

CLASS A

WATER AND/OR WASTEWATER UTILITIES

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

OF

WATER MANAGEMENT SERVICES, INC.

DOCKET NO. 110200-WU

**VOLUME I**

FOR THE

TEST YEAR ENDED: DECEMBER 31, 2010

COM	_____
APA	1 _____
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CLASS A AND B WATER AND/OR SEWER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS

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

INDEX

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Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: A-3

Schedule Year Ended: December 31, 2010

Page 1 of 2

Interim [ ] Final [X]

Docket No.: 110200-WU

Historic [X] Projected [ ]

Preparer: J. Allen

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

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

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

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

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

(A) - PROFORMA ADJUSTMENTS						
A1 - Proforma Plant Additions						
	Account No.	Installed Cost	Depreciable Life, years	Annual Depr. Exp.	TY Depr. Amortization	
1	Structures and Improvements Construct new mechanical, electrical, generator and chlorine storage building with HVAC system; mobilization, layout testing and bond	304	336,085	33	10,184	5,092
2	Wells and Springs Well #5 - permit and construct new 500 gpm ground water supply well	307	302,292	30	10,076	5,038
3	Supply Mains Construct water main and tie in from existing line on bridge to new water tank; Well #5 tie in to existing main	309	304,982	35	8,714	4,357
4	Power Generation Equipment Install new emergency generators with fuel tanks per FDEP requirements at new high service PS, Well # 3 and Well #5	310	208,751	20	10,438	5,219
5	Pumping Equipment High service end pump packages with suction and discharge piping; control system for high service pumps, 5 wells, and all instrumentation; sitework and plant piping, valves and meters	311	655,150	20	32,758	16,379
6	Water Treatment Plant Flow proportional chlorination systems	320	63,261	22	2,876	1,438
7	Distribution Reservoirs and Standpipes 600,000 gallon pre-stressed concrete ground storage tank, including dedicated fire protection, 100,000 gallon inner tank, 2,600 gpm fixed tray, screened aerator, chlorine distribution system; inlet/outlet piping	330	831,246	37	22,466	11,233
8	Transmission and Distribution Mains Construct new distribution mains and tie new water plant to existing potable water distribution system	331	811,282	43	18,867	9,434
9	Communication Equipment SCADA system for wells, high service pumps, ground storage tank water level, distribution system pressure including high service pump discharge flow rate totalizer with digital display and recorder	346	52,387	10	5,239	2,619
10	Subtotal - Adjustments for Proforma Plant Additions - See Schedule A-3, pg 1 of 2		3,565,436		121,617	60,808
A2 - Proforma Plant Retirements @ 12/31/11 (See Sch B-3 for Amortization of Prudent Early Retirement of Plant)						
	Account No.	Original Cost Retired		Annual Depr. Exp. Removed	Account Amort. Retired	
11	Pumping Equipment - fully depreciated and net of PSC adj of (\$38,813)	311	(3,232)	-	(3,232)	
12	Pumping Equipment	311	(103,769)	(6,104)	(97,664)	
13	Pumping Equipment	311	(4,983)	(249)	(3,177)	
14	Monorail - Pump Room	311	(1,250)	(63)	(693)	
15	Alarm for Chlorinator	320	(1,490)	(68)	(1,165)	
16	Switchover	320	(1,970)	(90)	(1,037)	
17	Switchover	320	(2,077)	(94)	(991)	
18	Booster Pump for Chlorinator	320	(377)	(17)	(161)	
19	Aerator Pan	320	(21,057)	(957)	(7,737)	
20	Chlorine Scale	320	(1,319)	(60)	(384)	
21	Auto Valve Controller	320	(1,215)	(55)	(353)	
22	Chlorine Regulators, Harnesses & Tubing	320	(3,748)	(170)	(256)	
23	Booster Pump for Chlorinator	320	(446)	(20)	(30)	
24	Booster Pump for Chlorinator	320	(447)	(20)	(30)	
25	Subtotal - Adjustments for Retired Plant - See Schedule A-3, pg 1 of 2		(147,379)	(7,968)	(116,912)	
(B) - PROFORMA ADJUSTMENTS - Proforma Land Additions						
26	Land required for building plant and Well #5	303	501,500			

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

Florida Public Service Commission

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

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

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

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

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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-4

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



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

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-4

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

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

Non-Used and Useful Plant - Summary

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) 13 Mo Avg Amount Adjusted	(3) Utility Nonused Adjustments	(4) Balance Per Utility
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N/A - 100% Used and Useful

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

Florida Public Service Commission

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

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

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

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

Schedule of Water Accumulated Depreciation By Primary Account  
13 Month Average

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-8

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

Schedule of Water Accumulated Depreciation By Primary Account  
13 Month Average

Florida Public Service Commission

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

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

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

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Dec-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) Jul-10	(10) Aug-10	(11) Sep-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13 Mo Average
1	<b>INTANGIBLE PLANT</b>														
2	301.1 Organization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	302.1 Franchises	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	399.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	<b>SOURCE OF SUPPLY AND PUMPING PLANT</b>														
6	303.2 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	304.2 Structures & Improvements	*	22,033	22,206	22,380	22,554	22,727	22,901	23,027	23,201	23,374	23,548	23,690	23,855	24,021
8	305.2 Collect. & Impond. Reservoirs	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	307.2 Wells & Springs	190,293	191,289	192,285	193,280	194,276	195,272	196,268	197,263	198,259	199,255	200,251	201,246	203,005	196,326
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	309.2 Supply Mains	863,306	873,996	884,687	895,377	906,067	916,757	927,447	938,137	948,827	959,518	970,208	980,898	991,588	927,447
13	310.2 Power Generation Equipment	82,567	83,089	83,610	84,131	84,652	85,174	85,729	86,250	86,771	87,292	87,813	88,334	88,855	89,376
14	311.2 Pumping Equipment	157,079	157,916	158,754	159,591	160,428	161,265	162,103	162,940	163,777	164,615	165,456	166,294	167,127	162,103
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	<b>WATER TREATMENT PLANT</b>														
17	303.3 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	*	40,221	40,538	40,855	41,172	41,489	41,806	42,036	42,353	42,670	42,987	43,246	43,548	43,851
19	320.3 Water Treatment Equipment	40,980	41,153	41,327	41,501	41,675	41,849	42,066	42,240	42,414	42,588	42,790	42,977	42,709	42,021
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>														
22	303.4 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	304.4 Structures & Improvements	*	-	-	-	-	-	-	-	-	-	-	-	-	-
24	330.4 Dist. Reservoirs & Standpipes	242,272	243,167	244,061	244,955	245,849	246,743	247,637	248,531	249,425	250,319	251,213	252,107	251,569	247,527
25	331.4 Trans. & Distribution Mains	1,200,241	1,056,308	1,061,248	1,066,188	1,071,127	1,076,067	1,081,006	1,085,946	1,090,886	1,095,825	1,100,765	1,105,704	1,104,581	1,087,299
26	333.4 Services	145,068	145,609	146,150	146,690	147,231	147,772	148,312	148,852	149,393	149,934	150,474	151,015	151,556	148,449
27	334.4 Meters & Meter Installations	153,734	154,171	154,607	155,044	155,480	155,916	156,352	156,788	157,224	157,660	158,096	158,532	158,968	156,391
28	335.4 Hydrants	70,997	71,258	71,519	71,780	72,041	72,301	72,562	72,822	73,083	73,343	73,604	73,864	74,125	72,700
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	<b>GENERAL PLANT</b>														
31	303.5 Land & Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	304.5 Structures & Improvements	*	44,604	44,955	45,306	45,658	46,009	46,360	46,711	47,062	47,413	47,764	48,115	48,466	46,642
33	340.5 Office Furniture & Equipment	26,579	26,999	27,419	27,839	28,260	28,680	29,100	29,520	29,941	30,361	30,781	31,201	31,621	30,182
34	341.5 Transportation Equipment	33,070	33,114	33,157	33,201	33,244	33,288	33,331	33,375	33,418	33,461	33,505	33,548	33,592	26,675
35	342.5 Stores Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	343.5 Tools, Shop & Garage Equipment	17,022	17,204	17,387	17,569	17,752	17,934	18,117	18,300	18,482	18,665	18,847	19,030	19,199	18,116
37	344.5 Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
38	345.5 Power Operated Equipment	31,939	32,387	32,835	33,283	33,732	34,180	34,628	35,076	35,525	35,973	36,421	36,870	37,377	34,633
39	346.5 Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	348.5 Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	<b>TOTAL</b>	<b>\$ 3,362,005</b>	<b>\$ 3,237,359</b>	<b>\$ 3,261,585</b>	<b>\$ 3,263,123</b>	<b>\$ 3,286,740</b>	<b>\$ 3,310,358</b>	<b>\$ 3,333,466</b>	<b>\$ 3,357,684</b>	<b>\$ 3,381,902</b>	<b>\$ 3,406,119</b>	<b>\$ 3,429,310</b>	<b>\$ 3,453,267</b>	<b>\$ 3,413,348</b>	<b>\$ 3,345,867</b>

