$ 55,439	\$ 55,439	\$ 55,439	\$ 55,439	\$ 55,439	\$ 55,439	\$ 55,439	\$ 55,439	\$ 55,439	\$ 55,439	\$ 55,439	\$ 55,439	\$ 55,439	\$ 55,439
9	354.4 - 3505- Struct - Treatment Plant	1,595,268	1,595,268	1,595,268	1,595,268	1,595,268	1,595,268	1,595,268	1,595,268	1,595,268	1,595,268	1,595,268	1,595,268	1,595,268	1,595,268
10	360.2 - 3550 - Force Mains	93,600	93,600	93,600	93,600	93,600	93,600	93,600	93,600	93,600	93,600	93,600	93,600	93,600	93,600
11	361.2 - 3555 - Gravity Mains	535,385	535,385	535,385	535,385	535,385	535,385	535,385	535,385	535,385	535,385	535,385	535,385	535,385	535,385
12	361.2 - 3555 - Manholes	23,460	23,460	23,460	23,460	23,460	23,460	23,460	23,460	23,460	23,460	23,460	23,460	23,460	23,460
13	363.2 - 3565 - Services	41,114	41,114	41,114	41,114	41,114	41,114	41,114	41,114	41,114	41,114	41,114	41,114	41,114	41,114
14	360.4 - 3600 - Lagoons	13,813	13,813	13,813	13,813	13,813	13,813	13,813	13,813	13,813	13,813	13,813	13,813	13,813	13,813
15	360.4 - 3605 - Treatment Equip	248,257	248,257	248,257	248,257	248,257	248,257	248,257	248,257	248,257	248,257	248,257	248,257	248,257	248,257
16	366.7 - 3705 - Sewer Taps	416,757	416,757	416,757	416,007	416,007	419,106	419,106	419,106	419,106	419,106	419,106	419,106	419,106	416,395
17	366.7 - 3720 - Plant Mod. Fee	-	-	-	-	-	-	-	-	1,846	1,846	1,846	1,846	1,846	633
18	Total	\$ 3,023,094	\$ 3,023,094	\$ 3,023,094	\$ 3,024,344	\$ 3,024,344	\$ 3,025,443	\$ 3,025,443	\$ 3,025,443	\$ 3,027,089	\$ 3,027,089	\$ 3,027,089	\$ 3,027,089	\$ 3,027,089	\$ 3,025,365

Note: The utility allocates CIAC to plant accounts on its books, as identified above by the line code and description.

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

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: December 31, 2007  
 Historic  Projected

Schedule: A-12  
 Page 3 of 4  
 Preparer: John Hoy

Recap Schedules: A-1, A-11

MID-COUNTY SERVICES, INC.  
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS NOT REFLECTED IN BOOKS  
 ADJUSTMENTS TO CIAC

Line No.	(1)	(2)	(3)	(4)	(5)	(6) 13 Month Average
1	Entry 16					
2	Per Books	3505	271	354.4	CIAC-STRUCT/IMPRV TREAT PLT	1,595,268
3	Adjustment					(850,496)
4	Adjusted Balance					<u>744,771</u>
5	Per Books	3705	271	398.7	CIAC-SEWER-TAP	418,395
6	Adjustment					<u>850,496</u>
7	Adjusted Balance					<u>1,268,892</u>
8	TOTAL PER BOOK BALANCE					2,013,663
9	TOTAL ADJUSTMENT					-
10	TOTAL ADJUSTED BALANCE					2,013,663

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

**Florida Public Service Commi**

**Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007  
Historic  Projected**

**Schedule: A-12  
Page 4 of 4  
Preparer: John Hoy**

**COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS NOT REFLECTED IN BOOKS  
ADJUSTMENTS TO CIAC  
EXPLANATION OF ENTRIES**

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

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.: 080250-SU  
Test Year Ended: December 31, 2007

Schedule: A-13  
Page 1 of 1  
Preparer: John Hoy

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	12/31/05 Balance	\$ -	\$ 1,497,649
2	2006 Additions		87,505
3	2006 Retirements		-
4	2006 Adjustments		-
5	12/31/06 Balance	-	1,585,154
6	2007 Additions		80,055
7	2007 Retirements		-
8	2007 Adjustments (PSC & other adj)		(2,544)
9	12/31/07 Balance (book)	-	1,662,665
10	2007 Proforma Additions		
11	2007 Proforma Retirements		
12	2007 Allocation Adjustments		9,211
13	12/31/07 Proforma Balance	\$ -	\$ 1,671,876

Schedule of Accumulated Amortization of CIAC By Classification  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007  
Historic [X] or Projected [ ]

Schedule: A-14  
Page 1 of 4  
Preparer: John Hoy

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

Line No.	(1) Description	(2) Prior Year 12/31/06	(3) Test Year 12/31/07	(4) 13 mo. Average	(5) Adjustments	(6) Adjusted 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	354.3 - 3500 - Struct - Pumping Plant	\$ 7,456	\$ 10,046	8,903	405	9,308
9	354.4 - 3505 - Struct - Treatment Plant	1,430,488	1,493,559	1,457,688	(1,350,319)	107,369
10	380.2 - 3550 - Force Mains	12,471	15,591	14,029	-	14,029
11	381.2 - 3555 - Gravity Mains	47,057	58,944	53,006	0	53,006
12	381.2 - 3555 - Manholes	2,865	3,386	3,236	18	3,254
13	383.2 - 3585 - Services	5,334	6,129	5,613	(314)	5,299
14	380.4 - 3600 - Lagoons	1,580	2,720	2,303	407	2,710
15	380.4 - 3805 - Treatment Equip	55,076	42,394	47,660	(5,456)	42,204
16	398.7 - 3705 - Sewer Taps	33,962	47,913	35,035	1,384,410	1,419,445
17	398.7 - 3720 - Plant Mod. Fee	-	-	-	(11,134)	(11,134)
18	351.1 - Other - 4030 - Organization	(11,134)	(18,019)	8,807	(8,807)	(0)
19	Total	\$ 1,585,155	\$ 1,662,665	\$ 1,636,280	\$ 9,211	\$ 1,645,491

Note: The utility allocates CIAC to plant accounts on its books, as identified above by the line code and description.

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

Schedule of Accumulated Amortization of CIAC By Classification  
12 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-BU  
Schedule Year Ended: December 31, 2007  
Historic [X] or Projected [ ]

Schedule: A-14  
Page 2 of 4  
Preparer: John Hoy

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-06	(3) Jan-07	(4) Feb-07	(5) Mar-07	(6) Apr-07	(7) May-07	(8) Jun-07	(9) Jul-07	(10) Aug-07	(11) Sep-07	(12) Oct-07	(13) Nov-07	(14) Dec-07	(15) 12 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	354.3 -3500 - Struct - Pumping Plant	\$ 7,458	\$ 7,610	\$ 7,764	\$ 7,918	\$ 8,072	\$ 8,226	\$ 8,380	\$ 8,534	\$ 8,688	\$ 8,842	\$ 8,996	\$ 9,150	\$ 9,304	\$ 9,458
9	354.4 -3505- Struct - Treatment Plant	1,430,488	1,432,431	1,434,373	1,436,316	1,438,258	1,440,200	1,442,143	1,444,085	1,446,027	1,447,969	1,449,911	1,451,853	1,453,795	1,455,737
10	360.2 -3550 - Force Mains	12,471	12,730	12,990	13,250	13,510	13,769	14,029	14,288	14,548	14,808	15,068	15,328	15,588	15,848
11	361.3 -3555 - Gravity Mains	47,057	48,047	49,038	50,028	51,019	52,010	53,001	54,002	54,992	55,983	56,973	57,964	58,954	59,945
12	361.2 -3555 - Manholes	2,985	2,930	2,875	2,820	2,765	2,710	2,655	2,600	2,545	2,490	2,435	2,380	2,325	2,270
13	363.2 -3585 - Services	5,334	5,448	5,562	5,676	5,790	5,904	6,018	6,132	6,246	6,360	6,474	6,588	6,702	6,816
14	360.4 -3600 - Lagoons	1,580	1,613	1,646	1,679	1,711	1,744	1,777	1,810	1,843	1,876	1,909	1,942	1,975	2,008
15	360.4 -3605 - Treatment Equip	55,078	55,968	56,858	57,748	58,638	59,528	60,418	61,308	62,198	63,088	63,978	64,868	65,758	66,648
16	368.7 -3705 - Sewer Taps	33,982	33,982	33,982	33,982	33,982	33,982	33,982	33,982	33,982	33,982	33,982	33,982	33,982	33,982
17	368.7 -3720 - Plant Mod. Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	351.1 - Other - 4030 - Organization	(11,134)	(8,205)	(5,277)	(2,348)	593	13,894	16,826	19,758	22,689	25,621	28,553	31,485	34,417	37,349
19	Total	\$ 1,585,155	\$ 1,592,233	\$ 1,599,312	\$ 1,606,391	\$ 1,613,473	\$ 1,620,551	\$ 1,627,630	\$ 1,634,708	\$ 1,641,787	\$ 1,648,865	\$ 1,655,944	\$ 1,663,022	\$ 1,670,101	\$ 1,677,179

Note: The utility allocates CIAC to plant accounts on its books, as identified above by the line code and description.

Recap Schedules: A-1,A-2,A-13



Schedule of Accumulated Amortization of CIAC By Classification  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080290-SU  
Schedule Year Ended: December 31, 2007  
Historic [X] Projected [ ]

Schedule: A-14  
Page 3 of 4  
Preparer: John Hoy

Recap Schedules: A-1, A-11

MID-COUNTY SERVICES, INC.  
COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS NOT REFLECTED IN BOOKS  
ADJUSTMENTS TO ACCUMULATED AMORTIZATION OF CIAC

Line No.	(1)	(2)	(3)	(4)	(5)	(6) 13 Month Average
1	Entry 16 CHECK OUT - DOESNT FOLLOW					
2	Per Books	4265	272	398.7	ACC AMORT SEWER-TAP	35,035
3	Adjustment					<u>1,384,410</u>
4	Adjusted Balance					<u>1,419,445</u>
5	Entry 17					
6	Per Books	4050	272	354.3	ACC AMORTSTRUCT/MPRV PUMP	8,903
7	Adjustment					<u>405</u>
8	Adjusted Balance					<u>9,308</u>
9	Entry 18					
10	Per Books	4055	272	354.4	ACC AMORTSTRUCT/MPRV TREA	1,457,688
11	Adjustment					<u>(1,350,319)</u>
12	Adjusted Balance					<u>107,369</u>
13	Entry 19					
14	Per Books	4100	272	360.2	ACC AMORT SWR FORCE MAIN/S	14,029
15	Adjustment					<u>1</u>
16	Adjusted Balance					<u>14,031</u>
17	Entry 20					
18	Per Books	4115	272	363.2	ACC AMORT SERVICES TO CUST	5,613
19	Adjustment					<u>(314)</u>
20	Adjusted Balance					<u>5,299</u>
21	Entry 21					
22	Per Books	4105	272	361.2	ACC AMORT SWR GRAVITY MAIN	53,006
23	Adjustment					<u>0</u>
24	Adjusted Balance					<u>53,006</u>
25	Entry 22					
26	Per Books	4105	272	361.2	ACC AMORT SWR MANHOLES	3,236
27	Adjustment					<u>18</u>
28	Adjusted Balance					<u>3,255</u>
29	Entry 23					
30	Per Books	4150	272	380.4	ACC AMORT TREAT/DISP EQUIP	2,303
31	Adjustment					<u>407</u>
32	Adjusted Balance					<u>2,710</u>
33	Entry 24					
34	Per Books	4155	272	380.4	ACC AMORT TREAT/DISP EQUIP	47,660
35	Adjustment					<u>(5,456)</u>
36	Adjusted Balance					<u>42,203</u>
37	Entry 25 & 26					
38	Per Books	4030	272	351.1	ACC AMORT ORGANIZATION	8,807
39	Adjustment					<u>(8,807)</u>
40	Adjusted Balance					<u>-</u>
41	Entry 26					
42	Per Books	4265	272	398.7	ACC AMORT SEWER-TAP	-
43	Adjustment					<u>(11,134)</u>
44	Adjusted Balance					<u>(11,134)</u>
45	TOTAL PER BOOK BALANCE					1,636,280
46	TOTAL ADJUSTMENT					9,212
47	TOTAL ADJUSTED BALANCE					<u>1,645,492</u>

Schedule of Accumulated Amortization of CIAC By Classification  
13 Month Average

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007  
Historic  Projected

Schedule: A-14  
Page 4 of 4  
Preparer: John Hoy

**COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS NOT REFLECTED IN BOOKS  
ADJUSTMENTS TO ACCUMULATED AMORTIZATION OF CIAC  
EXPLANATION OF ENTRIES**

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

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

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

Entry 19 is not required. The balances are correct.

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

Entry 21 is not required. The balances are correct.

Entry 22 - To correct the amortization rate for manholes.

Entry 23 - To correct the amortization rate for lagoons.

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

Entry 25 - To remove unnecessary amortization from the books.

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

Company: Mid-County Services, Inc.

Schedule: A-15

Docket No.: 080250-SU

Page 1 of 1

Test Year Ended: December 31, 2007

Preparer: John Hoy

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.

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<u>Line No.</u>	
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 - 12/31/2002 9.43%
4	1/1/03 - 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.: 080250-SU  
Test Year Ended: December 31, 2007

Schedule: A-16  
Page 1 of 1  
Preparer: John Hoy

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

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

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

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007

Schedule: A-17  
 Page 1 of 1  
 Preparer: John Hoy  
 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 - 12/31/07</u>		
2	Current And Accrued Assets (13 month average):		
3	Accounts Rec'b - customers	\$	2,795
4	Prepayments		8,857
5	Deferred Rate Case Expense (per B-10)		286,844
6	Other Miscellaneous Deferred Debits		1,095
7	Current and Accrued Liabilities (13 month average):		
8	Accounts Payable		(28,478)
9	Accrued Taxes		(24,897)
10	Equals working capital (Balance Sheet Approach)	\$	\$ 246,216
11	<u>Interim Rates - 12/31/07</u>		
12	Current And Accrued Assets (13 month average):		
13	Accounts Rec'b - customers	\$	2,795
14	Prepayments		8,857
15	Deferred Rate Case Expense, per books		120,680
	Other Miscellaneous Deferred Debits		1,095
			0
16	Current and Accrued Liabilities (13 month average):		0
17	Accounts Payable		(28,478)
18	Accrued Taxes		(24,897)
19	Equals working capital (Balance Sheet Approach)	\$	\$ 80,052

## Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007

Schedule: A-18  
 Page 1 of 2  
 Preparer: John Hoy

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 12/31/06	(3) Test Year Ended 12/31/07	(4) 13 Mo. Average
1	Utility Plant in Service	\$ 6,358,607	\$ 6,397,190	\$ 6,264,662
2	Construction Work in Progress	8,618	278,695	46,438
3	Other Utility Plant Adjustments			
4	<b>GROSS UTILITY PLANT</b>	<u>6,367,224</u>	<u>6,675,885</u>	<u>6,311,100</u>
5	Less: Accumulated Depreciation	<u>(1,933,917)</u>	<u>(2,154,033)</u>	<u>(1,984,748)</u>
6	<b>NET UTILITY PLANT</b>	<u>4,433,308</u>	<u>4,521,852</u>	<u>4,326,352</u>
7	Cash	60	60	60
8	Accounts Rec'b - customers	246	3,140	2,795
9	Notes Receivable			
10	Accts. Rec'b - Assoc. Cos.	-	(337,716)	(20,896)
11	Notes Rec'b - Assoc. Cos.			
12	Accts. Rec'b - Other			
13	Accrued Interest Rec'b			
14	Prepayments	5,758	15,900	8,857
15	Materials & Supplies			
16	Miscellaneous Current & Accrued Assets	-	-	-
17	<b>TOTAL CURRENT ASSETS</b>	<u>6,064</u>	<u>(318,616)</u>	<u>(9,184)</u>
18	Net nonutility property			
19	Unamortized Debt Discount & Exp.			
20	Prelim. Survey & Investigation Charges			
21	Clearing Accounts			
22	Deferred Rate Case Expense	117,904	114,990	120,680
23	Other Miscellaneous Deferred Debits	7,406	1,053	1,095
24	Accum. Deferred Income Taxes	<u>213,949</u>	<u>215,039</u>	<u>214,033</u>
25	<b>TOTAL OTHER ASSETS</b>	<u>339,259</u>	<u>331,083</u>	<u>335,808</u>
26	<b>TOTAL ASSETS</b>	<u>\$ 4,778,631</u>	<u>\$ 4,534,319</u>	<u>\$ 4,652,976</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007

