

100104-WU

CLASS A
WATER AND/OR WASTEWATER UTILITIES

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

OF

Water Management Services, Inc.

Docket No.: 100104-WU

VOLUME I



FOR THE

Test Year Ended: December 31, 2009

COM 5
APA _____
ECB 7
GCL 2
RAD _____
SSC _____
ADM _____
OPC _____
CLK Ch RPR

DOCUMENT NUMBER - DATE

04384 MAY 25 09

FPSC-COMMISSION OFFICE

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 - 5	Annual Plant Additions and Balances
A-5	6 - 7	Water Plant in Service by Primary Account
A-7	8	Summary of Non-Used & Useful Plant
A-8	9 - 10	Annual Accumulated Depreciation Additions and Balances
A-9	11 - 12	Water Accumulated Depreciation by Primary Account
A-11	13 - 14	Annual Additions and Balances to CIAC
A-12	15 - 16	CIAC by Type and Classification
A-13	17 - 18	Annual Additions and Balances of Amortization of CIAC
A-14	19 - 20	Accumulated Amortization of CIAC by Type and Classification
A-15	21	Schedule of AFUDC Rates Used
A-16	22 - 23	Annual Additions and Balances of Advances for Construction
A-17	24	Working Capital Allowance Calculation
A-18	25 - 26	Balance Sheet - Assets
A-19	27 - 28	Balance Sheet - Liabilities & Owners' Equity
<u>NET OPERATING INCOME</u>		
B-1	29	Net Operating Income Statement - Water - Final
B-3	30 - 34	Adjustments to Net Operating Income - Final
B-4	35	Test Year Operating Revenues
B-5	36	Water O&M Expenses by Month
B-7	37	Comparative O&M Expenses - Water
B-9	38	Analysis of Contractual Services
B-10	39	Rate Case Expense Analysis
B-11	40	Analysis of Maintenance Expense
B-12	41	Schedule of Allocated Expenses
B-13	42	Net Depreciation Expense - Water
B-15	43	Taxes Other than Income
<u>INCOME TAX</u>		
C-1	44	Reconciliation of Total Income Tax Provision - Final
C-2	45	State and Federal Income Tax Calculation - Current - Final
C-3	46	Schedule of Interest in Tax Expense Calculation
C-4	47	Book/Tax Differences - Permanent
C-5	48	Deferred Tax Expense - Final
C-6	49 - 51	Accumulated Deferred Income Taxes - Final
C-7	52 - 55	Investment Tax Credits
C-8	56	Parent(s) Debt Information
C-9	57	Income Tax Returns
C-10	58	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	59	Requested Cost of Capital - Final
D-2	60	Reconciliation of Capital Structure to Rate Base - Final
D-3	61	Preferred Stock Outstanding
D-4	62	Simple Average Cost Short-Term Debt
D-5	63	Long-Term Debt - Beginning & End of Year Average
D-6	64	Variable Rate Long-Term Debt Beginning & End of Year Average
D-7	65	Customer Deposits

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

INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
VOLUME I		
<u>RATE SCHEDULES</u>		
E-1	66	Rate Schedule - Present and Final
E-2	67 - 68	Revenues at Test Year Rates
E-3	69	Customer Monthly Billing Schedule
E-4	70 - 71	Miscellaneous Service Charges
E-5	72	Miscellaneous Service Charge Revenue
E-6	73	Public Fire Hydrants Schedule
E-7	74	Private Fire Protection Service
E-8	75	Contracts and Agreements
E-9	76	Tax or Franchise Fee
E-10	77	Service Availability Charges
E-11	78	Guaranteed Revenues Received
E-12	79	Class A Utility Cost of Service Study
E-13	80	Projected Test Year Revenue Calculation
E-14	81	Billing Analysis (contained in Volume II)
<u>ENGINEERING SCHEDULES</u>		
F-1	82	Gallons of Water Pumped, Sold and Unaccounted for
F-3	83	Water Treatment plant Data
F-5	84	Used and Useful Calculations - Water
F-7	85	Used and Useful Calculations - Water Distribution System
F-8	86	Margin Reserve Calculations - Water
F-9	87	Equivalent Residential Connections - Water
<u>INTERIM RATE SCHEDULES</u>		
A-1 Interim	88	Water Rate Base
A-3 Interim	89	Adjustments to Rate Base
A-7 Interim	90	Summary of Non-Used & Useful Plant
A-17 Interim	91	Working Capital Allowance Calculation
B-1 Interim	92	Net Operating Income Statement - Water
B-3 Interim	93	Adjustments to Net Operating Income
B-15 Interim	94	Adjustments to Net Operating Income
D-1 Interim	95	Requested Cost of Capital
D-2 Interim	96	Reconciliation of Capital Structure to Rate Base
D-5 Interim	97	Long-Term Debt - Beginning & End of Year Average
E-1 Interim	98	Rate Schedule - Present, and Interim
E-2 Interim	99	Revenues at Test Year Rates
F-7 Interim	100	Used and Useful Calculations - Water Distribution System

Schedule of Water Rate Base

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Schedule Year Ended: December 31, 2009
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: F. Seidman

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	\$ 8,932,312	\$ 1,572,072 (A)	\$ 10,504,384	A-3, A-6
2	Utility Land & Land Rights	90,994	450,000 (A)	540,994	A-6
3	Less: Non-Used & Useful Plant		(46,325) (B)	(46,325)	A-3, A-7
4	Construction Work in Progress		- (C)	-	A-3, A-18
5	Less: Accumulated Depreciation	(3,263,577)	\$ 144,715 (D)	(3,118,863)	A-3, A-10
6	Less: CIAC	(3,228,165)		(3,228,165)	A-12
7	Accumulated Amortization of CIAC	1,327,593	(E)	1,327,593	A-3, A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction	(20,864)		(20,864)	A-16
11	Working Capital Allowance	181,157	- (F)	181,157	A-3, A-17
12	Total Rate Base	\$ 4,019,449	\$ 2,120,461	\$ 6,139,910	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Water Management Services, Inc.
 Schedule Year Ended: December 31, 2009
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 2
 Docket No.: 100104-WU
 Preparer: F. Seidman

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 - Proforma</u>		
2	Supply Main Extension	156,156	
3	Water Plant Process Improvements	910,125	
4	Land required for building new Tank & WTP	450,000	
5	Concrete Ground Storage Tank	326,000	
6	Replace/Rehab Electrical System	337,700	
7	Upgrade Distribution System	22,500	
8	ProForma Plant Retirements	(180,409)	-
9	Total Plant in Service	\$ 2,022,072	\$ -
10	<u>(B) Net Non-used and Useful Adjustment</u>	\$ (46,325)	\$ -
11	<u>(C) Construction Work in Progress</u>	\$ -	\$ -
12	<u>(D) Accumulated Depreciation - Proforma</u>		
13	Supply Main Extension	2,231	
14	Water Plant Process Improvements	20,685	
15	Concrete Ground Storage Tank	4,075	
16	Rehab Electrical System - Wells	8,443	
18	Upgrade Distribution System	262	
18	ProForma Plant Retirements	(180,409)	-
19	Total Accumulated Depreciation	\$ (144,715)	\$ -
20	<u>(E) Accumulated Amortization of CIAC</u>		
21		\$ -	\$ -
22	<u>(F) Working Capital, Balance Sheet Method, see Sch. A-17</u>	\$ 181,157	\$ -

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Water Management Services, Inc.
 Schedule Year Ended: December 31, 2009
 Interim Final
 Historic Projected

Schedule: A-3
 Page 2 of 2
 Docket No.: 100104-WU
 Preparer: F. Seidman

(A) - PROFORMA ADJUSTMENTS

A1 - Proforma Plant Additions

	Account No.	Installed Cost	Depreciable Life, years	Annual Depr. Exp.	TY Depr. Amortization
1 Supply Main Extension	309	156,156	35	4,462	2,231
Relocate portion of 12" Supply Main from bridge main to island. This portion is exposed to the elements and subject to sea water contamination.					
2 Water plant Process Improvements	320	910,125	22	41,369	20,685
Install common manifold chlorine system, increase chlorinator capacity, include install chlorine diffuser system to enable adding chlorine directly to ground storage tank increasing flexibility and contact time, add NSF certified baffling to ground storage tank.					
3 Concrete Ground Storage Tank					
Land required for building new Tank & WTP	303	450,000			-
Replace existing ground storage tank and aerators. The existing tank has reached end of useful life and is subject to catastrophic failure.	330	326,000	40	8,150	4,075
4 Replace and/or Rehabilitate electrical equipment	311	337,700	20	16,885	8,443
5 Upgrade distribution system	331	22,500	43	523	262
Subtotal - Adjustments for Proforma Plant Additions		2,202,481		71,389	35,695

A2 - Proforma Plant Retirements @ 12/31/10

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

	Account No.	Original Cost Retired	Annual Depr. Exp. Removed	Accum Amort. Retired
High Service Pump Controller	307	(4,349)	(145)	(4,349)
High Service Pump & Motor #2	309	(25,000)	(714)	(25,000)
Aerator #2	309	(25,000)	(714)	(25,000)
High Service Pump Flow meters (3)	309	(35,138)	(1,004)	(35,138)
Pipes & Valves, net of \$5K salvage	309	(40,000)	(1,143)	(40,000)
High Service Pump #1	311	(3,913)	(196)	(3,913)
Well Pump Master Controller	311	(39,611)	(1,981)	(39,611)
Aerator #1	320	(7,399)	(336)	(7,399)
Subtotal - Adjustments for Retired Plant		(180,409)	(6,233)	(180,409)

VEHICLE USE ADJUSTMENTS

Part of (B) Net Non Used & Useful Adjustment

	Account No.	Original Cost	Depreciable Life, years	Annual Depr. Exp.	Accum Amortization
2008 GMC Truck assigned to G. Brown, purchased 10/07	341	41,870	6	6,978	15,120
2007 Chevrolet SUV assigned to S. Chase, purchased 2/09	341	30,413	6	5,069	4,224
Total		72,283		12,047	19,344
Adjust 50% for non-utility use (Included in Non-Used Adjustments)		(36,142)		(6,024)	(9,672)

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.: 100104-WU
Test Year Ended: December 31, 2009

Schedule: A-4
Page 1 of 2
Preparer: F. Seidman

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	12/31/92 Balance	\$ 2,544,614	
2	1993 Additions	237,726	
3	1993 Retirements	-	
4	1993 Adjustments	132,246	
5	12/31/93 Balance	2,914,586	
6	1994 Additions	75,167	
7	1994 Retirements	78,136	
8	1994 Adjustments	30,682	
9	12/31/94 Balance	2,942,299	
10	1995 Additions	199,234	
11	1995 Retirements	7,000	
12	1995 Adjustments	-	
13	12/31/95 Balance	3,134,533	
14	1996 Additions	220,153	
15	1996 Retirements	27,288	
16	1996 Adjustments	-	
17	12/31/96 Balance	3,327,398	
18	1997 Additions	180,092	
19	1997 Retirements	14,639	
20	1997 Adjustments	-	
21	12/31/97 Balance	3,492,851	
22	1998 Additions	124,278	
23	1998 Retirements	15,427	
24	1998 Adjustments	-	
25	12/31/98 Balance	3,601,702	
26	1999 Additions	242,594	
27	1999 Retirements	63,669	
28	1999 Adjustments	-	
29	12/31/99 Balance	3,780,627	
30	2000 Additions	407,142	
31	2000 Retirements	52,210	
32	2000 Adjustments	-	
33	12/31/00 Balance	4,135,559	

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.: 100104-WU
Test Year Ended: December 31, 2009

Schedule: A-4
Page 2 of 2
Preparer: F. Seidman

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
33	12/31/00 Balance	4,135,559	
34	2001 Additions	299,326	
35	2001 Retirements	30,531	
36	2001 Adjustments	-	
37	12/31/01 Balance	4,404,354	
38	2002 Additions	31,327	
39	2002 Retirements	-	
40	2002 Adjustments	-	
41	12/31/02 Balance	4,435,681	
42	2003 Additions	962,523	
43	2003 Retirements	52,311	
44	2003 Adjustments	-	
45	12/31/03 Balance	5,345,893	
46	2004 Additions	5,001,428	
47	2004 Retirements	380,442	
48	2004 Adjustments	(380,773)	
49	12/31/04 Balance	9,586,106	
50	2005 Additions	134,742	
51	2005 Retirements	183,196	
52	2005 Adjustments	-	
53	12/31/05 Balance	9,537,652	
54	2006 Additions	519,087	
55	2006 Retirements	70,839	
56	2006 Adjustments	-	
57	12/31/06 Balance	9,985,900	
58	2007 Additions	90,528	
59	2007 Retirements	354,377	
60	2007 Adjustments	(820)	
61	12/31/07 Balance	9,721,231	
62	2008 Additions	96,216	
63	2008 Retirements	79,273	
64	2008 Adjustments	(720,719)	
65	12/31/08 Balance	9,017,455	
66	2009 Additions	21,487	
67	2009 Retirements	45,091	
68	2009 Adjustments	-	
69	12/31/09 Balance	8,993,851	
70	2009 Proforma Additions	2,202,481	
71	2009 Proforma Retirements	(180,409)	
72	2009 Proforma Adjustments	-	
73	12/31/09 Proforma Balance	11,376,741	

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

Florida Public Service Commission

Schedule: A-5
Page 1 of 2
Preparer: F. Seidman
Recap Schedules: A-1, A-4

Company: Water Management Services, Inc.
Docket No.: 100104-WU
Schedule Year Ended: December 31, 2009
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.

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/08	(3) Test Year 12/31/09	(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							
6	303.2 Land & Land Rights	67,443	67,443	67,443		67,443		
7	304.2 Structures & Improvements	70,444	73,471	71,089		71,089		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	405,021	405,021	405,021	(4,349)	400,672		
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		
12	309.2 Supply Mains	3,984,508	3,984,508	3,984,508	31,018	4,015,526		
13	310.2 Power Generation Equipment	113,061	113,061	113,061		113,061		
14	311.2 Pumping Equipment	224,689	224,689	224,689	294,176	518,865		
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		
19	320.3 Water Treatment Equipment	73,403	73,403	73,403	902,726	976,129		
20	339.3 Other Plant & Misc. Equipment	-	-	-		-		
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	20,151	20,151	20,151	450,000	470,151		
23	304.4 Structures & Improvements	-	-	-		-		
24	330.4 Dist. Reservoirs & Standpipes	362,073	362,073	362,073	326,000	688,073		
25	331.4 Trans. & Distribution Mains	2,524,926	2,524,926	2,524,926	22,500	2,547,426	See Sch F-7	(78,864)
26	333.4 Services	233,928	235,616	234,768		234,768		
27	334.4 Meters & Meter Installations	210,692	212,013	211,231		211,231		
28	335.4 Hydrants	129,640	129,640	129,640		129,640		
29	339.4 Other Plant & Misc. Equipment	-	-	-		-		
30	GENERAL PLANT							
31	303.5 Land & Land Rights	3,400	3,400	3,400		3,400		
32	304.5 Structures & Improvements	136,624	148,735	145,288		145,288		
33	340.5 Office Furniture & Equipment	74,071	76,667	74,368		74,368		
34	341.5 Transportation Equipment	149,018	103,927	143,313		143,313	See Sch A-3(2)	(36,142)
35	342.5 Stores Equipment	-	-	-		-		
36	343.5 Tools, Shop & Garage Equipment	35,690	36,433	36,261		36,261		
37	344.5 Laboratory Equipment	-	-	-		-		
38	345.5 Power Operated Equipment	64,551	64,551	64,551		64,551		
39	346.5 Communication Equipment	-	-	-		-		
40	347.5 Miscellaneous Equipment	-	-	-		-		
41	348.5 Other Tangible Plant	-	-	-		-		
42	TOTAL	\$ 9,017,455	\$ 8,993,851	\$ 9,023,306	\$ 2,022,072	\$ 11,045,378		\$ (115,005)

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

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 100104-WU
Schedule Year Ended: December 31, 2009
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: F. Seidman
Recap Schedules: A-1, A-4

Line No.	(1) Line Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
		Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	Dec-09	13 Mo Average
1	INTANGIBLE PLANT														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	399.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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 *	70,444	70,444	70,444	70,444	70,444	70,444	70,444	70,444	70,444	71,148	72,068	73,471	73,471	71,089
8	305.2 Collect. & Impound. Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	73,403	73,403	73,403	73,403	73,403	73,403	73,403	73,403	73,403	73,403	73,403	73,403
20	339.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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 *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	2,524,926	2,524,926	2,524,926	2,524,926	2,524,926	2,524,926	2,524,926	2,524,926	2,524,926	2,524,926	2,524,926	2,524,926	2,524,926
26	333.4 Services	233,928	234,198	234,198	234,603	234,603	234,603	234,787	234,787	234,787	235,124	235,124	235,616	235,616	234,768
27	334.4 Meters & Meter Installations	210,692	210,692	210,692	210,692	210,692	210,692	210,692	211,555	211,555	212,013	212,013	212,013	212,013	211,231
28	335.4 Hydrants	129,640	129,640	129,640	129,640	129,640	129,640	129,640	129,640	129,640	129,640	129,640	129,640	129,640	129,640
29	339.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	GENERAL PLANT														
31	303.5 Land & Land Rights	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400	3,400
32	304.5 Structures & Improvements *	136,624	136,624	136,624	147,346	147,346	147,346	147,346	147,346	147,346	148,587	148,735	148,735	148,735	145,288
33	340.5 Office Furniture & Equipment	74,071	74,071	74,071	74,071	74,071	74,071	74,071	74,212	74,212	74,212	74,212	74,778	76,667	74,368
34	341.5 Transportation Equipment	149,018	149,018	149,018	149,018	149,018	149,018	149,018	149,018	149,018	149,018	149,018	119,949	103,927	143,313
35	342.5 Store Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	343.5 Tools, Shop & Garage Equipment	35,690	35,690	35,690	36,433	36,433	36,433	36,433	36,433	36,433	36,433	36,433	36,433	36,433	36,261
37	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	TOTAL	\$ 9,017,455	\$ 9,017,725	\$ 9,017,725	\$ 9,029,595	\$ 9,029,595	\$ 9,029,595	\$ 9,029,779	\$ 9,030,783	\$ 9,030,783	\$ 9,033,523	\$ 9,034,592	\$ 9,007,985	\$ 8,993,851	\$ 9,023,306

* - 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.

