

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF
WS 571-11-AR

SERVICE MANAGEMENT SYSTEMS, INC
Exact Legal Name of Respondent

517 W & 450 S
Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2011

RECEIVED
PUBLIC SERVICE
COMMISSION
12 APR 30 AM 7:10
ECONOMIC REGULATION

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added; provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission
Division of Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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**EXECUTIVE
SUMMARY**

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
December 31, 2011

CERTIFICATION OF ANNUAL REPORT

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

YES NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO

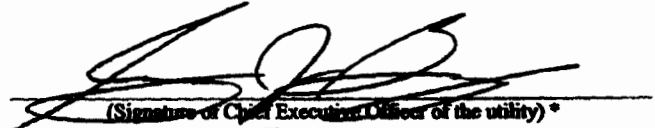
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.

YES NO

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1. 2. 3. 4.


(Signature of Chief Executive Officer of the utility) *

1. 2. 3. 4.


(Signature of Chief Financial Officer of the utility) *

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

NOTICE:

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

ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2011

Service Management Systems, Inc. County: Brevard

(Exact Name of Utility)
dba Aquarina Utilities, Inc.

List below the exact mailing address of the utility for which normal correspondence should be sent:

P.O. Box 308
Jensen Beach, FL 34958

Telephone: (772) 405-8090

E Mail Address: aquarinautilities@bellsouth.net

WEB Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number _____

Name and address of person to whom correspondence concerning this report should be addressed:

Telephone: _____

List below the address of where the utility's books and records are located:

1726 NE Darlich Avenue
Jensen Beach, FL 34957

Telephone: (772) 405-8090

List below any groups auditing or reviewing the records and operations:

Date of original organization of the utility: _____

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

Individual Partnership Sub S Corporation 1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	<u>Reginald J. Burge</u>	<u>100%</u>
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

UTILITY NAME: Service Management Systems

YEAR OF REPORT
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COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

THE COMPANY WAS PURCHASED FROM COMPASS BANK BY AQUARIUM UTILITIES, INC. (AQUARIUM) AQUARIUM ASSUMED OPERATIONAL CONTROL OF THE UTILITY ON FEBRUARY 23, 2011. THE TRANSFER OF CERTIFICATES WITH THE FLORIDA PUBLIC SERVICE COMMISSION IS PENDING A FORMAL HEARING SCHEDULED FOR SEPT. 14TH, 2012. AQUARIUM HAS OPERATED THE FACILITY UNDER THE NAME SERVICE MANAGEMENT SYSTEMS, INC. UNTIL THE TRANSFER OF CERTIFICATES IS COMPLETE.

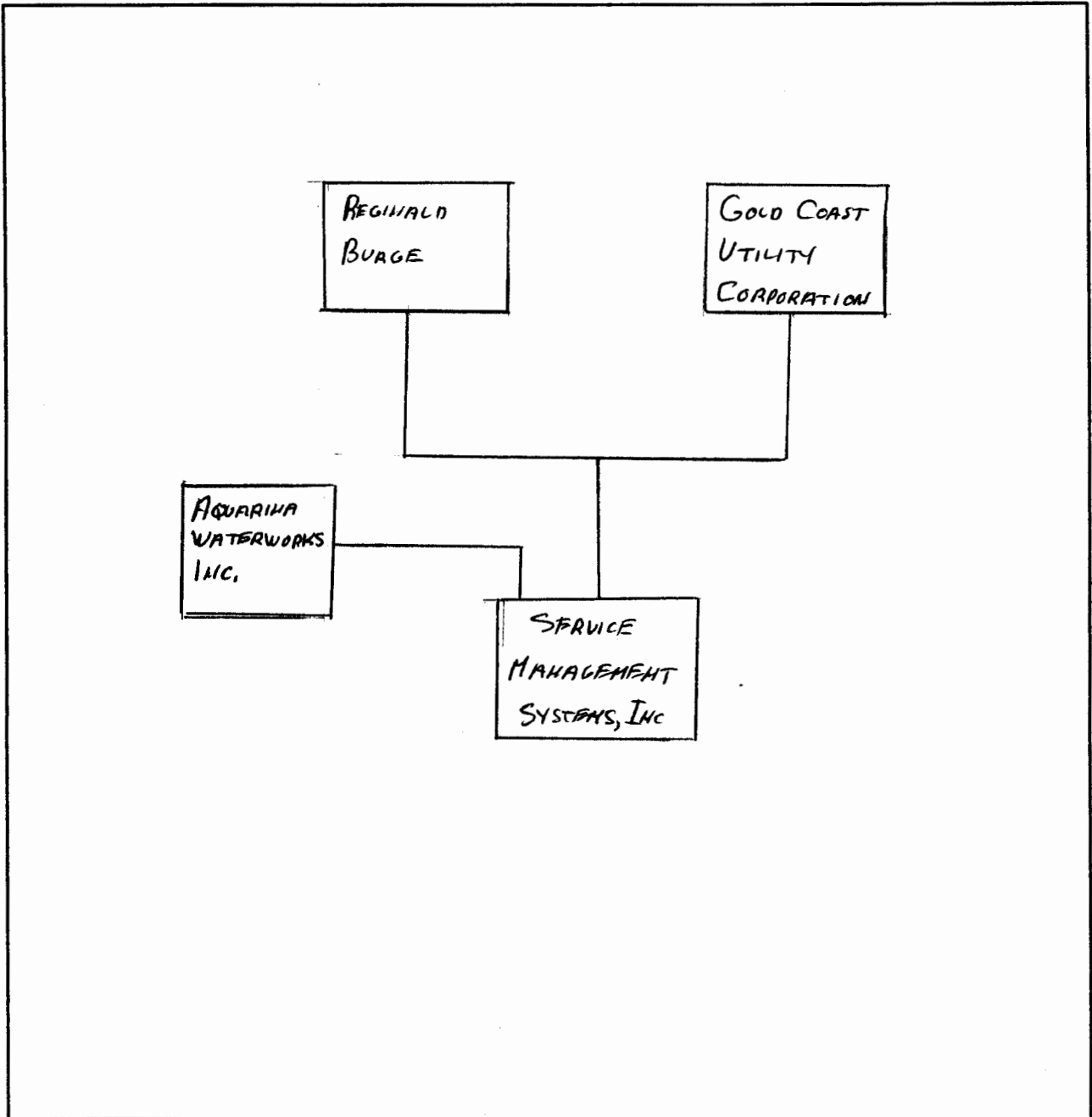
UTILITY NAME: Service Management Systems

