

CLASS "A" OR "B"

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

ANNUAL REPORT

SU291 52  
Mr. Don Rasmussen  
Mid-County Services, Inc.  
% Utilities, Inc. of Florida  
200 Weathersfield Avenue  
Altamonte Springs, FL 32714-4099

OFFICIAL COPY  
DIVISION OF  
WATER AND SEWER  
Do Not Remove from this Office

081-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED  
MAY -2 2000  
Florida Public Service Commission  
Division of Water and Wastewater

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 1999

Per FPSC records, this utility  
is a Class B Utility

RECEIVED  
MAY 2 - 2000

## GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT  
31-Dec-99

### 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 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.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

1.	2.	3.	4.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

*James R. ...*  
\_\_\_\_\_  
(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-99

**MID COUNTY SERVICES INC**

County: **Pinellas County**

(Exact Name of Utility)

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

**2335 SANDERS ROAD  
NORTHBROOK IL 60062**

Telephone: **847-498-6440**

E Mail Address: **NONE**

WEB Site: **NONE**

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

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

**JOHN S HAYNES  
2335 SANDERS ROAD  
NORTHBROOK IL 60062**

Telephone: **847-498-6440**

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

**2335 SANDERS ROAD  
NORTHBROOK IL 60062**

Telephone: **847-498-6440**

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

**ARTHUR ANDERSEN LLP**

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

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

Individual  Partnership  Sub S Corporation  1120 Corporation

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

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

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

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
CARL J WENZ	VP REGULATORY		RATE CASE
ANDREW N DOPUCH	VP/SECRETARY		RATE CASE
ARTHUR ANDERSEN	AUDITORS	ARTHUR ANDERSEN	AUDITS

(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

YEAR OF REPORT  
31-Dec-99

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of                      12/31/1999

