

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES  
(Gross Revenue of More Than \$200,000 Each)

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ANNUAL REPORT **OFFICIAL COPY**

OF

**DIVISION OF**

SU291

52

**WATER AND SEWER**

Mr. Don Rasmussen  
Mid-County Service  
% Utilities, Inc. of Florida  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4099

**Do Not Remove from this Office**

0815

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



SU291-00-AR

MID-COUNTY SERVICES, INC.

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2000

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES  
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

**MID COUNTY SERVICES INC**

---

Exact Legal Name of Respondent

**081-S**

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

**31-Dec-00**

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added; provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES  NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES  NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES  NO

3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

YES  NO

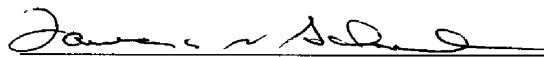
4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1. 2. 3. 4.

\_\_\_\_\_  
(Signature of Chief Executive Officer of the utility) \*

1. 2. 3. 4.

  
\_\_\_\_\_  
(Signature of Chief Financial Officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.



ANNUAL REPORT OF

YEAR OF REPORT  
31-Dec-00

MID COUNTY SERVICES INC

County: Pinellas County

(Exact Name of Utility)

List below the exact mailing address of the utility for which normal correspondence should be sent:

2335 SANDERS ROAD  
NORTHBROOK IL 60062

Telephone: 847-498-6440

E Mail Address: NONE

WEB Site: NONE

Sunshine State One-Call of Florida, Inc. Member Number MCS486

Name and address of person to whom correspondence concerning this report should be addressed:

JOHN S HAYNES  
2335 SANDERS ROAD  
NORTHBROOK IL 60062

Telephone: 847-498-6440

List below the address of where the utility's books and records are located:

2335 SANDERS ROAD  
NORTHBROOK IL 60062

Telephone: 847-498-6440

List below any groups auditing or reviewing the records and operations:

ARTHUR ANDERSEN LLP

Date of original organization of the utility: 08/19/68

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual  Partnership  Sub S Corporation  1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	UTILITIES INC	100%
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		



**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

A.	The utility was formed in 1968 to provide sewer service to a small subdivision in Pinellas County. When purchased the Company serves approximately 5,500 customers
B.	The Utility supplies sewer services.
C.	Provide adequate sewerage and disposal services and earn a fair return
D.	Sewer division only
E.	Approximately 100 customers per year until build out.
F.	There have been no major transaction during the year.

