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June 28, 2010

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COMMISSION
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Florida Public Service Commission
Ann Cole, Commission Clerk
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

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

Dear Ms. Cole:

On June 25, 2010, I discovered that, through a clerical error, some of the pages in Volume I of the minimum filing requirements ("MFRs") provided by Water Management Services, Inc. ("WMSI") to the Florida Public Service Commission ("Commission") inadvertently were not updated prior to being filed with the Commission Clerk. I have confirmed that the copies received by the Commission's General Counsel's Office contain the updated pages and, to the best of our knowledge, so do the other copies filed with the Commission, including the copies distributed to technical staff. Further, I have verified that the copy supplied to the Office of Public Counsel and the copies available at WMSI's offices for public inspection contain the updated pages. Thus, it appears that in updating the copies of Volume I prior to filing, only the copy for the Commission's Clerk was inadvertently missed, resulting in some outdated pages being provided in error. Therefore, enclosed please find updated pages for the Commission Clerk's copy of Volume I of the MFRs.

Please note that all other pages in the Commission Clerk's copy of Volume I are correct. In addition, the Application, the direct testimony of Gene Brown, the direct testimony and exhibits of Frank Seidman, and Volumes II and III of the MFRs are also correct.

Thank you for assistance with this matter. Please let me know if you have any questions.

Sincerely,



Lisa C. Scoles, Esq.

Enclosures

cc: Joe McGlothlin, Office of Public Counsel (w/ enclosures)
Keino Young, General Counsel's Office (w/ enclosures)

DOCUMENT NUMBER-DATE

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FPSC-Commission Clerk

Schedule of Water Rate Base

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) 13 Mo Avg Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 8,932,312	\$ 1,572,072 (A)	\$ 10,504,384	A-3, A-6
2	Utility Land & Land Rights	90,994	450,000 (A)	540,994	A-6
3	Less: Non-Used & Useful Plant		(46,325) (B)	(46,325)	A-3, A-7
4	Construction Work in Progress		- (C)	-	A-3, A-18
5	Less: Accumulated Depreciation	(3,263,577) \$	151,326 (D)	(3,112,251)	A-3, A-10
6	Less: CIAC	(3,228,165)		(3,228,165)	A-12
7	Accumulated Amortization of CIAC	1,327,593	(E)	1,327,593	A-3, A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction	(20,864)		(20,864)	A-16
11	Working Capital Allowance	<u>181,157</u>	<u>-</u> (F)	<u>181,157</u>	A-3, A-17
12	Total Rate Base	<u>\$ 4,019,449</u>	<u>\$ 2,127,073</u>	<u>\$ 6,146,522</u>	

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Schedule of Adjustments to Rate Base

Florida Public Service Commission

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

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

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

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant in Service - Proforma</u>		
2	Supply Main Extension	156,156	
3	Water Plant Process Improvements	272,250	
4	Land required for building new Tank & WTP	450,000	
5	Concrete Ground Storage Tank	970,900	
6	Replace/Rehab Electrical System	330,675	
7	Upgrade Distribution System	22,500	
8	ProForma Plant Retirements	(180,409)	-
9	Total Plant in Service	\$ 2,022,072	\$ -
10	<u>(B) Net Non-used and Useful Adjustment</u>	\$ (46,325)	\$ -
11	<u>(C) Construction Work in Progress</u>	\$ -	\$ -
12	<u>(D) Accumulated Depreciation - Proforma</u>		
13	Supply Main Extension	2,231	
14	Water Plant Process Improvements	6,188	
15	Concrete Ground Storage Tank	12,136	
16	Rehab Electrical System - Wells	8,267	
18	Upgrade Distribution System	262	
18	ProForma Plant Retirements	(180,409)	-
19	Total Accumulated Depreciation	\$ (151,326)	\$ -
20	<u>(E) Accumulated Amortization of CIAC</u>		
21		\$ -	\$ -
22	<u>(F) Working Capital, Balance Sheet Method, see Sch. A-17</u>	\$ 181,157	\$ -

Schedule of Adjustments to Rate Base - Detail

Florida Public Service Commission

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

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

(A) - PROFORMA ADJUSTMENTS

A1 - Proforma Plant Additions						
	Account No.	Installed Cost	Depreciable Life, years	Annual Depr. Exp.	TY Depr. Amortization	
1	Supply Main Extension	309	156,156	35	4,462	2,231
	Relocate portion of 12" Supply Main from bridge main to island. This portion is exposed to the elements and subject to sea water contamination.					
2	Water plant Process Improvements	320	272,250	22	12,375	6,188
	Install new high service pumps, controls, improve chlorination system, relocate generator & fuel storage tank					
3	Concrete Ground Storage Tank					
	Land required for building new Tank & WTP					
		303	450,000			-
	Replace existing ground storage tank and aerators. The existing tank has reached end of useful life and is subject to catastrophic failure.					
		330	970,900	40	24,273	12,136
4	Replace and/or Rehabilitate electrical equipment	311	330,675	20	16,534	8,267
5	Upgrade distribution system	331	<u>22,500</u>	43	<u>523</u>	<u>262</u>
	Subtotal - Adjustments for Proforma Plant Additions		2,202,481		58,166	29,083
A2 - Proforma Plant Retirements @ 12/31/10 (See Sch B-3 for Amortization of Prudent Early Retirement of Plant)						
	Account No.	Original Cost Retired		Annual Depr. Exp. Removed	Accum Amort. Retired	
	High Service Pump Controller	307	(4,349)	(145)	(4,349)	
	High Service Pump & Motor #2	309	(25,000)	(714)	(25,000)	
	Aerator #2	309	(25,000)	(714)	(25,000)	
	High Service Pump Flow meters (3)	309	(35,138)	(1,004)	(35,138)	
	Pipes & Valves, net of \$5K salvage	309	(40,000)	(1,143)	(40,000)	
	High Service Pump #1	311	(3,913)	(196)	(3,913)	
	Well Pump Master Controller	311	(39,611)	(1,981)	(39,611)	
	Aerator #1	320	<u>(7,399)</u>	<u>(336)</u>	<u>(7,399)</u>	
	Subtotal - Adjustments for Retired Plant		(180,409)	(6,233)	(180,409)	
VEHICLE USE ADJUSTMENTS						
Part of (B) Net Non Used & Useful Adjustment						
	Account No.	Original Cost	Depreciable Life, years	Annual Depr. Exp.	Accum Amortization	
	2008 GMC Truck assigned to G. Brown, purchased 10/07	341	41,870	6	6,978	15,120
	2007 Chevrolet SUV assigned to S. Chase, purchased 2/09	341	30,413	6	5,069	4,224
	Total		<u>72,283</u>		<u>12,047</u>	<u>19,344</u>
	Adjust 50% for non-utility use (Included in Non-Used Adjustments)		(36,142)		(6,024)	(9,672)