Schedule: A-18  
 Page 2 of 2  
 Preparer: John Hoy

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-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07	13 Mo. Average
1	Utility Plant in Service	6,358,607	6,410,522	6,365,444	6,267,570	6,150,404	6,150,340	6,270,593	6,157,638	6,164,836	6,370,032	6,186,842	6,190,795	6,397,190	6,264,862
2	Construction Work In Progress	8,618	8,878	8,676	8,798	8,798	23,902	23,964	30,294	30,294	43,449	51,399	78,132	278,896	46,438
3	Other Utility Plant Adjustments														
4	<b>GROSS UTILITY PLANT</b>	<b>6,367,224</b>	<b>6,419,198</b>	<b>6,374,120</b>	<b>6,276,368</b>	<b>6,159,202</b>	<b>6,174,242</b>	<b>6,294,557</b>	<b>6,187,932</b>	<b>6,195,130</b>	<b>6,413,481</b>	<b>6,238,041</b>	<b>6,268,926</b>	<b>6,675,885</b>	<b>6,311,100</b>
5	Less: Accumulated Depreciation	(1,933,917)	(1,949,717)	(1,965,625)	(1,909,448)	(1,842,965)	(1,894,882)	(2,034,769)	(1,970,136)	(1,982,104)	(2,122,382)	(2,011,895)	(2,029,851)	(2,154,033)	(1,984,748)
6	<b>NET UTILITY PLANT</b>	<b>4,433,308</b>	<b>4,469,481</b>	<b>4,408,495</b>	<b>4,366,920</b>	<b>4,316,237</b>	<b>4,279,360</b>	<b>4,259,789</b>	<b>4,217,796</b>	<b>4,213,026</b>	<b>4,291,100</b>	<b>4,226,146</b>	<b>4,239,076</b>	<b>4,521,852</b>	<b>4,326,352</b>
7	Cash	60	60	60	60	60	60	60	60	60	60	60	60	60	60
8	Accounts Rec'b - Customers	246	246	526	3,403	3,838	3,455	3,727	3,443	3,646	3,389	3,804	3,472	3,140	2,795
9	Notes Receivable														
10	Accts. Rec'b - Assoc. Cos.	0	0	0	0	0	0	0	0	0	0	0	66,071	(337,716)	(20,896)
11	Notes Rec'b - Assoc. Cos.														
12	Accts. Rec'b - Other														
13	Accrued Interest Rec'b														
14	Prepayments	5,758	5,639	5,519	5,400	5,281	7,676	9,612	9,612	9,812	9,612	9,612	15,900	15,900	8,857
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>6,064</b>	<b>5,945</b>	<b>6,105</b>	<b>8,863</b>	<b>9,179</b>	<b>11,191</b>	<b>13,399</b>	<b>13,115</b>	<b>13,319</b>	<b>13,061</b>	<b>13,476</b>	<b>85,503</b>	<b>(318,616)</b>	<b>(9,184)</b>
18	Net nonutility property														
19	Unamortized Debt Discount & Exp.														
20	Prelim. Survey & Investigation Charges														
21	Clearing Accounts														
22	Deferred Rate Case Expense	117,904	118,761	119,061	124,201	123,364	124,273	123,421	122,923	121,881	121,115	120,123	118,821	114,990	120,680
23	Other Miscellaneous Deferred Debits	7,406	(22,919)	5,762	7,344	4,118	3,296	4,105	1,652	830	1,691	0	0	1,053	1,095
24	Accum. Deferred Income Taxes	213,949	213,949	213,949	213,949	213,949	213,949	213,949	213,949	213,949	213,949	213,949	213,949	213,949	214,033
25	<b>TOTAL OTHER ASSETS</b>	<b>339,259</b>	<b>307,791</b>	<b>338,772</b>	<b>345,494</b>	<b>341,431</b>	<b>341,518</b>	<b>341,475</b>	<b>338,524</b>	<b>336,660</b>	<b>336,855</b>	<b>334,072</b>	<b>332,770</b>	<b>331,063</b>	<b>335,808</b>
26	<b>TOTAL ASSETS</b>	<b>4,778,631</b>	<b>4,783,217</b>	<b>4,753,372</b>	<b>4,721,277</b>	<b>4,668,846</b>	<b>4,632,069</b>	<b>4,614,662</b>	<b>4,569,435</b>	<b>4,563,004</b>	<b>4,640,816</b>	<b>4,573,694</b>	<b>4,657,349</b>	<b>4,534,319</b>	<b>4,652,976</b>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007

Schedule: A-19  
 Page 1 of 2  
 Preparer: John Hoy

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 12/31/06	(3) Test Year Ended 12/31/07	(4) 13 Mo Average
1	Common Stock Issued	\$ 500	\$ 500	\$ 500
2	Preferred Stock issued			
3	Additional Paid in Capital	4,471,480	4,471,480	4,471,480
4	Retained Earnings	(1,997,382)	(2,037,916)	(1,959,612)
5	Other Equity Capital			
6	<b>TOTAL EQUITY CAPITAL</b>	<b>2,474,598</b>	<b>2,434,064</b>	<b>2,512,368</b>
7	Bonds			
8	Reacquired Bonds			
9	Advances From Associated Companies	-	-	2
10	Other Long-Term Debt	-	-	-
11	<b>TOTAL LONG-TERM DEBT</b>	<b>-</b>	<b>-</b>	<b>2</b>
7	Accounts Payable	21,864	52,881	28,478
8	Notes Payable	-	-	-
9	Notes & Accounts Payable - Assoc. Cos.	460,425	299,157	344,165
10	Customer Deposits	-	-	-
11	Accrued Taxes	30,385	35,614	24,897
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>	<b>512,674</b>	<b>387,652</b>	<b>397,540</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>-</b>	<b>-</b>	<b>-</b>
22	Contributions in Aid of Construction	3,023,094	3,027,089	3,025,365
23	Less: Accum. Amortization of CIAC	(1,585,155)	(1,662,665)	(1,636,280)
24	Accumulated Deferred Income Taxes	353,419	348,178	353,985
25	<b>Total Equity Capital and Liabilities</b>	<b>\$ 4,778,631</b>	<b>\$ 4,534,319</b>	<b>\$ 4,652,977</b>



Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007

Schedule: A-19  
 Page 2 of 2  
 Preparer: John Hoy

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

Line No.	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(16) 13 Mo. Average
		Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	Dec-07		Average
<b>EQUITY CAPITAL &amp; LIABILITIES</b>																
1	Common Stock Issued	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500
2	Preferred Stock Issued															
3	Additional Paid in Capital	4,471,480	4,471,480	4,471,480	4,471,480	4,471,480	4,471,480	4,471,480	4,471,480	4,471,480	4,471,480	4,471,480	4,471,480	4,471,480	4,471,480	4,471,480
4	Retained Earnings	(1,997,362)	(1,901,337)	(1,929,609)	(2,032,955)	(1,991,762)	(1,989,651)	(2,008,728)	(1,901,900)	(1,908,544)	(2,035,588)	(1,968,214)	(1,873,375)	(2,037,916)	(1,959,612)	(1,959,612)
5	Other Equity Capital															
6	<b>TOTAL EQUITY CAPITAL</b>	<b>2,474,598</b>	<b>2,570,643</b>	<b>2,542,371</b>	<b>2,439,025</b>	<b>2,480,199</b>	<b>2,582,329</b>	<b>2,463,254</b>	<b>2,570,080</b>	<b>2,565,436</b>	<b>2,436,393</b>	<b>2,503,766</b>	<b>2,598,606</b>	<b>2,434,084</b>	<b>2,512,368</b>	<b>2,512,368</b>
7	Bonds															
8	Reacquired Bonds															
9	Advances From Associated Companies (see L. 14)															2
10	Other Long-Term Debt															
11	<b>TOTAL LONG-TERM DEBT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
12	Accounts Payable	21,884	21,892	15,068	22,008	25,009	37,440	1,134	24,702	29,656	59,559	27,885	31,318	52,881	26,478	26,478
13	Notes Payable															0
14	Notes & Accounts Payable - Assoc. Cos.	480,425	399,865	405,255	485,177	370,544	237,556	372,374	235,582	227,522	399,208	302,347	299,157	299,157	344,165	344,165
15	Customer Deposits															0
16	Accrued Taxes	30,385	6,738	13,477	20,215	26,804	33,542	40,280	12,060	18,798	25,538	32,275	27,932	35,614	24,897	24,897
17	Current Portion Long Term Debt															
18	Accrued Interest															
19	Accrued Dividends															
20	Misc. Current and Accrued Liabilities															
21	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>512,674</b>	<b>428,294</b>	<b>433,800</b>	<b>507,398</b>	<b>422,357</b>	<b>308,538</b>	<b>413,788</b>	<b>272,324</b>	<b>275,976</b>	<b>484,301</b>	<b>362,507</b>	<b>358,407</b>	<b>387,852</b>	<b>397,540</b>	<b>397,540</b>
22	Advances for Construction															
23	Prepaid Capacity Charges															
24	Accum. Deferred ITC's															
25	Operating Reserves															
26	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>															
27	Contributions in Aid of Construction	3,023,094	3,023,094	3,023,094	3,024,344	3,024,344	3,025,443	3,025,443	3,025,443	3,027,089	3,027,089	3,027,089	3,027,089	3,027,089	3,025,365	3,025,365
28	Less: Accum. Amortization of CIAC	(1,585,155)	(1,592,233)	(1,599,312)	(1,606,391)	(1,613,473)	(1,637,861)	(1,644,745)	(1,651,831)	(1,658,917)	(1,688,002)	(1,673,087)	(1,680,172)	(1,682,665)	(1,636,260)	(1,636,260)
29	Accumulated Deferred Income Taxes	353,419	353,419	353,419	356,901	353,419	353,419	356,923	353,419	353,419	359,035	353,419	353,419	346,178	353,985	353,985
30	<b>Total Equity Capital and Liabilities</b>	<b>4,778,831</b>	<b>4,783,217</b>	<b>4,753,372</b>	<b>4,721,277</b>	<b>4,666,846</b>	<b>4,632,969</b>	<b>4,614,682</b>	<b>4,589,435</b>	<b>4,563,004</b>	<b>4,640,816</b>	<b>4,573,684</b>	<b>4,657,349</b>	<b>4,534,319</b>	<b>4,632,960</b>	<b>4,632,960</b>

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: B-2  
 Page 1 of 1  
 Preparer: John Hoy

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	\$ 1,624,065	\$ 88,549 (A)	\$ 1,712,613	\$ 386,288 (F)	\$ 2,098,901	B-4, E-2
2	Operation & Maintenance	1,308,988	55,405 (B)	1,364,393	71,711 (G)	1,436,104	B-6, B-3
3	Depreciation, net of CIAC Amort.	141,732	32,815 (C)	174,547	-	174,547	B-14, B-3
4	Amortization			0	-	-	B-3
5	Taxes Other Than Income	104,113	6,173 (D)	110,286	25,121 (H)	135,408	B-15, B-3
6	Provision for Income Taxes	(5,751)	5,751 (E)	-	62,743 (I)	62,743	C-1, B-3
7	OPERATING EXPENSES	1,549,083	100,144	1,649,226	159,575	1,808,802	
8	NET OPERATING INCOME	\$ 74,982	\$ (11,595)	\$ 63,387	\$ 226,712	\$ 290,099	
9	RATE BASE	\$ 2,937,226		\$ 3,420,983		\$ 3,420,983	
10	RATE OF RETURN	2.55 %		1.85 %		8.48 %	

## Schedule of Adjustments to Operating Income

Company: Mid-County Services, Inc.

Schedule Year Ended: December 31, 2007

Interim [ ] Final [X]

Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: B-3

Page 1 of 2

Docket No.: 080250-SU

Preparer: John Hoy

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		\$ 107,502
3	Reduction in annual revenue due to termination of RC expense amort eff. 8/24/08.	-	(18,953)
4	Total adjustment to TY Revenue	\$ -	\$ 88,549
5	(B) <u>Operations &amp; Maintenance (O &amp; M) Expenses</u>		
6	1. Allocate WSC & Regional Expenses to Mid-County (see B-3, p.2)		\$ 22,638
7	2. Adjust chemical expense (see B-3, p.2)		(630)
8	3. Proforma Adjustment to Salaries (see B-3, p.2)		16,616
9	4. Proforma Adjustment to Officer's Salaries (see B-3, p.2)		2,450
10	5. Proforma Adjustment to Pensions & Benefits (see B-3, p.2)		14,330
11	Total adjustment to O & M Expense	\$ -	\$ 55,405
12	(C) <u>Depreciation Expense</u>		
13	1. Depreciation expense for proforma additions		667
14	2. PSC Ordered Adj. & Rollforwards not Reflected in Books, Net of CIAC		(17,187)
15	(see B-14, p.3&4)		
16	3. Allocate WSC & Regional Expenses to Mid-County (see B-3, p.2)		8,000
17	4. Reallocate Fla Vehicles (see B-3, p.2)		10,808
18	5. Pro forma Amortization of Phoenix Projec (see B-3, p.2)		30,527
19	6. Non-used and useful depreciation (Page B-14)	-	-
20	Total adjustment to Depreciation Expense	\$ -	\$ 32,815
21	(D) <u>Taxes Other Than Income</u>		
22	1. Payroll Taxes		
23	Adjust for salary changes per Adjustment (B) above (see B-3, p.2)		538
24	2. Property Taxes		
25	Allocate WSC & Regional RE & PP Tax to Mid-County (see B-3, p.2)		66
26	Adjust for allocations, proforma additions to plant and for		
27	non-used & useful plant (page B-15)		1,584
28	3. Regulatory Assessment Fees		
29	Adjust for annualized revenues per Adjust (A) above	-	3,985
30	Total adjustment to Taxes Other	\$ -	\$ 6,173
31	(E) <u>Provision for Income Taxes</u>		
32	Remove negative income tax expense	\$ -	\$ 5,751
33	(F) <u>Revenue Increase</u>		
34	Increase in revenue required by the Utility to realize a		
35	8.48 % rate of return	\$ -	\$ 386,288
36	(G) <u>Rate Case Expenses</u>		
37	1/4 of Rate Case Expense (Page B-10)	\$ -	\$ 71,711
38	(H) <u>Taxes Other Than Income</u>		
39	Regulatory Assessment Fees (RAFs)		
40	Adjust for requested revenue increase (Page B-15)		\$ 25,121
41	(I) <u>Provision for Income Taxes</u>		
42	Income Taxes (Page C-1)	\$ -	\$ 62,743

## Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Schedule Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: B-3  
 Page 2 of 2  
 Docket No.: 080250-SU  
 Preparer: John Hoy

**1 Allocate WSC and Regional Expenses to Mid-County**

O&M Expenses	WSC	Regional	Total
704 - Pensions & Benefits	136	-	136
720 - Materials and Supplies	1,919	(958)	961
732 - Contractual Services - Acctg	(481)	-	(481)
733 - Contractual Services - Legal	(126)	-	(126)
736 - Contractual Services - Other	11,700	(791)	10,910
750 - Transportation Expense	(22)	-	(22)
759 - Insurance - Other	13,756	-	13,756
775 - Misc Expense	(168)	(2,328)	(2,496)
Total Adjustment - O&M Expenses	26,715	(4,076)	22,638

## Depreciation Expense

354.7 - Depreciation - Office Struct.	343	104	447
390.7 - Depreciation - Office Furn.	3,754	127	3,880
390.7 - Depreciation - Computer	-	3,122	3,122
393.7 - Depreciation - Tools	-	288	288
396.7 - Depreciation - Telephones	38	-	38
396.7 - Depreciation - Communication Eqpt	12	213	225
Total Adjustment - Depreciation Expense	4,146	3,854	8,000

