OFFICIAL COPY **Public Service Commission** Do Not Remove for a this Office

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF WS 571-11-NR

SPRVICE MAHAGEMENT 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

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.
- 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.
- 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

Service Managemen + Systems Documber 31, 2011

CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief: The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. 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 the financial statement of the utility. 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 the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. Items Certified cual Officer of the utility) *

Bach 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 misdemesnor of the second degree.

ANNUAL REPORT OF	December 31, 2011
Service Management Sustems, Inc. country	Brevard
Service Management Systems, Inc. county: aba Aquarina Utilities, Inc.	
List below the exact mailing address of the utility for which normal correspondence should be sent: P.O. Box 308 Johnson Beach, FL 34958	
Jenson Beach, FL 34958	
Telephone: (772)405-8090	
B Mail Address aguarina utilities @ 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:	
Jensen Beach, FL 34957	
Telephone: (772) 405 - B090	
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 of the utility:	securities
N	Percent
1. Reginald J. Burgs	Ownership 1007s
2.	
4.	
5. 6.	
7.	
8.	
10.	

YEAR OF REPORT

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

I THE FLO	RIDA I OBLIC SER	VICE COMMISSION	
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
HOLLY BURGE	UTILITY HER		ADVICE
RECIHALO BURGE	PRESIDENT		FIHANCE
ROBERT DODAIL	CONSULTANT		FORMS
			·
		· · · · · · · · · · · · · · · · · · ·	

⁽¹⁾ Also list appropriate legal counsel, accountants and others who may not be on general payroll.

⁽²⁾ Provide individual telephone numbers if the person is not normally reached at the company.

⁽³⁾ Name of company employed by if not on general payroll.

YEAR OF REPORT December 31, 2011

COMPANY PROFILE

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

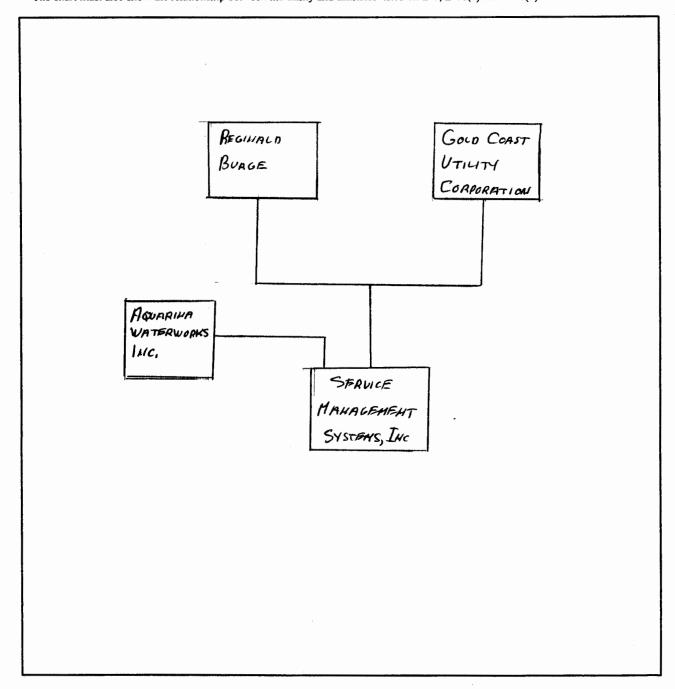
- A. Brief company history.
 B. Public services rendered.
 C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

THE COMPANY WAS PURCHASED FROM COMPASS
BANK BY AGVARINA UTILITIES, INC. (AGVARINA)
AGVARINA ASSUMED OPERATIONAL CONTROL
OF THE UTILITY ON FERRIARY 23, 2011, THE
TRANSFER OF CERTIFICATES WITH THE
FLORIDA PUBLIC SERVICE COMMISSION IS PENDING
A FORMAL HEARING SCHEDULED FOR SEPT.
14TH, 2012. AQUARINA HAS OPERATED THE
FACILITY UNDER THE NAME SERVICE
MANAGEMENT SYSTEMS, INC. UNTIL THE
TRANSFER OF CERTIFICATES 15 COMPATE,

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).



COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent. OF TIME SPENT						
NAME	TITLE	THE UTILITY	COMPENSATION			
(a)	(b)	(c)	(d)			
REGINALD BURGE	PRESIDENT	→ 5	s			
REGINALD BORGE THEATHER HACKUEY	SEC/TRES	→ 95	-0-			
A CONTRACTOR OF THE CONTRACTOR						
		-				

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent. NUMBER OF DIRECTORS' MEETINGS DIRECTORS' NAME TITLE ATTENDED COMPENSATION							
KEVIN BURGE	DIRECTOR	ALL	s -0-				
HOLLY BURGE	AMOUNTING MER	-	- o - (1)				
(1) Compen	ISATION PER CON	TRACT FOR DIRE	T LABOR				

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE		ADDRESS OF
OR AFFILIATE	OR PRODUCT	AMOUNT	AFFILIATED ENTITY
(a)		(c)	(d)
	STORAGE REITTAL FOUR REHTAL	(2	
	FWIR REHIM		1120 NE VARENTA
WARINA WATERWORKS, INC	OPERATIONS	PER CONTRACT	JEWSEN BEACH, FL
	MOWING		34957
	TESTING		
	PRER OF DAR MAR REPORTS		
	MOD REPORTS	γ	
1			

*			

^{*} Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
SEE E-4 - E7			
			·
		Land to the state of the state	
			-

Service Management Systems

UTILITY NAME:

YEAR OF REPORT
December 31, 2011

BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

	ASSETS		REVENUE	S	EXPENSES	<u> </u>
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
			•			
Nove			3		NONE	
11041-						

YEAR OF REPORT
December 31, 2011

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
 - -management, legal and accounting services
 - -computer services
 - -engineering & construction services
 - -repairing and servicing of equipment
- -material and supplies furnished
- -leasing of structures, land, and equipment
- -rental transactions
- -sale, purchase or transfer of various products

	DESCRIPTION	CONTRACT OR	ANNUAL CHARGES		
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)	
			s		
Bare Fam	MY FUTERPRISE				
DURGE FOR					
	ALL VINLING SI		COMPENSA	אסודי	
	PER CONTRAC	IN FIVE.			
			ļ		
			 		
			ļ		
			 -		
			 		

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

- Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
- 2 Below are examples of some types of transactions to include:
 - -purchase, sale or transfer of equipment
 - -purchase, sale or transfer of land and structures
 - -purchase, sale or transfer of securities
 - -noncash transfers of assets
 - -noncash dividends other than stock dividends
 - -write-off of bad debts or loans

- 3. The columnar instructions follow:
 - (a) Enter name of related party or company.
 - (b) Describe briefly the type of assets purchased, sold or transferred.
 - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
 - (d) Enter the net book value for each item reported.
 - (e) Enter the net profit or loss for each item reported. (column (c) column (d))
 - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
	(== 10(a)	S	s	s	\$
	702 100				

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

A COT	ASSE IS AND OTHE	REF.	PREVIOUS	CURRENT
ACCT.	ACCOUNT NAME	PAGE	YEAR	YEAR
NO.		(c)	(d)	(e)
(a)	(b) UTILITY PLANT	(5)	(4)	
101.106	Utility Plant	F-7	4.484.412	8 4. 526, 480
101-106 108-110	Less: Accumulated Depreciation and Amortization	F-8	5 4,484,4 12 3,194,211	s 4, 526, 480 3,285,415
108-110	Less: Accumulated Depreciation and Amortization	1 1-0	21171211	1 7120-1115
	Net Plant		5 1,300 201	s 1,241,065
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
	Total Net Utility Plant		\$	s 1,241,065
	OTHER PROPERTY AND INVESTMENTS			_
121	Nonutility Property	F-9	\$	s -o-
122	Less: Accumulated Depreciation and Amortization			
				-6-
1 1	Net Nonutility Property		\$	\$
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		\$	s
	CURRENT AND ACCRUED ASSETS			
131	Cash		ls .	s 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	 	ļ
	Total Current and Accrued Assets		\$	s

[•] Not Applicable for Class B Utilities

Service	Management	Systems
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COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

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

^{*} Not Applicable for Class B Utilities

UTILITY NAME:

NOTES TO THE BALANCE SHEET The space below is provided for important notes regarding the balance sheet.				