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

Florida Public Service Commission

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

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

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

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/08	(3) Test Year 12/31/09	(4) 13 Mo Average	(5) Adjustments	(6) Adjusted 13 Mo. Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-	-	-	-		
3	302.1 Franchises	-	-	-	-	-		
4	399.1 Other Plant & Misc. Equipment	-	-	-	-	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	67,443	67,443	67,443		67,443		
7	304.2 Structures & Improvements	70,444	73,471	71,089		71,089		
8	305.2 Collect. & Impound. Reservoirs	-	-	-		-		
9	306.2 Lake, River & Other Intakes	-	-	-		-		
10	307.2 Wells & Springs	405,021	405,021	405,021	(4,349)	400,672		
11	308.2 Infiltration Galleries & Tunnels	-	-	-		-		
12	309.2 Supply Mains	3,984,508	3,984,508	3,984,508	31,018	4,015,526		
13	310.2 Power Generation Equipment	113,061	113,061	113,061		113,061		
14	311.2 Pumping Equipment	224,689	224,689	224,689	287,151	511,840		
15	339.2 Other Plant & Misc. Equipment	-	-	-		-		
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-		-		
18	304.3 Structures & Improvements	134,122	134,122	134,122		134,122		
19	320.3 Water Treatment Equipment	73,403	73,403	73,403	264,851	338,254		
20	339.3 Other Plant & Misc. Equipment	-	-	-		-		
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	20,151	20,151	20,151	450,000	470,151		
23	304.4 Structures & Improvements	-	-	-		-		
24	330.4 Dist. Reservoirs & Standpipes	362,073	362,073	362,073	970,900	1,332,973		
25	331.4 Trans. & Distribution Mains	2,524,926	2,524,926	2,524,926	22,500	2,547,426	See Sch F-7	(78,864)
26	333.4 Services	233,928	235,616	234,768		234,768		
27	334.4 Meters & Meter Installations	210,692	212,013	211,231		211,231		
28	335.4 Hydrants	129,640	129,640	129,640		129,640		
29	339.4 Other Plant & Misc. Equipment	-	-	-		-		
30	GENERAL PLANT							
31	303.5 Land & Land Rights	3,400	3,400	3,400		3,400		
32	304.5 Structures & Improvements	136,624	148,735	145,288		145,288		
33	340.5 Office Furniture & Equipment	74,071	76,667	74,368		74,368		
34	341.5 Transportation Equipment	149,018	103,927	143,313		143,313	See Sch A-3(2)	(36,142)
35	342.5 Stores Equipment	-	-	-		-		
36	343.5 Tools, Shop & Garage Equipment	35,690	36,433	36,261		36,261		
37	344.5 Laboratory Equipment	-	-	-		-		
38	345.5 Power Operated Equipment	64,551	64,551	64,551		64,551		
39	346.5 Communication Equipment	-	-	-		-		
40	347.5 Miscellaneous Equipment	-	-	-		-		
41	348.5 Other Tangible Plant	-	-	-		-		
42	TOTAL	\$ 9,017,455	\$ 8,993,851	\$ 9,023,306	\$ 2,022,072	\$ 11,045,378		\$ (115,005)

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

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

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

Line No.	(1) Description	(2) 13 Mo Avg Amount Adjusted	(3) Utility Nonused Adjustments	(4) Balance Per Utility
WATER - Final				
1	Plant in Service	\$ 10,504,384	\$ (115,005)	\$ 10,389,378
2	Land	\$ 540,994		\$ 540,994
3	Accumulated Depreciation	\$ (3,112,251)	68,680	(3,043,571)
4	Other (Explain)			
5	Total	\$ 7,933,127	\$ (46,325)	\$ 7,886,801
WATER - Interim				
6	Plant in Service	\$ 8,932,312	\$ (78,864)	\$ 8,853,448
7	Land	\$ 90,994		\$ 90,994
8	Accumulated Depreciation	\$ (3,263,577)	59,008	(3,204,569)
9	Other (Explain)			
10	Total	\$ 5,759,729	\$ (19,856)	\$ 5,739,873