\* - 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.: 110200-WU  
 Test Year Ended: December 31, 2010

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

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

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

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

Florida Public Service Commission

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

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

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

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

**WASTEWATER**

N/A - Water Only

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

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

Florida Public Service Commission

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

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

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

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

WASTEWATER

N/A - Water Only

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



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

Florida Public Service Commission

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

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

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

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

Schedule of Accumulated Amortization of CIAC By Classification  
13 Month Average

Florida Public Service Commission

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

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

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

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

**WASTEWATER**

N/A - Water Only

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

Schedule of Accumulated Amortization of CIAC By Classification  
13 Month Average

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

Florida Public Service Commission

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

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

Line No.	(1) Description	(2) Dec-09	(3) Jan-10	(4) Feb-10	(5) Mar-10	(6) Apr-10	(7) May-10	(8) Jun-10	(9) Jul-10	(10) Aug-10	(11) Sep-10	(12) Oct-10	(13) Nov-10	(14) Dec-10	(15) 13 Mo. Average
<b>WATER</b>															
1	Plant Capacity Fees	\$ 535,426	\$ 538,956	\$ 536,610	\$ 539,609	\$ 541,738	\$ 544,737	\$ 552,712	\$ 555,773	\$ 558,823	\$ 562,033	\$ 558,694	\$ 561,730	\$ 564,632	\$ 550,113
2	Line/Main Extension Fees	409,197	411,692	409,813	412,103	414,449	416,744	420,928	423,187	425,509	427,881	425,252	427,563	429,819	419,549
3	Meter Installation Fees	235,204	236,181	234,849	236,162	236,721	238,032	236,115	237,689	238,993	240,251	238,666	239,963	241,570	237,723
4	Contributed Property	159,297	159,887	159,009	159,898	160,277	161,164	159,379	160,314	161,193	161,969	160,828	161,702	162,785	160,608
5	Contributed Services	4,027	4,042	4,020	4,043	4,052	4,075	4,034	4,053	4,075	4,095	4,066	4,088	4,116	4,061
6	Contributed Fire Hydrants	29,071	29,179	43,452	43,695	45,335	45,586	45,137	45,345	45,594	45,813	62,444	62,784	63,204	46,665
7	Contributed Fire Sprinkler Systems	1,484	1,490	1,481	1,490	2,240	2,252	2,230	2,240	2,253	2,264	2,248	2,260	2,275	2,016
7	Total	<u>\$ 1,373,707</u>	<u>\$ 1,381,427</u>	<u>\$ 1,389,235</u>	<u>\$ 1,396,998</u>	<u>\$ 1,404,812</u>	<u>\$ 1,412,589</u>	<u>\$ 1,420,736</u>	<u>\$ 1,428,600</u>	<u>\$ 1,436,441</u>	<u>\$ 1,444,307</u>	<u>\$ 1,452,198</u>	<u>\$ 1,460,089</u>	<u>\$ 1,468,402</u>	<u>\$ 1,420,734</u>

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

**WASTEWATER**

N/A - Water Only

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

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

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

Schedule: A-15  
Page 1 of 1  
Preparer: J. Allen

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

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

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

Florida Public Service Commission

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

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

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

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

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

Comparative Balance Sheet - Assets

Florida Public Service Commission

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

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

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

Line	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
No.	ASSETS	Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	13 Mo. Average
1	Utility Plant In Service	\$ 8,993,851	\$ 8,890,716	\$ 8,904,158	\$ 8,910,296	\$ 8,917,038	\$ 8,928,153	\$ 8,929,971	\$ 8,932,315	\$ 8,934,122	\$ 8,934,122	\$ 8,944,757	\$ 8,945,651	\$ 8,903,072	\$ 8,928,325
2	Construction Work in Progress	-	32,500	37,500	42,500	47,500	52,500	57,500	61,000	61,000	61,000	61,000	61,000	61,300	48,946
3	Other Utility Plant Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	GROSS UTILITY PLANT	8,993,851	8,923,216	8,941,658	8,952,796	8,964,538	8,980,653	8,987,471	8,993,315	8,995,122	8,995,122	9,005,757	9,006,651	8,964,372	8,977,271
5	Less: Accumulated Depreciation	(3,362,005)	(3,237,359)	(3,261,585)	(3,263,123)	(3,286,740)	(3,310,358)	(3,333,466)	(3,357,684)	(3,381,902)	(3,406,119)	(3,429,310)	(3,453,267)	(3,413,348)	(3,345,867)
6	NET UTILITY PLANT	5,631,846	5,685,857	5,680,072	5,689,673	5,677,798	5,670,295	5,654,004	5,635,631	5,613,221	5,589,003	5,576,448	5,553,385	5,551,024	5,631,404
7	Investments in Assoc. Cos.	1,213,905	1,226,033	1,233,198	1,214,178	1,208,363	1,219,918	1,235,483	1,240,273	1,129,785	1,150,507	1,161,935	1,176,514	1,175,075	1,198,859
8	Net Disallowed Investment in Plant	811,018	811,018	811,018	811,018	811,018	811,018	811,018	811,018	811,018	811,018	1,136,818	1,136,818	1,136,818	886,203
9	Cash	(16,343)	(23,735)	(15,671)	(22,815)	(14,504)	(5,326)	(2,353)	(32,475)	2,216	3,665	10,368	2,526	453	(8,769)
10	Accounts Rec'b - Cust., net of Uncoll.	89,908	90,156	88,355	84,040	111,125	101,266	121,215	158,157	112,082	106,368	141,714	118,123	124,413	111,302
11	Notes Receivable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Notes Rec'b - Assoc. Cos.	100,000	100,000	100,000	100,000	100,000	5,000	-	-	-	-	-	-	-	38,846
13	Accts. Rec'b - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Accrued Interest Rec'b	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Prepayments/Deposits	32,576	34,316	31,251	27,595	23,603	20,619	19,832	50,882	47,081	43,281	39,480	36,160	32,544	33,786
16	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Misc Current & Accrued Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	TOTAL CURRENT ASSETS	206,140	200,736	203,935	188,820	220,225	121,559	138,694	176,564	161,379	153,314	191,563	156,808	157,410	175,165
19	Net nonutility property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Unamortized Debt Discount & Exp.	102,597	103,518	104,439	104,845	103,268	101,691	100,089	98,486	96,884	95,282	93,699	92,097	90,494	99,030
21	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Clearing Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Deferred Rate Case Expense	12,688	11,795	32,537	35,191	45,994	64,595	70,384	86,530	108,703	148,646	152,062	146,777	194,286	85,399
24	Deferred Loss on Bridge	53,446	52,228	51,010	49,792	48,574	47,356	46,138	44,920	43,702	42,484	41,266	40,048	38,830	46,138
25	Other Misc. Deferred Debits (WW Cert.)	52,851	52,851	52,851	52,851	52,851	52,851	52,851	52,851	52,851	52,851	52,851	52,851	50,351	52,658
26	Accum. Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	TOTAL OTHER ASSETS	221,582	220,392	240,836	242,678	250,687	266,492	269,461	282,787	302,141	339,263	339,878	331,772	373,961	283,225
28	TOTAL ASSETS	\$ 8,084,490	\$ 8,144,036	\$ 8,169,060	\$ 8,146,368	\$ 8,168,091	\$ 8,089,282	\$ 8,108,661	\$ 8,146,274	\$ 8,017,543	\$ 8,043,106	\$ 8,406,642	\$ 8,355,297	\$ 8,394,288	\$ 8,174,856



Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

Schedule: A-19  
 Page 1 of 2  
 Preparer: J. Allen

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

Line No.	(1)	(2)	(3)	(4)
		Prior Year	Test Year	13 Mo
		Ended 12/31/09	Ended 12/31/10	Average
	<b>EQUITY CAPITAL &amp; LIABILITIES</b>			
1	Common Stock Issued	\$ 10,000	\$ 10,000	\$ 10,000
2	Preferred Stock Issued	-	-	-
3	Additional Paid in Capital	(488,548)	(488,548)	(488,548)
4	Retained Earnings	(1,576,897)	(1,858,399)	(1,684,754)
5	Other Equity Capital	-	-	-
6	<b>TOTAL EQUITY CAPITAL</b>	<u>(2,055,446)</u>	<u>(2,336,947)</u>	<u>(2,163,302)</u>
7	Bonds	-	-	-
8	Reacquired Bonds	-	-	-
9	Advances From Associated Companies	-	-	-
10	Other Long-Term Debt	7,573,280	5,236,908	6,168,451
11	<b>TOTAL LONG-TERM DEBT</b>	<u>7,573,280</u>	<u>5,236,908</u>	<u>6,168,451</u>
7	Accounts Payable	201,615	471,631	343,627
8	Notes Payable	-	-	-
9	Notes & Accounts Payable - Assoc. Cos.	-	-	-
10	Customer Deposits	103,669	136,174	112,209
11	Accrued Taxes	104,324	61,269	80,290
12	Current Portion Long Term Debt	157,596	2,859,129	1,663,162
13	Accrued Interest	23,386	34,874	45,777
14	Accrued Dividends	-	-	-
15	Misc. Current and Accrued Liabilities	9,521	-	4,273
16	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<u>600,112</u>	<u>3,563,077</u>	<u>2,249,438</u>
17	Advances for Construction	20,737	11,030	12,019
18	Prepaid Capacity Charges	-	-	-
19	Accum. Deferred ITC's	-	-	-
20	Operating Reserves	80,000	-	6,154
21	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>	<u>100,737</u>	<u>11,030</u>	<u>18,173</u>
22	Contributions in Aid of Construction	3,239,514	3,388,622	3,322,830
23	Less: Accum. Amortization of CIAC	(1,373,707)	(1,468,402)	(1,420,734)
24	Accumulated Deferred Income Taxes	-	-	-
25	<b>Total Equity Capital and Liabilities</b>	<u>\$ 8,084,490</u>	<u>\$ 8,394,288</u>	<u>\$ 8,174,856</u>

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

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

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

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

Line No.	(1)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	Dec-10	13 Mo. Average
<b>EQUITY CAPITAL &amp; LIABILITIES</b>															
1	Common Stock Issued	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
2	Preferred Stock Issued	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	Additional Paid in Capital	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)	(488,548)
4	Retained Earnings	(1,576,897)	(1,480,378)	(1,518,864)	(1,587,989)	(1,626,525)	(1,663,169)	(1,690,277)	(1,696,324)	(1,741,676)	(1,773,428)	(1,815,067)	(1,872,806)	(1,858,399)	(1,684,754)
5	Other Equity Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	<b>TOTAL EQUITY CAPITAL</b>	<b>(2,055,446)</b>	<b>(1,958,926)</b>	<b>(1,997,412)</b>	<b>(2,066,537)</b>	<b>(2,105,073)</b>	<b>(2,141,717)</b>	<b>(2,168,825)</b>	<b>(2,174,872)</b>	<b>(2,220,224)</b>	<b>(2,251,976)</b>	<b>(2,293,615)</b>	<b>(2,351,354)</b>	<b>(2,336,947)</b>	<b>(2,163,302)</b>
7	Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Advances From Associated Companies	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	Other Long-Term Debt	7,573,280	7,566,582	7,559,884	7,571,759	7,570,006	7,557,784	4,807,291	4,804,730	4,802,459	4,800,182	5,099,220	5,239,782	5,236,908	6,168,451
11	<b>TOTAL LONG-TERM DEBT</b>	<b>7,573,280</b>	<b>7,566,582</b>	<b>7,559,884</b>	<b>7,571,759</b>	<b>7,570,006</b>	<b>7,557,784</b>	<b>4,807,291</b>	<b>4,804,730</b>	<b>4,802,459</b>	<b>4,800,182</b>	<b>5,099,220</b>	<b>5,239,782</b>	<b>5,236,908</b>	<b>6,168,451</b>
12	Accounts Payable	201,615	245,051	282,830	315,209	341,796	325,754	308,751	382,305	361,562	390,761	424,023	415,866	471,631	343,627
13	Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Customer Deposits	103,669	106,593	106,779	108,408	110,086	109,679	109,926	107,267	108,020	110,599	121,181	128,338	136,174	112,209
16	Accrued Taxes	104,324	116,014	108,755	96,808	115,361	92,323	112,261	78,656	31,477	34,430	45,652	47,747	61,269	80,398
17	Current Portfolio Long Term Debt	157,596	157,596	157,596	155,311	155,311	232,640	2,972,163	2,972,163	2,963,146	2,963,146	2,975,571	2,899,736	2,859,129	1,663,162
18	Accrued Interest	23,386	35,372	46,314	59,455	81,312	21,303	23,272	45,689	47,857	69,787	83,767	22,720	34,874	45,777
19	Accrued Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	Misc. Current and Accrued Liabilities	9,521	-	-	9,405	-	-	8,718	-	8,900	9,491	-	9,510	-	4,273
21	<b>TOTAL CURRENT &amp; ACCRUED LIABILITIES</b>	<b>600,112</b>	<b>660,626</b>	<b>702,274</b>	<b>744,595</b>	<b>803,865</b>	<b>781,700</b>	<b>3,535,090</b>	<b>3,586,079</b>	<b>3,512,963</b>	<b>3,578,214</b>	<b>3,650,193</b>	<b>3,523,916</b>	<b>3,563,077</b>	<b>2,249,438</b>
22	Advances for Construction	20,737	11,480	11,480	11,480	11,480	11,480	11,330	11,330	11,180	11,180	11,030	11,030	11,030	12,019
23	Prepaid Capacity Charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	Accum. Deferred ITC's	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	Operating Reserves	80,000	-	-	-	-	-	-	-	-	-	-	-	-	6,154
26	<b>TOTAL DEFERRED CREDITS &amp; OPER. RESERVES</b>	<b>100,737</b>	<b>11,480</b>	<b>11,480</b>	<b>11,480</b>	<b>11,480</b>	<b>11,480</b>	<b>11,330</b>	<b>11,330</b>	<b>11,180</b>	<b>11,180</b>	<b>11,030</b>	<b>11,030</b>	<b>11,030</b>	<b>18,173</b>
27	Contributions in Aid of Construction	3,239,514	3,245,702	3,282,069	3,282,069	3,292,625	3,292,625	3,344,511	3,347,607	3,347,607	3,349,814	3,392,012	3,392,012	3,388,622	3,322,830
28	Less: Accum. Amortization of CIAC	(1,373,707)	(1,381,427)	(1,389,235)	(1,396,998)	(1,404,812)	(1,412,589)	(1,420,736)	(1,428,600)	(1,436,441)	(1,444,307)	(1,452,198)	(1,460,089)	(1,468,402)	(1,420,734)
29	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	<b>Total Equity Capital and Liabilities</b>	<b>\$ 8,084,490</b>	<b>\$ 8,144,036</b>	<b>\$ 8,169,060</b>	<b>\$ 8,146,368</b>	<b>\$ 8,168,091</b>	<b>\$ 8,089,282</b>	<b>\$ 8,108,661</b>	<b>\$ 8,146,274</b>	<b>\$ 8,017,543</b>	<b>\$ 8,043,106</b>	<b>\$ 8,406,642</b>	<b>\$ 8,355,297</b>	<b>\$ 8,394,288</b>	<b>\$ 8,174,856</b>

