

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

OFFICIAL COPY
Public Service Commission
1000 North Florida Avenue
Tallahassee, Florida 32304-1000
904.487.2000

MID COUNTY SERVICES INC

Exact Legal Name of Respondent

081-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED

31-Dec-15

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2016 NOV 29 PM 12: 14
1000 N. FLORIDA AVE
TALLAHASSEE, FL 32304

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GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

CERTIFICATION OF ANNUAL REPORT

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

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

Christie H. Kineaid

 (Signature of Senior Financial Analyst) *

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

Patrick C. Zilg

 (Signature of Vice President, 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-15

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: #####

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

Individual Partnership Sub S Corporation 1120 Corporation

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

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

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-15

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/2015

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).

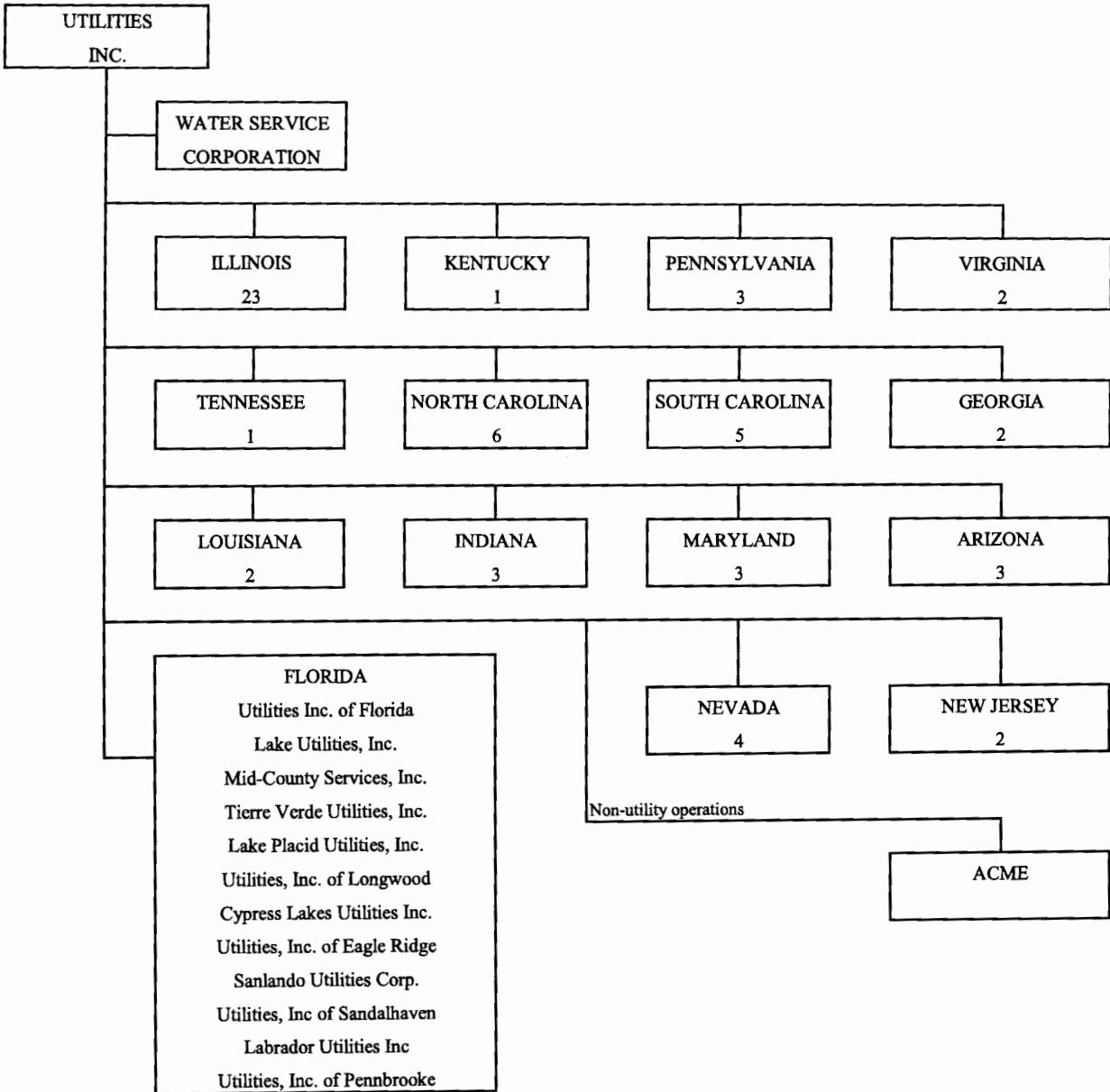
UTILITIES, INC. -- PARENT COMPANY

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
Jim 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

UTILITY NAME: MID COUNTY SERVICES INC

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

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

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.
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
 - noncash transfers of assets
 - noncash dividends other than stock dividends
 - write-off of bad debts or loans
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.