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

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

Florida Public Service Commission

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

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

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
33	12/31/00 Balance	1,581,467	
34	2001 Additions	146,702	
35	2001 Retirements	5,513	
36	2001 Adjustments	-	
37	12/31/01 Balance	1,722,656	
38	2002 Additions	154,885	
39	2002 Retirements	-	
40	2002 Adjustments	-	
41	12/31/02 Balance	1,877,541	
42	2003 Additions	158,562	
43	2003 Retirements	21,216	
44	2003 Adjustments	-	
45	12/31/03 Balance	2,014,887	
46	2004 Additions	304,609	
47	2004 Retirements	225,474	
48	2004 Adjustments	4,066	
49	12/31/04 Balance	2,098,088	
50	2005 Additions	286,803	
51	2005 Retirements	58,192	
52	2005 Adjustments	20,010	
53	12/31/05 Balance	2,346,709	
54	2006 Additions	318,059	
55	2006 Retirements	6,996	
56	2006 Adjustments	-	
57	12/31/06 Balance	2,657,772	
58	2007 Additions	292,199	
59	2007 Retirements	60,040	
60	2007 Adjustments	-	
61	12/31/07 Balance	2,889,931	
62	2008 Additions	293,773	
63	2008 Retirements	36,302	
64	2008 Adjustments	(12,035)	
65	12/31/08 Balance	3,135,367	
66	2009 Additions	267,723	
67	2009 Retirements	41,085	
68	2009 Adjustments	-	
69	12/31/09 Balance	3,362,005	
70	2009 Proforma Additions	29,083	
71	2009 Proforma Retirements	(180,409)	
72	2009 Proforma Adjustments	-	
73	12/31/09 Proforma Balance	3,571,497	

Schedule of Water Accumulated Depreciation By Primary Account
13 Month Average

Florida Public Service Commission

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

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

Schedule: A-9
Page 1 of 2
Preparer: F. Seidman

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/08	(3) Test Year 12/31/09	(4) 13 Mo. Average	(5) Adjustments	(6) Adjusted 13 Mo. Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	<u>INTANGIBLE PLANT</u>							
2	301.1 Organization	-	-	-	-	-		
3	302.1 Franchises	-	-	-	-	-		
4	399.1 Other Plant & Misc. Equipment	-	-	-	-	-		
5	<u>SOURCE OF SUPPLY AND PUMPING PLANT</u>							
6	303.2 Land & Land Rights	-	-	-	-	-		
7	304.2 Structures & Improvements	20,121	22,033	20,702	-	20,702		
8	305.2 Collect. & Imbound. Reservoirs	-	-	-	-	-		
9	306.2 Lake, River & Other Intakes	-	-	-	-	-		
10	307.2 Wells & Springs	178,344	190,293	184,319	(4,349)	179,970		
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-		
12	309.2 Supply Mains	735,024	863,306	799,165	(122,907)	676,259		
13	310.2 Power Generation Equipment	76,313	82,567	79,440	-	79,440		
14	311.2 Pumping Equipment	147,031	157,079	152,055	(35,257)	116,798		
15	339.2 Other Plant & Misc. Equipment	-	-	-	-	-		
16	<u>WATER TREATMENT PLANT</u>							
17	303.3 Land & Land Rights	-	-	-	-	-		
18	304.3 Structures & Improvements	38,310	40,221	39,050	-	39,050		
19	320.3 Water Treatment Equipment	38,892	40,980	39,936	(1,211)	38,725		
20	339.3 Other Plant & Misc. Equipment	-	-	-	-	-		
21	<u>TRANSMISSION & DISTRIBUTION PLANT</u>							
22	303.4 Land & Land Rights	-	-	-	-	-		
23	304.4 Structures & Improvements	-	-	-	-	-		
24	330.4 Dist. Reservoirs & Standpipes	231,543	242,272	236,908	12,136	249,044		
25	331.4 Trans. & Distribution Mains	1,158,568	1,200,241	1,179,405	262	1,179,666	See Sch F-7	(59,008)
26	333.4 Services	138,601	145,068	141,826	-	141,826		
27	334.4 Meters & Meter Installations	148,530	153,734	151,118	-	151,118		
28	335.4 Hydrants	67,866	70,997	69,432	-	69,432		
29	339.4 Other Plant & Misc. Equipment	-	-	-	-	-		
30	<u>GENERAL PLANT</u>							
31	303.5 Land & Land Rights	-	-	-	-	-		
32	304.5 Structures & Improvements	39,024	44,604	42,312	-	42,312		
33	340.5 Office Furniture & Equipment	21,839	26,579	24,172	-	24,172		
34	341.5 Transportation Equipment	54,164	33,070	58,763	-	58,763	See Sch A-3(2)	(9,672)
35	342.5 Stores Equipment	-	-	-	-	-		
36	343.5 Tools, Shop & Garage Equipment	14,635	17,022	15,726	-	15,726		
37	344.5 Laboratory Equipment	-	-	-	-	-		
38	345.5 Power Operated Equipment	26,559	31,939	29,249	-	29,249		
39	346.5 Communication Equipment	-	-	-	-	-		
40	347.5 Miscellaneous Equipment	-	-	-	-	-		
41	348.5 Other Tangible Plant	-	-	-	-	-		
42	TOTAL	\$ 3,135,367	\$ 3,362,005	\$ 3,263,577	\$ (151,326)	\$ 3,112,251		\$ (68,680)

Schedule of Water Net Operating Income

Florida Public Service Commission

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

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

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

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 1,319,313	\$ (17,646) (A)	\$ 1,301,667	\$ 641,629 (G)	\$ 1,943,296	B-4, E-2
2	Operation & Maintenance	1,057,196	118,756 (B)	1,175,952	57,153 (H)	1,233,105	B-6, B-3
3	Depreciation, net of CIAC Amort.	175,545	50,100 (C)	225,645	-	225,645	B-14, B-3
4	Amortization	14,616	23,450 (D)	38,066	-	38,066	B-3
5	Taxes Other Than Income	100,197	9,469 (E)	109,666	28,873 (I)	138,539	B-15, B-3
6	Provision for Income Taxes	-	- (F)	-	- (J)	-	C-1, B-3
7	OPERATING EXPENSES	1,347,554	201,774	1,549,329	86,027	1,635,355	
8	NET OPERATING INCOME	\$ (28,242)	\$ (219,420)	\$ (247,662)	\$ 555,603	\$ 307,941	
9	RATE BASE	\$ 4,019,449		\$ 6,146,522		\$ 6,146,522	
10	RATE OF RETURN	(0.70) %		(4.03) %		5.01 %	