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/2000

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

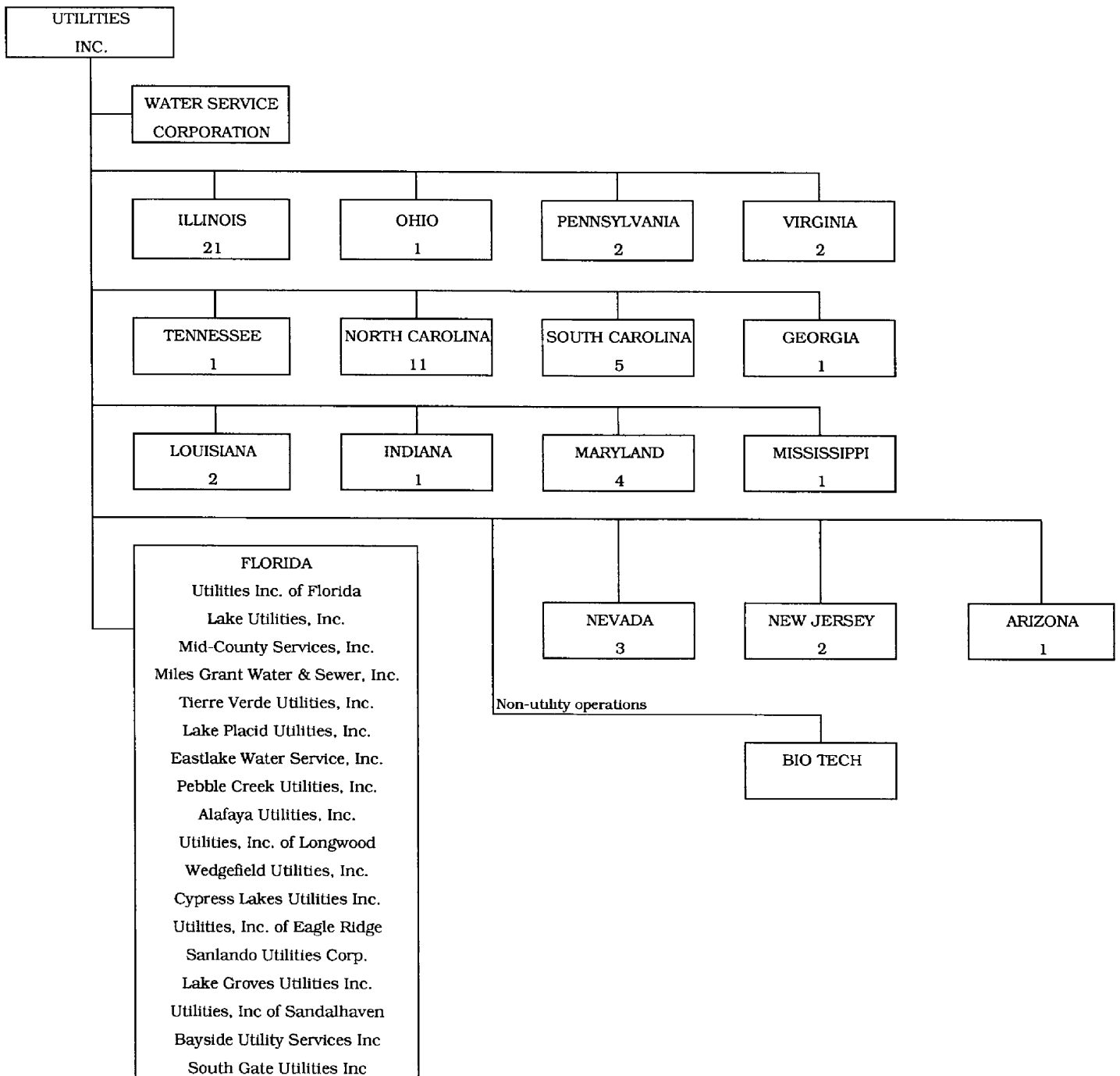
UTILITIES, INC. -- PARENT COMPANY

WATER SERVICE CORP. -- SERVICE COMPANY SUPPLYING MOST SERVICES REQUIRED BY UTILITY.

UTILITIES INC. of FLORIDA -- provides office personnel and administrative staff.

SEE ATTACHED

## Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

WATER SERVICE CORP. - Service organization providing administrative and other service functions for the utility.

NOTE: Within each state except Florida is the number of companies owned.

**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
JAMES L CAMAREN	CHAIRMAN/CEO		\$ NONE
LAWRENCE N SCHUMACHER	PRESIDENT		NONE
ANDREW N DOPUCH	VP/SECRETARY		NONE
CARL J WENZ	VP		NONE
DAVID C CARTER	VP		NONE

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
			\$ NONE

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)	
<b>NO BUSINESS CONTRACTS, AGREEMENTS OR OTHER ARRANGEMENTS WERE ENTERED INTO DURING THE CURRENT YEAR BY THE OFFICERS LISTED ON PAGE E6, THE DIRECTORS OR AFFILIATES.</b>		\$		

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.











# **FINANCIAL SECTION**

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 4,511,880	\$ 4,835,526
108-110	Less: Accumulated Depreciation and Amortization	F-8	1,244,562	1,313,265
Net Plant			\$ 3,267,318	\$ 3,522,261
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-	-
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 3,267,318	\$ 3,522,261
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$	\$
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$	\$
123	Investment In Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$	\$
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ -	\$ -
132	Special Deposits	F-9	-	60
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	13,932	38,398
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		-	5,625
171	Accrued Interest and Dividends Receivable		-	
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 13,932	\$ 44,083

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	<b>DEFERRED DEBITS</b>			
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Misc. Deferred Debits	F-14	229,180	170,868
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		120,851	111,721
	<b>Total Deferred Debits</b>		\$ 350,031	\$ 282,589
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$ 3,631,281	\$ 3,848,933

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet.

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 500	\$ 500
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		2,685,426	2,968,044
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(741,468)	(725,196)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			<b>\$ 1,944,458</b>	<b>\$ 2,243,348</b>
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	-	-
<b>Total Long Term Debt</b>			<b>\$ -</b>	<b>\$ -</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		401,102	3,243
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	(488,864)	(157,590)
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		-	-
236	Accrued Taxes	W/S-3	40,000	40,000
237	Accrued Interest	F-19	-	-
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
<b>Total Current &amp; Accrued Liabilities</b>			<b>\$ (47,762)</b>	<b>\$ (114,347)</b>

