

ANNUAL REPORT

SU291-02-AR Mr. Don Rasmussen Mid-County Services, Inc. % Utilities, Inc. of Florida 200 Weathersfield Avenue Altamonte Springs, FL 32714-4099

<u>081-S</u>

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

31-Dec-02

Form PSC/WAW 3 (Rev. 12/99)

TABLE OF CONTENTS

f) A.

SCHEDULE	PAGE	SCHEDULE	PAGE
EXI	ECUTIVE S	SUMMARY	
Carlifornia	Г.1	D : C	
Certification General Information	E-1 E-2	Business Contracts with Officers, Directors	F. 7
		and Affiliates	E-7
Directory of Personnel Who Contact the FPSC	E-3	Affiliation of Officers & Directors	E-8
Company Profile	E-4	Businesses which are a Byproduct, Coproduct or	
Parent / Affiliate Organization Chart	E-5	Joint Product Result of Providing Service	E-9
Compensation of Officers & Directors	E-6	Business Transactions with Related Parties.	E-10
		Part I and II	
FII	NANCIAL S	SECTION	
Comparative Balance Sheet -	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Assets and Other Debits		Extraordinary Property Losses	F-13
Comparative Balance Sheet -	F-2	Miscellaneous Deferred Debits	F-14
Equity Capital and Liabilities		Capital Stock	F-15
Comparative Operating Statement	F-3	Bonds	F-15
Schedule of Year End Rate Base	F-4	Statement of Retained Earnings	F-16
Schedule of Year End Capital Structure	F-5	Advances from Associated Companies	F-17
Capital Structure Adjustments	F-6	Long Term Debt	F-17
Utility Plant	F-7	Notes Payable	F-18
Utility Plant Acquisition Adjustments	F-7	Accounts Payable to Associated Companies	F-18
Accumulated Depreciation	F-8	Accrued Interest and Expense	F-19
Accumulated Amortization	F-8	Misc. Current & Accrued Liabilities	F-20
Regulatory Commission Expense -	F-9	Advances for Construction	F-21
Amortization of Rate Case Expense		Other Deferred Credits	F-21
Nonutility Property	F-9	Contributions In Aid of Construction	F-22
Special Deposits	F-9	Accumulated Amortization of CIAC	F-23
Investments and Special Funds	F-10	Reconciliation of Reported Net Income with	F-23
Accounts and Notes Receivable - Net	F-11	Taxable Income for Federal Income Taxes	1-43
Accounts Receivable from Associated Companies	F-12	Taxable meeme for redetal meeme Taxes	
Notes Receivable from Associated Companies	F-12		
Miscellaneous Current & Accrued Assets	F-12 F-12		
Miscendieous Current & Accided Assets	117		

TABLE OF CONTENTS

 $\mathbf{c}^{(i)} = \mathbf{v}^{(i)} = \mathbf{v}^{(i)}$

SCHEDULE	PAGE	SCHEDULE	PAGE
WATER	OPERAT	TION SECTION	
Listing of Water System Groups	W-1	CIAC Additions / Amortization	W-8
Schedule of Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics,	W-11
Basis for Water Depreciation Charges	W-5	Source Supply	
Analysis of Entries in Water Depreciation	W-6	Water Treatment Plant Information	W-12
Reserve		Calculation of ERC's	W-13
Contributions In Aid of Construction	W-7	Other Water System Information	W-14
WASTEWAT	TER OPE	RATION SECTION	
Listing of Wastewater System Groups	S-1	Contributions In Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	e S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Utility Expense Accounts	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Operating Revenue	S-10
Analysis of Entries in Wastewater Depreciat	io S-5	Calculation of ERC's	S-11
Reserve		Wastewater Treatment Plant Information	S-12

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 X	NO	2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES X	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 X	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-02

MID COUNTY SERVICES INC	County:	Pinellas County
(Exact Name of Utility)		
List below the exact mailing address of the utility for which norm 2335 SANDERS ROAD	nal correspondence should be sent:	
NORTHBROOK IL 60062	440	MA (8)
T.1. 1	***	
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	5	
2335 SANDERS ROAD		
NORTHBROOK IL 60062		
Telephone: 847-498-6440	_	
List below the address of where the utility's books and records are	e located:	
2335 SANDERS ROAD	o rocated.	
NORTHBROOK IL 60062		
Telephone: 847-498-6440	_	
Title and the second se		
List below any groups auditing or reviewing the records and oper PRICEWATERHOUSECOOPERS	ations:	
TRICEWATERITOUSECOOTERS		
	NAME OF THE PARTY	
Date of original organization of the utility: 08/19/68		
Check the appropriate business entity of the utility as filed with the	ne Internal Revenue Service	
Chook the appropriate business entity of the utility as filed with the	ie internar Revenue gerviee	
Individual Partnership Sub S Corporation	1120 Corporation	
	X	
List below every corporation or person owning or holding directly of the utility:	y or indirectly 5% or more of the v	oting securities
or the anney.		Percent
Name		<u>Ownership</u>
1. UTILITIES INC		100%
2.		
3. 4.		
5.		•
6.		-
7.		
8.		
9.		-
10.		

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

	TURIDA PUBLIC SER	THE COMMISSION	
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
LAWRENCE N SCHUMACHER	PRES/SEC/CFO		FINANCIAL
PRICEWATERHOUSECOOPERS	AUDITORS	PRICEWATERHOUSECOOPERS	AUDITS
		1041110	

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

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.

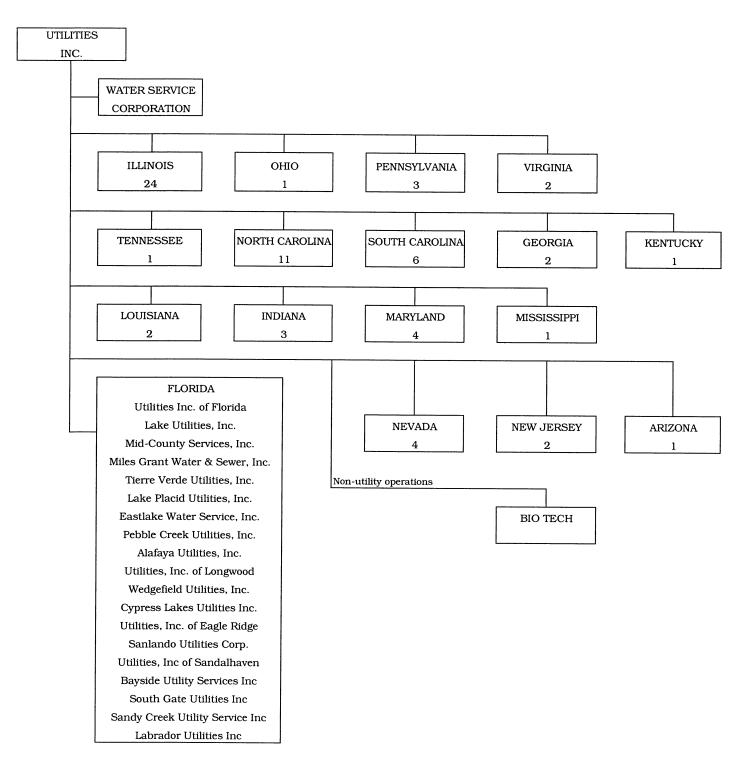
PARENT / AFFILIATE ORGANIZATION CHART

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.

