

WATER MANAGEMENT SERVICES, INC.

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

August 14, 2013

HAND DELIVERY

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

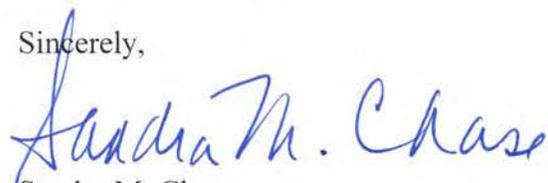
RECEIVED - FPSC
13 AUG 14 PM 3:50
COMMISSION
CLERK

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

Dear Ms. Cole:

Pursuant to Order No. PSC-12-0435-PAA-WU, I am enclosing copies of journal entries representing proof of the PSC ordered adjustments made by Water Management Services.

Sincerely,


Sandra M. Chase

Enclosure

**WMSI-NARUC
General Journal**

For the Period From Jan 1, 2012 to Jan 31, 2013

Filter Criteria includes: Report order is by Date. Report is printed with Accounts having Zero Amounts and with shortened

Date	Account ID	Reference	Trans Description	Debit Amt	Credit Amt
1/1/12	215.00	AFFILIATES	2009-CHARGE 12.5% TO AFFILIATES (RENT)	2,250.00	
	215.00		2009-CHARGE 12.5% TO AFFILIATES (RENT)		2,250.00
	215.00		2009-CHARGE 12.5% TO AFFILIATES (SALARIES)	28,554.00	
	215.00		2009-CHARGE 12.5% TO AFFILIATES (SALARIES)		28,554.00
	215.00		2009-CHARGE 12.5% TO AFFILIATES (BENEFITS)	3,665.00	
	215.00		2009-CONDO ASSOC DUES	1,960.00	
	215.00		2009-CONDO ASSOC DUES		1,960.00
	215.00		2009-CHARGE 12.5% TO AFFILIATES (BENEFITS)		3,665.00
	215.00		2010-CHARGE 12.5% TO AFFILIATES (RENT))	2,250.00	
	215.00		2010-CHARGE 12.5% TO AFFILIATES (RENT))		2,250.00
	215.00		2010-CHARGE 12.5% TO AFFILIATES (SALARIES)	30,148.97	
	215.00		2010-CHARGE 12.5% TO AFFILIATES (SALARIES)		30,148.97
	215.00		2010-CHARGE 12.5% TO AFFILIATES (BENEFITS)	10,734.13	
	215.00		2010-CHARGE 12.5% TO AFFILIATES (BENEFITS)		10,734.13
	215.00		2010-CHARGE 12.5% TO AFFILIATES (P/R TAXES))	2,229.94	
	215.00		2010-CHARGE 12.5% TO AFFILIATES (P/R TAXES))		2,229.94
	215.00		2011-CHARGE 7.5% MORE TO AFFILIATES (SALARIES)	17,767.47	
	215.00		2011-CHARGE 7.5% MORE TO AFFILIATES (SALARIES)		17,767.47
	215.00		2011-CHARGE 7.5% MORE TO AFFILIATES (BENEFITS)	3,393.50	
	215.00		2011-CHARGE 7.5% MORE TO AFFILIATES (BENEFITS)		3,393.50
	215.00		2011-CHARGE 7.5% MORE TO AFFILIATES (P/R TAXES)	1,797.08	
	215.00		2011-CHARGE 7.5% MORE TO AFFILIATES (P/R TAXES)		1,797.08
1/1/12	215.00	GAIN-AMORT	2009 GAIN ON SALE OF NON-UTILITY PROP	48,408.00	
	215.00		2009 AMORT OF GAIN ON SALE OF NON-UTILITY PROP		48,408.00
	215.00		2010 GAIN ON SALE OF NON-UTILITY PROP	1,159.00	
	215.00		2010 AMORT OF GAIN ON SALE OF NON-UTILITY PROP		1,159.00
	215.00		2011 GAIN ON SALE OF NON-UTILITY PROP	1,159.00	
	215.00		2011 AMORT OF GAIN ON SALE OF NON-UTILITY PROP		1,159.00
1/1/12	215.00	LIFE-INSURAN	2009-TO RECLASS LIFE INS PREMIUM TO NON-UTILITY	12,015.00	
	215.00		2009-TO RECLASS LIFE INS PREMIUM TO NON-UTILITY		12,015.00
	215.00		2010-TO RECLASS LIFE INS PREMIUM TO NON-UTILITY	12,015.00	
	215.00		2010-TO RECLASS LIFE INS PREMIUM TO NON-UTILITY		12,015.00
1/1/12	110.10	PSC ADJ	TO ADJUST AMORT EXPENSE	1,746.52	

