

WATER MANAGEMENT SERVICES, INC.

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

June 27, 2012

HAND DELIVERY

RECEIVED-FPSC
12 JUN 27 PM 3:50
COMMISSION
CLERK

Ms. Ann Cole
Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

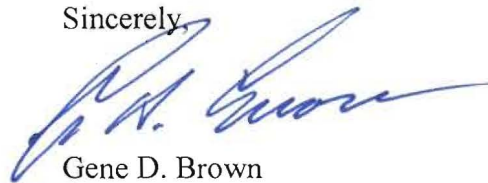
Re: Docket No. 100104-WU - Application for increase in water rates in Franklin County by Water Management Services, Inc.

Dear Ms. Cole:

Pursuant to Order No. PSC-11-0010-SC-WU, we are submitting the attached adjustments for all the applicable NARUC USOA primary accounts that Water Management has made. These adjustments are in the form of a printout from the utility's general ledger software program reflecting the journal entries we have made that are consistent with the Commission's decision as reflected in the above referenced order.

Please let me know if you have any questions or if you need anything else in this regard.

Sincerely,



Gene D. Brown

Enclosures

cc: Martin S. Friedman, Esq.
Ralph R. Jaeger, Esq.

DOCUMENT NUMBER - DATE

04266 JUN 27 2012

FPSC-COMMISSION CLERK

**WMSI-NARUC
General Journal**

For the Period From Jan 1, 2012 to Dec 31, 2012

Filter Criteria includes: 1) Transaction References from GAIN-AMORT to GAIN-AMORT. Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account I	Account Description	Reference	Trans Description	Debit Amt	Credit Amt
1/1/12	215.00	Unapprop Retained Earnings	GAIN-AMORT	2009 GAIN ON SALE OF NON-UTILITY PROP	48,408.00	
	215.00	Unapprop Retained Earnings		2009 AMORT OF GAIN ON SALE OF NON-UTILITY PRO		48,408.00
	215.00	Unapprop Retained Earnings		2010 GAIN ON SALE OF NON-UTILITY PROP	48,408.00	
	215.00	Unapprop Retained Earnings		2010 AMORT OF GAIN ON SALE OF NON-UTILITY PRO		48,408.00
	215.00	Unapprop Retained Earnings		2011 GAIN ON SALE OF NON-UTILITY PROP	48,408.00	
	215.00	Unapprop Retained Earnings		2011 AMORT OF GAIN ON SALE OF NON-UTILITY PRO		48,408.00
1/31/12	421.50	Non-Utility Gain on Sale	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	4,034.00	
	407.35	Amort-Gain on Sale of Non-Util		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		4,034.00
2/29/12	421.50	Non-Utility Gain on Sale	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	4,034.00	
	407.35	Amort-Gain on Sale of Non-Util		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		4,034.00
3/31/12	421.50	Non-Utility Gain on Sale	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	4,034.00	
	407.35	Amort-Gain on Sale of Non-Util		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		4,034.00
4/30/12	421.50	Non-Utility Gain on Sale	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	4,034.00	
	407.35	Amort-Gain on Sale of Non-Util		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		4,034.00
5/31/12	421.50	Non-Utility Gain on Sale	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	4,034.00	
	407.35	Amort-Gain on Sale of Non-Util		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		4,034.00
6/30/12	421.50	Non-Utility Gain on Sale	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	4,034.00	
	407.35	Amort-Gain on Sale of Non-Util		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		4,034.00
7/31/12	421.50	Non-Utility Gain on Sale	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	4,034.00	
	407.35	Amort-Gain on Sale of Non-Util		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		4,034.00
8/31/12	421.50	Non-Utility Gain on Sale	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	4,034.00	
	407.35	Amort-Gain on Sale of Non-Util		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		4,034.00
9/30/12	421.50	Non-Utility Gain on Sale	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	4,034.00	
	407.35	Amort-Gain on Sale of Non-Util		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		4,034.00
10/31/12	421.50	Non-Utility Gain on Sale	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	4,034.00	
	407.35	Amort-Gain on Sale of Non-Util		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		4,034.00
11/30/12	421.50	Non-Utility Gain on Sale	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	4,034.00	
	407.35	Amort-Gain on Sale of Non-Util		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		4,034.00
12/31/12	421.50	Non-Utility Gain on Sale	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	4,034.00	
	407.35	Amort-Gain on Sale of Non-Util		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		4,034.00
			Total		193,632.00	193,632.00

