

WATER MANAGEMENT SERVICES, INC.

250 John Knox Rd. # 4
Tallahassee, FL 32303
(850) 668-0440 Fax (850) 577-0441

RECEIVED-FPSC
12 JAN 10 AM 8:59
COMMISSION CLERK
12 JAN -9 PH 3:12
ECONOMIC REGULATION
FLORIDA PUBLIC SERVICE COMMISSION

January 9, 2012

HAND DELIVERY

Mr. Marshall Willis
Director
Division of Economic Regulation
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 110200-WU - Application for increase in water rates in Franklin County by Water Management Services, Inc.

Dear Mr. Willis:

In response to your letter of December 7, 2011, I am providing the following:

1. Enclosed is a revised Volume II containing the billing analysis broken down into the three periods referenced in your letter.

2. Enclosed is a revised Volume I with a corrected schedule E-2 showing the correct number of gallons sold.

3. (a) The enclosed revised Volume I containing corrected schedule E-2 shows the required calculation with the correct number of gallons.

(b) The enclosed revised Volume II contains the number of gallons sold by customer class within each rate period.

(c) The test year bills are separated by rate period in the revised Volume II.

4. In believe the correct number of gallons sold is 145,125,400, not 145,874,000 as reflected in your letter. The reference to 150,874,000 gallons is apparently a typo. The revised schedules contained in Volume I have the correct figures.

DOCUMENT NUMBER-DATE

00173 JAN 10 02

FPSC-COMMISSION CLERK

Mr. Marshall Willis
Page Two
January 9, 2012

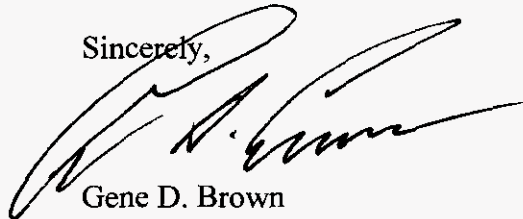
5. (a) Revised Volume I contains a revised schedule B-7 based upon our approved O&M expenses from the last rate case.

(b) Schedule B-7 in revised Volume I contains an explanation for the differences referenced in your letter.

6. Attached is an explanation of the discrepancy in chemicals purchased.

Our original Volumes I and II are being replaced by the revised volumes which are enclosed. We are in the process of providing the required number of replacement copies to the Commission.

Sincerely,

A handwritten signature in black ink, appearing to read "Gene D. Brown", written in a cursive style.

Gene D. Brown

Enclosures

**WATER MANAGEMENT SERVICES, INC.
CHEMICAL USED IN WATER TREATMENT
2010**

	Chlorine Gas	Calcium Hypochlorite	Sodium Hypochlorite	TOTAL COST	
Number of Cylinders	99	1	1		
Pounds per Cylinder	250	150	10		
Pounds of Chemicals Used	24,750	150	10		
Cost of Chemicals	\$12,611.36	\$212.31	\$28.92	\$12,852.59	Chemicals
				26.49	Pail & Lid
(000) Gallons Pumped	172,439	172,439	172,439		
(000) Gallons Sold	142,125	142,125	142,125	\$12,879.08	Total
Average cost per pound	0.5095	1.4154	2.8920		
Average cost per (000) gals pumped	0.0731	0.0012	0.0002		
Average cost per (000) gals sold	0.0887	0.0015	0.0002		
Average Dosage rate, lbs per (000) gals pumped	0.1435	0.0009	0.0001		
Average Dosage rate, lbs per (000) gals sold	0.1741	0.0011	0.0001		

DOCUMENT NO. DATE
 00193-12 1/10/12
 FPSC - COMMISSION CLERK

CLASS A
WATER AND/OR WASTEWATER UTILITIES

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

OF

WATER MANAGEMENT SERVICES, INC.
DOCKET NO. 110200-WU

VOLUME I
REVISED (January 7, 2012)

FOR THE

TEST YEAR ENDED: December 31, 2010

DOCUMENT NO. DATE
00173-12 1/10/12
FPSC - COMMISSION CLERK

CLASS A AND B WATER AND/OR SEWER UTILITIES
 FINANCIAL, RATE AND ENGINEERING
 MINIMUM FILING REQUIREMENTS

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
VOLUME I		
<u>RATE BASE</u>		
A-1	1	Water Rate Base - Final
A-3	2 - 3	Adjustments to Rate Base - Final
A-4	4	Annual Plant Additions and Balances
A-5	5 - 6	Water Plant in Service by Primary Account
A-7	7	Summary of Non-Used & Useful Plant
A-8	8	Annual Accumulated Depreciation Additions and Balances
A-9	9 - 10	Water Accumulated Depreciation by Primary Account
A-11	11	Annual Additions and Balances to CIAC
A-12	12 - 13	CIAC by Type and Classification
A-13	14	Annual Additions and Balances of Amortization of CIAC
A-14	15 - 16	Accumulated Amortization of CIAC by Type and Classification
A-15	17	Schedule of AFUDC Rates Used
A-16	18	Annual Additions and Balances of Advances for Construction
A-17	19	Working Capital Allowance Calculation
A-18	20 - 21	Balance Sheet - Assets
A-19	22 - 23	Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	24	Net Operating Income Statement - Water - Final
B-3	25 - 28	Adjustments to Net Operating Income - Final
B-4	29	Test Year Operating Revenues
B-5	30	Water O&M Expenses by Month
B-7	31	Comparative O&M Expenses - Water
B-9	32	Analysis of Contractual Services
B-10	33	Rate Case Expense Analysis
B-11	34	Analysis of Maintenance Expense
B-12	35	Schedule of Allocated Expenses
B-13	36	Net Depreciation Expense - Water
B-15	37	Taxes Other than Income
<u>INCOME TAX</u>		
C-1	38	Reconciliation of Total Income Tax Provision - Final
C-2	39	State and Federal Income Tax Calculation - Current - Final
C-3	40	Schedule of Interest in Tax Expense Calculation
C-4	41	Book/Tax Differences - Permanent
C-5	42	Deferred Tax Expense - Final
C-6	43 - 45	Accumulated Deferred Income Taxes - Final
C-7	46 - 49	Investment Tax Credits
C-8	50	Parent(s) Debt Information
C-9	51	Income Tax Returns
C-10	52	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	53	Requested Cost of Capital - Final
D-2	54	Reconciliation of Capital Structure to Rate Base - Final
D-3	55	Preferred Stock Outstanding
D-4	56	Simple Average Cost Short-Term Debt
D-5	57	Long-Term Debt - Beginning & End of Year Average
D-6	58	Variable Rate Long-Term Debt Beginning & End of Year Average
D-7	59	Customer Deposits

CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
VOLUME I		
<u>RATE SCHEDULES</u>		
E-1	60	Rate Schedule - Present and Final
E-2	61	Revenues at Test Year Rates
E-3	62	Customer Monthly Billing Schedule
E-4	63 - 64	Miscellaneous Service Charges
E-5	65	Miscellaneous Service Charge Revenue
E-6	66	Public Fire Hydrants Schedule
E-7	67	Private Fire Protection Service
E-8	68	Contracts and Agreements
E-9	69	Tax or Franchise Fee
E-10	70	Service Availability Charges
E-11	71	Guaranteed Revenues Received
E-12	72	Class A Utility Cost of Service Study
E-13	73	Projected Test Year Revenue Calculation
E-14	74	Billing Analysis (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
F-1	75	Gallons of Water Pumped, Sold and Unaccounted for
F-3	76	Water Treatment plant Data
F-5	77	Used and Useful Calculations - Water
F-7	78	Used and Useful Calculations - Water Distribution System
F-8	79	Margin Reserve Calculations - Water
F-9	80	Equivalent Residential Connections - Water
<u>INTERIM RATE SCHEDULES</u>		
A-1 Interim	81	Water Rate Base
A-3 Interim	82	Adjustments to Rate Base
A-7 Interim	83	Summary of Non-Used & Useful Plant
A-17 Interim	84	Working Capital Allowance Calculation
B-1 Interim	85	Net Operating Income Statement - Water
B-3 Interim	86	Adjustments to Net Operating Income
B-15 Interim	87	Adjustments to Net Operating Income
D-1 Interim	88	Requested Cost of Capital
D-2 Interim	89	Reconciliation of Capital Structure to Rate Base
D-5 Interim	90	Long-Term Debt - Beginning & End of Year Average
E-1 Interim	91	Rate Schedule - Present, and Interim
E-2 Interim	92	Revenues at Test Year Rates
F-7 Interim	93	Used and Useful Calculations - Water Distribution System

Schedule of Water Rate Base

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Schedule Year Ended: December 31, 2010
 Interim Final
 Historic Projected

Schedule: A-1
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) 13 Mo Avg Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 8,840,469	\$ 3,353,442 (A)	\$ 12,193,911	A-3, A-5
2	Utility Land & Land Rights	87,856	501,238 (B)	589,094	A-3, A-5
3	Less: Non-Used & Useful Plant	-	-	-	
4	Construction Work in Progress	48,946	(48,946) (C)	-	A-3, A-18
5	Less: Accumulated Depreciation	(3,345,867)	\$ 182,184 (D)	(3,163,683)	A-3, A-9
6	Less: CIAC	(3,322,830)	-	(3,322,830)	A-12
7	Accumulated Amortization of CIAC	1,420,734	-	1,420,734	A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	(12,019)	712 (E)	(11,307)	A-3, A-16
11	Working Capital Allowance	39,885	- (F)	39,885	A-3, A-17
12	Total Rate Base	\$ 3,757,174	\$ 3,988,630	\$ 7,745,805	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Water Management Services, Inc.
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 2
 Docket No.: 110200-WU
 Preparer: J. Allen

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant in Service - Increase (Decrease)</u>		
2	Proforma Plant Additions - Schedule A-3, pg 2 of 2	\$ 3,565,436	\$ -
3	Proforma Plant Retirements - Schedule A-3, pg 2 of 2	(147,379)	
4	To adjust 13 month average for stipulated issue #2 per Order # PSC-11-0010-SC-WU	(7,692)	
5	To adjust 13 month average for removal of 2008 Tahoe sold	(29,478)	
6	To adjust 13 month average for removal of 2008 Sierra sold	(9,970)	
7	To adjust 13 month average for removal of 2007 Tahoe sold	(30,413)	
8	To reflect 13 month average for capitalized R&M per Order # PSC-11-0010-SC-WU	51,751	
9	To reflect 13 month average for retirements per Order # PSC-11-0010-SC-WU	(38,813)	
10	Total Utility Plant in Service	\$ 3,353,442	\$ -
11	<u>(B) Utility Land and Land Rights - Increase (Decrease)</u>		
12	Land required for proforma plant and Well #5 - Schedule A-3, pg 2 of 2	\$ 501,500	\$ -
13	To adjust 13 month average for stipulated issue #3 per Order # PSC-11-0010-SC-WU	(262)	
14	Total Utility Land and Land Rights	\$ 501,238	\$ -
15	<u>(C) Construction Work in Progress - Included with Proforma Plant above - (Decrease)</u>	\$ (48,946)	\$ -
16	<u>(D) Accumulated Depreciation - (Increase) Decrease</u>		
17	Proforma Plant Additions - Schedule A-3, pg 2 of 2	\$ (60,808)	\$ -
18	Proforma Plant Retirements - Schedule A-3, pg 2 of 2	116,912	
19	To adjust 13 month average for stipulated issue #2 per Order # PSC-11-0010-SC-WU	537	
20	To adjust 13 month average for removal of 2008 Tahoe sold	2,047	
21	To adjust 13 month average for removal of 2008 Sierra sold	4,405	
22	To adjust 13 month average for removal of 2007 Tahoe sold	10,137	
23	To reflect 13 month average for capitalized R&M per Order # PSC-11-0010-SC-WU	(2,588)	
24	To reflect 13 month average for retirements per Order # PSC-11-0010-SC-WU	38,813	
25	To correct accumulated depreciation for adjustment to UPIS in 1992 rate case	72,730	
26	Total Accumulated Depreciation	\$ 182,184	\$ -
27	<u>(E) Advances for Construction - To correct 13 month average for PSC adj - Decrease</u>	\$ 712	\$ -
28	<u>(F) Working Capital, Balance Sheet Method, see Sch. A-17 - Increase</u>	\$ 39,885	\$ -
29	Note - All proforma additions proposed are needed to increase reliability of the system and meet compliance requirements of the Water Management District and Florida Department of Environmental Regulation		

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Water Management Services, Inc.
 Schedule Year Ended: December 31, 2010
 Interim | Final [X]
 Historic [X] Projected |

Schedule: A-3
 Page 2 of 2
 Docket No.: 110200-WU
 Preparer: J. Allen

(A) - PROFORMA ADJUSTMENTS

A1 - Proforma Plant Additions		Account No.	Installed Cost	Depreciable Life, years	Annual Depr. Exp.	TV Depr. Amortization
1	Structures and Improvements Construct new mechanical, electrical, generator and chlorine storage building with HVAC system; mobilization, layout testing and bond	304	336,085	33	10,184	5,092
2	Wells and Springs Well #5 - permit and construct new 500 gpm ground water supply well	307	302,292	30	10,076	5,038
3	Supply Mains Construct water main and tie in from existing line on bridge to new water tank; Well #5 tie in to existing main	309	304,982	35	8,714	4,357
4	Power Generation Equipment Install new emergency generators with fuel tanks per FDEP requirements at new high service PS, Well # 3 and Well #5	310	208,751	20	10,438	5,219
5	Pumping Equipment High service end pump packages with suction and discharge piping; control system for high service pumps, 5 wells, and all instrumentation; sitework and plant piping, valves and meters	311	655,150	20	32,758	16,379
6	Water Treatment Plant Flow proportional chlorination systems	320	63,261	22	2,876	1,438
7	Distribution Reservoirs and Standpipes 600,000 gallon pre-stressed concrete ground storage tank, including dedicated fire protection, 100,000 gallon inner tank, 2,600 gpm fixed tray, screened aerator; chlorine distribution system; inlet/outlet piping	330	831,246	37	22,466	11,233
8	Transmission and Distribution Mains Construct new distribution mains and tie new water plant to existing potable water distribution system	331	811,282	43	18,867	9,434
9	Communication Equipment SCADA system for wells, high service pumps, ground storage tank water level, distribution system pressure including high service pump discharge flow rate totalizer with digital display and recorder	346	52,387	10	5,239	2,619
10	Subtotal - Adjustments for Proforma Plant Additions - See Schedule A-3, pg 1 of 2		3,565,436		121,617	60,808

A2 - Proforma Plant Retirements @ 12/31/11

(See Sch B-3 for Amortization of Prudent Early Retirement of Plant)

A2 - Proforma Plant Retirements @ 12/31/11		Account No.	Original Cost Retired	Annual Depr. Exp. Removed	Accum Amort. Retired
11	Pumping Equipment - fully depreciated and net of PSC adj of (\$38,813)	311	(3,232)	-	(3,232)
12	Pumping Equipment	311	(103,769)	(6,104)	(97,664)
13	Pumping Equipment	311	(4,983)	(249)	(3,177)
14	Monorail - Pump Room	311	(1,250)	(63)	(693)
15	Alarm for Chlorinator	320	(1,490)	(68)	(1,165)
16	Switchover	320	(1,970)	(90)	(1,037)
17	Switchover	320	(2,077)	(94)	(991)
18	Booster Pump for Chlorinator	320	(377)	(17)	(161)
19	Aerator Pan	320	(21,057)	(957)	(7,737)
20	Chlorine Scale	320	(1,319)	(60)	(384)
21	Auto Valve Controller	320	(1,215)	(55)	(353)
22	Chlorine Regulators, Harnesses & Tubing	320	(3,748)	(170)	(256)
23	Booster Pump for Chlorinator	320	(446)	(20)	(30)
24	Booster Pump for Chlorinator	320	(447)	(20)	(30)
25	Subtotal - Adjustments for Retired Plant - See Schedule A-3, pg 1 of 2		(147,379)	(7,968)	(116,912)

(B) - PROFORMA ADJUSTMENTS - Proforma Land Additions

26	Land required for building plant and Well #5	303	501,500		
----	--	-----	---------	--	--

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010

Schedule: A-4
Page 1 of 1
Preparer: J. Allen

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/09 Balance	\$ 8,993,851	
2	2010 Additions	98,094	
3	2010 Retirements	(85,781)	
4	2010 Adjustments	(103,092)	
5	12/31/10 Balance	8,903,072	
6	2010 Proforma Additions	3,565,436	
7	2010 Proforma Retirements	(147,379)	
8	2010 Proforma Adjustments	-	
9	12/31/10 Proforma Balance	\$ 12,321,129	

Schedule of Water Plant in Service By Primary Account
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Schedule Year Ended: December 31, 2010
Historic [X] Projected []

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-5
Page 1 of 2
Preparer: J. Allen

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/09	(3) Test Year 12/31/10	(4) 13 Mo Average	(5) Adjustments	(6) Adjusted 13 Mo. Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -		
3	302.1 Franchises	-	-	-	-	-		
4	399.1 Other Plant & Misc. Equipment	-	-	-	-	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT						All Plant 100% U&U	
6	303.2 Land & Land Rights	67,443	67,443	67,443	52,789	120,232		
7	304.2 Structures & Improvements	73,471	73,471	73,471	-	73,471		
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-		
9	306.2 Lake, River & Other Intakes	-	-	-	-	-		
10	307.2 Wells & Springs	405,021	405,021	405,021	302,292	707,313		
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-		
12	309.2 Supply Mains	3,984,508	3,984,508	3,984,508	304,982	4,289,490		
13	310.2 Power Generation Equipment	113,061	113,061	113,061	208,751	321,812		
14	311.2 Pumping Equipment	224,689	224,689	224,689	554,854	779,543		
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	448,711	448,711		
18	304.3 Structures & Improvements	134,122	134,122	134,122	336,085	470,207		
19	320.3 Water Treatment Equipment	73,403	78,043	76,746	29,116	105,862		
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-		
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	20,151	20,151	20,151	-	20,151		
23	304.4 Structures & Improvements	-	-	-	-	-		
24	330.4 Dist. Reservoirs & Standpipes	362,073	362,073	362,073	831,246	1,193,319		
25	331.4 Trans. & Distribution Mains	2,524,926	2,425,852	2,433,473	803,590	3,237,063		
26	333.4 Services	235,616	239,451	237,855	-	237,855		
27	334.4 Meters & Meter Installations	212,013	213,366	212,684	-	212,684		
28	335.4 Hydrants	129,640	169,516	153,812	-	153,812		
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-		
30	GENERAL PLANT							
31	303.5 Land & Land Rights	3,400	-	262	(262)	-		
32	304.5 Structures & Improvements	148,735	148,735	148,735	-	148,735		
33	340.5 Office Furniture & Equipment	76,667	81,550	78,895	-	78,895		
34	341.5 Transportation Equipment	103,927	60,725	100,173	(69,861)	30,312		
35	342.5 Stores Equipment	-	-	-	-	-		
36	343.5 Tools, Shop & Garage Equipment	36,433	36,743	36,600	-	36,600		
37	344.5 Laboratory Equipment	-	-	-	-	-		
38	345.5 Power Operated Equipment	64,551	64,551	64,551	-	64,551		
39	346.5 Communication Equipment	-	-	-	52,387	52,387		
40	347.5 Miscellaneous Equipment	-	-	-	-	-		
41	348.5 Other Tangible Plant	-	-	-	-	-		
42	TOTAL	\$ 8,993,851	\$ 8,903,072	\$ 8,928,325	\$ 3,854,680	\$ 12,783,005		\$ -

Schedule of Water Plant in Service By Primary Account
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Schedule Year Ended: December 31, 2010
Historic [X] Projected []

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-5
Page 2 of 2
Preparer: J. Allen

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	13 Mo Average
1	INTANGIBLE PLANT														
2	301.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	302.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	399.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	67,443	67,443	67,443	67,443	67,443	67,443	67,443	67,443	67,443	67,443	67,443	67,443	67,443	67,443
7	304.2 Structures & Improvements	73,471	73,471	73,471	73,471	73,471	73,471	73,471	73,471	73,471	73,471	73,471	73,471	73,471	73,471
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	405,021	405,021	405,021	405,021	405,021	405,021	405,021	405,021	405,021	405,021	405,021	405,021	405,021	405,021
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	3,984,508	3,984,508	3,984,508	3,984,508	3,984,508	3,984,508	3,984,508	3,984,508	3,984,508	3,984,508	3,984,508	3,984,508	3,984,508	3,984,508
13	310.2 Power Generation Equipment	113,061	113,061	113,061	113,061	113,061	113,061	113,061	113,061	113,061	113,061	113,061	113,061	113,061	113,061
14	311.2 Pumping Equipment	224,689	224,689	224,689	224,689	224,689	224,689	224,689	224,689	224,689	224,689	224,689	224,689	224,689	224,689
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	134,122	134,122	134,122	134,122	134,122	134,122	134,122	134,122	134,122	134,122	134,122	134,122	134,122	134,122
19	320.3 Water Treatment Equipment	73,403	73,403	77,150	77,150	77,150	77,150	77,150	77,150	77,150	77,150	77,597	78,043	78,043	76,746
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT														
22	303.4 Land & Land Rights	20,151	20,151	20,151	20,151	20,151	20,151	20,151	20,151	20,151	20,151	20,151	20,151	20,151	20,151
23	304.4 Structures & Improvements	-	-	-	-	-	-	-	-	20,151	20,151	20,151	20,151	20,151	20,151
24	330.4 Dist. Reservoirs & Standpipes	362,073	362,073	362,073	362,073	362,073	362,073	362,073	362,073	362,073	362,073	362,073	362,073	362,073	362,073
25	331.4 Trans. & Distribution Mains	2,524,926	2,425,852	2,425,852	2,425,852	2,425,852	2,425,852	2,425,852	2,425,852	2,425,852	2,425,852	2,425,852	2,425,852	2,425,852	2,433,473
26	333.4 Services	235,616	235,616	236,611	236,611	236,899	236,899	238,023	238,585	239,451	239,451	239,451	239,451	239,451	237,855
27	334.4 Meters & Meter Installations	212,013	211,970	211,970	211,970	212,375	212,506	212,506	212,506	213,447	213,447	213,447	213,366	213,366	212,684
28	335.4 Hydrants	129,640	129,023	137,723	144,483	150,357	159,853	159,853	159,853	159,853	159,853	170,041	169,516	169,516	153,812
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	GENERAL PLANT														
31	303.5 Land & Land Rights	3,400	-	-	-	-	-	-	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	148,735	148,735	148,735	148,735	148,735	148,735	148,735	148,735	148,735	148,735	148,735	148,735	148,735	262
33	340.5 Office Furniture & Equipment	76,667	76,667	76,667	76,667	76,842	76,842	78,330	78,713	80,496	80,496	80,496	81,550	81,550	78,895
34	341.5 Transportation Equipment	103,927	103,927	103,927	103,305	103,305	103,305	103,305	103,305	103,305	103,305	103,305	103,305	103,305	100,173
35	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	36,433	36,433	36,433	36,433	36,433	36,433	36,743	36,743	36,743	36,743	36,743	36,743	36,743	36,600
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	64,551	64,551	64,551	64,551	64,551	64,551	64,551	64,551	64,551	64,551	64,551	64,551	64,551	64,551
39	346.5 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	TOTAL	\$ 8,993,851	\$ 8,890,716	\$ 8,904,158	\$ 8,910,296	\$ 8,917,038	\$ 8,928,153	\$ 8,929,971	\$ 8,932,315	\$ 8,934,122	\$ 8,934,122	\$ 8,944,757	\$ 8,945,651	\$ 8,903,072	\$ 8,928,325

* - In the general ledger, all subaccounts of Account 304, Structure & Improvements are combined. They are allocated to the .2, .3, .4 & .5 accounts in the Annual Report and on this schedule based on function.