YEAR OF REPORT
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PARENT / AFFILIATE ORGANIZATION CHART

Current as of 4-26-2012

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).



**FINANCIAL
SECTION**

UTILITY NAME: Service Management Systems

YEAR OF REPORT
December 31, 2011

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 4,484,412	\$ 4,526,480
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,194,211	3,295,415
Net Plant			\$ 1,300,201	\$ 1,241,065
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$	\$ 1,241,065
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$	\$ -0-
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$	\$ -0-
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$	\$ -0-
CURRENT AND ACCRUED ASSETS				
131	Cash		\$	\$ 100
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11		
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12		
Total Current and Accrued Assets			\$	\$ 100

* Not Applicable for Class B Utilities

UTILITY NAME: Service Management Systems

YEAR OF REPORT
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**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	\$ _____	\$ _____
183	Preliminary Survey & Investigation Charges		\$ _____	\$ _____
184	Clearing Accounts		\$ _____	\$ _____
185 *	Temporary Facilities		\$ _____	\$ _____
186	Miscellaneous Deferred Debits	F-14	\$ _____	\$ <u>34,735</u>
187 *	Research & Development Expenditures		\$ _____	\$ _____
190	Accumulated Deferred Income Taxes		\$ _____	\$ _____
Total Deferred Debits			\$ _____	\$ <u>34,735</u>
TOTAL ASSETS AND OTHER DEBITS			\$ _____	\$ <u>1,275,900</u>

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

UTILITY NAME: Service Management Systems

YEAR OF REPORT
December 31, 2011

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$	\$ 100
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			486,815
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(92,715)	(101,495)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$	\$ 385,420
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			-0-
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
Total Long Term Debt			\$	\$ -0-
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable			
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits			
236	Accrued Taxes	W/S-3		35,596
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
Total Current & Accrued Liabilities			\$	\$ 35,596

* Not Applicable for Class B Utilities

UTILITY NAME: Service Management Systems

YEAR OF REPORT
December 31, 2011

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		_____	_____
Total Deferred Credits			\$ _____	\$ <u>-0-</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____	\$ <u>-0-</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ _____	\$ <u>1,530,102</u>
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	_____	<u>675,218</u>
Total Net C.I.A.C.			\$ _____	\$ <u>854,884</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____	\$ <u>-0-</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ _____	\$ <u>1,275,900</u>

UTILITY NAME: Service Management Systems

YEAR OF REPORT
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COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 392,861	\$ 385,180
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$	\$ 385,180
401	Operating Expenses	F-3(b)	\$	\$ 277,309
403	Depreciation Expense:	F-3(b)	\$	\$ 116,810
	Less: Amortization of CIAC	F-22		40,754
Net Depreciation Expense			\$	\$ 76,056
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3		35,596
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$	\$ 388,961
Net Utility Operating Income			\$	\$ (3,781)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$	\$ (3,781)

* For each account, Column e should agree with Columns f, g and h on F-3(b)

UTILITY NAME: Service Management Systems

YEAR OF REPORT
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COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 247,342	\$ 137,838	\$ _____
\$ 247,342	\$ 137,838	\$ _____
\$ 190,314	\$ 86,995	\$ _____
88,418 (30,527)	28,392 (10,227)	_____
\$ 57,891	\$ 18,165	\$ _____
_____	_____	_____
23,128	12,467	_____
_____	_____	_____
_____	_____	_____
\$ 271,333	\$ 117,629	\$ _____
\$ 23,991	\$ 20,209	\$ _____
_____	_____	_____
_____	_____	_____
\$ 23,991	\$ 20,209	\$ _____

* Total of Schedules W-3 / S-3 for all rate groups.