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

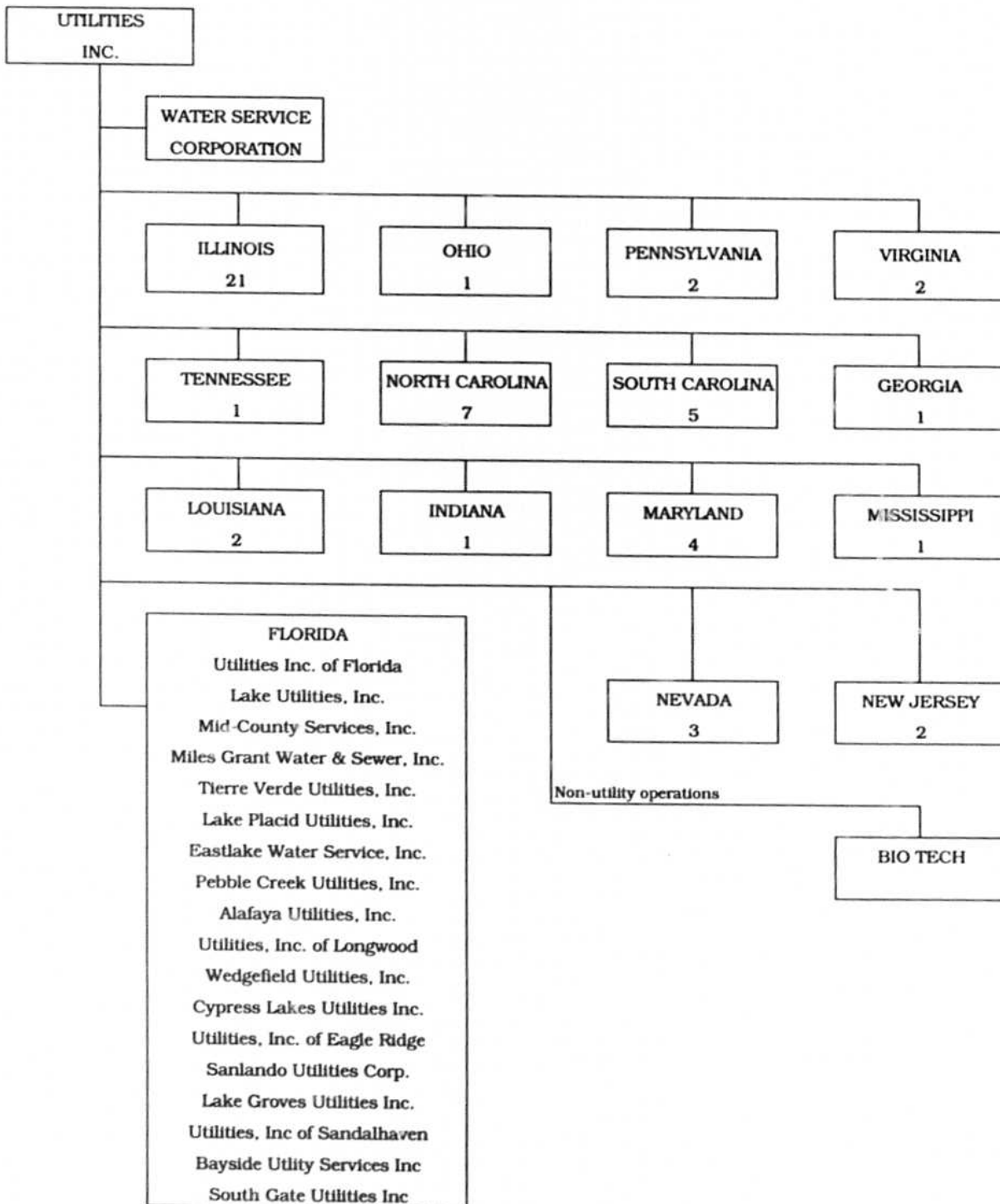
UTILITIES, INC. -- PARENT COMPANY

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

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

SEE ATTACHED

## Parent And Affiliate Organizational Chart



UTILITIES, INC. - Parent Company

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

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

**COMPENSATION OF OFFICERS**

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

**COMPENSATION OF DIRECTORS**

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

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

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

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)	
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.

<b>NAME</b>  <b>(a)</b>	<b>PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION</b>  <b>(b)</b>	<b>AFFILIATION OR CONNECTION</b>  <b>(c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION</b>  <b>(d)</b>
<b>THE OFFICIALS LISTED</b>			
<b>ON PAGE E6 HAVE NO</b>			
<b>OTHER PRINCIPLE</b>			
<b>OCCUPATION OR BUSINESS</b>			
<b>AFFILIATION OR</b>			
<b>CONNECTIONS WITH ANY</b>			
<b>OTHER BUSINESS OR</b>			
<b>FINANCIAL</b>			
<b>ORGANIZATIONS, FIRMS,</b>			
<b>OR PARTNERSHIPS</b>			
<b>DURING THE REPORTED</b>			
<b>YEAR.</b>			

UTILITY NAME: MID-COUNTY SERVICES, INC.

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

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. 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 revenue and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
NO BUSINESS WHICH ARE	\$ _____		\$ _____			
A BY-PRODUCT, COPRODUCT	_____		_____		_____	
OR JOINT PRODUCT RESULTING FROM PROVIDING WATER AND/OR SEWER SERVICE.	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	
_____	_____		_____		_____	

**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 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
  - material and supplies furnished
  - computer services
  - leasing of structures, land, and equipment
  - engineering & construction services
  - rental transactions
  - repairing and servicing of 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)
<b>WATER SERVICE CORP</b>	Operators Salaries & Benefits	Continous	Purchase	190,778
	Insurance	Continous	Purchase	13,365
	Computer Operations	Continous	Purchase	1,536
	Supplies & Postage	Continous	Purchase	3,261
	Outside Services	Continous	Purchase	7,056
	Management Services	Continous	Purchase	34,896



UTILITY NAME: MID-COUNTY SERVICES INC

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

**Part II. Specific Instructions: Sale, Purchase and Transfer of Assets**

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
  3. The columnar instructions follow:
    - (a) Enter name of related party or company.
    - (b) Describe briefly the type of assets purchased, sold or transferred.
    - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
    - (d) Enter the net book value for each item reported.
    - (e) Enter the net profit or loss for each item reported. (column (c) - column (d))
    - (f) 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.
2. 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
  - non-cash transfers of assets
  - non-cash dividends other than stock dividends
  - write-off of bad debts or loans

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
		\$	\$	\$	\$
NO ASSETS WERE SOLD, PURCHASED OR TRANSFERRED WITH A RELATED PARTY DURING THE FISCAL YEAR ENDED 31-Dec-99					

**FINANCIAL  
SECTION**

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	<b>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	172,179	229,180
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		130,678	120,851
	<b>Total Deferred Debits</b>		\$ <u>302,857</u>	\$ <u>350,031</u>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		\$ <u><u>3,603,007</u></u>	\$ <u><u>3,631,281</u></u>

