

LAW OFFICES
ROSE, SUNDSTROM & BENTLEY, LLP
2548 BLAIRSTONE PINES DRIVE
TALLAHASSEE, FLORIDA 32301

FREDERICK L. ASCHAUER, JR.
CHRIS H BENTLEY, P.A.
ROBERT C. BRANNAN
F. MARSHALL DETERDING
JOHN R. JENKINS, P.A.
KYLE L. KEMPER
STEVEN T. MINDLIN, P.A.
CHASITY H. O'STEEN
WILLIAM E. SUNDSTROM, P.A.
DIANE D. TREMOR, P.A.
JOHN L. WHARTON
ROBERT M. C. ROSE (1924-2006)

(850) 877-6555
FAX (850) 656-4029
www.rsbatorneys.com

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CENTRAL FLORIDA OFFICE
SANLANDO CENTER
2180 W. STATE ROAD 434, SUITE 2118
LONGWOOD, FLORIDA 32779
(407) 830-6331
FAX (407) 830-8522

MARTIN S. FRIEDMAN, P.A.
BRIAN J. STREET

CHRISTIAN W. MARCELLI, OF COUNSEL
(LICENSED IN NEW YORK ONLY)

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


RE: Docket No. 080250-SU; Mid-County Services, Inc.'s Application for an Increase in
Wastewater Rates Increase in Pinellas County, Florida
Our File No.: 30057.155

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is the response of Mid-County
Services, Inc., to Staff's audit report filed with the Clerk on December 29, 2008.

Feel free to contact us if you have any questions or concerns.

Very truly yours,



CHRISTIAN W. MARCELLI
Of Counsel

CM/tlc
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures)
Patrick C. Flynn, Regional Director (w/enclosures)
Ms. Deborah Swain (w/enclosures)
Mr. Frank Seidman (w/enclosures)
Dale Buys, Division of Economic Regulation (w/enclosures)
Jean Hartman, Esquire, Office of General Counsel (w/enclosures)

MID-COUNTY SERVICES, INC.
DOCKET NO. 080250-SU
AUDIT REPORT RESPONSES

Audit Finding No. 1 – Capitalized Time

The Company agrees with audit finding no. 1, but believes that the accumulated depreciation calculation is different. See the Company's calculations and journal entry in w/p a and w/p a(1).

Effect on filing: UPIS should be decreased (credited) for \$385. Accumulated depreciation should be decreased (debited) for \$10. Depreciation expense should be decreased (credited) for \$23.

Effect on general ledger: UPIS should be decreased (credited) for \$500. Accumulated depreciation should be decreased (debited) for \$23. Depreciation expense should be decreased (credited) for \$23.

Audit Finding No. 2 – CIAC – Tap Fees

The Company agrees with audit finding no. 2.

Effect on filing: CIAC should be decreased (debited) for \$633.

Effect on general ledger: CIAC should be decreased (debited) for \$1,646.

Audit Finding No. 3 – Accumulated Depreciation

The Company disagrees with audit finding no. 3. The Company did adjust its MFR balances to account for a full year 2007, and it made adjustments for the correct depreciation rate. These adjustments are reflected in the A-3 and B-3 schedules in the MFR. In addition, the Company is providing the workpaper it used to calculate these adjustments as a supplemental document in these audit responses.

Effect on filing: N/A.

Effect on general ledger: Accumulated depreciation should be decreased (debited) for \$50,321. Depreciation expense should be decreased (credited) for \$1,883.

Audit Finding No. 4 – Accumulated Amortization of CIAC

The Company disagrees with audit finding no. 3. The Company did adjust its MFR balances to account for a full year 2007, and it made adjustments for the correct amortization rate. These adjustments are reflected in the A-3 and B-3 schedules in the MFR. In addition, the Company is providing the workpaper it used to calculate these adjustments as a supplemental document in these audit responses.

Effect on filing: N/A.

Effect on general ledger: Accumulated amortization of CIAC should be increased (debited) for \$29,131. Amortization expense should be increased (credited) for \$15,883.

Audit Finding No. 5 – Billing Registers

Audit staff is correct in their claim that FPSC Order PSC-06-0653-PCO-SU, Schedule 4 states that the residential gallonage cap is 10,000 gallons. However, the Company notes several occasions that prove that the 10,000 gallon cap on Schedule 4 of the interim rate order is actually an error, and that the 20,000 gallon cap is correct. The error is likely a result of the cap being 10,000 gallons per month and the billing is bi-monthly. First, the \$2.59 shown as the “Test Year Rates at 12/31/05” is actually at a 20,000 gallon cap. The “Utility Requested Interim” is at a 20,000 gallon cap. Finally, the “Utility Requested Final” is at a 20,000 gallon cap. In order to support the 20,000 gallon cap for these items, the Company is submitting the tariff page showing the \$2.59 gallonage charge at 12/31/05, as well as the E-2 schedule from the Company’s MFR in Docket No. 060254-SU showing requested an interim gallonage charge of \$2.91 and a requested final charge of \$3.29. All these charges were capped at 20,000 gallons. This being said, it’s quite clear that the 10,000 gallon cap stated on Schedule 4 of the PSC interim order in Docket No. 060254-SU is erroneous. This is only a case of human error contained in the order, and tends to occur naturally from time to time. In fact, even the docket number on Schedule 4 is incorrect, as it is stated as 050254-SU. Finally, the Company has also included the PSC approved customer notice that states a cap of 20,000 gallons, as well as the Schedule 4 from the PAA order, showing both interim and final gallonage rates with a cap of 20,000 gallons.

Audit Finding No. 6 – Taxes Other Than Income Taxes

The Company partially disagrees with audit finding no. 6. The Company agrees that the July through December 2006 regulatory assessment fees (RAF) should be removed from the test year. The Company also agrees that the July through December 2007 RAF should be included in the test year. However, the Company disagrees with audit staff in its finding that the Company owes an additional \$5,645 to the Commission. In this audit finding, staff shows the July through December 2007 RAF as \$32,478. In actuality, this is only July through November 2007. When the Company’s 2nd RAF installment for 2007 was due, it had just gone live with its new system, and did not have December 2007 revenues booked yet. So, the RAF was only paid through November 2007. The Company made a catch up payment later in 2008 of \$5,645 in order to pay the December 2007 RAF. So, while the Company agrees that the total 2007 RAF should be adjusted by \$7,739 as stated by audit staff, the Company disagrees that it owes any additional funds. All RAFs for 2007 have been paid. The Company is enclosing the January through June 2007 RAF return, the July through November 2007 RAF return, and the support showing the additional payment of \$5,645 to the Commission, consisting of the calculation of the \$5,645 and the general ledger showing the \$5,645 debited into the gross receipts account.

MID-COUNTY SERVICES, INC.
DOCKET NO. 080250-SU
AUDIT REPORT RESPONSE WORKPAPERS

w/p 1

Audit Finding No. 1 - Capitalized Time

Entry #1

Location: Docket No. 080250-SU audit report pg. 6

Entry Description: To remove unsupported additions and related accumulated depreciation and depreciation expense

<u>Object A/C</u>	<u>Business Unit</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
?	250100	Balancing Entry	500	
2160	250100	A/D - Treatment and Disposal Equipment - Treatment	23	
6765	250100	Dep Exp - Treatment and Disposal Equipment - Treatment		23
1400	250100	Treatment and Disposal Equipment - Treatment		500

Effect on Filing

UPIS	should be decreased by	385	credit
A/D	should be decreased by	10	debit
Dep Exp	should be decreased by	23	credit

Audit Finding No. 1

Accumulated Depreciation on Unsupported Captive (Entry 1)

			(a)	(b)	(c)	(d)	(e)
<u>Object A/C</u>	<u>Business Unit</u>	<u>Description</u>	<u>UPIS Adjustment</u>	<u>Years to Roll Forward</u>	<u>Amortization Rate</u>	<u>Roll Forward A/D Adjustment</u>	<u>Depreciation Expense</u>
(1)	1400	250100	Treatment and Disposal Equipment - Treatment	(500)	0.8	5.56%	23 debit (23)

Averaging Adjustment For Filing

			(a)	(b)	(c)	(d)
<u>Object A/C</u>	<u>Business Unit</u>	<u>Description</u>	<u>Month Placed in Service</u>	<u>Number of Months</u>	<u>Adjustment</u>	<u>13 Month Average Adjustment</u>
(2)	1400	250100	Treatment and Disposal Equipment - Treatment	Mar-07	10	(500) (385) credit
(3)	2160	250100	A/D - Treatment and Disposal Equipment - Treatment	Mar-07	10	23 10 debit
(4)		Monthly Depreciation on Adjustment				
(5)		March-07		2		
(6)		April-07		5		
(7)		May-07		7		
(8)		June-07		9		
(9)		July-07		12		
(10)		August-07		14		
(11)		September-07		16		
(12)		October-07		19		
(13)		November-07		21		
(14)		December-07		23		
(15)		13 Month Average		10		

Mid-County Services, Inc. Audit Report Responses
Docket No. 080250-SU
Enclosure for AF 3 and 4

MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLL FORWARDS
 13 MONTH AVERAGE TEST YEAR EFFECT

Entry 1	Adjusted Balances and Additions																Total	Per Books Balance	Total Adjustment	
	Dec-05	Jan-Nov-06	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					
250100.6640	403	AA	N/A	N/A	N/A	12	12	12	12	12	12	12	12	12	12	12	12	148	-	148
250.2030	108.1	AA	(2,272)	(136)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(12)	(2,568)	(3,623)	1,055
250100.6640	403	UR	N/A	N/A	N/A	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(89)	-	(89)
250.2030	108.1	UR	42,294	82	7	7	7	7	7	7	7	7	7	7	7	7	7	42,472	42,294	178
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment
250.2030	108.1	AA	(2,272)	(2,408)	(2,420)	(2,432)	(2,445)	(2,457)	(2,469)	(2,482)	(2,494)	(2,506)	(2,519)	(2,531)	(2,543)	(2,556)	(2,568)	(2,494)	(3,563)	1,069
250.2030	108.1	UR	42,294	42,376	42,383	42,390	42,398	42,405	42,413	42,420	42,428	42,435	42,442	42,450	42,457	42,465	42,472	42,428	42,294	134
			40,022	39,968	39,963	39,958	39,953	39,948	39,943	39,939	39,934	39,929	39,924	39,919	39,914	39,909	39,904	39,934	38,731	1,203
																		Total	Per Books Balance	Total Adjustment
250100.6640	403	AA	N/A	N/A	N/A	12	12	12	12	12	12	12	12	12	12	12	12	148	-	148
250100.6640	403	UR	N/A	N/A	N/A	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(89)	-	(89)
						5	5	5	5	5	5	5	5	5	5	5	5	59	-	59

MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 13 MONTH AVERAGE TEST YEAR EFFECT

Entry 2			Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment																
			Dec-05	Jan-Nov-06	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																		
250100.6660	403	AA	N/A	N/A	N/A	906	908	908	908	912	912	912	921	921	938	943	943	11,032	9,194	1,838															
250.2055	108.1	AA	1,614	(5,672)	198	(906)	(908)	(908)	(908)	(453)	(912)	(912)	1,215	(921)	(938)	(943)	(943)	(12,296)	(10,321)	(1,976)															
250100.6660	403	UR	N/A	N/A	N/A	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(276)	-	(276)															
250.2055	108.1	UR	(17,422)	253	23	23	23	23	23	23	23	23	23	23	23	23	23	(16,870)	(17,422)	552															
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment															
250.2055	108.1	AA	1,614	(4,058)	(3,860)	(4,766)	(5,673)	(6,582)	(7,490)	(7,943)	(8,855)	(9,768)	(8,553)	(9,473)	(10,411)	(11,354)	(12,296)	(8,233)	(1,188)	(7,045)															
250.2055	108.1	UR	(17,422)	(17,169)	(17,146)	(17,123)	(17,100)	(17,077)	(17,054)	(17,031)	(17,008)	(16,985)	(16,962)	(16,939)	(16,916)	(16,893)	(16,870)	(17,008)	(17,422)	414															
																		(15,808)	(21,227)	(21,006)	(21,889)	(22,774)	(23,659)	(24,544)	(24,974)	(25,864)	(26,753)	(25,515)	(26,413)	(27,327)	(28,247)	(29,167)	(25,241)	(18,610)	(6,631)
																		Total	Per Books Balance	Total Adjustment															
250100.6660	403	AA	N/A	N/A	N/A	906	908	908	908	912	912	912	921	921	938	943	943	11,032	9,194	1,838															
250100.6660	403	UR	N/A	N/A	N/A	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(23)	(276)	-	(276)															
																		-	-	883	885	885	885	889	889	889	898	898	915	920	920	10,756	9,194	1,562	
Entry 3			Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment																
			Dec-05	Jan-Nov-06	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																		
250100.6665	403	AA	N/A	N/A	N/A	6,111	6,111	6,111	6,111	6,111	6,111	6,111	6,111	6,111	6,111	6,111	29,222	96,449	96,523	(74)															
250.2060	108.1	AA	(898,750)	(65,825)	(6,621)	(6,111)	(6,111)	(6,111)	(6,111)	(6,111)	(6,111)	(6,111)	(6,111)	(6,111)	(6,111)	(6,111)	(6,111)	(1,044,533)	(1,044,607)	74															
250100.6665	403	UR	N/A	N/A	N/A	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(291)	-	(291)															
250.2060	108.1	UR	(3,727)	266	24	24	24	24	24	24	24	24	24	24	24	24	24	(3,146)	(3,727)	581															
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment															
250.2060	108.1	AA	(898,750)	(964,574)	(971,195)	(977,307)	(983,418)	(989,530)	(995,641)	(1,001,753)	(1,007,864)	(1,013,976)	(1,020,087)	(1,026,199)	(1,032,310)	(1,038,422)	(1,044,533)	(1,007,864)	(980,439)	(27,425)															
250.2060	108.1	UR	(3,727)	(3,481)	(3,436)	(3,412)	(3,388)	(3,364)	(3,340)	(3,315)	(3,291)	(3,267)	(3,243)	(3,219)	(3,194)	(3,170)	(3,146)	(3,291)	(3,727)	436															
																		(902,477)	(968,035)	(974,632)	(980,719)	(986,806)	(992,894)	(998,981)	(1,005,068)	(1,011,156)	(1,017,243)	(1,023,330)	(1,029,417)	(1,035,505)	(1,041,592)	(1,047,679)	(1,011,156)	(984,166)	(26,989)
																		Total	Per Books Balance	Total Adjustment															
250100.6665	403	AA	N/A	N/A	N/A	6,111	6,111	6,111	6,111	6,111	6,111	6,111	6,111	6,111	6,111	6,111	29,222	96,449	96,523	(74)															
250100.6665	403	UR	N/A	N/A	N/A	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(291)	-	(291)															
																		-	-	6,087	6,087	6,087	6,087	6,087	6,087	6,087	6,087	6,087	6,087	6,087	6,087	29,198	96,158	96,523	(365)

MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLL FORWARDS
 13 MONTH AVERAGE TEST YEAR EFFECT

Entry 4	Adjusted Balances and Additions																Total	Per Books Balance	Total Adjustment	
	Dec-05	Jan-Nov-06	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					
250100.6725	403	AA	N/A	N/A	N/A	322	322	325	325	325	325	325	325	341	341	341	341	3,956	5,014	(1,058)
250.2120	108.1	AA	(14,910)	(1,069)	(322)	(322)	(322)	(325)	(325)	(325)	(325)	(325)	(325)	1,271	(341)	(341)	(341)	(18,645)	(19,704)	1,059
250100.6725	403	UR	N/A	N/A	N/A	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(890)	-	(890)
250.2120	108.1	UR	35,735	815	74	74	74	74	74	74	74	74	74	74	74	74	74	37,514	35,735	1,779
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment
250.2120	108.1	AA	(14,910)	(15,979)	(16,301)	(16,622)	(16,944)	(17,266)	(17,593)	(17,918)	(18,242)	(18,567)	(18,892)	(17,631)	(17,962)	(18,303)	(18,645)	(17,760)	(18,755)	995
250.2120	108.1	UR	35,735	36,550	36,625	36,699	36,773	36,847	36,921	36,995	37,069	37,144	37,218	37,292	37,366	37,440	37,514	37,069	35,735	1,334
			20,825	20,571	20,324	20,076	19,829	19,579	19,328	19,078	18,827	18,576	18,326	19,671	19,404	19,137	18,870	19,310	16,980	2,329
																		Total	Per Books Balance	Total Adjustment
250100.6725	403	AA	N/A	N/A	N/A	322	322	325	325	325	325	325	325	341	341	341	341	3,956	5,014	(1,058)
250100.6725	403	UR	N/A	N/A	N/A	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(74)	(890)	-	(890)
						247	247	250	250	250	251	251	251	267	267	267	267	3,066	5,014	(1,948)

MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 13 MONTH AVERAGE TEST YEAR EFFECT

Entry 5			Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment																
			Dec-05	Jan-Nov-06	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																		
250100.6710	403	AA	N/A	N/A	N/A	776	776	776	776	776	776	776	776	776	776	776	777	9,308	9,318	(9)															
250.2105	108.1	AA	(98,523)	(8,532)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(776)	(759)	(117,121)	(118,235)	1,113															
250100.6710	403	UR	N/A	N/A	N/A	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(1,399)	-	(1,399)															
250.2105	108.1	UR	33,487	1,282	117	117	117	117	117	117	117	117	117	117	117	117	117	36,284	33,487	2,797															
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment															
250.2105	108.1	AA	(98,523)	(107,055)	(107,831)	(108,607)	(109,382)	(110,158)	(110,933)	(111,709)	(112,485)	(113,260)	(114,036)	(114,812)	(115,587)	(116,363)	(117,121)	(112,483)	(113,404)	921															
250.2105	108.1	UR	33,487	34,769	34,886	35,002	35,119	35,235	35,352	35,468	35,585	35,701	35,818	35,935	36,051	36,168	36,284	35,585	33,487	2,098															
																		(65,036)	(72,286)	(72,945)	(73,604)	(74,263)	(74,923)	(75,582)	(76,241)	(76,900)	(77,559)	(78,218)	(78,877)	(79,536)	(80,195)	(80,853)	(76,899)	(79,917)	3,019
																		Total	Per Books Balance	Total Adjustment															
250100.6710	403	AA	N/A	N/A	N/A	776	776	776	776	776	776	776	776	776	776	776	777	9,308	9,318	(9)															
250100.6710	403	UR	N/A	N/A	N/A	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(117)	(1,399)	-	(1,399)															
																		-	-	660	7,910	9,318	(1,408)												
Entry 6			Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment																
			Dec-05	Jan-Nov-06	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																		
250100.6715	403	AA	N/A	N/A	N/A	4,374	4,281	4,286	4,286	4,286	4,287	4,287	4,289	4,291	4,291	4,291	4,291	51,541	51,504	37															
250.2110	108.1	AA	(479,167)	(45,798)	(4,225)	(4,374)	(4,281)	(4,286)	(4,286)	(4,286)	(4,287)	(4,287)	(2,525)	(4,291)	(4,291)	(4,291)	(4,291)	(578,967)	(578,930)	(37)															
250100.6715	403	UR	N/A	N/A	N/A	(429)	(429)	(429)	(429)	(429)	(429)	(429)	(429)	(429)	(429)	(429)	(429)	(5,147)	-	(5,147)															
250.2110	108.1	UR	266,659	4,718	429	429	429	429	429	429	429	429	429	429	429	429	429	276,953	266,659	10,294															
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment															
250.2110	108.1	AA	(479,167)	(524,965)	(529,190)	(533,564)	(537,845)	(542,132)	(546,418)	(550,704)	(554,991)	(559,279)	(563,566)	(567,853)	(572,140)	(576,427)	(580,714)	(554,311)	(552,795)	(1,516)															
250.2110	108.1	UR	266,659	271,377	271,806	272,235	272,664	273,092	273,521	273,950	274,379	274,808	275,237	275,666	276,095	276,524	276,953	274,379	266,659	7,720															
																		(212,508)	(253,588)	(257,384)	(261,329)	(265,182)	(269,039)	(272,896)	(276,754)	(280,612)	(284,471)	(288,330)	(292,188)	(296,046)	(300,014)	(279,932)	(286,136)	6,204	
																		Total	Per Books Balance	Total Adjustment															
250100.6715	403	AA	N/A	N/A	N/A	4,374	4,281	4,286	4,286	4,286	4,287	4,287	4,289	4,291	4,291	4,291	4,291	51,541	51,504	37															
250100.6715	403	UR	N/A	N/A	N/A	(429)	(429)	(429)	(429)	(429)	(429)	(429)	(429)	(429)	(429)	(429)	(429)	(5,147)	-	(5,147)															
																		-	-	3,857	46,395	51,504	(5,110)												

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Entry 7	Adjusted Balances and Additions																Total	Per Books Balance	Total Adjustment	
	Dec-05	Jan-Nov-06	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					
250100.6715	403	AA	N/A	N/A	N/A	423	423	425	425	425	425	425	425	425	428	428	5,101	3,393	1,708	
250.2110	108.1	AA	(21,080)	(3,041)	(1,379)	(423)	(423)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	96	(428)	(30,077)	(29,222)	(855)	
250100.6715	403	UR	N/A	N/A	N/A	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(491)	-	(491)	
250.2110	108.1	UR	17,666	450	41	41	41	41	41	41	41	41	41	41	41	41	18,647	17,666	981	
																	13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment	
250.2110	108.1	AA	(21,080)	(24,121)	(25,500)	(25,923)	(26,347)	(26,771)	(27,196)	(27,621)	(28,045)	(28,470)	(28,895)	(29,320)	(29,745)	(29,649)	(30,077)	(27,966)	(27,719)	(247)
250.2110	108.1	UR	17,666	18,116	18,137	18,198	18,239	18,279	18,320	18,361	18,402	18,443	18,484	18,525	18,566	18,607	18,647	18,402	17,666	736
			(3,414)	(6,005)	(7,363)	(7,726)	(8,108)	(8,492)	(8,876)	(9,259)	(9,643)	(10,027)	(10,411)	(10,795)	(11,179)	(11,043)	(11,430)	(9,564)	(10,053)	489
																	Total	Per Books Balance	Total Adjustment	
250100.6715	403	AA	N/A	N/A	N/A	423	423	425	425	425	425	425	425	425	428	428	5,101	3,393	1,708	
250100.6715	403	UR	N/A	N/A	N/A	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(41)	(491)	-	(491)	
						382	382	384	384	384	384	384	384	384	387	387	4,610	3,393	1,217	

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Entry 8			Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment	
			Dec-05	Jan-Nov-06	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			
250100.6760	403	AA	N/A	N/A	N/A	191	191	191	191	191	191	191	191	191	191	191	191	2,288	1,176	1,112
250.2155	108.1	AA	(19,112)	(2,097)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(191)	(23,688)	(22,576)	(1,112)
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment
250.2155	108.1	AA	(19,112)	(21,210)	(21,400)	(21,591)	(21,782)	(21,972)	(22,163)	(22,353)	(22,544)	(22,735)	(22,925)	(23,116)	(23,307)	(23,497)	(23,688)	(22,544)	(21,334)	(1,210)
			(19,112)	(21,210)	(21,400)	(21,591)	(21,782)	(21,972)	(22,163)	(22,353)	(22,544)	(22,735)	(22,925)	(23,116)	(23,307)	(23,497)	(23,688)	(22,544)	(21,334)	(1,210)
Entry 9			Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment	
			Dec-05	Jan-Nov-06	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			
250100.6765	403	AA	N/A	N/A	N/A	5,088	5,107	5,115	5,125	5,131	5,142	5,157	5,171	5,197	5,207	5,214	5,234	61,888	38,696	23,192
250.2160	108.1	AA	(197,092)	(30,632)	(4,374)	(5,088)	(5,107)	(5,115)	(4,285)	(4,736)	(4,909)	(5,157)	(5,171)	(328)	(4,573)	(5,214)	(5,234)	(287,014)	(256,930)	(30,084)
250100.6765	403	UR	N/A	N/A	N/A	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(19,465)	-	(19,465)
250.2160	108.1	UR	(288,073)	17,843	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	(249,143)	(288,073)	38,930
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment
250.2160	108.1	AA	(197,092)	(227,724)	(232,098)	(237,186)	(242,293)	(247,407)	(251,692)	(256,428)	(261,337)	(266,494)	(271,665)	(271,993)	(276,566)	(281,780)	(287,014)	(260,304)	(276,098)	15,794
250.2160	108.1	UR	(288,073)	(270,230)	(268,608)	(266,986)	(265,364)	(263,742)	(262,120)	(260,497)	(258,875)	(257,253)	(255,631)	(254,009)	(252,387)	(250,765)	(249,143)	(258,875)	(288,073)	29,198
			(485,165)	(497,954)	(500,706)	(504,172)	(507,657)	(511,149)	(513,812)	(516,926)	(520,212)	(523,747)	(527,296)	(526,002)	(528,953)	(532,545)	(536,157)	(519,180)	(564,171)	44,992
																		Total	Per Books Balance	Total Adjustment
250100.6765	403	AA	N/A	N/A	N/A	5,088	5,107	5,115	5,125	5,131	5,142	5,157	5,171	5,197	5,207	5,214	5,234	61,888	38,696	23,192
250100.6765	403	UR	N/A	N/A	N/A	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(1,622)	(19,465)	-	(19,465)
						3,466	3,485	3,492	3,503	3,509	3,520	3,535	3,549	3,575	3,585	3,592	3,612	42,423	38,696	3,726
Entry 10			Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment	
			Dec-05	Jan-Nov-06	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			
250100.6785	403	AA	N/A	N/A	N/A	1	1	1	1	1	1	1	1	1	1	1	1	7	7	-
250.2180	108.1	AA	-	542	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	534	534	-
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment
250.2180	108.1	AA	-	542	541	540	540	539	538	538	537	537	536	535	535	534	534	537	537	0
			-	542	541	540	540	539	538	538	537	537	536	535	535	534	534	537	537	0