		EPORT
Decem	ber 31,	2011

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

	EQUITY CAPITAL AN	REF.	PREVIOUS	CURRENT
ACCT.	ACCOUNT NAME	PAGE	YEAR	YEAR
NO.		1	(d)	(e)
(a)	(b) EQUITY CAPITAL	(c)	(u)	
201		F-15 S		. 100
201	Common Stock Issued Preferred Stock Issued	F-15		
204		F-13		
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			1107 615
211	Other Paid - In Capital			486,815
212	Discount On Capital Stock			
213	Capital Stock Expense		(00)	-(-12-112E)
214-215	Retained Earnings	F-16	(92,715)	(101,495)
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
	Total Equity Capital	s		s 385,420
	LONG TERM DEBT	- 1 - 1		
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
	Total Long Term Debt	\$		s
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable	1 1		
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	s		s 35,596

^{*} Not Applicable for Class B Utilities

YEAR OF REPORT December 31, 2011

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

	EQUITY CAPITAL AND			CUPPENT
ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS	i		
251	Unamortized Premium On Debt	F-13	\$	\$
252	Advances For Construction	F-20		\// <u>p</u>
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		\$	s
	OPERATING RESERVES			
261	Property Insurance Reserve		s	s ,,/
262	Injuries & Damages Reserve	T		MA
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves	1		
	Total Operating Reserves		\$	s
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$	s 1,530, 102
272	Accumulated Amortization of Contributions			1 ' '
	in Aid of Construction	F-22		675,218
	Total Net C.I.A.C.		s	s <u>854,884</u>
	ACCUMULATED DEFERRED INCOME TAXES	T		
281	Accumulated Deferred Income Taxes -	1	1	l
	Accelerated Depreciation	İ	s	s
282	Accumulated Deferred Income Taxes -	1		
	Liberalized Depreciation	1	ĺ	1
283	Accumulated Deferred Income Taxes - Other	1		
	Total Accumulated Deferred Income Tax		s	s
	TOTAL EQUITY CAPITAL AND LIABILITIES		s	s <u>1,275,900</u>

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400	UTILITY OPERATING INCOME Operating Revenues	F-3(b)	s_392,861	s 385, 180
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
102,555	Net Operating Revenues		\$	s <u>385,180</u>
401	Operating Expenses	F-3(b)	\$	\$ 277,309
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$	s 116,810 40,754
	Net Depreciation Expense		\$	s <u>76,056</u>
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		\$	s 388,961
	Net Utility Operating Income		\$	s (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 Utili	ty Operating Income [Enter here and on Page F-3(c)]		\$	s (3,781)

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (b)
: 247,342	\$ <u>137,838</u>	\$
s <u>247,342</u>	s 137,838	\$
5 190,314	\$ 86,995	\$
88,418	28,392	
s <u>57,891</u>	s 18,165	\$
23,128	12,467	
s <u>271,333</u>	s_117629	\$
s23,991	s 20,209	\$
s 23,991	s <u>20,209</u>	\$

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
Total Utilit	y Operating Income [from page F-3(a)]		s (92,715)	s (3,781)
	OTHER INCOME AND DEDUCTIONS			
415	Revenues-Merchandising, Jobbing, and	1		
	Contract Deductions	1	\$	\$
416	Costs & Expenses of Merchandising			
	Jobbing, and Contract Work	ì		i
419	Interest and Dividend Income			
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions		s	so-
	TAXES APPLICABLE TO OTHER INCOME	<u> </u>		
408.20	Taxes Other Than Income		s	s
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		\$	so-
	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		\$	s
	EXTRAORDINARY ITEMS			
433	Extraordinary Income		s	s
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
	Total Extraordinary Items		s	so_
	NET INCOME		s (92,715)	s (3,781)
Explain Ex	ctraordinary 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	s 2,282,262	s 2,244,218
108 110 271 252	Less: Nonused and Useful Plant (1) Accumulated Depreciation Accumulated Amortization Contributions in Aid of Construction Advances for Construction	F-8 F-8 F-22 F-20	766,532	763,570
	Subtotal		s (14,535)	s(274,502)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	332,092	343,126
	Subtotal		\$ 317,557	s 68,624
	Plus or Minus:			
114	Acquisition Adjustments (2) Accumulated Amortization of	F-7		
1113	Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)	1	23,789	10,874
	Other (Specify):			
	RATE BASE		s <u>341,346</u>	s <u>79,418</u>
	NET UTILITY OPERATING INCOME		s <u>(· 23,991)</u>	s <u>20,211</u>
A	CHIEVED RATE OF RETURN (Operating Income / Rate Bas	e)	(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.

Service	Management	Systems
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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)) mk	WOWN AT T	HIS POINT	
Total	\$			

(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: 9.94%Commission order approving Return on Equity: PSC-03-1342-PAA-WS

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	N/A %
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.

Service Management Systems

YEAR OF REPORT December 31, 2011

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 (1)	CAPITAL STRUCTURE (g)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)		——————————————————————————————————————	B	s_poiuT	S	\$ 0 0 0 0 0 0 0 0
Total	\$	s	\$	s	\$	\$

(1)	Explain below all adjustments made in Columns (e) and (f):
-	
_	
_	N_{loc}
_	11/4
_	

UTILITY NAME:

UTILITY PLANT ACCOUNTS 101 - 106

	ACCOUNTS 101 - 100						
ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)		
101	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	s_2,282,262	s <u>2,244,218</u>	s	s <u>4,526,480</u>		
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	s <u>2,282,262</u>	s <u>2,244,218</u>	\$	s <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	s	s	S	s
Total P	Plant Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	S	s	\$	S
Total A	Accumulated Amortization	\$	\$	s	\$
Net Ac	quisition Adjustments	\$	\$	s	\$

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a) ACCUMULATED DEPRECIATION Account 108	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e) 5 3,184,211
Balance first of year Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):	s 1,455,747 s 38,418	s 29,606	\$	s 118,024
Salvage Other Credits (Specify):				
Total Credits Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):	s 88,418 10,861 3,039	\$ 29,606 2,695 925	S	12,956
Total Debits	s 13,900	s 2,920	s	s 16,820
Balance end of year	s <u>1,530,265</u>	s <u>1,755,150</u>	\$	s <u>3,285,415</u>
ACCUMULATED AMORTIZATION Account 110 Balance first of year	s <i>N/A</i>	s N/A	\$	s N/A
Credit during year: Accruals charged to: Account 110.2 (3) Other Accounts (specify):	s	\$	S	s
Total credits Debits during year: Book cost of plant retired Other debits (specify):	s	\$	\$	\$ -
Total Debits	S	\$	\$	s
Balance end of year	s_ <i>N</i> /A	s <u>W</u> A	\$	s <u>M/A</u>

⁽¹⁾ (2) (3) Account 108 for Class B utilities.