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ <u>          -</u>	\$ <u>          -</u>
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>          -</u>	\$ <u>          -</u>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ <u>  2,493,577</u>	\$ <u>  2,576,617</u>
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,002,498	1,070,824
Total Net C.I.A.C.			\$ <u>  1,491,079</u>	\$ <u>  1,505,793</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ <u>  168,339</u>	\$ <u>  157,438</u>
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		75,167	56,701
Total Accumulated Deferred Income Tax			\$ <u>  243,506</u>	\$ <u>  214,139</u>
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ <u>  3,631,281</u>	\$ <u>  3,848,933</u>



**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 933,329	\$ 1,027,439
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 933,329	\$ 1,027,439
401	Operating Expenses	F-3(b)	\$ 714,563	\$ 777,594
403	Depreciation Expense:	F-3(b)	\$ 56,404	\$ 132,424
	Less: Amortization of CIAC	F-22	-	(68,327)
Net Depreciation Expense			\$ 56,404	\$ 64,097
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	106
408	Taxes Other Than Income	W/S-3	91,046	81,550
409	Current Income Taxes	W/S-3	(25,373)	22,227
410.10	Deferred Federal Income Taxes	W/S-3	19,445	(18,391)
410.11	Deferred State Income Taxes	W/S-3	4,573	(1,846)
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		-
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		-
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	
Utility Operating Expenses			\$ 860,658	\$ 925,337
Net Utility Operating Income			\$ 72,671	\$ 102,102
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction		1,632	6,252
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 74,303	\$ 108,354

\* For each account, Column e should agree with Columns f, g and h on F-3(b)

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ -	\$ 1,027,439	\$ -
\$ -	\$ 1,027,439	\$ -
\$ -	\$ 777,594	\$ -
-	132,424	-
-	(68,327)	-
\$ -	\$ 64,097	\$ -
-	-	-
-	106	-
-	81,550	-
-	22,227	-
-	(18,391)	-
-	(1,846)	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 925,337	\$ -
\$ -	\$ 102,102	\$ -
-	-	-
-	-	-
-	-	-
-	6,252	-
\$ -	\$ 108,354	\$ -

\* Total of Schedules W-3 / S-3 for all rate groups.

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 74,303	\$ 108,354
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		309	3,682
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ 309	\$ 3,682
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income		\$	\$
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable To Other Income			\$ -	\$ -
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 81,269	\$ 95,764
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			\$ 81,269	\$ 95,764
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$ -	\$ -
<b>NET INCOME</b>			\$ (6,657)	\$ 16,272

Explain Extraordinary Income:

NONE

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ -	\$ 4,789,133
	Less:			
	Nonused and Useful Plant (1)			-
108	Accumulated Depreciation	F-8	-	1,311,732
110	Accumulated Amortization	F-8	-	1,533
271	Contributions In Aid of Construction	F-22	-	2,576,617
252	Advances for Construction	F-20		-
Subtotal			\$ -	\$ 899,251
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	-	1,070,825
Subtotal			\$ -	\$ 1,970,076
114	Plus or Minus: Acquisition Adjustments (2)	F-7		-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		-
	Working Capital Allowance (3)			97,199
	Other (Specify):			-
				-
				-
<b>RATE BASE</b>			\$ _____	\$ <u>2,067,275</u>
<b>NET UTILITY OPERATING INCOME</b>			\$ _____	\$ <u>102,102</u>
<b>ACHIEVED RATE OF RETURN (Operating Income / Rate Base)</b>			_____	<u>4.94%</u>

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 903,834	43.72%	10.16%	4.44%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	962,780	46.57%	8.56%	3.99%
Customer Deposits	-	0.00%	6.00%	0.00%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	102,418	4.95%	0.00%	0.00%
Other (Explain) Short Term Debt	98,243	4.75%	14.32%	0.68%
<b>Total</b>	<b>\$ 2,067,275</b>	<b>100.00%</b>		<b>9.11%</b>

(1) If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

\_\_\_\_\_

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>10.16%</u>
Commission order approving Return on Equity:	<u>PSC-98-0524-FOF-SU</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.43%</u>
Commission order approving AFUDC rate:	<u>PSC-93-1713-FOF-SU</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (I) ADJUSTMENTS SPECIFIC (e)	OTHER (I) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 69,945,301	\$ 0	\$ 0	\$ 0	\$ (69,041,467)	\$ 903,834
Preferred Stock	-	0	0	0	-	-
Long Term Debt	73,400,000	0	0	0	(72,437,220)	962,780
Customer Deposits	-	0	0	0	-	-
Tax Credits - Zero Cost	-	0	0	0	-	-
Tax Credits - Weighted Cost	-	0	0	0	-	-
Deferred Inc. Taxes	102,418	0	0	0	-	102,418
Other (Explain) Short Term Debt	7517000	0	0	0	(7,418,757)	98,243
Total	\$ 150,964,719	\$ 0	\$ 0	\$ 0	\$ (148,897,444)	\$ 2,067,275