04266 JUN 27 2012
FPSC-COMMISSION CLERK

WMSI-NARUC
General Journal
For the Period From Jan 1, 2011 to Dec 31, 2012

Filter Criteria includes: 1) Transaction References from AFFILIATES to AFFILIATES. Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account I	Account Description	Reference	Trans Description	Debit Amt	Credit Amt
12/31/11	426.05	Non-Utility Exp-Affiliates	AFFILIATES	TO CHG 12.5 % RENT TO AFFILIATES	2,250.00	
	641.80	Rental of Office Building		TO CHG 12.5% RENT TO AFFILIATES		2,250.00
	426.05	Non-Utility Exp-Affiliates		TO CHG 5% SALARIES TO AFFILIATES	11,844.96	
	601.80	Salaries & Wages-Employees		TO CHG 5% SALARIES TO AFFILIATES		6,329.98
	603.10	Salaries & Wages-Officers		TO CHG 5% SALARIES TO AFFILIATES		2,757.49
	603.80	Salaries & Wages-Officers		TO CHG 5% SALARIES TO AFFILIATES		2,757.49
	426.05	Non-Utility Exp-Affiliates		TO CHG 5% BENEFITS TO AFFILIATES	7,122.54	
	604.80	Employee Pensions & Benefits		TO CHG 5% BENEFITS TO AFFILIATES		7,122.54
	426.05	Non-Utility Exp-Affiliates		TO CHG 5% P/R TAXES TO AFFILIATES	520.31	
	408.12	Other Taxes- Payroll		TO CHG 5% P/R TAXES TO AFFILIATES		520.31
1/1/12	215.00	Unapprop Retained Earnings	AFFILIATES	2009-CHARGE 12.5% TO AFFILIATES (RENT)	2,250.00	
	215.00	Unapprop Retained Earnings		2009-CHARGE 12.5% TO AFFILIATES (RENT)		2,250.00
	215.00	Unapprop Retained Earnings		2009-CHARGE 12.5% TO AFFILIATES (SALARIES)	28,554.00	
	215.00	Unapprop Retained Earnings		2009-CHARGE 12.5% TO AFFILIATES (SALARIES)		28,554.00
	215.00	Unapprop Retained Earnings		2009-CHARGE 12.5% TO AFFILIATES (BENEFITS)	3,665.00	
	215.00	Unapprop Retained Earnings		2009-CONDO ASSOC DUES	1,960.00	
	215.00	Unapprop Retained Earnings		2009-CONDO ASSOC DUES		1,960.00
	215.00	Unapprop Retained Earnings		2009-CHARGE 12.5% TO AFFILIATES (BENEFITS)		3,665.00
	215.00	Unapprop Retained Earnings		2010-CHARGE 12.5% TO AFFILIATES (RENT))	2,250.00	
	215.00	Unapprop Retained Earnings		2010-CHARGE 12.5% TO AFFILIATES (RENT))		2,250.00
	215.00	Unapprop Retained Earnings		2010-CHARGE 12.5% TO AFFILIATES (SALARIES)	30,148.97	
	215.00	Unapprop Retained Earnings		2010-CHARGE 12.5% TO AFFILIATES (SALARIES)		30,148.97
	215.00	Unapprop Retained Earnings		2010-CHARGE 12.5% TO AFFILIATES (BENEFITS)	10,734.13	
	215.00	Unapprop Retained Earnings		2010-CHARGE 12.5% TO AFFILIATES (BENEFITS)		10,734.13
	215.00	Unapprop Retained Earnings		2010-CHARGE 12.5% TO AFFILIATES (P/R TAXES))	2,229.94	
	215.00	Unapprop Retained Earnings		2010-CHARGE 12.5% TO AFFILIATES (P/R TAXES))		2,229.94
	215.00	Unapprop Retained Earnings		2011-CHARGE 7.5% MORE TO AFFILIATES (SALARIES)	17,767.47	
	215.00	Unapprop Retained Earnings		2011-CHARGE 7.5% MORE TO AFFILIATES (SALARIES)		17,767.47
	215.00	Unapprop Retained Earnings		2011-CHARGE 7.5% MORE TO AFFILIATES (BENEFITS)	3,393.50	
	215.00	Unapprop Retained Earnings		2011-CHARGE 7.5% MORE TO AFFILIATES (BENEFITS)		3,393.50
	215.00	Unapprop Retained Earnings		2011-CHARGE 7.5% MORE TO AFFILIATES (P/R TAXE	1,797.08	
	215.00	Unapprop Retained Earnings		2011-CHARGE 7.5% MORE TO AFFILIATES (P/R TAXE		1,797.08
			Total		126,487.90	126,487.90