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Date	Account ID	Reference	Trans Description	Debit Amt	Credit Amt
	407.30		TO ADJUST AMORT EXPENSE		1,746.52
	334.4		TO CAPITALIZE LSSC METERS EXPENSED IN 2010-PER PSC	2,585.34	
	311.2		TO CAPITALIZE DRIVES REPLACED IN LIGHTNING STRIKE-PER PSC	6,734.80	
	215.00		TO CAPITALIZE DRIVES REPLACED IN LIGHTNING STRIKE & LSSC METERS		9,320.14
	311.2		TO CORRECT RETIRED DRIVES & PUMP NOT RETIRED PER PSC	3,426.00	
	215.00		TO CORRECT RETIRED DRIVES & PUMP NOT RETIRED PER PSC		3,426.00
	215.00		TO RECORD PSC ADJ-SPLIT CASE DEPREC	148.00	
	108.052		TO RECORD PSC ADJ-SPLIT CASE DEPREC		148.00
	215.00		TO RECORD PSC ADJ-LIGHTNING DAMAGED EQUIP	298.00	
	108.052		TO RECORD PSC ADJ-LIGHTNING DAMAGED EQUIP		298.00
1/1/12	215.00	PSC ADJ-BRID	TO RECORD PSC ADJUSTMENT CHANGING AMOUNT OF GAIN ON DISPOSAL OF BRIDGE	9,597.52	
	186.20		TO RECORD PSC ADJUSTMENT CHANGING AMOUNT OF GAIN ON DISPOSAL OF BRIDGE/MAIN		9,597.52
1/1/12	631.10	PSC ADJ-CAP	PSC ADJUSTMENT TO CAP & HYD STUDY AMOUNT	125.00	
	183.00		PSC ADJUSTMENT TO CAP & HYD STUDY AMOUNT		125.00
1/31/12	426.05	AFFILIATES	12.5% SALARY-AFFILIATES	2,836.53	
	601.80		12.5% SALARY-AFFILIATES		1,514.42
	603.10		12.5% SALARY-AFFILIATES		661.06
	603.80		12.5% SALARY-AFFILIATES		661.05
	426.05		12.5% BENEFITS-AFFILIATES	929.70	
	604.80		12.5% BENEFITS-AFFILIATES		929.70
	426.05		12.5% P/R TAXES-AFFILIATES	216.99	
	408.12		12.5% P/R TAXES-AFFILIATES		216.99
1/31/12	421.50	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	96.58	
	407.35		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		96.58
2/29/12	426.05	AFFILIATES	12.5% SALARY-AFFILIATES	2,269.23	
	601.80		12.5% SALARY-AFFILIATES		1,211.54
	603.10		12.5% SALARY-AFFILIATES		528.84
	603.80		12.5% SALARY-AFFILIATES		528.85
	426.05		12.5% BENEFITS-AFFILIATES	902.10	