(1) Explain below all adjustments made in Columns (e) and (f):

NOT APPLICABLE

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ -	\$ 4,789,133	\$ -	\$ 4,789,133
102	Utility Plant Leased to Other				-
103	Property Held for Future Use				-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	-	46,393		46,393
106	Completed Construction Not Classified				-
	<b>Total Utility Plant</b>	<b>\$ -</b>	<b>\$ 4,835,526</b>	<b>\$ -</b>	<b>\$ 4,835,526</b>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.  
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment <b>NONE</b>	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
					-
	<b>Total Plant Acquisition Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
115	Accumulated Amortization Accruals charged during year	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
					-
	<b>Total Accumulated Amortization</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Net Acquisition Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ -	\$ 1,243,135	\$ -	\$ 1,243,135
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ -	\$ 132,424	\$ -	\$ 132,424
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	-	(4,641)	-	(4,641)
Salvage	-	-	-	-
Other Credits (Specify):	-	-	-	-
<b>Total Credits</b>	\$ -	\$ 127,783	\$ -	\$ 127,783
Debits during year:				
Book cost of plant retired	-	59,186	-	59,186
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
<b>Total Debits</b>	\$ -	\$ 59,186	\$ -	\$ 59,186
<b>Balance end of year</b>	\$ -	\$ 1,311,732	\$ -	\$ 1,311,732
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ -	\$ 1,427	\$ -	\$ 1,427
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ 106	\$ -	\$ 106
Other Accounts (specify):	-	-	-	-
<b>Total credits</b>	\$ -	\$ 106	\$ -	\$ 106
Debits during year:				
Book cost of plant retired	-	-	-	-
Other debits (specify):	-	-	-	-
<b>Total Debits</b>	\$ -	\$ -	\$ -	\$ -
<b>Balance end of year</b>	\$ -	\$ 1,533	\$ -	\$ 1,533

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.



UTILITY NAME: MID COUNTY SERVICES INC

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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
NONE	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ _____

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____

**SPECIAL DEPOSITS ( ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): <b>Electric Deposit</b>	\$ _____ 60
_____	_____
_____	_____
Total Special Deposits	\$ _____ 60
OTHER SPECIAL DEPOSITS (Account 133): <b>NONE</b>	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ _____ -

**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____
UTILITY INVESTMENTS (Account 124): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ _____
OTHER INVESTMENTS (Account 125): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Special Funds		\$ _____

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
<b>CUSTOMER ACCOUNTS RECEIVABLE (Account 141):</b>		
Water	\$ -	
Wastewater	38,398	
Other		
<b>Total Customer Accounts Receivable</b>		\$ 38,398
<b>OTHER ACCOUNTS RECEIVABLE ( Account 142):</b>		
_____	\$ _____	
_____	_____	
_____	_____	
<b>Total Other Accounts Receivable</b>		\$ -
<b>NOTES RECEIVABLE (Account 144 ):</b>		
_____	\$ _____	
_____	_____	
_____	_____	
<b>Total Notes Receivable</b>		\$ -
<b>Total Accounts and Notes Receivable</b>		\$ 38,398
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )</b>		
Balance first of year	\$ -	
Add: Provision for uncollectibles for current year	\$ _____	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others	_____	
_____	_____	
<b>Total Additions</b>		\$ -
Deduct accounts written off during year:		
Utility Accounts	_____	
Others	_____	
_____	_____	
<b>Total accounts written off</b>		\$ -
<b>Balance end of year</b>		\$ -
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 38,398</b>

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ _____

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ _____

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ _____

UTILITY NAME: MID COUNTY SERVICES INC

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): <b>NONE</b>	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
<b>NONE</b>	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
<u>RATE CASE</u>	\$ -	\$ 122,016
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>-</u>	\$ <u>122,016</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE</u>	\$ -	\$ 48,852
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>-</u>	\$ <u>48,852</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>-</u>	\$ <u>170,868</u>