408 - Taxes Other than Income, RE & PP Taxes	66	-	66
--	----	---	----

**2 Reallocate Fla Vehicles based on Operator Assignment**

Depreciation Expense			
391.7 - Transportation Equipment			10,808

**3 Correct Errors in Booking in the GL**

718 - Chemicals, Obj. Acct. 5480 Chlorine			-325
718 - Chemicals, Obj. Acct. 5490 Other Chem.			(305)
Total Adjustment			(630)

**4 Proforma Adjustments to Expenses**

Purpose: To allocate annualized salaries and a COL adjustment

701 - Salaries			16,616
703 - Officer's Salaries			2,450
704 - Pensions & Benefits			14,330
Total Adjustment - O&M Expenses			33,396

**5 408 - Payroll Taxes**

538

**6 Proforma Allocation of Cost of Project Phoenix to Subsidiaries****6a Plant in Service 390.7**

JDE - Accounting Software			161,987
CC&B - Customer Care & Billing Software			82,231
Total Addition to Plant			244,218

**6b Annual Depreciation Expense 390.7**

JDE - amortize over 8 yrs			20,248
CC&B - amortize over 8 yrs			10,279
Total Addition to Depreciation Expense			30,527

Test Year Operating Revenues

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080260-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] or Projected [ ]

Schedule: B-4  
 Page 1 of 1  
 Preparer: John Hoy  
 Recap Schedules: B-1,B-2

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

No.	WATER SALES		SEWER SALES	
	Line Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	\$ -	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial		521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities		521.5 Flat Rate - Multi-Family	\$ -
6	461.5 Metered - Multi-Family		521.6 Flat Rate - Other	
7	462.1 Public Fire Protection		522.1 Measured - Residential	1,622,715
8	462.2 Private Fire Protection		522.2 Measured - Commercial	0
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>1,622,715</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	0	534 Rents From Sewer Property	
22			535 Interdepartmental Rents	
23			536 Other Sewer Revenues	1,350
24			541 Measured Re-Use Revenues	0
25		0		
26			<b>TOTAL OTHER</b>	
27			<b>SEWER REVENUES</b>	<u>1,350</u>
28		\$ -		
29			<b>TOTAL SEWER</b>	
30			<b>OPERATING REVENUES</b>	<u>\$ 1,624,065</u>

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: B-6

Docket No.: 080250-SU

Page 1 of 1

Schedule Year Ended: December 31, 2007

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

Preparer: John Hoy

Historic [X] or Projected [ ]

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan 2007	(3) Feb 2007	(4) March 2007	(5) April 2007	(6) May 2007	(7) June 2007	(8) July 2007	(9) August 2007	(10) Sept. 2007	(11) October 2007	(12) Nov 2007	(13) Dec 2007	(14) Total Annual
1	701 Salaries & Wages - Employees	-	-	58,973	-	-	55,413	(9)	-	63,547	(1,751)	(1,348)	73,320	\$ 248,145
2	703 Salaries & Wages - Officers, Etc.	-	-	3,445	-	-	3,002	-	-	157	-	-	4,636	11,240
3	704 Employee Pensions & Benefits	-	-	11,590	238	-	10,920	-	-	11,480	-	-	13,672	47,900
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	13,278	45,222	44,625	31,750	43,675	22,675	39,400	37,955	31,750	30,650	49,085	18,775	408,840
6	715 Purchased Power	13,857	14,983	13,476	13,660	11,610	12,908	13,490	15,154	13,959	11,131	12,870	12,460	159,559
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	9,309	16,441	14,467	9,737	12,153	13,564	14,162	24,163	4,875	19,526	15,844	13,497	167,737
9	720 Materials & Supplies	64	31	984	31	64	787	62	33	1,456	31	33	1,478	5,054
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-
11	732 Contractual Services - Acct.	-	-	1,499	-	-	(190)	-	-	1,115	-	-	3,011	5,435
12	733 Contractual Services - Legal	-	-	66	-	-	234	-	-	326	83	-	699	1,408
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	225	422	1,243	398	223	2,930	225	403	3,369	230	622	3,928	14,217
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
18	750 Transportation Expenses	675	196	607	328	1,006	795	450	1,622	1,187	2,773	638	104	10,381
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	-	-	1,591	-	-	1,489	-	-	46,805	259	-	6,357	56,501
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,143	1,937	4,011	17,378
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
26	770 Bad Debt Expense	-	-	56	-	-	15	-	-	73	-	-	22	166
27	775 Miscellaneous Expenses	8,066	7,538	12,611	12,754	14,627	13,952	7,037	8,774	21,946	6,657	13,473	27,593	155,029
28	TOTAL	\$ 46,617	\$ 85,976	\$ 166,375	\$ 70,039	\$ 84,502	\$ 139,637	\$ 75,961	\$ 89,247	\$ 203,188	\$ 70,732	\$ 93,154	\$ 183,561	\$ 1,308,988

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007

Schedule: B-8  
 Page 1 of 1  
 Preparer: John Hoy

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. 12/31/05	(3) Adjusted Current TY 12/31/07	(6) \$ Difference	(7) % Difference	(7) Explanation
1	701 /3 Salaries & Wages - Employees	\$ 243,635	\$ 278,451	\$ 34,816	14.29 %	Salaries have increased due to inflation, annualization, and the need for additional personnel.
2	703 Salaries & Wages - Officers, Etc. (Incl. above)	-	-	-	-	
3	704 Employee Pensions & Benefits	53,454	62,366	8,912	16.67	Salaries have increased due to inflation, annualization, and the need for additional personnel.
4	710 Purchased Sewage Treatment	-	-	-	-	
5	711 Sludge Removal Expense	384,280	408,840	24,560	6.39	No explanation required since it is below the benchmark threshold.
6	715 Purchased Power	164,181	159,559	(4,622)	(2.82)	Purchased power has decreased due to less usage.
7	716 Fuel for Power Purchased	-	-	-	-	
8	718 Chemicals	117,005	167,737	50,732	43.36	Large jump in cost of liquid chlorine.
9	720 Materials & Supplies	132,685	6,015	(126,670)	(95.47)	Several items that were classified as Materials & Supplies in 2005 were reclassified as Misc. expense in 2007. The change in the total of the two accounts from 2005 to 2007 is a reduction in expense of 4.80%.
10	731 Contractual Services - Engr.	589	-	(589)	(100.00)	The company did not incur any expensed engineering fees in 2007.
11	732 Contractual Services - Acct.	4,071	4,954	883	21.69	Fees for the consolidated audit and tax return tend to increase yearly.
12	733 Contractual Services - Legal	192	1,282	1,090	567.63	Legal fees increased, as did the company's need for legal services between 2005 and 2007 on an individual and a consolidated level.
13	734 Contractual Services - Mgmt. Fees	-	-	-	-	
14	738 Contractual Services - Other	6,254	25,126	18,872	301.76	Temporary employment for Mid-County due to staffing needs for WSC (costs allocated to Mid-County).
16	741 Rental of Building/Real Prop.	-	-	-	-	
16	742 Rental of Equipment	-	-	-	-	
17	750 Transportation Expenses	10,288	10,358	70	0.68	No explanation required since it is below the benchmark threshold.
18	756 Insurance - Vehicle	-	-	-	-	
19	757 Insurance - General Liability	-	-	-	-	
20	758 Insurance - Workman's Comp.	-	-	-	-	
21	759 Insurance - Other	25,473	70,257	44,784	175.81	Insurance expense was allocated incorrectly. An adjustment has been made to the filing to rectify this error.
22	760 Advertising Expense	-	-	-	-	
23	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	
24	767 Reg. Comm. Exp. - Other	-	-	-	-	
25	770 Bad Debt Expense	160	166	6	3.75	No explanation required since it is below the benchmark threshold.
26	775 Miscellaneous Expenses	33,859	152,533	118,674	350.49	Several items that were classified as Materials & Supplies in 2005 were reclassified as Misc. expense in 2007. The change in the total of the two accounts from 2005 to 2007 is a reduction in expense of 4.80%.
27	TOTAL	\$ 1,176,126	\$ 1,347,644	\$ 171,518	14.58 %	
28	Total Customers	3,352.0	3,354.6	2.60	0.08 %	
29	Consumer Price Index - U	198.2	211.7	13.48	6.80 %	
30	Benchmark Index: Increase in Customer ERC's			1,0008		
31	Increase in CPI			1,0680		
32				1,0688		

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

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007

Schedule: B-9  
 Page 1 of 1  
 Preparer: Kirsten Weeks

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) Type of Service	(3) Consultant	(4) Amount	(5) Description of Work Performed
				Costs incurred to determine which accounting system to impliment as the company's new system
1	Accounting Studies	Ajilon Consulting; Cole's Rental World; Deloitte Consulting LLP; Daniel Dorlack; Fed Ex; Patrick Flynn; Larry Friedlander; Ray Harrington; Jackson Wabash; Martin Lashua; Danny Lassiter; Nancy Luppino; Manpower; Malcolm Mitchell; Office Depot; Nicholas Pannos; Platinum Plus for Business; JoAnn Marie Robin; Malcom Stewart;	1,916	
2	Audit Fees	PricewaterhouseCoopers LLC	2,886	Audit of Utilities, Inc. and subsidiaries
3	Employment Finder Fees	Various Recruiting Firms A.R.D.C; Baker & Daniels; Constangy, Brooks & Smith; Defrees & Fiske; Hunton & Williams; Lionel Sawyer & Colins; Management & Regulatory Consultants, Inc; Rose, Sundstrom & Bentley; Stephanie Auil; Troutman Sanders LLP;	4,217	Permanent Staffing
4	Legal Fees	Willoughby & Hoefler; Winston & Strawn	1,408	Various legal Issues
5	Payroll Services	Automatic Data Processing, Inc.	828	Payroll services
6	Tax Return Review	PricewaterhouseCoopers LLC	633	Preparation of tax return for Utilities, Inc and subsidiaries
7	Temporary Employment	Ajilon Consulting; Benchmark Staffing, Inc; Career Temps; Jackson Wabash; Muema, Ruth; Office Team; Robert Half Management; Staffing Now, Inc.	3,734	Administrative needs
8	Other Outside Services	Ajilon Consulting; ATC Engineering; Michelle Cohn; Crowe Chizek; John Haynes; Lacerte; Brent Lawrence; Ogilvy Government Relations; The Dobbins Group; Watertronics Technical	4,994	Any services from outside the company that is not itemized in other expenses
9	Total		<u>\$ 20,615</u>	



Analysis of Rate Case Expense

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007

Schedule: B-10  
 Page 1 of 1  
 Preparer: Erin Povich

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)	(6)	
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	Rose, Sundstrom & Bentley, LLP	Martin Friedman	290.00	80	23,200	Legal Fees
2	Rose, Sundstrom & Bentley, LLP	Christian Marcelli	275.00	80	22,000	Legal Fees
3	M&R Consultants	Frank Seidman	145.00	300	43,650	U&U Analysis, Assist w/ MFRs, data requests, audit facilitation
4	Public Service Commission		n/a	n/a	4,000	Filing Fee
5	Water Service Corp.	John Hoy	96.00	50	4,800	Assist w/MFRs, data requests, audit facilitation
6	Water Service Corp.	Kirsten Weeks	46.00	400	18,400	Assist w/MFRs, data requests, audit facilitation
7	Water Service Corp.	Patrick Flynn	55.00	150	8,250	Assist w/MFRs, data requests, audit facilitation
8	Water Service Corp.	Michelle Rochow	34.00	450	15,300	Assist w/MFRs, data requests, audit facilitation
9	Water Service Corp.	Erin Povich	31.00	450	13,950	Assist w/MFRs, data requests, audit facilitation
10	Water Service Corp.		n/a	na	2,751	Customer notices, postage
11	Water Service Corp.		n/a	n/a	353	Customer notices, stock
12	Water Service Corp.		n/a	n/a	1,200	Travel, Airfare
13	Water Service Corp.		n/a	n/a	1,600	Travel, Hotel/Accommodation
14	Water Service Corp.		n/a	n/a	400	Travel, Rental Car
15	Water Service Corp.		n/a	n/a	12,000	Fed Ex, copies & other misc.
16	Estimate Through				<u>\$ 171,854</u>	

17  PAA

18  Commission Hearing

19 Amortization Period 4 Years

20 Explanation if different from Section 367.0816, Florida

21 Amortization of Rate Case Expense:

	(A) Water	(B) Wastewater	(C) Total
22	Prior unamortized rate case expense	\$ 114,990	\$ 114,990
23	Current rate case expense	-	171,854
24	Total projected rate case expense	\$ -	\$ 286,844
25	Annual amortization expense	\$ -	\$ 71,711

26 Method of allocation between systems:

27	Customers	0	3354.6	3354.6
28	Percent of average customers	-	100.00%	100.00%

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Test Year Ended: December 31, 2007

Schedule: B-11  
Page 1 of 1  
Preparer: John Hoy

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

---

Line  
No.

1 None

Allocation of Expenses

Company: Mid-County Services, Inc.  
 Docket No.:  
 Schedule Year Ended: 12/31/07  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

Schedule B-12  
 Page 1 of 5

Preparer: Erin Povich

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. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2007 Amounts Allocated			Mid-County Services, Inc. Allocation Percentage	
			Mid-County	Other Companies/ Systems	Total		Mid-County	Other Companies/ Systems	Total	0.00%	100.00%
										Water	Sewer
1		Water Service Corp. Allocated Expenses (SE.50):									
2	801	Salaries - Operations	2.66%	97.34%	100.00%	ERC	\$ 195,428	\$ 7,164,227	\$ 7,359,655		\$ 195,428
3	601	Salaries - Office	2.18%	97.82%	100.00%	ERC	22,157	995,070	1,017,227		22,157
4	801	Salaries - Northbrook	1.10%	98.90%	100.00%	ERC	47,249	4,260,380	4,307,629		47,249
5	604	Pension & Benefits (All UI employees)	0.97%	99.03%	100.00%	ERC	47,284	4,809,338	4,856,622		47,284
6	408	Taxes Other Than Income	1.11%	98.89%	100.00%	ERC	22,185	1,976,411	1,998,596		22,185
7							\$ 334,303	\$ 19,205,426	\$ 19,539,729	\$ -	\$ 334,303
8											
9		Water Service Corp. Allocated Expenses (SE.51):									
10	403	Depreciation Expense	0.32%	99.68%	100.00%	ERC	231	72,710	72,941		231
11	620	Materials and Supplies	0.04%	99.96%	100.00%	ERC	26	59,701	59,726		26
12	636	Contractual Services Other	0.04%	99.96%	100.00%	ERC	434	1,086,681	1,087,115		434
13	675	Miscellaneous Expenses	0.04%	99.96%	100.00%	ERC	14	32,536	32,550		14
14							\$ 704	\$ 1,251,628	\$ 1,252,332	\$ -	\$ 704
15											
16		Water Service Corp. Allocated Expenses (SE.60):									
17	403	Depreciation Expense	1.06%	98.94%	100.00%	ERC	1,535	142,803	144,338		1,535
18	408	Taxes Other than Income	1.07%	98.93%	100.00%	ERC	760	70,588	71,348		760
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
20	427	Interest Expense	1.88%	98.12%	100.00%	ERC	(5,288)	(275,895)	(281,183)		(5,288)
21	604	Employee Benefits	1.01%	98.99%	100.00%	ERC	894	87,633	88,527		200
22	620	Materials and Supplies	0.78%	99.22%	100.00%	ERC	2,696	341,888	344,584		2,696
23	632	Contractual Services - Accounting	1.27%	98.73%	100.00%	ERC	5,435	422,602	428,037		5,435
24	633	Contractual Services - Legal	1.28%	98.72%	100.00%	ERC	1,325	102,299	103,624		1,325
25	636	Contractual Services - Other	1.23%	98.77%	100.00%	ERC	8,086	651,845	659,931		8,086
26	650	Transportation Expenses	1.25%	98.75%	100.00%	ERC	288	22,662	22,950		288
27	670	Bad Debt Expense	1.16%	98.84%	100.00%	ERC	166	14,162	14,328		166
28	675	Miscellaneous Expenses	1.20%	98.80%	100.00%	ERC	16,150	1,244,994	1,260,144		16,150
29	659	Other Insurance	0.49%	99.51%	100.00%	ERC	11,327	2,296,991	2,308,318		11,327
30							\$ 42,374	\$ 5,122,571	\$ 5,164,945	\$ -	\$ 41,680
31											
32		Water Service Corp. Allocated Expenses (SE.90):									
33		Regional Office Allocations									
34	403	Depreciation Expenses	3.27%	96.73%	100.00%	ERC	889	26,338	27,227		889
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
40	620	Materials and Supplies	4.51%	95.49%	100.00%	ERC	1,773	37,537	39,310		1,773
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-
42	636	Contractual Services - Other	4.51%	95.49%	100.00%	ERC	1,915	40,593	42,508		1,915
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-		-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-
46	675	Miscellaneous Expenses	4.51%	95.49%	100.00%	ERC	10,409	220,633	231,042		10,409
47							\$ 14,986	\$ 325,102	\$ 340,088	\$ -	\$ 14,986