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Entry 11			Adjusted Balances and Additions															Total	Per Books Balance	Total Adjustment
			Dec-05	Jan-Nov-06	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			
250100.6820	403	AA	N/A	N/A	N/A	60	60	60	60	60	60	60	60	60	60	60	60	721	721	-
250.2215	108.1	AA	(5,140)	(661)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(6,582)	(6,582)	-
250100.6820	403	UR	N/A	N/A	N/A	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(120)	-	(120)
250.2215	108.1	UR	5,400	110	10	10	10	10	10	10	10	10	10	10	10	10	10	5,640	5,400	240
			13 Month Average Adjusted															13 Month Average Per Books		Total Adjustment
250.2215	108.1	AA	(5,140)	(5,801)	(5,861)	(5,921)	(5,981)	(6,041)	(6,101)	(6,162)	(6,222)	(6,282)	(6,342)	(6,402)	(6,462)	(6,522)	(6,582)	(6,222)	(6,210)	(12)
250.2215	108.1	UR	5,400	5,510	5,520	5,530	5,540	5,550	5,560	5,570	5,580	5,590	5,600	5,610	5,620	5,630	5,640	5,580	5,400	180
			260	(291)	(341)	(391)	(441)	(491)	(541)	(592)	(642)	(692)	(742)	(792)	(842)	(892)	(942)	(642)	(810)	168
			Total															Per Books Balance		Total Adjustment
250100.6820	403	AA	N/A	N/A	N/A	60	60	60	60	60	60	60	60	60	60	60	60	721	721	-
250100.6820	403	UR	N/A	N/A	N/A	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(120)	-	(120)
			Total															Per Books Balance		Total Adjustment
			50															50		721
Entry 12			Adjusted Balances and Additions															Total	Per Books Balance	Total Adjustment
			Dec-05	Jan-Nov-06	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			
250100.6825	403	AA	N/A	N/A	N/A	14	14	14	14	14	14	14	14	15	15	15	15	174	174	0
250.2220	108.1	AA	(2,399)	(158)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(15)	(15)	(15)	(15)	(2,746)	(2,745)	(0)
250100.6825	403	UR	N/A	N/A	N/A	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(22)	-	(22)
250.2220	108.1	UR	766	20	2	2	2	2	2	2	2	2	2	2	2	2	2	810	766	44
			13 Month Average Adjusted															13 Month Average Per Books		Total Adjustment
250.2220	108.1	AA	(2,399)	(2,557)	(2,571)	(2,586)	(2,600)	(2,614)	(2,629)	(2,643)	(2,657)	(2,672)	(2,686)	(2,701)	(2,716)	(2,731)	(2,746)	(2,658)	(1,898)	(759)
250.2220	108.1	UR	766	786	788	790	792	794	795	797	799	801	803	805	806	808	810	799	766	33
			(1,633)	(1,771)	(1,783)	(1,796)	(1,808)	(1,821)	(1,833)	(1,846)	(1,858)	(1,871)	(1,883)	(1,896)	(1,909)	(1,922)	(1,936)	(1,859)	(1,132)	(726)
			Total															Per Books Balance		Total Adjustment
250100.6825	403	AA	N/A	N/A	N/A	14	14	14	14	14	14	14	14	15	15	15	15	174	174	0
250100.6825	403	UR	N/A	N/A	N/A	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(22)	-	(22)
			Total															Per Books Balance		Total Adjustment
			12															12		152

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Entry 13			Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment	
			Dec-05	Jan-Nov-06	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	Total		
250100.6835	403	AA	N/A	N/A	N/A	158	162	162	162	162	164	165	165	165	165	165	165	1,962	1,962	(0)
250.2230	108.1	AA	(12,258)	(1,401)	(158)	(158)	(162)	(162)	(162)	(162)	(164)	(165)	(165)	(165)	(165)	(165)	(165)	(15,779)	(15,779)	0
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment
250.2230	108.1	AA	(12,258)	(13,659)	(13,817)	(13,975)	(14,137)	(14,300)	(14,462)	(14,624)	(14,788)	(14,953)	(15,118)	(15,283)	(15,448)	(15,614)	(15,779)	(14,792)	(14,792)	(0)
			(12,258)	(13,659)	(13,817)	(13,975)	(14,137)	(14,300)	(14,462)	(14,624)	(14,788)	(14,953)	(15,118)	(15,283)	(15,448)	(15,614)	(15,779)	(14,792)	(14,792)	(0)
Entry 14			Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment	
			Dec-05	Jan-Nov-06	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	Total		
250100.6840	403	AA	N/A	N/A	N/A	105	105	105	105	105	105	107	112	112	112	112	112	1,297	1,216	81
250.2235	108.1	AA	(5,073)	(1,028)	(105)	(105)	(105)	(105)	(105)	(105)	(105)	(107)	(112)	(112)	(112)	(112)	(112)	(7,504)	(7,413)	(90)
250100.6840	403	UR	N/A	N/A	N/A	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(5)	-	(5)
250.2235	108.1	UR	21	4	0	0	0	0	0	0	0	0	0	0	0	0	0	30	21	9
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment
250.2235	108.1	AA	(5,073)	(6,101)	(6,206)	(6,311)	(6,416)	(6,521)	(6,626)	(6,731)	(6,836)	(6,943)	(7,055)	(7,167)	(7,279)	(7,392)	(7,504)	(6,845)	(6,757)	(88)
250.2235	108.1	UR	21	25	26	26	26	27	27	28	28	28	29	29	30	30	30	28	21	7
			(5,052)	(6,076)	(6,181)	(6,285)	(6,390)	(6,494)	(6,599)	(6,703)	(6,808)	(6,915)	(7,026)	(7,138)	(7,250)	(7,362)	(7,473)	(6,817)	(6,736)	(81)
																		Total	Per Books Balance	Total Adjustment
250100.6840	403	AA	N/A	N/A	N/A	105	105	105	105	105	105	107	112	112	112	112	112	1,297	1,216	81
250100.6840	403	UR	N/A	N/A	N/A	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(5)	-	(5)
						105	105	105	105	105	105	107	112	112	112	112	112	1,293	1,216	77

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Entry 15			Adjusted Balances and Additions														Total	Per Books Balance	Total	
			Dec-05	Jan-Nov-06	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			Adjustment
250100.6850	403	AA	N/A	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	55	(55)
250.2245	108.1	AA	(553)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(553)	(608)	55
250100.6850	403	UR	N/A	N/A	N/A	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
250.2245	108.1	UR	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment
250.2245	108.1	AA	(553)	(553)	(553)	(553)	(553)	(553)	(553)	(553)	(553)	(553)	(553)	(553)	(553)	(553)	(553)	(553)	(557)	4
250.2245	108.1	UR	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	0
			(552)	(552)	(552)	(552)	(552)	(552)	(552)	(552)	(552)	(552)	(552)	(552)	(552)	(552)	(552)	(552)	(556)	5
																		Total	Per Books Balance	Total Adjustment
250100.6850	403	AA	N/A	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	55	(55)
250100.6850	403	UR	N/A	N/A	N/A	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
						(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	55	(56)
Entry 16			Adjusted Balances and Additions														Total	Per Books Balance	Total	
			Dec-05	Jan-Nov-06	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			Adjustment
250100.7430	407	AA	N/A	N/A	N/A	(3,242)	(3,242)	(3,245)	(3,245)	(3,248)	(3,248)	(3,248)	(3,252)	(3,252)	(3,252)	(3,252)	(3,252)	(38,980)	(13,951)	(25,029)
250.4265	272	AA	1,361,491	35,213	3,242	3,242	3,242	3,245	3,245	3,248	3,248	3,248	3,252	3,252	3,252	3,252	3,252	1,438,926	47,913	1,391,013
250.3505	271	AA	(744,771)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(744,771)	(1,595,268)	850,496
250.3705	271	AA	(1,227,104)	(31,229)	(8,921)	-	-	(1,250)	-	(1,099)	-	-	-	-	-	-	-	(1,269,603)	(419,106)	(850,496)
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment
250.4265	272	AA	1,361,491	1,396,704	1,399,946	1,403,188	1,406,430	1,409,675	1,412,920	1,416,169	1,419,417	1,422,665	1,425,917	1,429,169	1,432,421	1,435,674	1,438,926	1,419,424	35,035	1,384,390
																		1,419,424	35,035	1,384,390
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment
250.3505	271	AA	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(1,595,268)	850,496
			(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(744,771)	(1,595,268)	850,496
																		13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment
250.3705	271	AA	(1,227,104)	(1,258,333)	(1,267,254)	(1,267,254)	(1,267,254)	(1,268,504)	(1,268,504)	(1,269,603)	(1,269,603)	(1,269,603)	(1,269,603)	(1,269,603)	(1,269,603)	(1,269,603)	(1,269,603)	(1,268,892)	(418,395)	(850,496)
			(1,227,104)	(1,258,333)	(1,267,254)	(1,267,254)	(1,267,254)	(1,268,504)	(1,268,504)	(1,269,603)	(1,269,603)	(1,269,603)	(1,269,603)	(1,269,603)	(1,269,603)	(1,269,603)	(1,269,603)	(1,268,892)	(418,395)	(850,496)

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Entry 17			Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment	
			Dec-05	Jan-Nov-06	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			
250100.7225	407	AA	N/A	N/A	N/A	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(2,218)	(1,848)	(370)
250.4050	272	AA	4,249	2,033	185	185	185	185	185	185	185	185	185	185	185	185	185	8,684	8,314	371
			13 Month Average Adjusted														7,576	7,171	405	
250.4050	272	AA	4,249	6,282	6,467	6,652	6,837	7,021	7,206	7,391	7,576	7,761	7,945	8,130	8,315	8,500	8,684	7,576	7,171	405
			13 Month Average Adjusted														7,576	7,171	405	
Entry 18			Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment	
			Dec-05	Jan-Nov-06	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			
250100.7260	407	AA	N/A	N/A	N/A	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(1,943)	(23,311)	(39,882)	16,570
250.4055	272	AA	72,277	21,369	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	1,943	118,899	1,493,433	(1,374,534)
			13 Month Average Adjusted														107,244	1,457,563	(1,350,319)	
250.4055	272	AA	72,277	93,646	95,588	97,531	99,473	101,416	103,359	105,301	107,244	109,186	111,129	113,072	115,014	116,957	118,899	107,244	1,457,563	(1,350,319)
			13 Month Average Adjusted														107,244	1,457,563	(1,350,319)	
Entry 19			Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment	
			Dec-05	Jan-Nov-06	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			
250100.7275	407	AA	N/A	N/A	N/A	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(3,120)	(3,120)	-
250.4100	272	AA	6,234	2,857	260	260	260	260	260	260	260	260	260	260	260	260	260	12,471	12,471	-
			13 Month Average Adjusted														10,911	10,909	1	
250.4100	272	AA	6,234	9,091	9,351	9,611	9,871	10,131	10,391	10,651	10,911	11,171	11,431	11,691	11,951	12,211	12,471	10,911	10,909	1
			13 Month Average Adjusted														10,911	10,909	1	
Entry 20			Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment	
			Dec-05	Jan-Nov-06	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			
250100.7290	407	AA	N/A	N/A	N/A	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(90)	(1,081)	(1,370)	289
250.4115	272	AA	2,307	991	90	90	90	90	90	90	90	90	90	90	90	90	90	4,470	4,759	(289)
			13 Month Average Adjusted														3,929	4,242	(314)	
250.4115	272	AA	2,307	3,298	3,388	3,478	3,568	3,659	3,749	3,839	3,929	4,019	4,109	4,199	4,289	4,379	4,470	3,929	4,242	(314)
			13 Month Average Adjusted														3,929	4,242	(314)	

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Entry 21		Adjusted Balances and Additions															Total	Per Books Balance	Total Adjustment		
		Dec-05	Jan-Nov-06	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					
250100.7280	407	AA	N/A	N/A	N/A	(990)	(990)	(990)	(990)	(990)	(990)	(990)	(990)	(990)	(990)	(990)	(11,875)	(11,875)	-		
250.4105	272	AA	23,783	10,895	990	990	990	990	990	990	990	990	990	990	990	990	47,544	47,544	-		
																	13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment		
250.4105	272	AA	23,783	34,678	35,669	36,658	37,648	38,637	39,627	40,617	41,606	42,596	43,586	44,575	45,565	46,554	47,544	41,606	41,606	0	
			23,783	34,678	35,669	36,658	37,648	38,637	39,627	40,617	41,606	42,596	43,586	44,575	45,565	46,554	47,544	41,606	41,606	0	
Entry 22		Adjusted Balances and Additions															Total	Per Books Balance	Total Adjustment		
		Dec-05	Jan-Nov-06	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					
250100.7280	407	AA	N/A	N/A	N/A	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(781)	(520)	(261)		
250.4105	272	AA	1,561	716	65	65	65	65	65	65	65	65	65	65	65	65	3,124	2,865	259		
																	13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment		
250.4105	272	AA	1,561	2,278	2,343	2,408	2,473	2,538	2,603	2,668	2,733	2,798	2,863	2,929	2,994	3,059	3,124	2,733	2,715	18	
			1,561	2,278	2,343	2,408	2,473	2,538	2,603	2,668	2,733	2,798	2,863	2,929	2,994	3,059	3,124	2,733	2,715	18	
Entry 23		Adjusted Balances and Additions															Total	Per Books Balance	Total Adjustment		
		Dec-05	Jan-Nov-06	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					
250100.7325	407	AA	N/A	N/A	N/A	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(64)	(768)	(395)	(373)		
250.4150	272	AA	1,163	704	64	64	64	64	64	64	64	64	64	64	64	64	2,699	2,326	373		
																	13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment		
250.4150	272	AA	1,163	1,867	1,931	1,995	2,059	2,123	2,187	2,251	2,315	2,379	2,443	2,507	2,571	2,635	2,699	2,315	1,908	407	
			1,163	1,867	1,931	1,995	2,059	2,123	2,187	2,251	2,315	2,379	2,443	2,507	2,571	2,635	2,699	2,315	1,908	407	
Entry 24		Adjusted Balances and Additions															Total	Per Books Balance	Total Adjustment		
		Dec-05	Jan-Nov-06	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					
250100.7330	407	AA	N/A	N/A	N/A	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(1,150)	(13,803)	(7,093)	(6,710)		
250.4155	272	AA	(6,759)	12,653	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	1,150	20,847	14,137	6,710		
																	13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment		
250.4155	272	AA	(6,759)	5,894	7,044	8,194	9,345	10,495	11,645	12,795	13,946	15,096	16,246	17,396	18,547	19,697	20,847	13,946	19,402	(5,456)	
			(6,759)	5,894	7,044	8,194	9,345	10,495	11,645	12,795	13,946	15,096	16,246	17,396	18,547	19,697	20,847	13,946	19,402	(5,456)	
Entry 25		Adjusted Balances and Additions															Total	Per Books Balance	Total Adjustment		
		Dec-05	Jan-Nov-06	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					
250100.7205	407	AA	N/A	N/A	N/A	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
250.4030	272	AA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,885)	6,885	
																			13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment
250.4030	272	AA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,941	(19,941)	
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19,941	(19,941)	