Non-Used and Useful Plant - Summary

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Schedule Year Ended: December 31, 2010

Schedule: A-7
Page 1 of 1
Preparer: J. Allen

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) 13 Mo Avg Amount Adjusted	(3) Utility Nonused Adjustments	(4) Balance Per Utility
----------	--------------------	-------------------------------------	---------------------------------------	-------------------------------

N/A - 100% Used and Useful

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010

Schedule: A-8
Page 1 of 1
Preparer: J. Allen

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/09 Balance	\$ 3,362,005	
2	2010 Additions	294,090	
3	2010 Retirements	(26,811)	
4	2010 Adjustments	(215,936)	
5	12/31/10 Balance	3,413,348	
6	2010 Proforma Additions	60,808	
7	2010 Proforma Retirements	(116,912)	
8	2010 Proforma Adjustments	-	
9	12/31/10 Proforma Balance	\$ 3,591,068	

Schedule of Water Accumulated Depreciation By Primary Account
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Schedule Year Ended: December 31, 2010
Historic [X] Projected []

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-9
Page 1 of 2
Preparer: J. Allen

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/09	(3) Test Year 12/31/10	(4) 13 Mo. Average	(5) Adjustments	(6) Adjusted 13 Mo. Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-	-	-
3	302.1 Franchises	-	-	-	-	-	-	-
4	399.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>						All Plant 100% U&U	
6	303.2 Land & Land Rights	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	22,033	24,021	23,040	-	23,040	-	-
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	190,293	203,005	196,326	5,038	201,364	-	-
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	863,306	991,588	927,447	4,357	931,804	-	-
13	310.2 Power Generation Equipment	82,567	84,873	84,257	5,219	89,475	-	-
14	311.2 Pumping Equipment	157,079	167,127	162,103	(124,612)	37,491	-	-
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	40,221	43,851	42,059	5,092	47,152	-	-
19	320.3 Water Treatment Equipment	40,980	42,709	42,021	(10,708)	31,313	-	-
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	-	-	-	-	-	-	-
24	330.4 Dist. Reservoirs & Standpipes	242,272	251,569	247,527	11,233	258,760	-	-
25	331.4 Trans. & Distribution Mains	1,200,241	1,043,581	1,087,299	(63,833)	1,023,466	-	-
26	333.4 Services	145,068	151,302	148,449	-	148,449	-	-
27	334.4 Meters & Meter Installations	153,734	159,005	156,391	-	156,391	-	-
28	335.4 Hydrants	70,997	74,543	72,700	-	72,700	-	-
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	44,604	48,628	46,642	-	46,642	-	-
33	340.5 Office Furniture & Equipment	26,579	45,685	30,182	-	30,182	-	-
34	341.5 Transportation Equipment	33,070	25,285	26,675	(16,589)	10,086	-	-
35	342.5 Stores Equipment	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	17,022	19,199	18,116	-	18,116	-	-
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	31,939	37,377	34,633	-	34,633	-	-
39	346.5 Communication Equipment	-	-	-	2,619	2,619	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-
42	TOTAL	\$ 3,362,005	\$ 3,413,348	\$ 3,345,867	\$ (182,184)	\$ 3,163,683		\$ -

Schedule of Water Accumulated Depreciation By Primary Account
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Schedule Year Ended: December 31, 2010
Historic [X] Projected []

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-9
Page 2 of 2
Preparer: J. Allen

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Dec-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) Jul-10	(10) Aug-10	(11) Sep-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13 Mo Average
1	INTANGIBLE PLANT														
2	301.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	302.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	399.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	* 22,033	22,206	22,380	22,554	22,727	22,901	23,027	23,201	23,374	23,548	23,690	23,855	24,021	23,040
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	190,293	191,289	192,285	193,280	194,276	195,272	196,268	197,263	198,259	199,255	200,251	201,246	203,005	196,326
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	863,306	873,996	884,687	895,377	906,067	916,757	927,447	938,137	948,827	959,518	970,208	980,898	991,588	927,447
13	310.2 Power Generation Equipment	82,567	83,089	83,610	84,131	84,652	85,174	85,729	86,250	86,771	87,292	87,813	88,334	88,855	89,376
14	311.2 Pumping Equipment	157,079	157,916	158,754	159,591	160,428	161,265	162,103	162,940	163,777	164,615	165,456	166,294	167,127	162,103
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	* 40,221	40,538	40,855	41,172	41,489	41,806	42,036	42,353	42,670	42,987	43,246	43,548	43,851	42,059
19	320.3 Water Treatment Equipment	40,980	41,153	41,327	41,501	41,675	41,849	42,066	42,240	42,414	42,588	42,790	42,977	42,709	42,021
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	TRANSMISSION & DISTRIBUTION PLANT														
22	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	* -	-	-	-	-	-	-	-	-	-	-	-	-	-
24	330.4 Dist. Reservoirs & Standpipes	242,272	243,167	244,061	244,955	245,849	246,743	247,637	248,531	249,425	250,319	251,213	252,107	251,569	247,527
25	331.4 Trans. & Distribution Mains	1,200,241	1,056,308	1,061,248	1,066,188	1,071,127	1,076,067	1,081,006	1,085,946	1,090,886	1,095,825	1,100,765	1,105,704	1,043,581	1,087,299
26	333.4 Services	145,068	145,609	146,150	146,690	147,231	147,772	148,312	148,852	149,393	149,933	150,474	151,014	151,302	148,449
27	334.4 Meters & Meter Installations	153,734	154,171	154,607	155,044	155,480	155,916	156,407	156,844	157,280	157,716	158,219	158,665	159,065	156,391
28	335.4 Hydrants	70,997	71,258	71,519	71,780	72,041	72,301	72,534	72,794	73,055	73,316	73,577	73,838	74,543	72,700
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	GENERAL PLANT														
31	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	* 44,604	44,955	45,306	45,658	46,009	46,360	46,616	46,967	47,319	47,670	47,958	48,293	48,628	46,642
33	340.5 Office Furniture & Equipment	26,579	26,999	27,419	27,839	28,260	28,680	29,100	29,520	29,941	30,361	30,781	31,201	45,685	30,182
34	341.5 Transportation Equipment	33,070	35,114	37,157	39,201	41,244	43,288	45,331	47,375	49,418	51,462	53,505	55,549	25,285	26,675
35	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	17,022	17,204	17,387	17,569	17,752	17,934	18,117	18,300	18,482	18,665	18,847	19,030	19,199	18,116
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	31,939	32,387	32,835	33,283	33,732	34,180	34,628	35,076	35,525	35,973	36,421	36,870	37,377	34,633
39	346.5 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	TOTAL	\$ 3,362,005	\$ 3,237,359	\$ 3,261,585	\$ 3,263,123	\$ 3,286,740	\$ 3,310,358	\$ 3,333,466	\$ 3,357,684	\$ 3,381,902	\$ 3,406,119	\$ 3,429,310	\$ 3,453,267	\$ 3,413,348	\$ 3,345,867

* - In the general ledger, all subaccounts of Account 304, Structure & Improvements are combined. They are allocated to the .1, .3, .4 & .5 accounts in the Annual Report and on this schedule.

Schedule of Water and Wastewater Contributions in Aid of Construction
 Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010

Schedule: A-11
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/09 Balance	\$ 3,239,514	
2	2010 Additions	149,109	
3	2010 Retirements	-	
4	2010 Adjustments	-	
5	12/31/10 Balance	3,388,623	
6	2010 Proforma Additions	-	
7	2010 Proforma Retirements	-	
8	2010 Proforma Adjustments	-	
9	12/31/10 Proforma Balance	\$ 3,388,623	

Schedule of Contributions in Aid of Construction By Classification
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Schedule Year Ended: December 31, 2010
Historic [X] or Projected []

Schedule: A-12
Page 1 of 2
Preparer: J. Allen

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/09	(3) Test Year 12/31/10	(4) 13 Mo. Average	(5) Adjustments	(6) Adjusted 13 Mo. Average
WATER						
1	Plant Capacity Fees	\$ 1,262,657	\$ 1,302,998	\$ 1,286,630	-	\$ 1,286,630
2	Line/Main Extension Fees	964,980	991,891	981,267	-	981,267
3	Meter Installation Fees	554,664	557,471	556,024	-	556,024
4	Contributed Property	375,659	375,659	375,659	-	375,659
5	Contributed Services	9,497	9,497	9,497	-	9,497
6	Contributed Fire Hydrants	68,556	145,856	109,041	-	109,041
7	Contributed Fire Sprinkler Systems	3,500	5,250	4,712	-	4,712
8	Total	\$ 3,239,514	\$ 3,388,622	\$ 3,322,830	\$ -	\$ 3,322,830

WASTEWATER

N/A - Water Only

Recap Schedules: A-1,A-2,A-11

Schedule of Contributions in Aid of Construction By Classification
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Schedule Year Ended: December 31, 2010
Historic [X] or Projected []

Schedule: A-12
Page 2 of 2
Preparer: J. Allen

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Dec-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) Jul-10	(10) Aug-10	(11) Sep-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13 Mo. Average
WATER															
1	Plant Capacity Fees	\$ 1,262,657	\$ 1,266,293	\$ 1,267,742	\$ 1,267,742	\$ 1,269,737	\$ 1,269,737	\$ 1,301,122	\$ 1,302,330	\$ 1,302,330	\$ 1,303,537	\$ 1,304,985	\$ 1,304,985	\$ 1,302,998	\$ 1,286,630
2	Line/Main Extension Fees	964,980	967,283	968,183	968,183	971,394	971,394	990,894	991,644	991,644	992,394	993,294	993,294	991,891	981,267
3	Meter Installation Fees	554,664	554,914	554,832	554,832	554,832	554,832	555,832	556,971	556,971	557,221	557,471	557,471	557,471	556,024
4	Contributed Property	375,659	375,659	375,659	375,659	375,659	375,659	375,659	375,659	375,659	375,659	375,659	375,659	375,659	375,659
5	Contributed Services	9,497	9,497	9,497	9,497	9,497	9,497	9,497	9,497	9,497	9,497	9,497	9,497	9,497	9,497
6	Contributed Fire Hydrants	68,556	68,556	102,656	102,656	106,256	106,256	106,256	106,256	106,256	106,256	145,856	145,856	145,856	109,041
7	Contributed Fire Sprinkler Systems	3,500	3,500	3,500	3,500	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250	5,250	4,712
8	Total	\$ 3,239,514	\$ 3,245,702	\$ 3,282,069	\$ 3,282,069	\$ 3,292,625	\$ 3,292,625	\$ 3,344,511	\$ 3,347,607	\$ 3,347,607	\$ 3,349,814	\$ 3,392,012	\$ 3,392,012	\$ 3,388,622	\$ 3,322,830

WASTEWATER

N/A - Water Only

Recap Schedules: A-1,A-2,A-11

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010

Schedule: A-13
Page 1 of 1
Preparer: J. Allen

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/09 Balance	\$ 1,373,707	
2	2010 Additions	94,695	
3	2010 Retirements	-	
4	2010 Adjustments	-	
5	12/31/10 Balance	1,468,402	
6	2010 Proforma Additions	-	
7	2010 Proforma Retirements	-	
8	2010 Proforma Adjustments	-	
9	12/31/10 Proforma Balance	\$ 1,468,402	

Schedule of Accumulated Amortization of CIAC By Classification
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Schedule Year Ended: December 31, 2010
Historic [X] or Projected []

Schedule: A-14
Page 1 of 2
Preparer: J. Allen

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Prior Year 12/31/09	(3) Test Year 12/31/10	(4) 13 mo. Average	(5) Adjustments	(6) Adjusted 13 Mo. Average
WATER						
1	Plant Capacity Fees	\$ 535,426	\$ 564,632	\$ 550,113	-	\$ 550,113
2	Line/Main Extension Fees	409,197	429,819	419,549	-	419,549
3	Meter Installation Fees	235,204	241,570	237,723	-	237,723
4	Contributed Property	159,297	162,785	160,608	-	160,608
5	Contributed Services	4,027	4,116	4,061	-	4,061
6	Contributed Fire Hydrants	29,071	63,204	46,665	-	46,665
7	Contributed Fire Sprinkler Systems	1,484	2,275	2,016	-	2,016
8	Total	<u>\$ 1,373,707</u>	<u>\$ 1,468,402</u>	<u>\$ 1,420,734</u>	<u>\$ -</u>	<u>\$ 1,420,734</u>

WASTEWATER

N/A - Water Only

Recap Schedules: A-1,A-2,A-11

Schedule of Accumulated Amortization of CIAC By Classification
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Schedule Year Ended: December 31, 2010
Historic [X] or Projected []

Schedule: A-14
Page 2 of 2
Preparer: J. Allen

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Dec-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) Jul-10	(10) Aug-10	(11) Sep-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13 Mo. Average
WATER															
1	Plant Capacity Fees	\$ 535,426	\$ 538,956	\$ 536,610	\$ 539,609	\$ 541,738	\$ 544,737	\$ 552,712	\$ 555,773	\$ 558,823	\$ 562,033	\$ 558,694	\$ 561,730	\$ 564,632	\$ 550,113
2	Line/Main Extension Fees	409,197	411,692	409,813	412,103	414,449	416,744	420,928	423,187	425,509	427,881	425,252	427,563	429,819	419,549
3	Meter Installation Fees	235,204	236,181	234,849	236,162	236,721	238,032	236,115	237,689	238,993	240,251	238,666	239,963	241,570	237,723
4	Contributed Property	159,297	159,887	159,009	159,898	160,277	161,164	159,579	160,314	161,193	161,969	160,828	161,702	162,785	160,608
5	Contributed Services	4,027	4,042	4,020	4,043	4,052	4,075	4,034	4,053	4,075	4,095	4,066	4,088	4,116	4,061
6	Contributed Fire Hydrants	29,071	29,179	43,452	43,695	45,335	45,586	45,137	45,345	45,594	45,813	62,444	62,784	63,204	46,665
7	Contributed Fire Sprinkler Systems	1,484	1,490	1,481	1,490	2,240	2,252	2,230	2,240	2,253	2,264	2,248	2,260	2,275	2,016
7	Total	<u>\$ 1,373,707</u>	<u>\$ 1,381,427</u>	<u>\$ 1,389,235</u>	<u>\$ 1,396,998</u>	<u>\$ 1,404,812</u>	<u>\$ 1,412,589</u>	<u>\$ 1,420,736</u>	<u>\$ 1,428,600</u>	<u>\$ 1,436,441</u>	<u>\$ 1,444,307</u>	<u>\$ 1,452,198</u>	<u>\$ 1,460,089</u>	<u>\$ 1,468,402</u>	<u>\$ 1,420,734</u>

Note: In the General Ledger, Amortization of CIAC is not detailed by type of CIAC. In this schedule it is allocated in the same ratio as the CIAC classifications on Sch. A-12.

WASTEWATER

N/A - Water Only

Recap Schedules: A-1,A-2,A-13

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: A-15

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Line

No.

1 Not Applicable

Schedule of Water and Wastewater Advances For Construction
 Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010

Schedule: A-16
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	12/31/09 Balance	\$ 20,737	
2	2010 Additions	-	
3	2010 Retirements	(450)	
4	2010 Adjustments *	(9,257)	
5	12/31/10 Balance	11,030	
6	2010 Proforma Additions	-	
7	2010 Proforma Retirements	-	
8	2010 Proforma Adjustments	-	
9	12/31/10 Proforma Balance	11,030	

* Order No. PSC-11-0010-SC-WU, Docket No. 100104-WU - Stipulation No. 4 was an adjustment to decrease Advances for Construction by \$9,257; however, in Schedule No. 1-A on page 69 of the order, this adjustment was reflected as an increase to Advances for Construction, and thereby, understated rate base by \$18,514.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010

Schedule: A-17
 Page 1 of 1
 Preparer: J. Allen
 Recap Schedule: A-1

Explanation: Provide the calculation of working capital using the Balance Sheet method.

Line No		Water	Wastewater
1	<u>Final Rates - 12/31/10</u>		
2	Current And Accrued Assets (13 month average):		
3	Cash	\$ (8,769)	
4	Accounts Rec'b - Cust., net of Uncoll.	111,302	
5	Accts. Rec'b - Other	-	
6	Prepayments/Deposits	33,786	
7	Unamortized Debt Discount & Exp.	99,030	
8	Remove Unamortized Debt Discount & Expense - stipulated issue in 09 case	(99,030)	
9	Deferred Prior Rate Case Expense, per books	85,399	
10	Correcting entry to reflect PSC approved rate case expense (\$229,180 PSC approved)	143,781	
11	Deferred Current Rate Case Expense @ 50% (B-10)	110,000	
12	Deferred Loss on Bridge	46,138	
13	Current and Accrued Liabilities (13 month average):		
14	Accounts Payable	(343,627)	
15	Accrued Taxes	(80,390)	
16	Accrued interest	(45,777)	
17	Misc. Current and Accrued Liabilities	(4,273)	
18	Correcting entry to reclassify 09 interim rates out of Customer Deposits	(7,685)	
19	Operating Reserves	(6,154)	
20	Remove 13 month avg of deferred comp plan in operating reserves at 12/31/09	6,154	
21	Equals working capital (Balance Sheet Approach)	\$ 39,885	
22	<u>Interim Rates - 12/31/10</u>		
23	Current And Accrued Assets (13 month average):		
24	Cash	\$ (8,769)	
25	Accounts Rec'b - Cust., net of Uncoll.	111,302	
26	Accts. Rec'b - Other	-	
27	Prepayments/Deposits	33,786	
28	Unamortized Debt Discount & Exp.	99,030	
29	Remove Unamortized Debt Discount & Expense - stipulated issue in 09 case	(99,030)	
30	Deferred Prior Rate Case Expense, per books	85,399	
31	Correcting entry to reflect PSC approved rate case expense (\$229,180 PSC approved)	143,781	
32	Deferred Loss on Bridge	46,138	
33	Current and Accrued Liabilities (13 month average):		
34	Accounts Payable	(343,627)	
35	Accrued Taxes	(80,390)	
36	Accrued Interest	(45,777)	
37	Misc. Current and Accrued Liabilities	(4,273)	
38	Correcting entry to reclassify 09 interim rates out of Customer Deposits	(7,685)	
39	Operating Reserves	(6,154)	
40	Remove 13 month avg of deferred comp plan in operating reserves at 12/31/09	6,154	
41	Equals working capital (Balance Sheet Approach *)	\$ (70,115)	
42	* Used 1/8 O&M method for interim rate calculation due to negative working capital as shown above.	\$ 133,814	

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010

Schedule: A-18
 Page 1 of 2
 Preparer: J. Allen

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2)	(3)	(4)
		Prior Year Ended 12/31/09	Test Year Ended 12/31/10	13 Mo. Average
1	Utility Plant in Service	\$ 8,993,851	\$ 8,903,072	\$ 8,928,325
2	Construction Work in Progress	-	61,300	48,946
3	Other Utility Plant Adjustments	-	-	-
4	GROSS UTILITY PLANT	8,993,851	8,964,372	8,977,271
5	Less: Accumulated Depreciation	(3,362,005)	(3,413,348)	(3,345,867)
6	NET UTILITY PLANT	5,631,846	5,551,024	5,631,404
7	Investments in Assoc. Cos.	1,213,905	1,175,075	1,198,859
8	Net Disallowed Investment in Plant	811,018	1,136,818	886,203
9	Cash	(16,343)	453	(8,769)
10	Accounts Rec'b - Cust., net of Uncoll.	89,908	124,413	111,302
12	Notes Receivable	-	-	-
12	Notes Rec'b - Assoc. Cos.	100,000	-	38,846
13	Accts. Rec'b - Other	-	-	-
14	Accrued Interest Rec'b	-	-	-
15	Prepayments/Deposits	32,576	32,544	33,786
16	Materials & Supplies	-	-	-
17	Miscellaneous Current & Accrued Assets	-	-	-
18	TOTAL CURRENT ASSETS	206,140	157,410	175,165
19	Net nonutility property	-	-	-
20	Unamortized Debt Discount & Exp.	102,597	90,494	99,030
21	Prelim. Survey & Investigation Charges	-	-	-
22	Clearing Accounts	-	-	-
23	Deferred Rate Case Expense	12,688	194,286	85,399
24	Deferred Loss on Bridge	53,446	38,830	46,138
25	Other Misc. Deferred Debits (WW Cert.)	52,851	50,351	52,658
26	Accum. Deferred Income Taxes	-	-	-
27	TOTAL OTHER ASSETS	221,582	373,961	283,225
28	TOTAL ASSETS	\$ 8,084,490	\$ 8,394,288	\$ 8,174,856

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-W1
 Test Year Ended: December 31, 2010

Schedule: A-18
 Page 2 of 2
 Preparer: J. Allen

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
No.	ASSETS														
	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	13 Mo. Average	
1	Utility Plant in Service	\$ 8,993,851	\$ 8,890,716	\$ 8,904,158	\$ 8,910,296	\$ 8,917,038	\$ 8,928,153	\$ 8,929,971	\$ 8,932,315	\$ 8,934,122	\$ 8,934,122	\$ 8,944,757	\$ 8,945,651	\$ 8,903,072	\$ 8,928,325
2	Construction Work in Progress	-	32,500	37,500	42,500	47,500	52,500	57,500	61,000	61,000	61,000	61,000	61,000	61,300	48,946
3	Other Utility Plant Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	GROSS UTILITY PLANT	8,993,851	8,923,216	8,941,658	8,952,796	8,964,538	8,980,653	8,987,471	8,993,315	8,995,122	8,995,122	9,005,757	9,006,651	8,964,372	8,977,271
5	Less: Accumulated Depreciation	(3,362,005)	(3,237,359)	(3,261,585)	(3,263,123)	(3,286,740)	(3,310,358)	(3,333,466)	(3,357,684)	(3,381,902)	(3,406,119)	(3,429,310)	(3,453,267)	(3,413,348)	(3,345,867)
6	NET UTILITY PLANT	5,631,846	5,685,857	5,680,072	5,689,673	5,677,798	5,670,295	5,654,004	5,635,631	5,613,221	5,589,003	5,576,448	5,553,385	5,551,024	5,631,404
7	Investments in Assoc. Cos.	1,213,905	1,226,033	1,233,198	1,214,178	1,208,363	1,219,918	1,235,483	1,240,273	1,129,785	1,150,507	1,161,935	1,176,514	1,175,075	1,198,859
8	Net Disallowed Investment in Plant	811,018	811,018	811,018	811,018	811,018	811,018	811,018	811,018	811,018	811,018	1,136,818	1,136,818	1,136,818	886,203
9	Cash	(16,343)	(23,735)	(15,671)	(22,815)	(14,504)	(5,320)	(2,353)	(32,475)	2,216	3,665	10,368	2,526	453	(8,769)
10	Accounts Rec'b - Cust, net of Uncoll.	89,908	90,156	88,355	84,040	111,125	101,266	121,215	158,157	112,082	106,368	141,714	118,123	124,413	111,302
11	Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Notes Rec'b - Assoc. Cos.	100,000	100,000	100,000	100,000	100,000	5,000	-	-	-	-	-	-	-	38,846
13	Accts. Rec'b - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Accrued Interest Rec'b	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Prepayments/Deposits	32,576	34,316	31,251	27,595	23,603	20,619	19,832	50,882	47,081	43,281	39,480	36,160	32,544	33,786
16	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Misc Current & Accrued Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CURRENT ASSETS	206,140	200,736	203,935	188,820	220,225	121,559	138,694	176,564	161,379	153,314	191,563	156,808	157,410	175,165
19	Net nonutility property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Unamortized Debt Discount & Exp.	102,597	103,518	104,439	104,845	103,268	101,691	100,089	98,486	96,884	95,282	93,699	92,097	90,494	99,030
21	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Clearing Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Deferred Rate Case Expense	12,688	11,795	32,537	35,191	45,994	64,595	70,384	86,530	108,703	148,646	152,062	146,777	194,286	85,399
24	Deferred Loss on Bridge	53,446	52,228	51,010	49,792	48,574	47,356	46,138	44,920	43,702	42,484	41,266	40,048	38,830	46,138
25	Other Misc. Deferred Debits (WW Cert.)	52,851	52,851	52,851	52,851	52,851	52,851	52,851	52,851	52,851	52,851	52,851	52,851	50,351	52,658
26	Accum. Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	TOTAL OTHER ASSETS	221,582	220,392	240,836	242,678	250,687	266,492	269,461	282,787	302,141	339,263	339,878	331,772	373,961	283,225
28	TOTAL ASSETS	\$ 8,084,490	\$ 8,144,036	\$ 8,169,060	\$ 8,146,368	\$ 8,168,091	\$ 8,089,282	\$ 8,108,661	\$ 8,146,274	\$ 8,017,543	\$ 8,043,106	\$ 8,406,642	\$ 8,355,297	\$ 8,394,288	\$ 8,174,856

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: A-19

Docket No.: 110200-WU

Page 1 of 2

Test Year Ended: December 31, 2010

Preparer: J. Allen

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/09	(3) Test Year Ended 12/31/10	(4) 13 Mo Average
1	Common Stock Issued	\$ 10,000	\$ 10,000	\$ 10,000
2	Preferred Stock Issued	-	-	-
3	Additional Paid in Capital	(488,548)	(488,548)	(488,548)
4	Retained Earnings	(1,576,897)	(1,858,399)	(1,684,754)
5	Other Equity Capital	-	-	-
6	TOTAL EQUITY CAPITAL	<u>(2,055,446)</u>	<u>(2,336,947)</u>	<u>(2,163,302)</u>
7	Bonds	-	-	-
8	Rescued Bonds	-	-	-
9	Advances From Associated Companies	-	-	-
10	Other Long-Term Debt	<u>7,573,280</u>	<u>5,236,908</u>	<u>6,168,451</u>
11	TOTAL LONG-TERM DEBT	<u>7,573,280</u>	<u>5,236,908</u>	<u>6,168,451</u>
7	Accounts Payable	201,615	471,631	343,627
8	Notes Payable	-	-	-
9	Notes & Accounts Payable - Assoc. Cos.	-	-	-
10	Customer Deposits	103,669	136,174	112,209
11	Accrued Taxes	104,324	61,269	80,390
12	Current Portion Long Term Debt	157,596	2,859,129	1,663,162
13	Accrued Interest	23,386	34,874	45,777
14	Accrued Dividends	-	-	-
15	Misc. Current and Accrued Liabilities	<u>9,521</u>	<u>-</u>	<u>4,273</u>
16	TOTAL CURRENT & ACCRUED LIABILITIES	<u>600,112</u>	<u>3,563,077</u>	<u>2,249,438</u>
17	Advances for Construction	20,737	11,030	12,019
18	Prepaid Capacity Charges	-	-	-
19	Accum. Deferred ITC's	-	-	-
20	Operating Reserves	<u>80,000</u>	<u>-</u>	<u>6,154</u>
21	TOTAL DEFERRED CREDITS & OPER. RESERVES	<u>100,737</u>	<u>11,030</u>	<u>18,173</u>
22	Contributions in Aid of Construction	3,239,514	3,388,622	3,322,830
23	Less: Accum. Amortization of CIAC	(1,373,707)	(1,468,402)	(1,420,734)
24	Accumulated Deferred Income Taxes	-	-	-
25	Total Equity Capital and Liabilities	<u>\$ 8,084,490</u>	<u>\$ 8,394,288</u>	<u>\$ 8,174,856</u>