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,291,712	\$ 12,512 (A)	\$ 1,304,224	\$ 714,935 (F)	\$ 2,019,159	B-4, E-2
2	Operation & Maintenance	1,115,100	(40,990) (B)	1,074,110	55,000 (G)	1,129,110	B-5, B-3
3	Depreciation, net of CIAC Amort.	199,395	52,841 (C)	252,236	-	252,236	B-13, B-3
4	Amortization	14,616	9,784 (D)	24,400	-	24,400	B-3
5	Taxes Other Than Income	107,672	11,919 (E)	119,591	32,172 (H)	151,763	B-15, B-3
6	Provision for Income Taxes	-	-	-	- (I)	-	C-1, B-3
7	OPERATING EXPENSES	1,436,783	33,554	1,470,337	87,172	1,557,509	
8	NET OPERATING INCOME	\$ (145,071)	\$ (21,042)	\$ (166,113)	\$ 627,763	\$ 461,650	
9	RATE BASE	\$ 3,757,174		\$ 7,745,805		\$ 7,745,805	
10	RATE OF RETURN	(3.86) %		(2.14) %		5.96 %	

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

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

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

Line No.	Description	Water	Wastewater
1	(A) <u>Operating Revenues</u>		
2	(A1) Adjust for annualized revenue at current rates	\$ 11,312	\$ -
3	(A2) Increase in Misc. Service Charges (Sch. E-2 & E-4)	1,200	-
4	Total adjustment to TY Revenue	\$ 12,512	\$ -
5	(B) <u>Operation &amp; Maintenance (O &amp; M) Expenses</u>		
6	Adjustments to Normalize Expenses - Detail on Schedule B-3, pg 2 of 4 and 3 of 4	\$ (40,990)	-
7	Total Adjustment to O&M Expenses	\$ (40,990)	\$ -
8	(C) <u>Depreciation Expense</u>		
9	(C1) Adjustment to include expense on Pro Forma Plant additions - Schedule A-3, pg 2 of 2	60,808	-
10	(C2) Adjustment to remove expense on Pro Forma Plant retirements - Schedule A-3, pg 2 of 2	(7,968)	-
11	Total adjustment to Depreciation Expense	\$ 52,841	\$ -
12	(D) <u>Amortization - Pro Forma see Detail @ p.5)</u>		
13	Amortize Prudently Retired Plant	\$ 9,784	\$ -
16	(E) <u>Taxes Other Than Income (see Sch. B-15)</u>		
17	(E1) Payroll Taxes - Adjust payroll tax for salary normalization per adjustments on pg 2 of 4	(1,605)	-
18	(E2) Property Taxes - Adjust for proforma additions to plant	12,972	-
19	(E3) Regulatory Assessment Fees - Adjust for annualized revenues per Adjust (A) above	552	-
20	Total adjustment to Taxes Other	\$ 11,919	\$ -
21	(F) <u>Revenue Increase</u>		
22	Increase in revenue required by the Utility to realize a rate of return of:		
23	5.96 %		
24	(F1) Increase in Water Sales Revenue (Sch. E-2)	713,735	-
25	(F2) Increase in Misc. Service Charges (Sch. E-2 & E-4)	1,200	-
26	Total Revenue Increase	\$ 714,935	\$ -
27	(G) <u>Rate Case Expenses</u>		
28	1/4 of Rate Case Expense (Sch. B-10 - current docket)	\$ 55,000	\$ -
29	(H) <u>Taxes Other Than Income</u>		
30	Regulatory Assessment Fees (RAFs) - Adjust for requested revenue increase (Sch B-15)	\$ 32,172	\$ -
31	(I) <u>Provision for Income Taxes</u>		
32	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, 2010

Page 2 of 4

Interim  Final

Docket No.: 110200-WU

Historic  Projected

Preparer: J. Allen

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

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: B-3

Schedule Year Ended: December 31, 2010

Page 3 of 4

Interim  Final

Docket No.: 110200-WU

Historic  Projected

Preparer: J. Allen

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

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

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

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

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

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

where:

net loss = 30,467.41

ann. depr. exp. = 7,967.76

rr (rate of return) = 5.96% (final requested interest rate in current case - Docket No. 110200-WU)

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

Test Year Operating Revenues

Florida Public Service Commission

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

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

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

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



Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: B-5

Docket No.: 110200-WU

Page 1 of 1

Schedule Year Ended: December 31, 2010

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

Preparer: J. Allen

Historic [X] or Projected [ ]

Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan 2010	(3) Feb 2010	(4) March 2010	(5) April 2010	(6) May 2010	(7) June 2010	(8) July 2010	(9) August 2010	(10) Sept. 2010	(11) October 2010	(12) Nov 2010	(13) Dec 2010	(14) Total Annual
1	601 Salaries & Wages - Employees	\$ 25,206	\$ 22,415	\$ 35,449	\$ 26,493	\$ 26,569	\$ 32,958	\$ 26,616	\$ 34,202	\$ 26,766	\$ 27,199	\$ 33,341	\$ 23,993	\$ 341,206
2	603 Salaries & Wages - Officers, Etc.	10,769	10,769	11,154	8,462	8,462	10,577	8,462	10,577	8,462	8,462	10,577	8,462	115,192
3	604 Employee Pensions & Benefits	9,256	8,678	8,669	9,065	10,163	8,658	10,260	9,210	10,078	9,342	8,841	9,212	111,432
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	4,444	3,930	3,590	4,585	5,250	6,514	6,893	6,366	5,719	5,642	4,710	4,485	62,127
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	1,146	637	820	1,019	464	1,246	1,579	1,196	1,714	1,019	1,019	1,019	12,879
8	620 Materials & Supplies	1,553	1,795	2,240	869	1,688	2,487	1,340	1,527	1,885	1,147	1,070	1,060	18,661
9	631 Contractual Services - Engr.	-	-	-	-	2,680	-	-	4,000	4,000	4,000	4,000	4,000	22,680
10	632 Contractual Services - Acct.	1,500	1,500	1,500	1,500	1,500	2,050	1,500	1,500	1,500	1,500	1,500	1,500	18,550
11	633 Contractual Services - Legal	500	500	500	500	500	500	500	500	500	500	500	500	6,000
12	634 Contractual Services - Mgmt. Fees	300	300	-	-	-	-	-	-	-	-	-	-	600
13	635 Contractual Services - Testing	380	385	220	355	450	475	180	450	215	220	980	180	4,490
14	636 Contractual Services - Other	16,196	2,441	3,075	15,871	3,277	3,681	17,617	3,575	3,379	15,946	3,089	3,425	91,572
15	641 Rental of Building/Real Prop.	1,834	1,834	1,834	1,834	1,834	1,834	1,834	1,834	1,834	1,834	1,835	1,835	22,014
16	642 Rental of Equipment	3,045	3,170	2,351	3,057	3,170	2,351	3,057	3,170	2,351	3,234	3,004	2,362	34,322
17	650 Transportation Expenses	3,433	2,680	3,854	3,013	2,728	3,518	3,534	2,967	2,862	2,724	2,513	3,708	37,533
18	656 Insurance - Vehicle	960	960	960	960	960	960	960	960	960	960	960	771	11,331
19	657 Insurance - General Liability	2,051	2,051	2,051	2,135	2,135	2,135	1,944	1,944	1,944	1,944	1,944	1,944	24,221
20	658 Insurance - Worker's Comp.	(1,375)	495	495	495	495	495	495	495	495	495	495	293	3,864
21	659 Insurance - Other	1,404	1,404	1,404	1,404	1,403	1,403	1,403	1,403	1,403	1,403	1,407	1,408	16,849
22	660 Advertising Expense	-	-	-	-	300	50	-	-	-	-	-	250	600
23	666 Reg. Comm. Exp. - Rate Case Amort.	5,285	5,285	5,285	5,285	5,285	5,285	5,285	5,285	5,285	5,285	5,285	5,285	63,421
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-
25	668 Water Resource Conservation Exp.	-	-	-	-	-	-	-	-	-	-	-	-	-
26	670 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	2,240	2,240
27	675 Miscellaneous Expenses	6,796	4,208	13,817	10,217	4,089	6,100	5,466	10,257	890	9,226	7,368	14,884	93,318
28														
29	TOTAL	\$ 94,683	\$ 75,436	\$ 99,266	\$ 97,118	\$ 83,402	\$ 93,277	\$ 98,924	\$ 101,419	\$ 82,241	\$ 102,082	\$ 94,438	\$ 92,815	\$ 1,115,100