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Entry 26	Adjusted Balances and Additions														Total	Per Books Balance	Total Adjustment			
	Dec-05	Jan-Nov-06	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		
250.4265	272	UR	(11,134)	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,134)	-	(11,134)	
250.4030	272	UR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,134)	-	11,134
																	13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment	
250.4265	272	UR	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	-	-	(11,134)
			(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	(11,134)	-	-	(11,134)
																	13 Month Average Adjusted	13 Month Average Per Books	Total Adjustment	
250.4030	272	UR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,134)	-	11,134
			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,134)	-	11,134

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRIES**

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

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6640	AA	Deprec-Organization	148	
250.2030	AA	Acc Depr-Organization	1,055	
?	AA	?		1,203
250.2030	UR	Acc Depr-Organization	178	
250100.6640	UR	Deprec-Organization		89
?	UR	?		89

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.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6660	AA	Deprec-Struct/Imprv Pump	1,838	
?	AA	?	138	
250.2055	AA	Acc Depr-Struct/Imprv Pump Plt		1,976
250.2055	UR	Acc Depr-Struct/Imprv Pump Plt	552	
250100.6660	UR	Deprec-Struct/Imprv Pump		276
?	UR	?		276

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.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.2060	AA	Acc Depr-Struct/Imprv Pump Plt	74	
250100.6665	AA	Deprec-Struct/Imprv Gen Plt		74
250.2075	UR	Acc Depr-Struct/Imprv Pump Plt	581	
250100.6665	UR	Deprec-Struct/Imprv Gen Plt		291
?	UR	?		291

MID-COUNTY SERVICES, INC.
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 ENTRIES

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

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.2120	AA	Acc Depr-Sewer Force Main/Srvc Lines	1,059	
250100.6725	AA	Deprec-Sewer Force Main/Srvc		1,058
?	AA	?		0
250.2120	UR	Acc Depr-Sewer Force Main/Srvc Lines	1,779	
250100.6725	UR	Deprec-Sewer Force Main/Srvc		890
?	UR	?		890

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.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.2105	AA	Acc Depr-Sewer Force Main/Srvc Lines	(9)	
250100.6710	AA	Deprec-Sewer Force Main/Srvc	1,113	
?	AA	?		1,104
250.2105	UR	Acc Depr-Sewer Force Main/Srvc Lines	2,797	
250100.6710	UR	Deprec-Sewer Force Main/Srvc		1,399
?	UR	?		1,399

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.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6715	AA	Deprec-Sewer Gravity Main/Manholes	37	
?	AA	?	(0)	
250.2110	AA	Acc Depr-Sewer Grvty Main/Man		37
250.2110	UR	Acc Depr-Sewer Grvty Main/Man	10,294	
250100.6715	UR	Deprec-Sewer Gravity Main/Manholes		5,147
?	UR	?		5,147

**MID-COUNTY SERVICES, INC.
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 ENTRIES**

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.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6715	AA	Deprec-Sewer Gravity Main/Manholes	1,708	
?	AA	?	853	
250.2110	AA	Acc Depr-Sewer Grvty Main/Man		855
250.2110	UR	Acc Depr-Sewer Grvty Main/Man	981	
250100.6715	UR	Deprec-Sewer Gravity Main/Manholes		491
?	UR	?		491

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

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6760	AA	Deprec-Treat/Disp Equip Lagoon	1,112	
250.2155	AA	Acc Depr-Treat/Disp Equip Lagoon		1,112

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.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6765	AA	Deprec-Treat/Disp Eq Trt Plt	23,192	
250.2160	AA	Acc Depr-Treat/Disp Eq Trt Pl		30,084
250.2160	UR	Acc Depr-Treat/Disp Eq Trt Pl	38,930	
250100.6765	UR	Deprec-Treat/Disp Eq Trt Plt		19,465
?	UR	?		19,465

Entry 10 is not required. The balances are correct.

**MID-COUNTY SERVICES, INC.
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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.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.2215	UR	Acc Depr-Office Structure	120	
?	UR	?	120	
250100.6820	UR	Deprec-Office Structure		240

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.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6825	AA	Deprec-Office Furn/Eqpt	0	
250.2220	AA	Acc Depr-Office Furn/Eqpt		0
250.2220	UR	Acc Depr-Office Furn/Eqpt	44	
?	UR	?		22
250100.6825	UR	Deprec-Office Furn/Eqpt		22

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.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.6840	AA	Deprec-Laboratory Eqpt	81	
?	AA	?	9	
250.2235	AA	Acc Depr-Laboratory Eqpt		90
250100.6840	UR	Deprec-Laboratory Eqpt	9	
250.2235	UR	Acc Depr-Laboratory Eqpt		5
?	UR	?		5

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.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.2245	AA	Acc Depr-Communication Eqpt	55	
250100.6850	AA	Deprec-Communication Eqpt		55
250.2245	UR	Acc Depr-Communication Eqpt	0	
250100.6850	UR	Deprec-Communication Eqpt		0

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 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.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.4265	AA	Acc Amort Sewer-Tap	1,391,013	
250.3505	AA	CIAC-Struct/Imprv/Gen Plt	850,496	
250100.7430	AA	Amort-Sewer-Tap		25,029
250.3705	AA	CIAC-Sewer-Tap		850,496
?	AA	?		1,365,984

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

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.4050	AA	Acc Amort Struct/Imprv Pump Plt	371	
250100.7225	AA	Amort-Struct/Imprv Pump Plt LS		370
?	AA	?		1

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

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250100.7260	AA	Amort-Struct/Imprv Gen Plt	16,570	
?	AA	?	1,357,964	
250.4055	AA	Acc Amort Struct/Imprv Gen Plt		1,374,534

Entry 19 is not required. The balances are correct.

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

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
?	AA	?	0	
250100.7290	AA	Amort-Sewer Force Main/Srvc		(289)
250.4115	AA	Acc Amort Swr Force Main/Srvc		289

Entry 21 is not required. The balances are correct.

Entry 22 - To correct the amortization rate for manholes.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.4105	AA	Acc Amort Swr Gravity Main/Man	259	
?	AA	?	2	
250100.7280	AA	Amort-Sewer Gravity Main/Manh		261

**MID-COUNTY SERVICES, INC.
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 ENTRIES**

Entry 23 - To correct the amortization rate for lagoons.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.4150	AA	Acc Amort Treat/Disp Equip Lag	373	
250100.7325	AA	Amort-Treat/Disp Equip Lagoon		373

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

250.4155	AA	Acc Amort Treat/Disp Equip Trt	6,710	
250100.7330	AA	Amort-Treat/Disp Equip Trt Plt		6,710

Entry 25 - To remove unnecessary amortization from the books.

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
?	AA	?	(6,885)	
250.4030	AA	Acc Amort Organization		(6,885)

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

<u>Company/Account</u>	<u>Ledger Type</u>	<u>Description</u>	<u>Debit</u>	<u>Credit</u>
250.4030	AA	Acc Amort Organization	11,134	
250.4265	AA	Acc Amort Sewer-Tap		11,134

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRY SUPPORT**

Support for Entry 1

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2030	5,913	AA	0.21%	12
Feb-06	250.2030	5,913	AA	0.21%	12
Mar-06	250.2030	5,913	AA	0.21%	12
Apr-06	250.2030	5,913	AA	0.21%	12
May-06	250.2030	5,913	AA	0.21%	12
Jun-06	250.2030	5,913	AA	0.21%	12
Jul-06	250.2030	5,913	AA	0.21%	12
Aug-06	250.2030	5,913	AA	0.21%	12
Sep-06	250.2030	5,913	AA	0.21%	12
Oct-06	250.2030	5,913	AA	0.21%	12
Nov-06	250.2030	5,913	AA	0.21%	12
Dec-06	250.2030	5,913	AA	0.21%	12
					148

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2030	5,913	AA	0.21%	12
Feb-07	250.2030	5,913	AA	0.21%	12
Mar-07	250.2030	5,913	AA	0.21%	12
Apr-07	250.2030	5,913	AA	0.21%	12
May-07	250.2030	5,913	AA	0.21%	12
Jun-07	250.2030	5,913	AA	0.21%	12
Jul-07	250.2030	5,913	AA	0.21%	12
Aug-07	250.2030	5,913	AA	0.21%	12
Sep-07	250.2030	5,913	AA	0.21%	12
Oct-07	250.2030	5,913	AA	0.21%	12
Nov-07	250.2030	5,913	AA	0.21%	12
Dec-07	250.2030	5,913	AA	0.21%	12
					148

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2030	(3,563)	UR	0.21%	(7)
Feb-06	250.2030	(3,563)	UR	0.21%	(7)
Mar-06	250.2030	(3,563)	UR	0.21%	(7)
Apr-06	250.2030	(3,563)	UR	0.21%	(7)
May-06	250.2030	(3,563)	UR	0.21%	(7)
Jun-06	250.2030	(3,563)	UR	0.21%	(7)
Jul-06	250.2030	(3,563)	UR	0.21%	(7)
Aug-06	250.2030	(3,563)	UR	0.21%	(7)
Sep-06	250.2030	(3,563)	UR	0.21%	(7)
Oct-06	250.2030	(3,563)	UR	0.21%	(7)
Nov-06	250.2030	(3,563)	UR	0.21%	(7)
Dec-06	250.2030	(3,563)	UR	0.21%	(7)
					(89)

MID-COUNTY SERVICES, INC.
COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
ENTRY SUPPORT

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2030	(3,563)	UR	0.21%	(7)
Feb-07	250.2030	(3,563)	UR	0.21%	(7)
Mar-07	250.2030	(3,563)	UR	0.21%	(7)
Apr-07	250.2030	(3,563)	UR	0.21%	(7)
May-07	250.2030	(3,563)	UR	0.21%	(7)
Jun-07	250.2030	(3,563)	UR	0.21%	(7)
Jul-07	250.2030	(3,563)	UR	0.21%	(7)
Aug-07	250.2030	(3,563)	UR	0.21%	(7)
Sep-07	250.2030	(3,563)	UR	0.21%	(7)
Oct-07	250.2030	(3,563)	UR	0.21%	(7)
Nov-07	250.2030	(3,563)	UR	0.21%	(7)
Dec-07	250.2030	(3,563)	UR	0.21%	(7)
					<u>(89)</u>

Support for Entry 2

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2055	271,827	AA	0.33%	906
Feb-07	250.2055	272,294	AA	0.33%	908
Mar-07	250.2055	272,481	AA	0.33%	908
Apr-07	250.2055	272,481	AA	0.33%	908
May-07	250.2055	273,662	AA	0.33%	912
Jun-07	250.2055	273,662	AA	0.33%	912
Jul-07	250.2055	273,662	AA	0.33%	912
Aug-07	250.2055	276,273	AA	0.33%	921
Sep-07	250.2055	276,273	AA	0.33%	921
Oct-07	250.2055	281,276	AA	0.33%	938
Nov-07	250.2055	282,810	AA	0.33%	943
Dec-07	250.2055	282,810	AA	0.33%	943
					<u>11,032</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2055	(6,896)	UR	0.33%	(23)
Feb-06	250.2055	(6,896)	UR	0.33%	(23)
Mar-06	250.2055	(6,896)	UR	0.33%	(23)
Apr-06	250.2055	(6,896)	UR	0.33%	(23)
May-06	250.2055	(6,896)	UR	0.33%	(23)
Jun-06	250.2055	(6,896)	UR	0.33%	(23)
Jul-06	250.2055	(6,896)	UR	0.33%	(23)
Aug-06	250.2055	(6,896)	UR	0.33%	(23)
Sep-06	250.2055	(6,896)	UR	0.33%	(23)
Oct-06	250.2055	(6,896)	UR	0.33%	(23)
Nov-06	250.2055	(6,896)	UR	0.33%	(23)
Dec-06	250.2055	(6,896)	UR	0.33%	(23)
					<u>(276)</u>

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRY SUPPORT**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2055	(6,896)	UR	0.33%	(23)
Feb-07	250.2055	(6,896)	UR	0.33%	(23)
Mar-07	250.2055	(6,896)	UR	0.33%	(23)
Apr-07	250.2055	(6,896)	UR	0.33%	(23)
May-07	250.2055	(6,896)	UR	0.33%	(23)
Jun-07	250.2055	(6,896)	UR	0.33%	(23)
Jul-07	250.2055	(6,896)	UR	0.33%	(23)
Aug-07	250.2055	(6,896)	UR	0.33%	(23)
Sep-07	250.2055	(6,896)	UR	0.33%	(23)
Oct-07	250.2055	(6,896)	UR	0.33%	(23)
Nov-07	250.2055	(6,896)	UR	0.33%	(23)
Dec-07	250.2055	(6,896)	UR	0.33%	(23)
					<u>(276)</u>

Support for Entry 3

The balance of the plant was the same all year long in the AA ledger. Therefore, we can take the depreciation entry made in December 2007 for the entire year and distribute it to each month evenly as follows.