UTILITY NAME: MID COUNTY SERVICES INC

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	%	\$ 0.25
Shares authorized		-
Shares issued and outstanding		2,000
Total par value of stock issued	%	\$ 500
Dividends declared per share for year	%	\$ -
<b>PREFERRED STOCK</b>		
Par or stated value per share	%	\$ -
Shares authorized		-
Shares issued and outstanding		-
Total par value of stock issued	%	\$ -
Dividends declared per share for year	%	\$ -

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (741,468)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____ _____
	Total Credits:	\$ _____
	Debits: _____	\$ _____ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ 16,272
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ _____
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>(725,196)</u>
Notes to Statement of Retained Earnings:		



**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ -
Total	\$ -

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	0.00%	NONE	\$ -
Total			\$ -

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): <b>NONE</b>	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): <b>NONE</b>	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$

\* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
<b>WATER SERVICE CORPORATION</b>	\$ 157,590
<b>Total</b>	\$ 157,590

ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
UTILITIES INC INTERCOMPANY INTEREST	-		95,764	95,764	-
Total Account 237.1	\$ _____		\$ 95,764	\$ 95,764	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	-	427	-	-	-
MISC ITEMS	_____	_____	_____	_____	_____
Total Account 237.2	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237 (1)	\$ _____		\$ 95,764	\$ 95,764	\$ _____
INTEREST EXPENSED:					
Total accrual Account 237		237	95,764		
Less Capitalized Interest Portion of AFUDC:			-		
Net Interest Expensed to Account No. 427 (2)			\$ 95,764		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
 (2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: MID COUNTY SERVICES INC

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Miscellaneous Current and Accrued Liabilities	\$ _____

ADVANCES FOR CONSTRUCTION  
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
			AMOUNT (d)			
NONE _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____ _____
Total	\$ _____		\$ _____		\$ _____	\$ _____

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: MID COUNTY SERVICES INC

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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
<u>NONE</u>	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

<b>DESCRIPTION (a)</b>	<b>WATER (W-7) (b)</b>	<b>WASTEWATER (S-7) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>          -</u>	\$ <u>  2,493,577</u>	\$ <u>          -</u>	\$ <u>  2,493,577</u>
Add credits during year:	\$ <u>          -</u>	\$ <u>      83,040</u>	\$ <u>          -</u>	\$ <u>      83,040</u>
Less debit charged during the year	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>          -</u>
Total Contribution In Aid of Construction	\$ <u>          -</u>	\$ <u>  2,576,617</u>	\$ <u>          -</u>	\$ <u>  2,576,617</u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

<b>DESCRIPTION (a)</b>	<b>WATER (W-8(a)) (b)</b>	<b>WASTEWATER (S-8(a)) (c)</b>	<b>W &amp; WW OTHER THAN SYSTEM REPORTING (d)</b>	<b>TOTAL (e)</b>
Balance first of year	\$ <u>          -</u>	\$ <u>  1,002,498</u>	\$ <u>          -</u>	\$ <u>  1,002,498</u>
Debits during the year:	\$ <u>          -</u>	\$ <u>      68,326</u>	\$ <u>          -</u>	\$ <u>      68,326</u>
Credits during the year	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>          -</u>	\$ <u>          -</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>          -</u>	\$ <u>  1,070,824</u>	\$ <u>          -</u>	\$ <u>  1,070,824</u>

UTILITY NAME: **MID COUNTY SERVICES INC**

<b>YEAR OF REPORT</b> <b>31-Dec-00</b>
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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE  
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 16,272
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Fees		_____
		_____
		_____
Deductions recorded on books not deducted for return:		
Net Change - Deferred Maintenance		21,684
Net Change - Rate Case		36,149
Excess Tax Depreciation over Book Depreciation		(7,521)
Current FIT		22,227
Deferred FIT		(18,391)
Deferred SIT		(1,846)
Income recorded on books not included in return:		
Turnaround of Prior Year's - Deferred Maintenance		_____
Interest During Construction		(2,860)
Other PAA		-
Turnaround of Prior Year's - Rate Case		_____
Deduction on return not charged against book income:		
Organization Exp		(340)
		_____
		_____
		_____
Federal tax net income		\$ <u>65,374</u>

Computation of tax :	
65,374	
34%	
22,227	

**WASTEWATER  
OPERATION  
SECTION**





UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT  
31-Dec-00

SYSTEM NAME / COUNTY : Pinellas County

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 4,789,133
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,311,732
110	Accumulated Amortization	F-8	1,533
271	Contributions In Aid of Construction	S-7	2,576,617
252	Advances for Construction	F-20	-
Subtotal			\$ 899,251
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 1,070,825
Subtotal			\$ 1,970,076
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		97,199
	Other (Specify):		
WASTEWATER RATE BASE			\$ 2,067,275
WASTEWATER OPERATING INCOME		S-3	\$ 102,102
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>4.94%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-00</b>
---