\* 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**

**YEAR OF REPORT**  
31-Dec-99

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 4,459,311	\$ 4,511,880
108-110	Less: Accumulated Depreciation and Amortization	F-8	1,166,586	1,244,562
Net Plant			\$ 3,292,725	\$ 3,267,318
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-	-
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 3,292,725	\$ 3,267,318
<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	1,800	-
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	-	13,932
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		5,625	-
171	Accrued Interest and Dividends Receivable		-	
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12	-	-
Total Current and Accrued Assets			\$ 7,425	\$ 13,932

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 500	\$ 500
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		2,555,732	2,685,426
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(734,811)	(741,468)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			<b>\$ 1,821,421</b>	<b>\$ 1,944,458</b>
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	-	-
<b>Total Long Term Debt</b>			<b>\$ -</b>	<b>\$ -</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		415	401,102
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	(21,558)	(488,864)
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		-	-
236	Accrued Taxes	W/S-3	40,000	40,000
237	Accrued Interest	F-19	-	-
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
<b>Total Current &amp; Accrued Liabilities</b>			<b>\$ 18,857</b>	<b>\$ (47,762)</b>

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET**  
**EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		-	-
Total Deferred Credits			\$ _____	\$ _____
<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	\$ 2,468,684	\$ 2,493,577
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	935,270	1,002,498
Total Net C.I.A.C.			\$ 1,533,414	\$ 1,491,079
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 162,992	\$ 168,339
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		66,323	75,167
Total Accumulated Deferred Income Tax			\$ 229,315	\$ 243,506
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 3,603,007	\$ 3,631,281

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (#)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 1,135,209	\$ 933,329
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 1,135,209	\$ 933,329
401	Operating Expenses	F-3(b)	\$ 823,253	\$ 714,563
403	Depreciation Expense:	F-3(b)	\$ 61,190	\$ 56,404
	Less: Amortization of CIAC	F-22	-	-
Net Depreciation Expense			\$ 61,190	\$ 56,404
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	96,853	91,046
409	Current Income Taxes	W/S-3	(4,893)	(25,373)
410.10	Deferred Federal Income Taxes	W/S-3	29,972	19,445
410.11	Deferred State Income Taxes	W/S-3		4,573
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			\$ 1,006,375	\$ 860,658
Net Utility Operating Income			\$ 128,834	\$ 72,671
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			1,632
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 128,834	\$ 74,303

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

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

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ -	\$ 933,329	\$ -
\$ -	\$ 933,329	\$ -
\$ -	\$ 714,563	\$ -
-	56,404	-
-	-	-
\$ -	\$ 56,404	\$ -
-	-	-
-	-	-
-	91,046	-
-	(25,373)	-
-	19,445	-
-	4,573	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 860,658	\$ -
\$ -	\$ 72,671	\$ -
-	-	-
-	-	-
-	-	-
-	1,632	-
\$ -	\$ 74,303	\$ -

\* 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)]			\$ 128,834	\$ 74,303
<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		1,078	309
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		3,828	-
Total Other Income and Deductions			\$ 4,906	\$ 309
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ -	\$ -
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 91,135	\$ 81,269
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 91,135	\$ 81,269
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ -	\$ -
<b>NET INCOME</b>			\$ 42,605	\$ (6,657)

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	\$ -	\$ 4,449,456
	Less:			
	Nonused and Useful Plant (1)			-
108	Accumulated Depreciation	F-8	-	1,243,135
110	Accumulated Amortization	F-8	-	1,427
271	Contributions In Aid of Construction	F-22	-	2,493,577
252	Advances for Construction	F-20	-	-
Subtotal			\$ -	\$ 711,317
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	-	1,002,498
Subtotal			\$ -	\$ 1,713,815
114	Plus or Minus: Acquisition Adjustments (2)	F-7		-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		-
	Working Capital Allowance (3)			89,320
	Other (Specify):			-
				-
				-
RATE BASE			\$	\$ 1,803,135
NET UTILITY OPERATING INCOME			\$	\$ 72,671
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)				4.03%

**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.

Company: Mid County Services, Inc.

Using Capital Structure at 12/31/99. Using last midpoint of last authorized ROE.