<u>2007 Expense</u>	<u>Months to Divide by</u>	<u>Monthly Expense</u>
73,338	12	6,111

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2060	(9,282)	UR	0.26%	(24)
Feb-06	250.2060	(9,282)	UR	0.26%	(24)
Mar-06	250.2060	(9,282)	UR	0.26%	(24)
Apr-06	250.2060	(9,282)	UR	0.26%	(24)
May-06	250.2060	(9,282)	UR	0.26%	(24)
Jun-06	250.2060	(9,282)	UR	0.26%	(24)
Jul-06	250.2060	(9,282)	UR	0.26%	(24)
Aug-06	250.2060	(9,282)	UR	0.26%	(24)
Sep-06	250.2060	(9,282)	UR	0.26%	(24)
Oct-06	250.2060	(9,282)	UR	0.26%	(24)
Nov-06	250.2060	(9,282)	UR	0.26%	(24)
Dec-06	250.2060	(9,282)	UR	0.26%	(24)
					<u>(291)</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2060	(9,282)	UR	0.26%	(24)
Feb-07	250.2060	(9,282)	UR	0.26%	(24)
Mar-07	250.2060	(9,282)	UR	0.26%	(24)
Apr-07	250.2060	(9,282)	UR	0.26%	(24)
May-07	250.2060	(9,282)	UR	0.26%	(24)
Jun-07	250.2060	(9,282)	UR	0.26%	(24)
Jul-07	250.2060	(9,282)	UR	0.26%	(24)
Aug-07	250.2060	(9,282)	UR	0.26%	(24)
Sep-07	250.2060	(9,282)	UR	0.26%	(24)
Oct-07	250.2060	(9,282)	UR	0.26%	(24)
Nov-07	250.2060	(9,282)	UR	0.26%	(24)
Dec-07	250.2060	(9,282)	UR	0.26%	(24)
					<u>(291)</u>

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRY SUPPORT**

Support for Entry 4

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2105	146,720	AA	0.22%	322
Feb-07	250.2105	146,720	AA	0.22%	322
Mar-07	250.2105	148,117	AA	0.22%	325
Apr-07	250.2105	148,117	AA	0.22%	325
May-07	250.2105	148,117	AA	0.22%	325
Jun-07	250.2105	148,160	AA	0.22%	325
Jul-07	250.2105	148,160	AA	0.22%	325
Aug-07	250.2105	148,160	AA	0.22%	325
Sep-07	250.2105	155,688	AA	0.22%	341
Oct-07	250.2105	155,688	AA	0.22%	341
Nov-07	250.2105	155,688	AA	0.22%	341
Dec-07	250.2105	155,688	AA	0.22%	341
					<u>3,956</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2105	(33,825)	UR	0.22%	(74)
Feb-06	250.2105	(33,825)	UR	0.22%	(74)
Mar-06	250.2105	(33,825)	UR	0.22%	(74)
Apr-06	250.2105	(33,825)	UR	0.22%	(74)
May-06	250.2105	(33,825)	UR	0.22%	(74)
Jun-06	250.2105	(33,825)	UR	0.22%	(74)
Jul-06	250.2105	(33,825)	UR	0.22%	(74)
Aug-06	250.2105	(33,825)	UR	0.22%	(74)
Sep-06	250.2105	(33,825)	UR	0.22%	(74)
Oct-06	250.2105	(33,825)	UR	0.22%	(74)
Nov-06	250.2105	(33,825)	UR	0.22%	(74)
Dec-06	250.2105	(33,825)	UR	0.22%	(74)
					<u>(890)</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2105	(33,825)	UR	0.22%	(74)
Feb-07	250.2105	(33,825)	UR	0.22%	(74)
Mar-07	250.2105	(33,825)	UR	0.22%	(74)
Apr-07	250.2105	(33,825)	UR	0.22%	(74)
May-07	250.2105	(33,825)	UR	0.22%	(74)
Jun-07	250.2105	(33,825)	UR	0.22%	(74)
Jul-07	250.2105	(33,825)	UR	0.22%	(74)
Aug-07	250.2105	(33,825)	UR	0.22%	(74)
Sep-07	250.2105	(33,825)	UR	0.22%	(74)
Oct-07	250.2105	(33,825)	UR	0.22%	(74)
Nov-07	250.2105	(33,825)	UR	0.22%	(74)
Dec-07	250.2105	(33,825)	UR	0.22%	(74)
					<u>(890)</u>

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRY SUPPORT**

Support for Entry 5

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2105	279,507	AA	0.28%	776
Feb-07	250.2105	279,507	AA	0.28%	776
Mar-07	250.2105	279,507	AA	0.28%	776
Apr-07	250.2105	279,507	AA	0.28%	776
May-07	250.2105	279,507	AA	0.28%	776
Jun-07	250.2105	279,507	AA	0.28%	776
Jul-07	250.2105	279,507	AA	0.28%	776
Aug-07	250.2105	279,507	AA	0.28%	776
Sep-07	250.2105	279,507	AA	0.28%	776
Oct-07	250.2105	279,507	AA	0.28%	776
Nov-07	250.2105	279,507	AA	0.28%	776
Dec-07	250.2105	279,837	AA	0.28%	777
					<u>9,308</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2105	(42,000)	UR	0.28%	(117)
Feb-06	250.2105	(42,000)	UR	0.28%	(117)
Mar-06	250.2105	(42,000)	UR	0.28%	(117)
Apr-06	250.2105	(42,000)	UR	0.28%	(117)
May-06	250.2105	(42,000)	UR	0.28%	(117)
Jun-06	250.2105	(42,000)	UR	0.28%	(117)
Jul-06	250.2105	(42,000)	UR	0.28%	(117)
Aug-06	250.2105	(42,000)	UR	0.28%	(117)
Sep-06	250.2105	(42,000)	UR	0.28%	(117)
Oct-06	250.2105	(42,000)	UR	0.28%	(117)
Nov-06	250.2105	(42,000)	UR	0.28%	(117)
Dec-06	250.2105	(42,000)	UR	0.28%	(117)
					<u>(1,399)</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2105	(42,000)	UR	0.28%	(117)
Feb-07	250.2105	(42,000)	UR	0.28%	(117)
Mar-07	250.2105	(42,000)	UR	0.28%	(117)
Apr-07	250.2105	(42,000)	UR	0.28%	(117)
May-07	250.2105	(42,000)	UR	0.28%	(117)
Jun-07	250.2105	(42,000)	UR	0.28%	(117)
Jul-07	250.2105	(42,000)	UR	0.28%	(117)
Aug-07	250.2105	(42,000)	UR	0.28%	(117)
Sep-07	250.2105	(42,000)	UR	0.28%	(117)
Oct-07	250.2105	(42,000)	UR	0.28%	(117)
Nov-07	250.2105	(42,000)	UR	0.28%	(117)
Dec-07	250.2105	(42,000)	UR	0.28%	(117)
					<u>(1,399)</u>

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRY SUPPORT**

Support for Entry 6

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2110	2,364,580	AA	0.19%	4,374
Feb-07	250.2110	2,314,230	AA	0.19%	4,281
Mar-07	250.2110	2,316,817	AA	0.19%	4,286
Apr-07	250.2110	2,316,817	AA	0.19%	4,286
May-07	250.2110	2,316,817	AA	0.19%	4,286
Jun-07	250.2110	2,317,567	AA	0.19%	4,287
Jul-07	250.2110	2,317,567	AA	0.19%	4,287
Aug-07	250.2110	2,318,155	AA	0.19%	4,289
Sep-07	250.2110	2,319,207	AA	0.19%	4,291
Oct-07	250.2110	2,319,343	AA	0.19%	4,291
Nov-07	250.2110	2,319,546	AA	0.19%	4,291
Dec-07	250.2110	2,319,546	AA	0.19%	4,291
					51,541

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2110	(231,836)	UR	0.19%	(429)
Feb-06	250.2110	(231,836)	UR	0.19%	(429)
Mar-06	250.2110	(231,836)	UR	0.19%	(429)
Apr-06	250.2110	(231,836)	UR	0.19%	(429)
May-06	250.2110	(231,836)	UR	0.19%	(429)
Jun-06	250.2110	(231,836)	UR	0.19%	(429)
Jul-06	250.2110	(231,836)	UR	0.19%	(429)
Aug-06	250.2110	(231,836)	UR	0.19%	(429)
Sep-06	250.2110	(231,836)	UR	0.19%	(429)
Oct-06	250.2110	(231,836)	UR	0.19%	(429)
Nov-06	250.2110	(231,836)	UR	0.19%	(429)
Dec-06	250.2110	(231,836)	UR	0.19%	(429)
					(5,147)

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2110	(231,836)	UR	0.19%	(429)
Feb-07	250.2110	(231,836)	UR	0.19%	(429)
Mar-07	250.2110	(231,836)	UR	0.19%	(429)
Apr-07	250.2110	(231,836)	UR	0.19%	(429)
May-07	250.2110	(231,836)	UR	0.19%	(429)
Jun-07	250.2110	(231,836)	UR	0.19%	(429)
Jul-07	250.2110	(231,836)	UR	0.19%	(429)
Aug-07	250.2110	(231,836)	UR	0.19%	(429)
Sep-07	250.2110	(231,836)	UR	0.19%	(429)
Oct-07	250.2110	(231,836)	UR	0.19%	(429)
Nov-07	250.2110	(231,836)	UR	0.19%	(429)
Dec-07	250.2110	(231,836)	UR	0.19%	(429)
					(5,147)

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRY SUPPORT**

Support for Entry 7

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2110	152,535	AA	0.28%	423
Feb-07	250.2110	152,535	AA	0.28%	423
Mar-07	250.2110	153,035	AA	0.28%	425
Apr-07	250.2110	153,035	AA	0.28%	425
May-07	250.2110	153,035	AA	0.28%	425
Jun-07	250.2110	153,035	AA	0.28%	425
Jul-07	250.2110	153,035	AA	0.28%	425
Aug-07	250.2110	153,035	AA	0.28%	425
Sep-07	250.2110	153,205	AA	0.28%	425
Oct-07	250.2110	153,205	AA	0.28%	425
Nov-07	250.2110	154,291	AA	0.28%	428
Dec-07	250.2110	154,291	AA	0.28%	428
					5,101

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2110	(14,737)	UR	0.28%	(41)
Feb-06	250.2110	(14,737)	UR	0.28%	(41)
Mar-06	250.2110	(14,737)	UR	0.28%	(41)
Apr-06	250.2110	(14,737)	UR	0.28%	(41)
May-06	250.2110	(14,737)	UR	0.28%	(41)
Jun-06	250.2110	(14,737)	UR	0.28%	(41)
Jul-06	250.2110	(14,737)	UR	0.28%	(41)
Aug-06	250.2110	(14,737)	UR	0.28%	(41)
Sep-06	250.2110	(14,737)	UR	0.28%	(41)
Oct-06	250.2110	(14,737)	UR	0.28%	(41)
Nov-06	250.2110	(14,737)	UR	0.28%	(41)
Dec-06	250.2110	(14,737)	UR	0.28%	(41)
					(491)

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2110	(14,737)	UR	0.28%	(41)
Feb-07	250.2110	(14,737)	UR	0.28%	(41)
Mar-07	250.2110	(14,737)	UR	0.28%	(41)
Apr-07	250.2110	(14,737)	UR	0.28%	(41)
May-07	250.2110	(14,737)	UR	0.28%	(41)
Jun-07	250.2110	(14,737)	UR	0.28%	(41)
Jul-07	250.2110	(14,737)	UR	0.28%	(41)
Aug-07	250.2110	(14,737)	UR	0.28%	(41)
Sep-07	250.2110	(14,737)	UR	0.28%	(41)
Oct-07	250.2110	(14,737)	UR	0.28%	(41)
Nov-07	250.2110	(14,737)	UR	0.28%	(41)
Dec-07	250.2110	(14,737)	UR	0.28%	(41)
					(491)

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRY SUPPORT**

Support for Entry 8

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2110	41,148	AA	0.46%	191
Feb-07	250.2110	41,148	AA	0.46%	191
Mar-07	250.2110	41,148	AA	0.46%	191
Apr-07	250.2110	41,148	AA	0.46%	191
May-07	250.2110	41,148	AA	0.46%	191
Jun-07	250.2110	41,148	AA	0.46%	191
Jul-07	250.2110	41,148	AA	0.46%	191
Aug-07	250.2110	41,148	AA	0.46%	191
Sep-07	250.2110	41,148	AA	0.46%	191
Oct-07	250.2110	41,148	AA	0.46%	191
Nov-07	250.2110	41,148	AA	0.46%	191
Dec-07	250.2110	41,148	AA	0.46%	191
					2,288

Support for Entry 9

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2160	1,098,170	AA	0.46%	5,088
Feb-07	250.2160	1,102,226	AA	0.46%	5,107
Mar-07	250.2160	1,103,851	AA	0.46%	5,115
Apr-07	250.2160	1,106,073	AA	0.46%	5,125
May-07	250.2160	1,107,431	AA	0.46%	5,131
Jun-07	250.2160	1,109,737	AA	0.46%	5,142
Jul-07	250.2160	1,112,987	AA	0.46%	5,157
Aug-07	250.2160	1,116,093	AA	0.46%	5,171
Sep-07	250.2160	1,121,629	AA	0.46%	5,197
Oct-07	250.2160	1,123,903	AA	0.46%	5,207
Nov-07	250.2160	1,125,301	AA	0.46%	5,214
Dec-07	250.2160	1,129,688	AA	0.46%	5,234
					61,888

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2160	(350,091)	UR	0.46%	(1,622)
Feb-06	250.2160	(350,091)	UR	0.46%	(1,622)
Mar-06	250.2160	(350,091)	UR	0.46%	(1,622)
Apr-06	250.2160	(350,091)	UR	0.46%	(1,622)
May-06	250.2160	(350,091)	UR	0.46%	(1,622)
Jun-06	250.2160	(350,091)	UR	0.46%	(1,622)
Jul-06	250.2160	(350,091)	UR	0.46%	(1,622)
Aug-06	250.2160	(350,091)	UR	0.46%	(1,622)
Sep-06	250.2160	(350,091)	UR	0.46%	(1,622)
Oct-06	250.2160	(350,091)	UR	0.46%	(1,622)
Nov-06	250.2160	(350,091)	UR	0.46%	(1,622)
Dec-06	250.2160	(350,091)	UR	0.46%	(1,622)
					(19,465)

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRY SUPPORT**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2160	(350,091)	UR	0.46%	(1,622)
Feb-07	250.2160	(350,091)	UR	0.46%	(1,622)
Mar-07	250.2160	(350,091)	UR	0.46%	(1,622)
Apr-07	250.2160	(350,091)	UR	0.46%	(1,622)
May-07	250.2160	(350,091)	UR	0.46%	(1,622)
Jun-07	250.2160	(350,091)	UR	0.46%	(1,622)
Jul-07	250.2160	(350,091)	UR	0.46%	(1,622)
Aug-07	250.2160	(350,091)	UR	0.46%	(1,622)
Sep-07	250.2160	(350,091)	UR	0.46%	(1,622)
Oct-07	250.2160	(350,091)	UR	0.46%	(1,622)
Nov-07	250.2160	(350,091)	UR	0.46%	(1,622)
Dec-07	250.2160	(350,091)	UR	0.46%	(1,622)
					<u>(19,465)</u>

Support for Entry 10

The balance of the plant was the same all year long in the AA ledger. Therefore, we can take the depreciation entry made in December 2007 for the entire year and distribute it to each month evenly as follows.