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

Line No.	Description	Water	Wastewater
1	(A) <u>Operating Revenues</u>		
2	Adjust for annualized revenue at current rates	\$ (18,824)	\$ -
3	Increase in Misc. Service Charges (Sch. E-2 & E-4)	1,178	-
4	Total adjustment to TY Revenue	\$ (17,646)	\$ -
5	(B1) <u>Operations & Maintenance (O & M) Expenses - Adj. to Normalize Exp. Detail @ page 2</u>		
6	1 Bridge Maint. Contract	\$ 36,000	-
7	2 Tank Maint. Contract	17,380	-
8	3 Billing Software Lease & Maint. Contract	3,720	-
9	4 Engineering Service Contract	20,500	-
10	5 John Deere Lease	2,084	-
11	6 Hydra Platform Lease	16,514	-
12	7 Stuffer Machine Lease	706	-
13	8 Mail Machine Lease	1,285	-
14	9 Vehicle Lease	7,610	-
15	10 Vehicle Lease	8,273	-
16	11 Health Insurance & Employee Pension	5,588	-
17	12 Salaries	(16,250)	-
18	13 Accounting Service Contract	13,775	-
19	Total normalization adjustments to O & M Expense	\$ 117,185	\$ -
20	(B2) <u>Corrections to TY O&M Expenses</u>		
21	1 Reclassify KTA-Tator, Inc. to Engineering (631.80)	\$ 1,500	\$ -
22	2 Reclassify KTA-Tator, Inc. from Legal (633.80)	(1,500)	-
23	3 Record Rutledge Firm TY legal expense booked in 2010	1,570	-
24	Total Corrections to TY O&M Expense	\$ 1,570	\$ -
25	Total adjustment to O & M Expense	\$ 118,756	\$ -
26	(C) <u>Depreciation Expense - Pro Forma see Detail Sch A-3, p.2</u>		
27	1 Supply Main Extension	\$ 4,462	-
28	2 Water Plant Process Improvements	12,375	-
29	3 Concrete Ground Storage Tank	24,273	-
30	5 Rehab Electrical System	16,534	-
31	6 Upgrade Distribution System	523	-
32	7 Remove Expense on Proforma Retired Plant	(6,233)	-
33	8 Non- used & useful depreciation (Sch. B-13)	(1,833)	-
34	Total adjustment to Depreciation Expense	\$ 50,100	\$ -
35	(D) <u>Amortization - Pro Forma see Detail @ p.5</u>		
36	Amortize Prudently Retired Plant	12,879	-
36	Amortize Wastewater Certificate Application Expense	10,570	-
		\$ 23,450	\$ -
37	(E) <u>Taxes Other Than Income (see Sch. B-15)</u>		
38			
39	1. Adjust payroll tax for salary normalization	(1,243)	-
40	2. Property Taxes		-
41	Adjust for 2009 tax liability and for proforma additions to plant and for non-used & useful plant	11,517	-
42			-
43	3. Regulatory Assessment Fees		-
44	Adjust for annualized revenues per Adjust (A) above	(805)	-
45	Total adjustment to Taxes Other	\$ 9,469	\$ -
46	(F) <u>Provision for Income Taxes</u>		
47	Remove negative income tax expense	\$ -	\$ -
48	(G) <u>Revenue Increase</u>		
49	Increase in revenue required by the Utility to realize a 5.01 % rate of return		
	Increase in Water Sales Revenue (Sch. E-2)	640,451	-
	Increase in Misc. Service Charges (Sch. E-2 & E-4)	1,178	-
50	Total Revenue Increase	\$ 641,629	\$ -
51	(H) <u>Rate Case Expenses</u>		
52	1/4 of Rate Case Expense (Sch. B-10)	\$ 57,153	\$ -
53	(I) <u>Taxes Other Than Income</u>		
54	Regulatory Assessment Fees (RAFs)		
55	Adjust for requested revenue increase (Sch B-15)	\$ 28,873	\$ -
56	(J) <u>Provision for Income Taxes</u>		
57	Income Taxes (Sch C-1)	\$ -	\$ -