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.

COMPENSATION OF OFFICERS

For each officer, list the time spen activities and the compensation receives			t on total business
NAME	TITLE	% OF TIME SPENT AS OFFICER OF THE UTILITY	OFFICERS' COMPENSATION
(a)	(b)	(c)	(d)
JAMES L CAMAREN	CEO		\$NONE
LAWRENCE N SCHUMACHER	PRES/SEC/CFO		NONE
		-	

COMPENSATION OF DIRECTORS

For each director, list the number received as a director from the respon		nded by each director and t	he compensation
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
JAMES L CAMAREN	CEO	1	\$NONE
LAWRENCE N SCHUMACHER	PRES/SEC/CFO	1	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	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE	AMOUNT	ADDRESS OF
OFFICER, DIRECTOR OR AFFILIATE	OR PRODUCT	AMOUNT	ADDRESS OF AFFILIATED ENTITY
(a)	(b)	(-)	
(a)	(0)	(c)	(d)
NO BUSINESS CONTRACTS,		\$	
AGREEMENTS OR OTHER		Φ	
ARRANGEMENTS WERE			
ENTERED INTO DURING THE			
CURRENT YEAR BY THE			
OFFICERS LISTED ON PAGE			
E6, THE DIRECTORS OR			
AFFILIATES.			
A 2000 - 4000 -			
		·	
		NIEWWorks and the second secon	
		Market	
	19.414.48.14	***************************************	

^{*} 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.

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principle occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME	PRINCIPLE OCCUPATION OR BUSINESS	AFFILIATION OR	NAME AND ADDRESS OF AFFILIATION OR
(a)	AFFILIATION (b)	CONNECTION (c)	CONNECTION (d)
THE OFFICIALS LISTED			
ON PAGE E6 HAVE NO			
OTHER PRINCIPLE			
OCCUPATION OR BUSINESS			
AFFILIATION OR			
CONNECTIONS WITH ANY			
OTHER BUSINESS OR			
FINANCIAL ORGANIZATIONS, FIRMS,			
OR PARTNERSHIPS			
DURING THE REPORTED			
YEAR.			The state of the s
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YEAR OF REPORT 31-Dec-02

UTILITY NAME: MID COUNTY SERVICES INC

BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. revenue and expenses segregated out as nonutility also.

	ASSETS		REVENUES	UES	EXPENSES	VSES
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
	€				Ç	
NO BUSINESS						
WHICH ARE						
A BYPRODUCT,						
COPRODUCT						
OR JOINT						
PRODUCT						
RESULTING						
FROM						
PROVIDING						
WATER						
AND/OR						
SEWER						
SERVICE.						

MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-02

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages $\hbox{E--2 and E--6, identifying the parties, amounts, dates and product, and asset, or service involved.}\\$

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.

2. Below are some types of transactions to include:

-management, legal and accounting services

-computer services

UTILITY NAME:

-engineering & construction services

-material and supplies furnished

-leasing of structures, land, and equipment

-rental transactions

-repairing and servicing of e	equipment	-sale, purchase or transfer of various products					
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES (P)urchased (S)old (d)	AMOUNT (e)			
WATER SERVICE CORP	Operators Salaries & Benefits	Continous	Purchase	199,116			
	Insurance	Continous	Purchase	14,669			
	Computer Operations	Continous	Purchase	804			
	Supplies & Postage	Continous	Purchase	2,340			
	Outside Services	Continous	Purchase	5,835			
	Management Services	Continous	Purchase	45,271			

YEAR OF REPORT 31-Dec-02

UTILITY NAME: MID COUNTY SERVICES INC

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		d. d sale with "S".	- column (d)) ow or in a supplemental		FAIR MARKET VALUE	(f)	- ∽																				
Assets	>	Enter name of related party or company. Enter name of related party or company. Describe briefly the type of assets purchased, sold or transferred. Enter the total received or paid. Indicate purchase with "P" and sale with "S". Enter the net book value for each item reported. Enter the net profit or loss for each item reported. (column (c) - column (d)) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.	ased, sold or transferre purchase with "P" an- ported. reported. (column (c)- reported. In space bela llate fair market value.		ased, sold or transferr purchase with "P" an ported. reported. (column (c) reported. In space bel ilate fair market value	ased, sold or transferra i purchase with "P" an- iported. reported. (column (c) reported. In space belallate fair market value.	ased, sold or transferre purchase with "P" and ported. reported. (column (c) reported. In space bely late fair market value.		ased, sold or transferrer purchase with "P" an sported. reported. (column (c) reported. In space belulate fair market value.		used, sold or transferre purchase with "P" and ported. reported. (column (c) reported. In space beld late fair market value.	sed, sold or transferre purchase with "P" and ported. eported. (column (c) eported. In space belate fair market value.	sed, sold or transferre purchase with "P" and sorted. eported. (column (c) eported. In space beld ate fair market value.		used, sold or transferre purchase with "P" and ported. eported. (column (c) - reported. In space belowed in space belowere fair market value.		(e)	€									
and Transfer of Assets	actions follow:		lated party or company the type of assets purch ceived or paid. Indicate ok value for each item refit or loss for each item reket value for each item e the basis used to calcu	NET BOOK VALUE	(p)	↔																					
ions: Sale, Purchase	. The columnar instructions follow:	(a) Enter name of r(b) Describe brieffy(c) Enter the total r(d) Enter the net bo	(e) Enter the net pr (f) Enter the fair m schedule, descri		SALE OR PURCHASE PRICE	(c)	€5																				
Part II. Specific Instructions: Sale, Purchase and Transfer of Assets	elating 3. fassets.	s of transactions to include: equipment land and structures	securities n stock dividends ns		DESCRIPTION OF ITEMS	(g)																					
	Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures	-purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans		NAME OF COMPANY OR RELATED PARTY	(a)		NO ASSETS WERE SOLD,	PURCHASED OR	TRANSFERRED WITH	A RELATED PARTY	DURING THE FISCAL	YEAR ENDED 31-Dec-02														
	:	7						Ţ			7	1	,														