Line No.	Class of Capital	(1) Reconciled To Requested Rate Base 12/31/99	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	664,461	36.85%	8.44%	3.11%
2	Short-Term Debt	222,664	12.35%	7.61%	0.94%
3	Preferred Stock	0	0.00%		0.00%
4	Common Equity	793,355	44.00%	10.16%	4.47%
5	Customer Deposits	0	0.00%	6.00%	0.00%
6	Tax Credits - Zero Cost	0	0.00%		0.00%
7	Tax Credits - Wtd. Cost	0	0.00%		0.00%
8	Accum. Deferred Income Tax	122,655	6.80%	0.00%	0.00%
9	Other (Explain)	0	0.00%		0.00%
10	Total	<u>1,803,135</u>	<u>100.00%</u>		<u>8.52%</u>

Last Authorized Return on Equity

10.16%

Commission order approving Return on Equity

PSC-99-1912-FOF-SU

MID-COUNTY SERVICES INC

UTILITY NAME:

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 546,300	\$ 0	\$ 0	\$ 0	\$ 546,300	\$ 0
Preferred Stock	-	0	0	0	-	0
Long Term Debt	731,748	0	0	0	731,748	0
Customer Deposits	-	0	0	0	-	0
Tax Credits - Zero Cost	-	0	0	0	-	0
Tax Credits - Weighted Cost	-	0	0	0	-	0
Deferred Inc. Taxes	80,745	0	0	0	80,745	0
Other (Explain)	-	0	0	0	-	0
<b>Total</b>	<b>\$ 1,358,793</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,358,793</b>	<b>\$ 0</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-99

**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ -	\$ 4,449,456	\$	\$ 4,449,456
102	Utility Plant Leased to Other				-
103	Property Held for Future Use				-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress				-
106	Completed Construction Not Classified	-	62,424		62,424
	<b>Total Utility Plant</b>	\$ -	\$ 4,511,880	\$ -	\$ 4,511,880

**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 NONE	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
	<b>Total Plant Acquisition Adjustments</b>	\$ -	\$ -	\$ -	\$ -
115	Accumulated Amortization Accruals charged during year	\$ -	\$ -	\$	\$ -
					-
					-
					-
	<b>Total Accumulated Amortization</b>	\$ -	\$ -	\$ -	\$ -
	<b>Net Acquisition Adjustments</b>	\$ -	\$ -	\$ -	\$ -

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ -	\$ 1,165,264	\$ -	\$ 1,165,264
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ -	\$ 123,527	\$ -	\$ 123,527
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				-
	-	(26,040)		(26,040)
Salvage				-
Other Credits (Specify):				-
				-
Total Credits	\$ -	\$ 97,487	\$ -	\$ 97,487
Debits during year:				
Book cost of plant retired	-	19,616		19,616
Cost of Removal				-
Other Debits (specify):				-
				-
Total Debits	\$ -	\$ 19,616	\$ -	\$ 19,616
Balance end of year	\$ -	\$ 1,243,135	\$ -	\$ 1,243,135
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ -	\$ 1,322	\$ -	\$ 1,322
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ 105	\$ -	\$ 105
Other Accounts (specify):				-
				-
Total credits	\$ -	\$ 105	\$ -	\$ 105
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				-
				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ 1,427	\$ -	\$ 1,427

- (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-99

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

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

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

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

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

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): NONE	\$ _____
_____	_____
_____	_____
Total Special Deposits	\$ _____
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ _____

UTILITY NAME: **MID COUNTY SERVICES INC**

**YEAR OF REPORT**  
31-Dec-99

**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		\$ _____
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 Utilities: Account 127): NONE _____ _____ _____ _____		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ _____



UTILITY NAME: **MID COUNTY SERVICES INC**

<b>YEAR OF REPORT</b> <b>31-Dec-99</b>
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**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		\$ _____
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 Utilities: Account 127): NONE _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Special Funds		\$ _____

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

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

DESCRIPTION (a)	TOTAL (b)
<b>CUSTOMER ACCOUNTS RECEIVABLE (Account 141):</b>	
Water	\$ -
Wastewater	13,932
Other	_____
<b>Total Customer Accounts Receivable</b>	
	<b>\$ 13,932</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>\$ 13,932</b>
<b>ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )</b>	
Balance first of year	\$ -
Add: Provision for uncollectibles for current year	\$ _____
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
_____	_____
<b>Total Additions</b>	
	<b>\$ -</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>\$ -</b>
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	
	<b>\$ 13,932</b>

UTILITY NAME: **MID COUNTY SERVICES INC**

<b>YEAR OF REPORT</b> <b>31-Dec-99</b>
---

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

Report each account receivable from associated companies separately.