Net Depreciation Expense - Water

Florida Public Service Commission

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

Schedule: B-13
 Page 1 of 1
 Preparer: F. Seidman
 Recap Schedules: B-1

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

No.	(1) Line Account No. and Name	(2) Test Year 12/31/09	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization					
3	302.1 Franchises					
4	399.1 Other Plant & Misc. Equipment					
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights					
7	304.2 Structures & Improvements	1,907		1,907		
8	305.2 Collect. & Impound. Reservoirs					
9	306.2 Lake, River & Other Intakes					
10	307.2 Wells & Springs	11,949	(145)	11,804		
11	308.2 Infiltration Galleries & Tunnels					
12	309.2 Supply Mains	128,282	886	129,168		
13	310.2 Power Generation Equipment	6,255		6,255		
14	311.2 Pumping Equipment	10,048	14,358	24,405		
15	339.2 Other Plant & Misc. Equipment					
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights					
18	304.3 Structures & Improvements	3,598		3,598		
19	320.3 Water Treatment Equipment	2,087	12,039	14,126		
20	339.3 Other Plant & Misc. Equipment					
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights					
23	304.4 Structures & Improvements	0		-		
24	330.4 Dist. Reservoirs & Standpipes	10,729	24,273	35,002		
25	331.4 Trans. & Distribution Mains	41,673	523	42,196	See Sch F-7	(1,833)
26	333.4 Services	6,467		6,467		
27	334.4 Meters & Meter Installations	5,204		5,204		
28	335.4 Hydrants	3,131		3,131		
29	339.4 Other Plant & Misc. Equipment					
30	GENERAL PLANT					
31	303.5 Land & Land Rights					
32	304.5 Structures & Improvements	3,898		3,898		
33	340.5 Office Furniture & Equipment	4,739		4,739		
34	341.5 Transportation Equipment	19,992		19,992	See Sch A-3(2)	(6,024)
35	342.5 Stores Equipment					
36	343.5 Tools, Shop & Garage Equipment	2,386		2,386		
37	344.5 Laboratory Equipment					
38	345.5 Power Operated Equipment	5,379		5,379		
39	346.5 Communication Equipment					
40	347.5 Miscellaneous Equipment					
41	348.5 Other Tangible Plant	-	-	-		-
42	TOTAL	267,723	51,933	319,656		(7,857)
43	LESS: AMORTIZATION OF CIAC	(92,178)	-	(92,178)		-
44	NET DEPRECIATION EXPENSE - WATER	\$ 175,545	\$ 51,933	\$ 227,478		\$ (7,857)

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

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

Schedule: B-15
 Page 1 of 1
 Preparer: F. Seidman
 Recap Schedules: B-1, B-2

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

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 59,380	\$ 33,265	\$ 4,770	\$ 2,782	\$ 100,197
Adjustments to Test Year (Explain)						
2	Adjust to full 2009 PP tax liability			5,730		5,730
3	Increase in PP tax assoc. with proforma plant			5,787		5,787
4	Adjust payroll tax for salary normalization		(1,243)			(1,243)
5	RAFs assoc. with annualized revenue	(805)				(805)
6	Total Test Year Adjustments	(805)	(1,243)	11,517	-	9,469
7	Adjusted Test Year	58,575	32,022	16,287	2,782	109,666
8	RAFs Assoc. with Revenue Increase	28,873	-	-	-	28,873
9	Total Balance	\$ 87,448	\$ 32,022	\$ 16,287	\$ 2,782	\$ 138,539
SEWER						
10	Test Year Per Books	\$ -	\$ -	\$ -	\$ -	\$ -
Adjustments to Test Year (Explain)						
11	Allocate WSC and Regional Expenses to Mid-County					-
12	Adj. Prop. Tax for allocations, pro-forma & non-used					-
13	Taxes re pro-forma adj. to salaries					-
14	RAFs assoc. with annualized revenue					-
15						-
16	Total Test Year Adjustments	-	-	-	-	-
17	Adjusted Test Year	-	-	-	-	-
18	RAFs Assoc. with Revenue Increase	-	-	-	-	-
19	Total Balance	\$ -	\$ -	\$ -	\$ -	\$ -

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

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

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

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

Line No.		Total Per Books	Utility Adjustments(1)	Utility Adjusted	Adjusted for Increase Water	Increase Sewer
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ (28,242)	\$ (219,420)	\$ (247,662)	\$ 307,941	\$ -
2	Other Income	-	-	-	-	-
3	Adjustment (immaterial irreconcilable difference)	-	-	-	-	-
4	Add: Income Tax Expense Per Books (Sch. B-1)	\$ -	\$ -	-	-	-
5	Subtotal	(28,242)	(219,420)	(247,662)	307,941	-
6	Less: Interest Charges (Sch. C-3)	-	-	-	307,941	-
7	Taxable Income Per Books	(28,242)	(219,420)	(247,662)	-	-
8	Schedule M Adjustments:					
9	Permanent Differences (From Sch. C-4)	-	-	-	-	-
10	Timing Differences (From Sch. C-5)	-	-	-	-	-
11	Total Schedule M Adjustments	-	-	-	-	-
12	Taxable Income Before State Taxes	(28,242)	(219,420)	(247,662)	-	-
13	Less: State Income Tax Exemption	-	-	-	-	-
14	State Taxable Income	(28,242)	(219,420)	(247,662)	-	-
15	State Income Tax (5.5% of Line 14)*	-	-	-	-	-
16	Limited by NOL	-	-	-	-	-
17	Credits	-	-	-	-	-
18	Current State Income Taxes	-	-	-	-	-
19	Federal Taxable Income (Line 12 - Line 18)	(28,242)	(219,420)	(247,662)	-	-
20	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
21	Federal Income Taxes (Line 19 x Line 20)	-	-	-	-	-
22	Less: Investment Tax Credit Realized	-	-	-	-	-
23	This Year (Sch. C-8)	-	-	-	-	-
24	Current Federal Inc. Taxes (Line 21 - Line 23)	-	-	-	-	-
25	Summary:					
26	Current State Income Taxes (Line 18)	-	-	-	-	-
27	Current Federal Income Taxes (Line 24)	-	-	-	-	-
28	Total Current Income Tax Expense (To C-1)	\$ -	\$ -	\$ -	\$ -	\$ -

29 Note (1): Adjustments to test year operating income are shown on Schedules B-1

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8
 Recap Schedules: C-1

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

Florida Public Service Commission

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

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

Subsidiary [] or Consolidated [X]

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

Line No.		(1) Reconciled To Requested Rate Base	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	6,046,023	98.36 %	4.99 %	4.91 %
2	Short-Term Debt		%	0.00 %	%
3	Preferred Stock	-			
4	Customer Deposits	100,499	1.64 %	6.00 %	0.10 %
5	Common Equity	-	%	11.30 %	0.00 %
6	Tax Credits - Zero Cost	-			
7	Accumulated Deferred Income Tax	- \$	%	0.00 %	%
8	Other (Explain)	-			
9	Total	<u>6,146,523</u>	<u>100.00 %</u>		<u>5.01 %</u>