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 END 31-Dec-15		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____

FINANCIAL SECTION

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 8,039,753	\$ 8,469,099
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,974,528	4,138,199
Net Plant			\$ 4,065,225	\$ 4,330,901
114-115	Utility Plant Acquisition adjustment (Net)	F-7	-	-
116 *	Other Utility Plant Adjustments		45,880	45,880
Total Net Utility Plant			\$ 4,111,105	\$ 4,376,781
OTHER PROPERTY AND INVESTMENTS				
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			-	-
CURRENT AND ACCRUED ASSETS				
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	261,557	395,492
145	Accounts Receivable from Associated Companies	F-12	1,838,444	1,871,200
146	Notes Receivable from Associated Companies	F-12	-	-
151-153	Material and Supplies		33,974	32,691
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			\$ 2,134,034	\$ 2,299,443

* Not Applicable for Class B Utilities

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	8,168	36,082
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		(7,769)	(10,821)
Total Deferred Debits			\$ 398	\$ 25,260
TOTAL ASSETS AND OTHER DEBITS			\$ 6,245,537	\$ 6,701,484

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

\\DC1FILE001\Rate Case\Florida\252 - Utilities Inc. of Florida\2016 Consolidated Rate Case\MFR Deficiencies\2nd Set of Deficiencies\Deficiency 1\250 - MID-COUNTY AR 2015 v2

	A	B	C	D	E
61	1295	STRUCT/IMPRV PUMP PLT LS	598,892	0	598,892
62	1300	STRUCT/IMPRV TREAT PLT	167,756	0	167,756
63	1305	STRUCT/IMPRV RECLAIM WTP	0	0	0
64	1310	STRUCT/IMPRV RECLAIM WTR DIST PLT	193	0	193
65	1315	STRUCT/IMPRV GEN PLT	2,393,730	0	2,393,730

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
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		4,910,301	4,910,301
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	89,945	399,635
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ 5,000,746	\$ 5,310,436
LONG TERM DEBT				
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	-	-
Total Long Term Debt			\$ 477,239	\$ 477,239
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		50,783	109,913
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		100,009	108,345
237	Accrued Interest	F-19	-	1
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ (27,291)	\$ 40,176

* Not Applicable for Class B Utilities

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
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		-	125,759
Total Deferred Credits			\$ -	\$ 125,759
OPERATING RESERVES				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves		-	-
Total Operating Reserves			\$ -	\$ -
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 3,090,716	\$ 3,154,493
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	2,310,496	2,407,712
Total Net C.I.A.C.			\$ 780,221	\$ 746,781
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ 103,978	\$ 137,674
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		-	-
283	Accumulated Deferred Income Taxes - Other		(89,356)	(136,581)
Total Accumulated Deferred Income Tax			\$ 14,622	\$ 1,093
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 6,245,537	\$ 6,701,484

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 1,944,732	\$ 1,933,426
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		\$ 1,944,732	\$ 1,933,426
401	Operating Expenses	F-3(b)	\$ 1,080,692	\$ 1,083,855
403	Depreciation Expense:	F-3(b)	\$ 287,641	\$ 310,060
	Less: Amortization of CIAC	F-22	(95,763)	(97,217)
	Net Depreciation Expense		\$ 191,878	\$ 212,843
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	113,759	116,458
409	Current Income Taxes	W/S-3	19,411	4,470
410.10	Deferred Federal Income Taxes	W/S-3	140,535	97,659
410.11	Deferred State Income Taxes	W/S-3	15,563	17,768
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		\$ 1,561,840	\$ 1,533,054
	Net Utility Operating Income		\$ 382,892	\$ 400,372
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		1,174	499
420	Allowance for Funds Used During Construction		1,168	20,818
	Total Utility Operating Income [Enter here and on Page F-3(c)]		\$ 385,234	\$ 421,689

* For each account, Column e should agree with Column 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)
\$ -	\$ 1,933,426	\$ -
\$ -	\$ 1,933,426	\$ -
\$ -	\$ 1,083,855	\$ -
-	310,060	-
-	(97,217)	-
\$ -	\$ 212,843	\$ -
-	-	-
-	-	-
-	116,458	-
-	4,470	-
-	97,659	-
-	17,768	-
-	-	-
-	-	-
-	-	-
\$ -	\$ 1,533,054	\$ -
\$ -	\$ 400,372	\$ -
-	-	-
-	-	-
-	499	-
-	20,818	-
\$ -	\$ 421,689	\$ -

* 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)]			\$ 385,234	\$ 421,689
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		-	-
419	Interest and Dividend Income		-	-
421	Nonutility Income		-	-
426	Miscellaneous Nonutility Expenses		(800)	-
Total Other Income and Deductions			\$ (800)	\$ -
TAXES APPLICABLE TO OTHER INCOME				
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			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 114,482	\$ 112,000
428	Amortization of Debt Discount & Expense	F-13	-	-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 114,482	\$ 112,000
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	-
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 269,953	\$ 309,689

Explain Extraordinary Income:
NONE

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

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	\$ -	\$ 8,371,236
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	-	4,138,199
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	-	3,154,493
252	Advances for Construction	F-20	-	-
Subtotal			\$ -	\$ 1,078,544
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	-	2,407,712
Subtotal			\$ -	\$ 3,486,257
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		-	135,482
	Other (Specify): _____ _____ _____			
RATE BASE			\$ -	\$ 3,621,738
NET UTILITY OPERATING INCOME			\$ -	\$ 400,372
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)				11.05%

