CLASS "A" OR "B"

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#### WATER AND/OR WASTEWATER UTILITIES

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

#### ANNUAL REPORT

OF WS571 - 09 - AR

Service Management Systems, Inc.

Exact Legal Name of Respondent

517-W 450-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2009

#### 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).
- Interpret all accounting words and phrases in accordance with the USOA.
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- 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**

#### CERTIFICATION OF ANNUAL REPORT

THEREBY CERTIFY, to the best of my knowledge and belief:

YES X	NO	1.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES X	NO	2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES X	NO	3.	There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.
YES X	NO	4.	The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.
		1. X	Items Certified  2. 3. 4.  X X X (Signature of Chief Executive Officer of the utility) *
		1.	2. 3. 4.  (Signature of Chief Financial Officer of the utility) *

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

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

#### YEAR OF REPORT

December 31, 2009

#### ANNUAL REPORT OF

Service Management Systems, Inc.	County: Brevard
(Exact Name of Utility)	
List below the exact mailing address of the utility for which normal correspondence sho	build be sent:
Melbourne IFL 12935-5992	
Telephone: (321)-751-4500	
E Mail Address:	
WEB Site:	
Sunshine State One-Call of Florida, Inc. Member Number	
Name and address of person to whom correspondence concerning this report should be John E Butler, P.A.	addressed:
200 Oak Street	
Melbourne Beach FL 32951-2034	
Telephone: (321) 723-3333	
List below the address of where the utility's books and records are located: 826 Creel Street	
Melbourne FL 32935-5992	
Telephone: (321) 751-4500	
List below any groups auditing or reviewing the records and operations:  Note. The financial records were pepared by the report. The operating	g data has been provided by the operator of
former operator of the system. There have been no errors the system then and r	
or ommissions discovered in the preparation of this	
Date of original organization of the utility: In 1984	
Check the appropriate business entity of the utility as filed with the Internal Revenue S	Service
Individual Partnership Sub S Corporation 1120 Corpora	ation
X	
List below every corporation or person owning or holding directly or indirectly 5% or of the utility:	more of the voting securities
	Percent
Name  1. Service Management Systems, Inc. (Compass Bank)	<u>Ownership</u> 100%
2. 3.	<del></del>
4.	
5.	
6.	
7. 8.	
9.	
10.	

#### DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

		T TOTAL COMMISSION	
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Dennis Basile	Receiver	Service Management Systems, Inc.	General Matters
John E Butler	Accountant	John E Butler P.A. (321) 723-3333	Reports & Financial Matters
Patrick P Patangan, Esq.	Counsel	Holland and Knight (850) 425-5607	Legal Matters
		1 / 2///	
	1		

- (i) 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.

December 31, 2009

#### **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.
- A. The Utility was organized in 1989 to provide service to the Aquarina and St. Andrews Village developments.
- B. The Utility provides water, wastewater, and non-potable irrigation services.
- C. To provide quality utility services to its customers while earning a fair return for its stockholders.
- D. The Utility has three (3) divisions: water, wastewater, and non-potable irrigation. Water in this report consists of potable and non-potable.
- E. The Utility anticipates five (5) new customers annually.
- F. The company was in default on a note payable to Compass Bank. The Circuit Court appointed Dennis Basile as Receiver as of February 10, 2010. The PSC acknowledged the appointment of the Receiver by Order No. PSC-10-0329-FOP-WS issued May 14, 2010. The Bank has foreclosed on the note.

This report is based on the financial records prepared by the former operators of the system. These records have not been audited or compiled by the Receiver or his accountant; however, there have not been any errors or omissions discovered in the preparation of this rep report except for omission of the Compass Bank loan mentioned above.

December 31, 2009

#### PARENT / AFFILIATE ORGANIZATION CHART

	Current as of	12/31/09	
Complete below The chart must a	an organizational chart also show the relationshi	that shows all parents, subsidiaries and affiliates of between the utility and affiliates listed on E-7, E-	the utility. 10(a) and E-10(b).
		Oak Lodge Utility, LLC	
		Service Management Systems, Inc.	
		AFTER FEBRUARY 10,2010	
		Compass Bank	
		Service Management Systems, Inc.	
			,

YEAR	<u>OF</u>	REF	ORT
Dece	mbe	er 31	2009

UTILITY NAME: Service Management Systems, Inc.

