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**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

OF

\_\_\_\_\_  
WS571-01-AR  
Service Management Systems, Inc.  
\_\_\_\_\_

*Submitted To The*

**STATE OF FLORIDA**



**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2001**

SERVICE MANAGEMENT SYSTEMS, INC.

**SMS**

May 8, 2002

Mr. Lee Romig  
PUBLIC SERVICE COMMISSION  
2540 Schumard Oak Boulevard  
Capital Circle Office Center  
Tallahassee, Florida 32399-0850


RE: Service Management Systems, Inc.  
Annual Report – Revised  
Certificate No. 517W 450S

Dear Mr. Roming:

Enclosed is a copy of the revised Annual Report for the year ended December 31, 2001 covering the above-mentioned certificate number.

If we can be of further assistance to you, please do not hesitate to call.

Sincerely yours,

  
James H. Bates  
President

/gak

RECEIVED  
PUBLIC SERVICE  
COMMISSION  
MAY 13 11:31  
TALLAHASSEE, FLORIDA

# FINANCIAL SECTION

REPORT OF

SERVICE MANAGEMENT SYSTEMS, INC

(EXACT NAME OF UTILITY)

235 HAMMOCK SHORE DRIVE  
MELBOURNE BEACH, FL 32951

Mailing Address

Street Address

County

Telephone Number 321 723-2522

Date Utility First Organized 1989

Fax Number 321 725-0804

E-mail Address jim\_bates@infi.net

Sunshine State One-Call of Florida, Inc. Member No. \_\_\_\_\_

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

- Individual     
  Sub Chapter S Corporation     
  1120 Corporation     
  Partnership

Name, Address and phone where records are located: AQUARINA AND ST. ANDREWS VILLAGE

Name of subdivisions where services are provided: \_\_\_\_\_

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: JAMES BATES	PRESIDENT	SAME AS ABOVE	
Person who prepared this report: JAMES BATES	PRESIDENT		
Officers and Managers: JAMES BATES	PRESIDENT		\$ 15,000
			\$
			\$
			\$
			\$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principle Business Address	Salary Charged Utility
PETRUS GROUP, L.P.	100 %	SAME AS ABOVE	\$ 0
			\$
			\$
			\$
			\$
			\$
			\$

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ _____	\$ _____	\$ _____	\$ _____
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		174,629	81,814	_____	256,444
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		22,860	20,025	_____	42,885
Hook up chgs, Amort.		_____	_____	_____	_____
Total Gross Revenue _____		\$ 197,489	\$ 101,839	\$ _____	\$ 299,329
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 116,875	\$ 78,219	\$ _____	\$ 195,095
Depreciation Expense _____	F-5	48,507	91,642	_____	140,149
CIAC Amortization Expense _____	F-8	(12,133)	(12,799)	_____	(24,932)
Taxes Other Than Income _____	F-7	10,927	5,464	_____	16,391
Income Taxes _____	F-7	0	0	_____	0
Total Operating Expense		\$ 164,177	162,526	_____	\$ 326,703
Net Operating Income (Loss)		\$ 33,312	\$ (60,686)	\$ _____	\$ (27,374)
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ 0
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ 0
Interest Expense _____		_____	_____	_____	0
Net Income (Loss)		\$ 33,312	\$ (60,686)	\$ 0	\$ (27,374)

F-3

Other Income:				
Meter Installation chg.	3,150	0	3,150	
Main Extention Chg	750	3,650	4,400	
Plant Capicity Chg.	18,360	15,775	34,135	
Connection Fee	600	600	1,200	
Total	22,860	20,025	42,885	

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 3,805,779	\$ 3,805,438
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>(2,386,008)</u>	<u>(2,245,859)</u>
Net Utility Plant -----		\$ 1,419,771	\$ 1,559,579
Cash -----		32,515	52,811
Customer Accounts Receivable (141) -----		35,017	29,590
Other Assets (Specify): -----		40,702	3,395
CERTIFICATE OF DEPOSIT -----		3,395	3,395
UTILITY DEPOSIT -----		162,500	162,500
DUE FROM PETRUS GROUP -----		11,460	
Interest rec. Ptrrus -----			
Total Assets -----		\$ <u>1,705,360</u>	\$ <u>1,807,875</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	10,000	10,000
Preferred Stock Issued (204) -----	F-6	1,562,342	1,562,342
Other Paid in Capital (211) -----		<u>(568,757)</u>	<u>(552,843)</u>
Retained Earnings (215) -----	F-6		
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>1,003,585</u>	\$ <u>1,019,499</u>
Long Term Debt (224) -----	F-6	\$ 165,204	\$ 177,445
Accounts Payable (231) -----		0	49,427
Notes Payable (232) -----			
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>536,571</u>	<u>561,504</u>
Total Liabilities and Capital -----		\$ <u>1,705,360</u>	\$ <u>1,807,875</u>

UTILITY NAME: SERVICE MANAGEMENT SYSTEMS, INC.