NOTES :

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 1,832,713	50.60%	10.60%	5.36%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	1,633,636	45.11%	6.70%	3.02%
Short Term Debt	154,288	4.26%	3.32%	0.14%
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	1,092	0.03%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 3,621,728	100.00%		8.52%

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

YEAR OF REPORT 31-Dec-15

**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	\$ 201,935,000	\$ _____	_____	_____	\$ (200,102,287)	\$ 1,832,713
Preferred Stock	-	_____	_____	_____	_____	-
Long Term Debt	180,000,000	_____	_____	_____	(178,366,364)	1,633,636
Short Term Debt	17,000,000	_____	_____	_____	(16,845,712)	154,288
Customer Deposits	-	_____	_____	_____	_____	-
Tax Credits - Zero Cost	-	_____	_____	_____	_____	-
Tax Credits - Weighted Cost	-	_____	_____	_____	_____	-
Deferred Inc. Taxes	1,092	_____	_____	_____	_____	1,092
Other (Explain) Short Term Debt	-	_____	_____	_____	-	-
Total	\$ 398,936,092	\$ _____	_____	_____	\$ (395,314,364)	\$ 3,621,728

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

NOT APPLICABLE

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

**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	\$ -	\$ 8,371,236	\$ -	\$ 8,371,236
102	Utility Plant Leased to Other				-
103	Property Held for Future Use				-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress	-	97,864		97,864
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ -	\$ 8,469,099	\$ -	\$ 8,469,099

**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)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ -	\$ 3,974,528	\$ -	\$ 3,974,528
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ -	\$ 310,060	\$ -	\$ 310,060
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):	-	(23,376)	-	(23,376)
Salvage	-	-	-	-
Other Credits (Specify):	-	-	-	-
Total Credits	\$ -	\$ 286,684	\$ -	\$ 286,684
Debits during year:				
Book cost of plant retired	-	123,014	-	123,014
Cost of Removal	-	-	-	-
Other Debits (specify):	-	-	-	-
Accting adjustments mandated by FPSC	-	-	-	-
Total Debits	\$ -	\$ 123,014	\$ -	\$ 123,014
Balance end of year	\$ -	\$ 4,138,199	\$ -	\$ 4,138,199
ACCUMULATED AMORTIZATION				
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-15

**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	\$ _____	_____	\$ _____ 0
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ _____ 0

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	\$ _____ 60
_____	_____
_____	_____
Total Special Deposits	\$ _____ 60
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ _____ -
_____	_____
_____	_____
Total Other Special Deposits	\$ _____ -

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

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

YEAR OF REPORT 31-Dec-15

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ -	
Wastewater	395,526	
Other		
Total Customer Accounts Receivable		\$ 395,526
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	

Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	

Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 395,526
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ (63)	
Provision for uncollectibles for current year	\$ 29	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions		\$ 29
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off		\$ -
Balance end of year		\$ (34)
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 395,492

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

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-15

**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> -</u>	\$ <u> 6,945</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u> -</u>	\$ <u> 6,945</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>OTHER DEFERRED MAINTENANCE (NONE)</u>	\$ <u> 4,489</u>	\$ <u> 29,137</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u> 4,489</u>	\$ <u> 29,137</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>NONE</u>	\$ <u> -</u>	\$ <u> -</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u> -</u>	\$ <u> -</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u> 4,489</u>	\$ <u> 36,082</u>

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
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
REFERRED STOCK		
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.)

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

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	\$ 89,945
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 {income/(loss)}	\$ 309,689
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	\$ 399,635
Notes to Statement of Retained Earnings:		

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
WATER SERVICE CORPORATION	\$ 477,239
Total	\$ <u>477,239</u>

**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			\$ <u>-</u>

* 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-15

**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			111,210	111,210	-
Total Account 237.1	\$ <u> - </u>		\$ <u> 111,210 </u>	\$ <u> 111,210 </u>	\$ <u> - </u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ _____		\$ <u> 1 </u>	\$ <u> 1 </u>	\$ <u> 1 </u>
MISC ITEMS			789		-
Total Account 237.2	\$ <u> - </u>		\$ <u> 790 </u>	\$ <u> 1 </u>	\$ <u> 1 </u>
Total Account 237 (1)	\$ <u> - </u>		\$ <u> 112,000 </u>	\$ <u> 111,211 </u>	\$ <u> 1 </u>
INTEREST EXPENSED: Total accrual Account 237			\$ <u> 112,000 </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	
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ <u> 112,000 </u>		

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

**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

YEAR OF REPORT 31-Dec-15

**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

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	\$ _____	\$ <u>3,090,716</u>	\$ _____ -	\$ <u>3,090,716</u>
Add credits during year:	\$ _____ -	\$ <u>63,777</u>	\$ _____ -	\$ <u>63,777</u>
Less debit charged during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Contribution In Aid of Construction	\$ _____ -	\$ <u>3,154,493</u>	\$ _____ -	\$ <u>3,154,493</u>

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	\$ _____	\$ <u>2,310,496</u>	\$ _____ -	\$ <u>2,310,496</u>
Debits during the year:	\$ _____ -	\$ <u>97,217</u>	\$ _____ -	\$ <u>97,217</u>
Credits during the year	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Total Accumulated Amortization of Contributions In Aid of Construction	\$ _____ -	\$ <u>2,407,712</u>	\$ _____ -	\$ <u>2,407,712</u>

