

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

SU291-13-AR

**OFFICIAL COPY**  
**Public Service Commission**  
**Do Not Remove from this Office**

**MID COUNTY SERVICES INC**

Exact Legal Name of Respondent

**081-S**

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
14 APR 30 AM 5:39  
DIVISION OF  
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

**31-Dec-13**

## 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 Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

## TABLE OF CONTENTS

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

**TABLE OF CONTENTS**

<b>SCHEDULE</b>	<b>PAGE</b>	<b>SCHEDULE</b>	<b>PAGE</b>
<b>WATER OPERATION SECTION</b>			
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, Source Supply	W-11
Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERC's	W-13
Contributions In Aid of Construction	W-7	Other Water System Information	W-14
<b>WASTEWATER OPERATION SECTION</b>			
Listing of Wastewater System Groups	S-1	Contributions In Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	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
Basis for Wastewater Depreciation Charges	S-5	Calculation of ERC's	S-11
Analysis of Entries in Wastewater Depreciat Reserve	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

# **EXECUTIVE SUMMARY**

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**CERTIFICATION OF ANNUAL REPORT**

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

- |  |                                |  |
|--|--------------------------------|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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 financial statement of the utility.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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 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.

1.	2.	3.	4.
X	X	X	X

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

*John Anderson*

\_\_\_\_\_  
 (Signature of Treasurer, 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-13

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 BONAGURA  
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:

ERNST & YOUNG 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.	<u>UTILITIES INC</u>	<u>100%</u>
2.	<u></u>	<u></u>
3.	<u></u>	<u></u>
4.	<u></u>	<u></u>
5.	<u></u>	<u></u>
6.	<u></u>	<u></u>
7.	<u></u>	<u></u>
8.	<u></u>	<u></u>

**UTILITY NAME:** MID COUNTY SERVICES INC

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

<b>NAME OF COMPANY REPRESENTATIVE (1)</b>	<b>TITLE OR POSITION (2)</b>	<b>ORGANIZATIONAL UNIT TITLE (3)</b>	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
John Hoy	President		OPERATIONS
Patrick Flynn	Vice President Operations		OPERATIONS
John Stover	Vice President and Secretary		LEGAL
Debra A. Plumb	Assistant Secretary		ADMINISTRATIVE
Cheryl Hsu	Assistant Secretary		ADMINISTRATIVE
Jim Andrejko	Treasurer		FINANCIAL

(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.

UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> 31-Dec-13
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**PARENT / AFFILIATE ORGANIZATION CHART**

**Current as of** 12/31/2013

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).