<u>2007 Expense</u>	<u>Months to Divide by</u>	<u>Monthly Expense</u>
7	12	1

Support for Entry 11

The balance of the plant was the same all year long in the AA ledger. Therefore, we can take the depreciation entry made in December 2007 for the entire year and distribute it to each month evenly as follows.

<u>2007 Expense</u>	<u>Months to Divide by</u>	<u>Monthly Expense</u>
721	12	60

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2215	(4,800)	UR	0.21%	(10)
Feb-06	250.2215	(4,800)	UR	0.21%	(10)
Mar-06	250.2215	(4,800)	UR	0.21%	(10)
Apr-06	250.2215	(4,800)	UR	0.21%	(10)
May-06	250.2215	(4,800)	UR	0.21%	(10)
Jun-06	250.2215	(4,800)	UR	0.21%	(10)
Jul-06	250.2215	(4,800)	UR	0.21%	(10)
Aug-06	250.2215	(4,800)	UR	0.21%	(10)
Sep-06	250.2215	(4,800)	UR	0.21%	(10)
Oct-06	250.2215	(4,800)	UR	0.21%	(10)
Nov-06	250.2215	(4,800)	UR	0.21%	(10)
Dec-06	250.2215	(4,800)	UR	0.21%	(10)
					<u>(120)</u>

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRY SUPPORT**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2215	(4,800)	UR	0.21%	(10)
Feb-07	250.2215	(4,800)	UR	0.21%	(10)
Mar-07	250.2215	(4,800)	UR	0.21%	(10)
Apr-07	250.2215	(4,800)	UR	0.21%	(10)
May-07	250.2215	(4,800)	UR	0.21%	(10)
Jun-07	250.2215	(4,800)	UR	0.21%	(10)
Jul-07	250.2215	(4,800)	UR	0.21%	(10)
Aug-07	250.2215	(4,800)	UR	0.21%	(10)
Sep-07	250.2215	(4,800)	UR	0.21%	(10)
Oct-07	250.2215	(4,800)	UR	0.21%	(10)
Nov-07	250.2215	(4,800)	UR	0.21%	(10)
Dec-07	250.2215	(4,800)	UR	0.21%	(10)
					<u>(120)</u>

Support for Entry 12

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2220	2,579	AA	0.56%	14
Feb-07	250.2220	2,579	AA	0.56%	14
Mar-07	250.2220	2,579	AA	0.56%	14
Apr-07	250.2220	2,579	AA	0.56%	14
May-07	250.2220	2,579	AA	0.56%	14
Jun-07	250.2220	2,579	AA	0.56%	14
Jul-07	250.2220	2,579	AA	0.56%	14
Aug-07	250.2220	2,579	AA	0.56%	14
Sep-07	250.2220	2,686	AA	0.56%	15
Oct-07	250.2220	2,686	AA	0.56%	15
Nov-07	250.2220	2,686	AA	0.56%	15
Dec-07	250.2220	2,686	AA	0.56%	15
					<u>174</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2220	(330)	UR	0.56%	(2)
Feb-06	250.2220	(330)	UR	0.56%	(2)
Mar-06	250.2220	(330)	UR	0.56%	(2)
Apr-06	250.2220	(330)	UR	0.56%	(2)
May-06	250.2220	(330)	UR	0.56%	(2)
Jun-06	250.2220	(330)	UR	0.56%	(2)
Jul-06	250.2220	(330)	UR	0.56%	(2)
Aug-06	250.2220	(330)	UR	0.56%	(2)
Sep-06	250.2220	(330)	UR	0.56%	(2)
Oct-06	250.2220	(330)	UR	0.56%	(2)
Nov-06	250.2220	(330)	UR	0.56%	(2)
Dec-06	250.2220	(330)	UR	0.56%	(2)
					<u>(22)</u>

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRY SUPPORT**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2220	(330)	UR	0.56%	(2)
Feb-07	250.2220	(330)	UR	0.56%	(2)
Mar-07	250.2220	(330)	UR	0.56%	(2)
Apr-07	250.2220	(330)	UR	0.56%	(2)
May-07	250.2220	(330)	UR	0.56%	(2)
Jun-07	250.2220	(330)	UR	0.56%	(2)
Jul-07	250.2220	(330)	UR	0.56%	(2)
Aug-07	250.2220	(330)	UR	0.56%	(2)
Sep-07	250.2220	(330)	UR	0.56%	(2)
Oct-07	250.2220	(330)	UR	0.56%	(2)
Nov-07	250.2220	(330)	UR	0.56%	(2)
Dec-07	250.2220	(330)	UR	0.56%	(2)
					<u>(22)</u>

Support for Entry 13

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2230	30,404	AA	0.52%	158
Feb-07	250.2230	31,153	AA	0.52%	162
Mar-07	250.2230	31,153	AA	0.52%	162
Apr-07	250.2230	31,153	AA	0.52%	162
May-07	250.2230	31,153	AA	0.52%	162
Jun-07	250.2230	31,417	AA	0.52%	164
Jul-07	250.2230	31,710	AA	0.52%	165
Aug-07	250.2230	31,710	AA	0.52%	165
Sep-07	250.2230	31,710	AA	0.52%	165
Oct-07	250.2230	31,710	AA	0.52%	165
Nov-07	250.2230	31,710	AA	0.52%	165
Dec-07	250.2230	31,710	AA	0.52%	165
					<u>1,962</u>

Support for Entry 14

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2235	18,880	AA	0.56%	105
Feb-07	250.2235	18,880	AA	0.56%	105
Mar-07	250.2235	18,880	AA	0.56%	105
Apr-07	250.2235	18,880	AA	0.56%	105
May-07	250.2235	18,880	AA	0.56%	105
Jun-07	250.2235	18,880	AA	0.56%	105
Jul-07	250.2235	19,272	AA	0.56%	107
Aug-07	250.2235	20,165	AA	0.56%	112
Sep-07	250.2235	20,165	AA	0.56%	112
Oct-07	250.2235	20,165	AA	0.56%	112
Nov-07	250.2235	20,165	AA	0.56%	112
Dec-07	250.2235	20,165	AA	0.56%	112
					<u>1,297</u>

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRY SUPPORT**

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2235	(70)	UR	0.56%	(0)
Feb-06	250.2235	(70)	UR	0.56%	(0)
Mar-06	250.2235	(70)	UR	0.56%	(0)
Apr-06	250.2235	(70)	UR	0.56%	(0)
May-06	250.2235	(70)	UR	0.56%	(0)
Jun-06	250.2235	(70)	UR	0.56%	(0)
Jul-06	250.2235	(70)	UR	0.56%	(0)
Aug-06	250.2235	(70)	UR	0.56%	(0)
Sep-06	250.2235	(70)	UR	0.56%	(0)
Oct-06	250.2235	(70)	UR	0.56%	(0)
Nov-06	250.2235	(70)	UR	0.56%	(0)
Dec-06	250.2235	(70)	UR	0.56%	(0)
					<u>(5)</u>

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2235	(70)	UR	0.56%	(0)
Feb-07	250.2235	(70)	UR	0.56%	(0)
Mar-07	250.2235	(70)	UR	0.56%	(0)
Apr-07	250.2235	(70)	UR	0.56%	(0)
May-07	250.2235	(70)	UR	0.56%	(0)
Jun-07	250.2235	(70)	UR	0.56%	(0)
Jul-07	250.2235	(70)	UR	0.56%	(0)
Aug-07	250.2235	(70)	UR	0.56%	(0)
Sep-07	250.2235	(70)	UR	0.56%	(0)
Oct-07	250.2235	(70)	UR	0.56%	(0)
Nov-07	250.2235	(70)	UR	0.56%	(0)
Dec-07	250.2235	(70)	UR	0.56%	(0)
					<u>(5)</u>

Support for Entry 15

The asset was fully depreciated as of December 2005 in the AA ledger.

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-06	250.2245	(3)	UR	0.56%	(0)
Feb-06	250.2245	(3)	UR	0.56%	(0)
Mar-06	250.2245	(3)	UR	0.56%	(0)
Apr-06	250.2245	(3)	UR	0.56%	(0)
May-06	250.2245	(3)	UR	0.56%	(0)
Jun-06	250.2245	(3)	UR	0.56%	(0)
Jul-06	250.2245	(3)	UR	0.56%	(0)
Aug-06	250.2245	(3)	UR	0.56%	(0)
Sep-06	250.2245	(3)	UR	0.56%	(0)
Oct-06	250.2245	(3)	UR	0.56%	(0)
Nov-06	250.2245	(3)	UR	0.56%	(0)
Dec-06	250.2245	(3)	UR	0.56%	(0)
					<u>(0)</u>

MID-COUNTY SERVICES, INC.
COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
ENTRY SUPPORT

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.2245	(3)	UR	0.56%	(0)
Feb-07	250.2245	(3)	UR	0.56%	(0)
Mar-07	250.2245	(3)	UR	0.56%	(0)
Apr-07	250.2245	(3)	UR	0.56%	(0)
May-07	250.2245	(3)	UR	0.56%	(0)
Jun-07	250.2245	(3)	UR	0.56%	(0)
Jul-07	250.2245	(3)	UR	0.56%	(0)
Aug-07	250.2245	(3)	UR	0.56%	(0)
Sep-07	250.2245	(3)	UR	0.56%	(0)
Oct-07	250.2245	(3)	UR	0.56%	(0)
Nov-07	250.2245	(3)	UR	0.56%	(0)
Dec-07	250.2245	(3)	UR	0.56%	(0)
					<u>(0)</u>
					<u>(0)</u>

Support for Entry 16

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4265	(1,267,254)	AA	0.26%	(3,242)
Feb-07	250.4265	(1,267,254)	AA	0.26%	(3,242)
Mar-07	250.4265	(1,268,504)	AA	0.26%	(3,245)
Apr-07	250.4265	(1,268,504)	AA	0.26%	(3,245)
May-07	250.4265	(1,269,603)	AA	0.26%	(3,248)
Jun-07	250.4265	(1,269,603)	AA	0.26%	(3,248)
Jul-07	250.4265	(1,269,603)	AA	0.26%	(3,248)
Aug-07	250.4265	(1,271,249)	AA	0.26%	(3,252)
Sep-07	250.4265	(1,271,249)	AA	0.26%	(3,252)
Oct-07	250.4265	(1,271,249)	AA	0.26%	(3,252)
Nov-07	250.4265	(1,271,249)	AA	0.26%	(3,252)
Dec-07	250.4265	(1,271,249)	AA	0.26%	(3,252)
					<u>(38,980)</u>

Support for Entry 17

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4050	(55,439)	AA	0.33%	(185)
Feb-07	250.4050	(55,439)	AA	0.33%	(185)
Mar-07	250.4050	(55,439)	AA	0.33%	(185)
Apr-07	250.4050	(55,439)	AA	0.33%	(185)
May-07	250.4050	(55,439)	AA	0.33%	(185)
Jun-07	250.4050	(55,439)	AA	0.33%	(185)
Jul-07	250.4050	(55,439)	AA	0.33%	(185)
Aug-07	250.4050	(55,439)	AA	0.33%	(185)
Sep-07	250.4050	(55,439)	AA	0.33%	(185)
Oct-07	250.4050	(55,439)	AA	0.33%	(185)
Nov-07	250.4050	(55,439)	AA	0.33%	(185)
Dec-07	250.4050	(55,439)	AA	0.33%	(185)
					<u>(2,218)</u>

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRY SUPPORT**

Support for Entry 18

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4050	(744,771)	AA	0.26%	(1,943)
Feb-07	250.4050	(744,771)	AA	0.26%	(1,943)
Mar-07	250.4050	(744,771)	AA	0.26%	(1,943)
Apr-07	250.4050	(744,771)	AA	0.26%	(1,943)
May-07	250.4050	(744,771)	AA	0.26%	(1,943)
Jun-07	250.4050	(744,771)	AA	0.26%	(1,943)
Jul-07	250.4050	(744,771)	AA	0.26%	(1,943)
Aug-07	250.4050	(744,771)	AA	0.26%	(1,943)
Sep-07	250.4050	(744,771)	AA	0.26%	(1,943)
Oct-07	250.4050	(744,771)	AA	0.26%	(1,943)
Nov-07	250.4050	(744,771)	AA	0.26%	(1,943)
Dec-07	250.4050	(744,771)	AA	0.26%	(1,943)
					<u>(23,311)</u>

Support for Entry 19

The balance of the plant was the same all year long in the AA ledger. Therefore, we can take the depreciation entry made in December 2007 for the entire year and distribute it to each month evenly as follows.