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

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)	\$ 309,689
Reconciling items for the year:		
Taxable income not reported on books:		
GOS adj		(11,248)
Deductions recorded on books not deducted for return:		
AFUDC - CY book equity portion		(596)
AFUDC - CY book equity amortization		1,788
Fines		1,835
Meals		509
Additional Interest Under 263A		1,168
Def. Maint. CY additions		(564)
Def. Maint. CY amortization		7,318
Def. Rate Case - CY additions		(6,945)
Def. Rate Case CY amortization		0
Organization Exp-Amort		0
Bad Debts CY		1,064
Amort of Bk PAA a/c (7495,6960,6965)		0
Current FIT (725)		0
Deferred FIT (731)		140,536
Deferred SIT (732)		15,568
Current SIT		19,412
Income recorded on books not included in return:		
Utilization of net operating loss carryforward		(39,767)
Post audit adjustments		6,688
Excess book gain over tax gain on asset disposition		(37,396)
Deduction on return not charged against book income:		
State income tax deduction		(19,594)
Excess Tax Depreciation over Book Depreciation		(79,776)
Federal tax net income		\$ 0
Computation of tax :		
	-	
	34%	
	-	

**WATER
OPERATION
SECTION**

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ -
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	-
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	-
252	Advances for Construction	F-20	-
Subtotal			\$ -
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ -
Subtotal			\$ -
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		-
	Other (Specify):		
WATER RATE BASE			\$ -
WATER OPERATING INCOME		W-3	\$ -
RN (Water Operating Income / Water Rate Base)			<u>0.00%</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-15

SYSTEM NAME / COUNTY : Pinellas County

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ -
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ -
401	Operating Expenses	W-10(a)	\$ -
403	Depreciation Expense	W-6(a)	-
	Less: Amortization of CIAC	W-8(a)	-
	Net Depreciation Expense		\$ -
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		-
408.11	Property Taxes		-
408.12	Payroll Taxes		-
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		\$ -
409.1	Income Taxes		-
410.1	Deferred Federal Income Taxes		-
410.11	Deferred State Income Taxes		-
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		-
	Utility Operating Expenses		\$ -
	Utility Operating Income		\$ -
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$ -
413	Income From Utility Plant Leased to Others		-
414	Gains (losses) From Disposition of Utility Property		-
420	Allowance for Funds Used During Construction		-
	Total Utility Operating Income		\$ -

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ _____	\$ -	\$ _____	\$ -
302	Franchises	_____	-	_____	-
303	Land and Land Rights	_____	-	_____	-
304	Structures and Improvements	_____	-	_____	-
305	Collecting and Impounding Reservoirs	_____	-	_____	-
306	Lake, River and Other Intakes	_____	-	_____	-
307	Wells and Springs	_____	-	_____	-
308	Infiltration Galleries and Tunnels	_____	-	_____	-
309	Supply Mains	_____	-	_____	-
310	Power Generation Equipment	_____	-	_____	-
311	Pumping Equipment	_____	-	_____	-
320	Water Treatment Equipment	_____	-	_____	-
330	Distribution Reservoirs and Standpipes	_____	-	_____	-
331	Transmission and Distribution Mains	_____	-	_____	-
333	Services	_____	-	_____	-
334	Meters and Meter Installations	_____	-	_____	-
335	Hydrants	_____	-	_____	-
336	Backflow Prevention Devices	_____	-	_____	-
339	Other Plant Miscellaneous Equipment	_____	-	_____	-
340	Office Furniture and Equipment	_____	-	_____	-
341	Transportation Equipment	_____	-	_____	-
342	Stores Equipment	_____	-	_____	-
343	Tools, Shop and Garage Equipment	_____	-	_____	-
344	Laboratory Equipment	_____	-	_____	-
345	Power Operated Equipment	_____	-	_____	-
346	Communication Equipment	_____	-	_____	-
347	Miscellaneous Equipment	_____	-	_____	-
348	Other Tangible Plant	_____	-	_____	-
TOTAL WATER PLANT		\$ _____	\$ _____	\$ _____	\$ _____

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

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	-	-
303	Land and Land Rights	-	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-
307	Wells and Springs	-	-	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-
309	Supply Mains	-	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	-	-
320	Water Treatment Equipment	-	-	-	-	-	-
330	Distribution Reservoirs and Standpipes	-	-	-	-	-	-
331	Transmission and Distribution Mains	-	-	-	-	-	-
333	Services	-	-	-	-	-	-
334	Meters and Meter Installations	-	-	-	-	-	-
335	Hydrants	-	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-	-
TOTAL WATER PLANT		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

GROUP _____

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

BASIS FOR WATER 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)
301	Organization			
302	Franchises	40		2.50%
304	Structures and Improvements	32		3.13%
305	Collecting and Impounding Reservoirs	50		2.00%
306	Lake, River and Other Intakes	40		2.50%
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels	40		2.50%
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	18		5.56%
340	Office Furniture and Equipment	40		2.50%
341	Transportation Equipment	5		20.00%
342	Stores Equipment	18		5.56%
343	Tools, Shop and Garage Equipment	16		6.25%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment	10		10.00%
347	Miscellaneous Equipment	15		6.67%
348	Other Tangible Plant	10		10.00%
Water 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-15