Allocation of Expenses

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: 12/31/07  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

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. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	(1) (2) (3)			(4) Description of Allocation Method	(5) (6) (7) Historical Quarter Ending March 31, 2007			(8) Mid-County Services, Inc. Allocation Percentage	
			Allocation Percentages				Amounts Allocated			0.00% Water	100.00% Sewer
			Mid-County	Other Companies/ Systems	Total		Mid-County	Other Companies/ Systems	Total		
1		Water Service Corp. Allocated Expenses (SE.50):									
2	601	Salaries - Operations	1.25%	98.8%	100.0%	ERC	\$ 52,602	\$ 4,166,110	\$ 4,218,712		\$ 52,602
3	601	Salaries - Office	0.62%	98.4%	100.0%	ERC	3,690	594,768	598,456		3,690
4	601	Salaries - Northbrook	0.85%	98.2%	100.0%	ERC	9,085	1,061,588	1,070,671		9,085
5	604	Pension & Benefits (All UI employees)	1.07%	98.9%	100.0%	ERC	11,305	1,040,857	1,052,162		11,305
6	408	Taxes Other Than Income	1.15%	98.9%	100.0%	ERC	6,996	611,209	618,205		6,996
7							\$ 83,678	\$ 7,474,528	\$ 7,558,206	\$ -	\$ 83,678
8											
9		Water Service Corp. Allocated Expenses (SE.51):									
10	403	Depreciation Expense	0.82%	99.2%	100.0%	ERC	452	54,744	55,196		452
11	620	Materials and Supplies	0.04%	100.0%	100.0%	ERC	6	15,438	15,444		6
12	638	Contractual Services Other	0.04%	100.0%	100.0%	ERC	74	185,879	185,953		74
13	675	Miscellaneous Expenses	0.04%	100.0%	100.0%	ERC	11	25,588	25,600		11
14							\$ 543	\$ 261,650	\$ 262,183	\$ -	\$ 543
15											
16		Water Service Corp. Allocated Expenses (SE.60):									
17	403	Depreciation Expense	0.88%	99.1%	100.0%	ERC	423	48,760	49,183		423
18	408	Taxes Other than Income	0.82%	99.2%	100.0%	ERC	146	17,891	17,837		146
19	419	Interest and Dividend Income	0.00%	0.0%	0.0%	ERC	-	-	-		-
20	427	Interest Expense	0.41%	99.6%	100.0%	ERC	292	70,968	71,258		292
21	604	Employee Benefits	0.82%	99.2%	100.0%	ERC	284	34,401	34,685		284
22	620	Materials and Supplies	0.72%	99.3%	100.0%	ERC	437	60,379	61,016		437
23	632	Contractual Services - Accounting	0.91%	99.1%	100.0%	ERC	1,499	163,976	165,475		1,499
24	633	Contractual Services - Legal	0.90%	99.1%	100.0%	ERC	66	7,231	7,297		66
25	638	Contractual Services - Other	0.91%	99.1%	100.0%	ERC	408	44,815	45,023		408
26	650	Transportation Expenses	0.92%	99.1%	100.0%	ERC	33	3,572	3,605		33
27	670	Bad Debt Expense	0.91%	99.1%	100.0%	ERC	56	6,082	6,138		56
28	675	Miscellaneous Expenses	0.85%	99.1%	100.0%	ERC	1,789	207,938	209,725		1,789
29	659	Other Insurance	0.28%	99.7%	100.0%	ERC	1,591	564,430	566,021		1,591
30							\$ 7,024	\$ 1,230,241	\$ 1,237,265	\$ -	\$ 6,740
31											
32		Water Service Corp. Allocated Expenses (SE.90):									
33		Regional Office Allocations:									
34	403	Depreciation Expenses	4.94%	95.08%	100.00%	ERC	336	6,471	6,807		336
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
40	620	Materials and Supplies	4.85%	95.05%	100.00%	ERC	486	9,342	9,828		486
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-
42	638	Contractual Services - Other	4.94%	95.08%	100.00%	ERC	525	10,102	10,627		525
43	650	Transportation Expense	0.00%	0.00%	0.00%	ERC	-	-	-		-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-
45	668	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-
46	675	Miscellaneous Expenses	4.94%	95.08%	100.00%	ERC	2,852	54,909	57,781		2,852
47							\$ 4,199	\$ 80,823	\$ 85,022	\$ -	\$ 4,199

Florida Public Service Commission

Schedule B-12

Page 3 of 5

Preparer: Kirsten Weeks

Allocation of Expenses

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: 12/31/07  
 Interim [ ] Final [x]  
 Historical [x] Projected [ ]

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. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Quarter Ending June 30, 2007 Amounts Allocated			Mid-County Services, Inc. Allocation Percentage	
			Mid-County	Other Companies/ Systems	Total		Mid-County	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1		Water Service Corp. Allocated Expenses (SE.50):									
2	801	Salaries - Operations	4.88%	95.34%	100.00%	ERC	\$ 48,225	\$ 945,075	\$ 991,300		\$ 48,225
3	801	Salaries - Office	3.15%	96.85%	100.00%	ERC	4,049	124,345	128,394		4,049
4	801	Salaries - Northbrook	0.85%	99.15%	100.00%	ERC	9,070	1,054,714	1,063,784		9,070
5	604	Pension & Benefits (All UI employees)	0.97%	99.03%	100.00%	ERC	10,754	1,101,080	1,111,834		10,754
6	408	Taxes Other Than Income	1.01%	98.89%	100.00%	ERC	4,628	452,565	457,193		4,628
7							\$ 74,726	\$ 3,677,778	\$ 3,752,504	\$ -	\$ 74,726
8											
9		Water Service Corp. Allocated Expenses (SE.51):									
10	403	Depreciation Expense	0.82%	99.18%	100.00%	ERC	\$ 755	\$ 81,511	\$ 92,266		\$ 755
11	620	Materials and Supplies	0.04%	99.96%	100.00%	ERC	9	20,725	20,734		9
12	636	Contractual Services Other	0.04%	99.96%	100.00%	ERC	113	283,142	283,255		113
13	675	Miscellaneous Expenses	0.04%	99.98%	100.00%	ERC	1	2,883	2,884		1
14							\$ 878	\$ 398,061	\$ 398,939	\$ -	\$ 878
15											
16		Water Service Corp. Allocated Expenses (SE.60):									
17	403	Depreciation Expense	0.85%	99.15%	100.00%	ERC	\$ 357	\$ 41,599	\$ 41,956		\$ 357
18	408	Taxes Other than Income	0.82%	99.18%	100.00%	ERC	146	17,691	17,837		146
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
20	427	Interest Expense	0.36%	99.62%	100.00%	ERC	284	74,460	74,744		284
21	604	Employee Benefits					160		19,546		
22	620	Materials and Supplies	0.70%	99.30%	100.00%	ERC	419	59,224	59,643		419
23	632	Contractual Services - Accounting	0.90%	99.10%	100.00%	ERC	(190)	(20,846)	(21,036)		(190)
24	633	Contractual Services - Legal	0.90%	99.10%	100.00%	ERC	234	25,644	25,878		234
25	636	Contractual Services - Other	0.90%	99.10%	100.00%	ERC	2,079	227,742	229,821		2,079
26	650	Transportation Expenses					45	4,910	4,955		45
27	670	Bad Debt Expense	0.91%	99.08%	100.00%	ERC	15	1,629	1,644		15
28	675	Miscellaneous Expenses	0.85%	99.15%	100.00%	ERC	1,659	192,866	194,525		1,659
29	659	Other Insurance	0.27%	98.73%	100.00%	ERC	1,489	550,539	552,028		1,489
30							\$ 6,697	\$ 1,175,458	\$ 1,201,541	\$ -	\$ 6,537
31											
32		Water Service Corp. Allocated Expenses (SE.90):									
33		Regional Office Allocations									
34	403	Depreciation Expenses	3.16%	96.84%	100.00%	ERC	\$ 215	\$ 6,592	\$ 6,807		\$ 215
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
40	620	Materials and Supplies	3.15%	96.85%	100.00%	ERC	310	9,518	9,828		310
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-
42	636	Contractual Services - Other	3.15%	96.85%	100.00%	ERC	335	10,292	10,627		335
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-		-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-
46	675	Miscellaneous Expenses	3.15%	96.85%	100.00%	ERC	1,820	55,941	57,761		1,820
47							\$ 2,880	\$ 82,342	\$ 85,022	\$ -	\$ 2,880

Allocation of Expenses

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: 12/31/07  
 Interim  Final   
 Historical  Projected

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. Provide a description of all systems other than water and sewer.

Line No.	GL Acct. No.	Description	(1) Allocation Percentages			(4) Description of Allocation Method	(5) Historical Quarter Ending September 30, 2007 Amounts Allocated			(8) Mid-County Services, Inc. Allocation Percentage	
			Mid-County	Other Companies/ Systems	Total		Mid-County	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1		Water Service Corp. Allocated Expenses (SE.50):									
2	801	Salaries - Operations	4.75%	95.25%	100.00%	ERC	\$ 46,865	\$ 940,232	\$ 987,097		\$ 46,865
3	801	Salaries - Office	4.96%	95.04%	100.00%	ERC	7,153	137,040	144,193		7,153
4	801	Salaries - Northbrook	1.35%	98.65%	100.00%	ERC	18,359	1,196,695	1,213,054		18,359
5	604	Pension & Benefits (All UI employees)	0.87%	99.13%	100.00%	ERC	11,236	1,277,252	1,288,488		11,236
6	408	Taxes Other Than Income	1.12%	98.88%	100.00%	ERC	5,190	456,728	461,918		5,190
7							\$ 86,803	\$ 4,007,948	\$ 4,094,751	\$ -	\$ 86,803
8											
9		Water Service Corp. Allocated Expenses (SE.51):									
10	403	Depreciation Expense	1.31%	96.69%	100.00%	ERC	\$ (1,181)	\$ (87,430)	\$ (88,591)		\$ (1,181)
11	620	Materials and Supplies	0.04%	99.96%	100.00%	ERC	8	19,177	19,185		8
12	636	Contractual Services - Other	0.04%	99.96%	100.00%	ERC	115	287,594	287,709		115
13	675	Miscellaneous Expenses	0.07%	99.93%	100.00%	ERC	2	2,791	2,793		2
14							\$ (1,036)	\$ 222,132	\$ 221,096	\$ -	\$ (1,036)
15											
16		Water Service Corp. Allocated Expenses (SE.60):									
17	403	Depreciation Expense	1.35%	98.65%	100.00%	ERC	\$ 503	\$ 36,864	\$ 37,167		\$ 503
18	408	Taxes Other than Income	1.31%	98.69%	100.00%	ERC	234	17,603	17,837		234
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
20	427	Interest Expense	1.42%	98.58%	100.00%	ERC	(2,910)	(202,383)	(205,293)		(2,910)
21	604	Employee Benefits	1.31%	98.69%	100.00%	ERC	200	15,072	15,272		200
22	620	Materials and Supplies	1.12%	98.88%	100.00%	ERC	871	76,862	77,553		871
23	632	Contractual Services - Accounting	1.45%	98.55%	100.00%	ERC	1,115	75,700	76,815		1,115
24	633	Contractual Services - Legal	1.45%	98.55%	100.00%	ERC	326	22,123	22,449		326
25	636	Contractual Services - Other	1.45%	98.55%	100.00%	ERC	2,726	185,054	187,780		2,726
26	650	Transportation Expenses	1.46%	98.54%	100.00%	ERC	95	6,415	6,510		95
27	670	Bad Debt Expense	1.45%	98.55%	100.00%	ERC	73	4,965	5,038		73
28	675	Miscellaneous Expenses	1.37%	98.63%	100.00%	ERC	8,041	435,780	441,801		8,041
29	659	Other Insurance	0.32%	99.68%	100.00%	ERC	1,890	589,214	591,104		1,890
30							\$ 11,164	\$ 1,262,866	\$ 1,274,032	\$ -	\$ 11,164
31											
32		Water Service Corp. Allocated Expenses (SE.90):									
33		Regional Office Allocations									
34	403	Depreciation Expenses	4.97%	95.03%	100.00%	ERC	\$ 338	\$ 6,469	\$ 6,807		\$ 338
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-		-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-		-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-		-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
40	620	Materials and Supplies	4.97%	95.03%	100.00%	ERC	488	9,340	9,828		488
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-
42	636	Contractual Services - Other	4.96%	95.04%	100.00%	ERC	527	10,100	10,627		527
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-		-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-
46	675	Miscellaneous Expenses	4.96%	95.04%	100.00%	ERC	2,865	54,896	57,761		2,865
47							\$ 4,218	\$ 80,804	\$ 85,022	\$ -	\$ 4,218

Allocation of Expenses

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: 12/31/07  
 Interim  Final   
 Historical  Projected

Schedule B-12  
 Page 5 of 5

Preparer: Kirsten Weeks

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. Provide a description of all systems other than water and sewer.

Line No.	GL Acct. No.	Description	(1) (2) (3)			(4) Description of Allocation Method	(5) (6) (7) Historical Quarter Ending December 31, 2007 Amounts Allocated			(8) Mid-County Services, Inc. Allocation Percentage	
			Mid-County	Other Companies/ Systems	Total		Mid-County	Other Companies/ Systems	Total	0.00% Water	100.00% Sewer
1		Water Service Corp. Allocated Expenses (SE.50):									
2	601	Salaries - Operations	4.28%	95.72%	100.00%	ERC	\$ 48,736	\$ 1,112,810	\$ 1,162,546		\$ 48,736
3	601	Salaries - Office	4.97%	95.03%	100.00%	ERC	7,285	138,919	146,184		7,285
4	601	Salaries - Northbrook	1.33%	98.67%	100.00%	ERC	12,735	947,385	960,120		12,735
5	604	Pension & Benefits (All UI employees)	1.00%	99.00%	100.00%	ERC	13,989	1,380,149	1,404,138		13,989
6	408	Taxes Other Than Income	1.18%	98.84%	100.00%	ERC	5,371	455,908	461,279		5,371
7							\$ 89,096	\$ 4,045,172	\$ 4,134,268	\$ -	\$ 89,096
8											
9		Water Service Corp. Allocated Expenses (SE.51):									
10	403	Depreciation Expense	1.31%	98.69%	100.00%	ERC	\$ 185	\$ 13,885	\$ 14,070		\$ 185
11	620	Materials and Supplies	0.05%	99.95%	100.00%	ERC	2	4,381	4,383		2
12	636	Contractual Services - Other	0.04%	99.96%	100.00%	ERC	132	330,088	330,198		132
13	675	Miscellaneous Expenses	0.00%	100.00%	100.00%	ERC	-	1,473	1,473		-
14							\$ 319	\$ 349,784	\$ 350,103	\$ -	\$ 319
15											
16		Water Service Corp. Allocated Expenses (SE.50):									
17	403	Depreciation Expense	1.57%	98.43%	100.00%	ERC	\$ 252	\$ 15,779	\$ 16,031		\$ 252
18	408	Taxes Other than Income	1.31%	98.69%	100.00%	ERC	234	17,603	17,837		234
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-		-
20	427	Interest Expense	1.33%	98.67%	100.00%	ERC	(2,954)	(218,938)	(221,892)		(2,954)
21	604	Employee Benefits	1.31%	98.69%	100.00%	ERC	250	-	19,024		-
22	620	Materials and Supplies	0.88%	99.12%	100.00%	ERC	989	145,403	146,372		989
23	632	Contractual Services - Accounting	1.48%	98.54%	100.00%	ERC	3,011	203,772	206,783		3,011
24	633	Contractual Services - Legal	1.48%	98.54%	100.00%	ERC	899	47,301	48,099		899
25	636	Contractual Services - Other	1.48%	98.54%	100.00%	ERC	2,873	194,433	197,306		2,873
26	650	Transportation Expenses	1.48%	98.54%	100.00%	ERC	115	7,785	7,880		115
27	670	Bad Debt Expense	1.48%	98.54%	100.00%	ERC	22	1,485	1,507		22
28	675	Miscellaneous Expenses	1.37%	98.63%	100.00%	ERC	5,661	408,433	414,094		5,661
29	689	Other Insurance	1.06%	98.94%	100.00%	ERC	6,357	592,808	599,165		6,357
30							\$ 17,489	\$ 1,415,845	\$ 1,452,108	\$ -	\$ 17,239
31											
32		Water Service Corp. Allocated Expenses (SE.90):									
33		Regional Office Allocations									
34	403	Depreciation Expenses	0.00%	100.00%	100.00%	ERC	\$ -	\$ 6,807	\$ 6,807	\$ -	\$ -
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	-
40	620	Materials and Supplies	4.98%	95.02%	100.00%	ERC	489	9,339	9,828		489
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-		-
42	636	Contractual Services - Other	4.97%	95.03%	100.00%	ERC	528	10,099	10,627		528
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-		-
44	689	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-		-
45	686	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-		-
46	675	Miscellaneous Expenses	4.97%	95.03%	100.00%	ERC	2,872	54,868	57,761		2,872
47							\$ 3,889	\$ 81,133	\$ 85,022	\$ -	\$ 3,889