Note: Cost of Equity based on Order Nos. PSC-09-0430-PAA-WS: 8.58% + 1.087/Equity Ratio,
where Equity ratio = Equity/(Equity + Preferred + Long & Short Term Debt) =

0.00 %

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

Florida Public Service Commission

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

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

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

Line No.	(1) Class of Capital	(2) Prior Year 12/31/08	(3) Test Year 12/31/09	(4) 2010 Proforma	(6) Reconciliation Adjustments		(7) Reconciled To Requested Rate Base
					(5) Specific	(6) Prorate % Prorate Amount	
1	Long-Term Debt	7,827,653	7,730,876	9,919,844		100.00 % (3,873,821)	6,046,023
2	Short-Term Debt	-	-	-		%	
3	Preferred Stock	-	-	-			
4	Common Equity	(1,723,754)	(2,055,446)	(1,857,218)	1,857,218 *	0.00 %	-
5	Customer Deposits	108,815	103,669	100,499			100,499
6	Tax Credits - Zero Cost						
7	Tax Credits - Wtd. Cost						
8	Accum. Deferred Income Tax						
9	Other (explain)						
10							
11	Total	6,212,714	5,779,100	8,163,125	\$ 1,857,218	100.00 % (3,873,821)	6,146,522

* Zero out negative equity.

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

Rate Schedule

Florida Public Service Commission

Company: Water Management Services, Inc.

Schedule: E-1 Final/ Interim

Docket No.: 100104-WU

Page 1 of 1

Test Year Ended: December 31, 2009

Preparer: F. Seidman

Water [X] or Sewer []

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

Line No	(1) Class/Meter Size	(2) Test Year all 2009	(3) Post Test Year eff. 2/9/2010	(4) Interim Rates	(5) Proposed Rates Change Tiers
1	Residential				
2	5/8" x 3/4"	27.89	27.50	34.41	58.42
3	3/4"	41.84	41.26	51.63	87.64
4	1"	69.74	68.78	86.07	146.10
5	1 1/2"	139.47	137.54	172.12	292.16
6	Gallage Charge (per 1000 gallons)				
7	0-8,000 gallons	3.32	3.27	4.09	2.99
8	8,001-15,000 gallons	4.14	4.08	5.11	2.99
9	over 15,000 gallons	4.98	4.91	6.14	4.48
10	General Service, incl. Public & Multi-family				
11	5/8" x 3/4"	27.89	27.50	34.41	58.42
12	3/4"	41.84	41.26	51.63	87.64
13	1"	69.74	68.78	86.07	146.10
14	1 1/2"	139.47	137.54	172.12	292.16
15	2"	223.16	220.08	275.41	467.50
16	3" Compound	418.42	412.64	516.38	876.53
17	3" Turbine	488.16	481.42	602.45	1,022.64
18	4" Compound	697.37	687.74	860.64	1,460.90
19	4" Turbine	836.84	825.28	1,032.76	1,753.07
20	6" Compound	1,394.73	1,375.46	1,721.26	2,921.76
21	6" Turbine	1,743.42	1,719.33	2,151.58	3,652.21
22	8" Compound	2,253.38	2,200.75	2,754.03	4,674.85
23	8" Turbine	2,510.52	2,475.83	3,098.26	5,259.17
24	10" Compound	3,207.89	3,163.57	3,958.90	6,720.08
25	10" Turbine	4,044.73	3,988.85	4,991.66	8,473.14
26	12" Compound	5,997.36	5,914.50	7,401.43	12,563.62
27	Gallage Charge				
28	(per 1000 gallons)	4.72	4.65	5.82	3.30