YEAR OF REPORT DECEMBER 31, 2001
-------------------------------------

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ 1,757,301	\$ 2,048,137	Non Pot Water \$ _____	\$ 3,805,438
Construction Work in -----	_____	_____	_____	_____
Other (Specify) ADDITIONS _____	341	_____	_____	341
Total Utility Plant _____	\$ 1,757,642	\$ 2,048,137	\$ _____	\$ 3,805,779

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 838,860	\$ 1,406,999	\$ _____	\$ 2,245,859
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ 48,507	\$ 91,642	\$ _____	\$ 140,149
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ 887,367	\$ 1,498,641	\$ _____	\$ 2,386,008

UTILITY NAME: SERVICE MANAGEMENT SYSTEMS, INC.

YEAR OF REPORT DECEMBER 31, 2001
-------------------------------------

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	\$1.00	
Shares authorized _____	10,000	
Shares issued and outstanding _____	10,000	
Total par value of stock issued _____	10,000	
Dividends declared per share for year _____		

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year _____	\$ 552,843	\$ _____
Changes during the year (Specify):		
_____	27,374	
Adjustment to opening balance _____	(11,460)	
_____		
Balance end of year _____	\$ 568,757	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
_____		
_____		
_____		
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
Drinking water State Revolving Fund DW0501010	3.12%	40	\$ 165,204
Date of issue 9/15/99	3.12%	40	
Total _____			\$ 165,204



**TAXES ACCRUED ( 236 )**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	10927	5464	_____	16391
Regulatory assessment fee _____	_____	_____	_____	0
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Taxes Accrued _____</b>	<b>\$ 10,927</b>	<b>\$ 5,464</b>	<b>\$ _____</b>	<b>\$ 16,391</b>

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
ACCURATE UTILITIES	\$ 6,236	\$ 38,949	OPERATION
BRAY BECK & KOTTER	\$ 2,640	\$ 2,640	Audited Fin. Statements
DERRICO CONSTRUCTION	\$ _____	\$ 12,825	CONSTRUCTION
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 424,207	\$ 471,437	\$ 895,644
2) Add credits during year _____	\$ 0	\$ 0	\$ 0
3) Total _____	424,207	471,437	895,644
4) Deduct charges during the year _____	_____	_____	0
5) Balance end of year _____	424,207	471,437	895,644
6) Less Accumulated Amortization _____	152,062	207,010	359,072
7) Net CIAC _____	\$ 272,145	\$ 264,427	\$ 536,571

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year _____	\$ 139,929	\$ 194,211	\$ 334,140
Add Credits During Year: _____	12,133	12,799	24,932
Deduct Debits During Year: _____	0	0	0
Balance End of Year (Must agree with line #6 above.)	\$ 152,062	\$ 207,010	\$ 359,072

**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

Aquarina

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT	
DECEMBER 31	2001

**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
<b>Total</b>	<b>\$ _____</b>	<b>100.00 %</b>		<b>_____ %</b>

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____



**WATER  
OPERATING  
SECTION**

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$ 1,050	\$	\$	\$ 1,050
302	Franchises	0			0
303	Land and Land Rights	62,080			62,080
304	Structures and Improvements	16,415			16,415
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	230,861			230,861
308	Infiltration Galleries and Tunnels				
309	Supply Mains	119,848			119,848
310	Power Generation Equipment				
311	Pumping Equipment	64,796			64,796
320	Water Treatment Equipment	356,506			356,506
330	Distribution Reservoirs and Standpipes	629,183			629,183
331	Transmission and Distribution Lines	140,497			140,497
333	Services	110,932	228		111,160
334	Meters and Meter Installations	17,572	0		17,572
335	Hydrants	6,300			6,300
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment	1,200			1,200
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment		0		0
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	61			61
348	Other Tangible Plant				
	<b>Total Water Plant</b>	<b>\$ 1,757,301</b>	<b>\$ 228</b>	<b>\$ 0</b>	<b>\$ 1,757,529</b>