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007  
 Historic [X] or Projected [ ]

Schedule: B-14  
 Page 1 of 4  
 Preparer: John Hoy  
 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 12/31/07	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization		59	59		
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					
8	354.3 Structures & Improvements		1,562	1,562		
9	354.7 Structures & Improvements					
10	360.2 Collection Sewers - Force	9,318	(1,408)	7,910		
11	361.2 Collection Sewers - Gravity	54,898	(3,226)	51,672		
12	362.2 Special Collecting Structures					
13	363.2 Services to Customers	5,014	(1,948)	3,066		
16	364.2 Flow Measuring Devices					
17	365.2 Flow Measuring Installations					
16	389.2 Other Plant & Misc. Equipment					
17	SYSTEM PUMPING PLANT					
18	353.3 Land & Land Rights					
19	354.3 Structures & Improvements	9,194		9,194		
22	370.3 Receiving Wells					
23	371.3 Pumping Equipment					
24	389.3 Other Plant & Misc. Equipment					
25	TREATMENT AND DISPOSAL PLANT					
26	353.4 Land & Land Rights					
27	354.4 Structures & Improvements	96,523	(365)	96,158		
28	380.4 Treatment & Disposal Equipment	39,872	4,839	44,711		
29	381.4 Plant Sewers					
30	382.4 Outfall Sewer Lines	7	0	7		
33	389.4 Other Plant & Misc. Equipment					
34	REUSE TREATMENT PLANT					
35	353.5 Land & Land Rights					
36	354.5 Structures & Improvements					
37	380.5 Treatment & Disposal Equipment					
38	390.5 Office Furniture & Equipment					
39	396.5 Communication Equipment					
40	GENERAL PLANT					
41	353.7 Land & Land Rights					
42	354.7 Structures & Improvements	1,687	327	2,014		
43	390.7 Office Furniture & Equipment	940	37,508	38,448		
44	391.7 Transportation Equipment	932	10,808	11,740		
45	392.7 Stores Equipment					
46	393.7 Tools, Shop & Garage Equipment	2,110	288	2,398		
47	394.7 Laboratory Equipment	1,216	77	1,293		
48	395.7 Power Operated Equipment					
49	396.7 Communication Equipment	76	207	283		
50	397.7 Miscellaneous Equipment					
39	398.7 Other Tangible Plant	-	-	-		
40	TOTAL	221,787	48,728	270,515		-
41	LESS: AMORTIZATION OF CIAC	(80,055)	(15,913)	(95,968)		-
42	NET DEPRECIATION EXPENSE - SEWER	\$ 141,732	\$ 32,815	\$ 174,547		\$ -



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

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007  
Historic [X] Projected [ ]

Schedule: B-14  
Page 2 of 4  
Preparer: John Hoy  
Recap Schedules: B-14

MID-COUNTY SERVICES, INC.  
COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS NOT REFLECTED IN BOOKS  
ADJUSTMENTS TO DEPRECIATION EXPENSE

	(1)	(2)	(3)	(4)	(5)	(6)	(7) Total
Line No.							
1							
2	Entry 1						
3	Per Books	6640	403	351.1		DEPREC-ORGANIZATION	-
4	Adjustment						59
5	Adjusted						59
6	Entry 2						
7	Per Books	6660	403	354.3	354.3	DEPREC-STRUCT/IMPRV PUMP	9,194
8	Adjustment						1,562
9	Adjusted						10,756
10	Entry 3						
11	Per Books	6665	403	354.4	354.4	DEPREC-STRUCT/IMPRV TREAT	96,523
12	Adjustment						(365)
13	Adjusted						96,158
14	Entry 4						
15	Per Books	6725	403	363.2	363.2	DEPREC-SERVICES TO CUSTOME	5,014
16	Adjustment						(1,948)
17	Adjusted						3,066
18	Entry 5						
19	Per Books	6710	403	360.2	360.2	DEPREC-SEWER FORCE MAIN	9,318
20	Adjustment						(1,408)
21	Adjusted						7,910
22	Entry 6						
23	Per Books	6715	403	361.2	361.2	DEPREC-SEWER GRAVITY MAIN	51,504
24	Adjustment						(5,110)
25	Adjusted						46,395
26	Entry 7						
27	Per Books	6715	403	361.2	361.2	DEPREC-SEWER MANHOLES	3,393
28	Adjustment						1,217
29	Adjusted						4,610
30	Entry 8						
31	Per Books	6760	403	380.4	380.4	DEPREC-TREAT/DISP EQUIP LA	1,176
32	Adjustment						1,112
33	Adjusted						2,288
34	Entry 9						
35	Per Books	6765	403	380.4	380.4	DEPREC-TREAT/DISP EQ TRT P	38,696
36	Adjustment						3,726
37	Adjusted						42,423
38	Entry 10	NO ADJUSTMENT NECESSARY					
39	Per Books	6785	403	382.4	382.4	DEPREC-OUTFALL LINES	7
40	Adjustment						-
41	Adjusted						7

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

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007  
Historic  Projected

Schedule: B-14  
Page 3 of 4  
Preparer: John Hoy  
Recap Schedules: B-14

MID-COUNTY SERVICES, INC.  
COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS NOT REFLECTED IN BOOKS  
ADJUSTMENTS TO DEPRECIATION EXPENSE

	(1)	(2)	(3)	(4)	(5)	(6)	(7) Total
Line No.							
1	Entry 11						
2	Per Books	6820	403	354.7	354.7	DEPREC-OFFICE STRUCTURE	721
3	Adjustment						(120)
4	Adjusted						<u>601</u>
5	Entry 12						
6	Per Books	6825	403	390.7	390.7	DEPREC-OFFICE FURN/EQPT	174
7	Adjustment						(22)
8	Adjusted						<u>152</u>
9	Entry 13 NO ADJUSTMENT NECESSARY						
10	Per Books	6835	403	393.7	393.7	DEPREC-TOOL SHOP & MISC EQ	1,962
11	Adjustment						(0)
12	Adjusted						<u>1,962</u>
13	Entry 14						
14	Per Books	6840	403	394.7	394.7	DEPREC-LABORATORY EQPT	1,216
15	Adjustment						77
16	Adjusted						<u>1,293</u>
17	Entry 15						
18	Per Books	6850	403	396.7	396.7	DEPREC-COMMUNICATION EQPT	55
19	Adjustment						(56)
20	Adjusted						<u>(0)</u>
21	TOTAL PER BOOKS						218,954
22	TOTAL ADJUSTMENT						(1,274)
23	TOTAL ADJUSTED						<u>217,680</u>

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

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007  
Historic [X] Projected [ ]

Schedule: B-14  
Page 4 of 4  
Prepared: John Hoy  
Recap Schedules: B-14

MID-COUNTY SERVICES, INC.  
COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS NOT REFLECTED IN BOOKS  
ADJUSTMENTS TO AMORTIZATION OF CIAC EXPENSE

	(1)	(2)	(3)	(4)	(5)	(6)	(7) Total
Line No.							
1	Entry 16						
2		7430	407.1	398.7		AMORT-SWR MGMT FEE	-
3							(25,058)
4							<u>(25,058)</u>
5	Entry 17						
6		7225	407.1	354.3		AMORT-STRUCT/IMPRV PUMP PL	(1,848)
7							<u>(370)</u>
8							(2,218)
9	Entry 18						
10		7260	407.1	355.4		AMORT-POWER GEN EQUIP TREA	-
11							<u>16,570</u>
12							16,570
13	Entry 19 NO ADJUSTMENT NECESSARY						
14		7275	407.1	360.2		AMORT-SEWER FORCE MAIN	(3,120)
15							<u>-</u>
16							(3,120)
17	Entry 20						
18		7290	407.1	364.2		AMORT-FLOW MEASURE DEVICES	-
19							<u>289</u>
20							289
21	Entry 21 NO ADJUSTMENT NECESSARY						
22		7280	407.1	361.2		AMORT-SEWER GRAVITY MAIN	(11,875)
23							<u>-</u>
24							(11,875)
25	Entry 22						
26		7280	407.1	361.2		AMORT-SEWER MANHOLES	(520)
27							<u>(261)</u>
28							(781)
29	Entry 23						
30		7235	407.1	354.5		AMORT-STRUCT/IMPRV RCLM WT	-
31							<u>(373)</u>
32							(373)
33	Entry 24						
34		7330	407.1	380.5		AMORT-TREAT/DISP EQUIP RCL	-
35							<u>(6,710)</u>
36							(6,710)
37	Entry 25 NO ADJUSTMENT NECESSARY						
38		7205				AMORT-ORGANIZATION	-
39							<u>-</u>
40							-
41	Entry 26 NONE						
42							(17,364)
43							(15,913)
44							<u>(33,276)</u>

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] or Projected [ ]

Schedule: B-15  
 Page 1 of 1  
 Preparer: John Hoy  
 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	\$ 65,344	\$ 22,185	\$ 16,128	\$ 456	\$ 104,113
Adjustments to Test Year (Explain)						
11	Allocate WSC and Regional Expenses to Mid-County			66		66
12	Adj. Prop. Tax for allocations, pro-forma & non-used			1,584		1,584
13	Taxes re pro-forma adj. to salaries		538			538
14	RAFTs assoc. with annualized revenue	3,985				3,985
15						-
16	Total Test Year Adjustments	3,985	538	1,650	-	6,173
17	Adjusted Test Year	69,329	22,723	17,778	456	110,286
18	RAFTs Assoc. with Revenue Increase	25,121	-	-	-	25,121
19	Total Balance	\$ 94,451	\$ 22,723	\$ 17,778	\$ 456	\$ 135,408

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: C-1  
 Page 1 of 1  
 Preparer: John Hoy

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	Increase Sewer
1	Current Tax Expense	C-2	\$ 6,201	\$ (29,016)	\$ (22,814)		\$ 62,743
2	Deferred Income Tax Expense	C-5	(11,952)	-	(11,952)		
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		\$ (5,751)	\$ (29,016)	\$ (34,766)	\$ -	\$ 62,743

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.: 080250-SU  
 Schedule Year Ended: December 31, 2007  
 Interim [ ] Final [X]  
 Historic [X] or Projected [ ]

Schedule: C-2  
 Page 1 of 1  
 Preparer: John Hoy

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	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 74,982	\$ (11,595)	\$ 63,387		\$ 290,099
2	Other Income	8,498	(8,498)	-		
3	Adjustment (immaterial irreconcilable difference)	(245)	245	-		
4	Add: Income Tax Expense Per Books (Sch. B-1)	\$ (5,751)	5,751	-		
5	Subtotal	77,483	(14,097)	63,387		290,099
6	Less: Interest Charges (Sch. C-3)	124,014	-	124,014		123,362
7	Taxable Income Per Books	(46,531)	(14,097)	(60,627)		166,737
8	Schedule M Adjustments:					
9	Permanent Differences (From Sch. C-4)	included below	-	-		-
10	Timing Differences (From Sch. C-5)	63,011	(63,011)	-		-
11	Total Schedule M Adjustments	63,011	(63,011)	-		-
12	Taxable Income Before State Taxes	16,480	(77,107)	(60,627)		166,737
13	Less: State Income Tax Exemption	-	-	-		-
14	State Taxable Income	16,480	(77,107)	(60,627)		166,737
15	State Income Tax (5.5% of Line 14)*	906	(4,241)	(3,334)		9,171
16	Limited by NOL	-	-	-		-
17	Credits					
18	Current State Income Taxes	906	(4,241)	(3,334)		9,171
19	Federal Taxable Income (Line 12 - Line 18)	15,574	(72,866)	(57,293)		157,566
20	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
21	Federal Income Taxes (Line 19 x Line 20)	5,295	(24,775)	(19,480)		53,572
22	Less: Investment Tax Credit Realized					
23	This Year (Sch. C-8)	-	-	-		-
24	Current Federal Inc. Taxes (Line 21 - Line 23)	5,295	(24,775)	(19,480)		53,572
25	Summary:					
26	Current State Income Taxes (Line 18)	906	(4,241)	(3,334)		9,171
27	Current Federal Income Taxes (Line 24)	5,295	(24,775)	(19,480)		53,572
28	Total Current Income Tax Expense (To C-1)	\$ 6,201	\$ (29,016)	\$ (22,814)	\$ -	\$ 62,743

29 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

Company: Mid-County Services, Inc.  
 Docket No.: 080260-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] or Projected [ ]

Schedule: C-3  
 Page 1 of 1  
 Preparer: John Hoy

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	(407)		(407)		(407)
4	Other Interest Expense - Intercompany	124,421		124,421		124,421
5	AFUDC	(998)		(998)		(998)
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A		-		-
7	Total Used For Tax Calculation	\$ 123,016	\$ -	\$ 123,016	\$ -	\$ 123,016

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

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
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.

Schedule: C-4

Docket No.: 080250-SU

Page 1 of 1

Schedule Year Ended: December 31, 2007

Preparer: John Hoy

Historic  or Projected

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.

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Line  
No.

AFUDC

998



Deferred Income Tax Expense

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] or Projected [ ]

Schedule: C-5  
 Page 1 of 1  
 Preparer: John Hoy

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						
3	Tax Depreciation and Amortization	\$ 91,402		\$ 91,402	\$ -	91,402
4	Book Depreciation and Amortization	141,732		141,732	-	141,732
5						
6	Difference	(50,330)	-	(50,330)	-	(50,330)
7						
8	Other Timing Differences (Itemize):					
9	Tap Fees	(2,896)		(2,896)		(2,896)
10	AFUDC	998		998		998
11	Def. Maint., Amort.	(7,406)		(7,406)		(7,406)
12	Def. R.C. Additions	14,226		14,226	-	14,226
13	Def. R.C. Amort.	(17,602)		(17,602)	-	(17,602)
14	Other (1)	32,752	-	32,752	-	32,752
15						
16	Total Timing Differences (To C-2)	(30,259)	-	(30,259)	-	(30,259)
17						
18	State Tax Rate	0.055	0.055	0.055	0.055	0.055
19	State Deferred Taxes (Line 16 x Line 18)	(1,664)	-	(1,664)	-	(1,664)
20	(Limited by NOL)	-	-	-	-	-
21						
22						
23	Timing Differences For Federal Taxes					
24	(Line 16 - Line 19)	(30,259)	-	(30,259)	-	(30,259)
25						
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 15 x Line 16)	(10,288)	-	(10,288)	-	(10,288)
29	Add: State Deferred Taxes (Line 13)	(1,664)	-	(1,664)	-	(1,664)
30						
31	Total Deferred Tax Expense (To C-1)	\$ (11,952)	\$ -	\$ (11,952)	\$ -	\$ (11,952)

(1) The "Other" timing difference of \$32,752 is due to the fact that the Company's tax schedules were done prior to the Company's books being completely closed. The \$32,752 equals the \$32,836 difference between the net book depreciation on the Company's tax schedule and the Company's books, adjusted by the affect of the tax rate, such that the Total Deferred Tax Expense of \$(11,952) equals the per books expense.