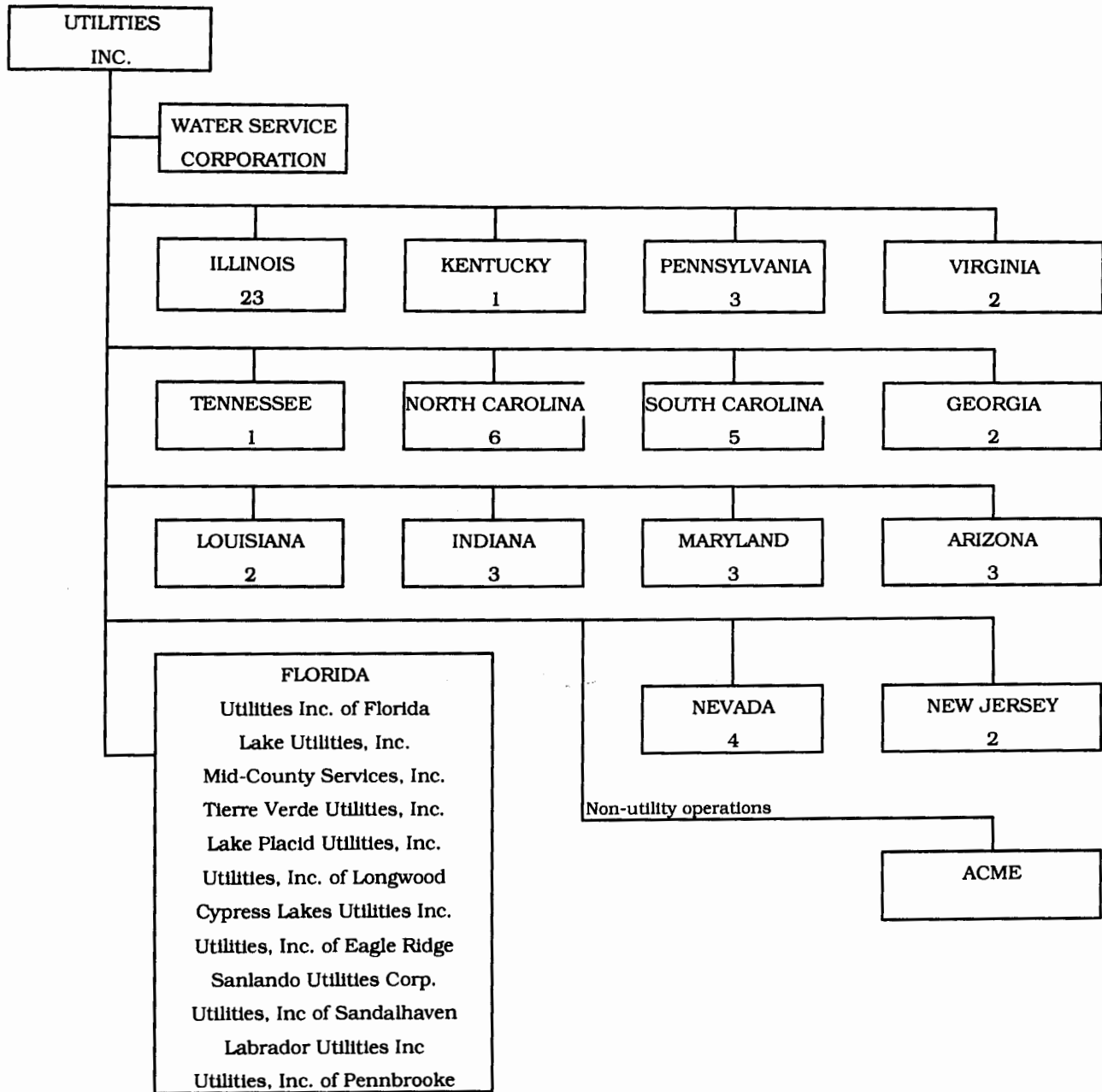
UTILITIES, INC. -- PARENT COMPANY

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)
John Hoy	President	N/A	\$ N/A
Patrick Flynn	Vice President Operations	N/A	N/A
John Stover	Vice President and Secretary	N/A	N/A
Debra A. Plumb	Assistant Secretary	N/A	N/A
Cheryl Hsu	Assistant Secretary	N/A	N/A
Jlm Andrejko	Treasurer	N/A	N/A

**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)
Lisa A. Sparrow	Chairman & CEO	0	\$ N/A
Hamish Cumming	Director	0	N/A
Len Posyniak	Director	0	N/A
Carol Wozney	Director	0	N/A

**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)	
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.		\$		

\* 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 (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Lisa A. Sparrow	Chairman & CEO	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Hamish Cumming	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Len Posyniak	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Carol Wozney	Director	DIRECTOR	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John Hoy	President	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Patrick Flynn	Vice President Operations	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
John Stover	Vice President and Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Debra A. Plumb	Assistant Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Cheryl Hsu	Assistant Secretary	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL
Jim Andrejko	Treasurer	OFFICER	UTILITIES INC & SUBSIDIARIES NORTHBROOK IL









# **FINANCIAL SECTION**

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**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	\$ 7,458,690	\$ 7,849,855
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,529,968	3,730,082
Net Plant			\$ 3,928,722	\$ 4,119,773
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-	-
116 *	Other Utility Plant Adjustments		34,853	45,880
Total Net Utility Plant			\$ 3,963,574	\$ 4,165,653
<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	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	10,472	142,195
145	Accounts Receivable from Associated Companies	F-12	1,517,010	1,626,189
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		30,245	30,686
161	Stores Expense		-	-
162	Prepayments		-	-
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			\$ 1,557,787	\$ 1,799,130

\* 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	24,348	7,977
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	(7,769)
Total Deferred Debits			\$ 24,348	\$ 207
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 5,545,709</b>	<b>\$ 5,964,990</b>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> 31-Dec-13
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**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		4,754,045	4,910,301
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	(642,811)	(180,007)
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
<b>Total Equity Capital</b>			\$ 4,111,734	\$ 4,730,794
<b>LONG TERM DEBT</b>				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	477,239	477,239
224	Other Long Term Debt	F-17	-	-
<b>Total Long Term Debt</b>			\$ 477,239	\$ 477,239
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		163,942	62,558
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18	(178,082)	(178,082)
234	Notes Payable to Associated Companies	F-18	-	-
235	Customer Deposits		-	-
236	Accrued Taxes		103,052	139,711
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>			\$ 88,911	\$ 24,186