SYSTEM NAME / COUNTY : Pinellas County

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 1,027,439
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 1,027,439
401	Operating Expenses	S-10A	\$ 777,594
403	Depreciation Expense	S-6A	132,424
	Less: Amortization of CIAC	S-8A	(68,327)
	Net Depreciation Expense		\$ 64,097
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	106
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		42,150
408.11	Property Taxes		22,666
408.12	Payroll Taxes		16,734
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		\$ 81,550
409.1	Income Taxes		22,227
410.10	Deferred Federal Income Taxes		(18,391)
410.11	Deferred State Income Taxes		(1,846)
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 925,337
	Utility Operating Income		\$ 102,102
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		6,252
	Total Utility Operating Income		\$ 108,354

UTILITY NAME: MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 4,214	\$ 1,699	\$ -	\$ 5,913
352	Franchises	-	-	-	-
353	Land and Land Rights	18,403	-	-	18,403
354	Structures and Improvements	34,131	50	-	34,181
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	187,356	32,805	-	220,161
361	Collection Sewers - Gravity	1,346,410	173,135	6,349	1,513,196
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	70,130	2,475	3,077	69,528
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	31,447	9,850	149	41,148
371	Pumping Equipment	98,871	25,617	-	124,488
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	-	-
380	Treatment and Disposal Equipment	2,479,663	119,477	12,859	2,586,281
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	60,562	119	-	60,681
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	49,890	30,727	34,578	46,039
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	17,924	3,886	2,174	19,636
394	Laboratory Equipment	7,113	2,936	-	10,049
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	553	-	-	553
397	Miscellaneous Equipment	1,723	-	-	1,723
398	Other Tangible Plant	41,066	(3,913)	-	37,153
	Total Wastewater Plant	\$ 4,449,456	\$ 398,863	\$ 59,186	\$ 4,789,133

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.  
\*Note: The (d) column is recording allocation of UIF and adjustments to the acquisition entry.  
S-4(a)

UTILITY NAME: MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 5,913						
352	Franchises							
353	Land and Land Rights		18,403					
354	Structures and Improvements		34,181					
355	Power Generation Equipment							
360	Collection Sewers - Force		220,161					
361	Collection Sewers - Gravity		1,513,196					
362	Special Collecting Structures							
363	Services to Customers		69,528					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			41,148				
371	Pumping Equipment			124,488				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				2,586,281			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				60,681			
390	Office Furniture and Equipment							46,039
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							19,636
394	Laboratory Equipment							
395	Power Operated Equipment							10,049
396	Communication Equipment							
397	Miscellaneous Equipment							553
398	Other Tangible Plant							1,723
	Total Wastewater Plant	\$ 5,913	\$ 1,855,469	\$ 165,636	\$ 2,646,962	\$ -	\$ -	\$ 115,153

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME:

MID COUNTY SERVICES INC

<p><b>YEAR OF REPORT</b> 31-Dec-00</p>
--

SYSTEM NAME / COUNTY :

Pinellas County

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements			3.13%
355	Power Generation Equipment			
360	Collection Sewers - Force			3.33%
361	Collection Sewers - Gravity			2.22%
362	Special Collecting Structures			
363	Services to Customers			2.63%
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			2.86%
371	Pumping Equipment			4.00%
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment			2.86%
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			2.86%
390	Office Furniture and Equipment			
391	Transportation Equipment			6.67%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			6.25%
394	Laboratory Equipment			6.67%
395	Power Operated Equipment			
396	Communication Equipment			6.67%
397	Miscellaneous Equipment			10.00%
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY : Pinellas County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 3,300	\$ 372	-	\$ 372
355	Power Generation Equipment				
360	Collection Sewers - Force	58,723	6,239	-	6,239
361	Collection Sewers - Gravity	346,946	29,895	-	29,895
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	11,825	2,088	-	2,088
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	3,442	3,781	-	3,781
371	Pumping Equipment	11,220	899	-	899
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	736,991	70,873	-	70,873
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	9,429	2,016	-	2,016
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	42,541	9,086	-	9,086
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	9,038	2,322	-	2,322
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	9,680	4,853	(4,641)	212
Total Depreciable Wastewater Plant in Service		\$ 1,243,135	\$ 132,424	\$ (4,641)	\$ 127,783

\* Specify nature of transaction.

Use ( ) to denote reversal entries.