Not applicable for Class B utilities.

Account 110 for Class B utilities.

Service Management Systems

YEAR OF REPORT December 31, 2011

REGULATORY COMMISSION EXPENSE

AMORTIZATION OF RATE CASE EXPENSE	(ACCOUNTS 666 AND 766)
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DESCRIPTION OF CASE (DOCKET NO.) (2)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
None	s		\$
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 ma	v be grouped by	classes of property.
----------------	-----------------	----------------------

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	None	\$	s	s
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):	S
Total Special Deposits	s
OTHER SPECIAL DEPOSITS (Account 133):	\$
Total Other Special Deposits	\$

INVESTMENTS AND SPECIAL FUNDS

ACCOUNTS 123 - 127

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

Report hereunder all investments and special funds carri	ed in Accounts 123 through 12	7.
	FACE OR	YEAR END
DESCRIPTION OF SECURITY OR SPECIAL FUND	PAR VALUE	BOOK COST
(a)	(b)	(c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	İ	
	\$	\$
11.15		
NOME		
17/		
Total Investment in Associated Companies		\$
·	·	
UTILITY INVESTMENTS (Account 124):		
	\$	\$
,		
1		
None		
M /		
Total Utility Investment		\$
OTHER INVESTMENTS (Account 125):		
	S	\$
16		
Nove		
Total Other Investment		\$
·		
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities	es: Account 127):	
		\$
NONE		
Total Special Funds		\$

YEAR OF	
December 3	31, 201 <u>1</u>

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.

Amounts included in Accounts 142 and 144 should	o be fisted marvidually.	TOTAL
DESCRIPTION		· f
(a)		(b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	,	1
Water	P	. [
Wastewater Wastewater Wastewater		
Other		.]
	<u> </u>	
Total Customer Accounts Receivable		P
OTHER ACCOUNTS RECEIVABLE (Account 142):		
	>	
NIn		
		.]
Tracel Others A		
Total Other Accounts Receivable		P
NOTES RECEIVABLE (Account 144):		
	P	. [
WID		-
//		
		4
manistrus P (1)		r.
Total Notes Receivable		P
Total Assessment and Michigan Provided 19		
Total Accounts and Notes Receivable		P
ACCUPATIT ATTER PROGRAMOVI TOR		
ACCUMULATED PROVISION FOR		
UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	<u></u>	4
Add: Provision for uncollectibles for current year	·Pi	-
Collection of accounts previously written off		-
Utility Accounts		_
Others N/A		-
.//		
		4
m 1 A 3 3 4	<u> </u>	
Total Additions	S	_
Deduct accounts written off during year:		
Utility Accounts		-
OthersN/A		-
		-
		-
Total concerns weighter and	L	
Total accounts written off	Р	
Polonge and of year		k
Balance end of year TOTAL IH LITIGATION		P
1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		
TOTAL ACCOUNTS AND MORPS BECTS OF THE	NET	c
TOTAL ACCOUNTS AND NOTES RECEIVABLE - 1	NET	P
		1

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

	Report each account receivable from associated companies separately. DESCRIPTION (a)	
		s
No	WE _	
Total		\$

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	5
Total Miscellaneous Current and Accrued Liabilities	\$

	Service Management Systems	YEAR OF REPORT
UTILITY NAME:		December 31, 2011

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 181 AND 251

Report the net discount and expense or premium separatel	y for each security issue.	
DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	\$	\$
Total Unamortized Debt Discount and Expense	s	\$
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$
Total Unamortized Premium on Debt	\$	\$

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION
(a)

TOTAL
(b)

S

Total Extraordinary Property Losses

MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (2)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)	s	s
Total Deferred Rate Case Expense	s	\$
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
W-REHAB PUMPS W-INITIAL HYD. HAINT PROTECT S-STP DEP PERMIT S REHAB BLOWERS	\$ 1,335 \$10 2,000 571	9,342 4,048 8 000 3,345
Total Other Deferred Debits	s <u>4,716</u>	s <u>24,735</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	s	s
Total Regulatory Assets	\$	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	s 4,716	s 24,735

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK Par or stated value per share Shares authorized Shares issued and outstanding Total par value of stock issued Dividends declared per share for year	9	5 1.00 100 100 5 160 6 -0-
PREFERRED STOCK Par or stated value per share Shares authorized Shares issued and outstanding Total par value of stock issued Dividends declared per share for year	9	s

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	TEREST FIXED OR VARIABLE * (c)	PRINCIPAL AMOUNT PER BALANCE SHEET (d)
None	% 		\$
Total			s0-

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

YEAR OF REPORT December 31, 2011

STATEMENT OF RETAINED EARNINGS

Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share. ١.

Show separately the state and federal income tax effect of items shown in Account No. 439. ACCT. DESCRIPTION **AMOUNTS** NO. (b) (c) Unappropriated Retained Earnings: 215 715 Balance Beginning of Year Changes to Account: 439 Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: Total Credits: Debits: NATER **Total Debits:** 435 Balance Transferred from Income 436 Appropriations of Retained Earnings: -0-Total Appropriations of Retained Earnings Dividends Declared: Preferred Stock Dividends Declared 437 438 Common Stock Dividends Declared Total Dividends Declared 215 Year end Balance Appropriated Retained Earnings (state balance and 214 purpose of each appropriated amount at year end): 214 Total Appropriated Retained Earnings Total Retained Earnings Notes to Statement of Retained Earnings:

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$
N/p	
Total	ss

OTHER LONG-TERM DEBT ACCOUNT 224

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
	1 %		\$
	%		
	%		
	<u></u> %		
	%		
1/	<u> </u>		
I	%		
	/ ·		
	/%		
	J%		
	J%		
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	<u>ا" </u>		
	<u> </u>	•	
			-0-
Total			
			<u> </u>

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

NOTES PAYABLE ACCOUNTS 232 AND 234

ACCOUNTS 232 A	AND 237		
	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE (Account 232):	% % % % % % % %		\$
Total Account 232		· · · · · · · · · · · · · · · · · · ·	s
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	%		s
	1%	***************************************	
	1%		
	;}		
MOME	1		
- No. 1	;}		
	;}		
	┨ ───ぷ		
	┨ ──────	···	
Total Account 234	J	-	sO-

^{*} 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)