\* Not Applicable for Class B Utilities

UTILITY NAME: MID COUNTY SERVICES INC

**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			\$ -	\$ -
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 3,053,055	\$ 3,089,481
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	2,119,327	2,214,733
Total Net C.I.A.C.			\$ 933,728	\$ 874,748
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 142,229	\$ (52,622)
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(208,132)	(89,356)
Total Accumulated Deferred Income Tax			\$ (65,903)	\$ (141,978)
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 5,545,709	\$ 5,964,990

**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)	\$ 1,592,481	\$ 1,889,792
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 1,592,481	\$ 1,889,792
401	Operating Expenses	F-3(b)	\$ 1,062,949	\$ 1,053,663
403	Depreciation Expense:	F-3(b)	\$ 334,728	\$ 277,763
	Less: Amortization of CIAC	F-22	(103,966)	(95,407)
Net Depreciation Expense			\$ 230,762	\$ 182,356
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	-	-
407	Amortization Expense (Other than CIAC)	F-3(b)	-	-
408	Taxes Other Than Income	W/S-3	103,384	114,494
409	Current Income Taxes	W/S-3	75,490	22,207
410.10	Deferred Federal Income Taxes	W/S-3	(45,970)	146,858
410.11	Deferred State Income Taxes	W/S-3	(7,864)	398
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			\$ 1,418,751	\$ 1,519,975
Net Utility Operating Income			\$ 173,729	\$ 369,817
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		1,660	917
420	Allowance for Funds Used During Construction		1,357	8
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 176,747	\$ 370,743

\* For each account, Column e should agree with Cloum 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)
\$ -	\$ 1,889,792	\$ -
\$ -	\$ 1,889,792	\$ -
\$ -	\$ 1,053,663	\$ -
-	277,763	-
-	(95,407)	-
\$ -	\$ 182,356	\$ -
-	-	-
-	-	-
-	114,494	-
-	22,207	-
-	146,858	-
-	398	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 1,519,975	\$ -
\$ -	\$ 369,817	\$ -
-	-	-
-	-	-
-	917	-
-	8	-
\$ -	\$ 370,743	\$ -

\* 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)]			\$ 176,747	\$ 370,743
<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		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		-	-
Total Other Income and Deductions			\$ -	\$ -
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes		-	-
410.2	Provision for Deferred Income Taxes		-	-
411.2	Provision for Deferred Income Taxes - Credit		-	-
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 121,320	\$ 126,431
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 121,320	\$ 126,431
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
<b>NET INCOME</b>			<b>\$ 55,426</b>	<b>\$ 244,311</b>

Explain Extraordinary Income:

NONE

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UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-13</b>
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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	\$ -	\$ 7,805,827
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	-	3,730,082
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	-	3,089,481
252	Advances for Construction	F-20	-	-
Subtotal			\$ -	\$ 986,264
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	-	2,214,733
Subtotal			\$ -	\$ 3,200,998
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		-	131,708
	Other (Specify):			
RATE BASE			\$ -	\$ 3,332,705
NET UTILITY OPERATING INCOME			\$ -	\$ 369,817
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)				11.10%

**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

**YEAR OF REPORT**  
31-Dec-13

**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	\$ 1,722,764	51.67%	10.60%	5.48%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	1,750,744	52.51%	6.62%	3.48%
Short Term Debt	2,556	0.08%	4.61%	0.00%
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	(141,978)	-4.26%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
<b>Total</b>	<b>\$ 3,334,086</b>	<b>100.00%</b>		<b>8.96%</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>10.60%</u>
Commission order approving Return on Equity:	<u>PSC-12-0389-PAA-SU</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>9.03%</u>
Commission order approving AFUDC rate:	<u>PSC-04-0262-PAA-WS</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.

UTILITY NAME:

MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-13</b>
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**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$ 177,123,218	\$			\$ (175,400,454)	\$ 1,722,764
Preferred Stock	-					-
Long Term Debt	180,000,000				(178,249,256)	1,750,744
Short Term Debt	262,837				(260,281)	2,556
Customer Deposits	-					-
Tax Credits - Zero Cost	-					-
Tax Credits - Weighted Cost	-					-
Deferred Inc. Taxes	(141,978)					(141,978)
Other (Explain) Short Term Debt	-				-	-
<b>Total</b>	<b>\$ 357,244,077</b>	<b>\$</b>			<b>\$ (353,909,991)</b>	<b>\$ 3,334,086</b>

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

NOT APPLICABLE

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT  
31-Dec-13

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	\$ -	\$ 7,805,827	\$ -	\$ 7,805,827
102	Utility Plant Leased to Other				-
103	Property Held for Future Use				-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	-	44,028		44,028
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ -	\$ 7,849,855	\$ -	\$ 7,849,855