Comparative Balance Sheet - Equity Capital & Liabilities

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010

Florida Public Service Commission

Schedule: A-19
 Page 2 of 2
 Preparer: J. Allen

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	13 Mo. Average
EQUITY CAPITAL & LIABILITIES															
1	Common Stock Issued	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
2	Preferred Stock Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Additional Paid in Capital	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)
4	Retained Earnings	(1,576,897)	(1,480,378)	(1,518,864)	(1,587,989)	(1,626,525)	(1,663,169)	(1,690,277)	(1,696,324)	(1,741,676)	(1,773,428)	(1,815,067)	(1,872,806)	(1,858,399)	(1,684,754)
5	Other Equity Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	(2,055,446)	(1,958,926)	(1,997,412)	(2,066,537)	(2,105,073)	(2,141,717)	(2,168,825)	(2,174,872)	(2,220,224)	(2,251,976)	(2,293,615)	(2,351,354)	(2,336,947)	(2,163,302)
7	Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Advances From Associated Companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Long-Term Debt	7,573,280	7,566,582	7,559,884	7,571,759	7,570,006	7,557,784	4,807,291	4,804,730	4,802,459	4,800,182	5,099,220	5,239,782	5,236,908	6,168,451
11	TOTAL LONG-TERM DEBT	7,573,280	7,566,582	7,559,884	7,571,759	7,570,006	7,557,784	4,807,291	4,804,730	4,802,459	4,800,182	5,099,220	5,239,782	5,236,908	6,168,451
12	Accounts Payable	201,615	245,051	282,830	315,209	341,796	325,754	308,751	382,305	361,562	390,761	424,023	415,866	471,631	343,627
13	Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Customer Deposits	103,669	106,593	106,779	108,408	110,086	109,679	109,926	107,267	100,020	110,599	121,181	128,338	136,174	112,209
16	Accrued Taxes	104,324	116,014	108,755	96,808	115,361	92,323	112,261	78,656	31,477	34,430	45,652	47,747	61,269	80,390
17	Current Portion Long Term Debt	157,596	157,596	157,596	155,311	155,311	232,640	2,972,163	2,972,163	2,963,146	2,963,146	2,975,571	2,899,736	2,859,129	1,663,162
18	Accrued Interest	23,386	35,372	46,314	59,455	81,312	21,303	23,272	45,689	47,857	69,787	83,767	22,720	34,874	45,777
19	Accrued Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Misc. Current and Accrued Liabilities	9,521	-	-	9,405	-	-	8,718	-	8,900	9,491	-	9,510	-	4,273
21	TOTAL CURRENT & ACCRUED LIABILITIES	600,112	660,626	702,274	744,595	803,865	781,700	3,535,090	3,586,079	3,512,963	3,578,214	3,650,193	3,523,916	3,563,077	2,249,438
22	Advances for Construction	20,737	11,480	11,480	11,480	11,480	11,480	11,330	11,330	11,180	11,180	11,030	11,030	11,030	12,019
23	Prepaid Capacity Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Accum. Deferred ITC's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Operating Reserves	80,000	-	-	-	-	-	-	-	-	-	-	-	-	6,154
26	TOTAL DEFERRED CREDITS & OPER. RESERVES	100,737	11,480	11,480	11,480	11,480	11,480	11,330	11,330	11,180	11,180	11,030	11,030	11,030	18,173
27	Contributions in Aid of Construction	3,239,514	3,245,702	3,282,069	3,282,069	3,292,625	3,292,625	3,344,511	3,347,607	3,347,607	3,349,814	3,392,012	3,392,012	3,388,622	3,322,830
28	Less: Accum. Amortization of CIAC	(1,373,707)	(1,381,427)	(1,389,235)	(1,396,998)	(1,404,812)	(1,412,589)	(1,420,736)	(1,428,600)	(1,436,441)	(1,444,307)	(1,452,198)	(1,460,089)	(1,468,402)	(1,420,734)
29	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Total Equity Capital and Liabilities	\$ 8,084,490	\$ 8,144,036	\$ 8,169,060	\$ 8,146,368	\$ 8,168,091	\$ 8,089,282	\$ 8,108,661	\$ 8,146,274	\$ 8,017,543	\$ 8,043,106	\$ 8,406,642	\$ 8,355,297	\$ 8,394,288	\$ 8,174,856

Schedule of Water Net Operating Income

1/7/2012 REVISION

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Interim Final
 Historic or Projected

Schedule: B-1
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,291,712	\$ 13,018 (A)	\$ 1,304,730	\$ 714,429 (F)	\$ 2,019,159	B-4, E-2
2	Operation & Maintenance	1,115,100	(40,990) (B)	1,074,110	55,000 (G)	1,129,110	B-5, B-3
3	Depreciation, net of CIAC Amort.	199,395	52,841 (C)	252,236	-	252,236	B-13, B-3
4	Amortization	14,616	9,784 (D)	24,400	-	24,400	B-3
5	Taxes Other Than Income	107,672	11,942 (E)	119,614	32,149 (H)	151,763	B-15, B-3
6	Provision for Income Taxes	-	-	-	- (I)	-	C-1, B-3
7	OPERATING EXPENSES	1,436,783	33,576	1,470,360	87,149	1,557,509	
8	NET OPERATING INCOME	\$ (145,071)	\$ (20,558)	\$ (165,630)	\$ 627,280	\$ 461,650	
9	RATE BASE	\$ 3,757,174		\$ 7,745,805		\$ 7,745,805	
10	RATE OF RETURN	(3.86) %		(2.14) %		5.96 %	

Schedule of Adjustments to Operating Income
 Company: Water Management Services, Inc.
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] or Projected []

Florida Public Service Commission
 Schedule: B-3
 Page 1 of 4
 Docket No.: 110200-WU
 Preparer: J. Allen

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) <u>Operating Revenues</u>		
2	(A1) Adjust for annualized revenue at current rates	\$ 11,818	\$ -
3	(A2) Increase in Misc. Service Charges (Sch. E-2 & E-4)	1,200	-
4	Total adjustment to TY Revenue	\$ 13,018	\$ -
5	(B) <u>Operation & Maintenance (O & M) Expenses</u>		
6	Adjustments to Normalize Expenses - Detail on Schedule B-3, pg 2 of 4 and 3 of 4	\$ (40,990)	-
7	Total Adjustment to O&M Expenses	\$ (40,990)	\$ -
8	(C) <u>Depreciation Expense</u>		
9	(C1) Adjustment to include expense on Pro Forma Plant additions - Schedule A-3, pg 2 of 2	60,808	-
10	(C2) Adjustment to remove expense on Pro Forma Plant retirements - Schedule A-3, pg 2 of 2	(7,968)	-
11	Total adjustment to Depreciation Expense	\$ 52,841	\$ -
12	(D) <u>Amortization - Pro Forma see Detail @ p.5)</u>		
13	Amortize Prudently Retired Plant	\$ 9,784	\$ -
16	(E) <u>Taxes Other Than Income (see Sch. B-15)</u>		
17	(E1) Payroll Taxes - Adjust payroll tax for salary normalization per adjustments on pg 2 of 4	(1,605)	-
18	(E2) Property Taxes - Adjust for proforma additions to plant	12,972	-
19	(E3) Regulatory Assessment Fees - Adjust for annualized revenues per Adjust (A) above	575	-
20	Total adjustment to Taxes Other	\$ 11,942	\$ -
21	(F) <u>Revenue Increase</u>		
22	Increase in revenue required by the Utility to realize a rate of return of:		
23	5.96 %		
24	(F1) Increase in Water Sales Revenue (Sch. E-2)	713,229	-
25	(F2) Increase in Misc. Service Charges (Sch. E-2 & E-4)	1,200	-
26	Total Revenue Increase	\$ 714,429	\$ -
27	(G) <u>Rate Case Expenses</u>		
28	1/4 of Rate Case Expense (Sch. B-10 - current docket)	\$ 55,000	\$ -
29	(H) <u>Taxes Other Than Income</u>		
30	Regulatory Assessment Fees (RAFs) - Adjust for requested revenue increase (Sch B-15)	\$ 32,149	\$ -
31	(I) <u>Provision for Income Taxes</u>		
32	Income Taxes (Sch C-1)	\$ -	\$ -

Company: Water Management Services, Inc.
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-3
 Page 2 of 4
 Docket No.: 110200-WU
 Preparer: J. Allen

ADJUSTMENTS TO NORMALIZE TY EXPENSES		NARUC	
These adjustments are necessary to reflect 12 months of expense for commitments already occurring in the TY		Account	
		No.	Adjustment
1	Adjust Salaries to reflect annualized pay:	601/603	(9,057)
	1a. To annualize pay change for H. Garrett	(2,223.00)	
	1b. To annualize pay change for J. Blankenship in August 2010	1,850.00	
	1c. To annualize salary for T. Lemieux hired 1st quarter 2010	5,963.00	
	1d. To adjust salary to reflect increase for obtaining additional license	3,000.00	
	1e. To remove salaries for E. Coulter terminated 1st quarter 2010	(3,388.00)	
	1f. To remove salaries for W. Abbott terminated 1st quarter 2010	(9,067.00)	
	1g. To annualize pay change for G. Brown	(5,192.00)	
2	To adjust Salaries to reflect 5% allocation to affiliates This reflects 5% of salaries of G. Brown, S. Chase and B. Mitchell.	601/603	(11,918)
3	Adjust employee benefits for increased insurance and 401k contributions; annualizes 401k for T. Lemieux hired in 2010, reduces 401k for H. Garrett pay change and to reflect E. Coulter termination in 1st quarter 2010.	604	3,932
4	Adjust employee benefits to reflect 5% allocation to affiliates This reflects 5% of employee benefits for of G. Brown, S. Chase and B. Mitchell.	604	(4,670)
5	To annualize the cost of diesel fuel (replenished every 3 years) This reflects the cost of 600 gallons used per year @ \$3.79 per gallon.	616	2,275
6	Engineering Service Contract This is a continuing engineering service contract with a \$3,000 per month retainer. There is an increasing need for non-capital engineering services due to recently enacted governmental requirements. This adjustment is necessary to reflect a full year expense.	631	4,000
7	Engineering Contractual Services This reflects the cost of a hydraulic analysis and capacity study amortized over 10 years.	631	3,600
8	To remove consulting cost re pipe failure - K-Tator	631	(2,680)
9	To adjust annual accounting expense for continuing accounting services.	632	(9,000)
10	To remove cost of contract labor for H. Garrett who is a full time employee in 2010.	634	(600)

Company: Water Management Services, Inc.

Schedule Year Ended: December 31, 2010

Interim Final Historic Projected

Schedule: B-3

Page 3 of 4

Docket No.: 110200-WU

Preparer: J. Allen

ADJUSTMENTS TO NORMALIZE TY EXPENSES These adjustments are necessary to reflect 12 months of expense for commitments already occurring in the TY	NARUC	
	Account No.	Adjustment
11 To reflect the cost of increased testing expense Reflects the 3 yr amortization of cost of lead and copper and organic testing	635	668
12 To reflect actual cost of 2010 annual report preparation	636	526
13 Adjust office rent and exp. to reflect 5% allocation to affiliates	641	(900)
14 Remove Tallahassee mail machine lease costs	642	(721)
15 To annualize the cost of mileage reimbursements for usage of employees' personal vehicles for utility business	650	3,177
16 To remove vehicle insurance for vehicles sold	656	(3,351)
17 To reflect increased workers comp insurance per audit	658	1,870
18 To remove expense for key man life insurance policy	659	(12,015)
19 To adjust to Commission approved rate case expense from 09 rate case	666	(6,126)
20 To reclassify cost of supplies coded to chemicals in error:		
Increase supplies expense	620	26
Decrease chemical expense	618	(26)
Total Adjustments - O&M Expense		<u>(40,990)</u>

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Water Management Services, Inc.
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-3
 Page 4 of 4
 Docket No.: 110200-WU
 Preparer: J. Allen

SUMMARY OF ACCUMULATED DEPRECIATION FOR PRUDENTLY RETIRED PLANT
 AND CALCULATION OF AMORTIZATION RATE AND PERIOD

Account No.	Description	Date In Service	Amount Retired	Depr. Life, Yrs	Annual Exp.	Monthly Expense	Retirement Date	In Service Days	In Service Years	Accum. Depr.
311	Pumping Equipment (fully depreciated)	12/31/74	42,044.80	17	-	-	12/31/11	13,514	37.02	42,044.80
311	Pumping Equipment	12/31/95	103,768.54	17	6,104.03	508.67	12/31/11	5,844	16.01	97,664.48
311	Pumping Equipment	03/24/99	4,983.40	20	249.17	20.76	12/31/11	4,665	12.78	3,176.92
311	Monorail - Pump Room	11/28/00	1,250.00	20	62.50	5.21	12/31/11	4,050	11.10	692.71
320	Alarm for Chlorinator	08/26/98	1,489.96	22	67.73	5.64	12/31/11	4,875	13.36	1,165.39
320	Switchover	05/18/00	1,970.25	22	89.56	7.46	12/31/11	4,244	11.63	1,037.39
320	Switchover	06/04/01	2,076.75	22	94.40	7.87	12/31/11	3,862	10.58	991.19
320	Booster Pump for Chlorinator	07/19/02	376.89	22	17.13	1.43	12/31/11	3,452	9.46	161.31
320	Aerator Pan	09/29/03	21,057.13	22	957.14	79.76	12/31/11	3,015	8.26	7,736.88
320	Chlorine Scale	08/01/05	1,319.13	22	59.96	5.00	12/31/11	2,343	6.42	383.74
320	Auto Valve Controller	08/01/05	1,214.57	22	55.21	4.60	12/31/11	2,343	6.42	353.34
320	Chlorine Regulators, Harnesses & Tubing	02/18/10	3,747.50	22	170.34	14.20	12/31/11	681	1.87	255.51
320	Booster Pump for Chlorinator	10/19/10	446.25	22	20.28	1.69	12/31/11	438	1.20	30.42
320	Booster Pump for Chlorinator	11/19/10	446.78	22	20.31	1.69	12/31/11	407	1.12	30.46
			186,191.95		7,967.76	663.98				155,724.54
										Net loss = net undepreciated plant balance = 30,467.41

Amortization period: $\frac{\text{net loss}}{\text{ann. depr. exp.} + r * \text{net loss}} = 3.11 \text{ years}$

where:
 net loss = 30,467.41
 ann. depr. exp. = 7,967.76
 r (rate of return) = 5.96% (final requested interest rate in current case - Docket No. 110200-WU)

Annual amortization expense = Loss/years = $\$30,467.41 / 3.26 = \$ 9,783.62$

Test Year Operating Revenues

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Schedule Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: J. Allen
 Recap Schedules: B-1,B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

No.	WATER SALES		(1)	WASTEWATER SALES		(2)
	Line	Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460	Unmetered Water Revenue		521.1	Flat Rate - Residential	
2	461.1	Metered - Residential	\$ 1,045,116	521.2	Flat Rate - Commercial	
3	461.2	Metered - Commercial	145,077	521.3	Flat Rate - Industrial	
4	461.3	Metered - Industrial		521.4	Flat Rate - Public Authorities	
5	461.4	Metered - Public Authorities	43,033	521.5	Flat Rate - Multi-Family	
6	461.5	Metered - Multi-Family	53,231	521.6	Flat Rate - Other	
7	462.1	Public Fire Protection		522.1	Measured - Residential	
8	462.2	Private Fire Protection		522.2	Measured - Commercial	
9	464	Other Sales - Public Authorities		522.3	Measured - Industrial	
10	465	Irrigation Customers		522.4	Measured - Public Authority	
11	466	Sales for Resale		522.5	Measured - Multi-Family	
12	467	Interdepartmental Sales		523	Other Sales - Public Authorities	
13				524	Revenues from Other Systems	
14		TOTAL WATER SALES	1,286,456	525	Interdepartmental Sales	
15						
16		OTHER WATER REVENUES			TOTAL WASTEWATER SALES	
17	469	AFPI	246			
18	470	Forfeited Discounts			OTHER WASTEWATER REVENUES	
19	471	Misc. Service Revenues	5,256	531	Sale of Sludge	
20	472	Rents From Water Property		532	Forfeited Discounts	
21	473	Interdepartmental Rents		534	Rents From Sewer Property	
22	474	Other Water Revenues		535	Interdepartmental Rents	
23				536	Other Sewer Revenues	
24				541	Measured Re-Use Revenues	
25						
26			5,501		TOTAL OTHER	
27					WASTEWATER REVENUES	
28						
29			\$ 1,291,958			
30					TOTAL WASTEWATER	
31					OPERATING REVENUES	\$

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: B-5

Docket No.: 110200-WU

Page 1 of 1

Schedule Year Ended: December 31, 2010

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Preparer: J. Allen

Historic [X] or Projected []

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan 2010	(3) Feb 2010	(4) March 2010	(5) April 2010	(6) May 2010	(7) June 2010	(8) July 2010	(9) August 2010	(10) Sept. 2010	(11) October 2010	(12) Nov 2010	(13) Dec 2010	(14) Total Annual
1	601 Salaries & Wages - Employees	\$ 25,206	\$ 22,415	\$ 35,449	\$ 26,493	\$ 26,569	\$ 32,958	\$ 26,616	\$ 34,202	\$ 26,766	\$ 27,199	\$ 33,341	\$ 23,993	\$ 341,206
2	603 Salaries & Wages - Officers, Etc.	10,769	10,769	11,154	8,462	8,462	10,577	8,462	10,577	8,462	8,462	10,577	8,462	115,192
3	604 Employee Pensions & Benefits	9,256	8,678	8,669	9,065	10,163	8,658	10,260	9,210	10,078	9,342	8,841	9,212	111,432
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	4,444	3,930	3,590	4,585	5,250	6,514	6,893	6,366	5,719	5,642	4,710	4,485	62,127
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	1,146	637	820	1,019	464	1,246	1,579	1,196	1,714	1,019	1,019	1,019	12,879
8	620 Materials & Supplies	1,553	1,795	2,240	869	1,688	2,487	1,340	1,527	1,885	1,147	1,070	1,060	18,661
9	631 Contractual Services - Engr.	-	-	-	-	2,680	-	-	4,000	4,000	4,000	4,000	4,000	22,680
10	632 Contractual Services - Acct.	1,500	1,500	1,500	1,500	1,500	2,050	1,500	1,500	1,500	1,500	1,500	1,500	18,550
11	633 Contractual Services - Legal	500	500	500	500	500	500	500	500	500	500	500	500	6,000
12	634 Contractual Services - Mgmt. Fees	300	300	-	-	-	-	-	-	-	-	-	-	600
13	635 Contractual Services - Testing	380	385	220	355	450	475	180	450	215	220	980	180	4,490
14	636 Contractual Services - Other	16,196	2,441	3,075	15,871	3,277	3,681	17,617	3,575	3,379	15,946	3,089	3,425	91,572
15	641 Rental of Building/Real Prop.	1,834	1,834	1,834	1,834	1,834	1,834	1,834	1,834	1,834	1,834	1,835	1,835	22,014
16	642 Rental of Equipment	3,045	3,170	2,351	3,057	3,170	2,351	3,057	3,170	2,351	3,234	3,004	2,362	34,322
17	650 Transportation Expenses	3,433	2,680	3,854	3,013	2,728	3,518	3,534	2,967	2,862	2,724	2,513	3,708	37,533
18	656 Insurance - Vehicle	960	960	960	960	960	960	960	960	960	960	960	960	11,331
19	657 Insurance - General Liability	2,051	2,051	2,051	2,135	2,135	2,135	1,944	1,944	1,944	1,944	1,944	1,944	24,221
20	658 Insurance - Worker's Comp.	(1,375)	495	495	495	495	495	495	495	495	495	495	293	3,864
21	659 Insurance - Other	1,404	1,404	1,404	1,404	1,403	1,403	1,403	1,403	1,403	1,403	1,407	1,408	16,849
22	660 Advertising Expense	-	-	-	-	300	50	-	-	-	-	-	250	600
23	666 Reg. Comm. Exp. - Rate Case Amort.	5,285	5,285	5,285	5,285	5,285	5,285	5,285	5,285	5,285	5,285	5,285	5,285	63,421
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
25	668 Water Resource Conservation Exp.	-	-	-	-	-	-	-	-	-	-	-	-	-
26	670 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	2,240	2,240
27	675 Miscellaneous Expenses	6,796	4,208	13,817	10,217	4,089	6,100	5,466	10,257	890	9,226	7,368	14,884	93,318
28														
29	TOTAL	\$ 94,683	\$ 75,436	\$ 99,266	\$ 97,118	\$ 83,402	\$ 93,277	\$ 98,924	\$ 101,419	\$ 82,241	\$ 102,082	\$ 94,438	\$ 92,815	\$ 1,115,100

Operation & Maintenance Expense Comparison - Water

1/7/2012 REVISION

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: B-7

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2)		(3)		(4) \$ Difference	(5) % Difference	(6) Explanation
		Prior TY as approved by PISC - 2009	Current TY 12/31/10	Adjusted Current TY				
1	601/3 Salaries & Wages - Employees	\$ 401,831	\$ 435,423		\$ 33,592	8.36	%	The Utility did not reduce salaries to match the 2009 test year numbers.
2	603 Salaries & Wages - Officers, Etc. (incl. above)	-	-		-	-	-	
3	604 Employee Pensions & Benefits	52,492	110,694		58,202	110.88		Reflects 2010 test year increase for 401(k) plan.
4	610 Purchased Water	-	-		-	-	-	
5	615 Purchased Power	75,567	62,127		(13,440)	(17.79)		The Utility pumped approximately 17 million gallons less in 2010 than in 2009, which required less power.
6	616 Fuel for Power Purchased	2,284	2,275		(9)	(0.39)		
7	618 Chemicals	13,565	12,853		(712)	(5.25)		The Utility had less water to treat, which required fewer chemicals.
8	620 Materials & Supplies	18,782	18,687		(95)	(0.51)		
9	631 Contractual Services - Engr.	5,872	27,600		21,728	370.02		The Utility's engineering expense in 2010 was greater than the PSC approved 2009 test year. The Utility has an aging system, requiring the need for ongoing services to evaluate and maintain the system to keep up with regulatory requirements.
10	632 Contractual Services - Acct.	3,667	9,550		5,883	160.43		The Utility's accounting expense in 2010 was greater than the PSC approved 2009 test year. Reflects the increased accounting services required by the utility's accounting procedures and maintaining accounting records for regulatory purposes and tax reporting.
11	633 Contractual Services - Legal	6,379	6,000		(379)	(5.94)		The Utility's legal expense for 2010 was less than the PSC approved 2009 test year.
12	634 Contractual Services - Mgmt. Fees	1,250	-		(1,250)	(100.00)		This contractor was hired as an employee in 2010.
13	635 Contractual Services - Testing	3,265	5,158		1,893	57.98		Testing expense increased in 2010 to reflect increased cost of tests done every 3 years.
14	636 Contractual Services - Other	91,291	92,098		807	0.88		
15	641 Rental of Building/Real Prop.	19,752	21,114		1,362	6.90		The Utility's lease was amended to include payment by WMSI of condo dues.
16	642 Rental of Equipment	34,579	33,601		(978)	(2.83)		Reflects less expense for special equipment in 2010 test year.
17	650 Transportation Expenses	35,434	40,710		5,276	14.89		Reflects shift from owned to leased vehicles and mileage reimbursement for company use of employees' personal vehicles.
18	656 Insurance - Vehicle	9,188	7,980		(1,208)	(13.15)		Reflects fewer company vehicles to insure.
19	657 Insurance - General Liability	25,768	24,221		(1,547)	(6.00)		Reflects fewer company vehicles to insure.
20	658 Insurance - Workmen's Comp.	7,962	5,734		(2,228)	(27.98)		The Utility's workers comp insurance expense was incorrect as reported in the 2010 annual report and as originally filed in the MFRs for the 2010 test year; the actual expense should have been \$6,176.
21	659 Insurance - Other	4,912	4,834		(78)	(1.59)		
22	660 Advertising Expense	420	600		180	42.86		The Utility's actual advertising expense in 2010 was \$180 higher than the PSC approved 2009 test year.
23	666 Reg. Comm. Exp. - Rate Case Assmt.	57,295	57,295		(0)	(0.00)		
24	667 Reg. Comm. Exp. - Other	-	-		-	-		
25	668 Water resource Conservation Exp.	-	-		-	-		
26	670 Bad Debt Expense	1,500	2,240		740	49.33		The Utility's actual bad debt expense increased in 2010.
27	675 Miscellaneous Expenses	65,370	93,318		27,947	42.75		Misc. Expense includes all categories not specified above, including expense to maintain & repair system components. The Utility's misc. expense in 2010 was greater than the 2009 test year adjusted miscellaneous expense.
28	TOTAL	\$ 938,426	\$ 1,074,110		\$ 135,684	14.46	%	
29	Total Customers	1,971	1,980		9.00	0.46	%	
30	Consumer Price Index - U	214.537	218.056		3.52	1.64	%	
30	Benchmark Index: Increase in Customer ERC's				1.0046			
31	Increase in CPI				1.0164			
32	Combined Index				1.0210	2.10%		

Contractual Services

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010

Schedule: B-9
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Type of Service	(3) Consultant	(4) Amount	(5) Description of Work Performed
1	Engineering Studies	Post, Buckley, Schuh & Jernigan	\$ 20,000	Consulting on water system evaluation (Aug. - Dec.)
2	Tax preparation	Barbara S. Withers, CPA	550	Prepare tax return for utility
3	Accounting review	Barbara S. Withers, CPA	18,000	Review utility's accounting records & procedures
4	Legal Fees	GDB	6,000	Legal retainer
5	Contract - Testing	The Water Spigot, Inc.	4,490	Water testing
6	Contract - Maintenance	Withers Coastal Marine	48,000	Bridge line maintenance contract
7	Contract - Maintenance	Superior Tank Co., Inc.	18,960	Storage tank maintenance plan
8	Contract - Maintenance	Continental Utility Solutions	4,960	Software maintenance
9	Contract - Regulatory	Management and Regulatory Consultants	2,900	Annual report services
10	Other Operations Outside Services	Waste Pro Garbage Service, Tim Phillips, Island Internet, Sunshine State One-Call, Terminix Pest Control, Kay Pilkinton, Charles Painter, Comcast, Ring Power, and other contract labor	20,032	Misc. operations support not itemized above
11		Total	\$ 143,892	

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-W1
 Test Year Ended: December 31, 2010

Schedule: B-10
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	The LoCurto Law Firm, P.A	V. LoCurto	250.00	390	\$ 97,500	Legal research, preparation of pleadings & filings, testimony & discovery coordination and representation at hearing and Agenda conference.
2	Law, Redd, Crona & Munroe, P.A.	Jeanne Allen	185.00	335	62,975	Prepare MFRs, prepare & present testimony; assist with discovery, attend hearings & Agenda conference.
3	Les Thomas Consulting Engineers	Les Thomas	125.00	88	11,000	Assist w case prep, testimony as required, discovery, attend hearing.
4	M&R Consultants, Inc.	Frank Seidman	150.00	20	3,000	Consultation regarding preparation of MFRs and regulatory policy.
5	Undetermined	Expert Witness			37,775	Additional consultants and expert witnesses for rebuttal consultation and testimony.
6	WMSI		n/a	n/a	5,250	Filing Fee
7	WMSI		n/a	n/a	500	Customer notices, stock
8	WMSI		n/a	n/a	2,000	Fed Ex, copies & other misc.
9	Estimate Through				\$ 220,000	