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

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

Report each note receivable from associated companies separately.

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

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

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

UTILITY NAME: **MID COUNTY SERVICES INC**

**YEAR OF REPORT**  
**31-Dec-99**

**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	\$ _____

UTILITY NAME: **MID COUNTY SERVICES INC**

**YEAR OF REPORT**  
31-Dec-99

**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)  <b>RATE CASE</b> _____ _____ _____	\$ - _____ _____ _____	\$ 158,644 _____ _____ _____
Total Deferred Rate Case Expense	\$ -	\$ 158,644
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):  <b>OTHER DEFERRED MAINTENANCE</b> _____ _____ _____ _____ _____ _____	\$ - _____ _____ _____ _____ _____ _____	\$ 70,536 _____ _____ _____ _____ _____ _____
Total Other Deferred Debits	\$ -	\$ 70,536
REGULATORY ASSETS (Class A Utilities: Account. 186.3):  <b>NONE</b> _____ _____ _____ _____ _____ _____	\$ - _____ _____ _____ _____ _____ _____	\$ - _____ _____ _____ _____ _____ _____
Total Regulatory Assets	\$ -	\$ -
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ -	\$ 229,180

UTILITY NAME: **MID COUNTY SERVICES INC**

**YEAR OF REPORT**  
31-Dec-99

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

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

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

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

\* 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	\$ (734,811)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____ _____	\$ _____ _____
	Total Credits:	\$ _____
	Debits: _____ _____	\$ _____ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ (6,657)
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ _____
	Dividends Declared:	
437	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>(741,468)</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: **MID COUNTY SERVICES INC**

**YEAR OF REPORT**  
31-Dec-99

**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

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

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



UTILITY NAME: **MID COUNTY SERVICES INC**

**YEAR OF REPORT**  
**31-Dec-99**

**NOTES PAYABLE**  
**ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): 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.

DESCRIPTION (a)	TOTAL (b)
<b>WATER SERVICE CORPORATION</b>	\$ 488,864
Total	\$ 488,864

UTILITY NAME: MID COUNTY SERVICES INC

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	_____		81,269	81,269	_____
Total Account 237.1	\$ _____		\$ 81,269	\$ 81,269	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____		\$ _____	\$ _____	\$ _____
Customer Deposits	_____		_____	_____	_____
MISC ITEMS	_____	427	_____	_____	_____
Total Account 237.2	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237 (1)	\$ _____		\$ 81,269	\$ 81,269	\$ _____
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 81,269		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 81,269		\$ _____

(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

YEAR OF REPORT  
31-Dec-99

UTILITY NAME: MID COUNTY SERVICES INC

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241

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

ADVANCES FOR CONSTRUCTION  
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	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-99</b>
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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

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

UTILITY NAME: **MID COUNTY SERVICES INC**

**YEAR OF REPORT**  
**31-Dec-99**

**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	\$ -	\$ 2,468,684	\$ -	\$ 2,468,684
Add credits during year:	\$ -	\$ 24,893	\$ -	\$ 24,893
Less debit charged during the year	\$ -	\$ -	\$ -	\$ -
Total Contribution In Aid of Construction	\$ -	\$ 2,493,577	\$ -	\$ 2,493,577

**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	\$ -	\$ 935,270	\$ -	\$ 935,270
Debits during the year:	\$ -	\$ 67,228	\$ -	\$ 67,228
Credits during the year	\$ -	\$ -	\$ -	\$ -
Total Accumulated Amortization of Contributions In Aid of Construction	\$ -	\$ 1,002,498	\$ -	\$ 1,002,498

UTILITY NAME: **MID COUNTY SERVICES INC**

**YEAR OF REPORT**  
31-Dec-99

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE  
INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)**

- 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.
- 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)	\$ (6,657)
Reconciling items for the year:		
Taxable income not reported on books:		
Tap Fees		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
Net Change - Deferred Maintenance		(1,848)
Net Change - Rate Case		(55,152)
Excess Tax Depreciation over Book Depreciation		(8,879)
Current FIT		(25,373)
Deferred FIT		19,445
Deferred SIT		4,573
Income recorded on books not included in return:		
Turnaround of Prior Year's - Deferred Maintenance		_____
Interest During Construction		(735)
Other PAA		-
Turnaround of Prior Year's - Rate Case		_____
Deduction on return not charged against book income:		
Organization Exp		-
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ (74,626)
Computation of tax :		
	(74,626)	
	34%	
	(25,373)	