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	\$ -	-		-
	Total Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -
115	Beginning Bal	\$ -	\$ -	\$ -	\$ -
	Accumulated Amortization				
	Accruals charged during year	-	-		
	Total Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
	Net Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -

**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	\$ -	\$ 3,529,968	\$ -	\$ 3,529,968
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ -	\$ 277,763	\$ -	\$ 277,763
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				
	-	(2,783)		(2,783)
Salvage				-
Other Credits (Specify):				
Total Credits	\$ -	\$ 274,980	\$ -	\$ 274,980
Debits during year:				
Book cost of plant retired	-	74,867		74,867
Cost of Removal	-	-		-
Other Debits (specify):				
Acting adjustments mandated by FPSC				-
Total Debits	\$ -	\$ 74,867	\$ -	\$ 74,867
Balance end of year	\$ -	\$ 3,730,082	\$ -	\$ 3,730,082
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ -			
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$ -	\$ -
Other Accounts (specify):				
	-	-		-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

- 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

**YEAR OF REPORT**  
31-Dec-13

**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)
Docket No. 060254-SU	\$ _____	_____	\$ <u>9,186</u>
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ <u>9,186</u>

**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	\$ <u>60</u>
_____	_____
_____	_____
Total Special Deposits	\$ <u>60</u>
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ _____

UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-13</b>
---

**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		\$ <u>                    </u> -
UTILITY INVESTMENTS (Account 124): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Utility Investment		\$ <u>                    </u> -
OTHER INVESTMENTS (Account 125): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Other Investment		\$ <u>                    </u> -
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE _____ _____ _____ _____ _____		\$ _____ - _____ _____ _____ _____
Total Special Funds		\$ <u>                    </u> -



UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-13</b>
---

**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	145,065
Other	
<b>Total Customer Accounts Receivable</b>	<b>\$ 145,065</b>
<b>OTHER ACCOUNTS RECEIVABLE ( Account 142):</b>	
_____	\$ _____
_____	_____
_____	_____
<b>Total Other Accounts Receivable</b>	<b>\$ -</b>
<b>NOTES RECEIVABLE (Account 144 ):</b>	
_____	\$ _____
_____	_____
_____	_____
<b>Total Notes Receivable</b>	<b>\$ -</b>
<b>Total Accounts and Notes Receivable</b>	<b>\$ 145,065</b>
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )</b>	
Balance first of year	\$ -
Provision for uncollectibles for current year	\$ (2,870)
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
_____	_____
<b>Total Additions</b>	<b>\$ (2,870)</b>
<b>Deduct accounts written off during year:</b>	
Utility Accounts	_____
Others	_____
_____	_____
<b>Total accounts written off</b>	<b>\$ -</b>
<b>Balance end of year</b>	<b>\$ (2,870)</b>
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>\$ 142,195</b>

UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-13</b>
---

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

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Water Service Corp.	\$ 1,626,189
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>1,626,189</u>

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

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
NONE	%	\$ -
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
_____	%	_____
Total		\$ <u>-</u>

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

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ -
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Assets	\$ <u>-</u>

UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-13</b>
---

**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): NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
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)		
<u>RATE CASE</u>	\$ <u>9,186</u>	\$ <u>-</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>9,186</u>	\$ <u>-</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE (NONE)</u>	\$ <u>7,186</u>	\$ <u>7,977</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>7,186</u>	\$ <u>7,977</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u>-</u>	\$ <u>-</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>-</u>	\$ <u>-</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>16,371</u>	\$ <u>7,977</u>

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT

31-Dec-13

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

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share		1
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$500
Dividends declared per share for year		0
<b>REFERRED STOCK</b>		
Par or stated value per share		0
Shares authorized		0
Shares issued and outstanding		0
Total par value of stock issued		\$0
Dividends declared per share for year		0

\* 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	\$ (642,811)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ 218,492
	Total Credits:	\$ 218,492
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income {income/(loss)}	\$ 244,311
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>(180,007)</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: MID COUNTY SERVICES INC

**YEAR OF REPORT**  
31-Dec-13

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 477,239
Total	\$ 477,239

**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	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

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





UTILITY NAME: MID COUNTY SERVICES INC

**YEAR OF REPORT**  
31-Dec-13

**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	_____		125,706	125,706	-
_____	_____		_____	_____	_____
Total Account 237.1	\$ <u>      -</u>		\$ <u>125,706</u>	\$ <u>125,706</u>	\$ <u>      -</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ _____		\$ _____	\$ _____	\$ _____
MISC ITEMS	_____		725	_____	-
_____	_____		_____	_____	-
Total Account 237.2	\$ <u>      -</u>		\$ <u>725</u>	\$ <u>      -</u>	\$ <u>      -</u>
Total Account 237 (1)	\$ <u>      -</u>		\$ <u>126,431</u>	\$ <u>125,706</u>	\$ <u>      -</u>
INTEREST EXPENSED:					
Total accrual Account 237			\$ 126,431		
_____			_____		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ <u>126,431</u>		