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Schedule Year Ended: December 31, 2009

Schedule: A-7
 Page 1 of 1
 Preparer: F. Seidman

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
WATER - Final				
1	Plant in Service	\$ 10,504,384	\$ (115,005)	\$ 10,389,378
2	Land	\$ 540,994		540,994
3	Accumulated Depreciation	\$ (3,118,863)	68,680	(3,050,182)
4	Other (Explain)			
5	Total	\$ 7,926,515	\$ (46,325)	\$ 7,880,190
WATER - Interim				
6	Plant in Service	\$ 8,932,312	\$ (78,864)	\$ 8,853,448
7	Land	\$ 90,994		90,994
8	Accumulated Depreciation	\$ (3,263,577)	\$ 59,008	(3,204,569)
9	Other (Explain)			
10	Total	\$ 5,759,729	\$ (19,856)	\$ 5,739,873

Supporting Schedules: A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

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.: 100104-WU
Test Year Ended: December 31, 2009

Schedule: A-8
Page 1 of 2
Preparer: F. Seidman

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	12/31/92 Balance	\$ 769,784	
2	1993 Additions	60,775	
3	1993 Retirements	8,059	
4	1993 Adjustments	-	
5	12/31/93 Balance	822,500	
6	1994 Additions	65,050	
7	1994 Retirements	2,077	
8	1994 Adjustments	(9,217)	
9	12/31/94 Balance	876,256	
10	1995 Additions	101,013	
11	1995 Retirements	-	
12	1995 Adjustments	60,920	
13	12/31/95 Balance	1,038,189	
14	1996 Additions	103,274	
15	1996 Retirements	-	
16	1996 Adjustments	(6,562)	
17	12/31/96 Balance	1,134,901	
18	1997 Additions	108,486	
19	1997 Retirements	-	
20	1997 Adjustments	-	
21	12/31/97 Balance	1,243,387	
22	1998 Additions	130,211	
23	1998 Retirements	-	
24	1998 Adjustments	-	
25	12/31/98 Balance	1,373,598	
26	1999 Additions	127,183	
27	1999 Retirements	-	
28	1999 Adjustments	-	
29	12/31/99 Balance	1,500,781	
30	2000 Additions	136,617	
31	2000 Retirements	52,991	
32	2000 Adjustments	(2,940)	
33	12/31/00 Balance	1,581,467	

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.: 100104-WU
Test Year Ended: December 31, 2009

Schedule: A-8
Page 2 of 2
Preparer: F. Seidman

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
33	12/31/00 Balance	1,581,467	
34	2001 Additions	146,702	
35	2001 Retirements	5,513	
36	2001 Adjustments	-	
37	12/31/01 Balance	1,722,656	
38	2002 Additions	154,885	
39	2002 Retirements	-	
40	2002 Adjustments	-	
41	12/31/02 Balance	1,877,541	
42	2003 Additions	158,562	
43	2003 Retirements	21,216	
44	2003 Adjustments	-	
45	12/31/03 Balance	2,014,887	
46	2004 Additions	304,609	
47	2004 Retirements	225,474	
48	2004 Adjustments	4,066	
49	12/31/04 Balance	2,098,088	
50	2005 Additions	286,803	
51	2005 Retirements	58,192	
52	2005 Adjustments	20,010	
53	12/31/05 Balance	2,346,709	
54	2006 Additions	318,059	
55	2006 Retirements	6,996	
56	2006 Adjustments	-	
57	12/31/06 Balance	2,657,772	
58	2007 Additions	292,199	
59	2007 Retirements	60,040	
60	2007 Adjustments	-	
61	12/31/07 Balance	2,889,931	
62	2008 Additions	293,773	
63	2008 Retirements	36,302	
64	2008 Adjustments	(12,035)	
65	12/31/08 Balance	3,135,367	
66	2009 Additions	267,723	
67	2009 Retirements	41,085	
68	2009 Adjustments	-	
69	12/31/09 Balance	3,362,005	
70	2009 Proforma Additions	35,695	
71	2009 Proforma Retirements	(180,409)	
72	2009 Proforma Adjustments	-	
73	12/31/09 Proforma Balance	3,578,109	

Schedule of Water Accumulated Depreciation By Primary Account
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 100104-WU
Schedule Year Ended: December 31, 2009
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: F. Seidman

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/08	(3) Test Year 12/31/09	(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							
6	303.2 Land & Land Rights	-	-	-	-	-		
7	304.2 Structures & Improvements	20,121	22,033	20,702	-	20,702		
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-		
9	306.2 Lake, River & Other Intakes	-	-	-	-	-		
10	307.2 Wells & Springs	178,344	190,293	184,319	(4,349)	179,970		
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-		
12	309.2 Supply Mains	735,024	863,306	799,165	(122,907)	676,259		
13	310.2 Power Generation Equipment	76,313	82,567	79,440	-	79,440		
14	311.2 Pumping Equipment	147,031	157,079	152,055	(35,081)	116,974		
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-		
18	304.3 Structures & Improvements	38,310	40,221	39,050	-	39,050		
19	320.3 Water Treatment Equipment	38,892	40,980	39,936	13,286	53,222		
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	231,543	242,272	236,908	4,075	240,983		
25	331.4 Trans. & Distribution Mains	1,158,568	1,200,241	1,179,405	262	1,179,666	See Sch F-7	(59,008)
26	333.4 Services	138,601	145,068	141,826	-	141,826		
27	334.4 Meters & Meter Installations	148,530	153,734	151,118	-	151,118		
28	335.4 Hydrants	67,866	70,997	69,432	-	69,432		
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-		
30	GENERAL PLANT							
31	303.5 Land & Land Rights	-	-	-	-	-		
32	304.5 Structures & Improvements	39,024	44,604	42,312	-	42,312		
33	340.5 Office Furniture & Equipment	21,839	26,579	24,172	-	24,172		
34	341.5 Transportation Equipment	54,164	33,070	58,763	-	58,763	See Sch A-3(2)	(9,672)
35	342.5 Stores Equipment	-	-	-	-	-		
36	343.5 Tools, Shop & Garage Equipment	14,635	17,022	15,726	-	15,726		
37	344.5 Laboratory Equipment	-	-	-	-	-		
38	345.5 Power Operated Equipment	26,559	31,939	29,249	-	29,249		
39	346.5 Communication Equipment	-	-	-	-	-		
40	347.5 Miscellaneous Equipment	-	-	-	-	-		
41	348.5 Other Tangible Plant	-	-	-	-	-		
42	TOTAL	\$ 3,135,367	\$ 3,362,005	\$ 3,263,577	\$ (144,715)	\$ 3,118,863		\$ (68,680)

Schedule of Water Accumulated Depreciation By Primary Account
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Doelst No.: 100104-WU
Schedule Year Ended: December 31, 2009
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: F. Seidman

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Dec-08	(3) Jan-09	(4) Feb-09	(5) Mar-09	(6) Apr-09	(7) May-09	(8) Jun-09	(9) Jul-09	(10) Aug-09	(11) Sep-09	(12) Oct-09	(13) Nov-09	(14) Dec-09	(15) 13 Mo Average
1	INTANGIBLE PLANT														
2	301.1 Organization														0
3	302.1 Franchises														0
4	399.1 Other Plant & Misc. Equipment														0
5	SOURCE OF SUPPLY AND PUMPING PLANT														
6	303.2 Land & Land Rights														0
7	304.2 Structures & Improvements *	20,121	20,279	20,437	19,968	20,121	20,274	20,427	20,580	20,734	20,980	21,342	21,830	22,033	20,702
8	305.2 Collect. & Impound. Reservoirs														0
9	306.2 Lake, River & Other Intakes														0
10	307.2 Wells & Springs	178,344	179,340	180,336	181,332	182,327	183,323	184,319	185,315	186,310	187,306	188,302	189,297	190,293	184,319
11	308.2 Infiltration Galleries & Tunnels														0
12	309.2 Supply Mains	735,024	745,715	756,405	767,095	777,785	788,475	799,165	809,856	820,546	831,236	841,926	852,616	863,306	799,165
13	310.2 Power Generation Equipment	76,313	76,834	77,355	77,876	78,398	78,919	79,440	79,961	80,483	81,004	81,525	82,046	82,567	79,440
14	311.2 Pumping Equipment	147,031	147,868	148,706	149,543	150,380	151,218	152,055	152,892	153,730	154,567	155,404	156,242	157,079	152,055
15	339.2 Other Plant & Misc. Equipment														0
16	WATER TREATMENT PLANT														
17	303.3 Land & Land Rights														0
18	304.3 Structures & Improvements *	38,310	38,611	38,911	38,018	38,309	38,601	38,893	39,184	39,476	39,549	39,719	39,851	40,221	39,050
19	330.3 Water Treatment Equipment	38,892	39,066	39,240	39,414	39,588	39,762	39,936	40,110	40,284	40,458	40,632	40,806	40,980	39,936
20	339.3 Other Plant & Misc. Equipment														0
21	TRANSMISSION & DISTRIBUTION PLANT														
22	303.4 Land & Land Rights														0
23	304.4 Structures & Improvements *	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	330.4 Dist. Reservoirs & Standpipes	231,543	232,437	233,332	234,226	235,120	236,014	236,908	237,802	238,696	239,590	240,484	241,378	242,272	236,908
25	331.4 Trans. & Distribution Mains	1,158,568	1,162,041	1,165,514	1,168,987	1,172,459	1,175,932	1,179,405	1,182,877	1,186,350	1,189,823	1,193,296	1,196,768	1,200,241	1,179,405
26	333.4 Services	138,601	139,139	139,676	140,213	140,750	141,287	141,824	142,361	142,899	143,436	143,973	144,510	145,048	141,826
27	334.4 Meters & Meter Installations	148,530	148,961	149,392	149,823	150,254	150,685	151,115	151,546	151,977	152,408	152,839	153,270	153,734	151,118
28	335.4 Hydrants	67,866	68,127	68,388	68,649	68,910	69,171	69,432	69,693	69,954	70,214	70,475	70,736	70,997	69,432
29	339.4 Other Plant & Misc. Equipment														0
30	GENERAL PLANT														
31	303.5 Land & Land Rights														0
32	304.5 Structures & Improvements *	39,024	39,331	39,637	41,766	42,086	42,407	42,727	43,048	43,368	43,814	44,047	44,193	44,604	42,312
33	340.5 Office Furniture & Equipment	21,839	22,227	22,615	23,002	23,390	23,778	24,166	24,553	24,941	25,329	25,716	26,104	26,579	24,172
34	341.5 Transportation Equipment	54,164	55,830	57,496	59,162	60,827	62,493	64,159	65,825	67,491	69,157	70,823	72,489	74,155	58,763
35	342.5 Stores Equipment														0
36	343.5 Tools, Shop & Garage Equipment	14,635	14,814	14,993	15,171	15,350	15,529	15,707	15,886	16,065	16,243	16,422	16,601	17,022	15,726
37	344.5 Laboratory Equipment														0
38	345.5 Power Operated Equipment	26,559	27,008	27,456	27,904	28,352	28,801	29,249	29,697	30,145	30,594	31,042	31,490	31,939	29,249
39	346.5 Communication Equipment														0
40	347.5 Miscellaneous Equipment														0
41	348.5 Other Tangible Plant														0
42	TOTAL	\$ 3,135,367	\$ 3,157,627	\$ 3,179,887	\$ 3,202,147	\$ 3,224,407	\$ 3,246,667	\$ 3,268,927	\$ 3,291,187	\$ 3,313,448	\$ 3,335,708	\$ 3,357,968	\$ 3,351,159	\$ 3,362,005	\$ 3,263,577

* - 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.

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.: 100104-WU
Test Year Ended: December 31, 2009

Schedule: A-11
Page 1 of 2
Preparer: F. Seidman

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	12/31/92 Balance	\$ 1,101,364	
2	1993 Additions	287,106	
3	1993 Retirements	-	
4	1993 Adjustments	-	
5	12/31/93 Balance	1,388,470	
6	1994 Additions	350,265	
7	1994 Retirements	-	
8	1994 Adjustments	29,759	
9	12/31/94 Balance	1,768,493	
10	1995 Additions	119,042	
11	1995 Retirements	-	
12	1995 Adjustments	(910)	
13	12/31/95 Balance	1,886,626	
14	1996 Additions	113,979	
15	1996 Retirements	-	
16	1996 Adjustments	-	
17	12/31/96 Balance	2,000,605	
18	1997 Additions	100,952	
19	1997 Retirements	-	
20	1997 Adjustments	-	
21	12/31/97 Balance	2,101,557	
22	1998 Additions	48,678	
23	1998 Retirements	-	
24	1998 Adjustments	-	
25	12/31/98 Balance	2,150,235	
26	1999 Additions	273,793	
27	1999 Retirements	-	
28	1999 Adjustments	-	
29	12/31/99 Balance	2,424,028	
30	2000 Additions	134,079	
31	2000 Retirements	-	
32	2000 Adjustments	-	
33	12/31/00 Balance	2,558,107	

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.: 100104-WU
Test Year Ended: December 31, 2009

Schedule: A-11
Page 2 of 2
Preparer: F. Seidman

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
33	12/31/00 Balance	2,558,107	
34	2001 Additions	124,000	
35	2001 Retirements	-	
36	2001 Adjustments	-	
37	12/31/01 Balance	2,682,107	
38	2002 Additions	117,848	
39	2002 Retirements	-	
40	2002 Adjustments	-	
41	12/31/02 Balance	2,799,955	
42	2003 Additions	141,295	
43	2003 Retirements	-	
44	2003 Adjustments	-	
45	12/31/03 Balance	2,941,250	
46	2004 Additions	99,351	
47	2004 Retirements	-	
48	2004 Adjustments	-	
49	12/31/04 Balance	3,040,601	
50	2005 Additions	77,109	
51	2005 Retirements	-	
52	2005 Adjustments	-	
53	12/31/05 Balance	3,117,710	
54	2006 Additions	38,633	
55	2006 Retirements	-	
56	2006 Adjustments	-	
57	12/31/06 Balance	3,156,343	
58	2007 Additions	26,264	
59	2007 Retirements	-	
60	2007 Adjustments	-	
61	12/31/07 Balance	3,182,607	
62	2008 Additions	29,967	
63	2008 Retirements	-	
64	2008 Adjustments	-	
65	12/31/08 Balance	3,212,575	
66	2009 Additions	26,939	
67	2009 Retirements	-	
68	2009 Adjustments	-	
69	12/31/09 Balance	3,239,514	
70	2009 Proforma Additions	-	
71	2009 Proforma Retirements	-	
72	2009 Proforma Adjustments	-	
73	12/31/09 Proforma Balance	3,239,514	

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

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 100104-WU
Schedule Year Ended: December 31, 2009
Historic [X] or Projected []

Schedule: A-12
Page 1 of 2
Preparer: F. Seidman

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 12/31/08	(3) Test Year 12/31/09	(4) 13 Mo. Average	(5) Adjustments	(6) Adjusted 13 Mo. Average
WATER						
1	Plant Capacity Fees	\$ 1,247,873	\$ 1,262,657	\$ 1,256,669		\$ 1,256,669
2	Line/Main Extension Fees	955,857	964,980	961,318		961,318
3	Meter Installation Fees	551,631	554,664	552,966		552,966
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	68,556	68,556		68,556
7	Contributed Fire Sprinkler Systems	3,500	3,500	3,500		3,500
8	Total	<u>\$ 3,212,575</u>	<u>\$ 3,239,514</u>	<u>\$ 3,228,165</u>	<u>\$ -</u>	<u>\$ 3,228,165</u>
WASTEWATER						
		\$ -	\$ -	-		-
		-	-	-		-
		-	-	-		-
		-	-	-		-
		-	-	-		-
		-	-	-		-
		-	-	-		-
		-	-	-		-
		-	-	-		-
		-	-	-		-
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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.: 100104-WU
 Schedule Year Ended: December 31, 2009
 Historic [X] or Projected []

Schedule: A-12
 Page 2 of 2
 Preparer: F. Seidman

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-08	(3) Jan-09	(4) Feb-09	(5) Mar-09	(6) Apr-09	(7) May-09	(8) Jun-09	(9) Jul-09	(10) Aug-09	(11) Sep-09	(12) Oct-09	(13) Nov-09	(14) Dec-09	(15) 13 Mo. Average
WATER															
1	Plant Capacity Fees	\$ 1,247,873	\$ 1,248,718	\$ 1,251,210	\$ 1,251,210	\$ 1,252,055	\$ 1,252,055	\$ 1,257,004	\$ 1,259,298	\$ 1,261,108	\$ 1,261,108	\$ 1,267,591	\$ 1,264,814	\$ 1,262,657	\$ 1,256,669
2	Line/Main Extension Fees	955,857	956,382	957,930	957,930	958,455	958,455	961,530	962,955	964,080	964,080	968,108	966,383	964,980	961,318
3	Meter Installation Fees	551,631	551,981	552,231	552,231	552,581	552,581	552,581	552,831	553,081	553,081	554,414	554,664	554,664	552,966
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	68,556	68,556	68,556	68,556	68,556	68,556	68,556	68,556	68,556	68,556	68,556	68,556
7	Contributed Fire Sprinkler Systems	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
8	Total	\$ 3,212,575	\$ 3,214,295	\$ 3,218,584	\$ 3,218,584	\$ 3,220,304	\$ 3,220,304	\$ 3,228,328	\$ 3,232,297	\$ 3,235,483	\$ 3,235,483	\$ 3,247,325	\$ 3,243,074	\$ 3,239,514	\$ 3,228,165
WASTEWATER															
															\$ -
															\$ -
															\$ -
															\$ -
															\$ -
															\$ -
															\$ -
															\$ -
															\$ -
															\$ -
															\$ -
															\$ -
															\$ -
															\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.: 100104-WU
Test Year Ended: December 31, 2009