UTILITY NAME: Service Management Systems

YEAR OF REPORT
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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (92,715)	\$ (3,781)
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ _____	\$ -0-
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ _____	\$ -0-
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ _____	\$ _____
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ _____	\$ -0-
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ _____	\$ -0-
NET INCOME			\$ (92,715)	\$ (3,781)

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 2,282,262	\$ 2,244,218
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	1,530,265	1,755,150
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	766,532	763,570
252	Advances for Construction	F-20		
Subtotal			\$ (14,535)	\$ (274,502)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	332,092	343,126
Subtotal			\$ 317,557	\$ 68,624
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		23,789	10,874
	Other (Specify):			
RATE BASE			\$ 341,346	\$ 79,498
NET UTILITY OPERATING INCOME			\$ (. 23,991)	\$ 20,211
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			(7.03%)	25.4 %

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Service Management Systems

YEAR OF REPORT
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**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ _____	_____	_____	_____
Preferred Stock	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____
Total	\$ _____	_____	_____	_____

*UNKNOWN AT THIS POINT
(UTILITY UTILIZATION)*

(1) If the utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity: <u>9.94</u> %
Commission order approving Return on Equity: <u>PSC-03-1342-PAA-WS</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate: <u>N/A</u> %
Commission order approving AFUDC rate: _____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
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**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)	
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 0	
Preferred Stock	_____	_____	_____	_____	_____	0	
Long Term Debt	_____	UNKNOWN AT THIS POINT	_____	_____	_____	0	
Customer Deposits	_____		_____	_____	0		
Tax Credits - Zero Cost	_____		_____	_____	0		
Tax Credits - Weighted Cost	_____		_____	_____	0		
Deferred Inc. Taxes	_____		_____	_____	0		
Other (Explain)	_____		_____	_____	0		
Total	\$ _____		\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Columns (e) and (f):

N/A

UTILITY NAME: Service Management Systems

YEAR OF REPORT
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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 2,282,262	\$ 2,244,218	\$ _____	\$ 4,526,480
102	Utility Plant Leased to Other	_____	_____	_____	_____
103	Property Held for Future Use	_____	_____	_____	_____
104	Utility Plant Purchased or Sold	_____	_____	_____	_____
105	Construction Work in Progress	_____	_____	_____	_____
106	Completed Construction Not Classified	_____	_____	_____	_____
	Total Utility Plant	<u>\$ 2,282,262</u>	<u>\$ 2,244,218</u>	<u>\$ _____</u>	<u>\$ 4,526,480</u>

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately.
For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ _____
		_____	N/A	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
		_____	N/A	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>
	Net Acquisition Adjustments	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

UTILITY NAME: Service Management Systems

YEAR OF REPORT
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ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 1,455,747	\$ 1,728,464	\$	\$ 3,184,211
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 88,418	\$ 29,606	\$	\$ 118,024
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	\$ 88,418	\$ 29,606	\$	\$ 118,024
Debits during year:				
Book cost of plant retired	10,861	2,095		12,956
Cost of Removal	3,039	825		3,864
Other Debits (specify):				
Total Debits	\$ 13,900	\$ 2,920	\$	\$ 16,820
Balance end of year	\$ 1,530,265	\$ 1,755,150	\$	\$ 3,285,415
ACCUMULATED AMORTIZATION Account 110				
Balance first of year	\$ N/A	\$ N/A	\$	\$ N/A
Credit during year:				
Accruals charged to:				
Account 110.2 (3)				
Other Accounts (specify):				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$ N/A	\$ N/A	\$	\$ N/A

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: Service Management Systems

YEAR OF REPORT
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**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
<u>NONE</u>	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ _____

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$ <u>NONE</u>	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	
<u>NONE</u>	\$ _____
_____	_____
_____	_____
Total Special Deposits	\$ _____
OTHER SPECIAL DEPOSITS (Account 133):	
<u>NONE</u>	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ _____

UTILITY NAME: Service Management Systems

YEAR OF REPORT
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**INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): <i>NONE</i>	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____
UTILITY INVESTMENTS (Account 124): <i>NONE</i>	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Utility Investment		\$ _____
OTHER INVESTMENTS (Account 125): <i>NONE</i>	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Other Investment		\$ _____
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <i>NONE</i>	_____	\$ _____
Total Special Funds		\$ _____

UTILITY NAME: Service Management Systems

YEAR OF REPORT
December 31, 2011

**ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ _____	
Wastewater	\$ _____	
Other	\$ _____	
<i>TOTAL IN LITIGATION</i>		
Total Customer Accounts Receivable		\$ _____
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	
_____	\$ _____	
_____	\$ _____	
<i>N/A</i>		
Total Other Accounts Receivable		\$ _____
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	\$ _____	
_____	\$ _____	
<i>N/A</i>		
Total Notes Receivable		\$ _____
Total Accounts and Notes Receivable		\$ _____
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ _____	
Collection of accounts previously written off	\$ _____	
Utility Accounts	\$ _____	
Others	\$ _____	
<i>N/A</i>		
Total Additions	\$ _____	
Deduct accounts written off during year:		
Utility Accounts	\$ _____	
Others	\$ _____	
<i>N/A</i>		
Total accounts written off	\$ _____	
Balance end of year	\$ _____	
<i>TOTAL IN LITIGATION</i>		
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ _____

UTILITY NAME: Service Management Systems

YEAR OF REPORT
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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): <i>NONE</i>	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____
UNAMORTIZED PREMIUM ON DEBT (Account 251): <i>NONE</i>	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ _____	\$ _____