(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

<b>YEAR OF REPORT</b> 31-Dec-13
------------------------------------

**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)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$ -		\$ -	\$ -	\$ -
Total	\$ -		\$ -	\$ -	\$ -

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

UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-13</b>
---

**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	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Liabilities</b>	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Liabilities</b>	\$ _____	\$ _____ -
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____ -

UTILITY NAME: MID COUNTY SERVICES INC

**YEAR OF REPORT**  
**31-Dec-13**

**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	\$ _____	\$ 3,053,055	\$ -	\$ 3,053,055
Add credits during year:	\$ -	\$ 36,426	\$ -	\$ 36,426
Less debit charged during the year	\$ -	\$ -	\$ -	\$ -
Total Contribution In Aid of Construction	\$ -	\$ 3,089,481	\$ -	\$ 3,089,481

**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	\$ _____	\$ 2,119,327	\$ -	\$ 2,119,327
Debits during the year:	\$ -	\$ 95,406	\$ -	\$ 95,406
Credits during the year	\$ -	\$ -	\$ -	\$ -
Total Accumulated Amortization of Contributions In Aid of Construction	\$ -	\$ 2,214,733	\$ -	\$ 2,214,733

UTILITY NAME:

MID COUNTY SERVICES INC

**YEAR OF REPORT**  
31-Dec-13

**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)	\$ 244,311
Reconciling items for the year:		
Taxable income not reported on books:		
GOS adj		(917)
Deductions recorded on books not deducted for return:		
Amortization ITC		
Excess Tax Depreciation over Book Depreciation		(53,615)
Fines		3
Meals		398
Addtl interest		8
Def. Maint. CY additions		
Def. Maint. CY amortization		7,186
Def. Rate Case CY additions		
Def. Rate Case CY amortization		9,186
Organization Exp-Amort		(89)
Bad Debts CY		2,873
Current FIT (725)		0
Deferred FIT (731)		146,858
Deferred SIT (732)		398
Current SIT		
Income recorded on books not included in return:		
AFUDC		1,823
Deduction on return not charged against book income:		
Adjustment		(358,423)
Federal tax net income		\$ 0
Computation of tax :		
	0	
	34%	
	0	

# **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

**YEAR OF REPORT**  
**31-Dec-13**

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	\$ 7,805,827
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	3,730,082
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	3,089,481
252	Advances for Construction	F-20	
Subtotal			\$ 986,264
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 2,214,733
Subtotal			\$ 3,200,998
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		131,708
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 3,332,705
WASTEWATER OPERATING INCOME		S-3	\$ 369,817
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>11.10%</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

YEAR OF REPORT  
31-Dec-13

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9B	\$ 1,889,792
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
Net Operating Revenues			\$ 1,889,792
401	Operating Expenses	S-10A	\$ 1,053,663
403	Depreciation Expense	S-6A	277,763
	Less: Amortization of CIAC	S-8A	(95,407)
Net Depreciation Expense			\$ 182,356
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income Utility Regulatory Assessment Fee		221
408.11	Property Taxes		7,482
408.12	Payroll Taxes		21,757
408.13	Other Taxes and Licenses		85,033
408	Total Taxes Other Than Income		\$ 114,494
409.1	Income Taxes		22,207
410.1	Deferred Federal Income Taxes		146,858
410.11	Deferred State Income Taxes		398
411.1	Provision for Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
Utility Operating Expenses			\$ 1,519,975
Utility Operating Income			\$ 369,817
<b>Add Back:</b>			
530	Guaranteed Revenue (and AFPI)	S-9A	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		917
420	Allowance for Funds Used During Construction		8
Total Utility Operating Income			\$ 370,743