Schedule: A-13
Page 1 of 2
Preparer: F. Seidman

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	12/31/92 Balance	\$ 145,701	
2	1993 Additions	29,505	
3	1993 Retirements	-	
4	1993 Adjustments	-	
5	12/31/93 Balance	175,206	
6	1994 Additions	29,505	
7	1994 Retirements	-	
8	1994 Adjustments	2,702	
9	12/31/94 Balance	207,413	
10	1995 Additions	29,505	
11	1995 Retirements	-	
12	1995 Adjustments	58,452	
13	12/31/95 Balance	295,370	
14	1996 Additions	58,898	
15	1996 Retirements	-	
16	1996 Adjustments	-	
17	12/31/96 Balance	354,268	
18	1997 Additions	58,897	
19	1997 Retirements	-	
20	1997 Adjustments	3,256	
21	12/31/97 Balance	416,421	
22	1998 Additions	64,387	
23	1998 Retirements	-	
24	1998 Adjustments	-	
25	12/31/98 Balance	480,808	
26	1999 Additions	67,867	
27	1999 Retirements	-	
28	1999 Adjustments	-	
29	12/31/99 Balance	548,675	
30	2000 Additions	75,613	
31	2000 Retirements	-	
32	2000 Adjustments	-	
33	12/31/00 Balance	624,288	

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.: 100104-WU
Test Year Ended: December 31, 2009

Schedule: A-13
Page 2 of 2
Preparer: F. Seidman

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
33	12/31/00 Balance	624,288	
34	2001 Additions	77,420	
35	2001 Retirements	-	
36	2001 Adjustments	-	
37	12/31/01 Balance	701,708	
38	2002 Additions	79,068	
39	2002 Retirements	-	
40	2002 Adjustments	-	
41	12/31/02 Balance	780,776	
42	2003 Additions	80,717	
43	2003 Retirements	-	
44	2003 Adjustments	-	
45	12/31/03 Balance	861,493	
46	2004 Additions	82,365	
47	2004 Retirements	-	
48	2004 Adjustments	-	
49	12/31/04 Balance	943,858	
50	2005 Additions	84,014	
51	2005 Retirements	-	
52	2005 Adjustments	-	
53	12/31/05 Balance	1,027,872	
54	2006 Additions	84,159	
55	2006 Retirements	-	
56	2006 Adjustments	-	
57	12/31/06 Balance	1,112,031	
58	2007 Additions	84,535	
59	2007 Retirements	-	
60	2007 Adjustments	-	
61	12/31/07 Balance	1,196,566	
62	2008 Additions	84,963	
63	2008 Retirements	-	
64	2008 Adjustments	-	
65	12/31/08 Balance	1,281,529	
66	2009 Additions	92,178	
67	2009 Retirements	-	
68	2009 Adjustments	-	
69	12/31/09 Balance	1,373,707	
70	2009 Proforma Additions	-	
71	2009 Proforma Retirements	-	
72	2009 Proforma Adjustments	-	
73	12/31/09 Proforma Balance	1,373,707	

Schedule of Accumulated Amortization of CIAC By Classification
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 100104-WU
Schedule Year Ended: December 31, 2009
Historic [X] or Projected []

Schedule: A-14
Page 2 of 2
Preparer: F. Seidman

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-08	(3) Jan-09	(4) Feb-09	(5) Mar-09	(6) Apr-09	(7) May-09	(8) Jun-09	(9) Jul-09	(10) Aug-09	(11) Sep-09	(12) Oct-09	(13) Nov-09	(14) Dec-09	(15) 13 Mo. Average
WATER															
1	Plant Capacity Fees	\$ 497,790	\$ 500,837	\$ 504,149	\$ 507,131	\$ 510,186	\$ 513,171	\$ 516,909	\$ 520,211	\$ 523,443	\$ 526,442	\$ 530,229	\$ 532,773	\$ 535,426	\$ 516,823
2	Line/Main Extension Fees	381,301	383,587	385,978	388,261	390,550	392,835	395,404	397,793	400,157	402,450	404,956	407,066	409,197	395,349
3	Meter Installation Fees	220,051	221,389	222,510	223,826	225,165	226,483	227,234	228,372	229,565	230,881	231,909	233,639	235,204	227,402
4	Contributed Property	149,854	150,670	151,364	152,259	153,073	153,969	154,480	155,183	155,923	156,817	157,137	158,237	159,297	154,482
5	Contributed Services	3,789	3,809	3,827	3,849	3,870	3,893	3,906	3,923	3,942	3,965	3,973	4,001	4,027	3,906
6	Contributed Fire Hydrants	27,348	27,497	27,623	27,787	27,935	28,099	28,192	28,320	28,455	28,618	28,677	28,878	29,071	28,192
7	Contributed Fire Sprinkler Systems	1,396	1,404	1,410	1,419	1,426	1,435	1,439	1,446	1,453	1,461	1,464	1,474	1,484	1,439
7	Total	\$ 1,281,529	\$ 1,289,193	\$ 1,296,862	\$ 1,304,533	\$ 1,312,206	\$ 1,319,883	\$ 1,327,564	\$ 1,335,249	\$ 1,342,938	\$ 1,350,633	\$ 1,358,344	\$ 1,366,067	\$ 1,373,707	\$ 1,327,593

Note: In the General Ledger, Amortization of CIAC is detailed by type of CIAC. In this schedule it is allocated in the same ratio as the CIAC classifications on Sch. A-12.

WASTEWATER

																\$ -
																-
																-
																-
																-
																-
																-
																-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.: 100104-WU

Page 1 of 1

Test Year Ended: December 31, 2009

Preparer: F. Seidman

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.

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

Company: Water Management Services, Inc.
Docket No.: 100104-WU
Test Year Ended: December 31, 2009

Schedule: A-16
Page 1 of 1
Preparer: F. Seidman

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	12/31/92 Balance	\$ 76,987	
2	1993 Additions	-	
3	1993 Payments	1,800	
4	1993 Adjustments	-	
5	12/31/93 Balance	75,187	
6	1994 Additions	2,313	
7	1994 Payments	17,850	
8	1994 Adjustments	-	
9	12/31/94 Balance	59,650	
10	1995 Additions	-	
11	1995 Payments	6,300	
12	1995 Adjustments	-	
13	12/31/95 Balance	53,350	
14	1996 Additions	-	
15	1996 Payments	3,300	
16	1996 Adjustments	-	
17	12/31/96 Balance	50,050	
18	1997 Additions	-	
19	1997 Payments	1,200	
20	1997 Adjustments	-	
21	12/31/97 Balance	48,850	
22	1998 Additions	-	
23	1998 Payments	3,513	
24	1998 Adjustments	-	
25	12/31/98 Balance	45,337	
26	1999 Additions	-	
27	1999 Payments	1,050	
28	1999 Adjustments	-	
29	12/31/99 Balance	44,287	
30	2000 Additions	-	
31	2000 Payments	4,800	
32	2000 Adjustments	-	
33	12/31/00 Balance	39,487	

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.: 100104-WU
Test Year Ended: December 31, 2009

Schedule: A-16
Page 1 of 1
Preparer: F. Seidman

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	12/31/92 Balance	\$ 76,987	
2	1993 Additions	-	
3	1993 Payments	1,800	
4	1993 Adjustments	-	
5	12/31/93 Balance	75,187	
6	1994 Additions	2,313	
7	1994 Payments	17,850	
40	2002 Adjustments	-	
41	12/31/02 Balance	32,587	
42	2003 Additions	-	
43	2003 Payments	3,000	
44	2003 Adjustments	-	
45	12/31/03 Balance	29,587	
46	2004 Additions	-	
47	2004 Payments	3,300	
48	2004 Adjustments	-	
49	12/31/04 Balance	26,287	
50	2005 Additions	-	
51	2005 Payments	2,850	
52	2005 Adjustments	-	
53	12/31/05 Balance	23,437	
54	2006 Additions	-	
55	2006 Payments	900	
56	2006 Adjustments	-	
57	12/31/06 Balance	22,537	
58	2007 Additions	-	
59	2007 Payments	1,200	
60	2007 Adjustments	-	
61	12/31/07 Balance	21,337	
62	2008 Additions	-	
63	2008 Payments	300	
64	2008 Adjustments	-	
65	12/31/08 Balance	21,037	
66	2009 Additions	-	
67	2009 Payments	300	
68	2009 Adjustments	-	
69	12/31/09 Balance	20,737	
70	2009 Proforma Additions	-	
71	2009 Proforma Payments	-	
72	2009 Proforma Adjustments	-	
73	12/31/09 Proforma Balance	20,737	

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009

Schedule: A-17
 Page 1 of 1
 Preparer: F. Seldman
 Recap Schedule: A-1, A-2

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

Line No		Water	Sewer
1	<u>Final Rates - 12/31/09</u>		
2	Current And Accrued Assets (13 month average):		
3	Cash	\$	(14,311)
4	Accounts Rec'b - Cust., net of Uncoll.		108,828
5	Accts. Rec'b - Other		-
6	Prepayments/Deposits		33,661
7	Unamortized Debt Discount & Exp.		112,034
8	Deferred Prior Rate Case Expense, per books		17,983
9	Deferred Current Rate Case Expense @ 50% (B-10)		114,306
10	Deferred Loss on Bridge		60,754
11	Other Misc. Deferred Debits (WW Cert.)		35,603
12	Correcting entry - Deferred cost in Dec. of TY, booked in 2010 @ 1/12		59
13	Current and Accrued Liabilities (13 month average):		
14	Accounts Payable		(138,652)
15	Correcting entry - A/P - Legal exp. Incurred in Dec. of TY, booked in 2010 @ 1/12		(2,280)
16	Accrued Taxes		(54,791)
17	Accrued Interest		(47,953)
18	Misc. Current and Accrued Liabilities		(4,085)
19	Operating Reserves		(40,000)
20	Equals working capital (Balance Sheet Approach)	\$	<u>181,157</u>
21	<u>Interim Rates - 12/31/09</u>		
22	Current And Accrued Assets (13 month average):		
23	Cash	\$	(14,311)
24	Accounts Rec'b - Cust., net of Uncoll.		108,828
25	Accts. Rec'b - Other		-
26	Prepayments/Deposits		33,661
27	Unamortized Debt Discount & Exp.		112,034
28	Deferred Prior Rate Case Expense, per books		17,983
29	Deferred Loss on Bridge		60,754
30	Other Misc. Deferred Debits (WW Cert.)		35,603
31	Correcting entry - Deferred cost in Dec. of TY, booked in 2010 @ 1/12		59
32	Current and Accrued Liabilities (13 month average):		
33	Accounts Payable		(138,652)
34	Correcting entry - A/P - Legal exp. Incurred in Dec. of TY, booked in 2010 @ 1/12		(2,280)
35	Accrued Taxes		(54,791)
36	Accrued Interest		(47,953)
36	Misc. Current and Accrued Liabilities		(4,085)
37	Operating Reserves		(40,000)
38	Equals working capital (Balance Sheet Approach)	\$	<u>66,850</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009

Schedule: A-18
 Page 1 of 2
 Preparer: F. Seidman

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) Prior Year Ended 12/31/08	(3) Test Year Ended 12/31/09	(4) 13 Mo. Average
1	Utility Plant in Service	\$ 9,017,455	\$ 8,993,851	\$ 9,023,307
2	Construction Work in Progress	-	-	-
3	Other Utility Plant Adjustments	-	-	-
4	GROSS UTILITY PLANT	9,017,455	8,993,851	9,023,307
5	Less: Accumulated Depreciation	(3,125,267)	(3,362,003)	(3,263,577)
6	NET UTILITY PLANT	5,882,088	5,631,846	5,759,730
7	Investments in Assoc. Cos.	1,160,703	1,213,905	1,170,685
8	Net Disallowed Investment in Plant	811,018	811,018	811,018
9	Cash	(18,982)	(16,343)	(14,311)
10	Accounts Rec'b - Cust., net of Uncoll.	97,718	89,908	108,828
12	Notes Receivable	-	-	-
12	Notes Rec'b - Assoc. Cos.	150,000	100,000	123,077
13	Accts. Rec'b - Other	-	-	-
14	Accrued Interest Rec'b	-	-	-
15	Prepayments/Deposits	40,857	32,575	33,661
16	Materials & Supplies	-	-	-
17	Miscellaneous Current & Accrued Assets	-	-	-
18	TOTAL CURRENT ASSETS	269,593	206,139	251,255
19	Net nonutility property	-	-	-
20	Unamortized Debt Discount & Exp.	121,240	102,597	112,034
21	Prelim. Survey & Investigation Charges	-	-	-
22	Clearing Accounts	-	-	-
23	Deferred Rate Case Expense	24,184	12,688	17,983
24	Deferred Loss on Bridge	68,062	53,446	60,754
25	Other Misc. Deferred Debits (WW Cert.)	-	52,851	35,603
26	Accum. Deferred Income Taxes	-	-	-
27	TOTAL OTHER ASSETS	213,486	221,582	226,374
28	TOTAL ASSETS	\$ 8,336,890	\$ 8,084,490	\$ 8,219,062

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009

Schedule: A-18
 Page 2 of 2
 Preparer: F. Seidman

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-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08	13 Mo. Average
1	Utility Plant in Service	9,017,455	9,017,725	9,017,725	9,029,595	9,029,595	9,029,595	9,029,779	9,030,783	9,030,783	9,033,523	9,034,592	9,007,985	8,993,851	9,023,307
2	Construction Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Other Utility Plant Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	GROSS UTILITY PLANT	9,017,455	9,017,725	9,017,725	9,029,595	9,029,595	9,029,595	9,029,779	9,030,783	9,030,783	9,033,523	9,034,592	9,007,985	8,993,851	9,023,307
5	Less: Accumulated Depreciation	(3,135,367)	(3,157,627)	(3,179,887)	(3,202,147)	(3,224,407)	(3,246,667)	(3,268,927)	(3,291,187)	(3,313,448)	(3,335,708)	(3,357,968)	(3,351,159)	(3,362,005)	(3,263,577)
6	NET UTILITY PLANT	5,882,088	5,860,098	5,837,838	5,827,447	5,805,187	5,782,927	5,760,851	5,739,596	5,717,336	5,697,816	5,676,624	5,656,825	5,631,846	5,759,730
7	Investments in Assoc. Cos.	1,160,703	1,180,425	1,198,472	1,142,010	1,180,978	1,212,427	1,101,908	1,118,961	1,150,106	1,172,178	1,179,068	1,207,768	1,213,905	1,170,685
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	811,018	811,018	811,018	811,018
9	Cash	(18,982)	(6,406)	(18,102)	(14,751)	(7,281)	(13,563)	(11,185)	(13,220)	(18,229)	(9,904)	(20,929)	(17,151)	(16,343)	(14,311)
10	Accounts Rec'b - Cust., net of Uncoll.	97,718	92,246	93,776	86,422	98,316	121,190	128,476	162,308	124,052	95,591	128,453	96,306	89,908	108,828
11	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Notes Rec'b - Assoc. Cos.	150,000	150,000	150,000	150,000	150,000	150,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	123,077
13	Accts. Rec'b - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Accrued Interest Rec'b	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Prepayments/Deposits	40,857	38,067	32,244	30,301	24,211	21,210	22,614	51,880	48,126	44,372	40,842	10,294	32,575	33,661
16	Materials & Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Misc Current & Accrued Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	TOTAL CURRENT ASSETS	269,593	273,907	257,918	251,972	265,246	278,837	239,905	300,968	253,949	230,058	248,366	189,449	206,139	251,255
19	Net nonutility property	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Unamortized Debt Discount & Exp.	121,240	119,765	118,391	116,811	115,232	113,653	112,073	110,494	108,915	107,335	105,756	104,177	102,597	112,034
21	Prelim. Survey & Investigation Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Deferred Rate Case Expense	24,184	22,169	20,153	18,138	16,123	14,107	12,092	17,704	18,128	17,133	20,769	20,392	12,688	17,983
24	Deferred Loss on Bridge	68,062	66,844	65,626	64,408	63,190	61,972	60,754	59,536	58,318	57,100	55,882	54,664	53,446	60,754
25	Other Misc. Deferred Debits (WW Cert.)	0	300	1,554	15,237	37,241	45,975	50,634	50,974	51,739	51,739	51,739	52,851	52,851	35,603
26	Accum. Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	TOTAL OTHER ASSETS	213,486	209,078	205,724	214,594	231,786	235,707	235,553	238,708	237,100	233,307	234,146	232,083	221,582	226,374
28	TOTAL ASSETS	8,336,890	8,334,527	8,310,971	8,247,042	8,294,216	8,320,917	8,149,236	8,209,251	8,169,510	8,144,378	8,149,223	8,097,144	8,084,490	8,219,062

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009

Schedule: A-19
 Page 1 of 2
 Preparer: F. Seidman

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 12/31/07	(3) Test Year Ended 12/31/08	(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	(1,245,206)	(1,576,897)	(1,378,670)
5	Other Equity Capital			
6	TOTAL EQUITY CAPITAL	(1,723,754)	(2,055,446)	(1,857,218)
7	Bonds			
8	Reacquired Bonds			
9	Advances From Associated Companies	-	-	-
10	Other Long-Term Debt	7,467,818	7,573,280	7,427,717
11	TOTAL LONG-TERM DEBT	7,467,818	7,573,280	7,427,717
7	Accounts Payable	91,933	201,615	138,652
8	Notes Payable	-	-	-
9	Notes & Accounts Payable - Assoc. Cos.	-	-	-
10	Customer Deposits	108,815	103,669	100,499
11	Accrued Taxes	47,776	104,324	54,791
12	Current Portion Long Term Debt	359,836	157,596	341,148
13	Accrued Interest	23,512	23,386	47,953
14	Accrued Dividends			
15	Misc. Current and Accrued Liabilities	8,872	9,521	4,085
16	TOTAL CURRENT & ACCRUED LIABILITIES	640,744	600,112	687,128
17	Advances for Construction	21,037	20,737	20,864
18	Prepaid Capacity Charges			
19	Accum. Deferred ITC's			
20	Operating Reserves	-	80,000	40,000
21	TOTAL DEFERRED CREDITS & OPER. RESERVES	21,037	100,737	60,864
22	Contributions in Aid of Construction	3,212,575	3,239,514	3,228,165
23	Less: Accum. Amortization of CIAC	(1,281,529)	(1,373,707)	(1,327,593)
24	Accumulated Deferred Income Taxes	-	-	-
25	Total Equity Capital and Liabilities	\$ 8,336,890	\$ 8,084,490	\$ 8,219,063