SYSTEM NAME / COUNTY : Pinellas County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-
304	Structures and Improvements	-	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	-	-	-	-
311	Pumping Equipment	-	-	-	-
320	Water Treatment Equipment	-	-	-	-
330	Distribution Reservoirs and Standpipes	-	-	-	-
331	Transmission and Distribution Mains	-	-	-	-
333	Services	-	-	-	-
334	Meters and Meter Installations	-	-	-	-
335	Hydrants	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-
341	Transportation Equipment	-	-	-	-
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -

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

OTHER CREDITS column (E) * are due to allocation of UIF plant

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

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)	(l) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	-
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	-
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	-
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	-
320	Water Treatment Equipment	-	-	-	-	-
330	Distribution Reservoirs and Standpipes	-	-	-	-	-
331	Transmission and Distribution Mains	-	-	-	-	-
333	Services	-	-	-	-	-
334	Meters and Meter Installations	-	-	-	-	-
335	Hydrants	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ _____ -
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ _____ -
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____ -
Total Credits		\$ _____ -
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____ -
Total Contributions In Aid of Construction		\$ _____ -

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

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

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

WATER 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)
WATER CONNECTIONS FEES		\$ _____	\$ _____ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ _____ -

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ _____
Debits during the year:	
Accruals charged to Account 272	\$ _____ -
Other debits (specify) :	_____
_____	_____
_____	_____
Total debits	\$ _____ -
Credits during the year (specify) :	
_____	\$ _____ -
_____	_____
Total credits	\$ _____ -
Balance end of year	\$ _____ -

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

WATER 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		\$ _____ 0

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT

31-Dec-15

SYSTEM NAME / COUNTY :

Pinellas County

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ -
461.1	Metered Water Revenue: Sales to Residential Customers		-	-
461.2	Sales to Commercial Customers			-
461.3	Sales to Industrial Customers			-
461.4	Sales to Public Authorities			-
461.5	Sales Multiple Family Dwellings			-
461.6	Other Revenues			-
Total Metered Sales		-	-	\$ -
462.1	Fire Protection Revenue: Public Fire Protection			-
462.2	Private Fire Protection			-
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			-
465	Sales To Irrigation Customers			-
466	Sales For Resale			-
467	Interdepartmental Sales			-
Total Water Sales		-	-	\$ -
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ -
470	Forfeited Discounts			-
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			-
473	Interdepartmental Rents			-
474	Other Water Revenues			-
Total Other Water Revenues				\$ -
Total Water Operating Revenues				\$ -

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
Accruals are recorded in account 461.1.

UTILITY NAME: MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY : Pinellas County

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ -	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	-	-	-
604	Employee Pensions and Benefits	-	-	-
610	Purchased Water	-	-	-
615	Purchased Power	-	-	-
616	Fuel for Power Purchased	-	-	-
618	Chemicals	-	-	-
620	Materials and Supplies	-	-	-
631	Contractual Services-Engineering	-	-	-
632	Contractual Services - Accounting	-	-	-
633	Contractual Services - Legal	-	-	-
634	Contractual Services - Mgt. Fees	-	-	-
635	Contractual Services - Testing	-	-	-
636	Contractual Services - Other	-	-	-
641	Rental of Building/Real Property	-	-	-
642	Rental of Equipment	-	-	-
650	Transportation Expenses	-	-	-
656	Insurance - Vehicle	-	-	-
657	Insurance - General Liability	-	-	-
658	Insurance - Workman's Comp.	-	-	-
659	Insurance - Other	-	-	-
660	Advertising Expense	-	-	-
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	-	-
667	Regulatory Commission Exp.-Other	-	-	-
668	Water Resource Conservation Exp.	-	-	-
670	Bad Debt Expense	-	-	-
675	Miscellaneous Expenses	-	-	-
Total Water Utility Expenses		\$ -	\$ -	\$ -

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

NONE

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
Total for Year	_____	_____	_____	_____	_____

If water is purchased for resale, indicate the following:
 Vendor _____
 Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:

for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

YEAR OF REPORT
31-Dec-15

UTILITY NAME: MID COUNTY SERVICES INC

SYSTEM NAME / COUNTY : _____

NONE

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	_____
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	_____
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	_____
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): _____	Manufacturer: _____
FILTRATION	
Type and size of area:	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

W-12
GROUP _____
SYSTEM _____

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY :

NONE

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
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"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water 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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : _____

NONE

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. _____
2. Maximum number of ERCs * which can be served. _____
3. Present system connection capacity (in ERCs *) using existing lines. _____
4. Future connection capacity (in ERCs *) upon service area buildout. _____
5. Estimated annual increase in ERCs *. _____
6. Is the utility required to have fire flow capacity? _____
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____

9. When did the company last file a capacity analysis report with the DEP? _____
10. 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? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # _____
12. Water Management District Consumptive Use Permit # _____
 - a. Is the system in compliance with the requirements of the CUP? _____
 - b. If not, what are the utility's plans to gain compliance? _____