Supporting Schedules: None  
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] Projected [ ] (Final Rates)

Schedule: C-6  
 Page 1 of 3  
 Preparer: John Hoy

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	2006	10,327	60,354	70,681	20,940	122,328	143,268	21,028	(160,498)	(139,470)
6	2007	10,327	60,354	70,681	21,099	123,259	144,358	22,774	(155,913)	(133,139)
7										
		Account No. 190.1020			Account No. 190.1021					
8	Year	State	Federal	Total	State	Federal	Total			
9	2002	(1,820)	(10,620)	(12,440)	(545)	(3,188)	(3,733)			
10	2003	(781)	(4,548)	(5,329)	(964)	(5,637)	(6,601)			
11	2004	(3,558)	(20,773)	(24,331)	(2,051)	(11,988)	(14,039)			
12	2005	(2,893)	(16,888)	(19,781)	(1,122)	(6,559)	(7,681)			
13	2006	(6,487)	(37,884)	(44,371)	(407)	(2,380)	(2,787)			
14	2007	(6,301)	(36,799)	(43,100)	-	-	-			
15										
		Account No. 190.1024			Account No. 190.1031					
	Year	State	Federal	Total	State	Federal	Total			
16	2002	-	(1,877)	(1,877)	-	(118,693)	(118,693)			
17	2003	-	(1,993)	(1,993)	-	(180,507)	(180,507)			
18	2004	-	(2,109)	(2,109)	-	(286,229)	(286,229)			
19	2005	824	(2,109)	(1,285)	-	(281,407)	(281,407)			
20	2006	(3,345)	(2,109)	(5,454)	-	(300,807)	(300,807)			
21	2007	(2,351)	(2,109)	(4,460)	-	(300,618)	(300,618)			

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] Projected [ ] (Final Rates)

Schedule: C-6  
 Page 2 of 3  
 Preparer: John Hoy

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- CIAC Pre 1987					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	
5	2006	10,327	0			10,327	18,732	2,208		20,940	
6	2007	10,327	0			10,327	20,940	159		21,099	
7		Account No. 190.2020 Deferred Tax Credits- Rate Case					Account No. 190.2021 Deferred Tax Credits- Maint Fee				
8		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	Year										
11	2002	(4,273)	-		2,453	(1,820)	(1,493)		948	(545)	
12	2003	(1,820)	(779)		1,818	(781)	(545)	(1,181)	762	(984)	
13	2004	(781)	(2,942)		165	(3,558)	(964)	(1,628)	541	(2,051)	
14	2005	(3,558)	(81)		746	(2,893)	(2,051)	-	929	(1,122)	
15	2006	(2,893)	(3,594)			(6,487)	(1,122)	715		(407)	
16	2007	(6,487)	186			(6,301)	(407)	407		-	
17											
18		Account No. 190.2031 Deferred Tax Credits- Depreciation									
19		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
20	Year										
21	2002	-	-		-	-					
22	2003	-	-		-	-					
23	2004	-	-		-	-					
24	2005	-	1,853		(1,029)	824					
27	2006	824	(4,169)			(3,345)					
28	2007	(3,345)	994			(2,351)					

Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] Projected [ ] (Final Rates)

Schedule: C-6  
 Page 3 of 3  
 Preparer: John Hoy

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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- CIAC Pre 1987					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	2006	60,354	0			60,354	109,428	12,900			122,328
6	2007	60,354	0			60,354	122,328	931			123,259
7											
8											
9											
10	Year	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
11											
12	2002	(24,947)			14,327	(10,620)	(8,726)			5,538	(3,188)
13	2003	(10,620)	(4,548)		10,620	(4,548)	(3,188)	(6,900)		4,451	(5,637)
14	2004	(4,548)	(17,188)		963	(20,773)	(5,637)	(9,510)		3,159	(11,988)
15	2005	(20,773)	(473)		4,358	(16,888)	(11,988)	-		5,429	(6,559)
16	2006	(16,888)	(20,996)			(37,884)	(6,559)	4,179			(2,380)
17	2007	(37,884)	1,085			(36,799)	(2,380)	2,380			-
18											
19											
20											
21	Year	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
22											
23	2002	(1,761)	(116)			(1,877)	(142,209)	(8,306)		31,822	(118,693)
24	2003	(1,877)	(116)			(1,993)	(118,693)	(25,537)		(36,277)	(180,507)
25	2004	(1,993)	(116)			(2,109)	(180,507)	(89,464)		(16,258)	(286,229)
26	2005	(2,109)	-			(2,109)	(286,229)	(6,009)	10,831		(281,407)
27	2006	(2,109)	0			(2,109)	(281,407)	(19,400)			(300,807)
28	2007	(2,109)	0			(2,109)	(300,807)	189			(300,618)

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007

Schedule: C-7  
 Page 1 of 4  
 Preparer: John Hoy

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

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007

Florida Public Service Commission

Schedule: C-7  
 Page 2 of 4  
 Preparer: John Hoy

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

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	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 - Company Policies

Florida Public Service Commission

Company: Mid-County Services, Inc.

Schedule: C-7

Docket No.: 080250-SU

Page 3 of 4

Test Year Ended: December 31, 2007

Preparer: John Hoy

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

---

Line  
No.

1

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

Company: Mid-County Services, Inc.

Schedule: C-7

Docket No.: 080250-SU

Page 4 of 4

Test Year Ended: December 31, 2007

Preparer: John Hoy

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

---

Line  
No.

1

Not Applicable



Parent(s) Debt Information

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 060250-SU  
 Schedule Year Ended: December 31, 2007

Schedule: C-8  
 Page 1 of 1  
 Preparer: John Hoy

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.

Schedule: C-9

Docket No.: 080250-SU

Page 1 of 1

Schedule Year Ended: December 31, 2007

Preparer: John Hoy

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.: 080250-SU  
Test Year Ended: December 31, 2007

Schedule: C-10  
Page 1 of 1  
Preparer: John Hoy

**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.: 080250-SU  
Test Year Ended: December 31, 2007  
Schedule Year Ended: December 31, 2007  
Historic [X] or Projected [ ]

Schedule: D-1  
Page 1 of 1  
Preparer: John Hoy

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	1,826,247	53.38 %	6.65 %	3.55 %
2	Short-Term Debt	15,531	0.45 %	12.34 %	0.06 %
3	Preferred Stock	-			
4	Customer Deposits	-	%	6.00 %	0.00 %
5	Common Equity	1,439,253	42.07 %	11.57 %	4.87 %
6	Tax Credits - Zero Cost	-			
7	Accumulated Deferred Income Tax	139,952	4.09 %	0.00 %	%
8	Other (Explain)	-			
9	Total	<u>3,420,984</u>	<u>100.00 %</u>		<u>8.48 %</u>

Note: Cost of Equity based on Order Nos. PSC-07-0472-PAA-WS:  $7.10\% + 1.961/\text{Equity Ratio}$ ,  
where Equity ratio =  $\text{Equity}/(\text{Equity} + \text{Preferred} + \text{Long \& Short Term Debt}) = 43.87\%$

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

Schedule: D-2  
Page 1 of 1  
Preparer: Kirsten Weeks

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Test Year Ended: December 31, 2007  
Schedule Year Ended: December 31, 2007  
Historic [] Projected []

Subsidiary [] or Consolidated []

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

Line No.	Class of Capital	(1)		(2)	(3)	(4) Reconciliation Adjustments		(5)	(6) Reconciled To Requested Rate Base
		Prior Year 12/31/06	Test Year 12/31/07	Thirteen Month Average		Specific	Prorate %		
1	Long-Term Debt	180,000,000	180,000,000	180,000,000		55.66 %	(178,173,753)	1,826,247	
2	Short-Term Debt	-	15,500,000	1,530,769		0.47 %	(1,515,238)	15,531	
3	Preferred Stock	-	-	-					
4	Common Equity	120,191,844	158,372,419	141,856,780		43.87 %	(140,417,527)	1,439,253	
5	Customer Deposits	-	-	-					
6	Tax Credits - Zero Cost	-	-	-			139,952	139,952	
7	Tax Credits - Wtd. Cost	139,470	133,139	139,952					
8	Accum. Deferred Income Tax	-	-	-					
9	Other (explain)	-	-	-					
10									
11	Total	300,331,314	354,005,558	323,527,502	\$ -	100.00 %	(319,966,566)	3,420,983	

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

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

Preferred Stock Outstanding

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007  
 Utility [ ] or Parent [X]  
 Historic [X] or Projected [ ]

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

Schedule: D-3  
 Page 1 of 1

Preparer: Kirsten Weeks

(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)-(8)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 Not Applicable

Note: Preferred stock is actual for Mid-County's parent company, Utilities, Inc.

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.: 080250-SU  
 Test Year Ended: December 31, 2007  
 Utility [ ] or Parent [ X]  
 Historic [ X ] or Projected [ ]

Schedule: D-4  
 Page 1 of 1  
 Preparer: Kirsten Weeks

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	Chase	\$188,867		\$ 1,530,769	12.34%
	Total	\$ 188,867		\$ 1,530,769	12.34%

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.: 080250-SU  
Test Year Ended: December 31, 2007  
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-6  
Page 1 of 1  
Preparer: Kirsten Weeks

(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	6.58% note, due in installments beginning 2017	7/19/06-7/19/2035	\$ 180,000,000	\$ 180,000,000	-	-	\$ 1,211,275	\$ -	\$ 42,434	\$ 11,844,000	\$ 11,886,434	6.65 %
2	Total		\$ 180,000,000	\$ 180,000,000	-	-	\$ 1,211,275	\$ -	\$ 42,434	\$ 11,844,000	\$ 11,886,434	6.65 %

Supporting Schedules: D-6  
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

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Test Year Ended: December 31, 2007  
Utility [ ] or Parent [X]  
Historic [X] or Projected [ ]

Florida Public Service Commission

Schedule: D-6

Page 1 of 1

Preparer: Kirsten Weeks

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													

Note: Variable rate long term debt is actual for Mid-County's parent company, Utilities, Inc.

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

Schedule of Customer Deposits

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Test Year Ended: December 31, 2007  
Utility  or Parent   
Historic  or Projected

Schedule: D-7  
Page 1 of 1  
Prepare: Kirsten Weeks

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	12/31/07	0	0	0	0

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] or Sewer [X]

Schedule: E-1 Final/ Interim  
 Page 1 of 1  
 Preparer: Michelle Rochow

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

Line No	(1) Class/Meter Size	Bill Code	(2)	(3)	(4)	(5)	(6)
			Test Year eff. 10/1/06-4/06/07	Test Year eff. 4/7-9/18/07	Test Year eff. 9/19/07-Present	Interim Rates	Proposed Rates
1	Residential						
2	All meter sizes (5/8" & 1")	64522 & 23	29.65	31.60	32.22	35.49	39.49
4	Gallage Charge (per 1000 gallons)						
5	20,000 gallons maximum (bi-monthly)		2.85	3.17	3.23	3.56	3.96
6	General Service						
7	5/8" x 3/4"		28.62	31.60	32.22	35.49	39.49
8	1"		73.46	81.09	82.68	91.07	101.34
9	1 1/2"		165.27	182.46	186.04	204.93	228.02
10	2"		293.83	324.38	330.74	364.31	405.37
	2"	64533	293.83	324.38	330.74	364.31	405.37
11	3"	64534	661.28	730.06	744.37	819.93	912.33
12	4"		1,753.33	1,297.52	1,322.95	1,457.25	1,621.46
13	6"	64536	2,644.75	2,919.83	2,977.06	3,279.27	3,648.80
14	Gallage Charge						
15	(per 1000 gallons)		3.31	3.81	3.88	4.27	4.76
16	Multi-Residential - Metered						
	Fiat Rate	64525	63.08	62.14	63.36	69.79	77.66
17	5/8" x 3/4"	64529	28.62	31.60	32.22	35.49	39.49
18	1"	64530	73.46	81.09	82.68	91.07	101.34
19	1 1/2"	64532	165.27	182.46	186.04	204.93	228.02
20	2"		293.83	324.38	330.74	364.31	405.37
21	3"	64535	661.28	730.06	744.37	819.93	912.33
22	4"		1,175.33	1,297.52	1,322.95	1,457.25	1,621.46
23	6"	64537	2,644.75	2,919.83	2,977.06	3,279.27	3,648.80
24							
25	Gallage Charge						
26	(per 1000 gallons)		3.31	4.56	4.65	5.12	5.70
27							

Revenue Schedule at Present and Proposed Rates

Florida Public Ser Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 680250-SU  
 Schedule Year Ended: December 31, 2007  
 Water [ ] or Sewer [X]