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009

Schedule: A-19
 Page 2 of 2
 Preparer: F. Seidman

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
	EQUITY CAPITAL & LIABILITIES	Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	Dec-08		13 Mo. Average
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	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)	(488,548)
4	Retained Earnings	(1,245,206)	(1,269,179)	(1,307,561)	(1,378,815)	(1,359,321)	(1,356,954)	(1,362,217)	(1,332,601)	(1,353,498)	(1,405,934)	(1,444,147)	(1,530,401)	(1,376,897)	(1,378,670)	(1,378,670)
5	Other Equity Capital															
6	TOTAL EQUITY CAPITAL	(1,723,754)	(1,747,727)	(1,786,109)	(1,857,363)	(1,837,869)	(1,835,502)	(1,840,765)	(1,811,149)	(1,832,046)	(1,884,482)	(1,922,696)	(2,008,950)	(2,055,446)	(1,857,218)	
7	Bonds															
8	Reacquired Bonds															
9	Advances From Associated Companies															
10	Other Long-Term Debt	7,467,818	7,478,137	7,506,626	7,500,279	7,493,900	7,491,596	7,349,123	7,338,120	7,331,578	7,329,252	7,318,132	7,382,475	7,573,280	7,427,717	
11	TOTAL LONG-TERM DEBT	7,467,818	7,478,137	7,506,626	7,500,279	7,493,900	7,491,596	7,349,123	7,338,120	7,331,578	7,329,252	7,318,132	7,382,475	7,573,280	7,427,717	
12	Accounts Payable	91,933	85,590	96,517	102,277	123,353	122,114	130,831	158,822	164,007	151,262	178,349	195,804	201,615	138,652	
13	Notes Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
14	Notes & Accounts Payable - Assoc. Cos.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
15	Customer Deposits	108,815	108,719	105,538	97,679	96,632	96,009	96,073	94,955	94,986	95,013	101,795	106,606	103,669	100,499	
16	Accrued Taxes	47,776	57,069	30,685	23,222	26,821	41,829	54,794	73,119	41,550	54,641	70,752	83,701	104,324	54,791	
17	Current Portion Long Term Debt	359,836	363,700	355,379	355,379	355,379	355,379	355,379	355,379	355,379	355,379	355,379	355,379	355,379	341,148	
18	Accrued Interest	23,512	36,233	46,242	59,977	71,555	94,851	33,464	35,403	47,442	69,146	71,127	11,051	23,386	47,953	
19	Accrued Dividends	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	Misc. Current and Accrued Liabilities	8,872	0	0	8,654	8,792	0	8,684	0	0	8,580	0	0	9,521	4,085	
21	TOTAL CURRENT & ACCRUED LIABILITIES	640,744	651,311	634,361	649,188	682,533	710,182	679,226	717,678	703,363	734,021	777,402	752,541	600,112	687,128	
22	Advances for Construction	21,037	21,037	21,037	20,887	20,887	20,887	20,887	20,887	20,737	20,737	20,737	20,737	20,737	20,864	
23	Prepaid Capacity Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
24	Accum. Deferred FIT's	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
25	Operating Reserves	0	6,667	13,333	20,000	26,667	33,333	40,000	46,667	53,333	60,000	66,667	73,333	80,000	40,000	
26	TOTAL DEFERRED CREDITS & OPER. RESERVES	21,037	27,704	34,370	40,887	47,554	54,220	60,887	67,554	74,070	80,737	87,404	94,070	100,737	60,864	
27	Contributions in Aid of Construction	3,212,575	3,214,295	3,218,584	3,218,584	3,220,304	3,220,304	3,228,328	3,232,297	3,235,483	3,235,483	3,247,325	3,243,074	3,239,514	3,228,165	
28	Less: Accum. Amortization of CIAC	(1,281,529)	(1,289,193)	(1,296,862)	(1,304,533)	(1,312,206)	(1,319,883)	(1,327,564)	(1,335,249)	(1,342,938)	(1,350,633)	(1,358,344)	(1,366,067)	(1,373,707)	(1,327,593)	
29	Accumulated Deferred Income Taxes															
30	Total Equity Capital and Liabilities	8,336,890	8,334,527	8,310,971	8,247,042	8,294,216	8,320,917	8,149,236	8,209,251	8,169,510	8,144,378	8,149,223	8,097,144	8,084,490	8,219,063	

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: B-1
 Page 1 of 1
 Preparer: F. Seidman

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	\$ 1,319,313	\$ (17,646) (A)	\$ 1,301,667	\$ 655,109 (G)	\$ 1,956,776	B-4, E-2
2	Operation & Maintenance	1,057,196	118,756 (B)	1,175,952	57,153 (H)	1,233,105	B-6, B-3
3	Depreciation, net of CIAC Amort.	175,545	63,323 (C)	238,868	-	238,868	B-14, B-3
4	Amortization	14,616	23,450 (D)	38,066	-	38,066	B-3
5	Taxes Other Than Income	100,197	9,451 (E)	109,648	29,480 (I)	139,128	B-15, B-3
6	Provision for Income Taxes	-	- (F)	-	- (J)	-	C-1, B-3
7	OPERATING EXPENSES	1,347,554	214,979	1,562,534	86,633	1,649,167	
8	NET OPERATING INCOME	\$ (28,242)	\$ (232,625)	\$ (260,867)	\$ 568,476	\$ 307,609	
9	RATE BASE	\$ 4,019,449		\$ 6,139,910		\$ 6,139,910	
10	RATE OF RETURN	(0.70) %		(4.25) %		5.01 %	

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	Adjust for annualized revenue at current rates	\$ (18,824)	\$ -
3	Increase in Misc. Service Charges (Sch. E-2 & E-4)	1,178	-
4	Total adjustment to TY Revenue	\$ (17,646)	\$ -
5	(B1) <u>Operations & Maintenance (O & M) Expenses - Adj. to Normalize Exp. Detail @ page 2</u>		
6	1 Bridge Maint. Contract	\$ 36,000	-
7	2 Tank Maint. Contract	17,380	-
8	3 Billing Software Lease & Maint. Contract	3,720	-
9	4 Engineering Service Contract	20,500	-
10	5 John Deere Lease	2,084	-
11	6 Hydra Platform Lease	16,514	-
12	7 Stuffer Machine Lease	706	-
13	8 Mail Machine Lease	1,285	-
14	9 Vehicle Lease	7,610	-
15	10 Vehicle Lease	8,273	-
16	11 Health Insurance & Employee Pension	5,588	-
17	12 Salaries	(16,250)	-
18	13 Accounting Service Contract	13,775	-
19	Total normalization adjustments to O & M Expense	\$ 117,185	\$ -
20	(B2) <u>Corrections to TY O&M Expenses</u>		
21	1 Reclassify KTA-Tator, Inc. to Engineering (631.80)	\$ 1,500	\$ -
22	2 Reclassify KTA-Tator, Inc. from Legal (633.80)	(1,500)	-
23	3 Record Rutledge Firm TY legal expense booked in 2010	1,570	-
24	Total Corrections to TY O&M Expense	\$ 1,570	\$ -
25	Total adjustment to O & M Expense	\$ 118,756	\$ -
26	(C) <u>Depreciation Expense - Pro Forma see Detail Sch A-3, p.2</u>		
27	1 Supply Main Extension	\$ 4,462	-
28	2 Water Plant Process Improvements	41,369	-
29	3 Concrete Ground Storage Tank	8,150	-
30	5 Rehab Electrical System	16,885	-
31	6 Upgrade Distribution System	523	-
32	7 Remove Expense on Proforma Retired Plant	(6,233)	-
33	8 Non- used & useful depreciation (Sch. B-13)	(1,833)	-
34	Total adjustment to Depreciation Expense	\$ 63,323	\$ -
35	(D) <u>Amortization - Pro Forma see Detail @ p.5</u>		
36	Amortize Prudently Retired Plant	12,879	-
36	Amortize Wastewater Certificate Application Expense	10,570	-
		\$ 23,450	\$ -
37	(E) <u>Taxes Other Than Income (see Sch. B-15)</u>		
38			
39	1. Adjust payroll tax for salary normalization	(1,243)	-
40	2. Property Taxes		
41	Adjust for 2009 tax liability and for proforma additions to plant and for non-used & useful plant	11,499	-
42			
43	3. Regulatory Assessment Fees		
44	Adjust for annualized revenues per Adjust (A) above	(805)	-
45	Total adjustment to Taxes Other	\$ 9,451	\$ -
46	(F) <u>Provision for Income Taxes</u>		
47	Remove negative income tax expense	\$ -	\$ -
48	(G) <u>Revenue Increase</u>		
49	Increase in revenue required by the Utility to realize a		
	5.01 % rate of return		
	Increase in Water Sales Revenue (Sch. E-2)	653,931	-
	Increase in Misc. Service Charges (Sch. E-2 & E-4)	1,178	-
50	Total Revenue Increase	\$ 655,109	\$ -
51	(H) <u>Rate Case Expenses</u>		
52	1/4 of Rate Case Expense (Sch. B-10)	\$ 57,153	\$ -
53	(I) <u>Taxes Other Than Income</u>		
54	Regulatory Assessment Fees (RAFs)		
55	Adjust for requested revenue increase (Sch B-15)	\$ 29,480	\$ -
56	(J) <u>Provision for Income Taxes</u>		
57	Income Taxes (Sch C-1)	\$ -	\$ -

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: B-3

Schedule Year Ended: December 31, 2009

Page 2 of 5

Interim [] Final [X]

Docket No.: 100104-WU

Historic [X] Projected []

Preparer: F. Seidman

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

1 Bridge Maintenance Contract

636

36,000

This is a 10 year contract to maintain the supply line on the bridge. The annual cost is \$48,000. Only one quarter payment is reflected in TY expenses. This adjustment is necessary to reflect a full year expense.

2 Tank Maintenance Contract

636

17,380

This is a 10 year contract to maintain the elevated storage tank. The annual cost is \$18,960. Only a one month payment is reflected in TY expenses. This adjustment is necessary to reflect a full year expense.

3 Billing Software Lease & Maintenance Contract

636

3,720

This is a continuing contract to lease & maintain computer billing & record keeping software. The annual cost is \$4,960. Only one quarter payment is reflected in TY expenses. This adjustment is necessary to reflect a full year expense.

4 Engineering Servivw Contract

632

20,500

This is a continuing engineering service contract with a \$4,000 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.

5 John Deere Lease

642

2,084

This is an going lease requirement for a four-wheel drive utility vehicle for meter reading and general service use on the island. The annual cost is \$2840.52. This adjustment is necessary to reflect a full year expense.

6 Hydra Platform Lease

642

16,514

This a a sprcialized piece of equipment necessary to access the supply main under the bridge. Because of the line location, dictated by FDOT, this is the only way to access the line. The annual expense is \$20,580.24. This adjustment is necessary to reflect a full year expense.

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: B-3

Schedule Year Ended: December 31, 2009

Page 3 of 5

Interim [] Final [X]

Docket No.: 100104-WU

Historic [X] Projected []

Preparer: F. Seidman

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
7 Stuffer Machine Lease This equipment is used to insert documents into customer bills and notices. The annual lease is \$2,824.80. This adjustment is necessary to reflect a full year expense.	642	706
8 Mail Machine Lease This equipment is meters postage and seals envelopes. The annual lease is \$2,568.00. This adjustment is necessary to reflect a full year expense.	642	1,285
9 Vehicle Lease This is a lease for a Toyota utility truck used by field employees to provide and maintain service. The annual lease is \$7,940.64. This adjustment is necessary to reflect a full year expense.	650	7,610
10 Vehicle Lease This is a lease for a Chevy utility truck used by field employees to provide and maintain service. The annual lease is \$8,863.80. This adjustment is necessary to reflect a full year expense.	650	8,273
11 Health Insurance & Employee Pension This annualizes the increase in employee health insurance premiums for 2010.	604	5,588
12a This annualizes the salary of field employee R. Garrett.	601	1,193
12b This recognizes the removal of salary expense for field personnel Coulter, Pge, Abbott and Brown that will not be on payroll in 2010.	601	(58,354)
12c This annualizes the salary of field employee Molsbee.	601	(231)
12d This adds the salary of field employee Lemieux who is an employee in 2010, but was not in 2009.	601	26,008
12e This adds the salary of H. Garrett who was is a full time field supervisor in 2010, but was not in 2009.	601	57,800
12f This annualizes the salary of G. Brown.	603	(30,300)

Company: Water Management Services, Inc.

Schedule: B-3

Schedule Year Ended: December 31, 2009

Page 4 of 5

Interim Final

Docket No.: 100104-WU

Historic Projected

Preparer: F. Seidman

ADJUSTMENTS TO NORMALIZE TY EXPENSES	NARUC	
These adjustments are necessary to reflect 12 months of expense for commitments already occurring in the TY	Account	Adjustment
	No.	
12g This removes the fees of H. Garrett for contractual services performed in 2009, as he will be a full time employee in 2010. See item 12c.	634	(6,000)
12h This removes the fees of C. Painter for contractual services performed in 2009, as this will not be repeated in 2010.	636	(6,366)
13 Accounting Service Contract This is a continuing accounting service contract with a \$1,500 per month retainer. There is an ongoing need to do the accounting work mandated by the utility's accounting procedures manual. This adjustment is necessary to reflect a full year expense.	632	13,775
Total Adjustments - O&M Expense		117,185

Company: Water Management Services, Inc.
 Schedule Year Ended: December 31, 2009
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-3
 Page 5 of 5
 Docket No.: 100104-WU
 Preparer: F. Seldman

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

Account No.	Description	Date	Amount	Depr.	Annual	Monthly	Retirement	In Service	In Service	Accum.
		In Service	Retired	Life, Yrs	Exp.	Expense	Date	Days	Years	Depr.
307	High Service Pump Controller	02/27/04	4,349.00	30	144.97	12.08	12/31/10	2,499	6.85	990.61
309	High Service Pump & Motor #2	02/27/04	25,000.00	35	714.29	59.52	12/31/10	2,499	6.85	4,880.96
309	Aerator #2	02/27/04	25,000.00	35	714.29	59.52	12/31/10	2,499	6.85	4,880.95
309	High Service Pump Flow meters (3)	02/27/04	35,137.63	35	1,003.93	83.66	12/31/10	2,499	6.85	6,860.20
309	Pipes & Valves, net of \$5K salvage	02/27/04	40,000.00	35	1,142.86	95.24	12/31/10	2,499	6.85	7,809.52
311	High Service Pump #1	01/01/96	3,912.87	20	195.64	16.30	12/31/10	5,478	15.01	2,934.65
311	Well Pump Master Controller	01/01/04	39,611.00	20	1,980.55	165.05	12/31/10	2,556	7.00	13,863.85
320	Aerator #1	08/01/94	7,398.80	22	336.31	28.03	12/31/10	5,996	16.43	5,521.07
			180,409.30		6,232.84	519.40				47,741.81
										Net loss = net undepreciated plant balance = 132,667.49

Amortization period: $\frac{\text{net loss}}{\text{ann. depr. exp.} + \text{rr} * \text{net loss}} = 10.30 \text{ years}$

where:
 net loss = 132,667.49
 ann. depr. exp. = 6,232.84
 rr (rate of return) = 5.01% (final requested interest rate from limited proceeding Dkt. No. 000694-WU)

Annual amortization expense = Loss/years = \$132,667.49/10.30 = \$ 12,879.48

AMORTIZATION OF WITHDRAWN WASTEWATER CERTIFICATE APPLICATION, Docket No. 090189-SU

On April 15, 2009, WMSI filed its application to provide wastewater service to St. George Island for which a need had been expressed. On December 17, 2009 WMSI entered a Notice of Dismissal, which the Commission granted. The dismissal was requested because of opposition by Franklin County, even though many of the private wastewater systems of individual commercial customers had failed to pass FDOH inspection. The application was made by WMSI in good faith. Therefore WMSI is requesting authorization to amortize the cost incurred in preparing the application. The requested amortization period is five years in accordance with 25-30.433(8), Florida Administrative Code.