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements	28	3.57% %	%	\$ 11,292	\$	\$ 774	\$ 12,066
305	Collecting and Impounding Reservoirs	40	2.47% %	%	7695		0	7,695
306	Lake, River and Other Intakes		%	%			0	
307	Wells and Springs	28	3.57% %	%	136,030		1,620	137,650
308	Infiltration Galleries & Tunnels		%	%			0	
309	Supply Mains	32	3.13% %	%	27,629		4,769	32,398
310	Power Generating Equipment		%	%			0	
311	Pumping Equipment	17	5.88% %	%	20,797		2,389	23,186
320	Water Treatment Equipment	21	2.50% %	%	273,293		16,975	290,268
330	Distribution Reservoirs & Standpipes	33	3.30% %	%	301,381		0	
331	Trans. & Dist. Mains	36	2.78% %	%	18,497		14,302	315,683
333	Services	36	2.78% %	%	36,010		3,295	21,792
334	Meter & Meter Installations	17	5.88% %	%	4,506		3,082	39,092
335	Hydrants	40	2.50% %	%	743		1,033	5,539
336	Backflow Prevention Devices		%	%			158	901
339	Other Plant and Miscellaneous Equipment	20	5.00% %	%	390		0	
340	Office Furniture and Equipment		%	%			60	450
341	Transportation Equipment		%	%			0	
342	Stores Equipment		%	%			0	
343	Tools, Shop and Garage Equipment		%	%			0	
344	Laboratory Equipment		%	%			0	
345	Power Operated Equipment		%	%			0	
346	Communication Equipment		%	%			0	
347	Miscellaneous Equipment	10	10.00% %	%	55		6	61
348	Other Tangible Plant	24	4.17% %	%	542		44	586
	Totals				\$ 838,860	\$	\$ 48,507	\$ 887,367

\* This amount should tie to Sheet F-5.

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 24,246
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	5,167
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	25,955
616	Fuel for Power Production	242
618	Chemicals	9,770
620	Materials and Supplies	8,062
630	Contractual Services:	
	repairs	13,747
	Professional	0
	Testing	
	Other	534
640	Rents	
650	Transportation Expense	1,300
655	Insurance Expense	5,801
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	7,895
670	Bad Debt Expense	
675	Miscellaneous Expenses	14,156
	Total Water Operation And Maintenance Expense	\$ 116,875 *

\* This amount should tie to Sheet F-3.

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	167	14	181
3/4"	D	1.5	3		3
1"	D	2.5	5		5
1 1/2"	D,T	5.0	2		2
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	4		4
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers			13		13
Other (Specify)	Irrigation	various	45	4	49
** D = Displacement C = Compound T = Turbine			<b>Total</b>		
			239		257



UTILITY NAME: \_\_\_\_\_ SERVICE MANAGMENT SYSTEMS, INC.

YEAR OF REPORT	
DECEMBER 31,	2001

SYSTEM NAME: \_\_\_\_\_ Aquarina

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	Water Sold To Customers (Omit 000's)
January _____	_____	_____	_____	9206	9206
February _____	_____	_____	_____	10774	10774
March _____	_____	_____	_____	3979	3979
April _____	_____	_____	_____	18282	18282
May _____	_____	_____	_____	12300	12300
June _____	_____	_____	_____	13042	13042
July _____	_____	_____	_____	11282	11282
August _____	_____	_____	_____	13661	13661
September _____	_____	_____	_____	11408	11408
October _____	_____	_____	_____	12526	12526
November _____	_____	_____	_____	12016	12016
December _____	_____	_____	_____	9030	9030
Total for Year _____	_____	_____	_____	137,506	137506

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
 Point of delivery \_\_\_\_\_

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

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC Potable	8"	600	_____	_____	600
PVC Non Potable	8"	6976	_____	_____	6976
PVC Potable	6"	10190	_____	_____	10190
PVC NonPotable	6"	1500	_____	_____	1500
DIP Potable	6"	60	_____	_____	60
PVC Potable	4"	5430	_____	_____	5430
PVC Potable	16"	600	_____	_____	600
PVC Non Potable	12"	7610	_____	_____	7610
PVC Potable	2"	620	_____	_____	620

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 2001
-------------------------------------

SYSTEM NAME: \_\_\_\_\_ Service Management Systems, Inc.