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT  
31-Dec-13

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	\$ 2,350	\$ -	\$ -	\$ 2,350
352	Franchises	107	(2)		105
353	Land and Land Rights	19,582	9		19,592
354	Structures and Improvements	2,861,598	75,773	21,456	2,915,915
355	Power Generation Equipment	-	-		-
360	Collection Sewers - Force	372,936	(128,378)	700	243,858
361	Collection Sewers - Gravity	2,119,987	262,228	13,564	2,368,650
361	Manholes	158,706	15,867		174,572
362	Special Collecting Structures	-	-		-
363	Services to Customers	4,997	125,672		130,669
364	Flow Measuring Devices	435	594	-	1,029
365	Flow Measuring Installations	-	-		-
366	Reuse Services	-	-		-
367	Reuse Meters and Meter Installations	-	-		-
370	Receiving Wells	(5)	5		-
371	Pumping Equipment	63,701	178,601	19,768	222,534
374	Reuse Distribution Reservoirs	-	-		-
375	Reuse Transmission and Distribution System	6,942	1,149		8,091
380	Treatment and Disposal Equipment	959,306	48,470	18,105	989,671
381	Plant Sewers	72,471	(10,372)	501	61,598
382	Outfall Sewer Lines	222	-		222
389	Other Plant Miscellaneous Equipment	19,291	(2,815)		16,476
390	Office Furniture and Equipment	389,004	15,207		404,211
391	Transportation Equipment	156,168	5,434		161,602
392	Stores Equipment	-	-		-
393	Tools, Shop and Garage Equipment	48,303	2,274		50,577
394	Laboratory Equipment	21,270	2,560	772	23,058
395	Power Operated Equipment	1,347	369	-	1,716
396	Communication Equipment	7,594	20		7,614
397	Miscellaneous Equipment	390	1,328		1,718
398	Other Tangible Plant	-	-		-
Total Wastewater Plant		\$ 7,286,703	\$ 593,992	\$ 74,867	\$ 7,805,827

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Ordered Adjustments.

UTILITY NAME: MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 2,350	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	105	-	-	-	-	-	-
353	Land and Land Rights	-	19,592	-	-	-	-	-
354	Structures and Improvements	-	-	294,732	2,476,376	-	193	144,615
355	Power Generation Equipment	-	-	-	-	-	-	-
360	Collection Sewers - Force	-	243,858	-	-	-	-	-
361	Collection Sewers - Gravity	-	2,368,650	-	-	-	-	-
361	Manholes	-	174,572	-	-	-	-	-
362	Special Collecting Structures	-	-	-	-	-	-	-
363	Services to Customers	-	130,669	-	-	-	-	-
364	Flow Measuring Devices	-	1,029	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-	-	-
366	Reuse Services	-	-	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-	-	-
371	Pumping Equipment	-	-	222,534	-	-	-	-
374	Reuse Distribution Reservoirs	-	-	-	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	8,091	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	987,323	2,347	-	-
381	Plant Sewers	-	-	-	-	61,598	-	-
382	Outfall Sewer Lines	-	-	-	222	-	-	-
389	Other Plant Miscellaneous Equipment	-	1,431	8,717	6,329	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-	-	404,211
391	Transportation Equipment	-	-	-	-	-	-	161,602
392	Stores Equipment	-	-	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	-	-	50,577
394	Laboratory Equipment	-	-	-	-	-	-	23,058
395	Power Operated Equipment	-	-	-	-	-	-	1,716
396	Communication Equipment	-	-	-	-	-	-	7,614
397	Miscellaneous Equipment	-	-	-	-	-	-	1,718
398	Other Tangible Plant	-	-	-	-	-	-	-
Total Wastewater Plant		\$ 2,456	\$ 2,939,800	\$ 534,073	\$ 3,470,250	\$ 63,945	\$ 193	\$ 795,111

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

UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-13</b>
---

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)
351	Organization			
352	Franchises	40		2.50%
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	40		2.50%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations	38		2.63%
366	Reuse Services	40		2.50%
367	Reuse Meters and Meter Installations	20		5.00%
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System	43		2.33%
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	5		20.00%
392	Stores Equipment	18		5.56%
393	Tools, Shop and Garage Equipment	16		6.25%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment	10		10.00%
397	Miscellaneous Equipment	15		6.67%
398	Other Tangible Plant	10		10.00%
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

**YEAR OF REPORT**  
31-Dec-13

SYSTEM NAME / COUNTY : Pinellas County

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ (41,051)	\$ (89)	\$ (22)	\$ (111)
352	Franchises	10	-	6	6
354	Structures and Improvements	1,528,868	90,961	1,148	92,108
355	Power Generation Equipment	42	17	-	17
360	Collection Sewers - Force	141,439	9,237	(350)	8,887
361	Collection Sewers - Gravity	609,549	58,434	(1,411)	57,023
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	6,888	1,069	(223)	846
364	Flow Measuring Devices	(105)	60	-	60
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	(16,984)	9,913	-	9,913
375	Reuse Transmission and Distribution System	422	186	-	186
380	Treatment and Disposal Equipment	902,583	52,553	(4,862)	47,691
381	Plant Sewers	(31,609)	1,953	-	1,953
382	Outfall Sewer Lines	(496)	7	-	7
389	Other Plant Miscellaneous Equipment	(2,022)	909	-	909
390	Office Furniture and Equipment	273,115	35,496	(2,158)	33,338
391	Transportation Equipment	108,432	14,202	4,380	18,582
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	37,342	2,237	560	2,797
394	Laboratory Equipment	10,243	1,556	(1)	1,555
395	Power Operated Equipment	1,334	118	-	118
396	Communication Equipment	1,935	(0)	426	426
397	Miscellaneous Equipment	34	46	-	46
398	Other Tangible Plant	-	(1,103)	(276)	(1,379)
Total Depreciable Wastewater Plant in Service		\$ 3,529,968	\$ 277,763	\$ (2,783)	\$ 274,980