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2)		(3)	(4)	(5)	(6) Explanation
		Prior TY per Annual Report 12/31/09	Adjusted Current TY 12/31/10	\$	%		
1	601/3 Salaries & Wages - Employees	\$ 456,139	\$ 435,423	\$ (20,716)	(4.54)	%	
2	603 Salaries & Wages - Officers, Etc. (incl. above)	-	-	-	-	-	
3	604 Employee Pensions & Benefits	130,569	110,694	(19,875)	(15.22)		
4	610 Purchased Water	-	-	-	-	-	
5	615 Purchased Power	75,567	62,127	(13,440)	(17.79)		
6	616 Fuel for Power Purchased	2,284	2,275	(9)	(0.39)		
7	618 Chemicals	13,565	12,879	(686)	(5.06)		
8	620 Materials & Supplies	18,790	18,661	(129)	(0.69)		
9	631 Contractual Services - Engr.	27,500	27,600	100	0.36		
10	632 Contractual Services - Acct	4,225	9,550	5,325	126.04		Reflects the increased accounting services required by the utility's accounting procedures and maintaining accounting records for regulatory purposes and tax reporting.
11	633 Contractual Services - Legal	4,809	6,000	1,191	24.77		
12	634 Contractual Services - Mgmt. Fees	7,250	-	(7,250)	(100.00)		
13	635 Contractual Services - Testing	3,265	5,158	1,893	57.98		Reflects cost of increased testing requirements.
14	636 Contractual Services - Other	46,407	92,098	45,691	98.46		Reflects the annual cost of a bridge maintenance contract to maintain the supply main, the annual cost of a tank maintenance contract to maintain the elevated storage tank and the annual cost of billing software lease and maintenance contract. All began in 2009, but less than a full years worth of expense was reflected in 2009 expenses.
15	641 Rental of Building/Real Prop.	22,002	21,114	(888)	(4.04)		
16	642 Rental of Equipment	33,990	33,601	(389)	(1.14)		Reflects the ongoing need for special equipment (hydra platform) to maintain bridge main.
17	650 Transportation Expenses	23,168	40,710	17,542	75.72		Reflects shift from owned to leased vehicles and mileage reimbursement for company use of employees' personal vehicles.
18	656 Insurance - Vehicle	9,188	7,980	(1,208)	(13.15)		
19	657 Insurance - General Liability	25,768	24,221	(1,547)	(6.00)		
20	658 Insurance - Workman's Comp.	7,962	5,734	(2,228)	(27.98)		
21	659 Insurance - Other	16,927	4,834	(12,093)	(71.44)		
22	660 Advertising Expense	420	600	180	42.86		
23	666 Reg. Comm. Exp. - Rate Case Amort.	24,184	57,295	33,111	136.91		Set by PSC. 2010 test year expenses reflects 1/4 the cost of a full rate case in 2009, as approved by the PSC, whereas the 2009 expense amount relates to the cost of a limited proceeding in a prior year.
24	667 Reg. Comm. Exp. - Other	-	-	-	-		
25	668 Water resource Conservation Exp.	-	-	-	-		
26	670 Bad Debt Expense	1,500	2,240	740	49.33		
27	675 Miscellaneous Expenses	121,716	93,318	(28,398)	(23.33)		Misc. Expense includes all categories not specified above, including expense to maintain & repair system components.
28	TOTAL	\$ 1,057,195	\$ 1,074,110	\$ 16,915	1.60	%	
29	Total Customers	1,971	1,980	9.00	0.46	%	
30	Consumer Price Index - U	214.537	218.056	3.52	1.64	%	
30	Benchmark Index: Increase in Customer ERC's			1.0046			
31	Increase in CPI			1.0164			
32	Combined Index			1.0210	2.10%		

Contractual Services

Florida Public Service Commission

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

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

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

(1) Line No.	(2) Type of Service	(3) Consultant	(4) Amount	(5) Description of Work Performed
1	Engineering Studies	Post, Buckley, Schuh & Jernigan	\$ 20,000	Consulting on water system evaluation (Aug. - Dec.)
2	Tax preparation	Barbara S. Withers, CPA	550	Prepare tax return for utility
3	Accounting review	Barbara S. Withers, CPA	18,000	Review utility's accounting records & procedures
4	Legal Fees	GDB	6,000	Legal retainer
5	Contract - Testing	The Water Spigot, Inc.	4,490	Water testing
6	Contract - Maintenance	Withers Coastal Marine	48,000	Bridge line maintenance contract
7	Contract - Maintenance	Superior Tank Co., Inc.	18,960	Storage tank maintenance plan
8	Contract - Maintenance	Continental Utility Solutions	4,960	Software maintenance
9	Contract - Regulatory	Management and Regulatory Consultants	2,900	Annual report services
10	Other Operations Outside Services	Waste Pro Garbage Service, Tim Phillips, Island Internet, Sunshine State One-Call, Terminix Pest Control, Kay Pilkinton, Charles Painter, Comcast, Ring Power, and other contract labor	20,052	Misc. operations support not itemized above
11		Total	\$ 143,892	

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

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

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

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

- 10  PAA
- 11  Commission Hearing
- 12 Amortization Period 4 Years
- 13 Explanation if different from Section 367.0816, Florida

14	Amortization of Rate Case Expense:	(A) Water	(B) Wastewater	(C) Total
15				
16	Current rate case expense	\$ 220,000	\$ -	\$ 220,000
17	Annual amortization expense, current case	55,000	-	55,000
18	Authorized annual exp - prior cases	57,295	-	57,295
19	Annual amortization expense	<u>\$ 112,295</u>	<u>\$ -</u>	<u>\$ 112,295</u>

20	Method of allocation between systems:			
21	Customers (ERCs)			
22	Percent of average customers	100.00%	0.00%	100.00%

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

Florida Public Service Commission

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

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

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

---

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

Allocation of Expenses

Florida Public Service Commission

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

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

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

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

Net Depreciation Expense - Water

Florida Public Service Commission

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

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

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

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

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

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

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

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

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
<b>WATER</b>						
1	Test Year Per Books	\$ 58,138	\$ 34,895	\$ 11,826	\$ 2,812	\$ 107,672
2	Adjustments to Test Year (Explain):					
3	Increase in PP tax assoc. with proforma plant			12,972		12,972
4	Adjust payroll tax for salary normalization		(1,605)			(1,605)
5	RAFs assoc. with annualized revenue	552				552
6	Total Test Year Adjustments	552	(1,605)	12,972	-	11,919
7	Adjusted Test Year	58,690	33,291	24,798	2,812	119,591
8	RAFs Assoc. with Revenue Increase	32,172	-	-	-	32,172
9	Total Balance	\$ 90,862	\$ 33,291	\$ 24,798	\$ 2,812	\$ 151,763
<b>WASTEWATER</b>						
10	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
11	Adjustments to Test Year (Explain)					
12	Allocate WSC and Regional Expenses to Mid-County					-
13	Adj. Prop. Tax for allocations, pro-forma & non-used					-
14	Taxes re pro-forma adj. to salaries					-
15	RAFs assoc. with annualized revenue					-
16	Total Test Year Adjustments	-	-	-	-	-
17	Adjusted Test Year	-	-	-	-	-
18	RAFs Assoc. with Revenue Increase	-	-	-	-	-
19	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

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

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

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

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

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

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjusted for Increase Water	Sewer
1	\$ (145,071)	\$ (21,042)	\$ (166,113)	\$ 461,650	\$ -
2	-	-	-	-	-
3	-	-	-	-	-
4	\$ -	\$ -	-	-	-
5	(145,071)	(21,042)	(166,113)	461,650	-
6	-	-	-	461,650	-
7	(145,071)	(21,042)	(166,113)	-	-
8	Schedule M Adjustments:				
9	-	-	-	-	-
10	-	-	-	-	-
11	-	-	-	-	-
12	(145,071)	(21,042)	(166,113)	-	-
13	-	-	-	-	-
14	(145,071)	(21,042)	(166,113)	-	-
15	-	-	-	-	-
16	-	-	-	-	-
17	-	-	-	-	-
18	-	-	-	-	-
19	(145,071)	(21,042)	(166,113)	-	-
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

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission  
 Schedule: C-3  
 Page 1 of 1  
 Preparer: J. Allen

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

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

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

**Book/Tax Differences - Permanent**

Florida Public Service Commission

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

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

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

---

Line  
No.