\*Note: The "other credits" (e) is recording allocation of UIF and adjustments to the acquisition entry.

S-6(a)

GROUP \_\_\_\_\_

UTILITY NAME: MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY : Pinellas County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$ -	\$ -	\$ -	\$ -	\$ 3,672
355	Power Generation Equipment	-	-	-	-	64,962
360	Collection Sewers - Force	-	-	-	-	370,492
361	Collection Sewers - Gravity	6,349	-	-	6,349	-
362	Special Collecting Structures	-	-	-	-	10,836
363	Services to Customers	3,077	-	-	3,077	-
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	149	-	-	149	7,074
371	Pumping Equipment	-	-	-	-	12,119
375	Reuse Transmission and Distribution System	-	-	-	-	-
380	Treatment and Disposal Equipment	12,859	-	-	12,859	795,005
381	Plant Sewers	-	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	-	11,445
390	Office Furniture and Equipment	-	-	-	-	-
391	Transportation Equipment	34,578	-	-	34,578	17,049
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	2,174	-	-	2,174	9,186
394	Laboratory Equipment	-	-	-	-	-
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	9,892
Total Depreciable Wastewater Plant in Service						\$ 1,311,732

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.



UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-00</b>
---

SYSTEM NAME / COUNTY : Pinellas County

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>2,493,577</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ <u>63,113</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	<u>19,927</u>
Total Credits		\$ <u>83,040</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>-</u>
Total Contributions In Aid of Construction		\$ <u>2,576,617</u>

Explain all debits charged to Account 271 during the year below:

**NONE**

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UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-00</b>
---

SYSTEM NAME / COUNTY : Pinellas County

**WASTEWATER CIAC SCHEDULE "A"**  
 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
SEWER CONNECTIONS FEES	7	\$ 1,235	\$ 8,645
SEWER CONNECTIONS FEES	1	\$ 24,176	\$ 24,176
SEWER CONNECTIONS FEES	1	\$ 12,392	\$ 12,392
SEWER CONNECTIONS FEES	1	\$ 1,997	\$ 1,997
SEWER CONNECTIONS FEES	1	\$ 601	\$ 601
SEWER CONNECTIONS FEES	1	\$ 3,570	\$ 3,570
SEWER CONNECTIONS FEES	1	\$ 11,732	\$ 11,732
Total Credits			\$ <u>63,113</u>

**ACCUMULATED AMORTIZATION OF WASTEWATER  
 CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 1,002,498
Debits during the year:	
Accruals charged to Account 272	\$ 68,327
Other debits (specify) :	
_____	
_____	
Total debits	\$ 68,327
Credits during the year (specify) :	
_____	
_____	
Total credits	\$ -
Balance end of year	\$ <u>1,070,825</u>

UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-00</b>
---

SYSTEM NAME / COUNTY : Pinellas County

**WASTEWATER CIAC SCHEDULE "B"**  
 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
 RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
 WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
<u>Docket #971065-SU</u>	<u>JE</u>	\$ <u>19,927</u>
Total Credits		\$ <u>19,927</u>

Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-00
-----------------------------

(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			-
Total Measured Revenues	1,027,439	1,027,439	-
Revenues from Public Authorities			-
Revenues from Other Systems			-
Interdepartmental Revenues			-
Total Other Wastewater Revenues			-
Reclaimed Water Sales			-
Total Wastewater Operating Revenue	1,027,439	1,027,439	-
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			-
Net Wastewater Operating Revenues	1,027,439	1,027,439	-

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-00
-----------------------------

SYSTEM NAME / COUNTY : Pinellas County

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
	Flat Rate Revenues:			
521.1	Residential Revenues	3,099	3,148	\$ 1,027,439
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	3,099	3,148	\$ 1,027,439
	Measured Revenues:			
522.1	Residential Revenues			
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues			\$
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		3,099	3,148	\$ 1,027,439
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			-
Total Other Wastewater Revenues				\$ -

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-00</b>
---

SYSTEM NAME / COUNTY : Pinellas County

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____ -
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____ -
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____
Total Wastewater Operating Revenues				\$ <u>1,027,439</u>