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.	ASSETS AND OTHER	REF.		PREVIOUS		CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		(d)	İ	(e)
	UTILITY PLANT					
101-106	Utility Plant	F-7	\$	5,203,141	\$	5,407,320
108-110	Less: Accumulated Depreciation and Amortization	F-8		1,425,357		1,535,533
	Net Plant		\$	3,777,784	\$_	3,871,787
114-115	Utility Plant Acquisition adjustment (Net)	F-7				-
116 *	Other Utility Plant Adjustments					
	Total Net Utility Plant		\$	3,777,784	\$_	3,871,787
	OTHER PROPERTY AND INVESTMENTS	l .				
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	l _		<u> </u>	
125	Other Investments	F-10			l	
126-127	Special Funds	F-10				
	Total Other Property & Investments		\$		\$_	
	CURRENT AND ACCRUED ASSETS					
131	Cash		\$_		\$	-
132	Special Deposits	F-9	<u> </u>	_		-
133	Other Special Deposits	F-9	l _		_	
134	Working Funds		 		l _	
135	Temporary Cash Investments		l —			
141-144	Accounts and Notes Receivable, Less Accumulated	.		10010	1	
145	Provision for Uncollectible Accounts	F-11	l —	10,342		14,617
145 146	Accounts Receivable from Associated Companies	F-12				
	Notes Receivable from Associated Companies	F-12	-	-	-	
151-153 161	Material and Supplies Stores Expense		-			
162	Prepayments		l —	5,625	-	5 625
171	Accrued Interest and Dividends Receivable			3,023	1 -	5,625
172 *					-	
173 *	Accrued Utility Revenues		-		-	
174	Misc. Current and Accrued Assets	F-12			-	_
2,,,	Total Current and Accrued Assets	\$_	15,967	\$_	20,242	

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED DEBITS			
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	104,798	42,969
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes		188,932	184,239
	Total Deferred Debits		\$\$293,730	\$\$227,208
	TOTAL ASSETS AND OTHER DEBITS			\$4,119,237_

^{*} 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

4 C C T	EQUIT CATTAL AND I		_			
ACCT.		REF.		PREVIOUS	1	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	l	YEAR
(a)	(b)	(c)		(d)		(e)
	EQUITY CAPITAL					
201	Common Stock Issued	F-15	\$	500	\$_	500
204	Preferred Stock Issued	F-15	1 ~			
202,205 *	Capital Stock Subscribed					
203,206 *	203,206 * Capital Stock Liability for Conversion		-			
207 *	Premium on Capital Stock		i -			
209 *	Reduction in Par or Stated Value of Capital Stock		1 -			
210 *	Gain on Resale or Cancellation of Reacquired		i -			
	Capital Stock					
211	Other Paid - In Capital		-	3,326,494	-	3,366,477
212	Discount On Capital Stock		-		-	
213	Capital Stock Expense	1	-		-	
214-215	Retained Earnings	F-16	-	(743,691)	-	(789,493)
216	Reacquired Capital Stock	1 10	-	(713,051)	-	(705,155)
218	Proprietary Capital		-			
210	(Proprietorship and Partnership Only)	i	l			
<u> </u>	(Trophetorship and Farthership Only)	<u> </u>	 		<u> </u>	
	Total Equity Capital		\$	2,583,303	\$	2,577,484
				2,303,303	"-	2,377,104
	LONG TERM DEBT				<u> </u>	
221	Bonds	F-15	ŀ]	
222 *	Reacquired Bonds		-		-	
223	Advances from Associated Companies	F-17	-			
224	Other Long Term Debt	F-17	-	-	l —	_
	Total Long Term Debt		\$	_	\$	_
					* -	
T	CURRENT AND ACCRUED LIABILITIES	T			†	
231	Accounts Payable			7,614		7,642
232	Notes Payable	F-18	-	7,014	l	7,042
233	Accounts Payable to Associated Companies	F-18	-	(397,238)		(252,469)
234	Notes Payable to Associated Companies	F-18	-	(371,230)		(232,409)
235	Customer Deposits	1-10	-	_	-	
236	Accrued Taxes	W/S-3	-	40,000		40,000
237	Accrued Interest	F-19	-	40,000		40,000
238	Accrued Dividends	1-19	-	_	-	-
			_			
239	239 Matured Long Term Debt 240 Matured Interest		-		-	
		F 20	-			
241	Miscellaneous Current & Accrued Liabilities	F-20	-		-	
		1			 	
	Total Current & Accrued Liabilities		\$	(349,624)	\$	(204,827)
	· · · · · · · · · · · · · · · · · · ·		-	(2.2,02.1)	-	(201,027)
					L	

^{*} Not Applicable for Class B Utilities

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COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	ACCT. REF		PREVIOUS	CURRENT		
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR		
(a)	(b)	(c)	(d)	(e)		
	DEFERRED CREDITS					
251	Unamortized Premium On Debt	F-13	\$	\$		
252	252 Advances For Construction					
253	Other Deferred Credits	F-21				
255	Accumulated Deferred Investment Tax Credits		-	-		
Total Deferred Credits			\$	\$		
	OPERATING RESERVES					
261	Property Insurance Reserve		\$	\$		
262	Injuries & Damages Reserve					
263	Pensions and Benefits Reserve					
265	Miscellaneous Operating Reserves					
	Total Operating Reserves		\$	\$		
	CONTRIBUTIONS IN AID OF CONSTRUCTION					
271	Contributions in Aid of Construction	F-22	\$2,811,768	\$ 2,825,700		
272	Accumulated Amortization of Contributions			6		
	in Aid of Construction	F-22	1,141,375	1,215,863		
	Total Net C.I.A.C.		\$1,670,393	\$1,609,837_		
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 147,975	\$ 121,058		
282	Accumulated Deferred Income Taxes -					
	Liberalized Depreciation					
283	Accumulated Deferred Income Taxes - Other		35,434	15,685		
	Total Accumulated Deferred Income Tax		\$183,409	\$136,743		
TOTAL E	TOTAL EQUITY CAPITAL AND LIABILITIES \$4,087,481					

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)		CURRENT YEAR * (e)
400 469, 530			\$_	1,050,331	\$_	1,052,667
		\$_	1,050,331	\$_	1,052,667	
401	Operating Expenses	F-3(b)	\$	857,821	\$	890,029
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$_		\$_	
	Net Depreciation Expense					82,929
406 Amortization of Utility Plant Acquisition Adjustment F-3(b)			-		-	
407	Amortization Expense (Other than CIAC)	F-3(b)		148		148
408	Taxes Other Than Income	W/S-3		99,459		78,848
409	Current Income Taxes	W/S-3		75,332		(12,820)
410.10	Deferred Federal Income Taxes	W/S-3		(92,996)		(7,437)
410.11	Deferred State Income Taxes	W/S-3		(14,945)	l _	(2,714)
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		\$_	994,089	\$_	1,028,983
	Net Utility Operating Income		\$_	56,242	\$	23,684
469, 530	469, 530 Add Back: Guaranteed Revenue and AFPI F-3(b)			4.100.1		
413 Income From Utility Plant Leased to Others		_		_		
414 Gains (losses) From Disposition of Utility Property						
420	Allowance for Funds Used During Construction			8,194		1,146
Total Utili	ty Operating Income [Enter here and on Page F-3(c)]		\$_	64,436	\$_	24,830