<u>2007 Expense</u>	<u>Months to Divide by</u>	<u>Monthly Expense</u>
(3,120)	12	(260)

Support for Entry 20

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4100	(41,114)	AA	0.22%	(90)
Feb-07	250.4100	(41,114)	AA	0.22%	(90)
Mar-07	250.4100	(41,114)	AA	0.22%	(90)
Apr-07	250.4100	(41,114)	AA	0.22%	(90)
May-07	250.4100	(41,114)	AA	0.22%	(90)
Jun-07	250.4100	(41,114)	AA	0.22%	(90)
Jul-07	250.4100	(41,114)	AA	0.22%	(90)
Aug-07	250.4100	(41,114)	AA	0.22%	(90)
Sep-07	250.4100	(41,114)	AA	0.22%	(90)
Oct-07	250.4100	(41,114)	AA	0.22%	(90)
Nov-07	250.4100	(41,114)	AA	0.22%	(90)
Dec-07	250.4100	(41,114)	AA	0.22%	(90)
					<u>(1,081)</u>

Support for Entry 21

The balance of the plant was the same all year long in the AA ledger. Therefore, we can take the depreciation entry made in December 2007 for the entire year and distribute it to each month evenly as follows.

<u>2007 Expense</u>	<u>Months to Divide by</u>	<u>Monthly Expense</u>
(11,875)	12	(990)

**MID-COUNTY SERVICES, INC.
 COMMISSION ORDERED ADJUSTMENTS AND ROLLFORWARDS
 ENTRY SUPPORT**

Support for Entry 22

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4105	(23,460)	AA	0.28%	(65)
Feb-07	250.4105	(23,460)	AA	0.28%	(65)
Mar-07	250.4105	(23,460)	AA	0.28%	(65)
Apr-07	250.4105	(23,460)	AA	0.28%	(65)
May-07	250.4105	(23,460)	AA	0.28%	(65)
Jun-07	250.4105	(23,460)	AA	0.28%	(65)
Jul-07	250.4105	(23,460)	AA	0.28%	(65)
Aug-07	250.4105	(23,460)	AA	0.28%	(65)
Sep-07	250.4105	(23,460)	AA	0.28%	(65)
Oct-07	250.4105	(23,460)	AA	0.28%	(65)
Nov-07	250.4105	(23,460)	AA	0.28%	(65)
Dec-07	250.4105	(23,460)	AA	0.28%	(65)
					<u>(781)</u>

Support for Entry 23

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4150	(13,813)	AA	0.46%	(64)
Feb-07	250.4150	(13,813)	AA	0.46%	(64)
Mar-07	250.4150	(13,813)	AA	0.46%	(64)
Apr-07	250.4150	(13,813)	AA	0.46%	(64)
May-07	250.4150	(13,813)	AA	0.46%	(64)
Jun-07	250.4150	(13,813)	AA	0.46%	(64)
Jul-07	250.4150	(13,813)	AA	0.46%	(64)
Aug-07	250.4150	(13,813)	AA	0.46%	(64)
Sep-07	250.4150	(13,813)	AA	0.46%	(64)
Oct-07	250.4150	(13,813)	AA	0.46%	(64)
Nov-07	250.4150	(13,813)	AA	0.46%	(64)
Dec-07	250.4150	(13,813)	AA	0.46%	(64)
					<u>(768)</u>

Support for Entry 24

<u>Month</u>	<u>Company/AD Account</u>	<u>Plant Balance</u>	<u>Ledger Type</u>	<u>Depreciation Rate</u>	<u>Depreciation Expense</u>
Jan-07	250.4150	(248,257)	AA	0.46%	(1,150)
Feb-07	250.4150	(248,257)	AA	0.46%	(1,150)
Mar-07	250.4150	(248,257)	AA	0.46%	(1,150)
Apr-07	250.4150	(248,257)	AA	0.46%	(1,150)
May-07	250.4150	(248,257)	AA	0.46%	(1,150)
Jun-07	250.4150	(248,257)	AA	0.46%	(1,150)
Jul-07	250.4150	(248,257)	AA	0.46%	(1,150)
Aug-07	250.4150	(248,257)	AA	0.46%	(1,150)
Sep-07	250.4150	(248,257)	AA	0.46%	(1,150)
Oct-07	250.4150	(248,257)	AA	0.46%	(1,150)
Nov-07	250.4150	(248,257)	AA	0.46%	(1,150)
Dec-07	250.4150	(248,257)	AA	0.46%	(1,150)
					<u>(13,803)</u>

Mid-County Services, Inc. Audit Report Responses
Docket No. 080250-SU
Enclosure for AF 5

NAME OF COMPANY: MID-COUNTY SERVICES, INC.

WASTEWATER TARIFF

RESIDENTIAL SERVICE

RATE SCHEDULE RS

AVAILABILITY - Available throughout the area served by the Company.

APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Bi-Monthly

RATES -

Base Facilities Charge	\$ 26.90
All Meters Sizes	
*Per 1,000 gallons of water used	\$ 2.59
Maximum	20,000 gallons

*Water Furnished by the Pinellas County Water System

MINIMUM CHARGE - Based Facility Charge

TERMS OF PAYMENT- Bills are due and payable when rendered and become delinquent if not paid within twenty (20) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE - For services rendered on or after December 24, 2005

TYPE OF FILING - 2005 Price Index & Pass Through

James L. Camaren

CEO

FLORIDA PUBLIC SERVICE COMMISSION

APPROVED

AUTHORITY NO. WS-05-0118

DOCKET NO. N/A

ORDER NO. N/A

EFFECTIVE: December 24, 2005

Tim Devlin

DIRECTOR
DIVISION OF ECONOMIC AND REGULATION

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Company: Mid-County Services, Inc.
 Docket No.: 04024-00
 Schedule Year Ended: December 31, 2005
 Water [] or Sewer [X]

Schedule: B-2 Final/Interim
 Page 7 of 1
 Preparer: Baldwin, F.

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

Line No.	(1) Classifier Size	(2) - (5)				(6) - (8)			(9) Test Year Revenues	(10) Test Year Amortized @ 12/24/05 Rates	(11) Proposed Rates	(12) Revenue at Proposed Rates	(13) Interim Rates	(14) Revenue at Interim Rates
		Test Year at 1/1-1/1/05 Bbls/Gallons	Test Year at 1/1-12/23/05 Bbls/Gallons	Test Year at 12/24-12/31/05 Bbls/Gallons	Total Test Year Bbls/Gallons	Rate at 1/1-1/1/05	Rate at 1/1-12/23/05	Rate at 12/24-12/31/05						
1	Residential													
2	04522 - 60"	444,822	10,899.00	254.19	11,597	\$ 25.97	\$ 26.25	\$ 29.90	\$ 304,482	\$ 311,869	\$ 34.20	\$ 396,643	\$ 30.19	\$ 349,987
3	M Gallons (30 MG bi-monthly)	4,050	114,901	2,980	122,271	2.50	2.53	2.59	308,386	316,882	3.29	402,648	2.91	366,296
4	04523 - 1"	13,58	342.06	7.98	364	25.87	26.25	26.90	8,658	8,762	34.20	12,460	30.19	10,965
5	M Gallons (30 MG bi-monthly)	198	4,853	112	5,164	2.50	2.53	2.59	13,095	13,375	3.28	17,095	2.91	15,095
6	Total residential Blls	459	11,240	262	11,961				\$ 636,450	\$ 651,808		\$ 828,746		\$ 731,762
7	Total residential Gallons	4,899	119,754	2,793	127,435									
8	Average Residential BR								\$ 53.21	\$ 64.49		\$ 89.23		\$ 1,095.83
9	General Service													
10	04529 - 60"	6.82	129.76	17.72	144	\$ 26.87	\$ 26.25	\$ 26.90	\$ 3,780	\$ 3,873	\$ 34.20	\$ 4,826	\$ 30.16	\$ 4,346
11	M Gallons	44	964	141	1,149	3.00	3.03	3.11	3,491	3,573	3.95	4,543	3.48	4,009
12	04530 - 1"	13,35	327.02	7.83	349	86.85	87.38	89.03	23,443	24,022	87.77	30,544	77.44	28,851
13	M Gallons	892	14,281	332	16,106	3.00	3.03	3.11	48,959	47,163	3.95	59,989	3.49	52,912
14	04532 - 1 1/2"	9.28	205.91	4.73	218	149.86	151.54	155.30	32,740	31,648	197.46	42,656	174.25	37,837
15	M Gallons	777	19,028	444	20,248	3.00	3.03	3.11	81,384	82,872	3.95	99,098	3.49	79,638
16	04533 - 2"	4.37	107.13	2.30	114	289.59	289.42	278.10	38,718	31,476	351.05	48,029	309.78	35,172
17	M Gallons	909	21,277	436	22,942	3.00	3.03	3.11	69,619	70,417	3.95	86,522	3.49	79,001
18	04535 1 1/2 - 2"	0.23	5.64	0.13	6	289.58	289.42	278.10	1,617	1,657	351.05	2,106	309.78	1,899
19	M Gallons	10	240	8	256	3.00	3.03	3.11	773	783	3.95	1,006	3.49	890
20	0"	-	-	-	-	899.88	898.34	821.38	-	-	780.08	-	897.13	-
21	M Gallons	-	-	-	-	3.00	3.03	3.11	-	-	3.95	-	3.49	-
22	4"	-	-	-	-	1,088.38	1,077.88	1,104.37	-	-	1,494.16	-	1,238.98	-
23	M Gallons	-	-	-	-	3.00	3.03	3.11	-	-	3.95	-	3.49	-
24	04537 - 0"	0.46	11.28	0.26	12	2,389.58	2,426.03	2,485.17	28,194	29,822	3,159.79	37,817	2,789.11	33,467
25	M Gallons	54	1,331	31	1,416	3.00	3.03	3.11	4,281	4,404	3.95	5,590	3.49	4,941
26	Total GS Blls	32	776	55	840				\$ 305,912	\$ 313,720		\$ 398,661		\$ 361,862
27	Total GS Gallons	2,536	57,090	1,461	60,975									
28	Average General Service BR								\$ 344.18	\$ 373.47		\$ 474.85		\$ 599.27
29	Mult-Rate/Residential - Metered													
30	04525 - Rate Rate	0.46	11.28	0.26	12	87.23	87.84	89.27	\$ 894	\$ 711	\$ 78.36	\$ 904	\$ 64.59	\$ 798
31	04529 - 60"	16,11	394.58	9.21	420	25.87	26.25	28.90	11,028	11,288	34.20	14,385	28.18	12,875
32	M Gallons	199	5,410	80	3,829	3.00	3.03	3.11	16,969	11,299	3.95	14,350	3.48	12,882
33	04530 - 1"	1.39	33.65	0.79	36	86.85	87.38	89.03	2,425	2,486	87.77	3,140	77.44	2,769
34	M Gallons	98	882	21	949	3.00	3.03	3.11	2,878	2,861	3.95	3,783	3.49	3,311
35	04532 - 1 1/2"	0.23	5.64	0.13	6	149.86	151.54	155.30	809	932	197.46	1,185	174.23	1,045
36	M Gallons	28	698	16	733	3.00	3.03	3.11	2,221	2,299	3.95	2,899	3.49	2,588
37	04535 - 2"	-	-	-	-	289.59	289.42	278.10	-	-	351.05	-	508.76	-
38	M Gallons	-	-	-	-	3.00	3.03	3.11	-	-	3.95	-	3.49	-
39	04536 - 3"	2.89	73.30	1.21	78	689.88	690.34	621.39	47,301	49,468	789.06	61,625	607.13	54,375
40	M Gallons	1,674	38,588	900	41,040	3.00	3.03	3.11	124,378	127,634	3.95	163,282	3.49	143,195
41	4"	-	-	-	-	1,088.38	1,077.88	1,104.37	-	-	1,494.16	-	1,238.98	-
42	M Gallons	-	-	-	-	3.00	3.03	3.11	-	-	3.95	-	3.49	-
43	04537 - 0"	1.15	28.18	0.65	30	2,389.58	2,426.03	2,485.17	72,781	74,585	3,159.79	94,794	2,789.11	83,648
44	M Gallons	1,798	43,227	1,011	46,106	3.00	3.03	3.11	136,728	143,390	3.95	182,314	3.49	160,969
45	Total Mult-Rate Res. Blls	32	847	52	882				\$ 415,318	\$ 425,690		\$ 541,630		\$ 477,818
46	Total Mult-Rate Res. Gallons	3,648	99,684	2,028	82,457									
47	Average BR								\$ 719.81	\$ 791.84		\$ 830.84		\$ 1,041.10
48	Miscellaneous Service Revenue								\$ 500	\$ 500		\$ 500		\$ 500
49	Total Calculated (Amortized) Revenue								\$ 1,986,278	\$ 1,982,117		\$ 1,788,658		\$ 1,561,741
50	Total revenue per books required								\$ 1,374,712					
51	Investment Difference								\$ (18,433)					

Pct. Diff. -1.2%

- (1) Residential class customers have a minimum bi-monthly charge of 20,000 gallons.
- (2) Commercial Factor (Column 7, Schedule E-14) is used for capped gallons.
- (3) Billed by USRise, Inc., remainder of bill codes billed by the Utility Provider.
- (4) Mid-County Services bill codes had rate changes between bill cycles. Therefore, the number of Blls are presented based on the following: number of bills x number of days @ respective standard days in the year.

Notice of Interim Rate Increase

Mid-County Services, Inc.
PSC Docket No.: 060254-SU

On July 18, 2006, the Florida Public Service Commission approved interim wastewater rates for Mid-County Services, Inc. The interim rates will be collected subject to refund, pending the Florida Public Service Commission's final decision regarding final rates. If a refund is ordered, it will be with interest pursuant to Commission Rules.