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY Pinellas County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES- MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 186,879	\$ 5,606	\$ 22,425	\$ 37,376	\$ 9,344	\$ 89,702	\$ 22,426
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	34,858	1,046	2,440	4,183	1,743	10,457	4,183
710	Purchased Sewage Treatment	-						
711	Sludge Removal Expense	214,475					214,475	
715	Purchased Power	95,985			23,996		71,989	
716	Fuel for Power Purchased							
718	Chemicals	48,424					48,424	
720	Materials and Supplies	107,157	4,286	17,145	25,718	6,429	42,863	10,716
731	Contractual Services-Engineering	-						
732	Contractual Services - Accounting	2,657						
733	Contractual Services - Legal	609						
734	Contractual Services - Mgt. Fees	-						
735	Contractual Services - Testing							
736	Contractual Services - Other	7,750						
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expenses	2,185	66	262	437	109	1,049	262
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workman's Comp.	15,692						
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	43,959						
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	50						
775	Miscellaneous Expenses	16,914						
Total Wastewater Utility Expenses		\$ 777,594	\$ 11,004	\$ 42,272	\$ 91,710	\$ 17,625	\$ 478,959	\$ 37,587

UTILITY NAME: MID-COUNTY SERVICES INC

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees						
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits	10,806					
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		0				
732	Contractual Services - Accounting		2,657				
733	Contractual Services - Legal		609				
734	Contractual Services - Mgt. Fees		0				
735	Contractual Services - Testing		0				
736	Contractual Services - Other		3,875				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		15,692				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		43,959				
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	50					
775	Miscellaneous Expenses	8,457					
Total Wastewater Utility Expenses		\$ 23,188	\$ 75,249	\$ -	\$ -	\$ -	\$ -

S-10(b)  
GROUP



UTILITY NAME:

MID COUNTY SERVICES, INC.

<b>YEAR OF REPORT</b> 31-Dec-00
------------------------------------

SYSTEM NAME / COUNTY :

MID COUNTY / PINELLAS

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

<b>WATER METER SIZE</b> <b>(a)</b>	<b>TYPE OF WATER METER</b> <b>(b)</b>	<b>EQUIVALENT FACTOR</b> <b>(c)</b>	<b>NUMBER OF WATER METERS</b> <b>(d)</b>	<b>TOTAL NUMBER OF METER EQUIVALENTS</b> <b>(c x d)</b> <b>(e)</b>
All Residential		1.0		
5/8"	Displacement	1.0	1,725	1,725
3/4"	Displacement	1.5		
1"	Displacement	2.5	69	172.5
1 1/2"	Displacement or Turbine	5.0	36	180
2"	Displacement, Compound or Turbine	8.0	35	280
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	6	300
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				<u>2,672.5</u>

**CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$272.271 / 365 \text{ days} / 280 \text{ gpd} = 2664$$

UTILITY NAME:

MID COUNTY SERVICES, INC.

**YEAR OF REPORT**  
**31-Dec-00**

SYSTEM NAME / COUNTY : MID COUNTY / PINELLAS

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>.900 mgd</u>	<u>                    </u>	<u>                    </u>
Basis of Permit Capacity (1)	<u>AADF</u>	<u>                    </u>	<u>                    </u>
Manufacturer	<u>Marolf</u>	<u>                    </u>	<u>                    </u>
Type (2)	<u>Ext. Aeration</u>	<u>                    </u>	<u>                    </u>
Hydraulic Capacity	<u>1.1 mgd</u>	<u>                    </u>	<u>                    </u>
Average Daily Flow	<u>.744 mgd</u>	<u>                    </u>	<u>                    </u>
Total Gallons of Wastewater Treated	<u>272.271 mg</u>	<u>                    </u>	<u>                    </u>
Method of Effluent Disposal	<u>Curlew Creek</u>	<u>                    </u>	<u>                    </u>

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)
- (2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: MID COUNTY SERVICES, INC.

YEAR OF REPORT  
31-Dec-00

SYSTEM NAME / COUNTY : MID COUNTY / PINELLAS

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served 2664
2. Maximum number of ERCs\* which can be served 3214
3. Present system connection capacity (in ERCs\*) using existing lines 3214
4. Future connection capacity (in ERCs\*) upon service area buildout 3214
5. Estimated annual increase in ERCs\* 98
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
Relocation of the Wilshire pump station force main was completed in March, 2001. Pump stations were equipped with pump arounds and generator receptacles in 2000. Installed a VFD pump controller on EQ basin pumps. Installation of replacement blowers on South Polant was completed in 2000. North plant blower is to be installed April, 2001. Repairs were made to the collection system on US 19 N, in Doral MHP and on Park Lane to reduce infiltration.
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. None
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Yes  
If so, when? 1998
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? None
10. When did the company last file a capacity analysis report with the DEP? 1998
11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # 4052P01064

\* An ERC is determined based on the calculation on S-11.