WMSI-NARUC
General Journal
For the Period From Jan 1, 2010 to Jan 1, 2010

Filter Criteria includes: 1) Transaction References from PSC ADJ to PSC ADJ. Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account I	Account Description	Reference	Trans Description	Debit Amt	Credit Amt
1/1/10	263.00	Other Long-Term Liabilities	PSC ADJ	TO REMOVE 2009 PENSION PROGRAM	80,000.00	
	215.00	Unapprop Retained Earnings		TO REMOVE 2009 PENSION PROGRAM		80,000.00
	215.00	Unapprop Retained Earnings		PSC ADJ-MISC INCOME-TOWER LEASE RIGHTS	100,000.00	
	331.00	Transmission & Dist. Mains		PSC ADJ-MISC INCOME-TOWER LEASE RIGHTS		100,000.00
	108.08	Accum Depr-T & D Mains		PSC ADJ-DEPREC EXP-TOWER LEASE RIGHTS (2007-	6,976.74	
	108.08	Accum Depr-T & D Mains		PSC ADJ-DEPREC EXP-TOWER LEASE RIGHTS (2006	1,162.79	
	215.00	Unapprop Retained Earnings		PSC ADJ-DEPREC EXP-TOWER LEASE RIGHTS (2007-		6,976.74
	215.00	Unapprop Retained Earnings		PSC ADJ-DEPREC EXP-TOWER LEASE RIGHTS (2006		1,162.79
	215.00	Unapprop Retained Earnings		PSC ADJ-GAIN ON SALE OF COMMONWEALTH LOTS	3,400.00	
	303.00	Land and Land Rights		PSC ADJ-GAIN ON SALE OF COMMONWEALTH LOTS		3,400.00
			Total		191,539.53	191,539.53

**WMSI-NARUC
General Journal**

For the Period From Dec 31, 2011 to Dec 31, 2011

Filter Criteria includes: 1) Transaction References from PSC ADJ to PSC ADJ 2. Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account I	Account Description	Reference	Trans Description	Debit Amt	Credit Amt
12/31/11	407.30 110.10	Amort. - Bridge/Main Property Accum Amort-Loss on BridgeMain	PSC ADJ	TO RECORD PSC ADJ TO RECORD PSC ADJ	318.24	318.24
12/31/11	186.07 666.80	Deferred Costs-Rate Case 1 Amort. - Rate Case Expense	PSC ADJ 2	TO RECORD PSC ADJ TO RECORD PSC ADJ	6,125.60	6,125.60
			Total		6,443.84	6,443.84

WMSI-NARUC
General Journal
For the Period From Jan 1, 2010 to Jan 1, 2010

Filter Criteria includes: 1) Transaction References from SIGMA RECLASS to SIGMA RECLASS. Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account I	Account Description	Reference	Trans Description	Debit Amt	Credit Amt
1/1/10	181.00	Deferred Loan Costs	SIGMA RECLAS	TO RECLASS SIGMA CHARGE TO LOAN FEE-DEP LOA	2,500.00	
	215.00	Unapprop Retained Earnings		TO RECLASS SIGMA CHARGE TO LOAN FEE-DEP LOA		2,500.00
			Total		2,500.00	2,500.00

**WMSI-NARUC
General Journal
For the Period From Jan 10, 2010 to Jan 10, 2010**

Filter Criteria includes: 1) Transaction References from 2009 PBS&J RECLASS to 2009 PBS&J RECLASS. Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account I	Account Description	Reference	Trans Description	Debit Amt	Credit Amt
1/10/10	105.40 215.00	CWIP-System Improvements Unapprop Retained Earnings	2009 PBS&J RE	TO RECLASS 2009 PBS&J SYSTEM EVALUATION TO C TO RECLASS 2009 PBS&J SYSTEM EVALUATION TO C	27,500.00	27,500.00
Total					<u>27,500.00</u>	<u>27,500.00</u>