Cost incurred	\$ 52,851
Amortization Expense	\$ 10,570

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		SEWER SALES	
	Line Account No. and Description	(1) Total Water	Account No. and Description	(2) Total Wastewater
1	460 Unmetered Water Revenue		521.1 Flat Rate - Residential	
2	461.1 Metered - Residential	\$ 1,070,480	521.2 Flat Rate - Commercial	
3	461.2 Metered - Commercial	151,659	521.3 Flat Rate - Industrial	
4	461.3 Metered - Industrial		521.4 Flat Rate - Public Authorities	
5	461.4 Metered - Public Authorities	42,673	521.5 Flat Rate - Multi-Family	
6	461.5 Metered - Multi-Family	51,590	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	<u>1,316,402</u>	525 Interdepartmental Sales	
15				
16	OTHER WATER REVENUES		TOTAL SEWER SALES	<u>0</u>
17	469 AFPI	246		
18	470 Forfeited Discounts		OTHER SEWER REVENUES	
19	471 Misc. Service Revenues	2,911	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		<u>3,157</u>	TOTAL OTHER	
27			SEWER REVENUES	<u>0</u>
28				
29		<u>\$ 1,319,558</u>		
30			TOTAL SEWER	
31			OPERATING REVENUES	<u>\$ -</u>

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: B-5

Docket No.: 100104-WU

Page 1 of 1

Schedule Year Ended: December 31, 2009

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: F. Seidman

Historic [X] or Projected []

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan 2009	(3) Feb 2009	(4) March 2009	(5) April 2009	(6) May 2009	(7) June 2009	(8) July 2009	(9) August 2009	(10) Sept. 2009	(11) October 2009	(12) Nov 2009	(13) Dec 2009	(14) Total Annual
1	601 Salaries & Wages - Employees	20,557	20,515	31,290	20,751	20,590	25,609	22,866	29,020	31,186	24,163	23,959	43,948	\$ 314,455
2	603 Salaries & Wages - Officers, Etc.	11,409	11,409	15,262	11,409	11,409	14,262	11,409	10,078	12,043	9,634	9,634	13,726	141,684
3	604 Employee Pensions & Benefits	8,940	10,289	10,938	11,015	10,609	10,604	12,772	10,806	11,616	11,014	11,085	10,880	130,569
4	610 Purchased Water													-
5	615 Purchased Power	5,705	5,846	5,274	5,671	6,346	7,622	8,551	7,935	6,230	6,863	5,735	3,789	75,567
6	616 Fuel for Power Purchased	-	-	-	-	2,284	-	-	-	-	-	-	-	2,284
7	618 Chemicals	1,579	1,069	1,019	1,019	1,096	842	1,324	1,274	1,096	1,081	969	1,196	13,565
8	620 Materials & Supplies	1,399	1,092	3,268	1,572	1,704	1,546	1,459	1,550	1,221	2,134	1,072	773	18,790
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	7,500	5,000	5,000	5,000	5,000	27,500
10	632 Contractual Services - Acct.	-	-	-	-	-	-	-	-	550	-	-	3,675	4,225
11	633 Contractual Services - Legal	420	80	-	-	-	542	1,442	-	-	500	-	1,825	4,809
12	634 Contractual Services - Mgmt. Fees	300	300	3,050	300	300	525	300	300	300	300	975	300	7,250
13	635 Contractual Services - Testing	135	405	260	275	405	135	135	405	215	135	440	320	3,265
14	636 Contractual Services - Other	679	384	1,310	3,279	1,452	1,326	1,568	1,510	2,000	13,771	8,568	10,561	46,407
15	641 Rental of Building/Real Prop.	1,824	1,834	1,834	1,834	1,834	1,834	1,834	1,834	1,834	1,834	1,834	1,834	22,002
16	642 Rental of Equipment	672	399	399	1,378	399	653	1,105	1,040	399	2,024	3,159	2,362	13,990
17	650 Transportation Expenses	1,933	1,459	1,778	1,185	1,385	2,162	2,125	1,638	2,593	1,548	1,811	3,551	23,168
18	656 Insurance - Vehicle	828	828	828	828	708	708	708	708	708	708	814	814	9,188
19	657 Insurance - General Liability	2,199	2,199	2,199	2,199	2,318	2,318	2,056	2,056	2,056	2,056	2,056	2,056	25,768
20	658 Insurance - Worker's Comp.	588	588	588	588	588	588	588	588	588	588	588	1,496	7,962
21	659 Insurance - Other	1,438	1,455	1,404	1,404	1,404	1,403	1,404	1,404	1,404	1,404	1,404	1,404	16,927
22	660 Advertising Expense	-	-	-	-	-	200	100	20	-	100	-	-	420
23	666 Reg. Comm. Exp. - Rate Case Amort.	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	2,015	24,184
24	667 Reg. Comm. Exp. - Other													-
25	668 Water Resource Conservation Exp.													-
26	670 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	1,500	1,500
27	675 Miscellaneous Expenses	5,331	21,991	6,038	4,450	2,862	8,199	4,537	6,766	19,127	16,238	21,032	5,146	121,716
28														
29	TOTAL	\$ 67,952	\$ 84,157	\$ 88,753	\$ 71,172	\$ 69,711	\$ 83,094	\$ 78,298	\$ 88,446	\$ 102,181	\$ 103,110	\$ 102,150	\$ 118,172	\$ 1,057,196

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009

Schedule: B-7
 Page 1 of 1
 Preparer: F. Seidman

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 year 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) Prior TY w/PSC Adj. 12/31/92	(3) Adjusted Current TY 12/31/09	(4) \$ Difference	(5) % Difference	(7) Explanation
1	601/3 Salaries & Wages - Employees	\$ 119,906	\$ 452,255	\$ 332,349	277.17	% Reflects increase in field personnel from one operator and one technician to two operators and two technicians to better operate & maintain system on a 24/7 basis. Also, in 1992, the president's salary was included in a management fee of \$48,000 under Acct. 634. \$16,000 was disallowed in the 1992 case because of management problems that no longer exist. If the \$48,000 is recognized in the 1992 expense, the percent difference between 1992 and 2009 drops to only 169%, even though 2 field employees have been added.
2	603 Salaries & Wages - Officers, Etc. (incl. above)	-	-	-	-	
3	604 Employee Pensions & Benefits	22,296	136,157	113,861	510.68	Long term employees have qualified for higher pension benefits.
4	610 Purchased Water	-	-	-	-	
5	615 Purchased Power	21,834	75,567	53,733	246.10	The cost of electric power has increased in excess of the CPI over the last few years.
6	616 Fuel for Power Purchased	-	2,284	2,284	New	
7	618 Chemicals	3,513	13,565	10,052	286.15	While the lbs of chlorine per Kgals pumped has remained relatively stable, increasing only 2.04% since 1992, the average cost per lb of chlorine has increased from \$.50/lb to \$1.92/lb or 283%.
8	620 Materials & Supplies	11,580	18,790	7,210	62.26	
9	631 Contractual Services - Engr.	4,041	27,500	23,459	580.52	
10	632 Contractual Services - Acct.	16,640	38,500	21,860	131.37	
11	633 Contractual Services - Legal	3,000	6,379	3,379	112.63	
12	634 Contractual Services - Mgmt. Fees	32,000	1,250	(30,750)	(96.09)	In 1992 the utility has been managed through management services. Now all all officers and managers are employees of the utility. See Acct 601, 603.
13	635 Contractual Services - Testing	-	3,265	3,265	New	Reflects cost of testing requirements added since last case.
14	636 Contractual Services - Other	50,525	97,141	46,616	92.26	
15	641 Rental of Building/Real Prop.	6,451	22,002	15,551	241.06	The utility's administrative office was owned in 1992. It is now rented.
16	642 Rental of Equipment	9,796	34,579	24,783	252.99	The major increase in rental expense reflects ongoing need for special equipment to maintain bridge main.
17	650 Transportation Expenses	7,800	39,052	31,252	400.66	Reflects shift from owned to leased vehicles.
18	656 Insurance - Vehicle	-	9,188	9,188	New	Reflects cost of insuring owned and leased vehicles.
19	657 Insurance - General Liability	7,397	25,768	18,371	248.36	Reflects the increase in the cost of property & liability insurance due to increased rates and an increase in the value of insured assets. Plant in Service has increased from \$2.261 M in 1992 to \$11.045 M in proforma 2009
20	658 Insurance - Workman's Comp.	5,306	7,962	2,656	50.05	
21	659 Insurance - Other	-	16,927	16,927	New	Reflects addition of flood insurance & key man insurance.
22	660 Advertising Expense	-	420	420	New	Reflects cost of alerts for conservation & repairs.
23	666 Reg. Comm. Exp. - Rate Case Annot.	25,585	81,337	55,752	217.91	To be set by PSC
24	667 Reg. Comm. Exp. - Other	-	-	-	-	
25	668 Water resource Conservation Exp.	-	-	-	-	
26	670 Bad Debt Expense	1,569	1,500	(69)	(4.40)	
27	675 Miscellaneous Expenses	17,092	121,716	104,624	612.12	Misc. Expense includes all categories not specified above, including expense to maintain & repair system components. The majority of the increase in this account reflects those repairs, which were minimal in 1992. If the repair component subaccount 675.13 is excluded, the increase from 1992 to proforma 2009 is only 136%, well within the benchmark. Now that system is aging and the number of wells has increased, repairs & maintenance are a continuing expense. In 2009 it accounted for \$87,623 or 84% of 2009 Misc. expense. Of this amount, \$40,000 was for maintenance of supply & pumping plant and \$47,000 for maintenance of trans. & dist. plant. This includes meter & main maintenance, chlorinators, alarms, well drives, well generators and aerator compressor & electric components.
28	TOTAL	\$ 366,331	\$ 1,233,105	\$ 866,774	236.61	%
29	Total Customers	1,112.0	1,805.0	693.00	62.32	%
30	Consumer Price Index - U	140.3	214.5	74.24	52.92	%
30	Benchmark Index: Increase in Customer ERC's			1,6232		
31	Increase in CPI			1,5292		
32	Combined Index			2,4821	148.21%	

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	27,500	Water system evaluation
2	Tax preparation	Barbara S. Withers, CPA	550	Prepare tax return for utility.
3	Accounting review	Barbara S. Withers, CPA	3,675	Review utility's accounting records & procedures
4	Legal Fees	Hartman Law Firm , Rulodge, Eoznia & Purnell, KTA-Kator, Inc., Williams, Gautier, Gwynn, Deloach & Sorenson	4,809	Various legal issues
5	Contract - Management	Hank Garrett	7,250	Operations management on as needed basis
6	Contract - Testing	The Water Spigot, Inc.	3,265	Water testing
7	Contract Maintenance	Withers Coastal Marine	12,000	Bridge line maintenance contract
8	Contract Maintenance	Superior Tank Co., Inc.	1,500	Storage tank maintenance plan
9	Contract Maintenance	Bruce R. Nist	400	Ground Storage Tank Inspection
10	Contract Maintenance	Barrett Supply, Inc.	1,000	Flow meter calibration
11	Contract Maintenance	Robert Whiddon	200	Tank inspection service
12	Contract Maintenance	Collins Construction	650	Aerobic system maintenance contract
13	Other Operations Outside Services	Emeral Waste Services, Island Garbage Service, Tim Phillips, Island Internet, Sunshine State One-Call, Terminix Pest Control, Kay Pilkinton, Charles Painter, Katy Moore, Ring Power, Harris Computer Systems, Waste Pro	17,922	Misc. operations support not itemized above.
14	Administrative Outside Service		<u>12,735</u>	
15		Total	<u>\$ 93,456</u>	

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009

Schedule: B-10
 Page 1 of 1
 Preparer: F. Seidman

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	Rose, Sundstrom & Bentley, PA.	M. Deterding			3,340	Preliminary legal counsel
2	Carlstedt, Jackson, Nixon & Wilson, CPA	Robert Nixon			9,348	Preliminary rate case evaluation
3	Radey, Thomas, Yon & Clark, P.A.	Susan Clark	400.00	30	12,000	Review of legal research & pleadings; representation at hearing & Agenda Conference.
4	Radey, Thomas, Yon & Clark, P.A.	Lisa Scoles	260.00	360	93,600	Legal research, preparation of pleadings & filings, testimony & discovery coordination and representation at hearing and Agenda conference.
5	Radey, Thomas, Yon & Clark, P.A.	Terry Deason	300.00	75	22,500	Consultation on regulatory policy, coordination of direct testimony and discovery, consultation on rebuttal case and cross examination, and general analytic support.
6	M&R Consultants, Inc.	Frank Seidman	145.00	28	4,060	Preliminary rate case evaluation
7	M&R Consultants, Inc.	Frank Seidman	150.00	400	61,000	Prepare MFRs, prepare & present testimony; assist with discovery, attend hearings & Agenda conference.
8	Post, Buckley, Schuh, & Jernigen, Inc.	David Gauker	170.00	80	15,015	Assist w case prep, testimony as required, discovery, attend hearing.
9	WMSI		n/a	n/a	5,250	Filing Fee
10	WMSI		n/a	n/a	500	Customer notices, stock
11	WMSI		n/a	n/a	2,000	Fed Ex, copies & other misc
12	Estimate Through				<u>\$ 228,613</u>	
13	[] PAA					
14	[X] Commission Hearing					
15	Amortization Period 4 Years					
16	Explanation if different from Section 367.0816, Florida					

12 Amortization of Rate Case Expense:

	(A) Water	(B) Wastewater	(C) Total
14	\$ 228,613	\$ -	\$ 228,613
15	57,153	-	57,153
16	-	-	-
17	<u>\$ 57,153</u>	<u>\$ -</u>	<u>\$ 57,153</u>

18 Method of allocation between systems:

19	Customers (ERCs)			
20	Percent of average customers	100.00%	0.00%	100.00%

Company: Water Management Services, Inc.
Docket No.: 100104-WU
Test Year Ended: December 31, 2009

Schedule: B-11
Page 1 of 1
Preparer: F. Seidman

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.

Schedule: B-12

Docket No.: 100104-WU

Page 1 of 1

Test Year Ended: December 31, 2009

Preparer: F. Seidman

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) Allocation Percentages				(5) Description of Allocation Method	(6) (7) (8) (9) Amounts Allocated					
			Water	Sewer	Other	Total		Water	Sewer	Other	Total		
1		Not Applicable											

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009
 Historic [X] or Projected []

Schedule: B-13
 Page 1 of 1
 Preparer: F. Seidman
 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 12/31/09	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) 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					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements	1,907		1,907		
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	11,949	(145)	11,804		
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains	128,282	886	129,168		
13	310.2 Power Generation Equipment	6,255		6,255		
14	311.2 Pumping Equipment	10,048	14,709	24,757		
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	3,598		3,598		
19	320.3 Water Treatment Equipment	2,087	41,033	43,120		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements	0		-		
24	330.4 Dist. Reservoirs & Standpipes	10,729	8,150	18,879		
25	331.4 Trans. & Distribution Mains	41,673	523	42,196	See Sch F-7	(1,833)
26	333.4 Services	6,467		6,467		
27	334.4 Meters & Meter Installations	5,204		5,204		
28	335.4 Hydrants	3,131		3,131		
29	339.4 Other Plant & Misc. Equipment					
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements	3,898		3,898		
33	340.5 Office Furniture & Equipment	4,739		4,739		
34	341.5 Transportation Equipment	19,992		19,992	See Sch A-3(2)	(6,024)
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	2,386		2,386		
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment	5,379		5,379		
39	346.5 Communication Equipment					
40	347.5 Miscellaneous Equipment					
41	348.5 Other Tangible Plant	-	-	-		-
42	TOTAL	267,723	65,156	332,879		(7,857)
43	LESS: AMORTIZATION OF CIAC	(92,178)	-	(92,178)		-
44	NET DEPRECIATION EXPENSE - WATER	<u>\$ 175,545</u>	<u>\$ 65,156</u>	<u>\$ 240,701</u>		<u>\$ (7,857)</u>

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

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	\$ 59,380	\$ 33,265	\$ 4,770	\$ 2,782	\$ 100,197
Adjustments to Test Year (Explain)						
2	Adjust to full 2009 PP tax liability			5,730		5,730
3	Increase in PP tax assoc. with proforma plant			5,769		5,769
4	Adjust payroll tax for salary normalization		(1,243)			(1,243)
5	RAFTs assoc. with annualized revenue	(805)				(805)
6	Total Test Year Adjustments	(805)	(1,243)	11,499	-	9,451
7	Adjusted Test Year	58,575	32,022	16,269	2,782	109,648
8	RAFTs Assoc. with Revenue Increase	29,480	-	-	-	29,480
9	Total Balance	\$ 88,055	\$ 32,022	\$ 16,269	\$ 2,782	\$ 139,128
SEWER						
10	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustments to Test Year (Explain)						
11	Allocate WSC and Regional Expenses to Mid-County					-
12	Adj. Prop. Tax for allocations, pro-forma & non-used					-
13	Taxes re pro-forma adj. to salaries					-
14	RAFTs assoc. with annualized revenue					-
15						-
16	Total Test Year Adjustments	-	-	-	-	-
17	Adjusted Test Year	-	-	-	-	-
18	RAFTs Assoc. with Revenue Increase	-	-	-	-	-
19	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009
 Interim Final
 Historic or Projected

Schedule: C-1
 Page 1 of 1
 Preparer: F. Seidman

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	Adjusted for Increase 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

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Schedule Year Ended: December 31, 2009
 Interim [] Final [X]
 Historic [X] or Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: F. Seidman

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	\$ (28,242)	\$ (232,625)	\$ (260,867)	\$ 307,609	\$ -
2	-	-	-	-	-
3	-	-	-	-	-
4	\$ -	\$ -	-	-	-
5	(28,242)	(232,625)	(260,867)	307,609	-
6	-	-	-	307,610	-
7	(28,242)	(232,625)	(260,867)	(1.000000000)	-
8	Schedule M Adjustments:				
9	-	-	-	-	-
10	-	-	-	-	-
11	-	-	-	-	-
12	(28,242)	(232,625)	(260,867)	(1)	-
13	-	-	-	-	-
14	(28,242)	(232,625)	(260,867)	(1)	-
15	-	-	-	-	-
16	-	-	-	-	-
17	-	-	-	-	-
18	-	-	-	-	-
19	(28,242)	(232,625)	(260,867)	(1)	-
20	0.34	0.34	0.34	0.34	0.34
21	-	-	-	-	-
22	-	-	-	-	-
23	-	-	-	-	-
24	-	-	-	-	-
25	Summary:				
26	-	-	-	-	-
27	-	-	-	-	-
28	\$ -	\$ -	\$ -	\$ -	\$ -

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

Company: Water Management Services, Inc.

Schedule: C-3

Docket No.: 100104-WU

Page 1 of 1

Schedule Year Ended: December 31, 2009

Preparer: F. Seidman

Historic [X] or Projected []

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)

	Amount	Ratio	Cost	Total Weighted Cost	Debt Only Weighted Cost
Balances From Schedule D-1					
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

Company: Water Management Services, Inc.
Docket No.: 100104-WU
Schedule Year Ended: December 31, 2009
Historic or Projected

Schedule: C-4
Page 1 of 1
Preparer: F. Seidman

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

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Schedule Year Ended: December 31, 2009
 Historic [X] or Projected []

Schedule: C-5
 Page 1 of 1
 Preparer: F. Seidman

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.: 100104-WU
 Schedule Year Ended: December 31, 2009
 Historic [X] Projected []

Schedule: C-6
 Page 1 of 3
 Preparer: F. Seidman

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		NOT APPLICABLE					-			-
3				-			-			-
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

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Schedule Year Ended: December 31, 2009
 Historic Projected

Schedule: C-6
 Page 2 of 3
 Preparer: F. Seidman

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	Year	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance					
21											
22											
23											
24											
27											
28											

Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Schedule Year Ended: December 31, 2009
 Historic [X] Projected []
 0

Schedule: C-6
 Page 3 of 3
 Preparer: F. Seidman

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.: 100104-WU
 Test Year Ended: December 31, 2009

Schedule: C-7
 Page 1 of 4
 Preparer: F. Seidman

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					
		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.	Ending Balance

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

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009

Schedule: C-7
 Page 2 of 4
 Preparer: F. Seidman

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					Ending Balance
		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	

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

Company: Water Management Services, Inc.