#### **COMPENSATION OF OFFICERS**

For each officer, list the time spent o activities and the compensation receiv			iness
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
Dennis Basile	Receiver	None. (Appointed on February 10, 2010)	None in 2009

#### COMPENSATION OF DIRECTORS

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Dennis Basile	Receiver	None	\$ None in 2009
			-
			-
***************************************			
			.

#### 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 OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (e)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
None.		\$	
- <del> </del>			
	<u></u>		
			-
			-
			-
,,			

<sup>\*</sup> 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.

Real Estate Broker	D. Basile Real Estate, LLC	826 Creel Street Melbourne FL 32935
Real Estate Broker	D. Basile Real Estate, LLC	Melboume EL 32935
		Melocarie ( L 32933
		1
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1		
		<del></del>

OF REPOF
OF
<b>VEAR</b>

VEAR OF REPORT December 31, 2009

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

Service Management Systems, Inc.

UTILITY NAME:

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. Complete the following for any business which is conducted as a byproduct, 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,

ES	ACCOUNT NUMBER (g)							
EXPENSES	EXPENSES INCURRED (f)	\$		To the state of th				
S.	ACCOUNT NUMBER (e)							
REVENUES	REVENUES GENERATED (d)	\$						
	ACCOUNT NUMBER (c)							
ASSETS	BOOK COST OF ASSETS (b)	\$						
	BUSINESS OR SERVICE CONDUCTED (a)	None.						

#### **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

NAME OF COMPANY OR RELATED PARTY (a)  None.  SERVICE AND/OR PRODUCT (b)  (c)  (d)  AMOUNT (e)  S  (A)  (E)  (E)  (E)  (E)  (E)  (E)  (E)		DESCRIPTION	CONTRACT OR		JAL CHARGES
	OR RELATED PARTY	NAME OF PRODUCT	EFFECTIVE DATES	(S)old	
	None.				\$
		•			
					,
	10-10-10-10-10-10-10-10-10-10-10-10-10-1	444			

# BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		Part II. Specific Instruc	Part II. Specific Instructions: Sale, Purchase and Transfer of Assets	Transfer of Assets		
<u>.</u>	Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	ing 3.	The columnar instructions follow:	ns follow:		
64	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	transactions to include; uipment nd and structures curities tock dividends	<ul> <li>(a) Enter name of related party or company</li> <li>(b) Describe briefly the type of assets purch</li> <li>(c) Enter the total received or paid. Indicat</li> <li>(d) Enter the net book value for each item r</li> <li>(e) Enter the net profit or loss for each item</li> <li>(f) Enter the fair market value for each item</li> <li>(f) Enter the fair market value for each item</li> </ul>	Enter name of related party or company.  Describe briefly the type of assets purchased, sold or transferred. Enter the total received or paid. Indicate purchase with "P" and s Enter the net book value for each item reported.  Enter the net profit or loss for each item reported. (column (c) - c Enter the fair market value for each item reported. In space below schedule, describe the basis used to calculate fair market value.	<ul> <li>(a) Enter name of related party or company.</li> <li>(b) Describe briefly the type of assets purchased, sold or transferred.</li> <li>(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".</li> <li>(d) Enter the net book value for each item reported.</li> <li>(e) Enter the net profit or loss for each item reported. (column (c) - column (d))</li> <li>(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.</li> </ul>	S". ) ippiemental
	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)
	None.			\$	69	