None

Deferred Income Tax Expense

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None  
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

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

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

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

Line No.	Year	Account No.			Account No.			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1				-			-			-
2		NOT APPLICABLE					-			-
3				-			-			-
4				-			-			-
5				-			-			-
6				-			-			-
7										
8	Year	Account No.			Account No.			Net Deferred Income Taxes		
9		State	Federal	Total	State	Federal	Total	State	Federal	Total
10				-			-			-
11				-			-			-
12				-			-			-
13				-			-			-
14				-			-			-
15	Year	Account No.			Account No.			Net Deferred Income Taxes		
16		State	Federal	Total	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.: 110200-WU  
 Schedule Year Ended: December 31, 2010  
 Historic [X] Projected [ ]

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

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

Line No.	Year	Account No.					Account No.				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. 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.: 110200-WU  
 Schedule Year Ended: December 31, 2010  
 Historic [X] Projected [ ]  
 0

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

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

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



Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: C-7

Docket No.: 110200-WU

Page 1 of 4

Test Year Ended: December 31, 2010

Preparer: J. Allen

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

Line No.	Year	3% ITC						4% ITC					
		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.

Schedule: C-7

Docket No.: 110200-WU

Page 2 of 4

Test Year Ended: December 31, 2010

Preparer: J. Allen

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

Line No.	Year	8% ITC					10% ITC					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

Investment Tax Credits - Company Policies

Florida Public Service Commission

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

Schedule: C-7  
Page 3 of 4  
Preparer: J. Allen

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

---

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

Investment Tax Credits - Section 46(f) Election

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: C-7

Docket No.: 110200-WU

Page 4 of 4

Test Year Ended: December 31, 2010

Preparer: J. Allen

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

---

Line  
No.

1

Not Applicable

Parent(s) Debt Information

Florida Public Service Commission

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

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

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

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

Supporting Schedules: None  
 Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

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

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

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

---

Line  
No.

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

Miscellaneous Tax Information

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: C-10

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

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

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

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

Florida Public Service Commission

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

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

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

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

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



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

Florida Public Service Commission

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

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

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

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

11 (A) Zero out negative equity.

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

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

Preferred Stock Outstanding

Florida Public Service Commission

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

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

1 Not Applicable

13 Month Average Cost of Short-Term Debt

Florida Public Service Commission

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

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

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

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) 13 Month Average Amt. Outstanding	(4) Effective Cost Rate
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NOT APPLICABLE

Recap Schedules: A-19,D-2

Cost of Long-Term Debt - Proforma  
13 Month Average

Florida Public Service Commission

Company: Water Management Services, Inc.  
Docket No.: 110200-WU  
Test Year Ended: December 31, 2010  
Utility  or Parent   
Historic Proforma  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 Float  
Page 1 of 1  
Preparer: J. Allen

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Sold (Face Value)	13 Month Principal Amount Outstanding	13 Month Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate ((11)/((4)-(6)-(7)))
1	Dept. of Envir. Protection	11/15/04 - 05/15/33	\$ 4,872,549	\$ 109,748	\$ 84,394	\$ -	\$ 7,222	\$ -	\$ 145,689	\$ 152,911	3.19 %	
2	Centennial Bank	06/16/06 - 06/16/11	2,796,847	1,524,399	5,871	39,258	11,740	39,258	181,795	232,793	8.46	
3	Florida Commerce C.D.	01/29/09 - 02/01/14	16,262	3,976	64		20		976	996	6.15	
4	Fanners & Merchants Bank (Backhoe)	02/27/09 - 03/05/12	26,179	13,019	129		111		1,793	1,904	7.31	
5	Centennial Bank (conditional for proforma)	est. 5 yr balloon	4,066,936	-	-	160,138	-	32,028	264,351	296,378	7.52	
6	Total		\$ -	\$ 11,778,773	\$ 1,651,142	\$ 90,458	\$ 199,396	\$ 19,093	\$ 71,286	\$ 594,604	\$ 684,983	5.96 %

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

8 Line 2 is carried over from Schedule D-6 at the fixed rate refinanced at 6.5%.

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

10 Line 5 is a conditional loan to finance the construction of the proforma plant additions; from Schedule D-6.

Supporting Schedules: D-6

Recap Schedules: A-19, D-2

Cost of Variable Rate Long-Term Debt  
13 Month Average

Florida Public Service Commission

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

Schedule: D-6 Final  
Page 1 of 1  
Preparer: J. Allen

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

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

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

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

Schedule of Customer Deposits

Florida Public Service Commission

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

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

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

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

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: E-1 Final/ Interim

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [ X ] or Sewer [ ]

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

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

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

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

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

Line No.	(1) Class/Meter Size	(2) Test Year Bills/Gallons	(3) Rates			(6) Test Year Revenues Prorated	(7) Test Year Annualized @ 2/15/11 Rates		(8) Proposed Rates	(9) Revenue at Proposed Rates
			1/1/10- 2/8/10	2/9/10- 12/31/10	Eff. 2/22/11 Rates					
1	Residential									
2	5/8" x 3/4" (R1)	18,185	\$ 27.89	\$ 27.50	\$ 27.79	\$ 500,845	\$ 505,361	\$ 42.34	\$ 769,872	
3	3/4" (R1Q)	1,701	41.84	41.26	41.69	70,289	70,915	63.51	108,032	
4	1" (R2)	295	69.74	68.78	69.49	20,320	20,500	105.86	31,229	
5	1 1/2" (R3)	53	139.47	137.54	138.97	7,301	7,365	211.71	11,221	
6	Total residential Bills/ BFC Rev.	20,234				\$ 598,755	\$ 604,141		\$ 920,354	
7	0-8,000 gallons	75,645	\$ 3.32	\$ 3.27	\$ 3.30	\$ 247,763	\$ 249,629	\$ 5.03	\$ 380,286	
8	8,001-15,000 gallons	20,294	4.14	4.08	4.12	82,930	83,611	6.28	127,374	
9	over 15,000 gallons	28,333	4.98	4.91	4.96	139,327	140,532	7.56	214,087	
10	Total residential Gallons/ Gals rev.	124,272				\$ 470,020	\$ 473,771		\$ 721,747	
11	Total Residential Revenue					\$ 1,068,775	\$ 1,077,912		\$ 1,642,101	
12	Average Residential Bill					\$ 52.82	\$ 53.27		\$ 81.16	
13	General Service - Commercial									
14	5/8" x 3/4" (C1)	598	\$ 27.89	\$ 27.50	\$ 27.79	\$ 16,470	\$ 16,618	\$ 42.34	\$ 25,317	
15	M Gallons	3,504	4.72	4.65	4.70	16,320	16,469	7.16	25,089	
16	3/4" (C1Q)	24	41.84	41.26	41.69	992	1,001	63.51	1,524	
17	M Gallons	576	4.72	4.65	4.70	2,683	2,707	7.16	4,124	
18	1" (C2)	251	69.74	68.78	69.49	17,290	17,442	105.86	26,571	
19	M Gallons	3,266	4.72	4.65	4.70	15,211	15,350	7.16	23,385	
20	1 1/2" (C3)	93	139.47	137.54	138.97	12,810	12,924	211.71	19,689	
21	M Gallons	3,722	4.72	4.65	4.70	17,335	17,493	7.16	26,650	
22	2" (C4)& (CC2)	59	223.16	220.08	222.36	13,004	13,119	338.75	19,986	
23	M Gallons	3,056	4.72	4.65	4.70	14,233	14,363	7.16	21,881	
24	3" Compound (CC3)	24	418.42	412.64	416.92	9,918	10,006	635.14	15,243	
25	M Gallons	1,897	4.72	4.65	4.70	8,835	8,916	7.16	13,583	
26	Total GS - Commercial Bills	1,049				\$ 145,101	\$ 146,409		\$ 223,042	
27	Total GS - Commercial Gallons	16,021								
28	Average GS - Commercial Bill					\$ 138.32	\$ 139.57		\$ 212.62	
29	General Service - Public									
30	5/8" x 3/4" (P1)	9	\$ 27.89	\$ 27.50	\$ 27.79	\$ 248	\$ 250	\$ 42.34	\$ 381	
31	M Gallons	1	4.72	4.65	4.70	5	5	7.16	7	
32	1" (P2)	12	69.74	68.78	69.49	827	834	105.86	1,270	
33	M Gallons	567	4.72	4.65	4.70	2,641	2,665	7.16	4,060	
34	2" (PC2)	-	223.16	220.08	222.36	-	-	338.75	-	
35	M Gallons	-	4.72	4.65	4.70	-	-	7.16	-	
36	6" Turbine (P6)	12	1,743.42	1,719.33	1,737.17	20,663	20,846	2,646.42	31,757	
37	M Gallons	4,008	4.72	4.65	4.70	18,667	18,838	7.16	28,697	
38	6" Compound (PC6)	-	1,394.73	1,375.46	1,389.73	-	-	2,117.13	-	
39	M Gallons	-	4.72	4.65	4.70	-	-	7.16	-	
40	Total GS - Public Bills	33				\$ 43,050	\$ 43,437		\$ 66,172	
41	Total GS - Public Gallons	4,576								
42	Average GS - Public Bill					\$ 1,304.54	\$ 1,316.28		\$ 2,005.21	
43	General Service - Multi - Family									
44	5/8" x 3/4" (M1)	283	\$ 27.89	\$ 27.50	\$ 27.79	\$ 7,794	\$ 7,865	\$ 42.34	\$ 11,981	
45	M Gallons	2,404	4.72	4.65	4.70	11,197	11,299	7.16	17,213	
46	1" (M2)	84	69.74	68.78	69.49	5,786	5,837	105.86	8,892	
47	M Gallons	767	4.72	4.65	4.70	3,572	3,605	7.16	5,492	
48	1 1/2" (M3)	24	139.47	137.54	138.97	3,306	3,335	211.71	5,081	
49	M Gallons	428	4.72	4.65	4.70	1,993	2,012	7.16	3,064	
50	4" Compound (MC4)	12	697.37	687.74	694.88	8,265	8,339	1,058.59	12,703	
51	M Gallons	2,406	4.72	4.65	4.70	11,206	11,308	7.16	17,227	
52	Total GS - Multi - Family Bills	403				\$ 53,120	\$ 53,599		\$ 81,653	
53	Total GS - Multi - Family Gallons	6,005								
54	Average GS - Multi - Family Bill					\$ 131.81	\$ 133.00		\$ 202.61	
55	Miscellaneous service revenues					\$ 5,501	\$ 5,501		\$ 6,701	
56	Total Calculated (Annualized )Revenue					\$ 1,315,547	\$ 1,326,859		\$ 2,019,669	
57	Total revenue per books/required					\$ 1,291,712			\$ 2,019,159	
58	Immaterial Difference			61		\$ 23,835			\$ 511	
59						1.8452%			0.0253%	