# **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-99

**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.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
MID COUNTY / PINELLAS	081S	
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-99
-----------------------------

SYSTEM NAME / COUNTY : Pinellas County

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 4,449,456
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,243,135
110	Accumulated Amortization	F-8	1,427
271	Contributions In Aid of Construction	S-7	2,493,577
252	Advances for Construction	F-20	-
Subtotal			\$ 711,317
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 1,002,498
Subtotal			\$ 1,713,815
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		89,320
	Other (Specify):		
WASTEWATER RATE BASE			\$ 1,803,135
WASTEWATER OPERATING INCOME		S-3	\$ 72,671
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			4.03%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: **MID COUNTY SERVICES INC**

<b>YEAR OF REPORT</b> <b>31-Dec-99</b>
---

SYSTEM NAME / COUNTY : Pinellas County

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 933,329
530	Less: Guaranteed Revenue (and AFPI)	S-9A	
	Net Operating Revenues		\$ 933,329
401	Operating Expenses	S-10A	\$ 714,563
403	Depreciation Expense	S-6A	56,404
	Less: Amortization of CIAC	S-8A	-
	Net Depreciation Expense		\$ 56,404
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		51,255
408.11	Property Taxes		22,625
408.12	Payroll Taxes		17,166
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		\$ 91,046
409.1	Income Taxes		(25,373)
410.10	Deferred Federal Income Taxes		19,445
410.11	Deferred State Income Taxes		4,573
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 860,658
	Utility Operating Income		\$ 72,671
530	Add Back: Guaranteed Revenue (and AFPI)	S-9A	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		1,632
	Total Utility Operating Income		\$ 74,303

YEAR OF REPORT  
31-Dec-99

UTILITY NAME: MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY Pinellas County

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
351	Organization	4,214	-	-	4,214
352	Franchises	-	-	-	-
353	Land and Land Rights	18,403	-	-	18,403
354	Structures and Improvements	33,878	253	-	34,131
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	168,004	19,352	-	187,356
361	Collection Sewers - Gravity	1,339,506	10,272	3,368	1,346,410
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	68,948	1,182	-	70,130
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	31,447	9,779	9,779	31,447
371	Pumping Equipment	70,493	28,378	-	98,871
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	-	-
380	Treatment and Disposal Equipment	2,393,222	95,818	9,377	2,479,663
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant Miscellaneous Equipment	41,186	19,376	-	60,562
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	34,464	12,249	(3,177)	49,890
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	15,884	2,309	269	17,924
394	Laboratory Equipment	7,113	-	-	7,113
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	553	-	-	553
397	Miscellaneous Equipment	1,369	354	-	1,723
398	Other Tangible Plant	141,067	(100,001)	-	41,066
	Total Wastewater Plant	\$ 4,369,751	\$ 99,321	\$ 19,616	\$ 4,449,456

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

\*Note: The (d) column is recording allocation of UIF and adjustments to the acquisition entry.

S-4(a)

GROUP

YEAR OF REPORT  
31-Dec-99

UTILITY NAME: MID COUNTY SERVICES INC  
SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 4,214						
352	Franchises							
353	Land and Land Rights		18,403					
354	Structures and Improvements		34,131					
355	Power Generation Equipment							
360	Collection Sewers - Force		187,356					
361	Collection Sewers - Gravity		1,346,410					
362	Special Collecting Structures							
363	Services to Customers		70,130					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			31,447				
371	Pumping Equipment			98,871				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				2,479,663			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment				60,562			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 4,214	\$ 1,656,430	\$ 130,318	\$ 2,540,225	\$ -	\$ -	\$ 118,269

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

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

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-99
-----------------------------

SYSTEM NAME / COUNTY : Pinellas County

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

YEAR OF REPORT  
31-Dec-99

UTILITY NAME: MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY: Pinellas County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
(a)	(b)	(c)	(d)	(e)	(f)
354	Structures and Improvements	\$ 2,936	\$ 364	-	\$ 364
355	Power Generation Equipment				
360	Collection Sewers - Force	53,128	5,595	-	5,595
361	Collection Sewers - Gravity	320,562	29,752	-	29,752
362	Special Collecting Structures				
363	Services to Customers	10,012	1,813	-	1,813
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	10,320	2,901	-	2,901
371	Pumping Equipment	10,327	893	-	893
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	677,940	68,428	-	68,428
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant Miscellaneous Equipment	8,057	1,372	-	1,372
390	Office Furniture and Equipment				
391	Transportation Equipment	34,464	4,900	-	4,900
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	7,120	2,187	-	2,187
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	30,398	5,322	(26,040)	(20,718)
Total Depreciable Wastewater Plant in Service		\$ 1,165,264	\$ 123,527	\$ (26,040)	\$ 97,487

\* Specify nature of transaction.