## FINANCIAL SECTION

#### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT. NO.	ACCOUNT NAME	REF. PAGE	Y	VIOUS EAR		CURRENT YEAR
(a)	(b)	(c)		(d)	_	(e)
	UTILITY PLANT	<b>!</b>	١.		<b> </b>	4 400 46
101-106	Utility Plant	F-7_	\$		\$	4,483,463
108-110	Less: Accumulated Depreciation and Amortization	F-8			1	
	Net Plant		\$	0	\$	4,483,463
114-115	Utility Plant Acquisition adjustment (Net)	F-7		<del></del>		
116 *	Other Utility Plant Adjustments					"
	Total Net Utility Plant		\$	0	\$_	4,483,46
	OTHER PROPERTY AND INVESTMENTS				<del>                                     </del>	•
121	Nonutility Property	F-9	\$		\$	
122	Less: Accumulated Depreciation and Amortization					
	Net Nonutility Property		\$	0	\$	
123	Investment in Associated Companies	F-10	-	-	<del>                                     </del>	
124	Utility Investments	F-10			I —	
125	Other Investments	F-10				
126-127	Special Funds	F-10	l ——	-	[ —	
	Total Other Property & Investments	_	\$	0	\$_	
131	CURRENT AND ACCRUED ASSETS  Cash		\$		\$	
132	Special Deposits	F-9		<u>.</u>	1 —	-
133	Other Special Deposits	F-9	1 —			
134	Working Funds		· —			
135	Temporary Cash Investments		]			
141-144	Accounts and Notes Receivable, Less Accumulated					
	Provision for Uncollectible Accounts	F-11				324,62
145	Accounts Receivable from Associated Companies	F-12				
146	Notes Receivable from Associated Companies	F-12				
151-153	Material and Supplies					
161	Stores Expense				I _	
162	Prepayments				1_	
171	Accrued Interest and Dividends Receivable	1			1	
172 *	Rents Receivable	1				
173 *	Accrued Utility Revenues	1	l			
174	Miscellaneous Current and Accrued Assets	F-12				11,00
	Total Current and Accrued Assets		\$	0	\$	335,62

<sup>\*</sup> Not Applicable for Class B Utilities

December 31, 2009

#### COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
181 182 183 184 185 * 186 187 *	DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Miscellaneous Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes	F-13 F-13 F-14	\$	\$ 0 0
	Total Deferred Debits		\$0	\$0
	TOTAL ASSETS AND OTHER DEBITS		\$0	\$4,819,091

<sup>\*</sup> Not Applicable for Class B Utilities

#### NOTES TO THE BALANCE SHEET

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

This report does not include a \$1,000,000.00 loan from Compass Bank on or about December 19, 2003 for a reverse osmosis plant and other utility facilities.

#### COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITY CAPITAL AN	REF.	PREVIO	ous	1 7	CURRENT
NO.	ACCOUNT NAME	PAGE	YEA			YEAR
(a)	(b)	(c)	(d)			(e)
\ <u>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</u>	EQUITY CAPITAL				ì	
201	Common Stock Issued	F-15	s		\$	10,000
204	Preferred Stock Issued	F-15				0
202,205 *	Capital Stock Subscribed				ļ <u> </u>	
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		ļ. —			
	Capital Stock		Ì		l	
211	Other Paid - In Capital					
212	Discount On Capital Stock		1			
213	Capital Stock Expense		1		-	
214-215	Retained Earnings	F-16				(166,975)
216	Reacquired Capital Stock				l	
218	Proprietary Capital				-	
	(Proprietorship and Partnership Only)					
	LONG TERM DEBT	T				
221	Bonds	F-15			I	0
222 *	Reacquired Bonds				<u> </u>	
223	Advances from Associated Companies	F-17	<u> </u>		l	0
224	Other Long Term Debt	F-17			ļ	0
	Total Long Term Debt		\$	0	\$_	0
	CURRENT AND ACCRUED LIABILITIES					
231	Accounts Payable					
232	Notes Payable	F-18				0
233	Accounts Payable to Associated Companies	F-18				0
234	Notes Payable to Associated Companies	F-18				0
235	Customer Deposits				l	
236	Accrued Taxes	W/S-3				
237	Accrued Interest	F-19	<u> </u>		l	0
238	Accrued Dividends					
239	Matured Long Term Debt				<b>I</b>	
240	Matured Interest		<b>!</b>		1 _	
241	Miscellaneous Current & Accrued Liabilities	F-20			1	0
	Total Current & Accrued Liabilities		\$	0	\$	0

<sup>\*</sup> Not Applicable for Class B Utilities

December 31, 2009

#### COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			
251	Unamortized Premium On Debt	F-13	\$	\$ 0
252	Advances For Construction	F-20		0
253	Other Deferred Credits	F-21		0
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		\$0	\$0
	OPERATING RESERVES			
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			·
263	Pensions and Benefits Reserve			-
265	Miscellaneous Operating Reserves	!		
	Total Operating Reserves		\$0	\$
	CONTRIBUTIONS IN AID OF CONSTRUCTION	<u> </u>		
271	Contributions in Aid of Construction	F-22	\$	\$ 1,567,222
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22		(597,536)
	Total Net CIAC		\$0	\$969,686
	ACCUMULATED DEFERRED INCOME TAXES	T		
281	Accumulated Deferred Income Taxes -			
	Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes -		·	-
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax	•	\$o	\$0
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$ <u>0</u>	\$ 812,711