10 PAA

11 Commission Hearing

12 Amortization Period 4 Years

13 Explanation if different from Section 367.0816, Florida

14 Amortization of Rate Case Expense:

	(A) Water	(B) Wastewater	(C) Total
15			
16	Current rate case expense	\$ 220,000	\$ 220,000
17	Annual amortization expense, current case	55,000	55,000
18	Authorized annual exp - prior cases	57,295	57,295
19	Annual amortization expense	\$ 112,295	\$ 112,295

20 Method of allocation between systems:

21	Customers (ERCs)		
22	Percent of average customers	100.00%	0.00% 100.00%

Analysis of Major Maintenance Projects - Water & Sewer
For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010

Schedule: B-11
Page 1 of 1
Preparer: J. Allen

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

<u>Line</u>			<u>Annual</u>	<u>Contract</u>
<u>No.</u>			<u>Cost</u>	<u>Period</u>
1	Bridge Maintenance Contract	Expires in 2018	\$ 48,000	10 years

Allocation of Expenses

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010

Schedule: B-12
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	Acct No.	Description	(1) (2) (3) (4)				(5)	(6) (7) (8) (9)				
			Water	Sewer	Other	Total		Description of Allocation Method	Water	Sewer	Other	Total
1		Not Applicable										

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-13
 Page 1 of 1
 Preparer: J. Allen
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	<u>INTANGIBLE PLANT</u>					
2	301.1 Organization	-	-	-		
3	302.1 Franchises	-	-	-		
4	399.1 Other Plant & Misc. Equipment	-	-	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>				All Plant 100% U&U	
6	303.2 Land & Land Rights	-	-	-		
7	304.2 Structures & Improvements	1,988		1,988		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		
9	306.2 Lake, River & Other Intakes	-	-	-		
10	307.2 Wells & Springs	12,712	5,038	17,750		
11	308.2 Infiltration Galleries & Tunnels	-	-	-		
12	309.2 Supply Mains	128,282	4,357	132,639		
13	310.2 Power Generation Equipment	2,305	5,219	7,524		
14	311.2 Pumping Equipment	10,048	9,963	20,011		
15	339.2 Other Plant & Misc. Equipment	-	-	-		
16	<u>WATER TREATMENT PLANT</u>					
17	303.3 Land & Land Rights	-	-	-		
18	304.3 Structures & Improvements	3,629	5,092	8,721		
19	320.3 Water Treatment Equipment	1,730	(114)	1,616		
20	339.3 Other Plant & Misc. Equipment	-	-	-		
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>					
22	303.4 Land & Land Rights	-	-	-		
23	304.4 Structures & Improvements	-	-	-		
24	330.4 Dist. Reservoirs & Standpipes	9,296	11,233	20,529		
25	331.4 Trans. & Distribution Mains	59,275	9,434	68,709		
26	333.4 Services	6,234		6,234		
27	334.4 Meters & Meter Installations	5,271		5,271		
28	335.4 Hydrants	3,546		3,546		
29	339.4 Other Plant & Misc. Equipment	-	-	-		
30	<u>GENERAL PLANT</u>					
31	303.5 Land & Land Rights	-	-	-		
32	304.5 Structures & Improvements	4,025		4,025		
33	340.5 Office Furniture & Equipment	19,107		19,107		
34	341.5 Transportation Equipment	19,026		19,026		
35	342.5 Stores Equipment	-	-	-		
36	343.5 Tools, Shop & Garage Equipment	2,177		2,177		
37	344.5 Laboratory Equipment	-	-	-		
38	345.5 Power Operated Equipment	5,439		5,439		
39	346.5 Communication Equipment	-	2,619	2,619		
40	347.5 Miscellaneous Equipment	-	-	-		
41	348.5 Other Tangible Plant	-	-	-		
42	TOTAL	294,090	52,841	346,931		
43	LESS: AMORTIZATION OF CIAC	(94,695)	-	(94,695)		
44	NET DEPRECIATION EXPENSE - WATER	\$ 199,395	\$ 52,841	\$ 252,236		\$ -

NOTE: Depreciation Expense for Acct 304 allocated to subaccounts on basis of TY 13 mo avg PIS from Sch A 5.

Taxes Other Than Income (Final Rates)

1/7/2012 REVISION

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Schedule Year Ended: December 31, 2010
 Historic or Projected

Schedule: B-15
 Page 1 of 1
 Preparer: J. Allen
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 58,138	\$ 34,895	\$ 11,826	\$ 2,812	\$ 107,672
2	Adjustments to Test Year (Explain):					
3	Increase in PP tax assoc. with proforma plant			12,972		12,972
4	Adjust payroll tax for salary normalization		(1,605)			(1,605)
5	RAFs assoc. with annualized revenue	575				575
6	Total Test Year Adjustments	575	(1,605)	12,972	-	11,942
7	Adjusted Test Year	58,713	33,291	24,798	2,812	119,614
8	RAFs Assoc. with Revenue Increase	32,149	-	-	-	32,149
9	Total Balance	\$ 90,862	\$ 33,291	\$ 24,798	\$ 2,812	\$ 151,763
WASTEWATER						
10	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
11	Adjustments to Test Year (Explain)					
12	Allocate WSC and Regional Expenses to Mid-County					-
13	Adj. Prop. Tax for allocations, pro-forma & non-used					-
14	Taxes re pro-forma adj. to salaries					-
15	RAFs assoc. with annualized revenue					-
16	Total Test Year Adjustments	-	-	-	-	-
17	Adjusted Test Year	-	-	-	-	-
18	RAFs Assoc. with Revenue Increase	-	-	-	-	-
19	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjusted for Increase	
						Water	Sewer
1	Current Tax Expense	C-2	\$ -	\$ -	\$ -	-	-
2	Deferred Income Tax Expense	C-5	-	-	-	-	-
3	ITC Realized This Year	C-8	-	-	-	-	-
4	ITC Amortization	C-8	-	-	-	-	-
5	(3% ITC and IRC 46(f)(2))		-	-	-	-	-
6	Parent Debt Adjustment	C-9	-	-	-	-	-
7	Total Income Tax Expense		\$ -	\$ -	\$ -	\$ -	\$ -

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

1/7/2012 REVISION

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Schedule Year Ended: December 31, 2010
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjusted for Increase Water Sewer	
1 Net Utility Operating Income (Sch. B-1 & B-2)	\$ (145,071)	\$ (20,558)	\$ (165,630)	\$ 461,650	\$ -
2 Other Income	-	-	-	-	-
3 Adjustment (immaterial irreconcilable difference)	-	-	-	-	-
4 Add: Income Tax Expense Per Books (Sch. B-1)	\$ -	\$ -	-	-	-
5 Subtotal	(145,071)	(20,558)	(165,630)	461,650	-
6 Less: Interest Charges (Sch. C-3)	-	-	-	461,650	-
7 Taxable Income Per Books	(145,071)	(20,558)	(165,630)	-	-
8 Schedule M Adjustments:					
9 Permanent Differences (From Sch. C-4)	-	-	-	-	-
10 Timing Differences (From Sch. C-5)	-	-	-	-	-
11 Total Schedule M Adjustments	-	-	-	-	-
12 Taxable Income Before State Taxes	(145,071)	(20,558)	(165,630)	-	-
13 Less: State Income Tax Exemption	-	-	-	-	-
14 State Taxable Income	(145,071)	(20,558)	(165,630)	-	-
15 State Income Tax (5.5% of Line 14)*	-	-	-	-	-
16 Limited by NOL	-	-	-	-	-
17 Credits	-	-	-	-	-
18 Current State Income Taxes	-	-	-	-	-
19 Federal Taxable Income (Line 12 - Line 18)	(145,071)	(20,558)	(165,630)	-	-
20 Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
21 Federal Income Taxes (Line 19 x Line 20)	-	-	-	-	-
22 Less: Investment Tax Credit Realized	-	-	-	-	-
23 This Year (Sch. C-8)	-	-	-	-	-
24 Current Federal Inc. Taxes (Line 21 - Line 23)	-	-	-	-	-
25 Summary:					
26 Current State Income Taxes (Line 18)	-	-	-	-	-
27 Current Federal Income Taxes (Line 24)	-	-	-	-	-
28 Total Current Income Tax Expense (To C-1)	\$ -	\$ -	\$ -	\$ -	\$ -

29 Note (1): Adjustments to test year operating income are shown on Schedules B-1

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110290-WU
 Schedule Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: C-3
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt			\$ -		
2	Amortization of Debt Premium, Disc. and Expense Net			-		
3	Interest on Short-Term Debt	-		-		
4	Other Interest Expense - Intercompany	-		-		
5	AFUDC	-		-		
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A		-		
7	Total Used For Tax Calculation	\$ -	\$ -	\$ -	\$ -	\$ -

Calculation of ITC Interest Synchronization Adjustment
 ONLY for Option 2 companies (See Sch. C-8, pg. 4)

Balances From Schedule D-1	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
8 Long-Term Debt	\$ -	This Schedule is not applicable			
9 Short-Term Debt	-				
10 Preferred Stock	-				
11 Common Equity	-				
12 Total	\$ -	\$ -	\$ -	\$ -	\$ -
13 ITCs (from D-1, Line 7)					
14 Weighted Debt Cost (From Line 12)	-				
15 Interest Adjustment (To Line 6)	\$ -				

Supporting Schedules: D-1, C-8
 Recap Schedules: C-2

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Schedule Year Ended: December 31, 2010
Historic or Projected

Schedule: C-4
Page 1 of 1
Preparer: J. Allen

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line
No.

None

Deferred Income Tax Expense

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Schedule Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: C-5
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Timing Differences:					
2						
3	Tax Depreciation and Amortization	\$ -		\$ -	\$ -	-
4	Book Depreciation and Amortization	-		-	-	-
5						
6	Difference	-	NOT APPLICABLE			
7						
8	Other Timing Differences (Itemize):					
9	Tap Fees	-		-	-	-
10	AFUDC	-		-	-	-
11	Def. Maint., Amort.	-		-	-	-
12	Def. R.C. Additions	-		-	-	-
13	Def. R.C. Amort.	-		-	-	-
14	Other (1)	-		-	-	-
15		0				
16	Total Timing Differences (To C-2)	-		-	-	-
17						
18	State Tax Rate	0.055	0.055	0.055	0.055	0.055
19	State Deferred Taxes (Line 16 x Line 18)	-	-	-	-	-
20	(Limited by NOL)	-	-	-	-	-
21						
22						
23	Timing Differences For Federal Taxes					
24	(Line 16 - Line 19)	-	-	-	-	-
25						
26	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
27						
28	Federal Deferred Taxes (Line 15 x Line 16)	-	-	-	-	-
29	Add: State Deferred Taxes (Line 13)	-	-	-	-	-
30						
31	Total Deferred Tax Expense (To C-1)	\$ -	\$ -	\$ -	\$ -	\$ -

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-W1
 Schedule Year Ended: December 31, 2010
 Historic Projected

Schedule: C-6
 Page 1 of 3
 Preparer: J. Allen

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No.			Account No.			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1										
2										
3		NOT APPLICABLE								
4										
5										
6										
7										
8	Year	Account No.			Account No.					
9		State	Federal	Total	State	Federal	Total			
10										
11										
12										
13										
14										
15	Year	Account No.			Account No.					
16		State	Federal	Total	State	Federal	Total			
17										
18										
19										
20										
21										

Accumulated Deferred Income Taxes - State

Company: Water Management Services, Inc.
 Docket No.: 110280-WU
 Schedule Year Ended: December 31, 2010
 Historic Projected

Florida Public Service Commission

Schedule: C-6
 Page 2 of 3
 Preparer: J. Allen

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No.					Account No.				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debt (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debt (Credit)	Ending Balance
1		NOT APPLICABLE									
2											
3											
4											
5											
6											
7											
8											
9											
10	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debt (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debt (Credit)	Ending Balance
11											
12											
13											
14											
15											
16											
17											
18											
19											
20	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debt (Credit)	Ending Balance					
21											
22											
23											
24											
27											
28											

Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Company: Water Management Services, Inc.

Docket No.: 110200-WU

Schedule Year Ended: December 31, 2010

Historic Projected

0

Florida Public Service Commission

Schedule: C-6

Page 3 of 3

Preparer: J. Allen

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No.				Account No.					
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1		NOT APPLICABLE									
2											
3											
4											
5											
6											
7											
8											
9											
10	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
22											
23											
24											
25											
26											
27											
28											

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Water Management Services, Inc.

Docket No.: 110200-WU

Test Year Ended: December 31, 2010

Schedule: C-7

Page 1 of 4

Preparer: J. Allen

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	Year	3% ITC						4% ITC					Ending Balance
		Amount Realized		Amortization		Ending Balance	Amount Realized		Amortization		Ending Balance		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year		Prior Year Adjust.	Beginning Balance	Current Year	Prior Year Adjust.		Current Year	

The Utility has no investment tax credits; therefore, this schedule is not applicable

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Analysis

Company: Water Management Services, Inc.

Docket No.: 110200-WU

Test Year Ended: December 31, 2010

Florida Public Service Commission

Schedule: C-7

Page 2 of 4

Preparer: J. Allen

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts

Line No.	Year	8% ITC					10% ITC					
		Amount Realized		Amortization			Amount Realized		Amortization			
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.
The Utility has no Investment tax credits; therefore, this schedule is not applicable												

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Investment Tax Credits - Company Policies

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: C-7

Docket No.: 110200-WU

Page 3 of 4

Test Year Ended: December 31, 2010

Preparer: J. Allen

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

Line
No.

1

The Utility has no investment tax credits; therefore, this schedule is not applicable

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: C-7

Docket No.: 110200-WU

Page 4 of 4

Test Year Ended: December 31, 2010

Preparer: J. Allen

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

<u>Line</u>	
<u>No.</u>	
1	Not Applicable

Parent(s) Debt Information

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Schedule Year Ended: December 31, 2010

Schedule: C-8
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:		
		Amount	% of Total	Cost Rate
1	Long-Term Debt		%	%
2	Short-Term Debt	NOT APPLICABLE		
3	Preferred Stock			
4	Common Equity - Common Stock			
5	Retained Earnings - Parent Only			
6	Deferred Income Tax			
7	Other Paid in Capital			
8	Total	\$ -	- %	- %
9	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate) X Equity of Subsidiary (To C-1)			

Supporting Schedules: None
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Schedule Year Ended: December 31, 2010

Schedule: C-9
Page 1 of 1
Preparer: J. Allen

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line
No.

1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit

Miscellaneous Tax Information

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: C-10

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- | | |
|---|------------------|
| (1) What tax years are currently open with the Internal Revenue Service? | 2008, 2009, 2010 |
| (2) Is the treatment of customer deposits at issue with the IRS? | No |
| (3) Is the treatment of contributions in aid of construction at issue with the IRS? | No |
| (4) Is the treatment of unbilled revenues at issue with the IRS? | No |

Schedule of Requested Cost of Capital (Final Rates)
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010
Schedule Year Ended: December 31, 2010
Historic [X] or Projected []

Schedule: D-1
Page 1 of 1
Preparer: J. Allen

Subsidiary [] or Consolidated [X]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.		(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	7,641,281	98.65 %	5.96 %	5.88 %
2	Short-Term Debt		%	0.00 %	%
3	Preferred Stock	-			
4	Customer Deposits	104,524	1.35 %	6.00 %	0.08 %
5	Common Equity	-	%	11.16 %	0.00 %
6	Tax Credits - Zero Cost	-			
7	Accumulated Deferred Income Tax	- \$	%	0.00 %	%
8	Other (Explain)	-			
9	Total	<u>7,745,806</u>	<u>100.00 %</u>		<u>5.96 %</u>

Note: Cost of Equity based on Order No. PSC-11-0287-PAA-WS: 7.13% + 1.610/Equity Ratio, where
Equity ratio = Common Equity/(Common Equity + Preferred + Long & Short Term Debt) =

0.00 %

Reconciliation of Capital Structure to Requested Rate Base (Final)
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010
Schedule Year Ended: December 31, 2010
Historic [X] Projected []

Schedule: D-2 Final
Page 1 of 1
Preparer: J. Allen

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Prior Year 12/31/09	(3) Test Year 12/31/10	(4) 2011 Proforma	(5) Reconciliation Adjustments		(6) Prorata %	(6) Prorata Amount	(7) Reconciled To Requested Rate Base
					Specific				
1	Long-Term Debt	\$ 7,730,876	\$ 8,096,036	\$ 11,778,773			100.00 %	\$ (4,137,492)	\$ 7,641,281
2	Short-Term Debt	-	-	-					
3	Preferred Stock	-	-	-					
4	Common Equity	(2,055,446)	(2,336,947)	(2,163,302)	2,163,302 (A)		0.00 %	-	-
5	Customer Deposits	103,669	136,174	112,209	(7,685) (B)				104,524
6	Tax Credits - Zero Cost								
7	Tax Credits - Wtd. Cost								
8	Accum. Deferred Income Tax	-	-	-					
9	Other (explain)								
10	Total	\$ 5,779,100	\$ 5,895,263	\$ 9,727,680	\$ 2,155,617		100.00 %	\$ (4,137,492)	\$ 7,745,805

11 (A) Zero out negative equity.

12 (B) Adjustment to reclassify deposits for interim rate refunds out of Customer Deposits per Schedule A-17.

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: D-3

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Utility or Parent

Preparer: J. Allen

Historic or Projected

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 Not Applicable

13 Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010
Utility or Parent
Historic or Projected

Schedule: D-4
Page 1 of 1
Preparer: J. Allen

Explanation: Provide the following information on a beginning and end of year average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) 13 Month Average Amt. Outstanding	(4) Effective Cost Rate
----------	--------	-------------------------------------	-------------------------	--	----------------------------------

NOT APPLICABLE

Recap Schedules: A-19,D-2

Cost of Long-Term Debt - Proforma
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010
Utility [X] or Parcel []
Historic Proforma [X] or Projected []

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-5 Final
Page 1 of 1
Preparer: J. Allen

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	13 Month Principal Amount Outstanding	13 Month Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amorti. of Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Dept. of Envir. Protection	11/15/04 - 05/15/33	\$ 4,872,549	\$ 109,748	\$ 84,394	\$ -	\$ 7,222	\$ -	\$ 145,689	\$ 152,911	3.19 %	
2	Centennial Bank	06/16/06 - 06/16/11	2,796,847	1,524,399	5,871	39,258	11,740	39,258	181,795	232,793	8.46	
3	Florida Commerce C.U.	01/29/09 - 02/01/14	16,262	3,976	64		20		976	996	6.15	
4	Farmers & Merchants Bank (Backhoe)	02/27/09 - 03/05/12	26,179	13,019	129		111		1,793	1,904	7.31	
5	Centennial Bank (conditional for proforma)	est. 5 yr balloon	4,066,936	-	-	160,138	-	32,028	264,351	296,378	7.52	
6	Total		\$ -	\$ 11,778,773	\$ 1,651,142	\$ 90,458	\$ 199,396	\$ 19,993	\$ 71,286	\$ 594,604	\$ 684,983	5.96 %

- 7 Source of discount expense: 2010 Annual Report, Sch. F-13.
- 8 Line 2 is carried over from Schedule D-6 at the fixed rate refinanced at 6.5%.
- 9 Line 4, Col. 7 includes the annual cost of life insurance required by the debt covenants.
- 10 Line 5 is a conditional loan to finance the construction of the proforma plant additions; from Schedule D-6.

Supporting Schedules: D-6
Recap Schedules: A-19, D-2

Cost of Variable Rate Long-Term Debt
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: D-6 Final

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Utility [X] or Parent []

Preparer: J. Allen

Historic [X] or Projected []

Explanation: Provide the specified data on variable cost long-term debt issues on a 13 month average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	13 Month Principal Amount Outstanding	13 Month Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate x Col. (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/((4)-(6)-(7))
1	Centennial Bank	06/16/06 - 06/16/11		2,796,847	1,524,399	5,871	39,258	11,740	39,258	Prime + 1%	118,866	169,864	6.17 %
2	Total		\$ 2,796,847	\$ 1,524,399	\$ 5,871	\$ 39,258	\$ 11,740	\$ 39,258			\$ 118,866	\$ 169,864	6.17 %

3 Note - The Centennial Bank debt is in process of being refinanced for 1 yr at a fixed rate of 6.5%. WMS plans to refinance the existing debt, plus the funds required for the new improvements, with a fixed rate USDA loan estimated at a 5 yr balloon. This debt is included in Schedule D-5.

Supporting Schedules: None
Recap Schedules: A-19, D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Utility or Parent
 Historic or Projected

Schedule: D-7
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide a schedule of customer deposits on a 13 month average basis.

	(1)	(2)	(3)	(4)	(5)
Line No.	For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)
1	12/31/09				103,669
2	1/31/10	103,669	3,581	657	106,593
3	2/28/10	106,593	1,754	1,568	106,779
4	3/31/10	106,779	2,667	1,038	108,408
5	4/30/10	108,408	2,267	589	110,086
6	5/31/10	110,086	1,127	1,534	109,679
7	6/30/10	109,679	776	529	109,926
8	7/31/10	109,926	891	3,550	107,267
9	8/31/10	107,267	827	8,074	100,020
10	9/30/10	100,020	758	635	100,143
11	10/31/10	100,143	1,330	1,426	100,047
12	11/30/10	100,047	868	2,266	98,649
13	12/31/10	98,649	1,756	2,856	97,549
14	13 month average				<u>104,524</u>

Recap Schedules: A-19, D-2

Rate Schedule

1/7/2012 REVISION

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Water [X] or Sewer []

Schedule: E-1 Final/ Interim
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2)		(3)	(4)	(5)	(6)
		Test Year 1/1/2010 thru 2/20/2010	Test Year 2/21/2010 thru 12/31/2010	Test Year Post Test Year eff. 2/15/2011	Proposed Interim Rates	Proposed Rates	
1	Residential						
2	5/8" x 3/4"	27.89	27.50	27.79	32.96	43.05	
3	3/4"	41.84	41.26	41.69	49.45	64.59	
4	1"	69.74	68.78	69.49	82.43	107.65	
5	1 1/2"	139.47	137.54	138.97	164.85	215.29	
6	Gallage Charge (per 1000 gallons)						
7	0-8,000 gallons	3.32	3.27	3.30	3.91	5.11	
8	8,001-15,000 gallons	4.14	4.08	4.12	4.89	6.38	
9	over 15,000 gallons	4.98	4.91	4.96	5.88	7.68	
10	General Service, incl. Public & Multi-family						
11	5/8" x 3/4"	27.89	27.50	27.79	32.96	43.05	
12	3/4"	41.84	41.26	41.69	49.45	64.59	
13	1"	69.74	68.78	69.49	82.43	107.65	
14	1 1/2"	139.47	137.54	138.97	164.85	215.29	
15	2"	223.16	220.08	222.36	263.77	344.48	
16	3" Compound	418.42	412.64	416.92	494.56	645.89	
17	3" Turbine	488.16	481.42	486.42	577.00	753.55	
18	4" Compound	697.37	687.74	694.88	824.28	1,076.50	
19	4" Turbine	836.84	825.28	833.84	989.11	1,291.77	
20	6" Compound	1,394.73	1,375.46	1,389.73	1,648.52	2,152.95	
21	6" Turbine	1,743.42	1,719.33	1,737.17	2,060.66	2,691.20	
22	8" Compound	2,253.58	2,200.75	2,223.59	2,637.66	3,444.75	
23	8" Turbine	2,510.52	2,475.83	2,501.52	2,967.34	3,875.31	
24	10" Compound	3,207.89	3,163.57	3,196.40	3,791.62	4,951.81	
25	10" Turbine	4,044.73	3,988.85	4,030.24	4,780.74	6,243.58	
26	12" Compound	5,997.36	5,914.50	5,975.88	7,088.69	9,257.74	
27	Gallage Charge						
28	(per 1000 gallons)	4.72	4.65	4.70	5.58	7.28	

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Schedule Year Ended: December 31, 2010
 Water [X] or Sewer []

Schedule: E-2 Final
 Page 1 of 4
 Preparer: J. Allen

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made.