S

Total

YEAR OF REPORT December 31, 2011

ACCOUNTS 237 AND 427

ACCOUNTS 237 AND 427						
DESCRIPTION	BALANCE BEGINNING		REST ACCRUED URING YEAR	INTEREST PAID DURING	BALANCE END	
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR	
(a)	(b)	(c)	(d)	(e)	(f)	
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	(2)	1 4		(-)		
	s		5	\$	\$	
I — MA						
177						
m					•	
Total Account 237.1	3			•	•	
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities						
Customer Deposits	s	427	s	s .	s	
Customer Deposits		427				
·						
Total Account 237.2	\$		\$	5	\$	
T					-0-	
Total Account 237 (1)	S		-	P		
INTEREST EXPENSED:	L					
Total accrual Account 237		237	s	(1) Must agree to F-	2 (a). Beginning and	
Less Capitalized Interest Portion of AFUDC:		231			of Accrued Interest.	
A//		······································		2		
I N/A				(2) Must agree to F-	3 (c), Current	
				Year Interest Exp		
			-0-			
Net Interest Expensed to Account No. 427 (2)			s			

Service Management Systems

YEAR OF REPORT December 31, 2011

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	
NOHE	s
Total Miscellaneous Current and Accrued Liabilities	sO-

ADVANCES FOR CONSTRUCTION

ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT. DEBIT (c)	DEBITS AMOUNT (d)	CREDITS (e)	BALANCE END OF YEAR (f)
None	\$		\$	\$	S
Total	\$		\$	\$	so-

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

Service Management Systems

YEAR OF REPORT December 31, 2011

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):	S	s
Total Regulatory Liabilities	s	s
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	S	5
Total Other Deferred Liabilities	\$	s <u>-0-</u>
TOTAL OTHER DEFERRED CREDITS	\$	s

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	s 766,532	s_763,570	\$ 	s 1,530,102
Add credits during year:	\$	s	\$	\$
Less debit charged during the year	\$	\$	\$	\$
Total Contribution In Aid of Construction	s <u>766,532</u>	s <u>763,570</u>	\$	s <u>1,539,102</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	\$ 301,565	s <u>332,819</u>	\$	s_ <u>634,464</u>
Debits during the year:	s_30,527	s 10,227	\$	s <u>40,754</u>
Credits during the year	\$	\$	\$	\$
Total Accumulated Amortization of Contributions In Aid of Construction	s <u>332,092</u>	s <u>343,126</u>	\$	s <u>675,218</u>

Service Management Systems

assignments or sharing of the consolidated tax among the group members.

YEAR OF REPORT
December 31, 2011

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

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
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,

DESCRIPTION	REF. NO.	AMOUNT
(a)	(b)	(c)
Net income for the year	F-3(c)	\$
Reconciling items for the year:		
Taxable income not reported on books:		
- 1		
Deductions recorded on books not defined for return:		***************************************
V -		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
(IM CITICATION)		
		MI
Federal tax net income		P
Computation of tax:		

WATER OPERATION SECTION

Service Management Systems

YEAR OF REPORT December 31, 2611

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those system under the same tariff should be assigned a group number. Each individual system whi should be assigned its own group number. The water financial schedules (W-2 through W-10) should be filed for the group in to The water engineering schedules (W-11 through W-14) must be filed for each system All of the following water pages (W-2 through W-14) should be completed for each g by group number.	ich has not been consolic tal. in the group.	
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
SERVICE MANAGEMENT SYSTEMS, INC	517-W	
BREVARD		
•		
		
·		

		100

UTILITY NAME:	Service Management Systems	YEAR OF REPORT December 31, 2011
SYSTEM NAME / COUNTY :		

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)	5 2,282,262
100	Less: Nonused and Useful Plant (1)	W-6(b)	1,530,365
108	Accumulated Depreciation	W-0(D)	1,330,305
110	Accumulated Amortization	W-7	H// 520
271	Contributions in Aid of Construction		766,532
252	Advances for Construction	F-20	
	Subtotal		s (14,535)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	s 332,092
	Subtotal		s <u>317,557</u>
	Plus or Minus:		
114	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		5 341,346
	WATER OPERATING INCOME	W-3	5 (23,991)
	ACHIEVED RATE OF RETURN (Water Operating Income / Water I	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.

W-2	
GROUP	

UTILITY NAME:	Service Management Systems	YEAR OF REPOR' December 31, 入の
SYSTEM NAME / COUNTY:		

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
400 469	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	W-9 W-9	s <u>247,342</u>
	Net Operating Revenues		s <u>245,342</u>
401	Operating Expenses	W-10(a)	\$ 190,314
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	88,418 30,527
}	Not Domesiation Evenes		s 57,891
406	Net Depreciation Expense Amortization of Utility Plant Acquisition Adjustment	F-7	3 7 0 1 1
407	Amortization Expense (Other than CIAC)	F-8	
	Taxes Other Than Income		11 110
408.10	Utility Regulatory Assessment Fee		11,130
408.11	Property Taxes		10,131
408.12 408.13	Payroll Taxes Other Taxes and Licenses		- 11/15
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		s 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		s 271,333 s (23,991)
	Utility Operating Income		s (23,991)
	Add Back:		
469	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		5 (23,991)

W-3	
GROUP	

Service Management Systems	

YEAR OF REPORT December 31, 2611

SYSTEM	NAI	MF/	COU	NTV .
SISIEM	II A	VIE. /	COU	111 2

UTILITY NAME:

WATER UTILITY PLANT ACCOUNTS

ACCT.	***	PREVIOUS	1 Necockib	I	CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	\$ 15,145	Š	s	\$ 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			747,736
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		l	167,547
334	Meters and Meter Installations	19,883	18,777	3,300	35,360
335	Hydrants	13300			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	s <u>2,243,652</u>	s <u>49,471</u>	s <u> 0,861</u>	s <u>2,282,262</u>

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

W-4(a) GROUP _____

Service Management Systems

SYSTEM NAME / COUNTY :

WATER UTILITY PLANT MATRIX

		WAI	ER UTILITY PLA	.2 SOURCE	.3	.4 TRANSMISSION	.5
				OF SUPPLY	WATER	AND	1
ACCT.		CURRENT	INTANGIBLE	AND PUMPING	TREATMENT	DISTRIBUTION	GENERAL
NO.	ACCOUNT NAME	YEAR	PLANT	PLANT	PLANT	PLANT	PLANT
		1					1 1
(a) 301	(b) Organization	(c)	(d)	(e)	(f)	(g)	(h)
302	Franchises	P	15,145	Pilitadian			
303	Land and Land Rights		1140 00 1430000 1770				
303	Structures and Improvements			62,080 35,967			
305	Collecting and Impounding Reservoirs			55,967	Mark the state of the state of	July 1991 and 1994	THE RESERVE
305	Lake, River and Other Intakes	· · · · · · · · · · · · · · · · · · ·				PORMER NO	H-12 (15 (15 (15 (15 (15 (15 (15 (15 (15 (15
307	Wells and Springs			020(1/1		act all commits	Marchael San
308	Infiltration Galleries and Tunnels			230,861		St. Minnesott 1979	经产品基础结构
				1/// 50/		(学进制的图1000)	水水 医克勒氏病
309	Supply Mains			141,736	AND CONTROL OF STREET	at the state of th	子一方言的
310	Power Generation Equipment			180000		ESSENCE VALUE OF THE PARTY.	全国工作
311	Pumping Equipment			170,739	11/2 4-1	i Autoromationeromas cress. Sir	古安世界本近世別
320	Water Treatment Equipment				467,071	600 191	医手术法院性主体
330	Distribution Reservoirs and Standpipes					629,183	医自己性
331	Transmission and Distribution Mains					284,242	Color of the Print
333	Services					167,547	STREET, STREET
334	Meters and Meter Installations					35,360	AND THE RESERVE OF THE PERSON NAMED IN
335	Hydrants					13,300	CONTRACTOR
336	Backflow Prevention Devices			id Alika in Kina aparakan	about the wild should		SIX States of Contract
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		Tide to สลอดังหมาย เป็นได้เป็นไ	In the second of the first	al de la servicione de la compa	and the leading position of the last the terminal of the leading of the lead o	
	TOTAL WATER PLANT	5	15,145	s <u>(41,383</u>	s <u>467,071</u>	s <u>1,1 57, 548</u>	s