* An ERC is determined based on the calculation on the bottom of Page W-13.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME: MID COUNTY SERVICES INC

(A)	(B)	(C)	(D)
Accounts	Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Unmetered Water Revenues	-		
Total Metered Sales	-		-
Total Fire Protection Revenue	-		-
Other Sales to Public Authorities	-		-
Sales to Irrigation Customers	-		-
Sales for Resale	-		-
Interdepartmental Sales	-		-
Total Other Water Revenue	-	-	-
Total Water Operating Revenue	-	-	-
Less: Expense for Purchased Water from FPSC Regulated Utility			-
Net Water Operating Revenues	-	-	-

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

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	\$ 8,371,236
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	4,138,198
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	3,154,493
252	Advances for Construction	F-20	
Subtotal			\$ 1,078,544
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 2,407,712
Subtotal			\$ 3,486,257
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		135,482
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 3,621,738
WASTEWATER OPERATING INCOME		S-3	\$ 400,372
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>11.05%</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

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-9B	\$ 1,933,426
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 1,933,426
401	Operating Expenses	S-10A	\$ 1,083,855
403	Depreciation Expense	S-6A	310,060
	Less: Amortization of CIAC	S-8A	(97,217)
	Net Depreciation Expense		\$ 212,843
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		257
408.11	Property Taxes		5,953
408.12	Payroll Taxes		18,054
408.13	Other Taxes and Licenses		92,193
408	Total Taxes Other Than Income		\$ 116,458
409.1	Income Taxes		4,470
410.1	Deferred Federal Income Taxes		97,659
410.11	Deferred State Income Taxes		17,768
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		\$ 1,533,054
	Utility Operating Income		\$ 400,372
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		499
420	Allowance for Funds Used During Construction		20,818
	Total Utility Operating Income		\$ 421,689

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

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	104	(2)	-	103
353	Land and Land Rights	19,583	(29)	-	19,554
354	Structures and Improvements	2,972,749	410,964	67,436	3,316,276
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	244,275	4,695	-	248,969
361	Collection Sewers - Gravity	2,374,634	18,812	6,610	2,386,836
361	Manholes	175,837	4,483	-	180,320
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	131,590	3,585	-	135,175
364	Flow Measuring Devices	1,029	10,504	5,817	5,716
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	243,029	13,998	9,337	247,690
374	Reuse Distribution Reservoirs	-	-	-	-
375	Reuse Transmission and Distribution System	8,874	987	-	9,861
380	Treatment and Disposal Equipment	995,850	48,118	22,882	1,021,086
381	Plant Sewers	63,710	11,504	8,010	67,204
382	Outfall Sewer Lines	222	-	-	222
389	Other Plant Miscellaneous Equipment	16,476	40	-	16,516
390	Office Furniture and Equipment	436,332	(9,761)	-	426,571
391	Transportation Equipment	152,092	4,341	-	156,433
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	51,104	(2,829)	-	48,274
394	Laboratory Equipment	23,308	200	-	23,508
395	Power Operated Equipment	1,716	4,074	2,920	2,870
396	Communication Equipment	7,583	(2,735)	-	4,848
397	Miscellaneous Equipment	1,718	604	-	2,322
398	Other Tangible Plant	-	48,532	-	48,532
Total Wastewater Plant		\$ 7,924,165	\$ 570,084	\$ 123,014	\$ 8,371,236

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

S-4(a)
GROUP _____

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	103						
353	Land and Land Rights		19,554	-	-	-	-	-
354	Structures and Improvements		-	598,892	167,756	-	193	2,549,435
355	Power Generation Equipment		-	-	-	-	-	-
360	Collection Sewers - Force		248,969					
361	Collection Sewers - Gravity		2,386,836					
361	Manholes		180,320					
362	Special Collecting Structures		-					
363	Services to Customers		135,175					
364	Flow Measuring Devices		5,716					
365	Flow Measuring Installations		-					
366	Reuse Services		-				-	
367	Reuse Meters and Meter Installations		-				-	
370	Receiving Wells			-				
371	Pumping Equipment			247,690			-	
374	Reuse Distribution Reservoirs			-			-	
375	Reuse Transmission and Distribution System			9,861			-	
380	Treatment and Disposal Equipment				1,018,739	2,347		
381	Plant Sewers				-	67,204		
382	Outfall Sewer Lines				222			
389	Other Plant Miscellaneous Equipment	-	1,431	8,717	6,369	-	-	
390	Office Furniture and Equipment							426,571
391	Transportation Equipment							156,433
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							48,274
394	Laboratory Equipment							23,508
395	Power Operated Equipment							2,870
396	Communication Equipment							4,848
397	Miscellaneous Equipment							2,322
398	Other Tangible Plant							-
Total Wastewater Plant		\$ 2,453	\$ 2,978,000	\$ 865,161	\$ 1,193,085	\$ 69,551	\$ 193	\$ 3,214,261