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
<i>NONE</i>	\$ _____ _____
Total Extraordinary Property Losses	\$ _____

UTILITY NAME: Service Management Systems

YEAR OF REPORT
December 31, 2011

MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1) <u>NONE</u>	\$ <u>0-</u>	\$ <u>0-</u>
Total Deferred Rate Case Expense	\$ _____	\$ _____
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>W-REHAB PUMPS</u>	<u>1,335</u>	<u>9,342</u>
<u>W-INITIAL HYD. MAINT PROJECT</u>	<u>810</u>	<u>4,048</u>
<u>S-STP DEP PERMIT</u>	<u>2,000</u>	<u>8,000</u>
<u>S REHAB BLOWERS</u>	<u>571</u>	<u>3,345</u>
Total Other Deferred Debits	\$ <u>4,716</u>	\$ <u>24,735</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
<u>N/A</u>	<u>0-</u>	<u>0-</u>
Total Regulatory Assets	\$ _____	\$ _____
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>4,716</u>	\$ <u>24,735</u>

UTILITY NAME: **Service Management Systems**

YEAR OF REPORT
December 31, **2011**

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%\$	1.00
Shares authorized		100
Shares issued and outstanding		100
Total par value of stock issued	%\$	100
Dividends declared per share for year	%\$	-0-
PREFERRED STOCK		
Par or stated value per share	%\$	
Shares authorized		
Shares issued and outstanding		N/A
Total par value of stock issued	%\$	
Dividends declared per share for year	%\$	

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$
	%		
	%		
NONE	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u><u>-0-</u></u>

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

UTILITY NAME: **Service Management Systems**

YEAR OF REPORT
December 31, **2011**

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232):			
	%		\$
	%		
NONE	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ <u><u>- 0 -</u></u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
	%		\$
	%		
NONE	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ <u><u>- 0 -</u></u>

* For variable rate obligations, provide the basis for the rate. (i.e.. prime + 2%, etc.)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$
NONE	
Total	\$ <u><u>- 0 -</u></u>

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
December 31, 2011

ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt <i>N/A</i>	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237.1	\$ _____		\$ _____	\$ _____	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ _____	427	\$ _____	\$ _____	\$ _____
Total Account 237.2	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237 (1)	\$ _____		\$ _____	\$ _____	\$ <u>0</u>
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____		
Less Capitalized Interest Portion of AFUDC: <i>N/A</i>					
Net Interest Expensed to Account No. 427 (2)			\$ <u>0</u>		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: Service Management Systems

YEAR OF REPORT
December 31, 2011

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ _____ _____ _____
Total Miscellaneous Current and Accrued Liabilities	\$ <u> -0- </u>

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
NONE	\$ _____ _____ _____ _____	_____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total	\$ <u> </u>	<u> </u>	\$ <u> </u>	\$ <u> </u>	\$ <u> -0- </u>

* Report advances separately by reporting group, designating water or wastewater in column (a).

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide Itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
_____	\$ _____	\$ _____
NONE	_____	_____
	_____	_____
	_____	_____
Total Regulatory Liabilities	\$ _____	\$ <u>-0-</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
NONE	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ <u>-0-</u>
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ <u>-0-</u>

UTILITY NAME: Service Management Systems

YEAR OF REPORT
December 31, 2011

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>766,532</u>	\$ <u>763,570</u>	\$ _____	\$ <u>1,530,102</u>
Add credits during year:	\$ _____	\$ _____	\$ _____	\$ _____
Less debit charged during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Contribution In Aid of Construction	\$ <u><u>766,532</u></u>	\$ <u><u>763,570</u></u>	\$ _____	\$ <u><u>1,530,102</u></u>

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>301,565</u>	\$ <u>332,899</u>	\$ _____	\$ <u>634,464</u>
Debits during the year:	\$ <u>30,527</u>	\$ <u>10,227</u>	\$ _____	\$ <u>40,754</u>
Credits during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>332,092</u></u>	\$ <u><u>343,126</u></u>	\$ _____	\$ <u><u>675,218</u></u>

UTILITY NAME: Service Management Systems

YEAR OF REPORT
December 31, 2011

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES (UTILITY OPERATIONS)

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- 2 If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ _____
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u>N/A</u>
Computation of tax :		

**WATER
OPERATION
SECTION**

UTILITY NAME: Service Management Systems
 SYSTEM NAME / COUNTY : _____

YEAR OF REPORT
 December 31, 2011

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 2,282,262
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,530,265
110	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	766,532
252	Advances for Construction	F-20	
Subtotal			\$ (14,535)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 332,092
Subtotal			\$ 317,557
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		23,784
	Other (Specify):		
WATER RATE BASE			\$ 341,346
WATER OPERATING INCOME		W-3	\$ (23,991)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			(7.03%)

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
 (2) Include only those Acquisition Adjustments that have been approved by the Commission.
 (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 247,342
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 247,342
401	Operating Expenses	W-10(a)	\$ 190,314
403	Depreciation Expense	W-6(a)	88,418
	Less: Amortization of CIAC	W-8(a)	30,527
	Net Depreciation Expense		\$ 57,891
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		11,130
408.11	Property Taxes		10,151
408.12	Payroll Taxes		1,771
408.13	Other Taxes and Licenses		75
408	Total Taxes Other Than Income		\$ 23,128
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 271,333
	Utility Operating Income		\$ (23,991)
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (23,991)