Line No.	(1) Class/Meter Size	(2) Test Year Bills/Gallons	(3) Rates Eff. 2/22/11	(4)-(7) Test Year Revenues				(8) Test Year Annualized @ 2/15/11 Rates	(9) Proposed Rates	(10) Revenue at Proposed Rates
				Jan	Feb-Aug	Sept-Dec	Combined			
1	Residential									
2	5/8" x 3/4" (R1)	18,166	\$ 27.79	\$ 43,006	\$ 292,763	\$ 164,395	\$ 500,166	\$ 504,833	\$ 42.34	\$ 769,148
3	3/4" (R1Q)	1,701	41.69	4,770	38,372	27,108	70,249	70,915	63.51	108,031
4	1" (R2)	295	69.49	1,744	11,693	6,878	20,314	20,500	105.86	31,229
5	1 1/2" (R3)	53	138.97	558	3,989	2,751	7,297	7,365	211.71	11,221
6	Total residential Bills/ BFC Rev.	20,215		\$ 50,078	\$ 346,818	\$ 201,132	\$ 598,027	\$ 603,613		\$ 919,629
7	0-8,000 gallons	73,186	\$ 3.30	\$ 16,779	\$ 151,430	\$ 71,361	\$ 239,571	\$ 241,514	\$ 5.05	\$ 368,126
8	8,001-15,000 gallons	18,996	4.12	3,606	53,795	20,155	77,556	78,264	6.28	119,295
9	over 15,000 gallons	26,599	4.96	5,478	80,720	44,480	130,678	131,931	7.56	201,088
10	Total residential Gallons/ Gals rev.	118,781		\$ 25,863	\$ 285,946	\$ 135,996	\$ 447,805	\$ 451,708		\$ 688,509
11	Total Residential Revenue			\$ 75,941	\$ 632,764	\$ 337,128	\$ 1,045,832	\$ 1,055,321		\$ 1,608,138
12	Average Residential Bill			\$ 45.07	\$ 53.74	\$ 49.91	\$ 51.69	\$ 52.16		\$ 79.48
13	General Service - Commercial									
14	5/8" x 3/4" (C1)	601	\$ 27.79	\$ 1,422	\$ 9,653	\$ 5,473	\$ 16,547	\$ 16,702	\$ 42.34	\$ 25,446
15	M Gallons	3,498	4.70	968	10,467	4,845	16,280	16,441	7.16	25,046
16	3/4" (C1Q)	24	41.69	84	578	330	991	1,001	6.51	156
17	M Gallons	576	4.70	19	1,493	1,167	2,679	2,707	7.16	4,124
18	1" (C2)	251	69.49	1,463	10,111	5,709	17,284	17,442	105.86	26,571
19	M Gallons	3,275	4.70	788	9,091	5,361	15,240	15,393	7.16	23,449
20	1 1/2" (C3)	93	138.97	976	7,427	4,401	12,805	12,924	211.71	19,689
21	M Gallons	3,723	4.70	340	10,118	6,859	17,317	17,498	7.16	26,657
22	2" (C4)& (CC2)	59	222.36	1,116	7,483	4,402	13,000	13,119	338.75	19,986
23	M Gallons	3,021	4.70	505	8,886	4,664	14,055	14,199	7.16	21,630
24	3" Compound (CC3)	24	416.92	837	5,777	3,301	9,915	10,006	635.14	15,243
25	M Gallons	1,899	4.70	330	5,938	2,567	8,835	8,925	7.16	13,597
26	Total GS - Commercial Bills	1,052		\$ 8,850	\$ 87,021	\$ 49,079	\$ 144,949	\$ 146,356		\$ 221,594
27	Total GS - Commercial Gallons	15,992								
28	Average GS - Commercial Bill			\$ 100.56	\$ 141.73	\$ 140.22	\$ 158.18	\$ 159.52		\$ 211.24
29	General Service - Public									
30	5/8" x 3/4" (P1)	9	\$ 27.79	\$ 28	\$ 193	\$ 28	\$ 248	\$ 250	\$ 42.34	\$ 381
31	M Gallons	1	4.70	-	5	-	5	5	7.16	7
32	1" (P2)	12	69.49	70	481	275	826	834	105.86	1,270
33	M Gallons	567	4.70	38	2,232	367	2,637	2,665	7.16	4,060
34	2" (PC2)	-	222.36	-	-	-	-	-	338.75	-
35	M Gallons	-	4.70	-	-	-	-	-	7.16	-
36	6" Turbine (P6)	12	1,737.17	1,743	12,035	6,877	20,656	20,846	2,646.42	31,757
37	M Gallons	4,008	4.70	1,576	10,872	6,212	18,661	18,838	7.16	28,697
38	6" Compound (PC6)	-	1,389.73	-	-	-	-	-	2,117.13	-
39	M Gallons	-	4.70	-	-	-	-	-	7.16	-
40	Total GS - Public Bills	33		\$ 3,455	\$ 25,818	\$ 15,760	\$ 43,033	\$ 43,437		\$ 66,172
41	Total GS - Public Gallons	4,576								
42	Average GS - Public Bill			\$ 115.176	\$ 1229.41	\$ 1,528.85	\$ 1,304.02	\$ 1,316.28		\$ 2,005.21
43	General Service - Multi - Family									
44	5/8" x 3/4" (M1)	283	\$ 27.79	\$ 669	\$ 4,593	\$ 2,530	\$ 7,792	\$ 7,863	\$ 42.34	\$ 11,982
45	M Gallons	2,405	4.70	769	6,998	3,427	11,195	11,304	7.16	17,220
46	1" (M2)	84	69.49	488	3,370	1,926	5,784	5,837	105.86	8,892
47	M Gallons	836	4.70	278	2,948	665	3,892	3,929	7.16	5,986
48	1 1/2" (M3)	24	138.97	279	1,926	1,100	3,305	3,335	211.71	5,081
49	M Gallons	427	4.70	109	1,381	498	1,987	2,007	7.16	3,057
50	4" Compound (MC4)	12	694.88	697	4,814	2,751	8,263	8,359	1,058.59	12,703
51	M Gallons	2,407	4.70	109	6,691	4,394	11,194	11,313	7.16	17,234
52	Total GS - Multi - Family Bills	403		\$ 3,399	\$ 32,721	\$ 17,291	\$ 53,411	\$ 53,928		\$ 82,155
53	Total GS - Multi - Family Gallons	6,075								
54	Average GS - Multi - Family Bill			\$ 99.97	\$ 138.06	\$ 130.99	\$ 132.53	\$ 133.82		\$ 203.86
55	Miscellaneous service revenues						\$ 5,501	\$ 5,501		\$ 6,701
56	Total Calculated (Annualized) Revenue			\$ 91,644	\$ 778,323	\$ 417,257	\$ 1,292,726	\$ 1,304,544		\$ 1,984,760
57	Total revenue per books/required						\$ 1,291,712			\$ 2,019,159
58	Immaterial Difference			61			\$ 1,014			\$ (34,398)
59							0.0785%			-1.7036%

Company: Water Management Services, Inc.
 Docket No.: 130200-WU
 Schedule Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-2 Final
 Page 2 of 4
 Preparer: J. Allen

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be in

Line No.	(1) Class/Meter Size	(2)		(3)	(4)
		Jan 2010 Test Year Bills/Gallons	Rates 1/1/10- 2/20/10	Test Year Revenues Jan 2010	
1	Residential				
2	5/8" x 3/4" (R1)	1,542	\$ 27.89	\$ 43,006	
3	3/4" (R1Q)	114	41.34	4,770	
4	1" (R2)	25	69.74	1,744	
5	1 1/2" (R3)	4	139.47	558	
6	Total residential Bills/ BFC Rev.	1,685		\$ 50,078	
7	0-8,000 gallons	5,054	\$ 3.32	\$ 16,779	
8	8,001-15,000 gallons	871	4.14	3,606	
9	over 15,000 gallons	1,100	4.98	5,478	
10	Total residential Gallons/ Gals rev.	7,025		\$ 25,863	
11	Total Residential Revenue			\$ 75,941	
12	Average Residential Bill			\$ 45.07	
13	General Service - Commercial				
14	5/8" x 3/4" (C1)	51	\$ 27.89	\$ 1,422	
15	M Gallons	205	4.72	968	
16	3/4" (C1Q)	2	41.84	84	
17	M Gallons	4	4.72	19	
18	1" (C2)	21	69.74	1,465	
19	M Gallons	167	4.72	788	
20	1 1/2" (C3)	7	139.47	976	
21	M Gallons	72	4.72	340	
22	2" (C4)& (CC2)	5	223.16	1,116	
23	M Gallons	107	4.72	505	
24	3" Compound (CC3)	2	418.42	837	
25	M Gallons	70	4.72	330	
26	Total GS - Commercial Bills	88		\$ 8,850	
27	Total GS - Commercial Gallons	625			
28	Average GS - Commercial Bill			\$ 100.56	
29	General Service - Public				
30	5/8" x 3/4" (P1)	1	\$ 27.89	\$ 28	
31	M Gallons	-	4.72	-	
32	1" (P2)	1	69.74	70	
33	M Gallons	3	4.72	38	
34	2" (PC2)	-	223.16	-	
35	M Gallons	-	4.72	-	
36	6" Turbine (P6)	1	1,743.42	1,743	
37	M Gallons	334	4.72	1,576	
38	6" Compound (PC6)	-	1,394.73	-	
39	M Gallons	-	4.72	-	
40	Total GS - Public Bills	5		\$ 3,455	
41	Total GS - Public Gallons	342			
42	Average GS - Public Bill			\$ 1,151.76	
43	General Service - Multi - Family				
44	5/8" x 3/4" (M1)	24	\$ 27.89	\$ 669	
45	M Gallons	163	4.72	769	
46	1" (M2)	7	69.74	488	
47	M Gallons	59	4.72	278	
48	1 1/2" (M3)	2	139.47	279	
49	M Gallons	23	4.72	109	
50	4" Compound (MC4)	1	697.37	697	
51	M Gallons	22	4.72	109	
52	Total GS - Multi - Family Bills	34		\$ 3,599	
53	Total GS - Multi - Family Gallons	268			
54	Average GS - Multi - Family Bill			\$ 99.97	
55	Total Calculated (Annualized) Revenue			\$ 91,644	

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Schedule Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-2 Final
 Page 3 of 4
 Preparer: J. Allen

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made.

Line No.	Class/Meter Size	(1)	(2)	(3)	(4)
		Feb - Aug 2010 Test Year Bills/Gallons	Rates 2/21/10- 9/19/10	Test Year Revenues Feb - Aug 2010	
1	Residential				
2	5/8" x 3/4" (R1)	10,646	\$ 27.50	\$	292,765
3	3/4" (R1Q)	930	41.26		38,372
4	1" (R2)	170	68.78		11,693
5	1 1/2" (R3)	29	137.54		3,989
6	Total residential Bills/ BFC Rev.	11,775		\$	346,818
7	0-3,000 gallons	46,309	\$ 3.27	\$	151,430
8	3,001-15,000 gallons	13,185	4.08		53,795
9	over 15,000 gallons	15,440	4.91		80,720
10	Total residential Gallons/ Gals rev.	75,934		\$	285,946
11	Total Residential Revenue			\$	632,764
12	Average Residential Bill			\$	53.74
13	General Service - Commercial				
14	5/8" x 3/4" (C1)	351	\$ 27.50	\$	9,653
15	M Gallons	2,251	4.65		10,467
16	3/4" (C1Q)	14	41.26		578
17	M Gallons	321	4.65		1,499
18	1" (C2)	147	68.78		10,111
19	M Gallons	1,955	4.65		9,091
20	1 1/2" (C3)	54	137.54		7,427
21	M Gallons	2,176	4.65		10,118
22	2" (C4)& (CC2)	34	220.08		7,483
23	M Gallons	1,911	4.65		8,886
24	3" Compound (CC3)	14	412.64		5,777
25	M Gallons	1,277	4.65		5,938
26	Total GS - Commercial Bills	614		\$	87,021
27	Total GS - Commercial Gallons	9,891			
28	Average GS - Commercial Bill			\$	141.73
29	General Service - Public				
30	5/8" x 3/4" (P1)	7	\$ 27.50	\$	193
31	M Gallons	1	4.65		5
32	1" (P2)	7	68.78		481
33	M Gallons	480	4.65		2,232
34	2" (PC2)	-	220.08		-
35	M Gallons	-	4.65		-
36	6" Turbine (P6)	7	1,719.33		12,035
37	M Gallons	2,338	4.65		10,872
38	6" Compound (PC6)	-	1,375.46		-
39	M Gallons	-	4.65		-
40	Total GS - Public Bills	21		\$	25,818
41	Total GS - Public Gallons	2,819			
42	Average GS - Public Bill			\$	1,229.41
43	General Service - Multi - Family				
44	5/8" x 3/4" (M1)	167	\$ 27.50	\$	4,593
45	M Gallons	1,505	4.65		6,998
46	1" (M2)	49	68.78		3,370
47	M Gallons	634	4.65		2,948
48	1 1/2" (M3)	14	137.54		1,926
49	M Gallons	297	4.65		1,381
50	4" Compound (MC4)	7	687.74		4,814
51	M Gallons	1,439	4.65		6,691
52	Total GS - Multi - Family Bills	237		\$	32,721
53	Total GS - Multi - Family Gallons	3,875			
54	Average GS - Multi - Family Bill			\$	138.06
55	Total Calculated (Annunlized) Revenue			\$	778,323

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Schedule Year Ended: December 31, 2010
 Water [X] or Sewer []

Schedule: E-2
 Page 4 of 4
 Preparer: J. Allen

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be in

Line No.	Class/Meter Size	(1)	(2)	(3)	(6)
		Sept - Dec 2010 Test Year Bills/Gallons	Rates 9/20/10- 12/31/10	Test Year Revenues Prorated	
1	Residential				
2	5/8" x 3/4" (R1)	5,978	\$ 27.50	\$ 164,395	
3	3/4" (R1Q)	657	41.26	27,108	
4	1" (R2)	100	68.78	6,878	
5	1 1/2" (R3)	20	137.54	2,751	
6	Total residential Bills/ BFC Rev.	6,755		\$ 201,132	
7	0-3,000 gallons	21,823	\$ 3.27	\$ 71,361	
8	3,001-15,000 gallons	4,940	4.08	20,155	
9	over 15,000 gallons	9,059	4.91	44,480	
10	Total residential Gallons/ Gals rev.	35,822		\$ 135,996	
11	Total Residential Revenue			\$ 337,128	
12	Average Residential Bill			\$ 49.91	
13	General Service - Commercial				
14	5/8" x 3/4" (C1)	199	\$ 27.50	\$ 5,473	
15	M Gallons	1,042	4.65	4,845	
16	3/4" (C1Q)	8	41.26	330	
17	M Gallons	251	4.65	1,167	
18	1" (C2)	83	68.78	5,709	
19	M Gallons	1,153	4.65	5,361	
20	1 1/2" (C3)	32	137.54	4,401	
21	M Gallons	1,475	4.65	6,859	
22	2" (C4)& (CC2)	20	220.08	4,402	
23	M Gallons	1,003	4.65	4,664	
24	3" Compound (CC3)	8	412.64	3,301	
25	M Gallons	552	4.65	2,567	
26	Total GS - Commercial Bills	350		\$ 49,079	
27	Total GS - Commercial Gallons	5,476			
28	Average GS - Commercial Bill			\$ 140.22	
29	General Service - Public				
30	5/8" x 3/4" (P1)	1	\$ 27.50	\$ 28	
31	M Gallons	-	4.65	-	
32	1" (P2)	4	68.78	275	
33	M Gallons	79	4.65	367	
34	2" (PC2)	-	220.08	-	
35	M Gallons	-	4.65	-	
36	6" Turbine (P6)	4	1,719.33	6,877	
37	M Gallons	1,336	4.65	6,212	
38	6" Compound (PC6)	-	1,375.46	-	
39	M Gallons	-	4.65	-	
40	Total GS - Public Bills	9		\$ 13,760	
41	Total GS - Public Gallons	1,415			
42	Average GS - Public Bill			\$ 1,528.85	
43	General Service - Multi - Family				
44	5/8" x 3/4" (M1)	92	\$ 27.50	\$ 2,530	
45	M Gallons	737	4.65	3,427	
46	1" (M2)	28	68.78	1,926	
47	M Gallons	145	4.65	665	
48	1 1/2" (M3)	8	137.54	1,100	
49	M Gallons	107	4.65	498	
50	4" Compound (MC4)	4	687.74	2,751	
51	M Gallons	945	4.65	4,394	
52	Total GS - Multi - Family Bills	132		\$ 17,291	
53	Total GS - Multi - Family Gallons	1,932			
54	Average GS - Multi - Family Bill			\$ 130.99	
55	Total Calculated (Annualized) Revenue			\$ 417,257	

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-3
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) Gen. Service Commercial	(4) Gen. Service Public	(6) Gen. Service Multi-Family	(7) Total
1	January, 2010	1,682	88	3	34	1,807
2	February	1,676	88	3	34	1,801
3	March	1,680	88	3	34	1,805
4	April	1,681	88	3	34	1,806
5	May	1,686	87	3	34	1,810
6	June	1,686	86	3	34	1,809
7	July	1,691	88	3	34	1,816
8	August	1,691	88	3	33	1,815
9	September	1,691	88	3	33	1,815
10	October	1,692	87	2	33	1,814
11	November	1,691	87	2	33	1,813
12	December, 2010	1,687	86	2	33	1,808
13	Total	20,234	1,049	33	403	21,719

Miscellaneous Service Charges

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Water [X] or Sewer []

Schedule: E-4
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No	(1) Type Charge	(2) Present		(3) Proposed *	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
2	Normal Reconnection	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
3	Violation Reconnection	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
4	Premises Visit	\$ 21.00	\$ 42.00	\$ 21.00	\$ 42.00
5	Late Payment Charge	\$ -	n/a	\$ 5.00	n/a
6	NSF* Check Charges - greater of 5% of the face value or as follows:				
7	Face value \$50 or less			\$ 25.00	
8	Face value exceeds \$50, but less than \$300			\$ 30.00	
9	Face value exceeds \$300			\$ 40.00	
10	or 5% of the face amount of the check, whichever is greater				
11	* Non-Sufficient Funds (NSF) Check Charges consistent with charges set forth in Sections 68.065 and 832.08(5), Florida Statutes				
12	* Lines 1 - 4, no change proposed.				

Miscellaneous Service Charges

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-4
 Page 2 of 2
 Preparer: J. Allen

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges.

Line No					
1	Late Payment Charge - Proposed fee				\$ 5.00
2	Employee time	\$	22.50		
3	@ 1/5 of 1 hour		20%		
4	Labor to research and verify		4.50		
5	Cost of supplies (envelope, postage, notice)		0.50		
6	Proposed fee for late payments	\$	5.00		
7	Test Year Misc. Revenue Adjustment		Number of <u>TY Charges</u>	<u>TY Revenue</u>	Revenue @ <u>Proposed Chgs</u>
8	Late Payment fees - 20 per month		240	\$ -	\$ 1,200
					<u>\$ 1,200</u>

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: E-5

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	\$ 2,130	\$ 332	\$ -	\$ 156	\$ 2,638	\$ 5,256
2	Other charges as follows:					
3	Disconnects					420
4	Parts & Labor					1,868
5	NSF Charges					250
6	Temp. meter					100
7	Total Other Charges					\$ 2,638

Public Fire Hydrants Schedule

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010

Schedule: E-6
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	5.25"	Clow	4
2		Mueller	38
3		AVK	4
4		American Darling	22
5		Kennedy	8
6		U.S. Pipe	15
7		Subtotal, 5.25" Hydrants	91
8	4.50"	Waterous	20
9		Mueller	15
10		AVK	1
11		American Darling	1
12		Kennedy	4
13		Metropolitan	3
14		Subtotal, 4.50" Hydrants	44
15		Total Hydrants	135

Private Fire Protection Service

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU Page 1 of 2
Test Year Ended: December 31, 2010

Schedule: E-7
Page 1 of 1
Preparer: J. Allen

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	Not Applicable		

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Schedule Year Ended: December 31, 2010

Schedule: E-8
Page 1 of 1
Preparer: J. Allen

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1	None	

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Schedule Year Ended: December 31, 2010

Schedule: E-9
Page 1 of 1
Preparer: J. Allen

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (I.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	None				

Service Availability Charges Schedule

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Water [X] or Sewer []

Schedule: E-10
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential-per ERC (___ GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (350 GPD)		
or per Lot	\$845.00	\$9,079.47
All others-per Gallon/Day	\$2,414.3	\$25,941
or per ERC (___ GPD)		
Main Extension Charge		
Residential-per ERC (350 GPD)	\$525.00	\$525.00
or-per Lot		
Multifamily-per ERC (350 GPD)		
or-per Unit		
All others-per Gallon/Day	\$1.50	\$1.50
or-per Front Foot		
Flow Meter Installation		
Residential	\$250.00	\$400.00
All others	Actual Cost	Actual Cost
Plan Review Charge	Actual Cost	Actual Cost
Inspection Charge	Actual Cost	Actual Cost
Customer Connection (Tap-in) Charge	Actual Cost	Actual Cost
Guaranteed Revenue Charge (Monthly)		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI) , (in Plantation area only)	\$122.77	No change
Provide a table of payments by month and years.		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: E-11

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Historic or Projected

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
----------	------------------------------	--------------------	---------------------------	--------------	--------------

1 None

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010
Water or Sewer

Schedule: E-12
Page 1 of 1
Preparer: J. Allen

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

Line

No.

1 Not applicable

Projected Test Year Revenue Calculation

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Water [X] or Sewer []

Schedule: E-13
 Page 1 of 1
 Preparer: J. Allen

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Test Year Consumption (000)	Proj. Factor	Project. TY Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 The Utility is not utilizing a projected test year; therefore, this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-14
 Page 1 of 1
 Preparer: J. Allen

Customer Class:

Meter Size: all

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II.

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010

Schedule F-1
Page 1 of 1
Preparer: J. Allen

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, then Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (2)+(3)-(4)-(5)	(6) % Unaccounted For Water
Jan-10	11,227	-	8,345	1,940	942	8.39%
Feb-10	9,129	-	7,259	1,341	529	5.79%
Mar-10	11,702	-	7,927	2,639	1,136	9.71%
Apr-10	14,669	-	13,394	874	401	2.73%
May-10	15,676	-	10,896	2,470	2,310	14.74%
Jun-10	20,347	-	16,614	1,895	1,838	9.03%
Jul-10	21,330	-	22,868	539	(2,077)	-9.74%
Aug-10	15,563	-	13,233	990	1,340	8.61%
Sep-10	14,362	-	11,324	1,539	1,499	10.44%
Oct-10	14,687	-	13,570	465	652	4.44%
Nov-10	11,613	-	8,311	2,348	954	8.21%
Dec-10	12,134	-	11,384	358	392	3.23%
Total	172,439	-	145,125	17,398	9,916	5.75%

(Above data in thousands of gallons)

Note: Pumping logs are based on fiscal months, first day through the last day, whereas water bills are prepared for a four week period eight times a year and a five week period four times a year. This can cause a fluctuation in the amount of unaccounted for water on a month-to-month basis. Overall for the year, unaccounted for water is less than 10%.

Water Treatment Plant Data

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010

Schedule F-3
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	Date	GPD
1 Plant Capacity		
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	DEP Sanitary Survey, 7/2/08	1,440,000
	NWFWMD Permit, Max Day Withdrawal	1,240,000
	NWFWMD Permit, Avg Withdrawal	714,000
2 Maximum Day		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	7/10/2010	835,000
3 Five Day Max. Year		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 7/10/2010	835,000
	(2) 7/24/2010	801,000
	(3) 7/5/2010	756,000
	(4) 7/3/2010	749,000
	(5) 7/31/2010	741,000
	AVERAGE	776,400
4 Average Daily Flow		
	Max Month	688,065
	Annual	472,436
5 Required Fire Flow		
	500 gpm x 2 hours	
The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010

Schedule F-5
Page 1 of 1
Preparer: J. Allen

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules: A-5,A-9,B-13

INPUT INFORMATION:

Total well pumping capacity, gpm (Max well withdrawal rates per NFWFMD Permit)	1,500 gpm
Firm Reliable well pumping capacity (largest well out), gpm	1,000 gpm
Ground storage capacity, gal.	300,000 gallons
Usable ground storage (90%), gal.	270,000 gallons
Elevated Storage	150,000 gallons
Usable elevated storage (100%), gal.	150,000 gallons
Hydropneumatic storage capacity, gal.	0 gallons
Usable hydropneumatic storage capacity (0.00%), gal.	0 gallons
Total usable storage, gal.	420,000 gallons
High service pumping capacity	1,950 gpm
Maximum day demand,	835,000 gpd
Peak hour demand = 2x max day	1,670,000 gpm
Fire flow requirement	60,000 gpd
Unaccounted for water	5.75% of water pumped
Acceptable unaccounted for	10.00%
Excess unaccounted for	0 gpd

Used & Useful Analysis, in accordance with Rule 25-30.4325:

Water Treatment Plant

Percent Used & Useful = $(A + B + C - D) / E \times 100\%$, where: 93.23% *

A =	Peak demand	835,000 gpd
B =	Property needed to serve five years after TY	0 gpd
C =	Fire flow demand	60,000 gpd
D =	Excess Unaccounted for water	0 gpd
E =	Firm Reliable Capacity (16 hours)	960,000 gpd

The above used and useful factor is applicable to all source of supply, pumping and treatment accounts, as well as the land and structures accounts.

* Used and Useful per this calculation is less than 100% due to the calculation based on a lower peak day demand than historical. The PSC has determined the Water Treatment Plant to be 100% Used and Useful in prior orders, and most recently in Order No. PSC-11-0010-SC-WU.

Storage

Percent Used & Useful = $(A + B + C - D) / E \times 100\%$, where: 100.00%

A =	Peak demand	835,000 gallons
B =	Property needed to serve five years after TY	0 gallons
C =	Fire flow demand	60,000 gallons
D =	Excess Unaccounted for water	0 gallons
E =	Firm Reliable Capacity	420,000 gallons

The above used and useful factor is applicable to the distribution reservoir accounts.

Used and Useful Calculations
Water Distribution System

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010

Schedule F-7
Page 1 of 1
Preparer: J. Allen

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Recap Schedules: A-5, A-6, A-9, A-10, B-13, B-14

The System is 100% Used & Useful

Margin Reserve Calculations

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010

Schedule F-8
Page 1 of 1
Preparer: J. Allen

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5,F-6,F-7

Water Treatment & Related Facilities

$$PN = EG \times PT \times U$$

where:

EG =	Equivalent annual growth in ERCs (see F-9)	(19) ERC/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations	405 gpd/ERC, MDD *
PN =	Property needed expressed in U units	0 gpd **

* Based on 2010 MDD from Schedule F-5 divided by TY equivalent ERCs from Schedule F-9

** If $EG \times PT \times U < 0$, $PN = 0$.

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010

Schedule F-9
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide the following information in order to calculate the average growth in ERC's for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Total SFRs Ending	Average	Total Gallons Sold	Gallons/ERC (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2006	1,730	1,732	1,731	180,068,620	104,026	221,110,000	2,126		
2	2007	1,732	1,722	1,727	161,039,200	93,248	195,784,000	2,100	-1.22%	
3	2008	1,722	1,697	1,710	135,926,960	79,513	165,379,000	2,080	-0.94%	
4	2009	1,697	1,681	1,689	123,903,000	73,359	151,136,000	2,060	-0.95%	
5	2010	1,681	1,687	1,684	118,530,743	70,386	145,125,400	2,062	0.08%	
Average Growth Through 5-Year Period (Col. 8)									-0.76%	

	<u>X</u>	<u>Y</u>
Regression Analysis per Rule 25-30.431(2)(C)		
Constant:	2135.451179	
X Coefficient:	-16.67624051	1 2,126 Actual
R^2:	0.917454552	2 2,100 Actual
		3 2,080 Actual
		4 2,060 Actual
		5 2,062 Actual
		10 1,969 Projected
5 year growth		(93)
Annual average growth		(19)

NOTE: Because the pattern of growth changed so drastically after 2006, the regression analysis and the simple averaging was done based only on 2007 - 2010.

Despite the growth pattern since 2006, the utility anticipates moderate growth in new connections over the next 11 years to design capacity. The growth in new connections is expected to be 15 ERCs in 2011, increasing by five new connections each year up through 2018, and leveling out to 56 ERCs /year to design capacity in 2021.