Schedule: E-2 Final/Interim  
 Page 1 of 1  
 Preparer: Michelle Rochow

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 Jan-Feb Bills/Gallons	(3) Test Year Mar-Aug Bills/Gallons	(4) Test Year Sep-Dec Bills/Gallons	(5) Total Test Year Bills/Gallons	(6) Rates Jan-Feb	(7) Rates Mar-Aug	(8) Rates Sep-Dec	(9) Test Year Revenues	(10) Test Year Annualized @ 12/1/07 Rates	(11) Proposed Rates	(12) Revenue at Proposed Rates	(13) Interim Rates	(14) Revenue at Interim Rates
1	Residential													
2	64522 - 5/8"	1,987	6,861	3,974	11,822	\$ 29.85	\$ 31.80	\$ 32.22	\$ 375,324	\$ 384,127	\$ 39.49	\$ 470,837	\$ 38.49	\$ 423,137
	M Gallons (thru 20 MG bi-monthly)	20,029	60,124	39,184	119,316	2.85	3.17	3.23	374,173	385,381	3.98	472,349	3.88	424,512
3	64523 - 1"	93	279	186	569	29.85	31.80	32.22	17,587	17,979	39.49	22,037	35.49	19,805
	M Gallons (thru 20 MG bi-monthly)	1,528	4,643	2,919	9,089	2.85	3.17	3.23	28,498	29,354	3.98	36,878	3.88	32,334
6	Total residential Bills	2,080	6,240	4,160	12,480				\$ 798,680	\$ 816,951	\$ 1,001,201		\$ 899,788	
6	Total residential Gallons	21,554	64,787	42,083	128,404									
7	Average Residential Bill								\$ 63.75	\$ 66.45	\$ 80.22		\$ 432.69	
8	General Service													
9	64529 - 5/8"	23	89	46	138	\$ 28.62	\$ 31.60	\$ 32.22	\$ 4,321	\$ 4,448	\$ 39.49	\$ 5,450	\$ 35.49	\$ 4,899
10	M Gallons	168	622	424	1,214	3.31	3.81	3.88	4,671	4,710	4.78	5,773	4.27	5,198
11	64530 - 1"	86	188	132	396	73.48	81.08	82.68	31,818	32,741	101.34	40,128	81.07	38,085
12	M Gallons	2,278	6,518	4,337	13,133	3.31	3.81	3.88	49,208	50,954	4.78	62,463	4.27	58,137
13	64532 - 1 1/2"	38	114	76	228	165.27	182.46	188.04	41,220	42,417	228.02	51,988	204.93	48,723
14	M Gallons	2,958	9,131	6,922	19,009	3.31	3.81	3.88	71,451	73,756	4.78	90,397	4.27	81,242
18	64533 - 2"	22	66	44	132	293.83	324.38	330.74	42,428	43,658	406.37	53,506	364.31	49,089
18	M Gallons	3,776	10,902	6,987	21,385	3.31	3.81	3.88	80,002	82,896	4.78	101,801	4.27	91,311
17	64533 U1 - 2"	13	39	26	78	293.83	324.38	330.74	28,070	28,788	406.37	31,819	364.31	28,416
19	M Gallons	7,033	19,707	16,930	43,670	3.31	3.81	3.88	169,440	174,051	4.78	207,871	4.27	190,640
19	64534 - 3"	-	-	-	-	881.28	730.08	744.37	-	-	912.33	-	819.93	-
20	M Gallons	-	-	-	-	3.31	3.81	3.88	-	-	4.78	-	4.27	-
21	4"	-	-	-	-	1,753.33	1,297.52	1,322.98	-	-	1,821.48	-	1,487.25	-
22	M Gallons	-	-	-	-	3.31	3.81	3.88	-	-	4.78	-	4.27	-
23	64538 - 6"	1	3	2	6	2,844.75	2,919.83	2,977.06	17,368	17,982	3,648.80	21,893	3,279.27	19,878
24	M Gallons	622	1,596	1,142	3,460	3.31	3.81	3.88	12,962	13,425	4.78	16,454	4.27	14,789
26	Total GS Bills	163	488	328	978				\$ 544,427	\$ 562,112	\$ 688,948		\$ 618,173	
28	Total GS Gallons	16,834	48,277	38,742	101,863									
27	Average General Service Bill								\$ 556.87	\$ 574.76	\$ 704.44		\$ 3,798.61	
29	Multi-Residential - Metered													
29	64525 - Flat Rate	-	-	-	-	63.08	82.14	83.38	-	-	77.88	-	69.70	-
30	64529 - 5/8"	83	249	166	498	28.62	31.60	32.22	15,692	16,048	39.49	19,698	35.49	17,674
31	M Gallons	589	1,779	1,092	3,439	3.31	4.58	4.85	15,089	15,891	5.70	19,600	5.12	17,615
32	64530 - 1"	10	30	20	60	73.48	81.08	82.68	4,821	4,981	101.34	6,080	81.07	5,484
33	M Gallons	277	737	439	1,463	3.31	4.58	4.85	6,318	6,758	5.70	8,281	5.12	7,442
34	64532 - 1 1/2"	1	3	2	6	165.27	182.46	188.04	1,085	1,116	228.02	1,388	204.93	1,230
36	M Gallons	81	489	320	870	3.31	4.58	4.85	3,995	4,046	5.70	4,858	5.12	4,456
38	64533 - 2"	-	-	-	-	293.83	324.38	330.74	-	-	406.37	-	364.31	-
37	M Gallons	-	-	-	-	3.31	4.58	4.85	-	-	5.70	-	5.12	-
38	64535 - 3"	-	-	-	-	881.28	730.08	744.37	-	-	912.33	-	819.93	-
39	M Gallons	-	-	-	-	3.31	4.58	4.85	-	-	5.70	-	5.12	-
40	4"	-	-	-	-	1,753.33	1,297.52	1,322.98	-	-	1,821.48	-	1,487.25	-
41	M Gallons	-	-	-	-	3.31	4.58	4.85	-	-	5.70	-	5.12	-
42	64537 - 8"	5	16	10	30	2,844.75	2,919.83	2,977.06	88,782	89,484	3,648.80	108,484	3,279.27	98,378
43	M Gallons	7,082	21,722	18,928	45,612	3.31	4.58	4.85	201,598	213,028	5.70	261,982	5.12	234,650
44	Total Multi-Res. Bills	89	297	198	594				\$ 338,140	\$ 351,284	\$ 430,509		\$ 388,909	
46	Total Multi-Res. Gallons	9,019	24,708	16,848	51,574									
48	Average Bill								\$ 584.21	\$ 581.34	\$ 724.76		\$ 3,808.17	
47	Miscellaneous service revenues								\$ 1,360	\$ 1,350	\$ 1,350		\$ 1,350	
48	Total Calculated (Annualized) Revenue								\$ 1,678,477	\$ 1,731,886	\$ 2,103,053		\$ 1,907,220	
49	Total revenue per books/required								\$ 1,624,085	\$ 1,624,085	\$ 2,068,901		\$ 1,907,227	
50	Immaterial Difference								\$ 52,412		\$ 4,152		\$ (57)	
									Pct. Diff. 3.23%		0.20%		0.00%	

(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.

**Customer Monthly Billing Schedule**

**Florida Public Service Commission**

**Company: Mid-County Services, Inc.**  
**Docket No.: 080250-SU**  
**Test Year Ended: December 31, 2007**  
**Water [ ] or Sewer [X]**

**Schedule: E-3**  
**Page 1 of 1**  
**Preparer: Michelle Rochow**

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

<b>Line No.</b>	<b>(1) Month/ Year</b>	<b>(2) Residential</b>	<b>(3) General Service</b>	<b>(4) Multi-Family Dwelling</b>	<b>(6) Other</b>	<b>(7) Total</b>
1	January/February 2007	2,080	99	163		2,342
2	March/April 2007	2,080	99	163		2,342
3	May/June 2007	2,080	99	163		2,342
4	July/August 2007	2,080	99	163		2,342
5	September/October 2007	2,080	99	163		2,342
6	November/December, 2007	2,080	99	163		2,342
7	<b>Total</b>	<b>12,480</b>	<b>594</b>	<b>978</b>	<b>-</b>	<b>14,052</b>

Miscellaneous Service Charges

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] or Sewer [X]

Schedule: E-4  
 Page 1 of 1  
 Preparer: Michelle Rochow

Explanation: Provide a schedule or 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.
<b>Wastewater</b>					
1	Initial Connection	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
2	Normal Reconnection	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
3	Violation Reconnection	Actual Cost	Actual Cost	Actual Cost	Actual Cost
4	Premises Visit	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] or Sewer [X]

Schedule: E-5  
 Page 1 of 1  
 Preparer: Michelle Rochow

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	\$ 1,350	\$ -	\$ -	\$ -	\$ -	\$ 1,350
2	Other charges as follows:					
3	Miscellaneous				\$ -	
	NSF Charges				\$ -	
	Cut-off Charges				\$ -	

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Mid-County Services, Inc.

Docket No.: 080250-SU

Test Year Ended: December 31, 2007

Schedule: E-6

Page 1 of 1

Preparer: Michelle Rochow

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.		
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Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Test Year Ended: December 31, 2007

Schedule: E-7  
Page 1 of 1  
Preparer: Michelle Rochow

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

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

**Contracts and Agreements Schedule**

**Florida Public Service Commission**

**Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007**

**Schedule: E-8  
Page 1 of 1  
Preparer: Michelle Rochow**

**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.

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Schedule Year Ended: December 31, 2007

Schedule: E-9  
Page 1 of 1  
Preparer: Michelle Rochow

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.: 080250-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] or Sewer [X]

Schedule: E-10  
 Page 1 of 1  
 Preparer: Michelle Rochow

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

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

**Guaranteed Revenues Received**

**Florida Public Service Commission**

**Company: Mid-County Services, Inc.**  
**Docket No.: 080250-SU**  
**Test Year Ended: December 31, 2007**  
**Water [X] or Sewer [X]**  
**Historic [X] or Projected [ ]**

**Schedule: E-11**  
**Page 1 of 1**  
**Preparer: Michelle Rochow**

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

<b>Line No.</b>	<b>(1) For the Year Ended</b>	<b>(2) Residential</b>	<b>(3) General Service</b>	<b>(4) Other</b>	<b>(5) Total</b>
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1 Mid-County Services, Inc. does not have any guaranteed revenue contracts.

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Test Year Ended: December 31, 2007  
Water [X] or Sewer [X]

Schedule: E-12  
Page 1 of 1  
Preparer: Michelle Rochow

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 whose utilization exceeds an average of 350,000 gpd.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007  
 Water [X] or Sewer [X]

Schedule: E-13  
 Page 1 of 1  
 Preparer: Michelle Rochow

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.

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Test Year Ended: December 31, 2007  
Water [x] or Sewer [x]

Schedule: E-14  
Page 1 of 1  
Preparer: Michelle Rochow

Customer Class:

Meter Size: all

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

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

The billing analysis is contained in Volume II.



Gallons of Wastewater Treated  
In Thousands of Gallons

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Test Year Ended: December 31, 2007

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-07	19.616				19.616	none
Feb-07	17.058				17.058	
Mar-07	19.669				19.669	
Apr-07	18.500				18.500	
May-07	17.954				17.954	
Jun-07	20.170				20.170	
Jul-07	19.999				19.999	
Aug-07	25.779				25.779	
Sep-07	21.712				21.712	
Oct-07	21.901				21.901	
Nov-07	17.803				17.803	
Dec-07	18.700				18.700	
<b>Total</b>	<u>238.861</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>238.861</u>	<u>-</u>

Company: Mid-County Services, Inc.

Schedule F-4

Docket No.: 080250-SU

Page 1 of 1

Test Year Ended: December 31, 2007

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, 2007</u>	<u>831,581</u>
Average Annual Daily Flow (b)		<u>654,413</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.: 080250-SU  
Test Year Ended: December 31, 2007

Schedule F-6  
Page 1 of 2  
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		AA DF - year 2007	<u>854,413</u>
4	(C)	Plus: Property needed for post test year period ( See F-8)	<u>110,247</u>
5	(D)	Total Flows	764,660
6	(E)	Permitted capacity	<u>900,000</u>
7	(F)	Used and useful percentage	<u>85.00 %</u>
		Use (see Explanatory note)	<u>100.00 %</u>
8	(G)	Non-used and useful percentage	<u>15.00 %</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 at Mid-County have decreased continually from 279.9 MG in 2002 to 241.8 MG in 2005 to 238.9 MG in 2007. This continual reduction has occurred in spite of modest increases in ERCs. This downward trend in treated flows is indicative of the redevelopment of mobile home parks in the service area with less dense housing and commercial developments and the results 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. 060254-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 it not for the actions of the utility to reduce infiltration as much as practicable.

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

**Used and Useful Calculations  
Wastewater Treatment Plant**

**Florida Public Service Commission**

**Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Test Year Ended: December 31, 2007**

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

**A. Infiltration allowance, excluding service laterals**

	Main dia.	Main length		Allowance @ 500		
	inches	feet	miles	gpd	gpy	
1	6	0	0.000	0		
2	8	84,087	15.926	63,702		
3	10	5,010	0.949	4,744		
4	Total	89,097	16.874	68,447	24,983,006	
5	Estimated Inflow @ 10% of flows (1.8)					16,195,500
6	Allowable I&I					41,178,506

**B. Actual Inflow & Infiltration (I&I)**

7	Wastewater treated				238,860,800
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	Gallons Billed (not capped) to:		Estimated returned *	
8	Residential WW cust.	161,955,000	80%	129,564,000
9	MFD (Multi-Master Metered) WW cust.	95,264,000	55%	52,395,200
10	Non-Res. WW cust.	58,183,000	96%	55,855,680
11	Estimated flows returned	315,402,000		237,814,880

12	Estimated I&I (treated less returned) [1.7-1.9]			1,045,920
13	Actual less allowable [1.10-1.6]			-40,132,586
14	Excess, if any [1.10-1.6, if positive]			0
15	Excess as percent of wastewater treated			0.00%

\* The percent estimated returns are consistent with those used in the last case (Docket No. 060254-SU), and are based on management's knowledge of the customer base. The low return percentage for master metered multi-unit residential areas is indicative of the customer base being seasonal with regard to occupancy, but not with regard to irrigation. It is also indicative of the fact that the persons per unit is less than a SFR and the water used and returned for treatment is a smaller percentage of total water used per unit.

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Test Year Ended: December 31, 2007

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.

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Test Year Ended: December 31, 2007

Schedule F-8  
Page 1 of 1  
Preparer: Seldman, 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)	63 ERC/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations	348 gpd/ERC, AADF *
PN =	Property needed expressed in U units	110,247 gpd

\* Based on 2007 AADF divided by TY equivalent ERCs from Schedule F-10



Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: December 31, 2007  
 Interim  Final   
 Historic  Projected

Schedule: A-2 (Interim)  
 Page 1 of 1  
 Preparer: John Hoy

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 Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 6,244,515	30,944 (A)	6,275,459	A-3, A-6
2	Utility Land & Land Rights	20,148		20,148	A-6
3	Less: Non-Used & Useful Plant		- (B)	-	A-3, A-7
4	Construction Work in Progress	46,438	(46,438) (C)	-	a-3, A-18
5	Less: Accumulated Depreciation	(1,984,790)	(4,672) (D)	(1,989,462)	A-3, A-10
6	Less: CIAC	(3,025,365)		(3,025,365)	A-12
7	Accumulated Amortization of CIAC	1,636,280	9,211 (E)	1,645,491	A-3, A-14
8	Acquisition Adjustments	-		-	-
9	Accum. Amort. of Acq. Adjustments	-		-	-
10	Advances For Construction			-	A-16
11	Working Capital Allowance	-	80,052 (F)	80,052	A-3, A-17
12	Total Rate Base	\$ 2,937,226	\$ 69,096	\$ 3,006,323	



Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Schedule Year Ended: December 31, 2007  
 Interim  Final   
 Historic  Projected

Schedule: A-3(Interim)  
 Page 1 of 1  
 Docket No.: 080250-SU  
 Preparer: John Hoy

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</u>		
2	1. Allocate Plant in Service to Mid-County (see A-3, p.2)		\$ 52,255
3	2. Reallocate Fla. Vehicles (see A-3, p.2)		<u>(21,311)</u>
4	Total Plant in Service		\$ 30,944
5	<u>(B) Non-used and Useful Plant in Service</u>		\$ -
6	<u>(C) Construction Work in Progress</u>		
7	CWIP not included in Rate Base		\$ (46,438)
8	<u>(D) Accumulated Depreciation - Proforma</u>		
9	1. PSC Ordered Adj. & Rollforwards not Reflected in Books		\$ 22,771
10	2. Allocate Plant in Service to Mid-County (see A-3, p.2)		<u>(32,545)</u>
11	3. Reallocate Fla. Vehicles (see A-3, p.2)		<u>5,102</u>
12	Total Accumulated Depreciation		\$ (4,672)
13	<u>(E) Accumulated Amortization of CIAC</u>		
14	PSC Ordered Adj. & Rollforwards not Reflected in Books		\$ 9,211
15	<u>(F) Working Capital, Balance Sheet Method, see Sch. A-17</u>		\$ 80,052

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Test Year Ended: December 31, 2007  
 Interim  Final   
 Historic  or Projected

Schedule: B-2 (Interim)  
 Page 1 of 1  
 Preparer: John Hoy

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	\$ 1,624,065	\$ 107,502 (A)	\$ 1,731,566	\$ 175,711 (F)	\$ 1,907,277	B-4, E-2
2	Operation & Maintenance	1,308,988	22,009 (B)	1,330,997	-	1,330,997	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	141,732	1,621 (C)	143,353	-	143,353	B-13, B-3(a)
4	Amortization	-	-	0	-	-	B-3(a)
5	Taxes Other Than Income	104,113	4,249 (D)	108,362	16,498 (G)	124,860	B-15, B-3(a)
6	Provision for Income Taxes	(5,751)	5,751 (E)	-	54,763 (H)	54,763	C-1, B-3(a)
7	OPERATING EXPENSES	1,549,083	33,630	1,582,712	71,261	1,653,973	
8	NET OPERATING INCOME	\$ 74,982	\$ 73,872	\$ 148,854	\$ 104,450	\$ 253,304	
9	RATE BASE	\$ 2,937,226		\$ 3,006,323		\$ 3,006,323	
10	RATE OF RETURN	2.55 %		4.95 %		8.43 %	