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

UTILITY NAME: MID COUNTY SERVICES INC

**YEAR OF REPORT**  
31-Dec-13

SYSTEM NAME / COUNTY : Pinellas County

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ (41,162)
352	Franchises	-	-	-	-	16
354	Structures and Improvements	21,456	-	-	21,456	1,599,520
355	Power Generation Equipment	-	-	-	-	60
360	Collection Sewers - Force	700	-	-	700	149,627
361	Collection Sewers - Gravity	13,564	-	-	13,564	653,007
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	7,734
364	Flow Measuring Devices	-	-	-	-	(45)
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	19,768	-	-	19,768	(26,838)
375	Reuse Transmission and Distribution System	-	-	-	-	608
380	Treatment and Disposal Equipment	18,105	-	-	18,105	932,169
381	Plant Sewers	501	-	-	501	(30,158)
382	Outfall Sewer Lines	-	-	-	-	(489)
389	Other Plant Miscellaneous Equipment	-	-	-	-	(1,113)
390	Office Furniture and Equipment	-	-	-	-	306,453
391	Transportation Equipment	-	-	-	-	127,015
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	40,139
394	Laboratory Equipment	772	-	-	772	11,026
395	Power Operated Equipment	-	-	-	-	1,452
396	Communication Equipment	-	-	-	-	2,361
397	Miscellaneous Equipment	-	-	-	-	79
398	Other Tangible Plant	-	-	-	-	(1,379)
Total Depreciable Wastewater Plant in Service		\$ 74,867	\$ -	\$ -	\$ 74,867	\$ 3,730,082

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





UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-13</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)
RESERVED CAPACITY FEE	1	\$ 12,800	\$ 12,800
RESERVED CAPACITY FEE	1	6,578	6,578
RESERVED CAPACITY FEE	1	17,049	17,049
Total Credits			\$ <u>36,426</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 2,119,327
Debits during the year:	
Accruals charged to Account 272	\$ 95,407
Other debits (specify) :	
Total debits	\$ 95,407
Credits during the year (specify) :	
COA ADJUSTMENTS	\$
Total credits	\$ -
Balance end of year	\$ <u>2,214,733</u>

UTILITY NAME: MID COUNTY SERVICES INC

**YEAR OF REPORT**  
**31-Dec-13**

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		\$ 0
Total Credits		\$ 0

UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-13</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)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues: Residential Revenues	3,355	3,347	\$ 1,771,344
521.2	Commercial Revenues			-
521.3	Industrial Revenues			-
521.4	Revenues From Public Authorities			-
521.5	Multiple Family Dwelling Revenues			381
521.6	Other Revenues			-
521	Total Flat Rate Revenues	3,355	3,347	\$ 1,771,725
522.1	Measured Revenues: Residential Revenues			-
522.2	Commercial Revenues		8	116,717
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues	-	8	\$ 116,717
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		3,355	3,355	\$ 1,888,442
<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)			1,350
Total Other Wastewater Revenues				\$ 1,350

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

UTILITY NAME: MID COUNTY SERVICES INC

<b>YEAR OF REPORT</b> <b>31-Dec-13</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)
<b>RECLAIMED WATER SALES</b>				
	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 Systems			
<b>Total Reclaimed Water Sales</b>				\$ _____ -
<b>Total Wastewater Operating Revenues</b>				\$ <u>1,889,792</u>