Schedule of Water Rate Base

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Schedule Year Ended: December 31, 2010
 Interim Final
 Historic Projected

Florida Public Service Commission

Schedule: A-1 (Interim)
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) 13 Mo. Avg Amount Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 8,840,469	(64,615) (A)	8,775,854	A-3, A-6
2	Utility Land & Land Rights	87,856	(262) (B)	87,594	A-6
3	Less: Non-Used & Useful Plant	-	-	-	A-3, A-7
4	Construction Work in Progress	48,946	- (C)	48,946	A-3, A-18
5	Less: Accumulated Depreciation	(3,345,867)	126,081 (D)	(3,219,786)	A-3, A-10
6	Less: CIAC	(3,322,830)	-	(3,322,830)	A-12
7	Accumulated Amortization of CIAC	1,420,734	-	1,420,734	A-3, A-14
8	Acquisition Adjustments	-	-	-	-
9	Accum. Amort. of Acq. Adjustments	-	-	-	-
10	Advances For Construction	(12,019)	712 (E)	(11,307)	A-16
11	Working Capital Allowance	133,814	- (F)	133,814	A-3, A-17
12	Total Rate Base	\$ 3,851,103	\$ 61,916	\$ 3,913,019	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Water Management Services, Inc.
 Schedule Year Ended: December 31, 2010
 Interim Final
 Historic Projected

Schedule: A-3 (Interim)
 Page 1 of 1
 Docket No.: 110200-WU
 Preparer: J. Allen

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant in Service - Increase (Decrease)</u>		
2	Proforma Plant Additions - Schedule A-3, pg 2 of 2	\$ -	\$ -
3	Proforma Plant Retirements - Schedule A-3, pg 2 of 2	-	-
4	To adjust 13 month average for stipulated issue #2 per Order # PSC-11-0010-SC-WU	(7,692)	
5	To adjust 13 month average for removal of 2008 Tahoe sold	(29,478)	
6	To adjust 13 month average for removal of 2008 Sierra sold	(9,970)	
7	To adjust 13 month average for removal of 2007 Tahoe sold	(30,413)	
8	To reflect 13 month average for capitalized R&M per Order # PSC-11-0010-SC-WU	51,751	
9	To reflect 13 month average for retirements per Order # PSC-11-0010-SC-WU	(38,813)	-
10	Total Utility Plant in Service	\$ (64,615)	\$ -
11	<u>(B) Utility Land and Land Rights - Increase (Decrease)</u>		
12	Land required for proforma plant and Well #5 - Schedule A-3, pg 2 of 2	\$ -	\$ -
13	To adjust 13 month average for stipulated issue #3 per Order # PSC-11-0010-SC-WU	(262)	-
14	Total Utility Land and Land Rights	\$ (262)	\$ -
15	<u>(C) Construction Work in Progress - Included with Proforma Plant above - (Decrease)</u>	\$ -	\$ -
16	<u>(D) Accumulated Depreciation - (Increase) Decrease</u>		
17	Proforma Plant Additions - Schedule A-3, pg 2 of 2	\$ -	\$ -
18	Proforma Plant Retirements - Schedule A-3, pg 2 of 2	-	-
19	To adjust 13 month average for stipulated issue #2 per Order # PSC-11-0010-SC-WU	537	
20	To adjust 13 month average for removal of 2008 Tahoe sold	2,047	
21	To adjust 13 month average for removal of 2008 Sierra sold	4,405	
22	To adjust 13 month average for removal of 2007 Tahoe sold	10,137	
23	To reflect 13 month average for capitalized R&M per Order # PSC-11-0010-SC-WU	(2,588)	
24	To reflect 13 month average for retirements per Order # PSC-11-0010-SC-WU	38,813	
25	To correct accumulated depreciation for adjustment to UPIS in 1992 rate case	72,730	-
26	Total Accumulated Depreciation	\$ 126,081	\$ -
27	<u>(E) Advances for Construction - To correct 13 month average for PSC adj - Decrease</u>	\$ 712	\$ -
28	<u>(F) Working Capital, Balance Sheet Method, see Sch. A-17 - Increase</u>	\$ 133,814	\$ -

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010

Schedule: A-17
 Page 1 of 1
 Preparer: J. Allen
 Recap Schedule: A-1

Explanation: Provide the calculation of working capital using the Balance Sheet method.

Line No		Water	Wastewater
1	<u>Final Rates - 12/31/10</u>		
2	Current And Accrued Assets (13 month average):		
3	Cash	\$ (8,769)	
4	Accounts Rec'b - Cust., net of Uncoll.	111,302	
5	Accts. Rec'b - Other	-	
6	Prepayments/Deposits	33,786	
7	Unamortized Debt Discount & Exp.	99,030	
8	Remove Unamortized Debt Discount & Expense - stipulated issue in 09 case	(99,030)	
9	Deferred Prior Rate Case Expense, per books	85,399	
10	Correcting entry to reflect PSC approved rate case expense (\$229,180 PSC approved)	143,781	
11	Deferred Current Rate Case Expense @ 50% (B-10)	110,000	
12	Deferred Loss on Bridge	46,138	
13	Current and Accrued Liabilities (13 month average):		
14	Accounts Payable	(343,627)	
15	Accrued Taxes	(80,390)	
16	Accrued Interest	(45,777)	
17	Misc. Current and Accrued Liabilities	(4,273)	
18	Correcting entry to reclassify 09 interim rates out of Customer Deposits	(7,685)	
19	Operating Reserves	(6,154)	
20	Remove 13 month avg of deferred comp plan in operating reserves at 12/31/09	6,154	
21	Equals working capital (Balance Sheet Approach)	<u>\$ 39,885</u>	
22	<u>Interim Rates - 12/31/10</u>		
23	Current And Accrued Assets (13 month average):		
24	Cash	\$ (8,769)	
25	Accounts Rec'b - Cust., net of Uncoll.	111,302	
26	Accts. Rec'b - Other	-	
27	Prepayments/Deposits	33,786	
28	Unamortized Debt Discount & Exp.	99,030	
29	Remove Unamortized Debt Discount & Expense - stipulated issue in 09 case	(99,030)	
30	Deferred Prior Rate Case Expense, per books	85,399	
31	Correcting entry to reflect PSC approved rate case expense (\$229,180 PSC approved)	143,781	
32	Deferred Loss on Bridge	46,138	
33	Current and Accrued Liabilities (13 month average):		
34	Accounts Payable	(343,627)	
35	Accrued Taxes	(80,390)	
36	Accrued Interest	(45,777)	
37	Misc. Current and Accrued Liabilities	(4,273)	
38	Correcting entry to reclassify 09 interim rates out of Customer Deposits	(7,685)	
39	Operating Reserves	(6,154)	
40	Remove 13 month avg of deferred comp plan in operating reserves at 12/31/09	6,154	
41	Equals working capital (Balance Sheet Approach *)	<u>\$ (70,115)</u>	
42	* Used 1/8 O&M method for interim rate calculation due to negative working capital as shown above.	<u>\$ 133,814</u>	

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: B-1 (Interim)

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Interim Final

Historic or Projected

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,291,712	\$ 11,312 (A)	\$ 1,303,024	\$ 270,096 (F)	\$ 1,573,120	B-4, E-2
2	Operation & Maintenance	1,115,100	(44,590) (B)	1,070,510	- (G)	1,070,510	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	199,395	- (C)	199,395	-	199,395	B-13, B-3(a)
4	Amortization	14,616	- (D)	14,616	-	14,616	B-3(a)
5	Taxes Other Than Income	107,672	(1,053) (E)	106,619	12,154 (H)	118,774	B-15, B-3(a)
6	Provision for Income Taxes	-	-	-	- (I)	-	C-1, B-3(a)
7	OPERATING EXPENSES	1,436,783	(45,643)	1,391,141	12,154	1,403,295	
8	NET OPERATING INCOME	\$ (145,071)	\$ 56,955	\$ (88,117)	\$ 257,942	\$ 169,825	
9	RATE BASE	\$ 3,851,103		\$ 3,913,019		\$ 3,913,019	
10	RATE OF RETURN	(3.77) %		(2.25) %		4.34 %	

Schedule of Adjustments to Operating Income
 Company: Water Management Services, Inc.
 Schedule Year Ended: December 31, 2010
 Interim Final
 Historic or Projected

Florida Public Service Commission
 Schedule: B-3 (Interim)
 Page 1 of 1
 Docket No.: 110200-WU
 Preparer: J. Allen

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) <u>Operating Revenues</u>		
2	(A1) Adjust for annualized revenue at current rates	\$ 11,312	\$ -
3	(A2) Increase in Misc. Service Charges (Sch. E-2 & E-4)	-	-
4	Total adjustment to TY Revenue	\$ 11,312	\$ -
5	(B) <u>Operation & Maintenance (O & M) Expenses</u>		
6	Adjustments to Normalize Expenses - Detail on Schedule B-3, pg 2 of 4 and 3 of 4	\$ (40,990)	-
	Less cost of hydraulic analysis and capacity study - Schedule B-3, pg 2 of 4, line 7	(3,600)	-
7	Total Adjustment to O&M Expenses	\$ (44,590)	\$ -
8	(C) <u>Depreciation Expense</u>		
9	(C1) Adjustment to include expense on Pro Forma Plant additions - Schedule A-3, pg 2 of 2	-	-
10	(C2) Adjustment to remove expense on Pro Forma Plant retirements - Schedule A-3, pg 2 of 2	-	-
11	Total adjustment to Depreciation Expense	\$ -	\$ -
12	(D) <u>Amortization - Pro Forma see Detail @ p.5</u>		
13	Amortize Prudently Retired Plant	\$ -	\$ -
16	(E) <u>Taxes Other Than Income (see Sch. B-15)</u>		
17	(E1) Payroll Taxes - Adjust payroll tax for salary normalization per adjustments on pg 2 of 4	(1,605)	-
18	(E2) Property Taxes - Adjust for proforma additions to plant	0	-
19	(E3) Regulatory Assessment Fees - Adjust for annualized revenues per Adjust (A) above	552	-
20	Total adjustment to Taxes Other	\$ (1,053)	\$ -
21	(F) <u>Revenue Increase</u>		
22	Increase in revenue required by the Utility to realize a rate of return of:		
23	4.34 %		
24	(F1) Increase in Water Sales Revenue (Sch. E-2)	270,096	-
25	(F2) Increase in Misc. Service Charges (Sch. E-2 & E-4)	-	-
26	Total Revenue Increase	\$ 270,096	\$ -
27	(G) <u>Rate Case Expenses</u>		
28	1/4 of Rate Case Expense (Sch. B-10 - current docket)	\$ -	\$ -
29	(H) <u>Taxes Other Than Income</u>		
30	Regulatory Assessment Fees (RAFs) - Adjust for requested revenue increase (Sch B-15)	\$ 12,154	\$ -
31	(I) <u>Provision for Income Taxes</u>		
32	Income Taxes (Sch C-1)	\$ -	\$ -

Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Schedule Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: B-15
 Page 1 of 1
 Preparer: J. Allen
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFTs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	58,138	34,895	11,826	2,812	107,672
Adjustments to Test Year (Explain):						
3	RAFTs assoc. with annualized revenue	498				498
4	Adjust payroll tax for salary normalization		(1,605)			(1,605)
5	Total Test Year Adjustments	498	(1,605)	-	-	(1,107)
6	Adjusted Test Year	58,636	33,291	11,826	2,812	106,565
7	RAFTs Assoc. with Revenue Increase	12,154	-	-	-	12,154
8	Total Balance	\$ 70,790	\$ 33,291	\$ 11,826	\$ 2,812	\$ 118,720
WASTEWATER						
9	Test Year Per Books	-	-	-	-	-
Adjustments to Test Year (Explain)						
11	Allocate WSC and Regional Expenses to Mid-County			-		-
12	Adj. Prop. Tax for allocations & non-used					-
13	Taxes re pro-forma adj. to salaries		-			-
14	RAFTs assoc. with annualized revenue					-
15	Total Test Year Adjustments	-	-	-	-	-
16	Adjusted Test Year	-	-	-	-	-
17	RAFTs Assoc. with Revenue Increase	-	-	-	-	-
18	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule of Requested Cost of Capital (Interim Rates)
 Beginning and End of Year Average

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Schedule Year Ended: December 31, 2010
 Historic [X] or Projected []

Schedule: D-1 (Interim)
 Page 1 of 1
 Preparer: J. Allen
 Subsidiary [] or Consolidated [X]

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.		(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	3,808,495	97.33 %	4.30 %	4.18 %
2	Short-Term Debt		%	0.00	
3	Preferred Stock				
4	Customer Deposits	104,524	2.67 %	6.00	0.16
5	Common Equity	-	%	11.16	0.00
6	Tax Credits - Zero Cost	-			
7	Accumulated Deferred Income Tax	-	%		0.00
8	Other (Explain)	-			
9	Total	<u>3,913,020</u>	<u>100.00 %</u>		<u>4.34 %</u>

Note: Cost of Equity based on Order No. PSC-11-0287-PAA-WS: 7.13% + 1.610/Equity Ratio, where
 Equity ratio = Common Equity/(Common Equity + Preferred + Long & Short Term Debt) = 0.00

Reconciliation of Capital Structure to Requested Rate Base (Interim)
Beginning and End of Year Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010
Schedule Year Ended: December 31, 2010
Historic [X] Projected []

Schedule: D-2 (Interim)
Page 1 of 1
Preparer: J. Allen

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Prior Year 12/31/09	(3) Test Year 12/31/10	(4) Thirteen Month Average	(6) Reconciliation Adjustments			(7) Reconciled To Requested Rate Base
					(5) Specific	(6) Prorata %	(6) Prorata Amount	
1	Long-Term Debt	7,730,876	8,096,036	7,831,613	(119,776) (A)	100 %	(3,903,342)	3,808,495
2	Short-Term Debt	-	-	-		%		
3	Preferred Stock							
4	Common Equity	(2,055,446)	(2,336,947)	(2,163,302)	2,163,302 (B)	- %	-	-
5	Customer Deposits	103,669	136,174	112,209	(7,685) (C)			104,524
6	Tax Credits - Zero Cost							
7	Tax Credits - Wtd. Cost							
8	Accum. Deferred Income Tax							
9	Accum Deferred Income Tax							
10								
11	Total	5,779,100	5,895,263	5,780,520	2,035,841	100 %	(3,903,342)	3,913,019

- 12 (A) To remove debt associated with assets sold or classified as nonutility property. See Schedule D-5.
- 13 (B) Zero out negative equity.
- 14 (C) Adjustment to reclassify deposits for interim rate refunds out of Customer Deposits per Schedule A-17.

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Cost of Long-Term Debt - Interim
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 110200-WU
Test Year Ended: December 31, 2010
Utility [X] or Parent []
Historic [X] or Projected []

Explanation: Provide the specified data on long-term debt issues on a 13 month average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-5 Interim
Page 1 of 1
Preparer: J. Allen

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Sold (Face Value)	13 Month Principal Amount Outstanding	13 Month Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Total debt in test year per books											
2	Envision	02/18/09 - 02/18/14	\$ 15,289	\$ 3,721	\$ 18	\$ 6	\$ -	\$ 879	\$ 885			5.80 %
3	Capital City Bank	10/10/07 - 10/09/12	5,338	1,819	-	-	78	353	431			8.07
4	Centennial Bank	06/16/06 - 06/16/11	2,796,847	1,524,399	5,871	39,258	11,740	39,258	118,866	169,864		6.17
5	Dept. of Envir. Protection	11/15/04 - 05/15/33	4,872,549	109,748	84,394	-	7,222	145,689	152,911			3.19
6	Florida Commerce C.U.	01/29/09 - 02/01/14	16,262	3,976	64	-	20	976	996			6.15
7	Farmers & Merchants Bank (Backhoe)	02/27/09 - 03/05/12	26,179	13,019	129	-	111	1,793	1,904			7.31
8	Ally Bank	03/10/10 - 03/24/16	26,007	3,875	-	-	-	2,130	2,130			8.19
9	Farmers & Merchants Bank (Lots)	12/05/07 - 10/05/22	73,141	2,605	18	-	-	5,486	5,486			7.50
10	Subtotal - debt per books for 2010 test year		7,831,613	1,663,162	90,494	39,258	19,177	39,258	276,172	334,607		4.34
11	Less debt in test year related to assets sold or nonutility investment:											
12	Envision (Line 2 above)	02/18/09 - 02/18/14	(15,289)	(3,721)	(18)	-	(6)	(879)	(885)			-5.80
13	Capital City Bank (Line 3 above)	10/10/07 - 10/09/12	(5,338)	(1,819)	-	-	(78)	(353)	(431)			-8.07
14	Ally Bank (Line 8 above)	03/10/10 - 03/24/16	(26,007)	(3,875)	-	-	-	(2,130)	(2,130)			-8.19
15	Farmers & Merchants Bank (Line 9 above)	12/05/07 - 10/05/22	(73,141)	(2,605)	(18)	-	-	(5,486)	(5,486)			-7.50
16	Subtotal - debt excluded from interim rate calculation		(119,776)	(12,020)	(36)	-	(84)	(8,848)	(8,932)			7.46
17	Total		\$ 7,711,837	\$ 1,651,142	\$ 90,458	\$ 39,258	\$ 19,093	\$ 39,258	\$ 267,324	\$ 325,675		4.30 %

18 Source of discount expense: 2010 Annual Report, Sch. F-13.

19 Line 4 is carried over from Schedule D-6 at the historical rate of prime plus 1%.

20 Line 4, Col. 7 includes the annual cost of life insurance required by the debt covenants.

Supporting Schedules: D-6

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: E-1 Final/ Interim

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [X] or Sewer []

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Test Year 1/1/2010 thru 2/8/2010	(3) Test Year 2/9/2010 thru 12/31/2010	(4) Post Test Year eff. 2/15/2011	(5) Proposed Interim Rates	(6) Proposed Rates
1	Residential					
2	5/8" x 3/4"	27.89	27.50	27.79	32.98	42.34
3	3/4"	41.84	41.26	41.69	49.47	63.51
4	1"	69.74	68.78	69.49	82.46	105.86
5	1 1/2"	139.47	137.54	138.97	164.91	211.71
6	Gallonge Charge (per 1000 gallons)					
7	0-8,000 gallons	3.32	3.27	3.30	3.92	5.03
8	8,001-15,000 gallons	4.14	4.08	4.12	4.89	6.28
9	over 15,000 gallons	4.98	4.91	4.96	5.89	7.56
10	General Service, incl. Public & Multi-family					
11	5/8" x 3/4"	27.89	27.50	27.79	32.98	42.34
12	3/4"	41.84	41.26	41.69	49.47	63.51
13	1"	69.74	68.78	69.49	82.46	105.86
14	1 1/2"	139.47	137.54	138.97	164.91	211.71
15	2"	223.16	220.08	222.36	263.87	338.75
16	3" Compound	418.42	412.64	416.92	494.75	635.14
17	3" Turbine	488.16	481.42	486.42	577.22	741.02
18	4" Compound	697.37	687.74	694.88	824.59	1,058.59
19	4" Turbine	836.84	825.28	833.84	989.49	1,270.28
20	6" Compound	1,394.73	1,375.46	1,389.73	1,649.15	2,117.13
21	6" Turbine	1,743.42	1,719.33	1,737.17	2,061.45	2,646.42
22	8" Compound	2,253.58	2,200.75	2,223.59	2,638.67	3,387.44
23	8" Turbine	2,510.52	2,475.83	2,501.52	2,968.48	3,810.84
24	10" Compound	3,207.89	3,163.57	3,196.40	3,793.07	4,869.42
25	10" Turbine	4,044.73	3,988.85	4,030.24	4,782.57	6,139.70
26	12" Compound	5,997.36	5,914.50	5,975.88	7,091.40	9,103.71
27	Gallonge Charge					
28	(per 1000 gallons)	4.72	4.65	4.70	5.58	7.16

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Schedule Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-2 Interim
 Page 1 of 1
 Preparer: J. Allen

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made.

Line No.	(1) Class/Meter Size	(2)		(3)		(4)		(5)		(6)		(7)		(8)		(9)	
		Test Year Bills/Gallons	Rates 1/1/10- 2/8/10	Rates 2/9/10- 12/31/10	Rates Eff. 2/22/11	Test Year Revenues Prorated	Test Year Annualized @ 2/15/11 Rates	Interim Rates	Revenue at Interim Rates								
1	Residential																
2	5/8" x 3/4" (R1)	18,185	\$ 27.89	\$ 27.50	\$ 27.79	\$ 500,845	\$ 505,361	\$ 32.98	\$ 599,697								
3	3/4" (R1Q)	1,701	41.84	41.26	41.69	70,289	70,915	49.47	84,152								
4	1" (R2)	295	69.74	68.78	69.49	20,320	20,500	82.46	24,326								
5	1 1/2" (R3)	53	139.47	137.54	138.97	7,301	7,365	164.91	8,740								
6	Total residential Bills/ BFC Rev.	20,234				\$ 598,755	\$ 604,141		\$ 716,915								
7	0-8,000 gallons	75,645	\$ 3.32	\$ 3.27	\$ 3.30	\$ 247,763	\$ 249,629	\$ 3.92	\$ 296,227								
8	8,001-15,000 gallons	20,294	4.14	4.08	4.12	82,930	83,611	4.89	99,219								
9	over 15,000 gallons	28,333	4.98	4.91	4.96	139,327	140,532	5.89	166,765								
10	Total residential Gallons/ Gals rev.	124,272				\$ 470,020	\$ 473,771		\$ 562,211								
11	Total Residential Revenue					\$ 1,068,775	\$ 1,077,912		\$ 1,279,126								
12	Average Residential Bill					\$ 52.82	\$ 53.27		\$ 63.22								
13	General Service - Commercial																
14	5/8" x 3/4" (C1)	598	\$ 27.89	\$ 27.50	\$ 27.79	\$ 16,470	\$ 16,618	\$ 32.98	\$ 19,721								
15	M Gallons	3,504	4.72	4.65	4.70	16,320	16,469	5.58	19,543								
16	3/4" (C1Q)	24	41.84	41.26	41.69	992	1,001	49.47	1,187								
17	M Gallons	576	4.72	4.65	4.70	2,683	2,707	5.58	3,213								
18	1" (C2)	251	69.74	68.78	69.49	17,290	17,442	82.46	20,698								
19	M Gallons	3,266	4.72	4.65	4.70	15,211	15,350	5.58	18,216								
20	1 1/2" (C3)	93	139.47	137.54	138.97	12,810	12,924	164.91	15,337								
21	M Gallons	3,722	4.72	4.65	4.70	17,335	17,493	5.58	20,759								
22	2" (C4)& (CC2)	59	223.16	220.08	222.36	13,004	13,119	263.87	15,568								
23	M Gallons	3,056	4.72	4.65	4.70	14,233	14,363	5.58	17,044								
24	3" Compound (CC3)	24	418.42	412.64	416.92	9,918	10,006	494.75	11,874								
25	M Gallons	1,897	4.72	4.65	4.70	8,835	8,916	5.58	10,580								
26	Total GS - Commercial Bills	1,049				\$ 145,101	\$ 146,409		\$ 173,740								
27	Total GS - Commercial Gallons	16,021															
28	Average GS - Commercial Bill					\$ 138.32	\$ 139.57		\$ 165.62								
29	General Service - Public																
30	5/8" x 3/4" (P1)	9	\$ 27.89	\$ 27.50	\$ 27.79	\$ 248	\$ 250	\$ 32.98	\$ 297								
31	M Gallons	1	4.72	4.65	4.70	5	5	5.58	6								
32	1" (P2)	12	69.74	68.78	69.49	827	834	82.46	990								
33	M Gallons	567	4.72	4.65	4.70	2,641	2,665	5.58	3,162								
34	2" (PC2)	-	223.16	220.08	222.36	-	-	263.87	-								
35	M Gallons	-	4.72	4.65	4.70	-	-	5.58	-								
36	6" Turbine (P6)	12	1,743.42	1,719.33	1,737.17	20,663	20,846	2,061.45	24,737								
37	M Gallons	4,008	4.72	4.65	4.70	18,667	18,838	5.58	22,354								
38	6" Compound (PC6)	-	1,394.73	1,375.46	1,389.73	-	-	1,649.15	-								
39	M Gallons	-	4.72	4.65	4.70	-	-	5.58	-								
40	Total GS - Public Bills	33				\$ 43,050	\$ 43,437		\$ 51,546								
41	Total GS - Public Gallons	4,576															
42	Average GS - Public Bill					\$ 1,304.54	\$ 1,316.28		\$ 1,562.00								
43	General Service - Multi - Family																
44	5/8" x 3/4" (M1)	283	\$ 27.89	\$ 27.50	\$ 27.79	\$ 7,794	\$ 7,865	\$ 32.98	\$ 9,333								
45	M Gallons	2,404	4.72	4.65	4.70	11,197	11,299	5.58	13,408								
46	1" (M2)	84	69.74	68.78	69.49	5,786	5,837	82.46	6,927								
47	M Gallons	767	4.72	4.65	4.70	3,572	3,605	5.58	4,278								
48	1 1/2" (M3)	24	139.47	137.54	138.97	3,306	3,335	164.91	3,958								
49	M Gallons	428	4.72	4.65	4.70	1,993	2,012	5.58	2,387								
50	4" Compound (MC4)	12	697.37	687.74	694.88	8,265	8,339	824.59	9,895								
51	M Gallons	2,406	4.72	4.65	4.70	11,206	11,308	5.58	13,419								
52	Total GS - Multi - Family Bills	403				\$ 53,120	\$ 53,599		\$ 63,605								
53	Total GS - Multi - Family Gallons	6,005															
54	Average GS - Multi - Family Bill					\$ 131.81	\$ 133.00		\$ 157.83								
55	Miscellaneous service revenues					\$ 5,501	\$ 5,501		\$ 5,501								
56	Total Calculated (Annualized) Revenue					\$ 1,315,547	\$ 1,326,859		\$ 1,573,518								
57	Total revenue per books/required					\$ 1,291,712			\$ 1,573,120								
58	Immaterial Difference			91		\$ 23,835			\$ 398								
59						1.8452%			0.0253%								