^{*} For each account, Column e should agree with Cloumns 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)
\$	\$1,052,667_	\$
\$	\$1,052,667_	\$
\$ -	\$ 890,029	\$ -
	157,417 (74,488)	
\$	\$82,929_	\$
- - - - - - - - - - - -	- 148 78,848 (12,820) (7,437) (2,714) - -	- - - - - - - - - - - - - - - - - - -
\$	\$1,028,983_	\$
\$	\$ 23,684	\$
- - - -	- - - - 1,146	
\$	\$24,830_	\$

^{*} 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 Utili	Total Utility Operating Income [from page F-3(a)]		\$	64,436	\$	24,830
OTHER INCOME AND DEDUCTIONS 415 Revenues-Merchandising, Jobbing, and Contract Deductions			\$		\$	
416	Costs & Expenses of Merchandising Jobbing, and Contract Work					
419	Interest and Dividend Income			333		351
421	Nonutility Income			-		
426	Miscellaneous Nonutility Expenses			-		-
Total Other Income and Deductions			\$	333	\$	351
	TAXES APPLICABLE TO OTHER INCOME					
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				l	
412.30	Investment Tax Credits Restored to Operating Income					
	Total Taxes Applicable To Other Income		\$		\$	-
	INTEREST EXPENSE					
427	Interest Expense	F-19	\$	83,264	\$	70,983
428	Amortization of Debt Discount & Expense	F-13				
429	Amortization of Premium on Debt	F-13				
	Total Interest Expense		\$	83,264	\$	70,983
	EXTRAORDINARY ITEMS				i	
433	Extraordinary Income		\$		\$	
434	Extraordinary Deductions		-		l	
409.30 Income Taxes, Extraordinary Items						
	Total Extraordinary Items		\$	-	\$	
	NET INCOME		\$	(18,495)	\$	(45,802)

Explain Extraordinary Income:		
NONE		

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	\$ -	\$ 5,378,511
	Less:			
	Nonused and Useful Plant (1)			-
108	Accumulated Depreciation	F-8	-	1,533,704
110	Accumulated Amortization	F-8	-	1,829
271	Contributions In Aid of Construction	F-22	-	2,825,700
252	Advances for Construction	F-20		-
	Subtotal		\$	\$1,017,278_
	Add:			
272	Accumulated Amortization of			
	Contributions in Aid of Construction	F-22	-	1,215,864
	Subtotal		\$	\$2,233,142_
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		-
115	Accumulated Amortization of			
	Acquisition Adjustments (2)	F-7		<u> </u>
	Working Capital Allowance (3)			111,254
	Other (Specify):			
				-
	RATE BASE		\$	\$2,344,396_
	NET UTILITY OPERATING INCOME		\$	\$\$
ACHI	EVED RATE OF RETURN (Operating Income / Rate		1.01%	

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)

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain) Short Term Debt	\$ 950,104 - 1,441,787 (47,496) 	40.53% 0.00% 61.50% 0.00% 0.00% 0.00% -2.03% 0.00%	10.16% 0.00% 7.28% 0.00% 0.00% 0.00% 0.00%	4.12% 0.00% 4.48% 0.00% 0.00% 0.00% 0.00%
Total	\$2,344,396	100.00%		8.60%

(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:	10.16%
Commission order approving Return on Equity:	PSC-98-0524-FOF-SU

APPROVED AFUDC RATE COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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.

YEAR OF REPORT 31-Dec-02

MID COUNTY SERVICES INC

UTILITY NAME:

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

	CONSISTEN	IT WITH THE METH	ODOLOGY USED IN 1	CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING	EDING	•
CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain) Short Term Debt	\$ 77,650,144 			\$	\$ <u>(76,700,040)</u> 	\$ 950,104 - 1,441,787 - - - - (47,496)
Total	\$ 195,437,186	\$	0 \$	0 \$	\$ (193,092,791)	\$ 2,344,395
(1) Explain below all adjustments made in Columns (e) and (f)	nents made in Columns (e) and (f):				
NOT APPLICABLE	ABLE					

UTILITY NAME:

MID COUNTY SERVICES INC

UTILITY PLANT ACCOUNTS 101 - 106

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$	\$5,378,511	\$	\$5,378,511_
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress		28,809		28,809
106	Completed Construction Not Classified				
	Total Utility Plant	\$	\$5,407,320_	\$	\$5,407,320_

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.

r	For any acquisition adjustments approved by the Commission, include the Order Number.				
ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment NONE	\$	\$		\$
Total Pla	nt Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization Accruals charged during year	\$	\$	\$	\$
Total Acc	cumulated Amortization	\$	\$	\$	\$
Net Acqu	nisition Adjustments	\$	\$	\$	\$

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

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)			.0)				
					OTHER THAN		
DESCRIPTION	İ	WATER	\ x xz.	ASTEWATER	REPORTING		MICATI A T
l e e e e e e e e e e e e e e e e e e e			W A		1		TOTAL
(a) ACCUMULATED DEPRECIATION	+	(b)	-	(c)	(d)	<u> </u>	(e)
Account 108							
Balance first of year				1 400 676	Φ.		1 400 676
Credit during year:	\$		\$	1,423,676	\$	\$	1,423,676
Accruals charged to:			1				
•	\$		_	157 417	Φ.	_	155 415
Account 108.1 (1) Account 108.2 (2)	┨╸ -		\$_	157,417	\$	\$_	157,417
Account 108.2 (2) Account 108.3 (2)	-		-			-	
Other Accounts (specify):	┥ -		l			-	-
Other Accounts (specify).			l	(2.226)			(2.22()
	- 1	-	_	(3,326)		-	(3,326)
Salvage	- 1		-			_	-
Other Credits (Specify):	1 -		-			-	
Other Credits (Specify).							
Total Credits	\$	-	\$	154,091	\$ -	\$	154,091
Debits during year:	†		<u> </u>		-	Ť	10.,001
Book cost of plant retired	•	_		44,063			44,063
Cost of Removal						_	,
Other Debits (specify):	1 -		_			_	
			İ				_
	1						
Total Debits	\$	_	\$	44,063	\$ -	\$	44,063
Balance end of year	\$ =	-	\$	1,533,704	\$	\$_	1,533,704
ACCUMULATED AMORTIZATION	+						
Account 110							
Balance first of year	\$	_	\$	1,681	\$	\$	1,681
Credit during year:	+		*	1,001	Ψ	Ψ	1,001
Accruals charged to:							
Tradition distribution	\$	_	\$	148	\$	\$	148
Account 110.2 (2)			Ψ	140	4	Ψ_	- 140
Other Accounts (specify):	1 -		-		•		-
				-			-
Total credits	\$	-	\$	148	\$ -	\$	148
Debits during year:							
Book cost of plant retired							-
Other debits (specify):	1					_	
Total Debits	\$	_	\$	-	\$ -	\$	-
Balance end of year	\$	-	\$	1,829	\$ -	\$	1,829
•				,,,,,,			2,022