W-4(b) GROUP ____

UTILITY NAME:	Service Management Systems	YEAR OF REPOR December 31, 20
SYSTEM NAME / COUNTY :		

BASIS FOR WATER DEPRECIATION CHARGES

ACCT.		AVERAGE SERVICE LIFE IN	AVERAGE NET SALVAGE IN	DEPRECIATION RATE APPLIED IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(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	10		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.

YEAR OF	REPORT
December 3	1,2011

UTIL	ITV	NA	ME.
		117	TIVE C.

Service Management Systems

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	ORGAMIZATION	-0-	379		379
304	Structures and Improvements	\$ 16,449	\$ 870	S	\$ 870 (
305	Collecting and Impounding Reservoirs	•			(
306	Lake, River and Other Intakes				
307	Wells and Springs	212,020	87,542		8,542 (
308	Infiltration Galleries and Tunnels				(
309	Supply Mains	68,987	4,436		4,436
310	Power Generation Equipment				
311	Pumping Equipment	87,447	9,989		9,989 (
320	Water Treatment Equipment	403,937	26994		26,994
330	Distribution Reservoirs and Standpipes	496,080	20,952	······································	20152
331	Transmission and Distribution Mains	496,080 69,685	7,434		7,434
333	Services	71,309	4,792		4,712
334	Meters and Meter Installations	17565	2,301		2,301
335	Hydrants	2,975	333		333
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment	8,278	1,396		1,396
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	0		-0-
348	Other Tangible Plant				
TOTAL	WATER ACCUMULATED DEPRECIATION	s 1,455,747	s <u> </u>	S	s

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

W-6(a) GROUP ____

UTILITY NAME:	Service Management Systems
SYSTEM NAME / COUNTY:	

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

YEAR OF REPORT December 31, 2011

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (b)	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	\$	S	s	S	5 17,319
305	Collecting and Impounding Reservoirs ORG	· · · · · · · · · · · · · · · · · · ·				379
306	Lake, River and Other Intakes					
307	Wells and Springs					220,562
308	Infiltration Galleries and Tunnels	· · · · · · · · · · · · · · · · · · ·				
309	Supply Mains	** **** *** *** *** *** *** *** *** **				73,423
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	ک رور کے		1,007	3,042	74,077
333	Services					76,101
334	Meters and Meter Installations	3,300		\$2.5	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 W	ATER ACCUMULATED DEPRECIATION	s 10,861	s	s <u>3,039</u>	s <u>13,900</u>	s <u>1,530,265</u>

W-6(b) GROUP ____

UTILITY NAME:	Service Management Systems		YEAR OF REPORT December 31, 261
SYSTEM NAME / COUNTY	:	_	
	CONTRIBUTIONS IN AID OF CONS	STRUCTION	
	DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year			s 766,532
Main Extension a Contributions rec	eived from Capacity, nd Customer Connection Charges eived from Developer or ments in cash or property	W-8(a) W-8(b)	s -0- -0-
Total Credits	•		s
Less debits charged during the	e year e year must be explained below)		so-
Total Contributions In Aid of	Construction		s 766532
	collected, provide a supporting schedule showing h	ow the amount is determi	ined.
	None		

W-7 GROUP _____

UTILITY NAME:	YEAR OF REPORT December 312011			
SYSTEM NAME / COUNTY	Y:			
	TO CONTRIBUTIONS IN AI		BECEIVED FROM CAI	
MAIN EXTENS	SION AND CUSTOMER CO			HE YEAR
	N OF CHARGE	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
	3-2			
		1	\$	\$
		JOHE		
		<u> </u>		

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

Total Credits

DESCRIPTION (a)	WATER (b)
Balance first of year	s 301,565
Debits during the year: Accruals charged to Account 272 Other debits (specify):	s30,527
Total debits	s 30,527
Credits during the year (specify):	ss
Total credits	s
Balance end of year	s 332,092

W-8(a)	
GROUP	

		_	
UTILITY NAME:	Service Management Systems		YEAR OF REPORT December 31, 2011
SYSTEM NAME / COUNTY:		_	
RECEIV	WATER CIAC SCHEDULE " DITTIONS TO CONTRIBUTIONS IN AID OF CODE FROM ALL DEVELOPERS OR CONTRACTOR CASH OR PROPERTY WAS RECEIVED DE	ONSTRUCTION TORS AGREEMENTS)
מ	DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
			\$
	Nohe		

W-8(b) GROUP _____

Total Credits

UTILITY NAME:	Service Management Systems	YEAR OF REPORT December 31, 2011
SYSTEM NAME / COUNTY:		

WATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
	Water Sales:			L
460	Unmetered Water Revenue			5
	Metered Water Revenue:	1		07 210
461.1	Sales to Residential Customers			97,210
461.2	Sales to Commercial Customers			6104
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	276	290	146,560
	Fire Protection Revenue:			
462.1	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			s 247,/32
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowa	nce for Funds Prudently In	vested or AFPI)	_\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			210
472				
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$
	Total Water Operating Revenues			s <u>247,342</u>

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

Renown

W-9 GROUP ____

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)
		110-0		
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 ExpOther			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense			
675	Miscellaneous Expenses	17,953		
	Total Water Utility Expenses	s 190,314	\$	\$

UTILITY NAME:	Service Management Systems	YEAR OF REPOR
SYSTEM NAME / COUNTY:		

	w	ATER EXPENSE	ACCOUNT MATR	ıx	
.3	.4	.5	.6	.7	.8
WATER	WATER	TRANSMISSION	TRANSMISSION	• •	"
TREATMENT	TREATMENT	& DISTRIBUTION	& DISTRIBUTION	CUSTOMER	ADMIN. &
EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	GENERAL
OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	EXPENSE	EXPENSES
(f)	(g)	(h)	(i)	(i)	(k)
\$	S	\$	\$	\$	\$
		-,			
2000年8月2日 - 1900年8月1日 - 1900年	* And Tell of the section of 1888.	。	CONTRACTOR STATE OF S		
s	\$	\$	\$	\$	\$

Service Management Systems, Inc.

Aquarina Utilities, Inc.