Schedule: C-7

Docket No.: 100104-WU

Page 3 of 4

Test Year Ended: December 31, 2009

Preparer: F. Seidman

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.

<u>Line</u>	
<u>No.</u>	
1	The Utility has no investment tax credits; therefore, this schedule is not applicable

Company: Water Management Services, Inc.
Docket No.: 100104-WU
Test Year Ended: December 31, 2009

Florida Public Service Commission
Schedule: C-7
Page 4 of 4
Preparer: F. Seidman

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

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

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

Company: Water Management Services, Inc.

Schedule: C-9

Docket No.: 100104-WU

Page 1 of 1

Schedule Year Ended: December 31, 2009

Preparer: F. Seidman

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.: 100104-WU

Page 1 of 1

Test Year Ended: December 31, 2009

Preparer: F. Seidman

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? | None |
| (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 |

Company: Water Management Services, Inc.
Docket No.: 100104-WU
Test Year Ended: December 31, 2009
Schedule Year Ended: December 31, 2009
Historic [X] or Projected []

Schedule: D-1
Page 1 of 1
Preparer: F. Seidman

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	6,039,411	98.36 %	4.99 %	4.91 %
2	Short-Term Debt		%	0.00 %	%
3	Preferred Stock	-			
4	Customer Deposits	100,499	1.64 %	6.00 %	0.10 %
5	Common Equity	-	%	11.30 %	0.00 %
6	Tax Credits - Zero Cost	-			
7	Accumulated Deferred Income Tax	- \$	%	0.00 %	%
8	Other (Explain)	-			
9	Total	<u>6,139,911</u>	<u>100.00 %</u>		<u>5.01 %</u>

Note: Cost of Equity based on Order Nos. PSC-09-0430-PAA-WS: 8.58% + 1.087/Equity Ratio,
where Equity ratio = Equity/(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.: 100104-WU
Test Year Ended: December 31, 2009
Schedule Year Ended: December 31, 2009
Historic [X] Projected []

Schedule: D-2 Final
Page 1 of 1
Preparer: F. Seidman

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 12/31/08	(3) Test Year 12/31/09	(4) 2010 Proforma	(6) Reconciliation Adjustments		(7) Reconciled To Requested Rate Base
					(5) Specific	(6) Prorata Amount	
1	Long-Term Debt	7,827,653	7,730,876	9,919,844		100.00 %	6,039,411
2	Short-Term Debt	-	-	-		%	
3	Preferred Stock	-	-	-			
4	Common Equity	(1,723,754)	(2,055,446)	(1,857,218)	1,857,218 *	0.00 %	
5	Customer Deposits	108,815	103,669	100,499			
6	Tax Credits - Zero Cost						100,499
7	Tax Credits - Wtd. Cost						
8	Accum. Deferred Income Tax						
9	Other (explain)						
10							
11	Total	<u>6,212,714</u>	<u>5,779,100</u>	<u>8,163,125</u>	<u>\$ 1,857,218</u>	<u>100.00 %</u>	<u>(3,880,433)</u>

* Zero out negative equity.

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.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009
 Utility or Parent
 Historic or Projected

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.

Schedule: D-3
 Page 1 of 1

Preparer: F. Seidman

(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

Recap Schedules: A-19,D-2

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009
 Utility or Parent
 Historic or Projected

Schedule: D-4
 Page 1 of 1
 Preparer: F. Seidman

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 - Pro Forma
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 100104-WU
Test Year Ended: December 31, 2009
Utility [X] or Parent []
Historic Pro Forma [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: F. Seidman

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	Description, Coupon Rate, Years of Life	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	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Envision		\$ 15,711	\$ 3,135	\$ 24		\$ 5		\$ 903	\$ 908	5.79 %
2	Capital City Bank		\$ 27,492	\$ 7,418	\$ 78		\$ 27		1,817	1,844	6.73
3	Citizens State Bank (conditional) est. 30 loan		\$ 5,000,000	\$ -	\$ -		\$ -		332,500	332,500	6.65
4	Dept. of Envir. Protection		\$ 4,819,577	\$ 258,034	\$ 84,560		\$ 7,047		144,105	151,152	3.19
5	Florida Commercial C.U.		\$ 18,369	\$ 3,574	\$ 84		\$ 19		1,102	1,121	6.13
6	Farmers & Merchants Bank		\$ 38,695	\$ 15,954	\$ 240		\$ 268		2,651	2,919	7.59
6	Total		\$ 9,919,844	\$ 288,115	\$ 84,986	\$ -	\$ 7,366	\$ -	\$ 483,079	\$ 490,445	4.99 %

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

Line 3, Capital City Bank, carried over from Schedule D-6.

Cost of Variable Rate Long-Term Debt
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.
Docket No.: 100104-WU
Test Year Ended: December 31, 2009
Utility [X] or Parent []
Historic [X] or Projected []

Schedule: D-6 Final
Page 1 of 1
Preparer: F. Seidman

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	Citizens State Bank (conditional)	est. 30 yr loan	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	Fixed	332,500	332,500	6.65 %	
Total			\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 332,500	\$ 332,500	6.65 %	

Note: This fixed rate loan would replace the existing variable rate loan as well as all debt. This is recapped in Schedule D-5.

Supporting Schedules: None

Recap Schedules: A-19,D-2

Included in Schedule D-5

Company: Water Management Services, Inc.

Schedule: D-7

Docket No.: 100104-WU

Page 1 of 1

Test Year Ended: December 31, 2009

Preparer: F. Seidman

Utility or Parent Historic or Projected

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

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	12/31/08				108,815
2	1/31/09	108,815	1,257	1,353	108,719
3	2/29/09	108,719	1,376	4,557	105,538
4	3/31/09	105,538	660	8,519	97,679
5	4/30/09	97,679	1,183	2,230	96,632
6	5/31/09	96,632	1,083	1,706	96,009
7	6/30/09	96,009	1,235	1,169	96,075
8	7/31/09	96,075	731	1,851	94,955
9	8/31/09	94,955	1,606	1,575	94,986
10	9/30/09	94,986	616	589	95,013
11	10/31/09	95,013	7,665	883	101,795
12	11/30/09	101,795	5,738	927	106,606
13	12/31/09	106,606	5,804	8,741	<u>103,669</u>
14	13 month average				100,499

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009
 Water [X] or Sewer []

Schedule: E-1 Final/ Interim
 Page 1 of 1
 Preparer: F. Seidman

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 all 2009	(3) Post Test Year eff. 2/9/2010	(4) Interim Rates	(5)
					Proposed Rates Change Tiers
1	Residential				
2	5/8" x 3/4"	27.89	27.50	34.41	58.82
3	3/4"	41.84	41.26	51.63	88.25
4	1"	69.74	68.78	86.07	147.12
5	1 1/2"	139.47	137.54	172.12	294.19
6	Gallage Charge (per 1000 gallons)				
7	0-8,000 gallons	3.32	3.27	4.09	3.01
8	8,001-15,000 gallons	4.14	4.08	5.11	3.01
9	over 15,000 gallons	4.98	4.91	6.14	4.51
10	General Service, incl. Public & Multi-family				
11	5/8" x 3/4"	27.89	27.50	34.41	58.82
12	3/4"	41.84	41.26	51.63	88.25
13	1"	69.74	68.78	86.07	147.12
14	1 1/2"	139.47	137.54	172.12	294.19
15	2"	223.16	220.08	275.41	470.75
16	3" Compound	418.42	412.64	516.38	882.63
17	3" Turbine	488.16	481.42	602.45	1,029.74
18	4" Compound	697.37	687.74	860.64	1,471.06
19	4" Turbine	836.84	825.28	1,032.76	1,765.25
20	6" Compound	1,394.73	1,375.46	1,721.26	2,942.07
21	6" Turbine	1,743.42	1,719.33	2,151.58	3,677.60
22	8" Compound	2,253.58	2,200.75	2,754.03	4,707.35
23	8" Turbine	2,510.52	2,475.83	3,098.26	5,295.74
24	10" Compound	3,207.89	3,163.57	3,958.90	6,766.79
25	10" Turbine	4,044.73	3,988.85	4,991.66	8,532.05
26	12" Compound	5,997.36	5,914.50	7,401.43	12,650.96
27	Gallage Charge				
28	(per 1000 gallons)	4.72	4.65	5.82	3.33

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 used.

Line No.	(1) Crew/Meter Size	(5) Test Year Bills/Gallons	(6) Rates 2009	(7) Rates Eff. 2/9/10	(9) Test Year Revenues	(10)	(11)	(12)	(13)
						Test Year Annualized @ 2/9/10 Rates	Repressed Test Year Bills/Gallons	Proposed Rates Change in Structure	Revenue at Proposed Rates Change Tiers
1	Residential								
2	5/8" x 3/4" (R1)	19,021	\$ 27.89	\$ 27.50	\$ 530,496	\$ 523,078	18,450	\$ 58.82	\$ 1,085,284
3	3/4" (R1Q)	953	41.84	41.26	39,874	39,321	924	88.25	81,583
4	1" (R2)	277	69.74	68.78	19,318	19,052	269	147.12	39,529
5	1 1/2" (R3)	36	139.47	137.54	5,021	4,951	35	294.19	10,273
6	Total residential Bills/ BFC Rev.	20,287			\$ 594,708	\$ 586,402	19,678		\$ 1,216,669
7	0-8,000 gallons	75,645	\$ 3.32	\$ 3.27	\$ 251,141	\$ 247,359	75,645	\$ 3.01	\$ 227,428
8	8,001-15,000 gallons	20,294	4.14	4.08	84,017	82,800	18,265	3.01	54,913
9	over 15,000 gallons	28,333	4.98	4.91	141,098	139,115	25,500	4.51	114,998
10	Total residential Gallons/ Gals rev.	124,272			\$ 476,257	\$ 469,274	119,409		\$ 397,339
11	Total Residential Revenue				\$ 1,070,965	\$ 1,055,675			\$ 1,614,008
12	Average Residential Bill				\$ 52.79	\$ 52.04			\$ 79.56
13	General Service - Commercial								
14	5/8" x 3/4" (C1)	606	\$ 27.89	\$ 27.50	\$ 16,901	\$ 16,665	606	\$ 58.82	\$ 35,646
15	M Gallons	5,232	4.72	4.65	24,695	24,329	5,232	3.33	17,410
16	3/4" (C1Q)	20	41.84	41.26	837	825	20	88.25	1,765
17	M Gallons	283	4.72	4.65	1,336	1,316	283	3.33	942
18	1" (C2)	257	69.74	68.78	17,923	17,676	257	147.12	37,809
19	M Gallons	3,564	4.72	4.65	16,822	16,573	3,564	3.33	11,859
20	1 1/2" (C3)	84	139.47	137.54	11,715	11,553	84	294.19	24,712
21	M Gallons	2,960	4.72	4.65	13,971	13,764	2,960	3.33	9,850
22	2" (C4)& (CC2)	60	223.16	220.08	13,390	13,305	60	470.75	28,245
23	M Gallons	2,687	4.72	4.65	12,683	12,495	2,687	3.33	8,941
24	3" Compound (CC3)	24	418.42	412.64	10,042	9,903	24	882.63	21,183
25	M Gallons	2,425	4.72	4.65	11,446	11,276	2,425	3.33	8,069
26	Total GS - Commercial Bills	1,051			\$ 151,761	\$ 149,580	1,051		\$ 206,431
27	Total GS - Commercial Gallons	17,151					17,151		
28	Average GS - Commercial Bill				\$ 144.40	\$ 142.32			\$ 196.41
29	General Service - Public								
30	5/8" x 3/4" (P1)	12	\$ 27.89	\$ 27.50	\$ 335	\$ 330	12	\$ 58.82	\$ 706
31	M Gallons	2	4.72	4.65	9	9	2	3.33	7
32	1" (P2)	12	69.74	68.78	837	825	12	147.12	1,765
33	M Gallons	350	4.72	4.65	1,652	1,628	350	3.33	1,165
34	2" (PC2)	-	223.16	220.08	-	-	-	470.75	-
35	M Gallons	-	4.72	4.65	-	-	-	3.33	-
36	6" Turbine (P6)	12	1,743.42	1,719.33	20,921	20,632	12	3,677.60	44,131
37	M Gallons	4,008	4.72	4.65	18,918	18,637	4,008	3.33	13,337
38	6" Compound (PC6)	-	1,394.73	1,375.46	-	-	-	2,942.07	-
39	M Gallons	-	4.72	4.65	-	-	-	3.33	-
40	Total GS - Public Bills	36			\$ 42,672	\$ 42,061	36		\$ 61,111
41	Total GS - Public Gallons	4,360					4,360		
42	Average GS - Public Bill				\$ 1,185.33	\$ 1,168.37			\$ 1,697.52
43	General Service - Multi - Family								
44	5/8" x 3/4" (M1)	262	\$ 27.89	\$ 27.50	\$ 7,307	\$ 7,205	262	\$ 58.82	\$ 15,411
45	M Gallons	2,625	4.72	4.65	12,390	12,206	2,625	3.33	8,735
46	1" (M2)	78	69.74	68.78	5,440	5,365	78	147.12	11,475
47	M Gallons	647	4.72	4.65	3,054	3,009	647	3.33	2,153
48	1 1/2" (M3)	24	139.47	137.54	3,347	3,301	24	294.19	7,061
49	M Gallons	648	4.72	4.65	3,059	3,013	648	3.33	2,156
50	4" Compound (MC4)	12	697.37	687.74	8,368	8,253	12	1,471.06	17,653
51	M Gallons	1,848	4.72	4.65	8,723	8,593	1,848	3.33	6,149
52	Total GS - Multi - Family Bills	376			\$ 51,688	\$ 50,945	376		\$ 70,793
53	Total GS - Multi - Family Gallons	5,768					5,768		
54	Average GS - Multi - Family Bill				\$ 137.47	\$ 135.49			\$ 188.28
55	Miscellaneous service revenues				\$ 3,157	\$ 3,157			\$ 4,335
56	Total Calculated (Annualized)Revenue				\$ 1,320,242	\$ 1,301,419			\$ 1,956,677
57	Total revenue per books/required				\$ 1,319,313				\$ 1,956,776
58	Immaterial Difference				\$ 929				\$ (99)
59					0.0704%				-0.0050%

Revenue Schedule at Present and Proposed Rates
 Repression Analysis

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Schedule Year Ended: December 31, 2009
 Water [X] or Sewer []

Schedule: E-2
 Page 2 of 2
 Preparer: F. Seidman

2009 Test Year Rate Block Analysis from Schedule E-2, page 1 and Billing Analysis

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	Consump.	Cum.	per Block		per Block				Pct of	Pct of
	Level (K)	ERCs	Cum.	Cum.	Cum. Gal.	Consol.	Consol.	Avg Flows	Total Gals	Total Gals, 2005
		(Bills x mult)	Diff.	K-Gallons	Diff.	Factor (K)	Diff.	K-gal/bill	Actual 2009	PSC Design
								(5)/(3)		
R1 - 5/8" Residential										
Block 1	8	15,282	15,282	40,782	40,782	70,854	70,854	2,672		
Block 2	15	17,246	1,964	63,219	22,437	88,844	18,990	11,309		
Block 3 (all)	213	19,021	1,775	118,807	53,588	116,807	26,983	30,190		
R1 - 3/4" Residential										
Block 1	8	1,158	1,158	2,047	2,047	3,495	3,495	1,788		
Block 2	15	1,302	144	3,144	1,097	4,419	924	7,618		
Block 3 (all)	93	1,430	128	5,570	2,426	5,570	1,151	19,027		
R1 - 1" Residential										
Block 1	8	545	545	631	631	1,103	1,103	1,158		
Block 2	15	633	88	1,050	419	1,410	307	4,789		
Block 3 (all)	72	693	60	1,808	558	1,808	198	9,300		
R1 - 1.5" Residential										
Block 1	8	115	115	89	89	193	193	0,774		
Block 2	15	160	45	206	117	286	73	2,600		
Block 3 (all)	24	180	20	287	81	287	21	4,050		
Total Residential										
Block 1	8	17,080	17,080	43,549	43,549	75,645	75,645	2,550	61%	53%
Block 2	15	19,341	2,261	67,619	24,070	95,939	20,294	10,648	16%	35%
Block 3 (all)	190	21,323	1,993	124,272	56,653	124,272	28,333	28,577	23%	12%
			Actually billed		123,903					
			Diff from Billing Analysis		0,297%					

Recomm. Repression of Customers (Bills) - 3% TY Repressed

	TY	Repressed
5/8"	19,021	18,450
3/4"	953	924
1"	277	269
1.5"	36	35
	20,251	19,643
Repressed Bill	20,251	(608)
Convert to ERCs		
5/8"	19,021	18,450
3/4"	1,430	1,387
1"	554	537
1.5"	180	175
	21,005	20,374
Repressed ERCs		(630)

Loss in Residential Customers and Sales Since Rate Change			
Year	Y/E Cust	K-Gals	
2006	1,732	180,069	
2007	1,722	181,039	-10.568%
2008	1,697	135,927	-15.594%
2009	1,661	123,903	-8.846%
Cumulative			-2.945%
			-31.191%

GS ERCs	Mult	Comm'l Bills	PS Bills	Mult Bills	Total Bills	Total ERCs
5/8"	1.0	906	12	262	880	880
3/4"	1.5	20	-	-	20	30
1"	2.5	257	12	78	347	888
1.5"	5.0	84	-	24	108	540
2"	8.0	60	-	-	60	480
3" cpd	15.0	24	-	-	24	360
4" cpd	25.0	-	-	12	12	300
6" turb	62.0	-	12	-	12	744
		1,051	38	376	1,463	4,202

Totals Res and GS	ERCs	K-Gals	Repressed Total
	25,525	151,551	
		146,688	Repressed Total
Recommended regression - 10% of Existing Tiers 2 & 3		4,863	Repressed gal sales
		-3.2%	Overall Repression

Development of Rate Structure

	Final			
RevReq, Total	\$ 1,952,441			
	75.00%			
BFC \$	\$ 1,464,331			
ERCs	24,894			
Rate	\$ 58.82			
K-Gals \$	\$ 488,110			
K-Gals, repressed	146,688			
Rate	\$ 3.33			
		Gals	Rev	
K-gals, GS	27,279	\$ 3.33	\$ 90,772	
K-gals, Res	119,409		\$ 397,339	
	146,688		\$ 488,110	
K-gal price ratio	3.50	1.00	1.00	1.50
RF K-gals	119,409	75,645	18,265	25,600
R - rate =	\$ 3.01	\$ 3.01	\$ 3.01	\$ 4.51
	\$ 397,339	\$ 227,428	\$ 54,913	\$ 114,998
	100%		71%	29%

Company: Water Management Services, Inc.