WMSI-NARUC
General Journal
For the Period From Jan 1, 2012 to Jan 1, 2012

Filter Criteria includes: 1) Transaction References from LIFE-INSURANCE to LIFE-INSURANCE. Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account I	Account Description	Reference	Trans Description	Debit Amt	Credit Amt
1/1/12	215.00	Unapprop Retained Earnings	LIFE-INSURAN	2009-TO RECLASS LIFE INS PREMIUM TO NON-UTILIT	12,015.00	
	215.00	Unapprop Retained Earnings		2009-TO RECLASS LIFE INS PREMIUM TO NON-UTILIT		12,015.00
	215.00	Unapprop Retained Earnings		2010-TO RECLASS LIFE INS PREMIUM TO NON-UTILIT	12,015.00	
	215.00	Unapprop Retained Earnings		2010-TO RECLASS LIFE INS PREMIUM TO NON-UTILIT		12,015.00
			Total		24,030.00	24,030.00

**WMSI-NARUC
General Journal**

For the Period From Jan 1, 2011 to Jan 1, 2011

Filter Criteria includes: 1) Transaction References from DISALLOWED AUTO to DISALLOWED AUTO. Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account I	Account Description	Reference	Trans Description	Debit Amt	Credit Amt
1/1/11	121.00	Disallowed Investment in Plant	DISALLOWED	TO DISALLOW 2007 CHEV TAHOE & LOAN	4,347.95	
	341.5	Transportation Equipment		TO DISALLOW 2007 CHEV TAHOE & LOAN		30,413.29
	108.135	Accum Depr-Transportation Eqp		TO DISALLOW 2007 CHEV TAHOE & LOAN	12,672.20	
	224.17	N/P-Envision Chev Loan		TO DISALLOW 2007 CHEV TAHOE & LOAN	9,437.94	
	232.17	N/P-Curr-Envision Chev Loan		TO DISALLOW 2007 CHEV TAHOE & LOAN	3,926.80	
	237.34	Acc Int-Envision Chev Loan		TO DISALLOW 2007 CHEV TAHOE & LOAN	28.40	
			Total		30,413.29	30,413.29

**WMSI-NARUC
General Journal**

For the Period From Mar 10, 2010 to Mar 10, 2010

Filter Criteria includes: 1) Transaction References from SALE-2008 SIERRA to SALE-2008 SIERRA. Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account I	Account Description	Reference	Trans Description	Debit Amt	Credit Amt
3/10/10	341.00	Transportation Equipment	SALE-2008 SIE	TO RECORD SALE OF 2008 SIERRA PICK-UP TO BMG		43,201.96
	108.16	Accum Depr-Transp. Equip.		TO RECORD SALE OF 2008 SIERRA PICK-UP TO BMG	21,489.06	
	224.18	N/P-CCB (GMC)		TO RECORD SALE OF 2008 SIERRA PICK-UP TO BMG	14,611.53	
	232.18	N/P-Curr-CCB (GMC)		TO RECORD SALE OF 2008 SIERRA PICK-UP TO BMG	7,881.95	
	237.18	Acc Int-CCB (GMC)		TO RECORD SALE OF 2008 SIERRA PICK-UP TO BMG	118.13	
	123.00	Investment in Assoc. Companies		TO RECORD SALE OF 2008 SIERRA PICK-UP TO BMG		898.71
			Total		44,100.67	44,100.67

WMSI-NARUC

General Journal

For the Period From Dec 31, 2010 to Dec 31, 2010

Filter Criteria includes: 1) Transaction References from SALE 2008 TAHOE-BMG to SALE 2008 TAHOE-BMG. Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened descriptions and in Detail Format.

Date	Account I	Account Description	Reference	Trans Description	Debit Amt	Credit Amt
12/31/10	341.00	Transportation Equipment	SALE 2008 TAH	TO SALE 2008 CHEV TAHOE TO BMG		42,579.52
	108.16	Accum Depr-Transp. Equip.		TO SALE 2008 CHEV TAHOE TO BMG	5,322.42	
	224.27	N/P-GMAC		TO SALE 2008 CHEV TAHOE TO BMG	29,818.17	
	232.27	N/P-Curr-GMAC		TO SALE 2008 CHEV TAHOE TO BMG	5,596.55	
	237.21	Acc Int-GMAC Chevrolet Loan		TO SALE 2008 CHEV TAHOE TO BMG	56.40	
	123.00	Investment in Assoc. Companies		TO SALE 2008 CHEV TAHOE TO BMG	1,785.98	
			Total		42,579.52	42,579.52