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

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

Schedule: E-2 Final
 Page 1 of 2
 Preparer: P. Seldman

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

Line No.	(1) Class/Meter Size	(5) Test Year Bills/Gallons	(6) Rates 2009	(7) Rates Eff. 2/9/10	(9) Test Year Revenues	(10) Test Year Annualized @ 2/9/10 Rates	(11) Reprased Test Year Bills/Gallons	(12) Proposed Rates Change in Structure	(13) Revenue at Proposed Rates Change Tiers
1	Residential								
2	5/8" x 3/4" (R1)	19,021	\$ 27.89	\$ 27.50	\$ 530,496	\$ 523,078	18,450	\$ 58.42	\$ 1,077,791
3	3/4" (R1Q)	953	41.84	41.26	39,874	39,321	924	\$ 87.64	\$ 81,020
4	1" (R2)	277	69.74	68.78	19,318	19,052	269	\$ 146.10	\$ 39,236
5	1 1/2" (R3)	36	139.47	137.54	5,021	4,951	35	\$ 292.16	\$ 10,202
6	Total residential Bills/ BFC Rev.	20,287			\$ 594,708	\$ 586,402	19,678		\$ 1,208,269
7	0-8,000 gallons	75,645	\$ 3.32	\$ 3.27	\$ 251,141	\$ 247,359	75,645	\$ 2.99	\$ 225,858
8	8,001-15,000 gallons	20,294	4.14	4.08	84,017	82,800	18,265	2.99	54,534
9	over 15,000 gallons	28,333	4.98	4.91	141,098	139,115	25,500	4.48	114,204
10	Total residential Gallons/ Gals rev.	124,272			\$ 476,257	\$ 469,274	119,409		\$ 394,595
11	Total Residential Revenue				\$ 1,070,965	\$ 1,055,675			\$ 1,602,865
12	Average Residential Bill				\$ 52.70	\$ 52.04			\$ 79.01
13	General Service - Commercial								
14	5/8" x 3/4" (C1)	606	\$ 27.89	\$ 27.50	\$ 16,901	\$ 16,665	606	\$ 58.42	\$ 35,400
15	M Gallons	5,232	4.72	4.65	24,695	24,329	5,232	\$ 3.30	\$ 17,289
16	3/4" (C1Q)	20	41.84	41.26	837	825	20	\$ 87.64	\$ 1,753
17	M Gallons	283	4.72	4.65	1,336	1,316	283	\$ 3.30	\$ 935
18	1" (C2)	257	69.74	68.78	17,923	17,676	237	\$ 146.10	\$ 37,548
19	M Gallons	3,564	4.72	4.65	16,822	16,573	3,564	\$ 3.30	\$ 11,777
20	1 1/2" (C3)	84	139.47	137.54	11,715	11,533	84	\$ 292.16	\$ 24,542
21	M Gallons	2,960	4.72	4.65	13,971	13,764	2,960	\$ 3.30	\$ 9,782
22	2" (C4)&(CC2)	60	223.16	220.08	13,390	13,205	60	\$ 467.50	\$ 28,050
23	M Gallons	2,687	4.72	4.65	12,683	12,495	2,687	\$ 3.30	\$ 8,879
24	3" Compound (CC3)	24	418.42	412.64	10,042	9,903	24	\$ 876.53	\$ 21,037
25	M Gallons	2,425	4.72	4.65	11,446	11,276	2,425	\$ 3.30	\$ 8,014
26	Total GS - Commercial Bills	1,051			\$ 151,761	\$ 149,580	1,051		\$ 205,006
27	Total GS - Commercial Gallons	17,151					17,151		
28	Average GS - Commercial Bill				\$ 144.40	\$ 142.32			\$ 195.06
29	General Service - Public								
30	5/8" x 3/4" (P1)	12	\$ 27.89	\$ 27.50	\$ 335	\$ 330	12	\$ 58.42	\$ 701
31	M Gallons	2	4.72	4.65	9	9	2	\$ 3.30	\$ 7
32	1" (P2)	12	69.74	68.78	837	825	12	\$ 146.10	\$ 1,753
33	M Gallons	350	4.72	4.65	1,652	1,628	350	\$ 3.30	\$ 1,157
34	2" (PC2)	-	-	-	-	-	-	-	-
35	M Gallons	-	223.16	220.08	-	-	-	-	467.50
36	6" Turbine (P6)	12	1,742.42	1,719.33	20,921	20,632	12	\$ 3,652.21	\$ 43,827
37	M Gallons	4,008	4.72	4.65	18,918	18,637	4,008	\$ 3.30	\$ 13,245
38	6" Compound (PC6)	-	1,394.73	1,375.46	-	-	-	-	2,921.76
39	M Gallons	-	4.72	4.65	-	-	-	-	3.30
40	Total GS - Public Bills	36			\$ 42,672	\$ 42,061	36		\$ 60,689
41	Total GS - Public Gallons	4,360					4,360		
42	Average GS - Public Bill				\$ 1,185.33	\$ 1,168.37			\$ 1,685.80
43	General Service - Multi - Family								
44	5/8" x 3/4" (M1)	262	\$ 27.89	\$ 27.50	\$ 7,307	\$ 7,205	262	\$ 58.42	\$ 15,305
45	M Gallons	2,625	4.72	4.65	12,390	12,206	2,625	\$ 3.30	\$ 8,674
46	1" (M2)	78	69.74	68.78	5,440	5,363	78	\$ 146.10	\$ 11,396
47	M Gallons	647	4.72	4.65	3,054	3,009	647	\$ 3.30	\$ 2,138
48	1 1/2" (M3)	24	139.47	137.54	3,347	3,301	24	\$ 292.16	\$ 7,012
49	M Gallons	648	4.72	4.65	3,059	3,013	648	\$ 3.30	\$ 2,141
50	4" Compound (MC4)	12	697.37	687.74	8,368	8,253	12	\$ 1,460.90	\$ 17,531
51	M Gallons	1,848	4.72	4.65	8,723	8,593	1,848	\$ 3.30	\$ 6,107
52	Total GS - Multi - Family Bills	370			\$ 51,688	\$ 50,945	376		\$ 70,304
53	Total GS - Multi - Family Gallons	5,768					5,768		
54	Average GS - Multi - Family Bill				\$ 137.47	\$ 135.49			\$ 186.98
55	Miscellaneous service revenues				\$ 3,157	\$ 3,157			\$ 4,335
56	Total Calculated (Annualized) Revenue				\$ 1,320,242	\$ 1,301,419			\$ 1,943,198
57	Total revenue per books/required				\$ 1,319,313				\$ 1,943,296
58	Immaterial Difference				\$ 929				\$ (98)
59					0.0704%				-0.0050%