Service Management Systems

YEAR OF REPORT
December 31, 2011

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 15,145	\$	\$	\$ 15,145
302	Franchises				
303	Land and Land Rights	62,080			62,080
304	Structures and Improvements	33,647	2,320		35,967
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	230,861			230,861
308	Infiltration Galleries and Tunnels				
309	Supply Mains	141,736			141,736
310	Power Generation Equipment				
311	Pumping Equipment	169,028	6,843	5,132	170,739
320	Water Treatment Equipment	451,115	16,350	394	467,071
330	Distribution Reservoirs and Standpipes	629,183			629,183
331	Transmission and Distribution Mains	281,096	5,181	2,035	284,242
333	Services	167,547			167,547
334	Meters and Meter Installations	19,883	18,777	3,300	35,360
335	Hydrants	13,300			13,300
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment	27,916			27,916
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	1,115			1,115
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 2,243,652	\$ 49,471	\$ 10,861	\$ 2,282,262

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)
GROUP _____

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$	\$ 15,145	\$	\$	\$	\$
302	Franchises						
303	Land and Land Rights			62,080			
304	Structures and Improvements			35,967			
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs			230,861			
308	Infiltration Galleries and Tunnels						
309	Supply Mains			141,736			
310	Power Generation Equipment						
311	Pumping Equipment			170,739			
320	Water Treatment Equipment				467,071		
330	Distribution Reservoirs and Standpipes					629,183	
331	Transmission and Distribution Mains					294,242	
333	Services					167,547	
334	Meters and Meter Installations					35,360	
335	Hydrants					13,300	
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment					27,916	
340	Office Furniture and Equipment						
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						1,115
348	Other Tangible Plant						
TOTAL WATER PLANT		\$	\$ 15,145	\$ 641,383	\$ 467,071	\$ 1,157,548	\$ 1,115

W-4(b)
GROUP _____

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	40		2.50
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	27		3.70
308	Infiltration Galleries and Tunnels			
309	Supply Mains	32		3.13
310	Power Generation Equipment			
311	Pumping Equipment	17		5.88
320	Water Treatment Equipment	17		5.88
330	Distribution Reservoirs and Standpipes	30		3.33
331	Transmission and Distribution Mains	38		2.63
333	Services	35		2.86
334	Meters and Meter Installations	12		8.33
335	Hydrants	40		2.50
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment	20		5.00
340	Office Furniture and Equipment			
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment	5		20.00
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
301	ORGANIZATION	-0-	379		379
304	Structures and Improvements	\$ 16,449	\$ 870	\$	\$ 870 0
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	212,020	8,542		8,542 0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	68,987	4,436		4,436 0
310	Power Generation Equipment				0
311	Pumping Equipment	87,447	9,989		9,989 0
320	Water Treatment Equipment	403,937	26,994		26,994 0
330	Distribution Reservoirs and Standpipes	496,080	20,952		20,952 0
331	Transmission and Distribution Mains	69,685	7,434		7,434 0
333	Services	71,309	4,792		4,792 0
334	Meters and Meter Installations	17,565	2,301		2,301 0
335	Hydrants	2,875	333		333 0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment	8,278	1,396		1,396 0
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment	1,115	0		-0- 0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,455,747	\$ 88,418	\$	\$ 88,418 0

* Specify nature of transaction
Use () to denote reversal entries.

W-6(a)
GROUP _____

Service Management Systems

YEAR OF REPORT
December 31, 2011

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (l)
304	Structures and Improvements	\$	\$	\$	\$	\$ 17,319
305	Collecting and Impounding Reservoirs <i>ORC</i>					379
306	Lake, River and Other Intakes					220,562
307	Wells and Springs					73,423
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment	5,132		782	5,914	91,522
320	Water Treatment Equipment	394		425	819	430,112
330	Distribution Reservoirs and Standpipes					517,032
331	Transmission and Distribution Mains	2,035		1,007	3,042	74,077
333	Services					76,101
334	Meters and Meter Installations	3,300		825	4,125	15,741
335	Hydrants					3,208
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					9,674
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					1,115
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 10,861	\$	\$ 3,039	\$ 13,900	\$ 1,530,265

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
	NONE	\$ _____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
Total Credits			\$ _____

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 301,565
Debits during the year: Accruals charged to Account 272	\$ 30,527
Other debits (specify): _____ _____	_____ _____
Total debits	\$ 30,527
Credits during the year (specify): _____ _____	\$ -0-
Total credits	\$ -0-
Balance end of year	\$ 332,092

W-8(a)
GROUP _____

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers			97,210
461.2	Sales to Commercial Customers			6,104
461.3	Sales to Industrial Customers			3,676
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			39,570
Total Metered Sales		270	290	\$ 146,560
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers	94	94	100,572
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales				\$ 247,132
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			210
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 210
Total Water Operating Revenues				\$ 247,342

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

Renown

W-9
GROUP _____

Service Management Systems

YEAR OF REPORT
December 31, 2011

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 11,272	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water			
615	Purchased Power	31,721		
616	Fuel for Power Production	279		
618	Chemicals	3,959		
620	Materials and Supplies	6,830		
631	Contractual Services-Engineering			
632	Contractual Services - Accounting	27,985		
633	Contractual Services - Legal	10,812		
634	Contractual Services - Mgt. Fees	514		
635	Contractual Services - Testing	10,800		
636	Contractual Services - Other	47,513		
641	Rental of Building/Real Property	2,813		
642	Rental of Equipment	2,691		
650	Transportation Expenses	9,855		
656	Insurance - Vehicle			
657	Insurance - General Liability	5,318		
658	Insurance - Workman's Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense			
675	Miscellaneous Expenses	17,953		
Total Water Utility Expenses		\$ 190,314	\$	\$

Service Management Systems, Inc.