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General Journal**

For the Period From Jan 1, 2012 to Jan 31, 2013

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Date	Account ID	Reference	Trans Description	Debit Amt	Credit Amt
	604.80		12.5% BENEFITS-AFFILIATES		902.10
	426.05		12.5% P/R TAXES-AFFILIATES	173.60	
	408.12		12.5% P/R TAXES-AFFILIATES		173.60
2/29/12	421.50	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	96.58	
	407.35		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		96.58
3/31/12	426.05	AFFILIATES	12.5% SALARY-AFFILIATES	2,269.23	
	601.80		12.5% SALARY-AFFILIATES		1,211.54
	603.10		12.5% SALARY-AFFILIATES		528.85
	603.80		12.5% SALARY-AFFILIATES		528.84
	426.05		12.5% BENEFITS-AFFILIATES	956.67	
	604.80		12.5% BENEFITS-AFFILIATES		956.67
	426.05		12.5% P/R TAXES-AFFILIATES	173.60	
	408.12		12.5% P/R TAXES-AFFILIATES		173.60
	426.05		12.5% P/R TAXES-AFFILIATES-FED UNEMPLOY	31.50	
	408.12		12.5% P/R TAXES-AFFILIATES-FED UNEMPLOY		31.50
	426.05		12.5% P/R TAXES-AFFILIATES-ST. UNEMPL	45.30	
	408.12		12.5% P/R TAXES-AFFILIATES-ST. UNEMPL		45.30
3/31/12	421.50	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	96.58	
	407.35		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		96.58
4/30/12	426.05	AFFILIATES	12.5% SALARY-AFFILIATES	2,836.53	
	601.80		12.5% SALARY-AFFILIATES		1,514.42
	603.10		12.5% SALARY-AFFILIATES		661.06
	603.80		12.5% SALARY-AFFILIATES		661.05
	426.05		12.5% BENEFITS-AFFILIATES	985.08	
	604.80		12.5% BENEFITS-AFFILIATES		985.08
	426.05		12.5% P/R TAXES-AFFILIATES	216.99	
	408.12		12.5% P/R TAXES-AFFILIATES		216.99

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4/30/12	421.50	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	96.58	
	407.35		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		96.58
5/31/12	426.05	AFFILIATES	12.5% SALARY-AFFILIATES	2,269.23	
	601.80		12.5% SALARY-AFFILIATES		1,211.54
	603.10		12.5% SALARY-AFFILIATES		528.84
	603.80		12.5% SALARY-AFFILIATES		528.85
	426.05		12.5% BENEFITS-AFFILIATES	956.72	
	604.80		12.5% BENEFITS-AFFILIATES		956.72
	426.05		12.5% P/R TAXES-AFFILIATES	173.60	
	408.12		12.5% P/R TAXES-AFFILIATES		173.60
5/31/12	421.50	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	96.58	
	407.35		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		96.58
6/30/12	426.05	AFFILIATES	12.5% SALARY-AFFILIATES	2,836.54	
	601.80		12.5% SALARY-AFFILIATES		1,514.42
	603.10		12.5% SALARY-AFFILIATES		661.06
	603.80		12.5% SALARY-AFFILIATES		661.06
	426.05		12.5% BENEFITS-AFFILIATES	956.72	
	604.80		12.5% BENEFITS-AFFILIATES		956.72
	426.05		12.5% P/R TAXES-AFFILIATES	173.60	
	408.12		12.5% P/R TAXES-AFFILIATES		173.60
6/30/12	421.50	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	96.58	
	407.35		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		96.58
7/31/12	426.05	AFFILIATES	12.5% SALARY-AFFILIATES	2,269.24	
	601.80		12.5% SALARY-AFFILIATES		1,211.54
	603.10		12.5% SALARY-AFFILIATES		528.85
	603.80		12.5% SALARY-AFFILIATES		528.85
	426.05		12.5% BENEFITS-AFFILIATES	985.08	