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1981	1981		
Types of Well Construction and Casing _____				
Depth of Wells _____	600'	600'		
Diameters of Wells _____	12"	12"		
Pump - GPM _____				
Motor - HP _____	10 hp			
Motor Type * _____				
Yields of Wells in GPD _____	1,000,000	1,000,000		
Auxiliary Power _____				
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Concrete	Concrete		
Capacity of Tank _____	1509,000 GI	1.2 MG		
Ground or Elevated _____				

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____				
Type _____				
Rated Horsepower _____	10	60	60	
<b>Pumps</b>				
Manufacturer _____				
Type _____				
Capacity in GPM _____				
Average Number of Hours Operated Per Day _____				
Auxiliary Power _____				

UTILITY NAME: \_\_\_\_\_ Service Management Systems

YEAR OF REPORT
DECEMBER 31, 2001

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )		
Permitted Gals. per day _____	364,000	21,600
Type of Source _____	ground	surface

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:		
Type _____	Reverse Osmosis	_____
Make _____	Basic Technologies	_____
Permitted Capacity (GPD) _____	.11 MGD	_____
High service pumping	_____	_____
Gallons per minute _____	_____	_____
Reverse Osmosis _____	_____	_____
Lime Treatment	_____	_____
Unit Rating _____	_____	_____
Filtration	_____	_____
Pressure Sq. Ft. _____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____
Disinfection	_____	_____
Chlorinator _____	_____	_____
Ozone _____	_____	_____
Other _____	_____	_____
Auxiliary Power _____	_____	_____

**WASTEWATER  
OPERATING  
SECTION**

UTILITY NAME: Service Management Systems, Inc.

YEAR OF REPORT DECEMBER 31, 2001
-------------------------------------

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ 1,050	\$ _____	\$ _____	\$ 1,050
352	Franchises _____				
353	Land and Land Rights _____	33,680			33,680
354	Structures and Improvements _____	18,769			18,769
355	Power Generation Equipment _____				
360	Collection Sewers - Force _____	182,835			182,835
361	Collection Sewers - Gravity _____	280,669			280,669
362	Special Collecting Structures _____				
363	Services to Customers _____	151,076			151,076
364	Flow Measuring Devices _____				
365	Flow Measuring Installations _____				
370	Receiving Wells _____				
371	Pumping Equipment _____	2,094			2,094
380	Treatment and Disposal Equipment _____	1,193,560			1,193,560
381	Plant Sewers _____				
382	Outfall Sewer Lines _____	157,892			157,892
389	Other Plant and Miscellaneous Equipment _____	698			698
390	Office Furniture and Equipment _____				
391	Transportation Equipment _____				
392	Stores Equipment _____				
393	Tools, Shop and Garage Equipment _____				
394	Laboratory Equipment _____				
395	Power Operated Equipment _____				
396	Communication Equipment _____				
397	Miscellaneous Equipment _____	22,154			22,154
398	Other Tangible Plant _____	3,660			3,660
	Total Wastewater Plant _____	2,048,137	\$ 0	\$ _____	\$ 2,048,138 *

\* This amount should tie to sheet F-5.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements	18	%	5.56% %	\$ 14,040	\$	\$ 1,043	\$ 15,083
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force	35	%	2.86% %	72,761		5,224	77,985
361	Collection Sewers - Gravity	40	%	2.50% %	41,928		7,071	48,999
362	Special Collecting Structures		%	%				
363	Services to Customers	35	%	2.86% %	60,156		4,910	65,066
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment	18	%	5.56% %	645		116	761
380	Treatment and Disposal Equipment	18	%	5.56% %	1,085,110	2350	66,309	1,149,069
381	Plant Sewers		%	%				
382	Outfall Sewer Lines	18	%	5.56% %	129,611		8,772	138,383
389	Other Plant and Miscellaneous Equipment	17	%	5.88% %	267		41	308
390	Office Furniture and Equipment		%	%				
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment	19	%	5.26% %	1136		139	1,275
398	Other Tangible Plant	10	%	10.00% %	1345		367	1,712
	Totals				\$ 1,406,999	\$ 2350	\$ 93,992	\$ 1,498,641 *

\* This amount should tie to Sheet F-5.

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 12,123
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	12,978
716	Fuel for Power Production	121
718	Chemicals	2,018
720	Materials and Supplies	4,538
730	Contractual Services:	25,503
	Management fee	2,583
	Professional	5,167
	Testing	0
	Other	0
740	Rents	0
750	Transportation Expense	0
755	Insurance Expense	0
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	5,138
770	Bad Debt Expense	0
775	Miscellaneous Expenses	8,050
	<b>Total Wastewater Operation And Maintenance Expense</b>	<b>\$ 78,219 *</b>

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers at		Number of Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
All meter sizes	D	1.0	175	191	191
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5	1	1	1.5
1"	D	2.5	5	5	12.5
1 1/2"	D,T	5.0	2	3	15
2"	D,C,T	8.0	2	4	32
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
<b>Total</b>					<b>252</b>

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: \_\_\_\_\_ Servicemanagement Systems Inc.