CLASS A
WATER AND/OR WASTEWATER UTILITIES
FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS
OF
WATER MANAGEMENT SERVICES, INC.
DOCKET NO. 110200-WU

VOLUME II

REVISED (January 7, 2012)
BILLING ANALYSIS
FOR THE

TEST YEAR ENDED: December 31, 2010

DOCUMENT NO. DATE

00173-12 1/10/12
FPSC - COMMISSION CLERK

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [X] or Sewer []

Rate Period: 1/1/2010-2/20/2010

Customer Class: Residential R1

Meter Size: 5/8"x3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	369	369	0	0	1,173	0	0.00%
1	223	592	223	223	950	1,173	17.93%
2	215	807	430	653	735	2,123	32.45%
3	168	975	504	1,157	567	2,858	43.69%
4	132	1,107	528	1,685	435	3,425	52.35%
5	116	1,223	580	2,265	319	3,860	59.00%
6	63	1,286	378	2,643	256	4,179	63.88%
7	52	1,338	364	3,007	204	4,435	67.79%
8	31	1,369	248	3,255	173	4,639	70.91%
9	20	1,389	180	3,435	153	4,812	73.56%
10	21	1,410	210	3,645	132	4,965	75.89%
11	19	1,429	209	3,854	113	5,097	77.91%
12	10	1,439	120	3,974	103	5,210	79.64%
13	19	1,458	247	4,221	84	5,313	81.21%
14	5	1,463	70	4,291	79	5,397	82.50%
15	8	1,471	120	4,411	71	5,476	83.71%
16	5	1,476	80	4,491	66	5,547	84.79%
17	5	1,481	85	4,576	61	5,613	85.80%
18	4	1,485	72	4,648	57	5,674	86.73%
19	6	1,491	114	4,762	51	5,731	87.60%
20	4	1,495	80	4,842	47	5,782	88.38%
21	6	1,501	126	4,968	41	5,829	89.10%
22	5	1,506	110	5,078	36	5,870	89.73%
23	2	1,508	46	5,124	34	5,906	90.28%
24	4	1,512	96	5,220	30	5,940	90.80%
25	2	1,514	50	5,270	28	5,970	91.26%
26	1	1,515	26	5,296	27	5,998	91.68%
28	2	1,517	56	5,352	25	6,052	92.51%
29	4	1,521	116	5,468	21	6,077	92.89%
30	2	1,523	60	5,528	19	6,098	93.21%
31	2	1,525	62	5,590	17	6,117	93.50%
32	1	1,526	32	5,622	16	6,134	93.76%
34	1	1,527	34	5,656	15	6,166	94.25%
35	3	1,530	105	5,761	12	6,181	94.48%
36	1	1,531	36	5,797	11	6,193	94.67%
37	1	1,532	37	5,834	10	6,204	94.83%
39	1	1,533	39	5,873	9	6,224	95.14%
42	1	1,534	42	5,915	8	6,251	95.55%
45	1	1,535	45	5,960	7	6,275	95.92%
47	2	1,537	94	6,054	5	6,289	96.13%
50	2	1,539	100	6,154	3	6,304	96.36%
79	1	1,540	79	6,233	2	6,391	97.69%
119	1	1,541	119	6,352	1	6,471	98.91%
190	1	1,542	190	6,542	0	6,542	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: Residential RIQ

Meter Size: 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	22	22	0	0	92	0	0.00%
1	27	49	27	27	65	92	26.36%
2	13	62	26	53	52	157	44.99%
3	15	77	45	98	37	209	59.89%
4	11	88	44	142	26	246	70.49%
5	7	95	35	177	19	272	77.94%
6	8	103	48	225	11	291	83.38%
7	4	107	28	253	7	302	86.53%
9	4	111	36	289	3	316	90.54%
10	1	112	10	299	2	319	91.40%
24	1	113	24	323	1	347	99.43%
26	1	114	26	349	0	349	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: Residential R2

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	5	5	0	0	20	0	0.00%
1	4	9	4	4	16	20	16.53%
2	3	12	6	10	13	36	29.75%
3	2	14	6	16	11	49	40.50%
4	1	15	4	20	10	60	49.59%
5	3	18	15	35	7	70	57.85%
7	1	19	7	42	6	84	69.42%
8	2	21	16	58	4	90	74.38%
10	2	23	20	78	2	98	80.99%
11	1	24	11	89	1	100	82.64%
32	1	25	32	121	0	121	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: Residential R3

Meter Size: 1.5"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	1	1	0	0	3	0	0.00%
1	1	2	1	1	2	3	23.08%
5	1	3	5	6	1	11	84.62%
7	1	4	7	13	0	13	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: General Service Commercial C1

Meter Size: 5/8"x3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	18	18	0	0	33	0	0.00%
1	8	26	8	8	25	33	16.10%
2	5	31	10	18	20	58	28.29%
3	5	36	15	33	15	78	38.05%
4	3	39	12	45	12	93	45.37%
5	2	41	10	55	10	105	51.22%
6	1	42	6	61	9	115	56.10%
9	3	45	27	88	6	142	69.27%
12	2	47	24	112	4	160	78.05%
14	1	48	14	126	3	168	81.95%
18	1	49	18	144	2	180	87.80%
22	1	50	22	166	1	188	91.71%
39	1	51	39	205	0	205	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: General Service Commercial C1Q

Meter Size: 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	1	1	0	0	1	0	0.00%
4	1	2	4	4	0	4	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: General Service Commercial C2

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
0	7	7	0	0	14	0	0.00%
1	4	11	4	4	10	14	8.38%
3	1	12	3	7	9	34	20.36%
4	2	14	8	15	7	43	25.75%
6	1	15	6	21	6	57	34.13%
9	3	18	27	48	3	75	44.91%
10	1	19	10	58	2	78	46.71%
22	1	20	22	80	1	102	61.08%
87	1	21	87	167	0	167	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [X] or Sewer []

Rate Period: 1/1/2010-2/20/2010

Customer Class: General Service Commercial C3

Meter Size: 1.5"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	-7	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	4	4	0	0	3	0	0.00%
1	1	5	1	1	2	3	4.17%
2	1	6	2	3	1	5	6.94%
69	1	7	69	72	0	72	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: General Service Commercial C4

Meter Size: 2"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
16	1	1	16	16	1	0	0.00%
36	1	2	36	52	0	52	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: General Service Commercial CC2

Meter Size: 2" Compound

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
0	1	1	0	0	2	0	0.00%
11	1	2	11	11	1	22	40.00%
44	1	3	44	55	0	55	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: General Service Commercial CC3

Meter Size: 3" Compound

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
30	1	1	30	30	1	0	0.00%
40	1	2	40	70	0	70	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: General Service Multi-Family M1

Meter Size: 5/8"x3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
0	2	2	0	0	21	0	0.00%
1	2	4	2	2	19	21	12.88%
2	1	5	2	4	18	40	24.54%
3	3	8	9	13	15	58	35.58%
6	2	10	12	25	13	103	63.19%
7	4	14	28	53	9	116	71.17%
8	3	17	24	77	6	125	76.69%
9	1	18	9	86	5	131	80.37%
13	2	20	26	112	3	151	92.64%
15	1	21	15	127	2	157	96.32%
16	1	22	16	143	1	159	97.55%
20	1	23	20	163	0	163	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-14
 Page 1 of 1
 Preparer: J. Allen

Customer Class: General Service Multi- Family MIQ

Rate Period: 1/1/2010-2/20/2010
 Meter Size: 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	1	1	0	0	0	0	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: General Service Multi- Family M2

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
6	2	2	12	12	5	0	0.00%
7	2	4	14	26	3	47	79.66%
11	3	7	33	59	0	59	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: General Service Multi-Family M3

Meter Size: 1.5"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor {(1)x(6)}+(5)	Percentage of Total
4	1	1	4	4	1	0	0.00%
19	1	2	19	23	0	23	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: General Service Multi- Family MC4

Meter Size: 4" Compound

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
23	1	1	23	23	0	23	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: General Service Public P1

Meter Size: 5/8"x3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	1	1	0	0	0	0	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 1/1/2010-2/20/2010

Customer Class: General Service Public P2

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt.	Number	Cumulative	Gallons	Cumulative	Reversed	Consolidated	Percentage
Level	of Bills	Bills	Consumed (1)x(2)	Gallons	Bills	Factor [(1)x(6)]+(5)	of Total
8	1	1	8	8	0	0	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-14
 Page 1 of 1
 Preparer: J. Allen

Customer Class: General Service Public P6

Rate Period: 1/1/2010-2/20/2010
 Meter Size: 6" Turbine

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
334	1	1	334	334	0	334	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 2

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [X] or Sewer []

Rate Period: 2/21/2010-9/19/2010

Customer Class: Residential R1

Meter Size: 5/8"x3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor {(1)x(6)}+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	1,752	1,752	0	0	8,894	0	0.00%
1	1,297	3,049	1,297	1,297	7,597	8,894	13.19%
2	1,170	4,219	2,340	3,637	6,427	16,491	24.45%
3	1,124	5,343	3,372	7,009	5,303	22,918	33.98%
4	934	6,277	3,736	10,745	4,369	28,221	41.84%
5	775	7,052	3,875	14,620	3,594	32,590	48.32%
6	524	7,576	3,144	17,764	3,070	36,184	53.64%
7	395	7,971	2,765	20,529	2,675	39,254	58.20%
8	351	8,322	2,808	23,337	2,324	41,929	62.16%
9	266	8,588	2,394	25,731	2,058	44,253	65.61%
10	233	8,821	2,330	28,061	1,825	46,311	68.66%
11	190	9,011	2,090	30,151	1,635	48,136	71.36%
12	187	9,198	2,244	32,395	1,448	49,771	73.79%
13	156	9,354	2,028	34,423	1,292	51,219	75.93%
14	121	9,475	1,694	36,117	1,171	52,511	77.85%
15	118	9,593	1,770	37,887	1,053	53,682	79.59%
16	99	9,692	1,584	39,471	954	54,735	81.15%
17	96	9,788	1,632	41,103	858	55,689	82.56%
18	82	9,870	1,476	42,579	776	56,547	83.83%
19	76	9,946	1,444	44,023	700	57,323	84.98%
20	63	10,009	1,260	45,283	637	58,023	86.02%
21	57	10,066	1,197	46,480	580	58,660	86.97%
22	53	10,119	1,166	47,646	527	59,240	87.83%
23	48	10,167	1,104	48,750	479	59,767	88.61%
24	31	10,198	744	49,494	448	60,246	89.32%
25	32	10,230	800	50,294	416	60,694	89.98%
26	34	10,264	884	51,178	382	61,110	90.60%
27	24	10,288	648	51,826	358	61,492	91.16%
28	27	10,315	756	52,582	331	61,850	91.69%
29	19	10,334	551	53,133	312	62,181	92.19%
30	25	10,359	750	53,883	287	62,493	92.65%
31	18	10,377	558	54,441	269	62,780	93.07%
32	18	10,395	576	55,017	251	63,049	93.47%
33	18	10,413	594	55,611	233	63,300	93.84%
34	24	10,437	816	56,427	209	63,533	94.19%
35	10	10,447	350	56,777	199	63,742	94.50%
36	13	10,460	468	57,245	186	63,941	94.79%
37	13	10,473	481	57,726	173	64,127	95.07%
38	4	10,477	152	57,878	169	64,300	95.33%
39	12	10,489	468	58,346	157	64,469	95.58%
40	6	10,495	240	58,586	151	64,626	95.81%
41	9	10,504	369	58,955	142	64,777	96.03%
42	4	10,508	168	59,123	138	64,919	96.24%
43	9	10,517	387	59,510	129	65,057	96.45%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 2 of 2

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 2/21/2010-9/19/2010

Customer Class: Residential R1

Meter Size: 5/8"x3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)		(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor (1)x(6)+(-5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
44	9	10,526	396	59,906	120	65,186	96.64%
45	9	10,535	405	60,311	111	65,306	96.82%
46	6	10,541	276	60,587	105	65,417	96.98%
47	7	10,548	329	60,916	98	65,522	97.14%
48	6	10,554	288	61,204	92	65,620	97.28%
49	7	10,561	343	61,547	85	65,712	97.42%
50	8	10,569	400	61,947	77	65,797	97.55%
51	4	10,573	204	62,151	73	65,874	97.66%
52	7	10,580	364	62,515	66	65,947	97.77%
53	2	10,582	106	62,621	64	66,013	97.87%
54	1	10,583	54	62,675	63	66,077	97.96%
55	5	10,588	275	62,950	58	66,140	98.05%
56	3	10,591	168	63,118	55	66,198	98.14%
57	5	10,596	285	63,403	50	66,253	98.22%
58	2	10,598	116	63,519	48	66,303	98.30%
59	2	10,600	118	63,637	46	66,351	98.37%
61	1	10,601	61	63,698	45	66,443	98.50%
62	3	10,604	186	63,884	42	66,488	98.57%
63	2	10,606	126	64,010	40	66,530	98.63%
64	2	10,608	128	64,138	38	66,570	98.69%
65	2	10,610	130	64,268	36	66,608	98.75%
67	1	10,611	67	64,335	35	66,680	98.86%
68	1	10,612	68	64,403	34	66,715	98.91%
69	1	10,613	69	64,472	33	66,749	98.96%
70	2	10,615	140	64,612	31	66,782	99.01%
71	2	10,617	142	64,754	29	66,813	99.05%
74	2	10,619	148	64,902	27	66,900	99.18%
75	3	10,622	225	65,127	24	66,927	99.22%
76	1	10,623	76	65,203	23	66,951	99.26%
77	2	10,625	154	65,357	21	66,974	99.29%
78	2	10,627	156	65,513	19	66,995	99.32%
80	2	10,629	160	65,673	17	67,033	99.38%
81	1	10,630	81	65,754	16	67,050	99.40%
84	1	10,631	84	65,838	15	67,098	99.48%
86	1	10,632	86	65,924	14	67,128	99.52%
88	2	10,634	176	66,100	12	67,156	99.56%
89	1	10,635	89	66,189	11	67,168	99.58%
90	2	10,637	180	66,369	9	67,179	99.60%
91	1	10,638	91	66,460	8	67,188	99.61%
93	1	10,639	93	66,553	7	67,204	99.63%
105	1	10,640	105	66,658	6	67,288	99.76%
123	1	10,641	123	66,781	5	67,396	99.92%
126	1	10,642	126	66,907	4	67,411	99.94%
128	1	10,643	128	67,035	3	67,419	99.95%
133	1	10,644	133	67,168	2	67,434	99.97%
135	1	10,645	135	67,303	1	67,438	99.98%
149	1	10,646	149	67,452	0	67,452	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-14
 Page 1 of 2
 Preparer: J. Allen

Customer Class: Residential R1Q

Rate Period: 2/21/2010-9/19/2010
 Meter Size: 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]÷(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	149	149	0	0	781	0	0.00%
1	126	275	126	126	655	781	12.65%
2	115	390	230	356	540	1,436	23.25%
3	80	470	240	596	460	1,976	31.99%
4	79	549	316	912	381	2,436	39.44%
5	52	601	260	1,172	329	2,817	45.61%
6	53	654	318	1,490	276	3,146	50.94%
7	43	697	301	1,791	233	3,422	55.41%
8	32	729	256	2,047	201	3,655	59.18%
9	20	749	180	2,227	181	3,856	62.44%
10	19	768	190	2,417	162	4,037	65.37%
11	20	788	220	2,637	142	4,199	67.99%
12	11	799	132	2,769	131	4,341	70.29%
13	11	810	143	2,912	120	4,472	72.41%
14	10	820	140	3,052	110	4,592	74.35%
15	11	831	165	3,217	99	4,702	76.13%
16	10	841	160	3,377	89	4,801	77.74%
17	12	853	204	3,581	77	4,890	79.18%
18	9	862	162	3,743	68	4,967	80.42%
19	7	869	133	3,876	61	5,035	81.53%
20	7	876	140	4,016	54	5,096	82.51%
21	2	878	42	4,058	52	5,150	83.39%
22	3	881	66	4,124	49	5,202	84.23%
23	3	884	69	4,193	46	5,251	85.02%
24	2	886	48	4,241	44	5,297	85.77%
25	3	889	75	4,316	41	5,341	86.48%
26	1	890	26	4,342	40	5,382	87.14%
27	2	892	54	4,396	38	5,422	87.79%
28	2	894	56	4,452	36	5,460	88.41%
29	2	896	58	4,510	34	5,496	88.99%
30	2	898	60	4,570	32	5,530	89.54%
31	4	902	124	4,694	28	5,562	90.06%
32	3	905	96	4,790	25	5,590	90.51%
33	3	908	99	4,889	22	5,615	90.92%
34	4	912	136	5,025	18	5,637	91.27%
37	1	913	37	5,062	17	5,691	92.15%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 2 of 2

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 2/21/2010-9/19/2010

Customer Class: Residential R1Q

Meter Size: 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
38	1	914	38	5,100	16	5,708	92.42%
39	3	917	117	5,217	13	5,724	92.68%
42	1	918	42	5,259	12	5,763	93.31%
44	1	919	44	5,303	11	5,787	93.70%
45	1	920	45	5,348	10	5,798	93.88%
46	1	921	46	5,394	9	5,808	94.04%
49	1	922	49	5,443	8	5,835	94.48%
55	1	923	55	5,498	7	5,883	95.26%
57	1	924	57	5,555	6	5,897	95.48%
73	1	925	73	5,628	5	5,993	97.04%
87	1	926	87	5,715	4	6,063	98.17%
100	1	927	100	5,815	3	6,115	99.01%
103	1	928	103	5,918	2	6,124	99.16%
122	1	929	122	6,040	1	6,162	99.77%
136	1	930	136	6,176	0	6,176	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [X] or Sewer []

Rate Period: 2/21/2010-9/19/2010

Customer Class: Residential R2

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	35	35	0	0	135	0	0.00%
1	9	44	9	9	126	135	6.62%
2	11	55	22	31	115	261	12.80%
3	8	63	24	55	107	376	18.44%
4	9	72	36	91	98	483	23.69%
5	10	82	50	141	88	581	28.49%
6	8	90	48	189	80	669	32.81%
7	6	96	42	231	74	749	36.73%
8	6	102	48	279	68	823	40.36%
9	7	109	63	342	61	891	43.70%
10	6	115	60	402	55	952	46.69%
11	7	122	77	479	48	1,007	49.39%
12	4	126	48	527	44	1,055	51.74%
13	1	127	13	540	43	1,099	53.90%
14	3	130	42	582	40	1,142	56.01%
15	3	133	45	627	37	1,182	57.97%
16	6	139	96	723	31	1,219	59.78%
17	1	140	17	740	30	1,250	61.30%
18	5	145	90	830	25	1,280	62.78%
19	1	146	19	849	24	1,305	64.00%
20	4	150	80	929	20	1,329	65.18%
22	2	152	44	973	18	1,369	67.14%
23	1	153	23	996	17	1,387	68.02%
25	1	154	25	1,021	16	1,421	69.69%
26	2	156	52	1,073	14	1,437	70.48%
28	1	157	28	1,101	13	1,465	71.85%
32	1	158	32	1,133	12	1,517	74.40%
33	1	159	33	1,166	11	1,529	74.99%
42	2	161	84	1,250	9	1,628	79.84%
43	1	162	43	1,293	8	1,637	80.28%
52	1	163	52	1,345	7	1,709	83.82%
58	1	164	58	1,403	6	1,751	85.88%
69	1	165	69	1,472	5	1,817	89.11%
78	1	166	78	1,550	4	1,862	91.32%
98	1	167	98	1,648	3	1,942	95.24%
114	1	168	114	1,762	2	1,990	97.60%
133	1	169	133	1,895	1	2,028	99.46%
144	1	170	144	2,039	0	2,039	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 2/21/2010-9/19/2010

Customer Class: Residential R3

Meter Size: 1.5"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
0	3	3	0	0	26	0	0.00%
1	3	6	3	3	23	26	9.74%
2	3	9	6	9	20	49	18.35%
3	1	10	3	12	19	69	25.84%
5	2	12	10	22	17	107	40.07%
6	2	14	12	34	15	124	46.44%
7	1	15	7	41	14	139	52.06%
9	3	18	27	68	11	167	62.55%
10	1	19	10	78	10	178	66.67%
11	1	20	11	89	9	188	70.41%
12	1	21	12	101	8	197	73.78%
13	1	22	13	114	7	205	76.78%
14	1	23	14	128	6	212	79.40%
15	1	24	15	143	5	218	81.65%
17	2	26	34	177	3	228	85.39%
23	1	27	23	200	2	246	92.13%
31	1	28	31	231	1	262	98.13%
36	1	29	36	267	0	267	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [X] or Sewer []

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Commercial C1

Meter Size: 5/8"x3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	105	105	0	0	246	0	0.00%
1	62	167	62	62	184	246	10.93%
2	30	197	60	122	154	430	19.10%
3	25	222	75	197	129	584	25.94%
4	15	237	60	257	114	713	31.67%
5	10	247	50	307	104	827	36.74%
6	7	254	42	349	97	931	41.36%
7	8	262	56	405	89	1,028	45.67%
8	11	273	88	493	78	1,117	49.62%
9	8	281	72	565	70	1,195	53.09%
10	3	284	30	595	67	1,265	56.20%
11	3	287	33	628	64	1,332	59.17%
12	9	296	108	736	55	1,396	62.02%
13	3	299	39	775	52	1,451	64.46%
14	4	303	56	831	48	1,503	66.77%
15	5	308	75	906	43	1,551	68.90%
16	4	312	64	970	39	1,594	70.81%
17	3	315	51	1,021	36	1,633	72.55%
18	4	319	72	1,093	32	1,669	74.14%
19	2	321	38	1,131	30	1,701	75.57%
20	2	323	40	1,171	28	1,731	76.90%
21	3	326	63	1,234	25	1,759	78.14%
22	1	327	22	1,256	24	1,784	79.25%
24	1	328	24	1,280	23	1,832	81.39%
25	2	330	50	1,330	21	1,855	82.41%
26	2	332	52	1,382	19	1,876	83.34%
27	3	335	81	1,463	16	1,895	84.18%
29	1	336	29	1,492	15	1,927	85.61%
30	1	337	30	1,522	14	1,942	86.27%
31	1	338	31	1,553	13	1,956	86.89%
32	1	339	32	1,585	12	1,969	87.47%
33	2	341	66	1,651	10	1,981	88.01%
34	1	342	34	1,685	9	1,991	88.45%
38	1	343	38	1,723	8	2,027	90.05%
48	1	344	48	1,771	7	2,107	93.60%
51	1	345	51	1,822	6	2,128	94.54%
53	1	346	53	1,875	5	2,140	95.07%
60	1	347	60	1,935	4	2,175	96.62%
65	1	348	65	2,000	3	2,195	97.51%
69	1	349	69	2,069	2	2,207	98.05%
77	1	350	77	2,146	1	2,223	98.76%
105	1	351	105	2,251	0	2,251	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Commercial CIQ

Meter Size: 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
0	2	2	0	0	12	0	0.00%
5	2	4	10	10	10	60	18.69%
12	1	5	12	22	9	130	40.50%
13	1	6	13	35	8	139	43.30%
21	1	7	21	56	7	203	63.24%
26	2	9	52	108	5	238	74.14%
31	1	10	31	139	4	263	81.93%
36	1	11	36	175	3	283	88.16%
40	1	12	40	215	2	295	91.90%
52	1	13	52	267	1	319	99.38%
54	1	14	54	321	0	321	100.00%

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 2

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [X] or Sewer []

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Commercial C2

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	47	47	0	0	100	0	0.00%
1	11	58	11	11	89	100	5.12%
2	8	66	16	27	81	189	9.67%
3	11	77	33	60	70	270	13.81%
4	3	80	12	72	67	340	17.39%
5	8	88	40	112	59	407	20.82%
6	4	92	24	136	55	466	23.84%
7	4	96	28	164	51	521	26.65%
8	2	98	16	180	49	572	29.26%
9	4	102	36	216	45	621	31.76%
10	1	103	10	226	44	666	34.07%
11	4	107	44	270	40	710	36.32%
12	2	109	24	294	38	750	38.36%
13	2	111	26	320	36	788	40.31%
14	2	113	28	348	34	824	42.15%
15	3	116	45	393	31	858	43.89%
16	1	117	16	409	30	889	45.47%
17	2	119	34	443	28	919	47.01%
18	1	120	18	461	27	947	48.44%
21	2	122	42	503	25	1,028	52.58%
22	1	123	22	525	24	1,053	53.86%
23	1	124	23	548	23	1,077	55.99%
24	1	125	24	572	22	1,100	56.27%
25	1	126	25	597	21	1,122	57.39%
26	2	128	52	649	19	1,143	58.47%
28	1	129	28	677	18	1,181	60.41%
29	1	130	29	706	17	1,199	61.33%
30	1	131	30	736	16	1,216	62.20%
32	2	133	64	800	14	1,248	63.84%
36	1	134	36	836	13	1,304	66.70%
49	1	135	49	885	12	1,473	75.35%
51	1	136	51	936	11	1,497	76.57%
53	1	137	53	989	10	1,519	77.70%
58	1	138	58	1,047	9	1,569	80.26%
62	1	139	62	1,109	8	1,605	82.10%
64	1	140	64	1,173	7	1,621	82.92%
68	2	142	136	1,309	5	1,649	84.35%
79	1	143	79	1,388	4	1,704	87.16%
101	1	144	101	1,489	3	1,792	91.66%
135	1	145	135	1,624	2	1,894	96.88%
153	1	146	153	1,777	1	1,930	98.72%
178	1	147	178	1,955	0	1,955	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Commercial C3