Use ( ) to denote reversal entries.

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

S-6(a)

GROUP

UTILITY NAME: MID-COUNTY SERVICES, INC

SYSTEM NAME / COUNTY: Pinellas County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	-	\$	\$	\$	\$ 3,300
355	Power Generation Equipment	-				
360	Collection Sewers - Force	-				58,723
361	Collection Sewers - Gravity	3,368			3,368	346,946
362	Special Collecting Structures	-				-
363	Services to Customers	-				11,825
364	Flow Measuring Devices	-				
365	Flow Measuring Installations	-				
366	Reuse Services	-				
367	Reuse Meters and Meter Installations	-				
370	Receiving Wells	9,779			9,779	3,442
371	Pumping Equipment	-				11,220
375	Reuse Transmission and Distribution System	-				
380	Treatment and Disposal Equipment	9,377			9,377	736,991
381	Plant Sewers	-				-
382	Outfall Sewer Lines	-				-
389	Other Plant Miscellaneous Equipment	-				9,429
390	Office Furniture and Equipment	-				-
391	Transportation Equipment	(3,177)			(3,177)	42,541
392	Stores Equipment	-				-
393	Tools, Shop and Garage Equipment	269			269	9,038
394	Laboratory Equipment	-				-
395	Power Operated Equipment	-				-
396	Communication Equipment	-				-
397	Miscellaneous Equipment	-				-
398	Other Tangible Plant	-				9,680
Total Depreciable Wastewater Plant in Service		\$ 19,616	\$ -	\$ -	\$ 19,616	\$ 1,243,135

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



UTILITY NAME: **MID COUNTY SERVICES INC**

**YEAR OF REPORT**  
**31-Dec-99**

SYSTEM NAME / COUNTY : Pinellas County

**CONTRIBUTIONS IN AID OF CONSTRUCTION**  
**ACCOUNT 271**

<b>DESCRIPTION</b> <b>(a)</b>	<b>REFERENCE</b> <b>(b)</b>	<b>WASTEWATER</b> <b>(c)</b>
Balance first of year		\$ <u>2,468,684</u>
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ <u>24,893</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	<u>-</u>
Total Credits		\$ <u>24,893</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>-</u>
Total Contributions In Aid of Construction		\$ <u>2,493,577</u>

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

NONE

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UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT  
31-Dec-99

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	15	\$ 1,235	\$ 18,525
SEWER CONNECTIONS FEES	1	\$ 6,368	\$ 6,368
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
_____	_____	\$ _____	\$ _____
<b>Total Credits</b>			\$ <u>24,893</u>

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 935,270
Debits during the year:	
Accruals charged to Account 272	\$ 67,228
Other debits (specify):	_____
_____	_____
<b>Total debits</b>	\$ 67,228
Credits during the year (specify):	\$ _____
_____	_____
<b>Total credits</b>	\$ _____
Balance end of year	\$ <u>1,002,498</u>

UTILITY NAME: **MID COUNTY SERVICES INC**

**YEAR OF REPORT**  
31-Dec-99

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		\$ -

UTILITY NAME: **MID COUNTY SERVICES INC**

**YEAR OF REPORT**  
31-Dec-99

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	6,253	6,268	\$ 933,104
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	6,253	6,268	\$ 933,104
522.1	Measured Revenues: 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		6,253	6,268	\$ 933,104
<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)			225
Total Other Wastewater Revenues				\$ 225

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

UTILITY NAME: **MID COUNTY SERVICES INC**

**YEAR OF REPORT**  
31-Dec-99

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	<b>Total Flat Rate Reuse Revenues</b>			\$ _____
	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	<b>Total Measured Reuse Revenues</b>			\$ _____
544	Reuse Revenues From Other Systems			_____
<b>Total Reclaimed Water Sales</b>				\$ _____
<b>Total Wastewater Operating Revenues</b>				\$ <u>933,329</u>