Revenue Schedule at Present and Proposed Rates
 Repression Analysis

Florida Public Service Commission

Schedule E-2

Page 2 of 2

Preparer: F. Schiman

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
	Consump.	Cum.	per Block	Cum.	per Block	Consol.	per Block	Avg Flows	Pct of	Pct of
	Level (K)	ERCs	Cum.	Cum.	Cum. Gal.	Factor (K)	Consol.	K-gal/bill	Total Gals	Total Gals, 2005
		(Bills x mult)	Diff.	K-Gallons	Diff.		Diff.	(5)/(3)	Actual 2009	PSC Design
R1 - 5/8" Residential										
Block 1	8	15,262	15,262	40,782	40,782	70,854	70,854	2,872		
Block 2	15	17,246	1,984	63,219	22,437	89,844	18,990	11,309		
Block 3 (all)	213	19,021	1,775	116,807	53,588	116,807	28,963	30,190		
R1 - 3/4" Residential										
Block 1	8	1,158	1,158	2,047	2,047	3,495	3,495	1,768		
Block 2	15	1,302	144	3,144	1,097	4,419	924	7,618		
Block 3 (all)	93	1,430	128	5,570	2,426	5,570	1,151	18,027		
R1 - 1" Residential										
Block 1	8	545	545	631	631	1,103	1,103	1,158		
Block 2	15	633	88	1,050	419	1,410	307	4,789		
Block 3 (all)	72	693	60	1,608	558	1,608	198	9,300		
R1 - 1.5" Residential										
Block 1	8	115	115	89	89	193	193	0,774		
Block 2	15	180	45	206	117	266	73	2,600		
Block 3 (all)	24	180	20	287	81	267	21	4,050		
Total Residential										
Block 1	8	17,080	17,080	43,548	43,548	75,645	75,645	2,550	61%	53%
Block 2	15	19,341	2,261	67,619	24,070	85,939	20,294	10,648	16%	35%
Block 3 (all)	160	21,323	1,983	124,272	56,653	124,272	28,353	28,577	23%	12%
		Actually billed		123,903						
		Diff from Billing Analysis		0,297%						

Recomm. Repression of Customers (Bills) - 3%

	TY	Repressed
5/8"	19,021	18,450
3/4"	953	924
1"	277	269
1.5"	36	35
Repressed Bill	20,251	19,843
Convert to ERCs		(608)
5/8"	19,021	18,450
3/4"	1,430	1,387
1"	554	537
1.5"	180	175
Repressed ERCs	21,005	20,374
		(630)

Loss in Residential Customers and Sales Since Rate Change				
Year	Y/E Cust	K-Gals		
2006	1,732	180,089		
2007	1,722	161,039	-0.577%	-10.568%
2008	1,697	135,927	-1.452%	-15.594%
2009	1,681	123,903	-0.943%	-8.846%
Cumulative			-2.945%	-31.191%

Development of Rate Structure

	Final				
Rev Req, Total	\$ 1,938,962				
BFC \$	\$ 1,454,221				
ERCs	24,894				
Rate	\$ 58.42				
K-Gals \$	\$ 484,740				
K-Gals, repressed	148,688				
Rate	\$ 3.30				
		Gals		Rev	
K-gals, GS	27,279	\$ 3.30	\$ 90,145		
K-gals, Res	119,409		\$ 394,595		
		148,688	\$ 484,740		
K-gal price ratio		3.50	1.00	1.00	1.50
RF K-gals		119,409	75,645	18,265	25,600
R - rate =	\$ 2.89	\$ 2.99	\$ 2.99	\$ 2.99	\$ 4.48
	\$ 394,595	\$ 225,858	\$ 54,634	\$ 114,204	
		100%	71%	29%	

	Multi	Comm'l	PS	Multi	Total	Total
GS ERCs	Bills	Bills	Bills	Bills	Bills	ERCs
5/8"	1.0	608	12	282	880	880
3/4"	1.5	20	-	-	20	30
1"	2.5	257	12	78	347	838
1.5"	5.0	84	-	24	108	540
2"	8.0	60	-	-	60	480
3" cpd	15.0	24	-	-	24	360
4" cpd	25.0	-	-	12	12	300
6" turb	62.0	-	-	12	12	744
		1,051	36	376	1,483	4,202

	ERCs	K-Gals		
Totals Res and GS	25,525	151,551		
Recommended repression - 10% of Existing Tiers 2 & 3		148,688	Repressed Total	
		4,863	Repressed gal sales	
		-3.2%	Overall Repression	

Service Availability Charges Schedule

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

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

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential-per ERC (___ GPD)		
All others-per Gallon/Day		
Plant Capacity Charge		
Residential-per ERC (350 GPD)		
or per Lot	\$845.00	\$4,058.35
All others-per Gallon/Day	\$2.4143	\$11.595
or per ERC (___ GPD)		
Main Extension Charge		
Residential-per ERC (350 GPD)	\$525.00	\$525.00
or-per Lot		
Multifamily-per ERC (350 GPD)		
or-per Unit		
All others-per Gallon/Day	\$1.50	\$1.50
or-per Front Foot		
Flow Meter Installation		
Residential	\$250.00	\$250.00
All others	Actual Cost	Actual Cost
Plan Review Charge		
	Actual Cost	Actual Cost
Inspection Charge		
	Actual Cost	Actual Cost
Customer Connection (Tap-In) Charge		
	Actual Cost	Actual Cost
Guaranteed Revenue Charge (Monthly)		
<i>With prepayment of Serv. Avail. Charges</i>		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
<i>Without prepayment of Serv. Avail. Charges</i>		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI) , (In Plantation area only)	\$122.77	No change
Provide a table of payments by month and years.		

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

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

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

Line No.	(1) Description	(2) 12 Mo Avg Amount Adjusted	(3) Utility Nonused Adjustments	(4) Balance Per Utility
WATER - Final				
1	Plant in Service	\$ 10,504,384	\$ (115,005)	\$ 10,389,378
2	Land	\$ 540,994		540,994
3	Accumulated Depreciation	\$ (3,112,251)	68,680	(3,043,571)
4	Other (Explain)			
5	Total	\$ 7,933,127	\$ (46,325)	\$ 7,886,801
WATER - Interim				
6	Plant in Service	\$ 8,932,312	\$ (78,864)	\$ 8,853,448
7	Land	\$ 90,994		90,994
8	Accumulated Depreciation	\$ (3,269,577)	\$ 59,008	(3,204,569)
9	Other (Explain)			
10	Total	\$ 5,753,729	\$ (19,856)	\$ 5,733,873

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