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

MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-02

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

	EXPENSE	CHARGED OFF DURING YEAR		
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	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): Electric Deposit	\$
Total Special Deposits	\$
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$
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	\$	\$
Total Investment in Associated Companies	Ţ	\$
UTILITY INVESTMENTS (Account 124): NONE	\$	\$
Total Utility Investment		\$
OTHER INVESTMENTS (Account 125): NONE	\$	\$
Total Other Investment		\$
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B NONE	Utilities: Account 127):	\$
Total Special Funds		
Total Special runds		\$

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)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water Wastewater Other	\$ 14,617	
Total Customer Accounts Receivable		\$ 14,617
OTHER ACCOUNTS RECEIVABLE (Account 142):	\$	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):	\$	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$14,617
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year Add: Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others	\$ - \$	
Total Additions Deduct accounts written off during year: Utility Accounts Others	\$ - 	
Total accounts written off	\$ -	
Balance end of year		\$
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$14,617

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
NONE	ss
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	\$

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) UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
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)
NONE	\$
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) RATE CASE	\$	\$33,052
Total Deferred Rate Case Expense	\$	\$33,052
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): OTHER DEFERRED MAINTENANCE	\$	\$
Total Other Deferred Debits	\$	\$9,917
REGULATORY ASSETS (Class A Utilities: Account. 186.3): NONE	\$	\$
Total Regulatory Assets	\$	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$42,969_

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
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	%	\$
PREFERRED STOCK		
Par or stated value per share	%	\$ -
Shares authorized		-
Shares issued and outstanding	7	-
Total par value of stock issued	%	\$ -
Dividends declared per share for year	%	\$

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
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	\$ (743,691)
439	Changes to Account:	
737	Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$
	OTCO.	3
	Total Credits:	0
	Debits:	\$ \$
		, <u> </u>
	Total Debits:	\$
435	D-1Tf1C . Y	
435	Balance Transferred from Income Appropriations of Retained Earnings:	\$ (45,802)
350	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	\$
	Dividends Declared:	Ψ
437	Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	
730	Common Stock Dividends Declared	
	Total Dividends Declared	¢.
	10001 B 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$
215	Year end Balance	\$
214	A	
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	purpose of each appropriated amount at year end).	
1		
1		
214	Total Appropriated Retained Earnings	\$
	<u> </u>	Ψ
Total Re	tained Earnings	
10tai Not	ained Earnings	\$(789,493)
Notes to	Statement of Retained Earnings:	

s c

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

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

OTHER LONG-TERM DEBT ACCOUNT 224

	INT	EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
	%		\$
NONE	<u>0.00%</u> %	NONE	-
	%	****	
	%		
	%		
	%		
	% %		
	——— [%] / _%		
	%	****	
	%		
	%		
	%		-
Total			\$

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

NOTES PAYABLE ACCOUNTS 232 AND 234

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

Report each account payable separately. (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$\$252,469
Total	\$ 252.460
1 out	\$252,469

UTILITY NAME: MID COUNTY SERVICES INC

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

		INTER	INTEREST ACCRUED		
DESCRIPTION	BECINNING	DO	DUKING YEAK	DAID DIBING	BAT ANCE FUD
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR YEAR	BALANCE END OF YEAR
(a)	(p)	(c)	(d)	(e)	(£)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$		\$	\$	· ·
UTILITIES INC INTERCOMPANY INTEREST			70,983	70,983	
Total Account 237.1			\$ 70,983	\$ 70,983	·
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits MISC ITEMS	\$	427	\$	\$	· 1
					1
Total Account 237.2	- ***			- \$	·
Total Account 237 (1)	\$		\$ 70,983	\$ 70,983	·
INTEREST EXPENSED: Total accrual Account 237		237	\$ 70,983	(1) Must agree to F	(1) Must agree to F-2 (a). Beginning and
Less Capitalized Interest Portion of AFUDC:				Ending Balance	Ending Balance of Accrued Interest.
				(2) Must agree to F-3 (c), Current Year Interest Expense	-3 (c), Current pense
Net Interest Expensed to Account No. 427 (2)			\$ 70,983		

UTILITY NAME: MID COUNTY SERVICES INC

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

	BALANCE END
DESCRIPTION - Provide itemized listing	OF YEAR
(a)	(Q)
NONE	6 9
Total Miscellaneous Current and Accrued Liabilities	S .

ADVANCES FOR CONSTRUCTION

	Г					 	_	
		BALANCE END OF YEAR	Œ	- - -				·
		CREDITS	(e)	\$				89
	DEBITS	A	(p)	\$				8
		ACCT. DEBIT	(c)					
ACCOUNT 252	BALANCE	BEGINNING OF YEAR	(q)	€				8
		NAME OF PAYOR *	(a)	NONE				Total

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

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): NONE	\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$	\$2,811,768_	\$	\$2,811,768_
Add credits during year:	\$	\$13,932_	\$	\$13,932_
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	\$	\$\$	\$	\$2,825,700_

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)	
Balance first of year	\$	\$1,141,376_	\$	\$1,141,376_	
Debits during the year:	\$	\$	\$	\$74,487_	
Credits during the year	\$	\$	\$	\$	
Total Accumulated Amortization of Contributions In Aid of Construction	\$	\$1,215,863	\$	\$ <u>1,215,863</u>	

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 accrua

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)	\$ (45,802)
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Fees		13,933
Deductions recorded on books not deducted for return:		
Net Change - Deferred Maintenance		17,237
Net Change - Rate Case		44,592
Excess Tax Depreciation over Book Depreciation		(54,656)
Current FIT		(18,717)
Deferred FIT		(7,437)
Deferred SIT		(2,714)
Interest During Construction		(1,146)
Deduction on return not charged against book income: Organization Exp		(340)
ederal tax net income		\$(55,050)
omputation of tax :		
(55,050)		
<u>34%</u>		
(18,717)		

WATER

OPERATING

SECTION

Note:

This utility is a wastewater only service; therefore, Pages W-1 through W-14 have been omitted from this report.