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

UTILITY NAME: MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY: Pinellas County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.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	\$ 180,859	\$ 5,426	\$ 21,703	\$ 36,172	\$ 9,043	\$ 86,812	\$ 21,703
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	30,991	930	2,169	3,719	1,550	9,297	3,719
710	Purchased Sewage Treatment	-						
711	Sludge Removal Expense	161,280			23,951		161,280	
715	Purchased Power	95,805					71,854	
716	Fuel for Power Purchased							
718	Chemicals	61,440					61,440	
720	Materials and Supplies	116,868	4,675	18,699	28,048	7,012	46,747	11,687
731	Contractual Services-Engineering	399						
732	Contractual Services - Accounting	2,611						
733	Contractual Services - Legal	6,295						
734	Contractual Services - Mgt. Fees	-						
735	Contractual Services - Testing							
736	Contractual Services - Other	10,422						
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expenses	5,241	157	629	1,048	262	2,516	629
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workman's Comp.							
759	Insurance - Other	13,365						
760	Advertising Expense							
766	Regulatory Commission Expenses							
	- Amortization of Rate Case Expense	12,412						
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	180						
775	Miscellaneous Expenses	16,395						
	Total Wastewater Utility Expenses	\$ 714,563	\$ 11,188	\$ 43,200	\$ 92,938	\$ 17,867	\$ 439,946	\$ 37,738

UTILITY NAME: MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY: Pinellas County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE	.8 ADMIN. & GENERAL EXPENSES	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE
(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)
701	Salaries and Wages - Employees	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits	9,607					
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		399				
732	Contractual Services - Accounting		2,611				
733	Contractual Services - Legal		6,295				
734	Contractual Services - Mgt. Fees		0				
735	Contractual Services - Testing		0				
736	Contractual Services - Other	5,211	5,211				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workman's Comp.						
759	Insurance - Other		13,365				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense		12,412				
767	Regulatory Commission Exp.-Other	180					
770	Bad Debt Expense	8,198	8,197				
775	Miscellaneous Expenses						
	Total Wastewater Utility Expenses	\$ 23,196	\$ 48,490	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

**MID COUNTY SERVICES, INC.**

**YEAR OF REPORT**

**31-Dec-99**

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		1.0		
5/8"	Displacement	1.0	1,713	1,713
3/4"	Displacement	1.5		
1"	Displacement	2.5	70	175
1 1/2"	Displacement or Turbine	5.0	35	175
2"	Displacement, Compound or Turbine	8.0	35	280
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	6	300
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				<u>2,658</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:

$$281,227 / 365 \text{ days} / 280 \text{ gpd} = 2752$$



UTILITY NAME: MID COUNTY SERVICES, INC.

YEAR OF REPORT  
31-Dec-99

SYSTEM NAME / COUNTY : MID COUNTY / PINELLAS

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>.900 mgd</u>	<u>                    </u>	<u>                    </u>
Basis of Permit Capacity (1)	<u>AADF</u>	<u>                    </u>	<u>                    </u>
Manufacturer	<u>Marolf</u>	<u>                    </u>	<u>                    </u>
Type (2)	<u>Ext. Aeration</u>	<u>                    </u>	<u>                    </u>
Hydraulic Capacity	<u>1.1 mgd</u>	<u>                    </u>	<u>                    </u>
Average Daily Flow	<u>.772 mgd</u>	<u>                    </u>	<u>                    </u>
Total Gallons of Wastewater Treated	<u>281,227 mg</u>	<u>                    </u>	<u>                    </u>
Method of Effluent Disposal	<u>Curlew Creek</u>	<u>                    </u>	<u>                    </u>

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: MID COUNTY SERVICES, INC.

YEAR OF REPORT  
31-Dec-99

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 2950
2. Maximum number of ERCs\* which can be served 3929
3. Present system connection capacity (in ERCs\*) using existing lines 2950
4. Future connection capacity (in ERCs\*) upon service area buildout 3929
5. Estimated annual increase in ERCs\* 98
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
Relocation of the Wilshire pump station force main is anticipated due to capacity problems in the gravity sewer system. Work should be completed by 2001. Pump stations are being equipped with pump arounds and generator receptacles. Work should be completed in 2000.
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. None
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Yes  
If so, when? 1998
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement? None
10. When did the company last file a capacity analysis report with the DEP? 1998
11. If the present system does not meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # 4052P01064

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