Customer Monthly Billing Schedule

Florida Public Service Commission

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

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

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

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

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

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

Miscellaneous Service Charges

Florida Public Service Commission

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

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

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

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

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: E-5

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water  or Sewer

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

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

Public Fire Hydrants Schedule

Florida Public Service Commission

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

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

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

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

Private Fire Protection Service

Florida Public Service Commission

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

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

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

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

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

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

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

Tax or Franchise Fee Schedule

Florida Public Service Commission

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

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

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

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



Service Availability Charges Schedule

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

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

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential-per ERC ( ___ GPD )		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (350 GPD )		
or per Lot	\$845.00	\$9,079.47
All others-per Gallon/Day	\$2.4143	\$25.941
or per ERC ( ___ GPD )		
Main Extension Charge		
Residential-per ERC ( 350 GPD )	\$525.00	\$525.00
or-per Lot		
Multifamily-per ERC ( 350 GPD )		
or-per Unit		
All others-per Gallon/Day	\$1.50	\$1.50
or-per Front Foot		
Flow Meter Installation		
Residential	\$250.00	\$400.00
All others	Actual Cost	Actual Cost
Plan Review Charge	Actual Cost	Actual Cost
Inspection Charge	Actual Cost	Actual Cost
Customer Connection (Tap-in) Charge	Actual Cost	Actual Cost
Guaranteed Revenue Charge (Monthly)		
With prepayment of Serv. Avail. Charges		
Residential-per ERC ( ___ GPD )/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC ( ___ GPD )/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI) , (in Plantation area only)	\$122.77	No change
Provide a table of payments by month and years.		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: E-11

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water  or Sewer

Historic  or Projected

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

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
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1 None

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: E-12

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

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.

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Line

No.

1 Not applicable

Projected Test Year Revenue Calculation

Florida Public Service Commission

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

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

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

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

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

Billing Analysis Schedules

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: E-14

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

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.: 110200-WU  
Test Year Ended: December 31, 2010

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

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

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

(Above data in thousands of gallons)

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

Water Treatment Plant Data

Florida Public Service Commission

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

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

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

	Date	GPD
<b>1 Plant Capacity</b>		
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
<b>2 Maximum Day</b>		
The single day with the highest pumpage rate for the test year. Explain, on a separate sheet of paper if fire flow, line breaks, or other unusual occurrences affected the flow this day.	7/10/2010	835,000
<b>3 Five-Day Max. Year</b>		
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line breaks or other unusual occurrences affected the flows on these days.	(1) 7/10/2010	835,000
	(2) 7/24/2010	801,000
	(3) 7/5/2010	756,000
	(4) 7/3/2010	749,000
	(5) 7/31/2010	741,000
	AVERAGE	776,400
<b>4 Average Daily Flow</b>		
	Max Month	688,065
	Annual	472,436
<b>5 Required Fire Flow</b>		
	500 gpm x 2 hours	

The standards will be those as set by the Insurance Service Organization or by a governmental agency ordinance. Provide documents to support this calculation.

Used and Useful Calculations  
Water Treatment Plant

Florida Public Service Commission

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

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

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

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

INPUT INFORMATION:

Total well pumping capacity, gpm (Max well withdrawal rates per NFWMD Permit)	1,500 gpm	
Firm Reliable well pumping capacity (largest well out), gpm	1,000 gpm	
Ground storage capacity, gal.	300,000 gallons	
Usable ground storage (90%), gal.	270,000 gallons	
Elevated Storage	150,000 gallons	
Usable elevated storage (100%), gal.	150,000 gallons	
Hydropneumatic storage capacity, gal.	0 gallons	
Usable hydropneumatic storage capacity (0.00%), gal.	0 gallons	
Total usable storage, gal.	420,000 gallons	
High service pumping capacity	1,950 gpm	
Maximum day demand,	835,000 gpd	
Peak hour demand = 2x max day	1,670,000 gpm	
Fire flow requirement	60,000 gpd	
Unaccounted for water	5.75% of water pumped	27,167 gpd
Acceptable unaccounted for	10.00%	47,244 gpd
Excess unaccounted for		0 gpd

Used & Useful Analysis, in accordance with Rule 25-30.4525:

Water Treatment Plant

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

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

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

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

Storage

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

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

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



Used and Useful Calculations  
Water Distribution System

Florida Public Service Commission

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

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

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

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

**The System is 100% Used & Useful**

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

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

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

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

Water Treatment & Related Facilities

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

where:

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

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

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

Equivalent Residential Connections - Water

Florida Public Service Commission

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

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Total SFRs Ending	Average	Total Gallons Sold	Gallons/ERC (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2006	1,730	1,732	1,731	180,068,620	104,026	221,110,000	2,126	
2	2007	1,732	1,722	1,727	161,039,200	93,248	195,784,000	2,100	-1.22%
3	2008	1,722	1,697	1,710	135,926,960	79,513	163,379,000	2,080	-0.94%
4	2009	1,697	1,681	1,689	123,903,000	73,359	151,136,000	2,060	-0.95%
5	2010	1,681	1,687	1,684	118,530,743	70,386	145,125,400	2,062	0.08%
Average Growth Through 5-Year Period (Col. 8)									-0.76%

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

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

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

Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

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

Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

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

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

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

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

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

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

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

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

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

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



Taxes Other Than Income (Interim Rates)