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		\$ 107,502
3	Total adjustment to TY Revenue		\$ 107,502
4	(B) <u>Operations &amp; Maintenance (O &amp; M) Expenses</u>		
5	1. Adjust chemical expense (see B-3, p.2)		(630)
6	2. Allocate WSC & Regional Expenses to Mid-County (see B-3, p.2)	\$ -	\$ 22,638
7	Total adjustment to O & M Expense		\$ 22,009
8	(C) <u>Depreciation Expense</u>		
9	1. PSC Ordered Adj. & Rollforwards not Reflected in Books, Net		(17,187)
10	2. Allocate WSC & Regional Expenses to Mid-County (see B-3, p.2)		8,000
11	3. Reallocate Fla Vehicles (see B-3, p.2)		10,808
12	4. Non-used and useful depreciation (Page B-14)	\$ -	\$ -
			\$ 1,621
13	(D) <u>Taxes Other Than Income</u>		
14	1. Property Taxes		
15	Allocate WSC & Regional RE & PP Tax to Mid-County	-	66
16	Adjust for allocations and non-used & useful plant (page B-15)		198
17	2. Regulatory Assessment Fees		
18	Adjust for annualized revenues per Adjust (A) above	-	3,985
19	Total Taxes Other adjustments	\$ -	\$ 4,249
20	(E) <u>Provision for Income Taxes</u>		
21	Remove negative income tax expense	\$ -	\$ 5,751
22	(F) <u>Revenue Increase</u>		
23	Increase in revenue required by the Utility to realize a		
24	8.43 % rate of return	\$ -	\$ 175,711
25	(G) <u>Taxes Other Than Income</u>		
26	Regulatory Assessment Fees (RAFs)		
27	Adjust for requested revenue increase (Page B-15)	\$ -	\$ 16,498
28	(H) <u>Provision for Income Taxes</u>		
29	Adj to Income taxes per C-2	\$ -	\$ 54,763

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: December 31, 2007  
 Historic [X] or Projected [ ]

Schedule: B-15  
 Page 1 of 1  
 Preparer: John Hoy  
 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	65,344	22,185	16,128	456	104,113
Adjustments to Test Year (Explain)						
12	Allocate WSC and Regional Expenses to Mid-County			66		66
13	Adj. Prop. Tax for allocations & non-used			198		198
14	Taxes re pro-forma adj. to salaries					-
15	RAFs assoc. with annualized revenue	3,985				3,985
16	Total Test Year Adjustments	3,985	-	264	-	4,249
17	Adjusted Test Year	69,329	22,185	16,392	456	108,362
18	RAFs Assoc. with Revenue Increase	16,498				16,498
19	Total Balance	\$ 85,827	\$ 22,185	\$ 16,392	\$ 456	\$ 124,860

Company: Mid-County Services, Inc.  
 Docket No.: 080280-SU  
 Test Year Ended: December 31, 2007  
 Interim  Final   
 Historic  or Projected

Schedule: C-1(Interim)  
 Page 1 of 1  
 Preparer: John Hoy

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(a)	\$ 6,201	\$ 2,992	\$ 9,194	\$	54,763
2	Deferred income Tax Expense	C-5(a)	(11,952)	-	(11,952)		
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		\$ (5,751)	\$ 2,992	\$ (2,758)	\$ -	\$ 54,763

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Mid-County Services, Inc.  
 Docket No.: 080250-SU  
 Schedule Year Ended: December 31, 2007  
 Interim  Final   
 Historic  or Projected

Schedule: C-2(Interim)  
 Page 1 of 1  
 Preparer: John Hoy

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	Increase Sewer
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 74,982	\$ 73,872	\$ 148,854	\$ -	\$ 253,304
2	Other Income	8,498	(8,498)			
3	Adjustment (Immaterial irreconcilable difference)	(245)	245			
4	Add: Income Tax Expense Per Books (Sch. B-1)	(5,751)	5,751			
5	Subtotal	77,483	71,371	148,854	-	253,304
6	Less: Interest Charges (Sch. C-3)	124,014	407	124,421	-	107,771
7	Taxable Income Per Books	(46,531)	70,964	24,433	-	145,533
8	Schedule M Adjustments:					
9	Permanent Differences (From Sch. C-4)	included below	-	-	-	-
10	Timing Differences (From Sch. C-5)	63,011	(63,011)			
11	Total Schedule M Adjustments	63,011	(63,011)			
12	Taxable Income Before State Taxes	16,480	7,953	24,433	-	145,533
13	Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
14	State Taxable Income	16,480	7,953	24,433	-	145,533
15	State Income Tax (5.5% of Line 14)*	906	437	1,344	-	8,004
16	Limited by NOL	-	-	-	-	-
17	Credits					
18	Current State Income Taxes	906	437	1,344	-	1,344
19	Federal Taxable Income (Line 12 - Line 18)	15,574	7,516	23,089	-	137,529
20	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
21	Federal Income Taxes (Line 19 x Line 20)	5,295	2,555	7,850	-	46,759
22	Less: Investment Tax Credit Realized					
23	This Year (Sch. C-8)	-	-	-	-	-
24	Current Federal Inc. Taxes (Line 21 - Line 23)	5,295	2,555	7,850	-	46,759
25	Summary:					
26	Current State Income Taxes (Line 18)	906	437	1,344	-	8,004
27	Current Federal Income Taxes (Line 24)	5,295	2,555	7,850	-	46,759
28	Total Current Income Tax Expense (To C-1)	\$ 6,201	\$ 2,992	\$ 9,194	\$ -	\$ 54,763

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

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

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

Florida Public Service Commission

Company: Mid-County Services, Inc.  
Docket No.: 080250-SU  
Test Year Ended: December 31, 2007  
Schedule Year Ended: December 31, 2007  
Historic [X] or Projected [ ]

Revised  
Schedule: D-1 (Interim)  
Page 1 of 1  
Preparer: John Hoy

Subsidiary [ ] or Consolidated [X]

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

Line No.		(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	1,595,444	53.07 %	6.65 %	3.53 %
2	Short-Term Debt	13,568	0.45 %	12.34	0.06
3	Preferred Stock				
4	Customer Deposits	-	%	6.00	0.00
5	Common Equity	1,257,358	41.82 %	11.57	4.84
6	Tax Credits - Zero Cost	-			
7	Accumulated Deferred Income Tax	139,952	4.66 %		0.00
8	Other (Explain)	-			
9	Total	<u>3,006,323</u>	<u>100.00 %</u>		<u>8.43 %</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.: 080250-SU  
Test Year Ended: December 31, 2007  
Schedule Year Ended: December 31, 2007  
Historic  Projected

Schedule: D-2 (Interim)  
Page 1 of 1  
Preparer: John Hoy

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	Prorate %	Prorate Amount	Reconciled To Requested Rate Base
1	Long-Term Debt	180,000,000	180,000,000	180,000,000		55.66 %	(178,404,556)	1,595,444
2	Short-Term Debt	0	15,500,000	1,530,769		0.47 %	(1,517,201)	13,568
3	Preferred Stock							
4	Common Equity	120,191,844	158,372,419	141,856,780		43.87 %	(140,599,422)	1,257,358
5	Customer Deposits							0
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax	139,470	133,139	139,952				139,952
9	Accum. Deferred Income Tax							
10								
11	Total	<u>300,331,314</u>	<u>354,005,558</u>	<u>323,527,502</u>	-	100.00 %	(320,521,179)	<u>3,006,323</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.: 080250-SU  
 Test Year Ended: December 31, 2007  
 Water [ ] or Sewer [X]

Schedule: E-1 Final/ Interim  
 Page 1 of 1  
 Preparer: Michelle Rochow

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

	(1)	(2)	(3)	(4)	(5)	(6)	
Line No	Class/Meter Size	Bill Code	Test Year eff. 10/1/06-4/06/07	Test Year eff. 4/7-9/18/07	Test Year eff. 9/19/07-Present	Interim Rates	Proposed Rates
1	Residential						
2	All meter sizes (5/8" & 1")	64522 & 23	29.65	31.60	32.22	35.49	39.49
4	Gallonge Charge (per 1000 gallons)						
5	20,000 gallons maximum (bi-monthly)		2.85	3.17	3.23	3.56	3.96
6	General Service						
7	5/8" x 3/4"		28.62	31.60	32.22	35.49	39.49
8	1"		73.46	81.09	82.68	91.07	101.34
9	1 1/2"		165.27	182.46	186.04	204.93	228.02
10	2"		293.83	324.38	330.74	364.31	405.37
	2"	64533	293.83	324.38	330.74	364.31	405.37
11	3"	64534	661.28	730.06	744.37	819.93	912.33
12	4"		1,753.33	1,297.52	1,322.95	1,457.25	1,621.46
13	6"	64536	2,644.75	2,919.83	2,977.06	3,279.27	3,648.80
14	Gallonge Charge						
15	(per 1000 gallons)		3.31	3.81	3.88	4.27	4.76
16	Multi-Residential - Metered						
	Fiat Rate	64525	63.08	62.14	63.36	69.79	77.66
17	5/8" x 3/4"	64529	28.62	31.60	32.22	35.49	39.49
18	1"	64530	73.46	81.09	82.68	91.07	101.34
19	1 1/2"	64532	165.27	182.46	186.04	204.93	228.02
20	2"		293.83	324.38	330.74	364.31	405.37
21	3"	64535	661.28	730.06	744.37	819.93	912.33
22	4"		1,175.33	1,297.52	1,322.95	1,457.25	1,621.46
23	6"	64537	2,644.75	2,919.83	2,977.06	3,279.27	3,648.80
24							
25	Gallonge Charge						
26	(per 1000 gallons)		3.31	4.56	4.65	5.12	5.70

Revenue Schedule at Present and Proposed Rates

Company: Mid-County Services, Inc.  
 Docket No.: 080250-00  
 Schedule Year Ended: December 31, 2007  
 Water [ ] or Sewer [X]

Florida Public Service Commission

Schedule: E-3 Final/Interim  
 Page 1 of 1  
 Preparer: Michelle Rochow

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) (3) (4)			(5) Total Test Year Bills/Gallons	(6) (7) (8)			(9) Test Year Revenues	(10) Test Year Annualized @ 12/31/07 Rates	(11) (12)		(13) (14)	
		Test Year Jan-Feb Bills/Gallons	Test Year Mar-Aug Bills/Gallons	Test Year Sep-Dec Bills/Gallons		Rate Jan-Feb	Rate Mar-Aug	Rate Sep-Dec			Proposed Rates	Revenue at Proposed Rates	Interim Rates	Revenue at Interim Rates
1	Residential													
2	64622 - 5/8"	1,987	5,961	3,974	11,922	\$ 29.65	\$ 31.80	\$ 32.22	\$ 375,324	\$ 384,127	\$ 39.49	\$ 470,857	\$ 35.49	\$ 423,137
	M Gallons (thru 20 MG bi-monthly)	20,028	60,124	38,164	118,316	2.85	3.17	3.23	374,173	385,381	3.98	472,549	3.58	424,812
3	64623 - 1"	93	279	186	558	29.65	31.80	32.22	17,587	17,978	39.49	22,037	35.49	18,805
4	M Gallons (thru 20 MG bi-monthly)	1,528	4,643	2,919	9,088	2.86	3.17	3.23	28,486	29,354	3.98	35,878	3.58	32,334
5	Total residential Bills	2,080	6,240	4,160	12,480				\$ 795,560	\$ 818,851	\$ 1,001,201		\$ 899,788	
6	Total residential Gallons	21,554	64,767	42,083	128,404									
7	Average Residential Bill								\$ 63.75	\$ 66.45	\$ 80.22		\$ 432.58	
8	General Service													
9	64628 - 5/8"	23	69	46	138	\$ 28.82	\$ 31.80	\$ 32.22	\$ 4,321	\$ 4,448	\$ 39.49	\$ 5,450	\$ 35.49	\$ 4,898
10	M Gallons	168	522	342	1,032	3.31	3.61	3.68	4,571	4,710	4.78	5,773	4.27	6,188
11	64630 - 1"	66	198	132	396	73.46	81.09	82.68	31,818	32,741	101.34	124,453	91.07	98,085
12	M Gallons	2,279	6,837	4,557	13,673	3.31	3.61	3.68	48,208	50,964	4.78	62,417	4.27	56,137
13	64632 - 1 1/2"	38	114	76	228	165.27	182.48	186.04	6,220	6,417	228.02	28,453	204.93	24,723
14	M Gallons	2,858	8,574	5,716	17,148	3.31	3.61	3.68	71,431	73,755	4.78	93,587	4.27	81,242
15	64633 - 2"	22	66	44	132	283.83	324.38	330.74	6,220	6,417	405.37	50,508	384.31	48,089
16	M Gallons	3,778	11,334	7,556	22,668	3.31	3.61	3.68	80,002	82,898	4.78	101,601	4.27	91,311
17	64633 UI - 2"	13	39	26	78	283.83	324.38	330.74	25,070	25,709	405.37	31,819	384.31	28,418
18	M Gallons	7,033	21,099	14,066	42,204	3.31	3.61	3.68	184,051	189,440	4.78	237,871	4.27	189,640
19	64634 - 3"	-	-	-	-	861.28	730.06	744.37	-	-	812.33	-	819.83	-
20	M Gallons	-	-	-	-	3.31	3.61	3.68	-	-	-	-	4.27	-
21	4"	-	-	-	-	1,783.33	1,287.52	1,322.95	-	-	1,621.48	-	1,457.25	-
22	M Gallons	-	-	-	-	3.31	3.61	3.68	-	-	4.78	-	4.27	-
23	64638 - 6"	1	3	2	6	2,844.75	2,919.83	2,977.06	17,368	17,862	3,648.80	21,893	3,278.27	19,678
24	M Gallons	622	1,866	1,244	3,480	3.31	3.61	3.68	12,952	13,425	4.78	16,454	4.27	14,788
25	Total GS Bills	183	549	368	978				\$ 544,427	\$ 562,112	\$ 698,848		\$ 618,173	
26	Total GS Gallons	16,834	50,277	33,742	101,853									
27	Average General Service Bill								\$ 656.67	\$ 674.78	\$ 704.44		\$ 3,789.81	
28	Multi-Residential - Metered													
29	64525 - Flat Rate	-	-	-	-	63.08	82.14	83.36	-	-	77.88	-	69.79	-
30	64528 - 5/8"	83	249	166	498	28.82	31.80	32.22	15,592	16,048	39.49	19,888	35.49	17,074
31	M Gallons	889	2,667	1,778	5,334	3.21	3.56	3.65	15,059	15,591	5.70	19,600	5.12	17,815
32	64530 - 1"	10	30	20	60	73.46	81.09	82.68	4,881	4,981	101.34	6,080	91.07	8,484
33	M Gallons	277	831	554	1,662	3.31	3.61	3.68	6,319	6,588	6.70	8,281	6.12	7,442
34	64632 - 1 1/2"	1	3	2	6	165.27	182.48	186.04	6,220	6,417	228.02	1,368	204.93	1,230
35	M Gallons	81	243	162	486	3.31	3.61	3.68	3,896	4,048	6.70	4,968	6.12	4,468
36	64633 - 2"	-	-	-	-	293.83	324.38	330.74	-	-	405.37	-	384.31	-
37	M Gallons	-	-	-	-	3.31	3.61	3.68	-	-	4.78	-	4.27	-
38	64635 - 3"	-	-	-	-	861.28	730.06	744.37	-	-	812.33	-	819.83	-
39	M Gallons	-	-	-	-	3.31	3.61	3.68	-	-	4.78	-	4.27	-
40	4"	-	-	-	-	1,783.33	1,287.52	1,322.95	-	-	1,621.48	-	1,457.25	-
41	M Gallons	-	-	-	-	3.31	3.61	3.68	-	-	4.78	-	4.27	-
42	64637 - 6"	5	15	10	30	2,844.75	2,919.83	2,977.06	86,792	88,312	3,648.80	108,484	3,278.27	98,378
43	M Gallons	7,082	21,246	14,164	42,492	3.31	3.61	3.68	201,568	213,026	5.70	281,082	6.12	234,850
44	Total Multi-Res. Bills	99	297	198	594				\$ 335,140	\$ 351,254	\$ 430,909		\$ 386,908	
45	Total Multi-Res. Gallons	8,019	24,057	16,038	48,114									
46	Average Bill								\$ 584.21	\$ 591.34	\$ 724.78		\$ 3,908.17	
47	Miscellaneous service revenues								\$ 1,350	\$ 1,350	\$ 1,350		\$ 1,350	
48	Total Calculated (Annualized) Revenue								\$ 1,876,477	\$ 1,731,588	\$ 2,105,053		\$ 1,907,220	
49	Total revenue per books/required								\$ 1,824,088	\$ 2,098,801	\$ 1,907,277		\$ 1,907,277	
50	Immaterial Difference								\$ 52,412		\$ 4,182		\$ (57)	
									3.23%		0.20%		0.00%	

(1) Residential class customers have maximum bi-monthly gallons charge of 20,000 gallons.  
 (2) Consolidated Factor (Column 7, Schedule E-14) is used for capped gallons.

Pct. Diff.