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

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

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-15

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	\$ (41,162)	\$ 35	\$ -	\$ 35
352	Franchises	18	-	2	2
354	Structures and Improvements	1,688,859	100,228	-	100,228
355	Power Generation Equipment	77	24	1,040	1,065
360	Collection Sewers - Force	158,184	8,176	-	8,176
361	Collection Sewers - Gravity	710,673	57,044	-	57,044
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	9,707	1,978	-	1,978
364	Flow Measuring Devices	161	950	-	950
365	Flow Measuring Installations	-	-	-	-
366	Reuse Services	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-
370	Receiving Wells	-	-	-	-
371	Pumping Equipment	(22,604)	13,791	-	13,791
375	Reuse Transmission and Distribution System	804	227	-	227
380	Treatment and Disposal Equipment	970,390	55,620	-	55,620
381	Plant Sewers	(31,480)	1,950	(8,010)	(6,061)
382	Outfall Sewer Lines	(481)	7	-	7
389	Other Plant Miscellaneous Equipment	(198)	916	-	916
390	Office Furniture and Equipment	350,531	46,442	335	46,778
391	Transportation Equipment	122,305	18,433	(17,641)	792
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	42,991	2,294	521	2,815
394	Laboratory Equipment	12,575	1,558	-	1,558
395	Power Operated Equipment	1,595	253	-	253
396	Communication Equipment	2,790	41	377	418
397	Miscellaneous Equipment	171	91	-	91
398	Other Tangible Plant	(1,379)	-	-	-
Total Depreciable Wastewater Plant in Service		\$ 3,974,528	\$ 310,060	\$ (23,376)	\$ 286,684

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

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	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)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ (41,127)
352	Franchises	-	-	-	-	21
354	Structures and Improvements	-	-	-	-	1,722,691
355	Power Generation Equipment	67,436	-	-	67,436	101
360	Collection Sewers - Force	-	-	-	-	166,360
361	Collection Sewers - Gravity	-	-	-	-	761,107
362	Special Collecting Structures	6,610	-	-	6,610	-
363	Services to Customers	-	-	-	-	11,685
364	Flow Measuring Devices	-	-	-	-	(4,706)
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	5,817	-	-	5,817	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	-	-	-	-	(18,150)
375	Reuse Transmission and Distribution System	9,337	-	-	9,337	1,031
380	Treatment and Disposal Equipment	-	-	-	-	1,003,128
381	Plant Sewers	-	-	-	-	(37,541)
382	Outfall Sewer Lines	-	-	-	-	(474)
389	Other Plant Miscellaneous Equipment	22,882	-	-	22,882	718
390	Office Furniture and Equipment	8,010	-	-	8,010	389,298
391	Transportation Equipment	-	-	-	-	123,097
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	45,806
394	Laboratory Equipment	-	-	-	-	14,133
395	Power Operated Equipment	-	-	-	-	(1,072)
396	Communication Equipment	-	-	-	-	3,208
397	Miscellaneous Equipment	-	-	-	-	262
398	Other Tangible Plant	2,920	-	-	2,920	(1,379)
Total Depreciable Wastewater Plant in Service		\$ 123,014	\$ -	\$ -	\$ 123,014	\$ 4,138,198

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

UTILITY NAME:

MID COUNTY SERVICES INC

YEAR OF REPORT

31-Dec-15

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)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	5,616	5,622	\$ 1,844,718
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	5,616	5,622	\$ 1,845,099
522.1	Measured Revenues: Residential Revenues			-
522.2	Commercial Revenues		#REF!	86,202
522.3	Industrial Revenues			-
522.4	Revenues From Public Authorities			-
522.5	Multiple Family Dwelling Revenues			-
522	Total Measured Revenues	-	#REF!	\$ 86,202
523	Revenues From Public Authorities			-
524	Revenues From Other Systems			-
525	Interdepartmental Revenues			-
Total Wastewater Sales		5,616	#REF!	\$ 1,931,301
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			-
531	Sale of Sludge			-
532	Forfeited Discounts			-
534	Rents From Wastewater Property			-
535	Interdepartmental Rents			-
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			2,125
Total Other Wastewater Revenues				\$ 2,125

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

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT 31-Dec-15

SYSTEM NAME / COUNTY Pinellas County

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	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			
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>1,933,426</u>

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

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY : Pinellas County

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 230,774	\$ 25,053	\$ 25,053	\$ 25,053	\$ 25,053	\$ 25,053	\$ 25,053
703	Salaries and Wages - Officers, Directors and Majority Stockholders	10,610	-	-	-	-	-	-
704	Employee Pensions and Benefits	75,939	7,882	7,882	7,882	7,882	7,882	7,882
710	Purchased Sewage Treatment	-	-	-	-	-	-	-
711	Sludge Removal Expense	172,031	-	-	-	-	172,031	-
715	Purchased Power	161,901	53,967	-	53,967	-	53,967	-
716	Fuel for Power Purchased	-	-	-	-	-	-	-
718	Chemicals	164,303	27,384	27,384	27,384	27,384	27,384	27,384
720	Materials and Supplies	76,955	9,619	9,619	9,619	9,619	9,619	9,619
731	Contractual Services-Engineering	6,806	-	-	-	-	-	-
732	Contractual Services - Accounting	9,007	-	-	-	-	-	-
733	Contractual Services - Legal	(108)	-	-	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-	-
736	Contractual Services - Other	33,144	4,143	4,143	4,143	4,143	4,143	4,143
741	Rental of Building/Real Property	289	-	-	-	-	-	-
742	Rental of Equipment	44	-	-	-	-	-	-
750	Transportation Expenses	14,353	1,794	1,794	1,794	1,794	1,794	1,794
756	Insurance - Vehicle	-	-	-	-	-	-	-
757	Insurance - General Liability	27,326	3,416	3,416	3,416	3,416	3,416	3,416
758	Insurance - Workman's Comp.	-	-	-	-	-	-	-
759	Insurance - Other	5,980	747	747	747	747	747	747
760	Advertising Expense	-	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	928	-	-	-	-	-	-
770	Bad Debt Expense	144	-	-	-	-	-	-
775	Miscellaneous Expenses	93,429	11,679	11,679	11,679	11,679	11,679	11,679
Total Wastewater Utility Expenses		\$ 1,083,855	\$ 145,684	\$ 91,716	\$ 145,684	\$ 91,716	\$ 317,714	\$ 91,716