WASTEWATER OPERATION SECTION

UTILITY NAME:

MID COUNTY SERVICES INC

WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

MID COUNTY / PINELLAS O81S	SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
	MID COUNTY / PINELLAS	<u>081S</u>	
		-	

UTILITY NAME:

MID COUNTY SERVICES INC

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 Less: Nonwood and Heaful Plant (1)	S-4A	\$ 5,378,511
108 110 271 252	Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization Contributions In Aid of Construction Advances for Construction	S-6B F-8 S-7 F-20	1,533,704 1,829 2,825,700
	Subtotal		\$1,017,278_
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 1,215,864
	Subtotal		\$\$
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	111,254
	WASTEWATER RATE BASE		\$2,344,396_
WASTE	WATER OPERATING INCOME	S-3	\$\$23,684_
ACHIEVI	ED RATE OF RETURN (Wastewater Operating Income / Waste	ewater Rate Base)	1.01%

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

SYSTEM NAME / COUNTY: Pinellas County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	w	ASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	S-9A	\$	1,052,667
530	Less: Guaranteed Revenue (and AFPI)	S-9A		
	Net Operating Revenues		\$	1,052,667
401	Operating Expenses	S-10A	\$	890,029
403	Depreciation Expense	S-6A		157,417
	Less: Amortization of CIAC	S-8A		(74,488)
	Net Depreciation Expense		\$	82,929
406	Amortization of Utility Plant Acquisition Adjustment	F-7		-
407	Amortization Expense (Other than CIAC)	F-8		148
400.10	Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		<u> </u>	47,415
408.11	Property Taxes		1 —	15,021
408.12	Payroll Taxes Other Taxes and Licenses	i	┨	16,412
408.13	Other Taxes and Licenses		 	-
408	Total Taxes Other Than Income		\$	78,848
409.1	Income Taxes		 	(12,820)
410.10	Deferred Federal Income Taxes		-	(7,437)
410.11	Deferred State Income Taxes		ļ	(2,714)
411.10	Provision for Deferred Income Taxes - Credit			
412.10	Investment Tax Credits Deferred to Future Periods		ļ	
412.11	Investment Tax Credits Restored to Operating Income			
	Utility Operating Expenses		\$	1,028,983
	Utility Operating Income		\$	23,684
	Add Back:			
530	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			1,146
	Total Utility Operating Income		\$	24,830

MID COUNTY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PRE	SHOIN		CHERENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(p)	(c)	(p)	(e)	£)
351	Organization	\$ 5,913	-	S	\$ 5,913
352	Franchises	,	•		
353	Land and Land Rights	21,006			21,006
354	Structures and Improvements	40,783	1		40,783
355	Power Generation Equipment				
360	Collection Sewers - Force	255,209	31,451	7,838	278,822
361	Collection Sewers - Gravity	1,497,763	30,417		1,528,180
362	Special Collecting Structures				
363	Services to Customers	113,335	9,140		122,475
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services		1		
367	Reuse Meters and Meter Installations		•		
370	Receiving Wells	41,148	10,697	10,697	41,148
371	Pumping Equipment	151,501	13,646		165,147
374	Reuse Distribution Reservoirs		•		
375	Reuse Transmission and				
	Distribution System		•		
380	Treatment and Disposal Equipment	2,902,242	67,930	24,005	2,946,167
381	Plant Sewers	•	•		•
382		•	•		•
389	Other Plant Miscellaneous Equipment	996'09	10,440	1,523	69,883
390	Office Furniture and Equipment		•		
391	Transportation Equipment	30,676	32,409	•	63,085
392	Stores Equipment		•		
393	Tools, Shop and Garage Equipment	20,704	2,322		23,026
394	Laboratory Equipment	11,011	724		11,735
395	Power Operated Equipment	•	•		
396	Communication Equipment	553	•		553
397	Miscellaneous Equipment	2,044	457		2,501
398	Other Tangible Plant	48,287	9,800		58,087
	Total Wastewater Plant	\$ 5,203,141	\$ 219,433	\$ 44,063	\$ 5.378.511

Any adjustments made to reclassify property from one account to another must be footnoted. *Note: The (d) column is recording allocation of UIF NOTE:

GROUP

MID COUNTY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY: Pinellas County

٠	7.		GENERAL	PLANT		<u>(</u> E	€								The second second second	2000年の日本の大学の大学の		STATE OF STA												63,085		23,026	11,735		553	2.501	58.087	\$ 158,987	
	9.	RECLAIMED	WASTEWATER	DISTRIBUTION	PLANT	9	\$							The state of the s	Service Control					11 - STATE OF THE PARTY OF THE					Control of the Contro		を のの のの のの のの のの のの のの のの のの のの のの のの のの		100mmに対象を表現である。 100mmに対象を表現できます。	ESPECIAL SECTION OF THE PROPERTY OF THE PROPER			1	できる 日本の 日本の 日本の 日本の 日本の 日本の 日本の 日本の 日本の 日本の			The second secon	-	
	٠ <u>.</u>	RECLAIMED	WASTEWATER	TREATMENT	PLANT	(E)	\$	A STATE OF THE STATE OF				The second secon			The second second second		ののできるとは、		The second secon				The second secon				Which has been apply pages one		では、日本の	A STATE OF THE STA	11日の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本	The state of the s	STATES OF STREET		1 日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日		Control of the Control of	-	
TRIX	4.		TREATMENT	AND	DISPOSAL	(j)	\$	1000年度を開発します。				THE REAL PROPERTY.	S. D. R. Sandan S. Sandan			A STATE OF THE PARTY OF THE PAR	· · · · · · · · · · · · · · · · · · ·					The second second	10年間の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の	Tarketter.	2,946,167	•		69,883		The second secon	の対象を対象を	The second second second		· · · · · · · · · · · · · · · · · · ·		The second secon	W. W. B. S. S. S. S. S. S. S. S. S. S. S. S. S.	\$ 3,016,050	
WASTEWATER UTILITY PLANT MATRIX	.3		SYSTEM	PUMPING	PLANT	(i)	S	The state of the s				The Best March	The state of the s	SERVICE STATES		Married Committee of the Committee of th	の では は は は は は は は は は は は は は は は は は は	1000年間に1000円	Section 1	41,148	165,147				をではなるのはないのでは、	の影響をなるよ	The second secon					The second secon	持有限 (清晰) (A)		1000年間 1000年		The second second second second	\$ 206,295	
WASTEWATER U	7.		COLLECTION	PLANT		(h)	\$		21,006	40,783	•	278,822	1,528,180		122,475	1	1	1	1	\$6.200 to 1.2.7		Control of the Contro	The second secon	Physical designation of the second		STATE OF THE PERSON NAMED IN			TENTRE LEGISLATION OF THE PERSON NAMED IN	(1995年) (1995年) (1995年) (1995年) (1995年) (1995年) (1995年) (1995年) (1995年) (1995年) (1995年) (1995年) (1995年) (1995年)	73.528878-388885-6-8-7	Albagan alas	10000000000000000000000000000000000000	行政の対象が			Control of the Contro	\$ 1,991,266	
	.1		INTANGIBLE	PLANT		(g)	\$ 5,913	1	17 Carlotte Co. Ca	A STATE OF THE PARTY OF THE PAR	Statistics was	Water Table To Conserve	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	Statement of the statem	THE RESERVE TO SERVE THE PARTY OF THE PARTY	A STATE OF THE PERSON NAMED OF THE PERSON NAME	CONTRACTOR OF THE PERSONS	STATE STATE OF THE		· · · · · · · · · · · · · · · · · · ·				STRAINSSESSES	Contract Statement Contract	の一大人の一大人の一大人の一大人の一大人の一大人の一大人の一大人の一大人の一大人	の 一般の 一般の 一般の 一般の 一般の 一般の 一般の 一般の 一般の 一般		2. 14. 15. 14. 14. 14. 14. 14. 14. 14. 14. 14. 14	1 555 SE SEC.	Child (Sept. 1)						Control of the Contro	\$ 5,913	
			ACCOUNT NAME			(g)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant	
			ACCT.	ON	((a)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398		