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY:

Aquarina Development, Brevard Co.

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)+(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		1.177 MG		1.177 MG	1.037 MG
February		1.293		1.293	1.127
March		2.229 *		2.229 *	1.935
April		1.099		1.099	0.857
May		1.246 *		1.246 *	1.082
June		0.930		0.930	0.820
July		1.413 *		1.413 *	1.227
August		1.269 *		1.269 *	1.102
September		0.958 *		0.958 *	0.832
October		0.828		0.828	0.821
November		0.837		0.837	0.823
December		0.998		0.998	0.669
Total for Year		14.277 MG		14.277 MG	12.332 MG

13.6%

If water is purchased for resale, indicate the following:

Vendor None

Point of delivery None

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
<u>Potable well #1</u>	<u>1.0 MGD</u>	<u>0.074 MGD</u>	<u>S. Aquifer</u>
<u>Potable well #2</u>	<u>1.0 MGD</u>	<u>0.110 MGD</u>	<u>S. Aquifer</u>

* - this meter was broken and unreported until August 2011 when it was repaired these were estimated on loss average of 13.6%

W-11
GROUP _____
SYSTEM _____

these are estimated based on total services sold

UTILITY NAME: Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	*	_____
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	*	_____
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	*	(INFO NOT AVAIL AT THIS TIME)
LIME TREATMENT		
Unit rating (i.e., GPM, pounds per gallon): _____	Manufacturer:	_____
FILTRATION		
Type and size of area:		
Pressure (in square feet): _____	Manufacturer:	_____
Gravity (in GPM/square feet): _____	Manufacturer:	_____

Service Management Systems

YEAR OF REPORT
December 31, 2011

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (e x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				

DETAILS NOT AVAIL
THIS YEAR
(IN LITIGATION)

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
ERC = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC Calculation:

UTILITY NAME: Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. _____ *
2. Maximum number of ERCs * which can be served. _____
3. Present system connection capacity (in ERCs *) using existing lines. _____
4. Future connection capacity (in ERCs *) upon service area buildout. _____ *
5. Estimated annual increase in ERCs *. _____ 0-5
6. Is the utility required to have fire flow capacity? _____ *
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. _____
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____

9. When did the company last file a capacity analysis report with the DEP? _____ * INFORMATION NOT
10. If the present system does not meet the requirements of DEP rules: AVAILABLE THIS YEAR
(IN LITIGATION)
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____
 - b. Have these plans been approved by DEP? _____ *
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading. _____
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # _____
12. Water Management District Consumptive Use Permit # _____
 - a. Is the system in compliance with the requirements of the CUP? _____
 - b. If not, what are the utility's plans to gain compliance? _____

_____ *

* An ERC is determined based on the calculation on the bottom of Page W-13.

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME:

Service Management Systems

YEAR OF REPORT December 31, <u>2011</u>

SYSTEM NAME / COUNTY :

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 2,244,218
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	1,755,150
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	763,570
252	Advances for Construction	F-20	
Subtotal			\$ (274,502)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 343,126
Subtotal			\$ 68,624
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		10,874
	Other (Specify):		
WASTEWATER RATE BASE			\$ 79,498
WASTEWATER OPERATING INCOME		S-3	\$ 20,211
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			25.4 %

- NOTES :
- (1) Estimate based on the methodology used in the last rate proceeding.
 - (2) Include only those Acquisition Adjustments that have been approved by the Commission.
 - (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$ 137,838
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
	Net Operating Revenues		\$
401	Operating Expenses	S-10(a)	\$ 96,995
403	Depreciation Expense	S-6(a)	28,392
	Less: Amortization of CIAC	S-8(a)	10,226
	Net Depreciation Expense		\$ 18,166
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		2,203
	Utility Regulatory Assessment Fee		5,076
408.11	Property Taxes		1,114
408.12	Payroll Taxes		75
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 12,468
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 113,629
	Utility Operating Income		\$ 24,209
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 24,209

Rension

Service Management Systems

YEAR OF REPORT
December 31, 2011

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 15,145	\$	\$	\$
352	Franchises				
353	Land and Land Rights	33,680			
354	Structures and Improvements	32,285	2,459		34,744
355	Power Generation Equipment				
360	Collection Sewers - Force	206,148			
361	Collection Sewers - Gravity	328,569			
362	Special Collecting Structures				
363	Services to Customers	171,175			
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	54,502			
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	1,193,560	3,094	2,095	1,194,559
381	Plant Sewers				
382	Outfall Sewer Lines	157,892			
389	Other Plant Miscellaneous Equipment	14,056			
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	29,943			
398	Other Tangible Plant	3,805			
Total Wastewater Plant		\$ 2,240,760	\$ 5,553	\$ 2,095	\$ 2,244,218