Schedule: E-3

Docket No.: 100104-WU

Page 1 of 1

Test Year Ended: December 31, 2009

Preparer: F. Seidman

Water or Sewer

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, 2009	1,693	88	3	30	1,814
2	February	1,693	87	3	30	1,813
3	March	1,692	88	3	31	1,814
4	April	1,695	88	3	30	1,816
5	May	1,692	88	3	31	1,814
6	June	1,695	88	3	31	1,817
7	July	1,690	88	3	32	1,813
8	August	1,690	87	3	32	1,812
9	September	1,690	87	3	32	1,812
10	October	1,690	87	3	32	1,812
11	November	1,686	87	3	32	1,808
12	December, 2009	1,681	88	3	33	1,805
13	Total	20,287	1,051	36	376	21,750

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009
 Water or Sewer

Schedule: E-4
 Page 1 of 2
 Preparer: F. Seidman

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.
<u>Water</u>					
1	Initial Connection	\$ 15.00	\$ 15.00	\$ 21.00	\$ 42.00
2	Normal Reconnection	\$ 15.00	\$ 15.00	\$ 21.00	\$ 42.00
3	Violation Reconnection	\$ 15.00	\$ 15.00	\$ 21.00	\$ 42.00
4	Premises Visit	\$ 13.00	\$ 13.00	\$ 21.00	\$ 42.00

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009
 Water [X] or Sewer []

Schedule: E-4
 Page 2 of 2
 Preparer: F. Seidman

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	SUPPORT FOR PROPOSED SERVICE CHARGES		
<u>Business Hours</u>			
	Technician	Supervisor	TOTAL
HOURLY RATE OF PAY	\$ 16.00	\$ 27.79	
PARTIAL HOURS CHARGED	0.75	0.25	-
DAY CALL LABOR CHARGE	\$ 12.00	\$ 6.95	\$ 18.95
TOTAL TRUCK RATE	\$ 2.75		
PARTIAL HOURS CHARGED	0.75		-
DAY CALL TRUCK CHARGE	\$ 2.05		\$ 2.05
	<u>\$ 14.05</u>	<u>\$ 6.95</u>	<u>\$ 21.00</u>

After Hours

	Technician	Supervisor	TOTAL
HOURLY RATE OF PAY (OVERTIME RATE)	\$ 24.00	\$ 41.69	
PARTIAL HOURS CHARGED	1.25	0.25	-
DAY CALL LABOR CHARGE	\$ 30.00	\$ 10.42	\$ 40.42
TOTAL TRUCK RATE	\$ 2.75		
PARTIAL HOURS CHARGED	1.25		-
NIGHT CALL TRUCK CHARGE	\$ 3.44		\$ 3.44
	<u>\$ 33.44</u>	<u>\$ 10.42</u>	<u>\$ 43.86</u>
		Use	\$ 42.00

Test Year Misc. Revenue Adjustment	Number of TY Charges	TY Revenue	Rev. @ Prop. Chgs	Increase
Initial/ Normal Connection	120	\$ 1,800	\$ 2,520	\$ 720
Violation Disconnect/Reconnection	39	585	819	234
Premise Visit	28	364	588	224
Totals		\$ 2,749	\$ 3,927	\$ 1,178

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009
 Water or Sewer

Schedule: E-5
 Page 1 of 1
 Preparer: F. Seidman

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	\$ 1,882	\$ -	\$ -	\$ 339	\$ 690	\$ 2,911
2	Other charges as follows:					
3	Disconnects				420	
4	Parts & Labor				70	
5	NSF Charges				100	
6	Temp. meter				100	
					\$ 690	

Revenues Based on Increases Proposed in Sch. E-4

Company: Water Management Services, Inc.

Schedule: E-6

Docket No.: 100104-WU

Page 1 of 1

Test Year Ended: December 31, 2009

Preparer: F. Seidman

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	33
3		AVK	4
4		American Darling	22
5		Kennedy	8
6		U.S. Pipe	4
7		Subtotal, 5.25" Hydrants	75
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	119

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		

Company: Water Management Services, Inc.

Schedule: E-8

Docket No.: 100104-WU

Page 1 of 1

Schedule Year Ended: December 31, 2009

Preparer: F. Seidman

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	

Company: Water Management Services, Inc.

Schedule: E-9

Docket No.: 100104-WU

Page 1 of 1

Schedule Year Ended: December 31, 2009

Preparer: F. Seidman

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
----------	------------------------	---------------------	---------------	-------------------------------------	-----------------------

None

Service Availability Charges Schedule

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009
 Water or Sewer

Schedule: E-10
 Page 1 of 1
 Preparer: F. Seidman

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	\$3,788.13
All others-per Gallon/Day	\$2.4143	\$10.823
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	\$250.00
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.		

Company: Water Management Services, Inc.

Schedule: E-11

Docket No.: 100104-WU

Page 1 of 1

Test Year Ended: December 31, 2009

Preparer: F. Seidman

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

Company: Water Management Services, Inc.

Schedule: E-12

Docket No.: 100104-WU

Page 1 of 1

Test Year Ended: December 31, 2009

Preparer: F. Seidman

Water or Sewer

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

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.

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 100104-WU

Page 1 of 1

Test Year Ended: December 31, 2009

Preparer: F. Seidman

Water or Sewer

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.: 100104-WU
Test Year Ended: December 31, 2009

Schedule F-1
Page 1 of 1
Preparer: F. Seidman

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) Total Gallons Pumped Corrected *	(3) Gallons Purchased	(4) Gallons Sold	(5) Other Uses	(6) Unaccounted For Water (2)+(3)-(4)-(5)	(7) % Unaccounted For Water
Jan-09	14,160	13,790		8,697	3,116	1,977	14.33%
Feb-09	13,366	13,013		9,063	2,178	1,772	13.62%
Mar-09	13,985	13,620		10,216	2,242	1,162	8.53%
Apr-09	14,970	14,573		12,062	1,299	1,212	8.32%
May-09	17,328	16,874		15,555	540	779	4.62%
Jun-09	22,471	21,864		16,505	4,039	1,320	6.04%
Jul-09	25,507	24,813		23,622	442	749	3.02%
Aug-09	19,618	19,183		14,734	3,153	1,296	6.75%
Sep-09	14,101	13,889		10,178	2,506	1,205	8.68%
Oct-09	15,114	14,907		13,862	290	755	5.07%
Nov-09	13,135	12,810		7,681	3,219	1,910	14.91%
Dec-09	10,749	10,563		8,961	490	1,112	10.53%
Total	194,504	189,900	0	151,136	23,514	15,250	8.03%

(Above data in thousands of gallons)

* Water is pumped from four wells. The flow meters on each well were calibrated and it was found that wells 1,3 and 4 were reading 3%, 3% and 4% high, respectively, and well 2 was reading 1% low. The gallons shown in col (2) reflect the adjustment to each daily reading in 2009 for the recalibration. DEP is being notified of these corrections

Company: Water Management Services, Inc.

Schedule F-3

Docket No.: 100104-WU

Page 1 of 1

Test Year Ended: December 31, 2009

Preparer: F. Seidman

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.	7/5/2009	1,001,011
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) 7/5/2009	1,001,011
	(2) 7/4/2009	959,181
	(3) 7/18/2009	876,493
	(4) 7/25/2009	875,520
	(5) 7/11/2009	869,683
	AVERAGE	916,378
4 Average Daily Flow	Max Month	800,426
	Annual	520,273
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.

Company: Water Management Services, Inc.
Docket No.: 100194-WU
Test Year Ended: December 31, 2009

Schedule F-5
Page 1 of 1
Preparer: F. Seidman

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 NWWMD 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 ground 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,		1,001,011 gpd
Peak hour demand = 2x max day		2,002,022 gpm
Fire flow requirement		60,000 gpd
Unaccounted for water	8.03% of water pumped	41,780 gpd
Acceptable unaccounted for	10.00%	52,027 gpd
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 x 100%, where: 100.00%

A =	Peak demand	1,001,011 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.

Storage

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

A =	Peak demand	1,001,011 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.

Water Distribution System

Company: Water Management Services, Inc.

Docket No.: 100104-WU

Test Year Ended: December 31, 2009

Schedule F-7

Page 1 of 1

Preparer: F. Seidman

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

In Order No. PSC-94-1383-FOF-WU, it was stipulated that all Transmission & Distribution plant is considered 100% used and useful except for the distribution mains (less than 8" diameter) in Account 331.4 Transmission and Distribution mains serving certain subdivisions within the area known as the Plantation, which lines were constructed for the benefit of the developer. That conclusion is carried forward to this case, and use and useful for Account 331.4 is calculated using the same methodology with the connected lot count and depreciation updated to the 2009 test year.

Plantation Subdivisions	Total Lots Available	Lots Connected 1992	Lots Connected 2009
Oysrer Bay - A	27	2	9
Heron Bay - A	23	5	16
Bay Cove - A	34	9	17
Pelican Beach - A	58	28	42
Dolphin Beach - A	43	26	37
Indian Bay - A	30	8	15
Bay View - A	27	7	11
Windjammer - B	40	14	15
Treasure Beach - A	52	23	32
Plantation Beach - A	67	32	58
Turtle Beach - B	58	26	35
Pebble Beach - B	75	33	48
Sea Palm - C & B	75	32	48
Bay Palm - B	22	5	11
Sandpiper - B	34	8	16
Sea Pine - C	40	11	22
Sea Dune - C	34	18	20
Osprey Village - A	22	10	11
Bay Pine - B	11	3	7
Less '93 Additions	-	(15)	-
	772	285	470
Used & Useful		36.9%	60.9%
Plantation \$ in Plant			
Account 331.4	\$	201,599	\$ 201,599
U&U Plant	\$	74,425	\$ 122,735
Non U&U Adj.	\$	(127,175)	\$ (78,864)
Plantation \$ in Accum.			
Depr. Account 331.4		71,140	150,842
U&U Accum. Depr.		26,263	91,834
Non U&U Adj	\$	(44,890)	(59,008)
Net Non U&U Adj.	\$	(82,285)	\$ (19,856)
Non U&U Depr. Exp. Adj.		(3,658)	\$ (1,833)

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009

Schedule F-8
 Page 1 of 1
 Preparer: F. Seidman

Explanation: If a margin reserve is requested, provide all calculations and analysis 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-10)	(22) ERC/yr
PT =	Post test year period per statute	5 yrs
U =	Unit of measure utilized in U&U calculations	486 gpd/ERC, MDD *
PN =	Property needed expressed in U units	0 gpd **

* Based on 2009 MDD from Schedule F-5 divided by TY equivalent ERCs from Schedule F-10

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

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009

Schedule F-9
 Page 1 of 1
 Preparer: F. Seidman

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	Total SFRs		Average	Total Gallons Sold	Gallons/ERC (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs	
1	2005	1,696	1,730	1,713	161,345,400	94,189	186,772,000	1,983		
2	2006	1,730	1,732	1,731	180,068,620	104,026	221,110,000	2,126	7.19%	
3	2007	1,732	1,722	1,727	161,039,200	93,248	195,784,000	2,100	-1.22%	
4	2008	1,722	1,697	1,710	135,926,960	79,513	165,379,000	2,080	-0.94%	
5	2009	1,697	1,681	1,689	123,903,000	73,359	151,136,000	2,060	-0.95%	
Average Growth Through 5-Year Period (Col. 8)									1.02%	
Average Growth Through 4-Year Period (Col. 8)									-0.78%	

		<u>X</u>	<u>Y</u>
Regression Analysis per Rule 25-30.431(2)(C)			
Constant:	2145.219063	-	
X Coefficient:	-21.56018274	1	2,126 Actual
R^2:	0.994999248	2	2,100 Actual
		3	2,080 Actual
		4	2,060 Actual
		5	2,037 Projected
		9	1,951 Projected
5 year growth			(109)
Annual average growth			(22)
Annual average growth @		-0.78%	(16)

NOTE: Because the pattern of growth changed so drastically after 2006, the regression analysis and the simple averaging was done based only on 2007 - 2009.

Schedule of Water Rate Base

Florida Public Service Commission

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Schedule Year Ended: December 31, 2009
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-1 (Interim)
 Page 1 of 1
 Preparer: F. Seidman

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	\$ 8,932,312	(A)	8,932,312	A-3, A-6
2	Utility Land & Land Rights	90,994		90,994	A-6
3	Less: Non-Used & Useful Plant		(19,856) (B)	(19,856)	A-3, A-7
4	Construction Work in Progress	-	- (C)	-	a-3, A-18
5	Less: Accumulated Depreciation	(3,263,577)	(D)	(3,263,577)	A-3, A-10
6	Less: CIAC	(3,228,165)		(3,228,165)	A-12
7	Accumulated Amortization of CIAC	1,327,593	(E)	1,327,593	A-3, A-14
8	Acquisition Adjustments	-		-	-
9	Accum. Amort. of Acq. Adjustments	-		-	-
10	Advances For Construction	(20,864)		(20,864)	A-16
11	Working Capital Allowance	66,850	- (F)	66,850	A-3, A-17
12	Total Rate Base	\$ 3,905,142	\$ (19,856)	\$ 3,885,287	

Company: Water Management Services, Inc.

Schedule: A-3(Interim)

Schedule Year Ended: December 31, 2009

Page 1 of 1

Interim Final

Docket No.: 100104-WU

Historic Projected

Preparer: F. Seidman

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	(A) Utility Plant in Service - Proforma		
2			
3			-
4	Total Plant in Service		\$ -
5	(B) Net Non-used and Useful Adjustment (see Sch. F-7)	\$ (19,856)	\$ -
6	(C) Construction Work in Progress		
7			\$ -
8	(D) Accumulated Depreciation - Proforma		
9			
10			
11			-
12	Total Accumulated Depreciation		\$ -
13	(E) Accumulated Amortization of CIAC		
14			\$ -
15	(F) Working Capital, Balance Sheet Method, see Sch. A-17	\$ 66,850	\$ -

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Schedule Year Ended: December 31, 2009

Schedule: A-7
 Page 1 of 1
 Preparer: F. Seidman

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
WATER - Final				
1	Plant in Service	\$ 10,504,384	\$ (115,005)	\$ 10,389,378
2	Land	\$ 540,994		\$ 540,994
3	Accumulated Depreciation	\$ (3,118,863)	68,680	(3,050,182)
4	Other (Explain)			
5	Total	\$ 7,926,515	\$ (46,325)	\$ 7,880,190
WATER - Interim				
6	Plant in Service	\$ 8,932,312	\$ (78,864)	\$ 8,853,448
7	Land	\$ 90,994		\$ 90,994
8	Accumulated Depreciation	\$ (3,263,577)	59,008	(3,204,569)
9	Other (Explain)			
10	Total	\$ 5,759,729	\$ (19,856)	\$ 5,739,873

Supporting Schedules: A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009

Schedule: A-17
 Page 1 of 1
 Preparer: F. Seidman
 Recap Schedule: A-1, A-2

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

Line No		Water	Sewer
1	<u>Final Rates - 12/31/09</u>		
2	Current And Accrued Assets (13 month average):		
3	Cash	\$ (14,311)	
4	Accounts Rec'b - Cust., net of Uncoll.	108,828	
5	Accts. Rec'b - Other	-	
6	Prepayments/Deposits	33,661	
7	Unamortized Debt Discount & Exp.	112,034	
8	Deferred Prior Rate Case Expense, per books	17,983	
9	Deferred Current Rate Case Expense @ 50% (B-10)	114,306	
10	Deferred Loss on Bridge	60,754	
11	Other Misc. Deferred Debits (WW Cert.)	35,603	
12	Correcting entry - Deferred cost in Dec. of TY, booked in 2010 @ 1/12	59	
13	Current and Accrued Liabilities (13 month average):		
14	Accounts Payable	(138,652)	
15	Correcting entry - A/P - Legal exp. Incurred in Dec. of TY, booked in 2010 @ 1/12	(2,280)	
16	Accrued Taxes	(54,791)	
17	Accrued Interest	(47,953)	
18	Misc. Current and Accrued Liabilities	(4,085)	
19	Operating Reserves	(40,000)	
20	Equals working capital (Balance Sheet Approach)	\$ 181,157	
21	<u>Interim Rates - 12/31/09</u>		
22	Current And Accrued Assets (13 month average):		
23	Cash	\$ (14,311)	
24	Accounts Rec'b - Cust., net of Uncoll.	108,828	
25	Accts. Rec'b - Other	-	
26	Prepayments/Deposits	33,661	
27	Unamortized Debt Discount & Exp.	112,034	
28	Deferred Prior Rate Case Expense, per books	17,983	
29	Deferred Loss on Bridge	60,754	
30	Other Misc. Deferred Debits (WW Cert.)	35,603	
31	Correcting entry - Deferred cost in Dec. of TY, booked in 2010 @ 1/12	59	
32	Current and Accrued Liabilities (13 month average):		
33	Accounts Payable	(138,652)	
34	Correcting entry - A/P - Legal exp. Incurred in Dec. of TY, booked in 2010 @ 1/12	(2,280)	
34	Accrued Taxes	(54,791)	
35	Accrued Interest	(47,953)	
36	Misc. Current and Accrued Liabilities	(4,085)	
37	Operating Reserves	(40,000)	
38	Equals working capital (Balance Sheet Approach)	\$ 66,850	

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Water Management Services, Inc.