Florida Public Service Commission

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

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

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
<b>WATER</b>						
1	Test Year Per Books	58,138	34,895	11,826	2,812	107,672
2	Adjustments to Test Year (Explain):					
3	RAFs assoc. with annualized revenue	498				498
4	Adjust payroll tax for salary normalization		(1,605)			(1,605)
5	Total Test Year Adjustments	498	(1,605)	-	-	(1,107)
6	Adjusted Test Year	58,636	33,291	11,826	2,812	106,565
7	RAFs Assoc. with Revenue Increase	12,154	-	-	-	12,154
8	Total Balance	\$ 70,790	\$ 33,291	\$ 11,826	\$ 2,812	\$ 118,720
<b>WASTEWATER</b>						
9	Test Year Per Books	-	-	-	-	-
10	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	Total Test Year Adjustments	-	-	-	-	-
16	Adjusted Test Year	-	-	-	-	-
17	RAFs Assoc. with Revenue Increase	-	-	-	-	-
18	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -

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

Florida Public Service Commission

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

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

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	3,808,495	97.33 %	4.30 %	4.18 %
2	Short-Term Debt		%	0.00	
3	Preferred Stock				
4	Customer Deposits	104,524	2.67 %	6.00	0.16
5	Common Equity	-	%	11.16	0.00
6	Tax Credits - Zero Cost	-			
7	Accumulated Deferred Income Tax	-	%		0.00
8	Other (Explain)	-			
9	Total	<u>3,913,020</u>	<u>100.00</u> %		<u>4.34</u> %

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

0.00

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

Florida Public Service Commission

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

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

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

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

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

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

Cost of Long-Term Debt - Interim  
13 Month Average

Florida Public Service Commission

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

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

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.

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

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

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

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

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

Rate Schedule

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: E-1 Final/ Interim

Docket No.: 110200-WU

Page 1 of 1

Test Year Ended: December 31, 2010

Preparer: J. Allen

Water [ X ] or Sewer [ ]

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

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

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

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

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

Line No.	(1) Class/Meter Size	(2) Test Year Bills/Gallons	(3) Rates		(4) Rates		(5) Rates Eff. 2/22/11	(6) Test Year Revenues Prorated	(7) Test Year Annualized @ 2/15/11 Rates	(8) Interim Rates	(9) Revenue at Interim Rates
			1/1/10- 2/8/10	2/9/10- 12/31/10	1/1/10- 2/9/10	2/9/10- 12/31/10					
1	Residential										
2	5/8" x 3/4" (R1)	18,183	\$ 27.89	\$ 27.50	\$ 27.79	\$ 500,845	\$ 505,361	\$ 32.98	\$ 599,697		
3	3/4" (R1Q)	1,701	41.84	41.26	41.69	70,289	70,915	49.47	84,152		
4	1" (R2)	295	69.74	68.78	69.49	20,320	20,500	82.46	24,326		
5	1 1/2" (R3)	53	139.47	137.54	138.97	7,301	7,365	164.91	8,740		
6	Total residential Bills/ BFC Rev.	20,234				\$ 598,755	\$ 604,141		\$ 716,915		
7	0-8,000 gallons	75,645	\$ 3.32	\$ 3.27	\$ 3.30	\$ 247,763	\$ 249,629	\$ 3.92	\$ 296,227		
8	8,001-15,000 gallons	20,294	4.14	4.08	4.12	82,930	83,611	4.89	99,219		
9	over 15,000 gallons	28,333	4.98	4.91	4.96	139,327	140,532	5.89	166,765		
10	Total residential Gallons/ Gals rev.	124,272				\$ 470,020	\$ 473,771		\$ 562,211		
11	Total Residential Revenue					\$ 1,068,775	\$ 1,077,912		\$ 1,279,126		
12	Average Residential Bill					\$ 52.82	\$ 53.27		\$ 63.22		
13	General Service - Commercial										
14	5/8" x 3/4" (C1)	598	\$ 27.89	\$ 27.50	\$ 27.79	\$ 16,470	\$ 16,618	\$ 32.98	\$ 19,721		
15	M Gallons	3,504	4.72	4.65	4.70	16,320	16,469	5.58	19,543		
16	3/4" (C1Q)	24	41.84	41.26	41.69	992	1,001	49.47	1,187		
17	M Gallons	576	4.72	4.65	4.70	2,683	2,707	5.58	3,213		
18	1" (C2)	251	69.74	68.78	69.49	17,290	17,442	82.46	20,698		
19	M Gallons	3,266	4.72	4.65	4.70	15,211	15,350	5.58	18,216		
20	1 1/2" (C3)	93	139.47	137.54	138.97	12,810	12,924	164.91	15,337		
21	M Gallons	3,722	4.72	4.65	4.70	17,335	17,493	5.58	20,759		
22	2" (C4)&(CC2)	59	223.16	220.08	222.36	13,004	13,119	263.87	15,568		
23	M Gallons	3,056	4.72	4.65	4.70	14,233	14,363	5.58	17,044		
24	3" Compound (CC3)	24	418.42	412.64	416.92	9,918	10,006	494.75	11,874		
25	M Gallons	1,897	4.72	4.65	4.70	8,835	8,916	5.58	10,580		
26	Total GS - Commercial Bills	1,049				\$ 145,101	\$ 146,409		\$ 173,740		
27	Total GS - Commercial Gallons	16,021									
28	Average GS - Commercial Bill					\$ 138.32	\$ 139.57		\$ 165.62		
29	General Service - Public										
30	5/8" x 3/4" (P1)	9	\$ 27.89	\$ 27.50	\$ 27.79	\$ 248	\$ 250	\$ 32.98	\$ 297		
31	M Gallons	1	4.72	4.65	4.70	5	5	5.58	6		
32	1" (P2)	12	69.74	68.78	69.49	827	834	82.46	990		
33	M Gallons	567	4.72	4.65	4.70	2,641	2,665	5.58	3,162		
34	2" (PC2)	-	223.16	220.08	222.36	-	-	263.87	-		
35	M Gallons	-	4.72	4.65	4.70	-	-	5.58	-		
36	6" Turbine (P6)	12	1,743.42	1,719.33	1,737.17	20,663	20,846	2,061.45	24,737		
37	M Gallons	4,008	4.72	4.65	4.70	18,667	18,838	5.58	22,354		
38	6" Compound (PC6)	-	1,394.73	1,375.46	1,389.73	-	-	1,649.15	-		
39	M Gallons	-	4.72	4.65	4.70	-	-	5.58	-		
40	Total GS - Public Bills	33				\$ 43,050	\$ 43,437		\$ 51,546		
41	Total GS - Public Gallons	4,576									
42	Average GS - Public Bill					\$ 1,304.54	\$ 1,316.28		\$ 1,562.00		
43	General Service - Multi - Family										
44	5/8" x 3/4" (M1)	283	\$ 27.89	\$ 27.50	\$ 27.79	\$ 7,794	\$ 7,865	\$ 32.98	\$ 9,333		
45	M Gallons	2,404	4.72	4.65	4.70	11,197	11,299	5.58	13,408		
46	1" (M2)	84	69.74	68.78	69.49	5,786	5,837	82.46	6,927		
47	M Gallons	767	4.72	4.65	4.70	3,572	3,605	5.58	4,278		
48	1 1/2" (M3)	24	139.47	137.54	138.97	3,306	3,335	164.91	3,958		
49	M Gallons	428	4.72	4.65	4.70	1,993	2,012	5.58	2,387		
50	4" Compound (M04)	12	697.37	687.74	694.88	8,265	8,339	824.59	9,895		
51	M Gallons	2,406	4.72	4.65	4.70	11,206	11,308	5.58	13,419		
52	Total GS - Multi - Family Bills	403				\$ 53,120	\$ 53,599		\$ 63,605		
53	Total GS - Multi - Family Gallons	6,005									
54	Average GS - Multi - Family Bill					\$ 131.81	\$ 133.00		\$ 157.83		
55	Miscellaneous service revenues					\$ 5,501	\$ 5,501		\$ 5,501		
56	Total Calculated (Annualized) Revenue					\$ 1,315,547	\$ 1,326,859		\$ 1,573,518		
57	Total revenue per books/required					\$ 1,291,712			\$ 1,573,120		
58	Immaterial Difference			91		\$ 23,835			\$ 398		
59						1.8452%			0.0253%		