Aquarina Development, Brevard Co. **PUMPING AND PURCHASED WATER STATISTICS** TOTAL WATER PINISHED WATER USED WATER SOLD WATER FOR LINE **PUMPED AND** PLUSHING, PURCHASED TO **PUMPED** FROM WELLS FIGHTING (Oralt 900's) CUSTOMERS (Crank 000's) (Omit 000's) FIRES, ETC. (b)+(c)-(d)] (1) (c) (**d**) 037 ME 1.935 1.3.670 14.277 M 14.277MG 12 1332 MG

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:

UTILITY NAME:

MONTH

(a)

Total

for Year

January February

March
April
May
June
July
August
September
October
November
December

SYSTEM NAME / COUNTY:

WATER

PURCHASED FOR RESALE

(Omit 900's)

(b)

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Potable well # 1 Potable well # 2	1.0. MGD 1.0 MGD	0.034 MGD (S. Azuter S. Azuter

* - this meter was broken and un reported

until August 2011 when it was repaired

these were estimated on loss average

of 13.69.

W-11

GROUP _____ SYSTEM ____ these are estimated based on total servicesold

UTILITY NAME: SYSTEM NAME / COUNTY :	Service Management Systems	YEAR OF REPORT December 31, 2011
	WATER TREATMENT PLANT INFORMATION Provide a separate sheet for each water treatment facility	
Permitted Capacity of Plant (G	PD): *	
Location of measurement of cap (i.e. Wellhead, Storage Tank):	nacity -K	
Type of treatment (reverse or (sedimentation, chemical, aeras	1 1156 1164 11404 11404	THIS TIME)
Unit rating (i.e., GPM, pounds per gallon):	LIME TREATMENT Manufacturer:	
Type and size of area:	FILTRATION	
Pressure (in square feet):	Manufacturer:	
Gravity (in GPM/square feet):	Manufacturer:	

GROUP _____ SYSTEM

UTILITY NAME:	Service Management Systems	YEAR OF REPORT December 31, 2011
SYSTEM NAME / COUNTY :		
CALCUI	ATION OF THE WATER SYSTEM METER E	QUIVALENTS
		TOTAL NUMBER

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residenti 5/8" 3/4" 1" 1 1/2" 2" 3" 3" 4" 4" 6" 6" 8" 8" 10"		1.0 1.0 1.5 2.5 5.0 8.0 15.0 16.0 17.5 25.0 30.0 50.0 62.5 80.0 90.0 115.0 145.0	DETAILS N	AR ILATION)
			leter Equivalents	=

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:			

W-13	
GROUP	
SYSTEM	

UTILITY NAME:	Service Management Systems
	•
SYSTEM NAME / COUNTY ·	

YEAR O	FRI	EPOR	ŀΤ
December	31,	201	l

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be suppli	ed where necessary.
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.	-k
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 of	or improvements of this system.
9. When did the company last file a capacity analysis report with the DEP? 10. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the 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?	*

W-14			
GROUP			
SYSTEM			

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

WASTEWATER OPERATION SECTION

Service Management Systems

YEAR OF REPORT December 31, 2611

WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number. The wastewater financial schedules (S-2 through S-10) should be filed for the group in total. The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group. All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.						
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER				
SERVICE MAHAGEMENT SYSTEMS, INC. BREVARD	4505					
	AND AND AND AND AND AND AND AND AND AND					

UTILITY NAME:	Service Management Systems	YEAR OF REPOR' December 31, 201
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)		1,755,150			
	108 Accumulated Depreciation S-6(b)					
110	Accumulated Amortization					
271	Contributions in Aid of Construction	S-7	763,570			
252	Advances for Construction	F-20				
	Subtotal		s (274,502)			
272	Add: Accumulated Amortization of Contributions in Aid of Construction	.S-8(a)	s 343, 126			
	Subtotal		s <u>68,624</u>			
,	Plus or Minus:					
114	Acquisition Adjustments (2)	F-7	1			
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7				
	Working Capital Allowance (3)		10,874			
	Other (Specify):					
	WASTEWATER RATE BASE		s 79,498			
	WASTEWATER OPERATING INCOME S-3					
АСН	IEVED RATE OF RETURN (Wastewater Operating Income / Wastew	ater 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		122 820
400	Operating Revenues	S-9(a)	s 137, 838
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
	Net Operating Revenues		5
401	Operating Expenses	S-10(a)	s 96,995
403	Depreciation Expense	S-6(a)	28,392
	Less: Amortization of CIAC	S-8(a)	10,326
	Net Depreciation Expense	·	s 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 Utility Regulatory Assessment Fee		2,203
408.11	Property Taxes		5,076
408.12	Payroll Taxes		1.114
408.13	Other Taxes and Licenses	75	
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		s <u>24,209</u>

GROUP____

UTILITY NAME:	Service Management Systems	[YEAR OF REPORT December 31, 2011
SYSTEM NAME / COUNTY	:		

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS	T AND THE COURT		CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
351	Organization	15,145	\$	S	\$
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	328,569			
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	2095	1,194,559
381	Plant Sewers				
382	Outfall Sewer Lines	157,892			
389	Other Plant Miscellaneous Equipment	157,892			
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	31905			
398	Other Tangible Plant	3,805		-	
	Total Wastewater Plant	s <u>2,240,760</u>	5,553	s <u>2,095</u>	s <u>2,244,218</u>

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

S-4(a) GROUP _____

Service Management Systems

			_
YEAR	OF	REPOR	r
Decem	ber	31, 20	11

UTILITY NAME:

SYSTEM NAME / COUNTY:	
SISIEM MAME/COUNTY.	

WASTEWATER UTILITY PLANT MATRIX

		.1	.2	3	.4	.5	.6	.7
				~	•	RECLAIMED	RECLAIMED	
1				SYSTEM	TREATMENT	WASTEWATER	WASTEWATER	1
ACCT.		INTANGIBLE	COLLECTION	PUMPING	AND	TREATMENT	DISTRIBUTION	GENERAL
NO.	ACCOUNT NAME	PLANT	PLANT	PLANT	DISPOSAL	PLANT	PLANT	PLANT
(a)	(b)	(g)	(h)	(i)	(i)	(i)	(i)	(k)
351	Organization	15,145	S STATE OF THE STA	5 44 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7			BLISSEE STEELS	
352	Franchises			a base follows the large and				。这种的种类
353	Land and Land Rights	排放性 护 艺术			33,680			
354	Structures and Improvements				34,744			
355	Power Generation Equipment							DESIDE STATE OF THE PARTY OF TH
360	Collection Sewers - Force		206,148	ssibilities of t		是是1.500000000000000000000000000000000000	\$42 KB 44 是其他	Farmer 1, 27 and 100
361	Collection Sewers - Gravity		306,148					10.5
362	Special Collecting Structures							(2) (2) (3) (3)
363	Services to Customers		171,175					機能の代表で開発
364	Flow Measuring Devices							STATES COST
365	Flow Measuring Installations						Anades i editorii Pini	2006 (April 125)
366	Reuse Services							1013/277 1019
367	Reuse Meters and Meter Installations							15/15/13 1 (8)
370	Receiving Wells		was de reitedan				Delta della del	100 - 100 - 100 - 100 - 100
371	Pumping Equipment			54,502				是是数据处理
374	Reuse Distribution Reservoirs						Maria La Santial	通常接近 地
375	Reuse Transmission and							別は別様の数が必要
1 1	Distribution System							建设在公司的企 员。在60%
380	Treatment and Disposal Equipment				1194,559			Wilder Miller Co.
381	Plant Sewers	A BOTH HAR	The care of the ball		7			
382	Outfall Sewer Lines			Torrible building	157,997			では出まれれる
389	Other Plant Miscellaneous Equipment				14:056			And the last of th
390	Office Furniture and Equipment		ii bi bilai		History and			
391	Transportation Equipment			THE TOTAL PROPERTY OF THE PARTY				
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment		Jan 40 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Indiana Time	Franklin St.		
397	Miscellaneous Equipment	Hadrid State		(建) 建二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十	Andrew Rich			29,943
398	Other Tangible Plant		Alexandria de la companya de la comp		ridde a lan Santi i Sellan Land	. Hillian Viron Libra		3805
	Total Wastewater Plant	s 15,145	s <u>765,892</u>	54502	s <u>1,434,</u> 931	so	s	5 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, 2611
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	. (6)	3,13%
355	Power Generation Equipment	l ————————————————————————————————————		
360	Collection Sewers - Force	30		3,330%
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		5,5670
375	Reuse Transmission and			
1	Distribution System	1		
380	Treatment and Disposal Equipment	18		5,56 70
381	Plant Sewers			
382	Outfall Sewer Lines	30		3,33 70
389	Other Plant Miscellaneous Equipment	31		3/13 70
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			667%
397	Miscellaneous Equipment	15		6,25 %
398	Other Tangible Plant	16		
Wastewa	ter 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.