Docket No.: 100104-WU

Test Year Ended: December 31, 2009

Interim Final

Historic or Projected

Schedule: B-1 (Interim)

Page 1 of 1

Preparer: F. Seidman

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	\$ 1,319,313	\$ (18,824) (A)	\$ 1,300,489	\$ 327,504 (F)	\$ 1,627,994	B-4, E-2
2	Operation & Maintenance	1,057,196	118,756 (B)	1,175,952	-	1,175,952	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	175,545	(1,833) (C)	173,712	-	173,712	B-13, B-3(a)
4	Amortization	14,616		14,616	-	14,616	B-3(a)
5	Taxes Other Than Income	100,197	(805) (D)	99,392	14,738 (G)	114,130	B-15, B-3(a)
6	Provision for Income Taxes	-	- (E)	-	- (H)	-	C-1, B-3(a)
7	OPERATING EXPENSES	1,347,554	116,117	1,463,672	14,738	1,478,410	
8	NET OPERATING INCOME	\$ (28,242)	\$ (134,941)	\$ (163,183)	\$ 312,767	\$ 149,584	
9	RATE BASE	\$ 3,905,142		\$ 3,885,287		\$ 3,885,287	
10	RATE OF RETURN	(0.72) %		(4.20) %		3.85 %	

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	Adjust for annualized revenue at current rates	\$ (18,824)	\$ -
3	Total adjustment to TY Revenue	\$ (18,824)	\$ -
4	(B1) <u>Operations & Maintenance (O & M) Expenses - Adj. to Normalize Exp. Detail @ page.2</u>		
5	1 Bridge Maint. Contract	\$ 36,000	
6	2 Tank Maint. Contract	17,380	
7	3 Billing Software Lease & Maint. Contract	3,720	
8	4 Engineering Service Contract	20,500	
9	5 John Deere Lease	2,084	
10	6 Hydra Platform Lease	16,514	
11	7 Stuffer Machine Lease	706	
12	8 Mail Machine Lease	1,285	
13	9 Vehicle Lease	7,610	
14	10 Vehicle Lease	8,273	
15	11 Health Insurance & Employee Pension	5,588	
16	12 Salaries	(16,250)	-
17	13 Accounting Service Contract	13,775	-
18	Total normalization adjustments to O & M Expense	\$ 117,185	\$ -
19	(B2) <u>Corrections to TY O&M Expenses</u>		
20	1 Reclassify KTA-Tator, Inc. to Engineering (631.80)	\$ 1,500	\$ -
21	2 Reclassify KTA-Tator, Inc. from Legal (633.80)	(1,500)	-
22	3 Record Rutledge Firm TY legal expense booked in 2010	1,570	-
23	Total Corrections to TY O&M Expense	\$ 1,570	\$ -
24	Total adjustment to O & M Expense	\$ 118,756	\$ -
25	(C) <u>Depreciation Expense</u>		
26	1. Non-used and useful depreciation (Sch. F-7)	\$ (1,833)	-
		\$ (1,833)	\$ -
27	(D) <u>Taxes Other Than Income (see Sch. B-15)</u>		
28			
29	1. Adjust payroll tax for salary normalization	(1,243)	-
30	2. Adjust to full 2009 PP tax liability	5,730	
31	3. Regulatory Assessment Fees		
32	Adjust for annualized revenues per Adjust (A) above	(805)	-
33	Total Taxes Other adjustments	\$ 3,682	\$ -
34	(E) <u>Provision for Income Taxes</u>		
35		\$ -	\$ -
36	(F) <u>Revenue Increase</u>		
37	Increase in revenue required by the Utility to realize a		
38	3.85 % rate of return	\$ 327,504	\$ -
39	(G) <u>Taxes Other Than Income</u>		
40	Regulatory Assessment Fees (RAFs)		
41	Adjust for requested revenue increase (Sch. B-15)	\$ 14,738	\$ -
42	(H) <u>Provision for Income Taxes</u>		
43	Adj to Income taxes per Sch. C-2	\$ -	\$ -

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Schedule Year Ended: December 31, 2009
 Historic [X] or Projected []

Schedule: B-15 Interim
 Page 1 of 1
 Preparer: F. Seidman
 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	59,380	33,265	4,770	2,782	100,197
Adjustments to Test Year (Explain)						
2	RAFs assoc. with annualized revenue	(858)				(858)
3	Adjust to full 2009 PP tax liability			5,730		5,730
4	Adjust payroll tax for salary normalization		(1,243)			(1,243)
5						
6	Total Test Year Adjustments	(858)	(1,243)	5,730	-	3,629
7	Adjusted Test Year	58,522	32,022	10,500	2,782	103,826
8	RAFs Assoc. with Revenue Increase	14,738	-	-	-	14,738
9	Total Balance	\$ 73,260	\$ 32,022	\$ 10,500	\$ 2,782	\$ 118,563
SEWER						
10	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	RAFs assoc. with annualized revenue					-
15						
16	Total Test Year Adjustments	-	-	-	-	-
17	Adjusted Test Year	-	-	-	-	-
18	RAFs Assoc. with Revenue Increase	-	-	-	-	-
19	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Company: Water Management Services, Inc.
 Docket No.: 100104-WU
 Test Year Ended: December 31, 2009
 Schedule Year Ended: December 31, 2009
 Historic or Projected

Revised
 Schedule: D-1 (Interim)
 Page 1 of 1
 Preparer: F. Seidman

Subsidiary or Consolidated

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	3,784,788	97.41 %	3.79 %	3.69 %
2	Short-Term Debt		%	0.00	
3	Preferred Stock				
4	Customer Deposits	100,499	2.59 %	6.00	0.16
5	Common Equity	-	%	11.30	0.00
6	Tax Credits - Zero Cost	-			
7	Accumulated Deferred Income Tax	-	%		0.00
8	Other (Explain)	-			
9	Total	<u>3,885,288</u>	<u>100.00 %</u>		<u>3.85 %</u>

Note: Cost of Equity based on Order Nos. PSC-09-0430-PAA-WS: 8.58% + 1.087/Equity Ratio,
 where Equity ratio = Equity/(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.: 100104-WU
Test Year Ended: December 31, 2009
Schedule Year Ended: December 31, 2009
Historic [X] Projected []

Schedule: D-2 (Interim)
Page 1 of 1
Preparer: F. Seldman

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 12/31/08	(3) Test Year 12/31/09	(4) Thirteen Month Average	(6) Reconciliation Adjustments		(7) Reconciled To Requested Rate Base
					(5) Specific	(6) Prorata % Prorata Amount	
1	Long-Term Debt	7,827,653	7,730,876	7,768,865			
2	Short-Term Debt	-	-	-		100 %	3,784,788
3	Preferred Stock	-	-	-		%	
4	Common Equity	(1,723,754)	(2,055,446)	(1,857,218)	1,857,218	- %	
5	Customer Deposits	108,815	103,669	100,499			
6	Tax Credits - Zero Cost	-	-	-			100,499
7	Tax Credits - Wid. Cost	-	-	-			
8	Accum. Deferred Income Tax	-	-	-			
9	Accum. Deferred Income Tax	-	-	-			
10							
11	Total	6,212,714	5,779,100	6,012,146	1,857,218	100 %	3,885,287

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.: 100104-WU
Test Year Ended: December 31, 2009
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: F. Seidman

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date-Maturity Date	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
			Principal Amount Sold (Face Value)	13 Month Principal Amount Outstanding	13 Month Amount Outstanding 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	Envision	02/18/09 - 02/18/14	\$ 20,029	\$ 15,711	\$ 3,135	\$ 24		\$ 5		\$ 903	\$ 908	5.79 %
2	Capital City Bank	10/10/07 - 10/09/12	\$ 39,154	\$ 27,492	\$ 7,418	\$ 78		\$ 27		1,817	1,844	6.73
3	Gulf State Bank	06/16/06 - '06/16/11	\$ 3,000,000	\$ 2,849,020	\$ 53,033	\$ 17,611		\$ 11,741		121,083	132,824	4.69
4	Dept. of Envir. Protection	11/15/04 - '5/15/33	\$ 5,897,859	\$ 4,819,577	\$ 258,034	\$ 84,560		\$ 7,047		144,105	151,152	3.19
5	Florida Commercial C.U.	01/29/09 - 02/01/14	\$ 21,300	\$ 18,369	\$ 3,574	\$ 84		\$ 19		1,102	1,121	6.13
6	Farmers & Merchants Bank	02/27/09 - 03/05/12	\$ 43,058	\$ 38,695	\$ 15,954	\$ 240		\$ 268		2,651	2,919	7.59
6	Total		<u>\$ 9,021,399</u>	<u>\$ 7,768,865</u>	<u>341,148</u>	<u>102,597</u>	<u>\$ -</u>	<u>\$ 19,107</u>	<u>\$ -</u>	<u>\$ 271,662</u>	<u>\$ 290,769</u>	<u>3.79 %</u>

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

Line 3, Gulf Satate Bank, carried over from Schedule D-6.

NOTE: Source of discount expense: 2009 Annual Report, Sch. F-13.

Rate Schedule

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: E-1 Interim

Docket No.: 100104-WU

Page 1 of 1

Test Year Ended: December 31, 2009

Preparer: F. Seidman

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 all 2009	(3) Post Test Year eff. 2/9/2010	(4) Interim Rates
1	Residential			
2	5/8" x 3/4"	27.89	27.50	34.41
3	3/4"	41.84	41.26	51.63
4	1"	69.74	68.78	86.07
5	1 1/2"	139.47	137.54	172.12
6	Gallorage Charge (per 1000 gallons)			
7	0-8,000 gallons	3.32	3.27	4.09
8	8,001-15,000 gallons	4.14	4.08	5.11
9	over 15,000 gallons	4.98	4.91	6.14
10	General Service, incl. Public & Multi-family			
11	5/8" x 3/4"	27.89	27.50	34.41
12	3/4"	41.84	41.26	51.63
13	1"	69.74	68.78	86.07
14	1 1/2"	139.47	137.54	172.12
15	2"	223.16	220.08	275.41
16	3" Compound	418.42	412.64	516.38
17	3" Turbine	488.16	481.42	602.45
18	4" Compound	697.37	687.74	860.64
19	4" Turbine	836.84	825.28	1,032.76
20	6" Compound	1,394.73	1,375.46	1,721.26
21	6" Turbine	1,743.42	1,719.33	2,151.58
22	8" Compound	2,253.58	2,200.75	2,754.03
23	8" Turbine	2,510.52	2,475.83	3,098.26
24	10" Compound	3,207.89	3,163.57	3,958.90
25	10" Turbine	4,044.73	3,988.85	4,991.66
26	12" Compound	5,997.36	5,914.50	7,401.43
27	Gallorage Charge			
28	(per 1000 gallons)	4.72	4.65	5.82

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

Line No.	(1) Class/Meter Size	(2) Test Year Bills/Gallons	(3) Rates 2009	(4) Rates Eff. 2/9/10	(5) Test Year Revenues	(6) Test Year Annualized @ 2/9/10 Rates	(7) Interim Rates	(8) Revenue at Interim Rates
1	Residential							
2	5/8" x 3/4" (R1)	19,021	\$ 27.89	\$ 27.50	\$ 530,496	\$ 523,078	\$ 34.41	\$ 654,581
3	3/4" (R1Q)	953	41.84	41.26	39,874	39,321	51.63	49,206
4	1" (R2)	277	69.74	68.78	19,318	19,052	86.07	23,842
5	1 1/2" (R3)	36	139.47	137.54	5,021	4,951	172.12	6,196
6	Total residential Bills/ BFC Rev.	20,287			\$ 594,708	\$ 586,402		\$ 733,825
7	0-8,000 gallons	75,645	\$ 3.32	\$ 3.27	\$ 251,141	\$ 247,359	\$ 4.09	\$ 309,546
8	8,001-15,000 gallons	20,294	4.14	4.08	84,017	82,800	5.11	103,616
9	over 15,000 gallons	28,333	4.98	4.91	141,098	139,115	6.14	174,089
10	Total residential Gallons/ Gals rev.	124,272			\$ 476,257	\$ 469,274		\$ 587,251
11	Total Residential Revenue				\$ 1,070,965	\$ 1,055,675		\$ 1,321,076
12	Average Residential Bill				\$ 52.79	\$ 52.04		\$ 65.12
13	General Service - Commercial							
14	5/8" x 3/4" (C1)	606	\$ 27.89	\$ 27.50	\$ 16,901	\$ 16,664	\$ 34.41	\$ 20,855
15	M Gallons	5,232	4.72	4.65	24,695	24,329	5.82	30,445
16	3/4" (C1Q)	20	41.84	41.26	837	825	51.63	1,033
17	M Gallons	283	4.72	4.65	1,336	1,316	5.82	1,647
18	1" (C2)	257	69.74	68.78	17,923	17,676	86.07	22,120
19	M Gallons	3,564	4.72	4.65	16,822	16,573	5.82	20,739
20	1 1/2" (C3)	84	139.47	137.54	11,715	11,553	172.12	14,458
21	M Gallons	2,960	4.72	4.65	13,971	13,764	5.82	17,224
22	2" (C4)& (CC2)	60	223.16	220.08	13,390	13,205	275.41	16,525
23	M Gallons	2,687	4.72	4.65	12,683	12,495	5.82	15,636
24	3" Compound (CC3)	24	418.42	412.64	10,042	9,903	516.38	12,393
25	M Gallons	2,425	4.72	4.65	11,446	11,276	5.82	14,111
26	Total GS - Commercial Bills	1,051			\$ 151,761	\$ 149,580		\$ 187,186
27	Total GS - Commercial Gallons	17,151						
28	Average GS - Commercial Bill				\$ 144.40	\$ 142.32		\$ 178.10
29	General Service - Public							
30	5/8" x 3/4" (P1)	12	\$ 27.89	\$ 27.50	\$ 335	\$ 330	\$ 34.41	\$ 413
31	M Gallons	2	4.72	4.65	9	9	5.82	12
32	1" (P2)	12	69.74	68.78	837	825	86.07	1,033
33	M Gallons	350	4.72	4.65	1,652	1,628	5.82	2,037
34	2" (PC2)	-	223.16	220.08	-	-	275.41	-
35	M Gallons	-	4.72	4.65	-	-	5.82	-
36	6" Turbine (P6)	12	1,743.42	1,719.33	20,921	20,632	2,151.58	25,819
37	M Gallons	4,008	4.72	4.65	18,918	18,637	5.82	23,323
38	6" Compound (PC6)	-	1,394.73	1,375.46	-	-	1,721.26	-
39	M Gallons	-	4.72	4.65	-	-	5.82	-
40	Total GS - Public Bills	36			\$ 42,672	\$ 42,061		\$ 52,637
41	Total GS - Public Gallons	4,360						
42	Average GS - Public Bill				\$ 1,185.33	\$ 1,168.37		\$ 1,462.14
43	General Service - Multi - Family							
44	5/8" x 3/4" (M1)	262	\$ 27.89	\$ 27.50	\$ 7,307	\$ 7,205	\$ 34.41	\$ 9,016
45	M Gallons	2,625	4.72	4.65	12,390	12,206	5.82	15,275
46	1" (M2)	78	69.74	68.78	5,440	5,365	86.07	6,714
47	M Gallons	647	4.72	4.65	3,054	3,009	5.82	3,765
48	1 1/2" (M3)	24	139.47	137.54	3,347	3,301	172.12	4,131
49	M Gallons	648	4.72	4.65	3,059	3,013	5.82	3,771
50	4" Compound (MCA)	12	697.37	687.74	8,368	8,253	860.64	10,328
51	M Gallons	1,848	4.72	4.65	8,723	8,593	5.82	10,754
52	Total GS - Multi - Family Bills	376			\$ 51,688	\$ 50,945		\$ 63,754
53	Total GS - Multi - Family Gallons	5,768						
54	Average GS - Multi - Family Bill				\$ 137.47	\$ 135.49		\$ 169.56
55	Miscellaneous service revenues				\$ 3,157	\$ 3,157		\$ 3,157
56	Total Calculated (Annualized) Revenue				\$ 1,320,242	\$ 1,301,419		\$ 1,627,810
57	Total revenue per books/required, excl AFPF				\$ 1,319,313			\$ 1,627,994
58	Immaterial Difference				\$ 929			\$ (184)
59					0.0704%			-0.0113%

Company: Water Management Services, Inc.
Docket No.: 100104-WU
Test Year Ended: December 31, 2009

Schedule F-7 Interim
Page 1 of 1
Preparer: F. Seidman

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

In Order No. PSC-94-1383-FOF-WU, it was stipulated that all Transmission & Distribution plant is considered 100% used and useful except for the distribution mains (less than 8" diameter) in Account 331.4 Transmission and Distribution mains serving certain subdivisions within the area known as the Plantation, which lines were constructed for the benefit of the developer. That conclusion is carried forward to this case, and use and useful for Account 331.4 is calculated using the same methodology with the connected lot count and depreciation updated to the 2009 test year.

Plantation Subdivisions	Total Lots Available	Lots Connected 1992	Lots Connected 2009
Oysrer Bay - A	27	2	9
Heron Bay - A	23	5	16
Bay Cove - A	34	9	17
Pelican Beach - A	58	28	42
Dolphin Beach - A	43	26	37
Indian Bay - A	30	8	15
Bay View - A	27	7	11
Windjammer - B	40	14	15
Treasure Beach - A	52	23	32
Plantation Beach - A	67	32	58
Turtle Beach - B	58	26	35
Pebble Beach - B	75	33	48
Sea Palm - C & B	75	32	48
Bay Palm - B	22	5	11
Sandpiper - B	34	8	16
Sea Pine - C	40	11	22
Sea Dune - C	34	18	20
Osprey Village - A	22	10	11
Bay Pine - B	11	3	7
Less '93 Additions	-	(15)	-
	772	285	470
Used & Useful		36.9%	60.9%
Plantation \$ in Plant			
Account 331.4	\$	201,599	\$ 201,599
U&U Plant	\$	74,425	\$ 122,735
Non U&U Adj.	\$	(127,175)	\$ (78,864)
Plantation \$ in Accum.			
Depr. Account 331.4		71,140	150,842
U&U Accum. Depr.		26,263	91,834
Non U&U Adj	\$	(44,890)	(59,008)
Net Non U&U Adj.	\$	(82,285)	\$ (19,856)
Non U&U Depr. Exp. Adj.		(3,658)	\$ (1,833)