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

Service Management Systems

YEAR OF REPORT
December 31, 2011

UTILITY NAME:

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (m)	.7 GENERAL PLANT (n)
351	Organization	\$ 15,145						
352	Franchises							
353	Land and Land Rights				33,680			
354	Structures and Improvements				34,744			
355	Power Generation Equipment							
360	Collection Sewers - Force		266,148					
361	Collection Sewers - Gravity		328,569					
362	Special Collecting Structures							
363	Services to Customers		171,175					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			54,502				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				1,194,559			
381	Plant Sewers							
382	Outfall Sewer Lines				157,897			
389	Other Plant Miscellaneous Equipment				14,056			
390	Office Furniture and Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							29,943
398	Other Tangible Plant							3805
Total Wastewater Plant		\$ 15,145	\$ 765,892	\$ 54,502	\$ 1,444,931	\$ 0	\$ 0	\$ 33,748

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment			
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			
363	Services to Customers	38		2.63%
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells			
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers			
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	32		3.13%
390	Office Furniture and Equipment			
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			6.67%
397	Miscellaneous Equipment	15		6.25%
398	Other Tangible Plant	16		
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

351 ACCT. NO. (a)	ORGANIZATION ACCOUNT NAME (b)	-0- BALANCE AT BEGINNING OF YEAR (c)	379 ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ 20,010	\$ 1,049	\$	\$ 1,049
355	Power Generation Equipment				
360	Collection Sewers - Force	123,761	6,865		6,865
361	Collection Sewers - Gravity	96,762	7,294		7,294
362	Special Collecting Structures				
363	Services to Customers	94,452	4,502		4,502
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	21,330	3,030		3,030
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	1,193,560	3,919		3,919
381	Plant Sewers				
382	Outfall Sewer Lines	157,892			
389	Other Plant Miscellaneous Equipment	6,082	440		440
390	Office Furniture and Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	10,941	1,997		1,997
398	Other Tangible Plant	3,674	131		131
Total Depreciable Wastewater Plant in Service		\$ 1,728,464	\$ 29,606	\$	\$ 29,606

* Specify nature of transaction.
Use () to denote reversal entries.

S-6(a)
GROUP _____

Service Management Systems

UTILITY NAME: _____

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

351 ACCT. NO. (a)	ORGANIZATION ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	379 BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$	21,059
355	Power Generation Equipment					
360	Collection Sewers - Force					130,626
361	Collection Sewers - Gravity					104,056
362	Special Collecting Structures					
363	Services to Customers					98,954
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					24,360
375	Reuse Transmission and Distribution System					
380	Treatment and Disposal Equipment	2,095		825	2,920	1,194,559
381	Plant Sewers					
382	Outfall Sewer Lines					157,892
389	Other Plant Miscellaneous Equipment					6,522
390	Office Furniture and Equipment					
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					12,938
398	Other Tangible Plant					3,805
Total Depreciable Wastewater Plant in Service		\$ 2,095	\$	\$ 825	\$ 2,920	\$ 1,755,150

157,892

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

WASTEWATER CIAC SCHEDULE "A"
 ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
 MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
NONE	N/A	\$ _____	\$ _____
		_____	_____
		_____	_____
		_____	_____
		_____	_____
Total Credits			\$ _____

**ACCUMULATED AMORTIZATION OF WASTEWATER
 CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 332,899
Debits during the year: Accruals charged to Account 272	\$ 10,227
Other debits (specify): _____ _____	_____ _____
Total debits	\$ 10,227
Credits during the year (specify): _____ _____	\$ _____ _____
Total credits	\$ _____
Balance end of year	\$ 343,126

S-8(a)
GROUP _____

Service Management Systems

YEAR OF REPORT
December 31, 2011

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

WASTEWATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$ _____

<i>None</i>		_____

Total Credits		\$ _____

Service Management Systems

YEAR OF REPORT
December 31, 2011

UTILITY NAME: _____

SYSTEM NAME / COUNTY: _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues			\$ 6,620
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			\$ 6,620
Measured Revenues:				
522.1	Residential Revenues			91,097
522.2	Commercial Revenues			5,220
522.3	Industrial Revenues			2,148
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			32,753
522	Total Measured Revenues			\$ 131,218
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales				\$ 137,838
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
Total Other Wastewater Revenues				\$ -0-

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

Person

S-9(a)
GROUP _____

Service Management Systems

YEAR OF REPORT
December 31, 2011

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues		None	\$ _____
540.2	Commercial Reuse Revenues			\$ _____
540.3	Industrial Reuse Revenues			\$ _____
540.4	Reuse Revenues From Public Authorities			\$ _____
540.5	Other Revenues			\$ _____
540	Total Flat Rate Reuse Revenues			\$ -0-
541.1	Measured Reuse Revenues: Residential Reuse Revenues		None	\$ _____
541.2	Commercial Reuse Revenues			\$ _____
541.3	Industrial Reuse Revenues			\$ _____
541.4	Reuse Revenues From Public Authorities			\$ _____
541	Total Measured Reuse Revenues			\$ -0-
544	Reuse Revenues From Other Systems			\$ _____
Total Reclaimed Water Sales				\$ -0-
Total Wastewater Operating Revenues				\$ <u>137,838</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