check

(1)

S-10(a)
GROUP _____

UTILITY NAME: MID COUNTY SERVICES INC

YEAR OF REPORT
31-Dec-15

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	\$ 18,084	\$ 62,373	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	-	10,610	-	-	-	-
704	Employee Pensions and Benefits	5,689	22,960	-	-	-	-
710	Purchased Sewage Treatment	-	-	-	-	-	-
711	Sludge Removal Expense	-	-	-	-	-	-
715	Purchased Power	-	-	-	-	-	-
716	Fuel for Power Purchased	-	-	-	-	-	-
718	Chemicals	-	-	-	-	-	-
720	Materials and Supplies	9,619	9,619	-	-	-	-
731	Contractual Services-Engineering	-	6,806	-	-	-	-
732	Contractual Services - Accounting	-	9,007	-	-	-	-
733	Contractual Services - Legal	-	(108)	-	-	-	-
734	Contractual Services - Mgt. Fees	-	-	-	-	-	-
735	Contractual Services - Testing	-	-	-	-	-	-
736	Contractual Services - Other	4,143	4,143	-	-	-	-
741	Rental of Building/Real Property	-	289	-	-	-	-
742	Rental of Equipment	-	44	-	-	-	-
750	Transportation Expenses	1,794	1,794	-	-	-	-
756	Insurance - Vehicle	-	-	-	-	-	-
757	Insurance - General Liability	3,416	3,416	-	-	-	-
758	Insurance - Workman's Comp.	-	-	-	-	-	-
759	Insurance - Other	747	747	-	-	-	-
760	Advertising Expense	-	-	-	-	-	-
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	-	-	-	-	-	-
767	Regulatory Commission Exp.-Other	-	928	-	-	-	-
770	Bad Debt Expense	144	-	-	-	-	-
775	Miscellaneous Expenses	11,679	11,679	-	-	-	-
Total Wastewater Utility Expenses		\$ 55,316	\$ 144,308	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

MID COUNTY SERVICES, INC.

YEAR OF REPORT 31-Dec-15

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	2,005	2,005
5/8"	Displacement	1.0	43	43
3/4"	Displacement	1.5		0
1"	Displacement	2.5	70	175
1 1/2"	Displacement or Turbine	5.0	37	185
2"	Displacement, Compound or Turbine	8.0	35	280
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	8	400
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>3,097</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.

<p>ERC Calculation:</p> <p>282.269/365/280=2,762 ERC's</p>

UTILITY NAME: MID COUNTY SERVICES, INC.

YEAR OF REPORT
31-Dec-15

SYSTEM NAME / COUNTY MID COUNTY / PINELLAS

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.900 mgd		
Basis of Permit Capacity (1)	AADF		
Manufacturer	MAROLF		
Type (2)	Advanced Treatment		
Hydraulic Capacity	0.900 mgd		
Average Daily Flow	0.773 mgd		
Total Gallons of Wastewater Treated	282.269 mg		
Method of Effluent Disposal	Surface Discharge		

(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-15

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 3097
2. Maximum number of ERCs* which can be served 3200
3. Present system connection capacity (in ERCs*) using existing lines 3200
4. Future connection capacity (in ERCs*) upon service area buildout 3200
5. Estimated annual increase in ERCs* 0-5
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
2016: 1) Relocate utilities in conflict with stormwater conveyance improvements to be constructed by
Pinellas County in US19 right-of-way
2) Replace 500KW generator, ATS & electrical equipment
3) Replace field office trailer
4) Complete collection system flow monitoring study
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? 2016
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 # FL0034789

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

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT 31-Dec-15

UTILITY NAME:

MID COUNTY SERVICES INC

	(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)	
Gross Revenues:				
Total Flat-Rate Revenues	1,845,099	1,845,099		0
Total Measured Revenues	86,202	86,202		0
Revenues from Public Authorities	-			
Revenues from Other Systems	-			
Interdepartmental Revenues	-			
Total Other Wastewater Revenues	2,124	2,124		0
Reclaimed Water Sales				
Total Wastewater Operating Revenue	1,933,425	1,933,425		0
Less: Expense for Purchased Wastewater from FPSC Regulated Utility				
Net Wastewater Operating Revenues	1,933,425	1,933,426		(0)