Service Manage	ment Systems
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YEAR OF REPORT December 31, 2011

UTILITY NAME:

SYSTEM NAME / COUNTY	:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

	ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION					
351	ORGAHIFATION	- O − BALANCE	379		TOTAL	
ACCT.		AT BEGINNING		OTHER	CREDITS	
NO.	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(d+e)	
				1	` ′	
(a) 354	(b) Structures and Improvements	(c)	(d) \$),649	(e)	s) .044	
355	Power Generation Equipment	\$ 20,010	7,047	P	1,045	
360	Collection Sewers - Force	102 7/1	/ 6/5		10 6/5	
361	Collection Sewers - Gravity	123,761	6,865		6,865 7,294	
362	Special Collecting Structures	70,702	7,294		7,,,,,4	
363	Services to Customers	94,452	4,502		4,502	
364	Flow Measuring Devices	41,100	4100		4/300	
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	<u> </u>				
	Distribution System					
380	Treatment and Disposal Equipment	1,193,560	3,919		3,919	
381	Plant Sewers	111.2/22				
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 De	preciable Wastewater Plant in Service	1 ,728, 464	s 29,606	s	s <u>29 666</u>	

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

Service	Management	Systems
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YEAR OF REPORT December 31, 2611

UTILITY NAME

SYSTEM NAME / COUNTY:		

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

351	GREAU PATION	,		COST OF		379
1 ,,	Chount I'm I'm		1	REMOVAL	TOTAL	BALANCE AT
ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(a)	(b)	(g)	(h)	(i)	(i)	(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					1
1	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					3805
Total D	epreciable Wastewater Plant in Service	2,095	\$	s825	s <u>2,920</u>	s <u>1,755,150</u>

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

S-6(b) GROUP ____ 157,892

UTILITY NAME:	Service Management Systems		YEAR OF REPORT December 31, 2611
SYSTEM NAME / COUNTY	:		
	CONTRIBUTIONS IN AID OF CON ACCOUNT 271	STRUCTION	
	DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year			s 765, 570
Main Extension as Contributions reco	eived from Capacity, and Customer Connection Charges eived from Developer or ments in cash or property	S-8(a) S-8(b)	s -0-
Total Credits			ss
Less debits charged during the during the year must be ex			\$
Total Contributions In Aid of	Construction		s 765,570
Explain all debits charged to	Account 271 during the year below:		
	· WA		
	14/11		

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 (2)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
NOME	N/A	S	\$
Total Credits			\$

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	s 332,899
Debits during the year: Accruals charged to Account 272 Other debits (specify):	s 10227
Total debits	5 10,227
Credits during the year (specify):	S
Total credits	\$
Balance end of year	s <u>343,126</u>

S-8(a)	
GROUP	_

	Service Management Systems	YEAR OF REPORT December 31, 2611
UTILITY NAME:		December 31, gr.
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

WHICH CASH OR PROPERTY WAS RECEIVED DI	JRING THE YEAR	
DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
Noul		\$
Total Credits		\$ <u></u>

S-8(b) GROUP _____

	Service Management Systems	YEAR OF REPORT December 31, 2011
UTILITY NAME:	A CONTRACTOR OF THE CONTRACTOR	Determine 11, Vi
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				
521.1	Flat Rate Revenues: 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			s	
	Measured Revenues:				
522.1	Residential Revenues			91,697	
522.2	Commercial Revenues			5,220	
522.3	Industrial Revenues			2148	
522.4	Revenues From Public Authorities				
522.5	Multiple Family Dwelling Revenues			32753	
522	Total Measured Revenues			131, 218	
523	Revenues From Public Authorities				
524	Revenues From Other Systems				
525	Interdepartmental Revenues				
	Total Wastewater Sales			s <u>137,838</u>	
	OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			8	
531	Sale of Sludge	······································			
532	Forfeited Discounts				
534	Rents From Wastewater Property				
535	Interdepartmental Rents				
536					
	Total Other Wastewater Revenues			so-	

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

S-9(a)
GROUP____

IMPERIOR DEL SIARE.	Service Management Systems	YEAR OF REPORT December 31, 2011
UTILITY NAME:	Company of the Compan	
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			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			S
540.2	Commercial Reuse Revenues		·	
540.3	Industrial Reuse Revenues		Nous	
540.4	Reuse Revenues From		[[]	1
	Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues			s <u>-o-</u>
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues	Ì	116	1
541.2	Commercial Reuse Revenues		NOHL	
541.3	Industrial Reuse Revenues		No	7
541.4	Reuse Revenues From			
	Public Authorities			Í
541	Total Measured Reuse Revenues			s -o-
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			s -o-
	Total Wastewater Operating Revenues			s_137,838

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

Revision

S-9(b) GROUP

Service Management Systems

YEAR OF	
December	31,201

UTILITY NAME:

SYSTEM NAME / COUNTY :