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

MID COUNTY SERVICES INC

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	(6)	(u)	3.13%
355	Power Generation Equipment			3.1370
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			
Wastewat	ter 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.

MID COUNTY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY: Pinellas County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

	THE RECIPITOR		THE THE PER	NECIALION	
ACCT.		BALANCE		OTHER	TOTAL
ON	ACCOUNT NAME	AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
(a)	(q)	OF YEAR (c)	Ð	٩	(d+e)
354	Structures and Improvements	\$ 4,046	\$ 374	\$	377
355	Power Generation Equipment				
360	Collection Sewers - Force	72,293	8.794		8 794
361	Collection Sewers - Gravity	404,085	33,811		33 811
362	Special Collecting Structures		-		110,00
363	Services to Customers	12,664	2.986		986 6
364	Flow Measuring Devices			•	7,700
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	5,630	980.9		980 9
371	Pumping Equipment	13,296	1.177		1 177
375	Reuse Transmission and				7,116
	Distribution System			•	•
380	Treatment and Disposal Equipment	855,336	83,366		83.366
381	Plant Sewers			1	
382	Outfall Sewer Lines		•		
389	Other Plant Miscellaneous Equipment	13,466	2,179		2.179
390	Office Furniture and Equipment				
391	Transportation Equipment	20,656	11,197		11.197
392	Stores Equipment			•	
393	Tools, Shop and Garage Equipment	11,843	2,978		2.978
394	Laboratory Equipment		9		
395	Power Operated Equipment	•			
396	Communication Equipment	•			
397	Miscellaneous Equipment				•
398	Other Tangible Plant	10,361	4,469	(3,326)	1,143
Tota	Total Depreciable Wastewater Plant in Service	\$ 1,423,676	\$ 157.417	(3.326)	154 091
1					

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.

MIDCOUNTYSERVICE

UTILITY NAME:

SYSTEM NAME / COUNTY: Pinellas County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

	ANALISIS OF	ENTRIES IN WAS	ANALISIS OF ENTINES IN WASTEWATER ACCOMOLATED DEPRECIATION	LAIED DEFRECIA	NOI	
ACCT.		PLANT	SALVAGE AND	COST OF REMOVAL	TOTAI	TA TONA TAB
NO.	ACCOUNT NAME	RETIRED	INSURANCE	AND OTHER	CHARGES	END OF YEAR
				CHARGES	(g-h+i)	(c+f-j)
(a)	(p)	(g)	(h)	Ξ	(E)	(k)
354	Structures and Improvements	\$	€9	S		\$ 4,420
355	Power Generation Equipment	•				
360	Collection Sewers - Force	7,838			7.838	73.249
361	Collection Sewers - Gravity					437.896
362	Special Collecting Structures					
363	Services to Customers	1				15.650
364	Flow Measuring Devices					
365	Flow Measuring Installations	•				
366	Reuse Services				•	
367	Reuse Meters and Meter Installations					
370	Receiving Wells	10,697			10,697	1,019
371	Pumping Equipment	•				14,473
375	Reuse Transmission and					
	Distribution System				•	
380	Treatment and Disposal Equipment	24,005			24,005	914,697
381	Plant Sewers	•				
382	Outfall Sewer Lines	•				•
389	Other Plant Miscellaneous Equipment	1,523			1,523	14,122
390	Office Furniture and Equipment					
391	Transportation Equipment	1				31,853
392	Stores Equipment	•				
393	Tools, Shop and Garage Equipment	•			•	14,821
394	Laboratory Equipment					•
395	Power Operated Equipment	•			1	
396	Communication Equipment	•				
397	Miscellaneous Equipment					
398	Other Tangible Plant	•				11,504
Total D	Total Depreciable Wastewater Plant in Service	\$ 44,063	- \$	·	\$ 44,063	\$ 1,533,704

^{*} Specify nature of transaction. Use () to denote reversal entries.

UTILITY NAME:

S ...

MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY: Pinellas County

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$2,811,768_
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	S-8A S-8B	\$13,932
Total Credits		\$13,932_
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$2,825,700_

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

NONE

 $\mathcal{C}_{\bullet} = \mathcal{C}_{\bullet} = \mathcal{C}_{\bullet}$

MID COUNTY SERVICES INC

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 SEWER CONNECTIONS FEES SEWER CONNECTIONS FEES	7 1 1	\$ 1,235 \$ 3,367 \$ 1,920 \$	\$ 8,645 \$ 3,367 \$ 1,920 \$ - \$ - \$ - \$ -
Total Credits			\$13,932_

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$1,141,376
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$
Total debits	\$74,488_
Credits during the year (specify):	\$
Total credits	\$
Balance end of year	\$1,215,864_

S-8(a) GROUP ____

MID COUNTY SERVICES INC

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)
NONE		\$
Total Credits		\$

Reconciliation of Revenue to Regulatory Assessment Fee Revenue Wastewater Operations

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-02

(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	1,052,667	1,052,667	-
Revenues from Public Authorities			-
Revenues from Other Systems			-
Interdepartmental Revenues			- -
Total Other Wastewater Revenues			-
Reclaimed Water Sales			-
Total Wastewater Operating Revenue	1,052,667	1,052,667	-
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			- - -
Net Wastewater Operating Revenues	1,052,667	1,052,667	- -

MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues	3,177	3,306	\$ 1,052,347
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	3,177	3,306	\$1,052,347_
	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	3,177	3,306	\$1,052,347_
	OTHER WASTEWATER REVENUES			
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 Pruden	tly Invested or AFPI)		320
	Total Other Wastewater Revenues			\$320_

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

YEAR	OF	REPORT
	31-	Dec-02

UTIL	ITY	' NA	ME:
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MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY: Pinellas County

WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	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			\$
	Measured Reuse Revenues:			
541.1	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 System	S		
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenues			\$1,052,667_

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

MID COUNTY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY Pinellas County

MAINTENANCE 23,595 TREATMENT 4,539 42,942 & DISPOSAL **EXPENSES**-14,383 બ **OPERATIONS FREATMENT** 11,347 69,426 & DISPOSAL 85,836 **EXPENSES** -94,382 238,392 558,619 57.537 ,699 S MAINTENANCE 9,832 20,531 8,631 **PUMPING** EXPENSES **3** ∽ **OPERATIONS** 39,326 107,707 34,522 28,612 **PUMPING** EXPENSES WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX $\boldsymbol{\Xi}$ **MAINTENANCE** COLLECTION 23,596 2,648 49,684 EXPENSES-23,015 425 **ම** COLLECTION **OPERATIONS** 5,899 12,894 5,754 901 EXPENSES-€ ↔ 196,630 37,824 238,392 3,850 16,229 890,029 1,263 14,669 3,540 44,592 114,448 69,426 143,842 5,227 97 CURRENT YEAR 3 Directors and Majority Stockholders - Amortization of Rate Case Expense Regulatory Commission Exp.-Other Contractual Services - Accounting Contractual Services-Engineering Regulatory Commission Expenses Salaries and Wages - Employees **Employee Pensions and Benefits** Contractual Services - Mgt. Fees Rental of Building/Real Property Salaries and Wages - Officers, Contractual Services - Testing Insurance - Workman's Comp. ACCOUNT NAME Purchased Sewage Treatment Total Wastewater Utility Expenses Insurance - General Liability Contractual Services - Legal Contractual Services - Other Fuel for Power Purchased Sludge Removal Expense Transportation Expenses Miscellaneous Expenses Materials and Supplies Rental of Equipment Advertising Expense Insurance - Vehicle Bad Debt Expense Insurance - Other Purchased Power Chemicals ACCT. NO. 756 757 758 759 718 107 704 715 720 731 733 734 735 736 741 742 750 760 767 775 **B** 711

MID COUNTY SERVICES INC

UTILITY NAME:

SYSTEM NAME / COUNTY: Pinellas County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

_																																				
.12	RECLAIMED	WATER	DISTRIBUTION	EXPENSES-	MAINTENANCE	(0)	9			THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAM																				Line of the state					-	
11.	RECLAIMED.	WATER	DISTRIBUTION	EXPENSES-	OPERATIONS	(III)	÷				ASSES																			# 12 PA PA PA PA PA PA PA PA PA PA PA PA PA			THE PERSON NAMED AND POST OF THE PERSON NAMED			
.10	RECLAIMED.	WATER	TREATMENT	EXPENSES-	MAINTENANCE	(m) \$				THE REPORT OF THE PARTY OF THE	Control of the Contro	The state of the s	10000000000000000000000000000000000000																2000年 · 1000年				HE BASSON WAS A STATE OF		\$	
6. 8. 7.	RECL'AIMED	WATER	TREATMENT	EXPENSES-	OPERATIONS	(i)				STATE OF THE PARTY	14 C C C C C C C C C C C C C C C C C C C																		19 Co. 14 Co. 15	10 mm (10 mm)			The second secon			
8.			ADMIN. &	GENERAL	EXPENSES	(w) \$				A STATE OF STREET	ALTERNATION AND AND AND AND AND AND AND AND AND AN					0	3.850	1,263	0	0	2,613							14,669			44,592			8,114	\$ 75,101	
7.			CUSTOMER	ACCOUNTS	EXPENSE (f)	8			11,725	1000年の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の	1日の東京の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の										2,614								SPORT				76	8,115	\$ 22,551	
				ACCOUNT NAME	(9)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	 Amortization of Rate Case Expense 	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
			ACCT.	NO.	æ	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092	992		191	770	775	To	

MID COUNTY SERVICES, INC.

YEAR OF REPORT 31-Dec-02

SYSTEM NAME / COUNTY:

MID COUNTY / PINELLAS

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential 5/8" 3/4"	Displacement Displacement	1.0 1.0 1.5	1,873	1,873
1" 1 1/2"	Displacement Displacement or Turbine	2.5 5.0	<u>69</u> 37	172.5 185
2" 3" 3"	Displacement, Compound or Turbine Displacement Compound	8.0 15.0	35	280 15
3" 4"	Turbine Displacement or Compound	16.0 17.5 25.0		
4" 6" 6"	Turbine Displacement or Compound	30.0 50.0	12	600
8" 8"	Turbine Compound Turbine	62.5 80.0 90.0		
10" 10" 12"	Compound Turbine Turbine	115.0 145.0 215.0	·	
	Total Wastewater System Meter Equival			3,125.5

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 = (Total SFR gallons treated (Omit 000) / 365 days / 280 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:	

279.59/365 days/280 gpd = 2736

MID COUNTY SERVICES, INC.

SYSTEM NAME / COUNTY: MID COUNTY / PINELLAS

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	.900 mgd	
Basis of Permit Capacity (1)	AADF	
Manufacturer	Marolf	
Type (2)	Ext. Aeration	
Hydraulic Capacity	1.100 mgd	
Average Daily Flow	0.766 mgd	
Total Gallons of Wastewater Treated	279.59 mg	
Method of Effluent Disposal	Curlew Creek	

- (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.

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
2. Maximum number of ERCs* which can be served3214
3. Present system connection capacity (in ERCs*) using existing lines3214
4. Future connection capacity (in ERCs*) upon service area buildout3214
5. Estimated annual increase in ERCs*30
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system 2002 - Repaired manholes at Spanish Vista Dr., Fairfield Ct. Sliplined 300 LF of GSM on Fairfield Ct.
2002 - Grout abandoned FM on Belcher Road; Replaced PVC air header on North Plant with ductile iron;
Install fine bubble diffusers; Replaced 5 control panels. 2003 - Convert to sodium hypochlorite. Perform I&I Study in Wilshire S/D. Realign damaged sewer main
in Brookfield S/D
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
If so, when? 1998 9. Has the utility been required by the DEP or water management district to implement reuse? No
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? Possible coordination of a reuse system
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? will be discussed with nearby utilities and SWFWMD staff.

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