Meter Size: 1.5"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
0	19	19	0	0	35	0	0.00%
1	4	23	4	4	31	35	1.61%
5	1	24	5	9	30	159	7.31%
6	2	26	12	21	28	189	8.69%
19	1	27	19	40	27	553	25.41%
21	1	28	21	61	26	607	27.90%
22	2	30	44	105	24	633	29.09%
25	1	31	25	130	23	705	32.40%
30	1	32	30	160	22	820	37.68%
32	1	33	32	192	21	864	39.71%
36	1	34	36	228	20	948	43.57%
39	1	35	39	267	19	1,008	46.32%
54	2	37	108	375	17	1,293	59.42%
55	1	38	55	430	16	1,310	60.20%
66	1	39	66	496	15	1,486	68.29%
74	1	40	74	570	14	1,606	73.81%
75	1	41	75	645	13	1,620	74.45%
79	1	42	79	724	12	1,672	76.84%
82	1	43	82	806	11	1,708	78.49%
86	1	44	86	892	10	1,752	80.51%
94	1	45	94	986	9	1,832	84.19%
102	1	46	102	1,088	8	1,904	87.50%
110	1	47	110	1,198	7	1,968	90.44%
112	1	48	112	1,310	6	1,982	91.08%
121	1	49	121	1,431	5	2,036	93.57%
125	1	50	125	1,556	4	2,056	94.49%
141	1	51	141	1,697	3	2,120	97.43%
146	1	52	146	1,843	2	2,135	98.12%
153	1	53	153	1,996	1	2,149	98.76%
180	1	54	180	2,176	0	2,176	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Commercial C4

Meter Size: 2"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
9	1	1	9	9	12	0	0.00%
11	1	2	11	20	11	141	14.31%
19	1	3	19	39	10	229	23.25%
21	1	4	21	60	9	249	25.28%
28	1	5	28	88	8	312	31.68%
38	1	6	38	126	7	392	39.80%
62	1	7	62	188	6	560	56.85%
81	1	8	81	269	5	674	68.43%
121	1	9	121	390	4	874	88.73%
128	1	10	128	518	3	902	91.57%
141	1	11	141	659	2	941	95.53%
147	1	12	147	806	1	953	96.75%
179	1	13	179	985	0	985	100.00%

REVISION 1/7/2012

Company: Water Management Services, Inc.
 Docket No.: 110200-WU
 Test Year Ended: December 31, 2010
 Water or Sewer

Schedule: E-14
 Page 1 of 1
 Preparer: J. Allen

Customer Class: General Service Commercial CC2

Rate Period: 2/21/2010- 9/19/2010
 Meter Size: 2" Compound

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	7	7	0	0	14	0	0.00%
7	1	8	7	7	13	98	10.58%
15	1	9	15	22	12	202	21.81%
30	2	11	60	82	10	382	41.25%
38	1	12	38	120	9	462	49.89%
55	1	13	55	175	8	615	66.41%
57	1	14	57	232	7	631	68.14%
62	1	15	62	294	6	666	71.92%
64	1	16	64	358	5	678	73.22%
88	1	17	88	446	4	798	86.18%
98	1	18	98	544	3	838	90.50%
114	1	19	114	658	2	886	95.68%
125	1	20	125	783	1	908	98.06%
143	1	21	143	926	0	926	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [X] or Sewer []

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Commercial CC3

Meter Size: 3" Compound

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]÷(5)	Percentage of Total
12	1	1	12	12	13	0	0.00%
35	1	2	35	47	12	467	36.57%
43	1	3	43	90	11	563	44.09%
67	1	4	67	157	10	827	64.76%
76	1	5	76	233	9	917	71.81%
86	1	6	86	319	8	1,007	78.86%
90	1	7	90	409	7	1,039	81.36%
105	1	8	105	514	6	1,144	89.58%
108	1	9	108	622	5	1,162	90.99%
109	2	11	218	840	3	1,167	91.39%
130	1	12	130	970	2	1,230	96.32%
147	1	13	147	1,117	1	1,264	98.98%
160	1	14	160	1,277	0	1,277	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [X] or Sewer []

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Multi- Family M1

Meter Size: 5/8"x3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
0	8	8	0	0	152	0	0.00%
1	8	16	8	8	144	152	10.17%
2	7	23	14	22	137	296	19.81%
3	11	34	33	55	126	433	28.98%
4	17	51	68	123	109	559	37.42%
5	11	62	55	178	98	668	44.71%
6	10	72	60	238	88	766	51.27%
7	13	85	91	329	75	854	57.16%
8	5	90	40	369	70	929	62.18%
9	8	98	72	441	62	999	66.87%
10	4	102	40	481	58	1,061	71.02%
11	4	106	44	525	54	1,119	74.90%
12	8	114	96	621	46	1,173	78.51%
13	6	120	78	699	40	1,219	81.59%
14	5	125	70	769	35	1,259	84.27%
15	4	129	60	829	31	1,294	86.61%
16	6	135	96	925	25	1,325	88.69%
17	6	141	102	1,027	19	1,350	90.36%
18	5	146	90	1,117	14	1,369	91.63%
20	1	147	20	1,137	13	1,397	93.51%
21	2	149	42	1,179	11	1,410	94.38%
22	1	150	22	1,201	10	1,421	95.11%
23	1	151	23	1,224	9	1,431	95.78%
24	1	152	24	1,248	8	1,440	96.39%
25	3	155	75	1,323	5	1,448	96.92%
28	1	156	28	1,351	4	1,463	97.93%
30	2	158	60	1,411	2	1,471	98.46%
32	1	159	32	1,443	1	1,475	98.73%
51	1	160	51	1,494	0	1,494	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Multi- Family MIQ

Meter Size: 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
0	3	3	0	0	4	0	0.00%
1	1	4	1	1	3	4	36.36%
2	1	5	2	3	2	7	63.64%
3	1	6	3	6	1	9	81.82%
5	1	7	5	11	0	11	100.00%

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Multi- Family M2

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	2	2	0	0	47	0	0.00%
1	4	6	4	4	43	47	8.32%
2	6	12	12	16	37	90	15.93%
3	3	15	9	25	34	127	22.48%
4	5	20	20	45	29	161	28.50%
5	3	23	15	60	26	190	33.63%
6	1	24	6	66	25	216	38.23%
7	3	27	21	87	22	241	42.65%
8	5	32	40	127	17	263	46.55%
9	2	34	18	145	15	280	49.56%
10	2	36	20	165	13	295	52.21%
13	2	38	26	191	11	334	59.12%
14	2	40	28	219	9	345	61.06%
15	1	41	15	234	8	354	62.65%
16	1	42	16	250	7	362	64.07%
18	1	43	18	268	6	376	66.55%
22	1	44	22	290	5	400	70.80%
24	1	45	24	314	4	410	72.57%
26	1	46	26	340	3	418	73.98%
31	1	47	31	371	2	433	76.64%
32	1	48	32	403	1	435	76.99%
162	1	49	162	565	0	565	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [X] or Sewer []

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Multi- Family M3

Meter Size: 1.5"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
7	1	1	7	7	13	0	0.00%
8	1	2	8	15	12	111	37.37%
10	1	3	10	25	11	135	45.45%
11	1	4	11	36	10	146	49.16%
12	1	5	12	48	9	156	52.53%
13	1	6	13	61	8	165	55.56%
16	1	7	16	77	7	189	63.64%
18	1	8	18	95	6	203	68.35%
22	1	9	22	117	5	227	76.43%
26	2	11	52	169	3	247	83.16%
28	1	12	28	197	2	253	85.19%
35	1	13	35	232	1	267	89.90%
65	1	14	65	297	0	297	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Multi- Family MC4

Meter Size: 4" Compound

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
30	1	1	30	30	6	0	0.00%
69	1	2	69	99	5	444	30.85%
215	1	3	215	314	4	1,174	81.58%
233	1	4	233	547	3	1,246	86.59%
234	1	5	234	781	2	1,249	86.80%
263	1	6	263	1,044	1	1,307	90.83%
395	1	7	395	1,439	0	1,439	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Public P1

Meter Size: 5/8"x3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	6	6	0	0	1	0	0.00%
1	1	7	1	1	0	1	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Public P2

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
9	1	1	9	9	6	0	0.00%
14	1	2	14	23	5	93	19.38%
37	1	3	37	60	4	208	43.33%
52	1	4	52	112	3	268	55.83%
70	1	5	70	182	2	322	67.08%
104	1	6	104	286	1	390	81.25%
194	1	7	194	480	0	480	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 2/21/2010- 9/19/2010

Customer Class: General Service Public P6

Meter Size: 6" Turbine

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
334	7	7	2,338	2,338	0	2,338	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 2

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: Residential R1

Meter Size: 5/8"x3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	1,254	1,254	0	0	4,724	0	0.00%
1	1,040	2,294	1,040	1,040	3,684	4,724	15.20%
2	769	3,063	1,538	2,578	2,915	8,408	27.05%
3	600	3,663	1,800	4,378	2,315	11,323	36.43%
4	446	4,109	1,784	6,162	1,869	13,638	43.88%
5	381	4,490	1,905	8,067	1,488	15,507	49.89%
6	255	4,745	1,530	9,597	1,233	16,995	54.68%
7	187	4,932	1,309	10,906	1,046	18,228	58.64%
8	155	5,087	1,240	12,146	891	19,274	62.01%
9	125	5,212	1,125	13,271	766	20,165	64.87%
10	116	5,328	1,160	14,431	650	20,931	67.34%
11	68	5,396	748	15,179	582	21,581	69.43%
12	51	5,447	612	15,791	531	22,163	71.30%
13	42	5,489	546	16,337	489	22,694	73.01%
14	41	5,530	574	16,911	448	23,183	74.58%
15	31	5,561	465	17,376	417	23,631	76.03%
16	41	5,602	656	18,032	376	24,048	77.37%
17	20	5,622	340	18,372	356	24,424	78.58%
18	33	5,655	594	18,966	323	24,780	79.72%
19	27	5,682	513	19,479	296	25,103	80.76%
20	24	5,706	480	19,959	272	25,399	81.71%
21	16	5,722	336	20,295	256	25,671	82.59%
22	17	5,739	374	20,669	239	25,927	83.41%
23	11	5,750	253	20,922	228	26,166	84.18%
24	11	5,761	264	21,186	217	26,394	84.91%
25	17	5,778	425	21,611	200	26,611	85.61%
26	19	5,797	494	22,105	181	26,811	86.26%
27	11	5,808	297	22,402	170	26,992	86.84%
28	11	5,819	308	22,710	159	27,162	87.39%
29	10	5,829	290	23,000	149	27,321	87.90%
30	11	5,840	330	23,330	138	27,470	88.38%
31	7	5,847	217	23,547	131	27,608	88.82%
32	2	5,849	64	23,611	129	27,739	89.24%
33	6	5,855	198	23,809	123	27,868	89.66%
34	7	5,862	238	24,047	116	27,991	90.05%
35	6	5,868	210	24,257	110	28,107	90.43%
36	4	5,872	144	24,401	106	28,217	90.78%
37	5	5,877	185	24,586	101	28,323	91.12%
38	5	5,882	190	24,776	96	28,424	91.45%
39	2	5,884	78	24,854	94	28,520	91.75%
40	3	5,887	120	24,974	91	28,614	92.06%
41	4	5,891	164	25,138	87	28,705	92.35%
42	7	5,898	294	25,432	80	28,792	92.63%
43	1	5,899	43	25,475	79	28,872	92.89%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 2 of 2

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: Residential R1

Meter Size: 5/8"x3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total	
			Consumed (1)x(2)	Cumulative Gallons				
44	2	5,901	88	25,563	77	28,951	93.14%	
45	2	5,903	90	25,653	75	29,028	93.39%	
46	2	5,905	92	25,745	73	29,103	93.63%	
47	5	5,910	235	25,980	68	29,176	93.86%	
48	8	5,918	384	26,364	60	29,244	94.08%	
49	3	5,921	147	26,511	57	29,304	94.28%	
50	1	5,922	50	26,561	56	29,361	94.46%	
51	3	5,925	153	26,714	53	29,417	94.64%	
52	1	5,926	52	26,766	52	29,470	94.81%	
54	3	5,929	162	26,928	49	29,574	95.15%	
55	4	5,933	220	27,148	45	29,623	95.30%	
56	1	5,934	56	27,204	44	29,668	95.45%	
57	2	5,936	114	27,318	42	29,712	95.59%	
58	1	5,937	58	27,376	41	29,754	95.72%	
59	6	5,943	354	27,730	35	29,795	95.86%	
60	2	5,945	120	27,850	33	29,830	95.97%	
61	1	5,946	61	27,911	32	29,863	96.08%	
62	1	5,947	62	27,973	31	29,895	96.18%	
64	5	5,952	320	28,293	26	29,957	96.38%	
68	2	5,954	136	28,429	24	30,061	96.71%	
71	1	5,955	71	28,500	23	30,133	96.94%	
72	2	5,957	144	28,644	21	30,156	97.02%	
73	2	5,959	146	28,790	19	30,177	97.09%	
75	2	5,961	150	28,940	17	30,215	97.21%	
76	1	5,962	76	29,016	16	30,232	97.26%	
77	2	5,964	154	29,170	14	30,248	97.31%	
78	1	5,965	78	29,248	13	30,262	97.36%	
83	1	5,966	83	29,331	12	30,327	97.57%	
84	1	5,967	84	29,415	11	30,339	97.61%	
86	1	5,968	86	29,501	10	30,361	97.68%	
87	1	5,969	87	29,588	9	30,371	97.71%	
94	2	5,971	188	29,776	7	30,434	97.91%	
96	2	5,973	192	29,968	5	30,448	97.96%	
113	1	5,974	113	30,081	4	30,533	98.23%	
115	1	5,975	115	30,196	3	30,541	98.26%	
160	1	5,976	160	30,356	2	30,676	98.69%	
252	1	5,977	252	30,608	1	30,860	99.28%	
475	1	5,978	475	31,083	0	31,083	100.00%	

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: Residential R1Q

Meter Size: 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	128	128	0	0	529	0	0.00%
1	109	237	109	109	420	529	13.90%
2	83	320	166	275	337	949	24.93%
3	66	386	198	473	271	1,286	33.79%
4	53	439	212	685	218	1,557	40.91%
5	40	479	200	885	178	1,775	46.64%
6	27	506	162	1,047	151	1,953	51.31%
7	28	534	196	1,243	123	2,104	55.28%
8	12	546	96	1,339	111	2,227	58.51%
9	13	559	117	1,456	98	2,338	61.43%
10	8	567	80	1,536	90	2,436	64.00%
11	11	578	121	1,657	79	2,526	66.37%
12	10	588	120	1,777	69	2,605	68.44%
13	6	594	78	1,855	63	2,674	70.26%
14	11	605	154	2,009	52	2,737	71.91%
15	7	612	105	2,114	45	2,789	73.28%
16	1	613	16	2,130	44	2,834	74.46%
17	3	616	51	2,181	41	2,878	75.62%
18	3	619	54	2,235	38	2,919	76.69%
19	4	623	76	2,311	34	2,957	77.69%
20	1	624	20	2,331	33	2,991	78.59%
21	4	628	84	2,415	29	3,024	79.45%
22	2	630	44	2,459	27	3,053	80.22%
23	1	631	23	2,482	26	3,080	80.92%
24	2	633	48	2,530	24	3,106	81.61%
25	1	634	25	2,555	23	3,130	82.24%
26	1	635	26	2,581	22	3,153	82.84%
27	2	637	54	2,635	20	3,175	83.42%
29	1	638	29	2,664	19	3,215	84.47%
32	3	641	96	2,760	16	3,272	85.97%
33	1	642	33	2,793	15	3,288	86.39%
34	1	643	34	2,827	14	3,303	86.78%
35	1	644	35	2,862	13	3,317	87.15%
36	3	647	108	2,970	10	3,330	87.49%
38	1	648	38	3,008	9	3,350	88.02%
43	2	650	86	3,094	7	3,395	89.20%
44	1	651	44	3,138	6	3,402	89.39%
47	2	653	94	3,232	4	3,420	89.86%
89	1	654	89	3,321	3	3,588	94.27%
111	1	655	111	3,432	2	3,654	96.01%
163	1	656	163	3,595	1	3,758	98.74%
211	1	657	211	3,806	0	3,806	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: Residential R2

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
0	22	22	0	0	78	0	0.00%
1	11	33	11	11	67	78	12.50%
2	9	42	18	29	58	145	23.24%
3	12	54	36	65	46	203	32.53%
4	7	61	28	93	39	249	39.90%
5	5	66	25	118	34	288	46.15%
6	6	72	36	154	28	322	51.60%
7	5	77	35	189	23	350	56.09%
8	3	80	24	213	20	373	59.78%
9	2	82	18	231	18	393	62.98%
10	3	85	30	261	15	411	65.87%
11	3	88	33	294	12	426	68.27%
12	1	89	12	306	11	438	70.19%
13	1	90	13	319	10	449	71.96%
14	1	91	14	333	9	459	73.56%
17	2	93	34	367	7	486	77.88%
21	1	94	21	388	6	514	82.37%
33	1	95	33	421	5	586	93.91%
34	1	96	34	455	4	591	94.71%
35	1	97	35	490	3	595	95.35%
38	1	98	38	528	2	604	96.79%
41	1	99	41	569	1	610	97.76%
55	1	100	55	624	0	624	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: Residential R3

Meter Size: 1.5"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
2	1	1	2	2	19	0	0.00%
3	1	2	3	5	18	59	19.09%
4	4	6	16	21	14	77	24.92%
6	2	8	12	33	12	105	33.98%
7	1	9	7	40	11	117	37.86%
9	2	11	18	58	9	139	44.98%
10	1	12	10	68	8	148	47.90%
11	1	13	11	79	7	156	50.49%
13	1	14	13	92	6	170	55.02%
17	1	15	17	109	5	194	62.78%
21	1	16	21	130	4	214	69.26%
23	1	17	23	153	3	222	71.84%
39	1	18	39	192	2	270	87.38%
40	1	19	40	232	1	272	88.03%
77	1	20	77	309	0	309	100.00%

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Commercial C1

Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
0	70	70	0	0	129	0	0.00%
1	32	102	32	32	97	129	12.38%
2	11	113	22	54	86	226	21.69%
3	7	120	21	75	79	312	29.94%
4	12	132	48	123	67	391	37.52%
5	13	145	65	188	54	458	43.95%
6	7	152	42	230	47	512	49.14%
7	3	155	21	251	44	559	53.65%
8	4	159	32	283	40	603	57.87%
9	5	164	45	328	35	643	61.71%
10	6	170	60	388	29	678	65.07%
11	1	171	11	399	28	707	67.85%
12	4	175	48	447	24	735	70.54%
13	1	176	13	460	23	759	72.84%
14	2	178	28	488	21	782	75.05%
15	3	181	45	533	18	803	77.06%
16	1	182	16	549	17	821	78.79%
17	2	184	34	583	15	838	80.42%
18	1	185	18	601	14	853	81.86%
19	2	187	38	639	12	867	83.21%
20	3	190	60	699	9	879	84.36%
23	1	191	23	722	8	906	86.95%
25	1	192	25	747	7	922	88.48%
26	1	193	26	773	6	929	89.16%
32	1	194	32	805	5	965	92.61%
38	1	195	38	843	4	995	95.49%
45	1	196	45	888	3	1,023	98.18%
46	1	197	46	934	2	1,026	98.46%
50	1	198	50	984	1	1,034	99.23%
58	1	199	58	1,042	0	1,042	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [X] or Sewer []

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Commercial C1Q

Meter Size: 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
14	1	1	14	14	7	0	0.00%
17	3	4	51	65	4	133	52.99%
21	1	5	21	86	3	149	59.36%
47	1	6	47	133	2	227	90.44%
49	1	7	49	182	1	231	92.03%
69	1	8	69	251	0	251	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 2

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Commercial C2

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	25	25	0	0	58	0	0.00%
1	7	32	7	7	51	58	5.03%
2	2	34	4	11	49	109	9.45%
3	5	39	15	26	44	158	13.70%
4	6	45	24	50	38	202	17.52%
5	4	49	20	70	34	240	20.82%
6	2	51	12	82	32	274	23.76%
7	3	54	21	103	29	306	26.54%
8	2	56	16	119	27	335	29.05%
9	2	58	18	137	25	362	31.40%
10	5	63	50	187	20	387	33.56%
11	1	64	11	198	19	407	35.30%
12	2	66	24	222	17	426	36.95%
13	1	67	13	235	16	443	38.42%
14	1	68	14	249	15	459	39.81%
16	1	69	16	265	14	489	42.41%
17	1	70	17	282	13	503	43.63%
19	1	71	19	301	12	529	45.88%
21	1	72	21	322	11	553	47.96%
24	1	73	24	346	10	586	50.82%
26	1	74	26	372	9	606	52.56%
29	1	75	29	401	8	633	54.90%
36	1	76	36	437	7	689	59.76%
45	1	77	45	482	6	752	65.22%
59	1	78	59	541	5	836	72.51%
75	1	79	75	616	4	916	79.44%
85	1	80	85	701	3	956	82.91%
101	1	81	101	802	2	1,004	87.08%
121	1	82	121	923	1	1,044	90.55%
230	1	83	230	1,153	0	1,153	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [X] or Sewer []

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Commercial C3

Meter Size: 1.5"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	12	12	0	0	20	0	0.00%
1	2	14	2	2	18	20	1.36%
2	1	15	2	4	17	38	2.58%
5	1	16	5	9	16	89	6.03%
9	1	17	9	18	15	153	10.37%
20	1	18	20	38	14	318	21.56%
33	1	19	33	71	13	500	33.90%
38	1	20	38	109	12	565	38.31%
68	1	21	68	177	11	925	62.71%
76	2	23	152	329	9	1,013	68.68%
88	1	24	88	417	8	1,121	76.00%
91	1	25	91	508	7	1,145	77.63%
98	1	26	98	606	6	1,194	80.95%
105	1	27	105	711	5	1,236	83.80%
114	1	28	114	825	4	1,281	86.85%
121	1	29	121	946	3	1,309	88.75%
159	1	30	159	1,105	2	1,423	96.47%
179	1	31	179	1,284	1	1,463	99.19%
191	1	32	191	1,475	0	1,475	100.00%

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Commercial C4

Meter Size: 2"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
9	1	1	9	9	7	0	0.00%
11	1	2	11	20	6	86	19.07%
12	1	3	12	32	5	92	20.40%
21	1	4	21	53	4	137	30.38%
25	1	5	25	78	3	153	33.92%
98	1	6	98	176	2	372	82.48%
114	1	7	114	290	1	404	89.58%
161	1	8	161	451	0	451	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Commercial CC2

Meter Size: 2" Compound

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
0	4	4	0	0	8	0	0.00%
23	1	5	23	23	7	184	33.33%
30	1	6	30	53	6	233	42.21%
42	1	7	42	95	5	305	55.25%
47	1	8	47	142	4	330	59.78%
89	1	9	89	231	3	498	90.22%
95	1	10	95	326	2	516	93.48%
96	1	11	96	422	1	518	93.84%
130	1	12	130	552	0	552	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Commercial CC3

Meter Size: 3" Compound

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
27	1	1	27	27	7	0	0.00%
46	1	2	46	73	6	349	63.22%
48	1	3	48	121	5	361	65.40%
61	1	4	61	182	4	426	77.17%
69	1	5	69	251	3	458	82.97%
86	1	6	86	337	2	509	92.21%
101	1	7	101	438	1	539	97.64%
114	1	8	114	552	0	552	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Multi- Family M1

Meter Size: 5/8" x3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)					
0	14	14	0		0	74	0	0.00%
1	8	22	8		8	66	74	10.24%
2	6	28	12		20	60	140	19.36%
3	5	33	15		35	55	200	27.66%
4	5	38	20		55	50	255	35.27%
5	3	41	15		70	47	305	42.19%
6	5	46	30		100	42	352	48.69%
7	4	50	28		128	38	394	54.50%
8	2	52	16		144	36	432	59.75%
9	3	55	27		171	33	468	64.73%
10	4	59	40		211	29	501	69.29%
11	3	62	33		244	26	530	73.31%
12	3	65	36		280	23	556	76.90%
13	3	68	39		319	20	579	80.08%
14	4	72	56		375	16	599	82.85%
15	3	75	45		420	13	615	85.06%
16	1	76	16		436	12	628	86.86%
17	3	79	51		487	9	640	88.52%
18	3	82	54		541	6	649	89.76%
20	2	84	40		581	4	661	91.42%
23	1	85	23		604	3	673	93.08%
29	1	86	29		633	2	691	95.57%
41	1	87	41		674	1	715	98.89%
49	1	88	49		723	0	723	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Multi- Family M1Q

Meter Size: 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
2	3	3	6	6	1	0	0.00%
8	1	4	8	14	0	14	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [X] or Sewer []

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Multi- Family M2

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
1	3	3	3	3	25	0	0.00%
2	4	7	8	11	21	53	37.06%
3	4	11	12	23	17	74	51.75%
4	6	17	24	47	11	91	63.64%
5	1	18	5	52	10	102	71.33%
6	2	20	12	64	8	112	78.32%
7	2	22	14	78	6	120	83.92%
8	1	23	8	86	5	126	88.11%
9	2	25	18	104	3	131	91.61%
10	1	26	10	114	2	134	93.71%
13	1	27	13	127	1	140	97.90%
16	1	28	16	143	0	143	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Multi- Family M3

Meter Size: 1.5"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
8	1	1	8	8	7	0	0.00%
10	1	2	10	18	6	78	72.90%
11	2	4	22	40	4	84	78.50%
12	1	5	12	52	3	88	82.24%
13	1	6	13	65	2	91	85.05%
17	1	7	17	82	1	99	92.52%
25	1	8	25	107	0	107	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Multi-Family MC4

Meter Size: 4" Compound

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
104	1	1	104	104	3	0	0.00%
195	1	2	195	299	2	689	72.91%
222	1	3	222	521	1	743	78.62%
424	1	4	424	945	0	945	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Public P1

Meter Size: 5/8"x3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated	
			Consumed (1)x(2)	Cumulative Gallons		Factor [(1)x(6)]+(5)	Percentage of Total
0	1	1	0	0	0	0	100.00%

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Public P2

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons		Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
			Consumed (1)x(2)	Cumulative Gallons			
5	1	1	5	5	3	0	0.00%
6	1	2	6	11	2	23	29.11%
23	1	3	23	34	1	57	72.15%
45	1	4	45	79	0	79	100.00%

Billing Analysis Schedules

Florida Public Service Commission

REVISION 1/7/2012

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water or Sewer

Rate Period: 9/20/2010-12/31/2010

Customer Class: General Service Public P6

Meter Size: 6" Turbine

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total
334	4	4	1,336	1,336	0	1,336	100.00%