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	604.80		12.5% BENEFITS-AFFILIATES		985.08
	426.05		12.5% P/R TAXES-AFFILIATES	173.60	
	408.12		12.5% P/R TAXES-AFFILIATES		173.60
7/31/12	421.50	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	96.58	
	407.35		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		96.58
8/31/12	426.05	AFFILIATES	12.5% SALARY-AFFILIATES	2,269.24	
	601.80		12.5% SALARY-AFFILIATES		1,211.54
	603.10		12.5% SALARY-AFFILIATES		528.85
	603.80		12.5% SALARY-AFFILIATES		528.85
	426.05		12.5% BENEFITS-AFFILIATES	956.72	
	604.80		12.5% BENEFITS-AFFILIATES		956.72
	426.05		12.5% P/R TAXES-AFFILIATES	173.60	
	408.12		12.5% P/R TAXES-AFFILIATES		173.60
8/31/12	421.50	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	96.58	
	407.35		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		96.58
9/30/12	426.05	AFFILIATES	12.5% SALARY-AFFILIATES	2,269.24	
	601.80		12.5% SALARY-AFFILIATES		1,211.54
	603.10		12.5% SALARY-AFFILIATES		528.85
	603.80		12.5% SALARY-AFFILIATES		528.85
	426.05		12.5% BENEFITS-AFFILIATES	956.72	
	604.80		12.5% BENEFITS-AFFILIATES		956.72
	426.05		12.5% P/R TAXES-AFFILIATES	173.60	
	408.12		12.5% P/R TAXES-AFFILIATES		173.60
9/30/12	421.50	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	96.58	
	407.35		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		96.58

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Date	Account ID	Reference	Trans Description	Debit Amt	Credit Amt
9/30/12	426.00	PSC ADJ	TO EXPENSE WASTEWATER COSTS	41,665.29	
	186.30		TO EXPENSE WASTEWATER COSTS		41,665.29
	426.20		TO EXPENSE RATECASE EXPENSE-2009 TY APPEAL	24,969.87	
	186.05		TO EXPENSE RATECASE EXPENSE-2009 TY APPEAL		24,969.87
10/31/12	426.05	AFFILIATES	12.5% SALARY-AFFILIATES	2,836.53	
	601.80		12.5% SALARY-AFFILIATES		1,514.42
	603.10		12.5% SALARY-AFFILIATES		661.06
	603.80		12.5% SALARY-AFFILIATES		661.05
	426.05		12.5% BENEFITS-AFFILIATES	985.08	
	604.80		12.5% BENEFITS-AFFILIATES		985.08
	426.05		12.5% P/R TAXES-AFFILIATES	216.99	
	408.12		12.5% P/R TAXES-AFFILIATES		216.99
10/31/12	421.50	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	96.58	
	407.35		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		96.58
11/30/12	426.05	AFFILIATES	12.5% SALARY-AFFILIATES	2,269.24	
	601.80		12.5% SALARY-AFFILIATES		1,211.54
	603.10		12.5% SALARY-AFFILIATES		528.85
	603.80		12.5% SALARY-AFFILIATES		528.85
	426.05		12.5% BENEFITS-AFFILIATES	956.72	
	604.80		12.5% BENEFITS-AFFILIATES		956.72
	426.05		12.5% P/R TAXES-AFFILIATES	173.60	
	408.12		12.5% P/R TAXES-AFFILIATES		173.60
11/30/12	421.50	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	96.58	
	407.35		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		96.58
12/31/12	426.05	AFFILIATES	12.5% SALARY-AFFILIATES	2,967.80	
	601.80		12.5% SALARY-AFFILIATES		1,601.92
	603.10		12.5% SALARY-AFFILIATES		682.94

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	603.80		12.5% SALARY-AFFILIATES		682.94
	426.05		12.5% BENEFITS-AFFILIATES	963.28	
	604.80		12.5% BENEFITS-AFFILIATES		963.28
	426.05		12.5% P/R TAXES-AFFILIATES	227.04	
	408.12		12.5% P/R TAXES-AFFILIATES		227.04
12/31/12	421.50	GAIN-AMORT	TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP	96.62	
	407.35		TO AMORTIZE GAIN ON SALE OF NON-UTILITY PROP		96.62
1/2/13	426.20	PSC ADJ	TO ADJUST RATE CASE EXPENSE PER PSC	25,440.63	
	186.07		TO ADJUST RATE CASE EXPENSE PER PSC		25,440.63
Total				341,434.84	341,434.84