Revision

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 5,636						\$ 5,636
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power	15,870			3,000		12,870	
716	Fuel for Power Production							
718	Chemicals	2,784					2,784	
720	Materials and Supplies	4,107						4,107
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	13,993						
733	Contractual Services - Legal	10,579						
734	Contractual Services - Mgt. Fees	257						
735	Contractual Services - Testing							
736	Contractual Services - Other	16,804					16,804	
741	Rental of Building/Real Property	1,279						
742	Rental of Equipment							
750	Transportation Expenses	4,914						
756	Insurance - Vehicle							
757	Insurance - General Liability	2,826						
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	7,947					7,947	
Total Wastewater Utility Expenses		\$ 86,995			\$ 3,000		\$ 40,405	\$ 9,743

UTILITY NAME:

Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	_____	_____	_____	_____	_____
704	Employee Pensions and Benefits	_____	_____	_____	_____	_____	_____
710	Purchased Sewage Treatment	██████████	██████████	██████████	██████████	██████████	██████████
711	Sludge Removal Expense	██████████	██████████	██████████	██████████	██████████	██████████
715	Purchased Power	_____	_____	_____	██████████	_____	██████████
716	Fuel for Power Purchased	_____	_____	_____	██████████	_____	██████████
718	Chemicals	██████████	██████████	_____	_____	_____	_____
720	Materials and Supplies	_____	_____	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	_____	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	13,993	_____	_____	_____	_____
733	Contractual Services - Legal	_____	10,579	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	257	_____	_____	_____	_____
735	Contractual Services - Testing	_____	_____	_____	_____	_____	_____
736	Contractual Services - Other	_____	_____	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	1,279	_____	_____	_____	_____
742	Rental of Equipment	_____	_____	_____	_____	_____	_____
750	Transportation Expenses	_____	4,914	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	2,826	_____	_____	_____	_____
758	Insurance - Workman's Comp.	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	_____	_____	_____	_____	_____
760	Advertising Expense	██████████	_____	██████████	██████████	██████████	██████████
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	██████████	_____	██████████	██████████	██████████	██████████
767	Regulatory Commission Exp.-Other	_____	_____	_____	_____	_____	_____
770	Bad Debt Expense	_____	██████████	██████████	██████████	██████████	██████████
775	Miscellaneous Expenses	_____	_____	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ _____	\$ 33,848	\$ _____	\$ _____	\$ _____	\$ _____

Service Management Systems

YEAR OF REPORT
December 31, 2011

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0		
3/4"	Displacement	1.5		
1"	Displacement	2.5		
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				

EXACT NUMBERS NOT AVAILABLE THIS YEAR (IN LITIGATION)

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

UTILITY NAME: Service Management Systems

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>.099 MGD</u>		
Basis of Permit Capacity (1)			
Manufacturer			
Type (2)			
Hydraulic Capacity			
Average Daily Flow	<u>1,0396 MG</u>		
Total Gallons of Wastewater Treated	<u>14.465 MG</u>		
Method of Effluent Disposal	<u>Perc Ponds</u>		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

Service Management Systems

YEAR OF REPORT
December 31, 2011

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

OTHER WASTEWATER SYSTEM INFORMATION

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

- 1. Present number of ERCs* now being served _____ *
- 2. Maximum number of ERCs* which can be served _____
- 3. Present system connection capacity (in ERCs*) using existing lines _____
- 4. Future connection capacity (in ERCs*) upon service area buildout _____
- 5. Estimated annual increase in ERCs* _____ *
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
* DETAIL INFO NOT AVAIL THIS YEAR (IN LITIGATION)
- 7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. _____ *
- 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
If so, when? _____
- 9. Has the utility been required by the DEP or water management district to implement reuse?
If so, what are the utility's plans to comply with this requirement? _____
- 10. When did the company last file a capacity analysis report with the DEP? _____
- 11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
- 12. Department of Environmental Protection ID # _____ *

* An ERC is determined based on the calculation on S-11.

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Service Management Systems

Company _____

For the Year Ended December 31, 2011

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	<u>146,770</u>	<u>146,770</u>	<u>-0-</u>
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	<u>100,572</u>	<u>100,572</u>	<u>-0-</u>
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	_____	_____	_____
Total Water Operating Revenue	\$ <u>247,342</u>	\$ <u>247,342</u>	\$ <u>-0-</u>
LESS: Expense for Purchased Water from FPSC-Regulated Utility	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Net Water Operating Revenues	\$ <u>247,342</u>	\$ <u>247,342</u>	\$ <u>-0-</u>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations**

Service Management Systems

ss A & B

Company:

For the Year Ended December 31, 2011

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ 6,620	\$ 6,620	\$ -0-
Total Measured Revenues (522.1 - 522.5)	131,218	131,218	-0-
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)			
Interdepartmental Revenues (525)			
Total Other Wastewater Revenues (530 - 536)			
Reclaimed Water Sales (540.1 - 544)			
Total Wastewater Operating Revenue	\$ 137,838	\$ 137,838	\$ -0-
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 137,838	\$ 137,838	\$ -0-

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).