YEAR OF REPORT DECEMBER 31, *** 2001
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**PUMPING EQUIPMENT**

Lift Station Number _____	1	1				
Make or Type and nameplate data on pump _____						
Year installed _____	1984	1992				
Rated capacity _____						
Size _____						
Power:						
Electric _____	Elec	Elec				
Mechanical _____						
Nameplate data of motor _____						

**SERVICE CONNECTIONS**

Size (inches) _____	4"	5"	6"			
Type (PVC, VCP, etc.) _____	PVC	PVC	PVC			
Average length _____						
Number of active service connections _____						
Beginning of year _____	175		13			
Added during year _____	16					
Retired during year _____						
End of year _____	191		13			
Give full particulars concerning inactive connections _____						

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____	6"	8"	10"		6"			
Type of main _____	PVC	PVC	PVC		DIP			
Length of main (nearest foot) _____								
Beginning of year _____	1720	18989	2000		600			
Added during year _____								
Retired during year _____								
End of year _____	1720	18989	2000		600			

**MANHOLES**

Size (inches) _____	36"			
Type of Manhole _____				
Number of Manholes:				
Beginning of year _____	94			
Added during year _____				
Retired during year _____				
End of Year _____	94			



UTILITY NAME: \_\_\_\_\_ Service Management Systems, Inc.

SYSTEM NAME: \_\_\_\_\_ Aquarina

YEAR OF REPORT DECEMBER 31, *** 2001
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**TREATMENT PLANT**

Manufacturer _____	Schriber _____	_____	_____
Type _____	Activated Sludge _____	_____	_____
"Steel" or "Concrete" _____	Concrete _____	_____	_____
Total Permitted Capacity _____	300,000 GPD _____	_____	_____
Average Daily Flow _____	30,000 GPD _____	_____	_____
Method of Effluent Disposal _____	Drain Field _____	_____	_____
Permitted Capacity of Disposal _____	75,000 GPD _____	_____	_____
Total Gallons of Wastewater treated _____	10.8 MG _____	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	_____	_____	_____	_____	_____
Capacity (GPM's) _____	_____	_____	_____	_____	_____
Motor: _____	_____	_____	_____	_____	_____
Manufacturer _____	_____	_____	_____	_____	_____
Horsepower _____	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	1,050,120 _____	_____	1,050,120 _____
February _____	1,177,865 _____	_____	1,177,865 _____
March _____	871,525 _____	_____	871,525 _____
April _____	1,382,820 _____	_____	1,382,820 _____
May _____	787,799 _____	_____	787,799 _____
June _____	602,790 _____	_____	602,790 _____
July _____	868,196 _____	_____	868,196 _____
August _____	797,750 _____	_____	797,750 _____
September _____	801,110 _____	_____	801,110 _____
October _____	593,060 _____	_____	593,060 _____
November _____	1,049,770 _____	_____	1,049,770 _____
December _____	803,030 _____	_____	803,030 _____
Total for year _____	10,785,835 _____	_____	10,785,835 _____

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

UTILITY NAME: \_\_\_\_\_ Service Management Systems, Inc.

YEAR OF REPORT  
DECEMBER 31, \*\*\* 2001

SYSTEM NAME: \_\_\_\_\_ Aquarina

GENERAL WASTEWATER SYSTEM INFORMATION

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

- 1. Present number of ERCs\* now being served. \_\_\_\_\_ 255
- 2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ 1500
- 3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_ 1500
- 4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_ 1500
- 5. Estimated annual increase in ERCs\*. \_\_\_\_\_ 30
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_
- 7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
- 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_  
If so, when? \_\_\_\_\_
- 9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_ yes  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_
- 10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ Unk
- 11. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_ No
- 12. Department of Environmental Protection ID # \_\_\_\_\_ 3005P00330

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

# CERTIFICATION OF ANNUAL REPORT

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

- |  |                                |    |  |
|--|--------------------------------|----|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

**Items Certified**

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

  
\_\_\_\_\_  
(signature of chief executive officer of the utility) \*

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

\_\_\_\_\_  
(signature of chief financial officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.