The rates prior to filing, the Utility's requested interim rates and the Commission approved interim rates are set forth below.

WASTEWATER

<u>Residential</u>	<u>Rates Prior to Filing</u>	<u>Requested Interim Rates</u>	<u>Commission Approved Interim Rates</u>
<u>Class/Meter Size</u>			
All Meter Sizes	\$26.90	\$30.18	\$29.65
Gallage Charge (per 1,000 gallons) (Maximum 20,000 gallons)	\$2.59	\$2.91	\$2.85

<u>General Service and Multi-Residential Service - Metered</u>	<u>Rates Prior to Filing</u>	<u>Requested Interim Rates</u>	<u>Commission Approved Interim Rates</u>
<u>Class/Meter Size</u>			
5/8" x 3/4"	\$26.90	\$30.18	\$28.62
1"	\$69.03	\$77.44	\$73.46
1 1/2"	\$155.30	\$174.23	\$165.27
2"	\$276.10	\$309.76	\$293.83
3"	\$621.38	\$697.13	\$661.28
4"	\$1,104.37	\$1,238.99	\$1,175.33
6"	\$2,485.17	\$2,788.11	\$2,644.75
Gallage Charge (per 1,000 gallons)	\$3.11	\$3.49	\$3.31

<u>Multi-Residential - Flat Rate</u>	<u>Rate Prior to Filing</u>	<u>Requested Interim Rates</u>	<u>Commission Approved Interim Rates</u>
<u>Class/Meter Size</u>			
Flat Rate (Unmetered)	\$59.27	\$66.50	\$63.08

Written comments regarding the Utility's service or the requested final rate increases may be sent to the Commission at the following address:

Director, Division of Commission Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

All comments should refer to Docket No. 060254-SU which is the docket number that has been assigned to this case.

The interim rates will be effective October 1, 2006. If you have any questions, please call the Utility's office at (407) 869-1919. Be sure to have your account number on hand for quick reference.

Mid-County Services, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714

**Mid-County Services, Inc.
Wastewater Bi-Monthly Service Rates
Test Year Ended 12/31/05**

**Schedule No. 4
Docket No. 060254-SU**

Base Facility Charge All Meter Sizes:	Rates Prior to Filing	Commission Approved Interim	Utility Requested Final	Commission Approved Final	Four-year Rate Reduction
----------------------------------------------	------------------------------	------------------------------------	--------------------------------	----------------------------------	---------------------------------

Residential

Base Facility Charge All Meter Sizes:	\$26.90	\$29.65	\$34.20	\$31.60	\$0.41
Gallonge Charge - Per 1,000 gallons (20,000 gallon cap)	\$2.59	\$2.85	\$3.29	\$3.17	\$0.04

General Service

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$26.90	\$28.62	\$34.20	\$31.60	\$0.41
1"	\$69.03	\$73.46	\$87.77	\$81.09	\$1.06
1-1/2"	\$155.30	\$165.27	\$197.46	\$182.46	\$2.39
2"	\$276.10	\$293.83	\$351.05	\$324.38	\$4.25
2"-UI	\$276.10	\$293.83	\$351.05	\$324.38	\$4.25
3"	\$621.38	\$697.13	\$790.06	\$730.06	\$9.56
4"	\$1,104.37	\$1,238.99	\$1,404.16	\$1,297.52	\$17.00
6"	\$2,485.17	\$2,788.11	\$3,159.79	\$2,919.83	\$38.25

Gallonge Charge, per 1,000 Gallons	\$3.11	\$3.49	\$3.95	\$3.81	\$0.05
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Multi-Residential

Base Facility Charge by Meter Size:

Flat Rate	\$59.27	\$63.08	\$62.65	\$62.14	\$0.81
5/8" x 3/4"	\$26.90	\$28.62	\$34.20	\$31.60	\$0.41
1"	\$69.03	\$73.46	\$87.77	\$81.09	\$1.06
1-1/2"	\$155.30	\$165.27	\$197.46	\$182.46	\$2.39
2"	\$276.10	\$293.83	\$351.05	\$324.38	\$4.25
3"	\$621.38	\$697.13	\$790.06	\$730.06	\$9.56
4"	\$1,104.37	\$1,238.99	\$1,404.16	\$1,297.52	\$17.00
6"	\$2,485.17	\$2,788.11	\$3,159.79	\$2,919.83	\$38.25

Gallonge Charge, per 1,000 Gallons	\$3.11	\$3.49	\$3.95	\$4.56	\$0.06
------------------------------------	--------	--------	--------	--------	--------

Typical Residential Bills 5/8" x 3/4"

	<u>Meter</u>			
3,000 Gallons	\$34.67	\$38.20	\$44.07	\$41.11
5,000 Gallons	\$39.85	\$43.90	\$50.65	\$47.45
10,000 Gallons	\$52.80	\$58.15	\$67.10	\$63.30

(Wastewater Bi-Monthly Gallonge Cap - 20,000 Gallons)

Mid-County Services, Inc. Audit Report Responses
Docket No. 080250-SU
Enclosure for AF 6

7/30/07

036511

Large Wastewater System Regulatory Assessment Fee Return

Florida Public Service Commission

STATUS:

- Actual Return
- Estimated Return

PERIOD COVERED:
01/01/2007 TO 06/30/2007

(See Filing Instructions on Back of Form)

SU291-07-S-1-R
Mid-County Services, Inc.
200 Weathersfield Avenue
Altamonte Springs, FL 32714-4027

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check # _____

\$ _____ 0604002
000000

\$ _____ E

\$ _____ P 0604002
000000

\$ _____ I

Postmark Date _____
Initials of Preparer _____

(SYSTEM'S NAME)	(ADDRESS)	(CITY/STATE)	(ZIP)
Florida Public Service Commission Certificate			
WASTEWATER OPERATING REVENUES			
FLAT-RATE REVENUES			
1. Residential Revenues (521.1)	\$ _____	\$ _____	\$ _____
2. Commercial Revenues (521.2)	_____	_____	_____
3. Industrial Revenues (521.3)	_____	_____	_____
4. Revenues from Public Authorities (521.4)	_____	_____	_____
5. Multiple Family Dwelling Revenues (521.5)	_____	_____	_____
6. Other Revenues (521.6)	_____	_____	_____
7. TOTAL FLAT-RATE REVENUES	\$ _____	\$ _____	\$ _____
MEASURED REVENUES			
8. Residential Revenues (522.1)	\$ _____	\$ _____	\$ _____
9. Commercial Revenues (522.2)	_____	_____	_____
10. Industrial Revenues (522.3)	_____	_____	_____
11. Revenues from Public Authorities (522.4)	_____	_____	_____
12. Multiple Family Dwelling Revenues (522.5)	_____	_____	_____
13. TOTAL MEASURED REVENUES	\$ <u>776873.83</u>	\$ _____	\$ _____
14. Revenues from Public Authorities (523)	_____	_____	_____
15. Revenues from Other Systems (524)	_____	_____	_____
16. Interdepartmental Revenues (525)	_____	_____	_____
17. TOTAL (Lines 7+13+14+15+16)	\$ <u>776873.83</u>	\$ _____	\$ _____
OTHER WASTEWATER REVENUES			
18. Guaranteed Revenues (Include Revenues from A.F.P.I. Charges) (530)	_____	_____	_____
19. Sales of Sludge (531)	_____	_____	_____
20. Forfeited Discounts (532)	_____	_____	_____
21. Rents from Wastewater Property (534)	_____	_____	_____
22. Interdepartmental Rents (535)	_____	_____	_____
23. Other Wastewater Revenues (536) Describe:	_____	_____	_____
24. TOTAL OTHER WASTEWATER REVENUES (Lines 18+19+20+21+22+23)	\$ _____	\$ _____	\$ _____
25. TOTAL WASTEWATER OPERATING REVENUES*(Lines 17+24)	\$ <u>776873.83</u>	\$ _____	\$ _____
26. LESS: Expense for Purchased Wastewater Treatment from FPSC-Regulated Utility	()	()	()
27. NET WASTEWATER OPERATING REVENUES (Line 25 Less Line 26)	<u>776873.83</u>	()	()
28. Regulatory Assessment Fee Due - (Multiply Line 27 by 0.045)		<u>34959.32</u>	
29. LESS: Payment for January 1 - June 30 Period		()	
30. LESS: Approved Prior-Period Credit		()	
31. NET REGULATORY ASSESSMENT FEE (Line 28 Less Line 29)		\$ _____	
32. Penalty for Late Payment		_____	
33. Interest for Late Payment		_____	
34. TOTAL AMOUNT DUE		\$ <u>34959.32</u>	

ENTERED
JUL 18 2007

T645003

6/30/07

\$ 34959.32

*These amounts must agree with Annual Report Schedule F-3
If service was purchased from a regulated utility, please insert its name: _____

AS PROVIDED IN SECTION 350.113, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$25

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

Christine Kim
(Signature of System Official)
CHRISTINE KIM
(Please Print Name)

ACTING MANAGER
(Title)

7-17-07
(Date)

Telephone Number (847) 498-6440 Fax Number ()

F.E.I. No. _____

Large Wastewater System Regulatory Assessment Fee Return

Florida Public Service Commission

STATUS:

(See Filing Instructions on Back of Form)

- Actual Return
- Estimated Return

SU291-07-S-2-R
 Mid-County Services, Inc.
 200 Weathersfield Avenue
 Altamonte Springs, FL 32714-4027

PERIOD COVERED:
 07/01/2007 TO 12/31/2007

3009462

2581007540

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check # _____
 \$ _____ 0604002
 \$ _____ 000000
 \$ _____ E
 \$ _____ P 0604002
 \$ _____ 000000
 \$ _____ I
 Postmark Date _____
 Initials of Preparer _____

(SYSTEM'S NAME)	(ADDRESS)	(CITY/STATE)	(ZIP)
Florida Public Service Commission Certificate			
WASTEWATER OPERATING REVENUES			
FLAT-RATE REVENUES			
1. Residential Revenues (521.1)			
2. Commercial Revenues (521.2)			
3. Industrial Revenues (521.3)			
4. Revenues from Public Authorities (521.4)			
5. Multiple Family Dwelling Revenues (521.5)			
6. Other Revenues (521.6)			
7. TOTAL FLAT-RATE REVENUES			
MEASURED REVENUES			
8. Residential Revenues (522.1)			
9. Commercial Revenues (522.2)	Batch 14755		
10. Industrial Revenues (522.3)			
11. Revenues from Public Authorities (522.4)			
12. Multiple Family Dwelling Revenues (522.5)			
13. TOTAL MEASURED REVENUES	Doc 26626		
14. Revenues from Public Authorities (523)			
15. Revenues from Other Systems (524)			
16. Interdepartmental Revenues (525)			
17. TOTAL (Lines 7+13+14+15+16)			
OTHER WASTEWATER REVENUES			
18. Guaranteed Revenues (Include Revenues from A.F.P.I. Charges) (530)			
19. Sales of Sludge (531)			
20. Forfeited Discounts (532)			
21. Rents from Wastewater Property (534)			
22. Interdepartmental Rents (535)			
23. Other Wastewater Revenues (536) Describe:			
24. TOTAL OTHER WASTEWATER REVENUES (Lines 18+19+20+21+22+23)			
25. TOTAL WASTEWATER OPERATING REVENUES*(Lines 17+24)			
26. LESS: Expense for Purchased Wastewater Treatment from FPSC-Regulated Utility			
27. NET WASTEWATER OPERATING REVENUES (Line 25 Less Line 26)			
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32. Penalty for Late Payment			
33. Interest for Late Payment			
34. TOTAL AMOUNT DUE			

*These amounts must agree with Annual Report Schedule F-3

If service was purchased from a regulated utility, please insert its name: _____

AS PROVIDED IN SECTION 350.113, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$25

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.


 (Signature of System Official)
 CHRISTINE KIM
 (Please Print Name)

ACTING MANAGER
 (Title)
 Telephone Number (847) 498-6440 Fax Number ()
 4/28/08
 (Date)

F.E.I. No. _____

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-07

	(A)	(B)	(C)	(D)
Accounts		Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:				-
Total Flat-Rate Revenues		635		635
Total Measured Revenues		1,622,080	1,498,622	123,458
Revenues from Public Authorities				-
Revenues from Other Systems				-
Interdepartmental Revenues				-
Total Other Wastewater Revenues		1,350		1,350
Reclaimed Water Sales				-
Total Wastewater Operating Revenue		1,624,065	1,498,622	125,443
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				-
Net Wastewater Operating Revenues		1,624,065	1,498,622	125,443

3009462
250100.7520

K.045
\$ 5,645.00

Batch 41535

Doc 115453

ENTERED

NOV 24 2008

Account Description		G/L by Object Account			Year Ended 2008				
G/L Account	Do	G/L		Co	Debit	Credit	Balance	LT	C
	Ty	Document	Date						
Mid-County Services Inc				250					
250100.7540	GROSS RECEIPTS TAX			250					
	FLORIDA PUBLIC SERVICE COMM	PV	115453	11/30/2008	5,645.00				AA P
	TRUE UP TOI ACCRUAL	JE	257959	11/17/2008	10,610.00				AA P
	Period Total				16,255.00		16,255.00		
	FLORIDA PUBLIC SERVICE COMM	PV	78866	7/31/2008	40,095.00				AA P
	Period Total				40,095.00		40,095.00		
	FLORIDA PUBLIC SERVICE COMM	PV	26626	1/31/2008	32,478.67				AA P
	Period Total				32,478.67		32,478.67		
250100.7540	GROSS RECEIPTS TAX			Account Total	88,828.67		88,828.67		
				Object Account Total	88,828.67		88,828.67		
	Company Total			Posted			88,828.67		
					88,828.67				
	Grand Total			Unposted					
					88,828.67		88,828.67		
				Posted					
				Unposted					