		WAS	TEWATER UTIL	ITY EXPENSE AC	COUNT MATRIX	3		
			.1	.2	.3	.4	.5	.6
ACCT. NO. (2)	ACCOUNT NAME (b)	CURRENT YEAR (c)	COLLECTION EXPENSES- OPERATIONS (d)	COLLECTION EXPENSES- MAINTENANCE (e)	PUMPING EXPENSES - OPERATIONS (f)	PUMPING EXPENSES - MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	(c) \$	S	\$	\$	3	S	5,636
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704 710	Employee Pensions and Benefits Purchased Sewage Treatment					ne. 19. de la companya de la company		
711	Sludge Removal Expense		Abis bis Edit Transmission					make a cook agos as a cook as four billion
715	Purchased Power	15,870			3,000		12,870	endergraphers of a 12 Page of Stational
716	Fuel for Power Production				•		0 561	
718	Chemicals	2,784					2,784	71 104
720	Materials and Supplies	4,107						4,107
731	Contractual Services-Engineering	10 000						
732 733	Contractual Services - Accounting	13,993	***************************************					
	Contractual Services - Legal	10,579						
734 735	Contractual Services - Mgt. Fees Contractual Services - Testing	F 7'1						
736	Contractual Services - Testing Contractual Services - Other	16 904					16,804	
741	Rental of Building/Real Property	16,804					10,007	
741	Rental of Equipment	1,50						
750	Transportation Expenses	4,914						
756	Insurance - Vehicle							
757	Insurance - General Liability	2,826						
758	Insurance - Workman's Comp.	2/07-0						
759	Insurance - Other							
760	Advertising Expense				MARKET LINES	\$4911171183 BIST	here and the same of the same	
766	Regulatory Commission Expenses							chill Gallin
	- Amortization of Rate Case Expense							
767	Regulatory Commission ExpOther		THE PERSON ASSESSED ASSESSED BY THE PERSON OF THE PERSON O	Service Services Services Services Services Services	THE COMESSION OF THE PROPERTY	Same desiring a second of second set of set		
770	Bad Debt Expense		Called Same and Specifical		4666346		Ale de le	
775	Miscellaneous Expenses	7,947	30 300 30 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	CONTRACTOR OF STREET SOLONE	and and an arrangement of the control of the contro		7,947	
То	tal Wastewater Utility Expenses	s <u>%,995</u>	S	\$	3,000	\$	\$ 40,405	9,743

S-10(a) GROUP _____

UTILITY NAME:	Service Management Systems
	•

YEAR OF REPORT December 31, 2011

SYSTEM NAME / COUNTY :

	WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX						
		.7	.8	.9	.10	.11	.12
l i				RECLAIMED	RECLAIMED	RECLAIMED	RECLAIMED
				WATER	WATER	WATER	WATER
1		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
ACCT.		ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-
NO.	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(a)	(b)	(i)	(k)	0	(m)	· (n)	(0)
701	Salaries and Wages - Employees	5	\$	\$	\$	5	\$
703	Salaries and Wages - Officers,						
	Directors and Majority Stockholders			ł			
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment				Tarta Dashing Mi		
711	Sludge Removal Expense						
715	Purchased Power	233555555555555555555555555555555555555	- sulver second at a sulver second se	Social Company of the			
716	Fuel for Power Purchased						
718	Chemicals		West on the Park		THE STATE OF THE PARTY OF THE P		
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 ExpOther	enteriora in discussionistrati anchi i interioratica		THE RESERVE AND ADDRESS OF THE RESERVE AS A SECOND	and the second of the second s	Company of the Compan	
770	Bad Debt Expense						
775	Miscellaneous Expenses		acan se seccionomon anno secocio del Sele-	communication in the national state of the next of	Emphresia Seasona and Season	Section and additional section of the sections	
	tal Wastewater Utility Expenses	s	s 33,848	\$	\$	\$	\$

S-10(b) GROUP ____

UTILITY NAME:	Service Management Systems	YEAR OF REPORT December 31, 26/1
OHEH HAME.	AND AND AND AND AND AND AND AND AND AND	
SYSTEM NAME / COUNTY:		

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE	TYPE OF WATER METER	EQUIVALENT FACTOR	NUMBER OF WATER METERS	TOTAL NUMBER OF METER EQUIVALENTS (c x d)
(a)	(b)	(c)	(d)	(e)
All Resident	ial	1.0		
5/8"	Displacement	1.0		VABI.
3/4"	Displacement	1.5		N.
1"	Displacement	2.5		M .
1 1/2"	Displacement or Turbine	5.0	1	V
2"	Displacement, Compound or Turbine	8.0	Monages CA	
3"	Displacement	15.0	1 100	6
3"	Compound	16.0	Mor	- N()
3"	Turbine	17.5	1 * ' \\V'	VAZIONI)
4" .	Displacement or Compound	25.0	KAPA III	(,1/1
4"	Turbine	30.0	1 The 'Y	1
6"	Displacement or Compound	50.0	1	
6"	Turbine	62.5	, U	
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		

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 = (Total SFR gallons treated (Omit 000) / 365 days / 280 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:			
•			
			

S-11	
GROUP	
SYSTEM	

SYSTEM NAME / COUNTY:		_	
WASTEWATER TREA Provide a separate shee	ATMENT PLANT IN		
Permitted Capacity	,099 MCD		
Basis of Permit Capacity (1)			
Manufacturer	-		
Type (2)		The second section of the second seco	
Hydraulic Capacity			·
Average Daily Flow	10396 HG		
Total Gallons of Wastewater Treated	PORC POWNS		
Method of Effluent Disposal	PORC POWNS		

S-12 GROUP ___

SYSTEM __

Service Management Systems

(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.

UTILITY NAME:

YEAR OF REPORT

December 31, 2011

	Service Management Systems	YEAR OF REPORT
UTILITY NAME:		December 31, 2011
SYSTEM NAME / COUNTY:		
	OTHED WASTEWATED SYSTEM INFORMATION	

	
Furnish information below for each system. A separate page should be supplied where neces	sary.
Present number of ERCs* now being served	K
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*	<u> </u>
6. Describe any plans and estimated completion dates for any enlargements or improvement	s of this system
* DETAIL THE NOT AVAIL THIS YEAR (14	LITICATIONS)
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users provided to each, if known.	and the amount of reuse
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 reus	e?
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.

S-13	
GROUP_	
SYSTEM	

Reconciliation of Revenue to Regulatory Assessment Fee Revenue

Water Operations

Service Management Systems

Class A & B

Company___

For the Year Ended December 31, 2011

(a)		(b)		(c)		(d)
		Gross Water		Gross Water		
		Revenues Per		Revenues Per		Difference
Accounts		Sch. W-9		RAF Return	<u> </u>	(b) - (c)
Gross Revenue:					1	
Unmetered Water Revenues (460)	s		\$		\$	
· · · · · · · · · · · · · · · · · · ·	-	1./	-	1111		_
Total Metered Sales (461.1 - 461.5)	-	146,770	_	146,770	_	-0-
Total Fire Protection Revenue (462.1 - 462.2)				· ·		
Total Fire Protection Revenue (402.1 - 402.2)	-		-		-	
Other Sales to Public Authorities (464)			i _		_	
		100 500		144 500		
Sales to Irrigation Customers (465)	-	100,572	-	100,572		-0 -
Sales for Resale (466)						
Dates to result (100)	-		_			
Interdepartmental Sales (467)	-		_			
T - 101 W - D (460 474)						
Total Other Water Revenues (469 - 474)	-		_		-	
Total Water Operating Revenue	\$	247,342	\$	247,342	\$	-0 -
Total Water Operating Revenue	-	N 1 1) 1 1 N	+	- 17	+	
LESS: Expense for Purchased Water		do		-0 -		-0 -
from FPSC-Regulated Utility	-	-0-	-	-0-	-	
Not Water Or senting Beneauses	•	147341	•	247241	•	-0 -
Net Water Operating Revenues	\$	247,342	\$	247,342	\$	-0-

Expl	anations:	
LAP	ananons.	

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

	(b)	(c)	
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)	s <u>6,620</u> 131,318	s 6,620	s
Total Measured Revenues (522.1 - 522.5) 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	s -O-
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	,		
Net Wastewater Operating Revenues	\$ 137,838	s 137,838	s -o-

P21	l	<u>.:</u> _	
Exni	lana	ĦΩ	ns:

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).