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

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT  
31-Dec-13

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	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	\$ 234,427	\$ 30,428	\$ 30,428	\$ 30,428	\$ 30,428	\$ 30,428	\$ 30,428
703	Salaries and Wages - Officers, Directors and Majority Stockholders	21,101	-	-	-	-	-	-
704	Employee Pensions and Benefits	61,358	7,306	7,306	7,306	7,306	7,306	7,306
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	167,910	-	-	-	-	167,910	-
715	Purchased Power	151,946	50,649	-	50,649	-	50,649	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	155,796	25,966	25,966	25,966	25,966	25,966	25,966
720	Materials and Supplies	65,615	8,202	8,202	8,202	8,202	8,202	8,202
731	Contractual Services-Engineering	-	-	-	-	-	-	-
732	Contractual Services - Accounting	5,818	-	-	-	-	-	-
733	Contractual Services - Legal	(254)	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	39,146	4,893	4,893	4,893	4,893	4,893	4,893
741	Rental of Building/Real Property	228	-	-	-	-	-	-
742	Rental of Equipment	5,527	-	-	-	-	-	-
750	Transportation Expenses	20,226	2,528	2,528	2,528	2,528	2,528	2,528
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	30,582	3,823	3,823	3,823	3,823	3,823	3,823
760	Advertising Expense	65	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	9,186	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	378	-	-	-	-	-	-
770	Bad Debt Expense	3,213	-	-	-	-	-	-
775	Miscellaneous Expenses	81,395	10,174	10,174	10,174	10,174	10,174	10,174
Total Wastewater Utility Expenses		\$ 1,053,663	\$ 143,970	\$ 93,321	\$ 143,970	\$ 93,321	\$ 311,880	\$ 93,321

check

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S-10(a)  
GROUP \_\_\_\_\_

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT  
31-Dec-13

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	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	\$ 16,250	\$ 35,609	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	21,101	-	-	-	-
704	Employee Pensions and Benefits	3,902	13,617	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	8,202	8,202	-	-	-	-
731	Contractual Services-Engineering	-	-	-	-	-	-
732	Contractual Services - Accounting	-	5,818	-	-	-	-
733	Contractual Services - Legal	-	(254)	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	4,893	4,893	-	-	-	-
741	Rental of Building/Real Property	-	228	-	-	-	-
742	Rental of Equipment	-	5,527	-	-	-	-
750	Transportation Expenses	2,528	2,528	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	-	-	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	3,823	3,823	-	-	-	-
760	Advertising Expense	-	65	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	9,186	-	-	-	-
767	Regulatory Commission Exp.-Other	-	378	-	-	-	-
770	Bad Debt Expense	3,213	-	-	-	-	-
775	Miscellaneous Expenses	10,174	10,174	-	-	-	-
Total Wastewater Utility Expenses		\$ 52,985	\$ 120,895	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: MID COUNTY SERVICES, INC.

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	6 residential 1" meters and 8 residential 3/4" meters	1.0	2,001	2,001
5/8"	Displacement	1.0	41	41
3/4"	Displacement	1.5		0
1"	Displacement	2.5	67	168
1 1/2"	Displacement or Turbine	5.0	37	185
2"	Displacement, Compound or Turbine	8.0	34	272
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0	7	350
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>3,032</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:

267.210/365/280=2,615 ERC's

UTILITY NAME: 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	<u>0.900 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>Advanced Treatment</u>	<u>                    </u>	<u>                    </u>
Hydraulic Capacity	<u>0.900 mgd</u>	<u>                    </u>	<u>                    </u>
Average Daily Flow	<u>0.732 mgd</u>	<u>                    </u>	<u>                    </u>
Total Gallons of Wastewater Treated	<u>267.210 mg</u>	<u>                    </u>	<u>                    </u>
Method of Effluent Disposal	<u>Surface Discharge</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.

S-12  
 GROUP \_\_\_\_\_  
 SYSTEM \_\_\_\_\_



UTILITY NAME: MID COUNTY SERVICES, INC.

YEAR OF REPORT  
31-Dec-12

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 2963

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\* 0-5

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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? \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? 2010

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 # FL 0034789

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

Explanatory note for 2012 Florida Annual Reports:

This company has reported "Year End Number of Customers" using yearend active ERC calculations. An ERC is a ratio assigned to a customer or class of customers based on meter size, with one ERC being the standard connection for a single family residence.

Please note: These ERC counts are input in place of customer count because these counts are the basis for all allocation methods.

\*Below are Active ERC counts by sub:

County	SUB	W	WW
Pinellas	Mid-County Services		3,355

Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations

<b>YEAR OF REPORT</b> 31-Dec-13
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**UTILITY NAME:** MID COUNTY SERVICES INC

	(A)	(B)	(C)	(D)
Accounts			Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
	Gross Wastewater Revenues per Sch S-9			
<b>Gross Revenues:</b>				
Total Flat-Rate Revenues		1,771,725	1,888,442	(116,717)
Total Measured Revenues		116,717		116,717
Revenues from Public Authorities		-		
Revenues from Other Systems		-		
Interdepartmental Revenues		-		
Total Other Wastewater Revenues		1,350	1,350	0
Reclaimed Water Sales				
Total Wastewater Operating Revenue		1,889,792	1,889,792	0
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues		1,889,792	1,889,792	0