December 31, 2009

#### COMPARATIVE OPERATING STATEMENT

ACCT, NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME		ф.	6 264 124
400	Operating Revenues	F-3(b)	\$	\$364,134
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		120
	Net Operating Revenues		\$0	\$364,014
401	Operating Expenses	F-3(b)	\$	\$ 363,735
403	Depreciation Expense:	F-3(b)	\$	\$ 167,374
403	Less: Amortization of CIAC	F-22	*	0
	Net Depreciation Expense		\$0	\$167,374_
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0
407	Amortization Expense (Other than CIAC)	F-3(b)		0
408	Taxes Other Than Income	W/S-3		0
409	Current Income Taxes	W/S-3		
410.1	Deferred Federal Income Taxes	W/S-3		0
410,11	Deferred State Income Taxes	W/S-3		0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3		0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		0
	Utility Operating Expenses		\$0	\$531,109_
	Net Utility Operating Income		\$0_	\$ (167,095)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		120
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			0
420	Allowance for Funds Used During Construction			0
Total Utility	Operating Income [Enter here and on Page F-3(c)]		\$0	\$(166,975)

<sup>\*</sup> For each account, Column c should agree with Columns 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 (h)
\$ <u>220,233</u> 0	\$ 143,901 120	\$
\$220,233	\$143,781_	\$ <u>0</u> _
\$ 229,282	\$ 134,453	\$
69,947 0	97,427	
\$69,947_	\$97,427_	\$0
0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	
\$\$299,229	\$231,880_	\$0
\$(78,996)	\$ (88,099)	\$0
0 0 0 0	120 0 0 0	
\$ (78,996)	\$ (87,979)	\$0

<sup>\*</sup> Total of Schedules W-3 / S-3 for all rate groups.

#### COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	Total Utility Operating Income [from page F-3(a)]		\$0	\$ (166,975)
415	OTHER INCOME AND DEDUCTIONS  Revenues-Merchandising, Jobbing, and  Contract Deductions		\$	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income			
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
	Total Other Income and Deductions		\$0	\$0
	TAXES APPLICABLE TO OTHER INCOME			
408.2	Taxes Other Than Income		\$	\$
409.2	Income Taxes			
410.2	Provision for Deferred Income Taxes			
411.2	Provision for Deferred Income Taxes - Credit		<u> </u>	
412.2	Investment Tax Credits - Net			
412.3	Investment Tax Credits Restored to Operating Income			
	Total Taxes Applicable To Other Incom	e	\$0	\$0
	INTEREST EXPENSE			1
427	Interest Expense	F-19	\$	\$ 0
428	Amortization of Debt Discount & Expense	F-13		0
429	Amortization of Premium on Debt	F-13		0
	Total Interest Expense		\$0	\$0
	EXTRAORDINARY ITEMS			
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.3	Income Taxes, Extraordinary Items			
	Total Extraordinary Items		\$0_	\$0
	NET INCOME		\$0	\$ (166,975)

Explain Extraordinary Income:		

December 31, 2009

#### SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		WATER UTILITY (d)		STEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$	2,243,019	\$	2,240,444
	Less: Nonused and Useful Plant (1)					
108	Accumulated Depreciation	F-8		0		0
110	Accumulated Amortization	F-8		0		0
271	Contributions in Aid of Construction	F-22		803,652		763,570
252	Advances for Construction	F-20				
	Subtotal		\$	1,439,367	\$	1,476,874
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22		282,137		315,399
	Subtotal		\$	1,721,504	\$	1,792,273
	Plus or Minus:					
114	Acquisition Adjustments (2)	F-7	l —	0	l —	0
115	Accumulated Amortization of	12.7		0		0
	Acquisition Adjustments (2) Working Capital Allowance (3)	F-7	l —	0		0 0
•	Other (Specify):	<u> </u>	l —	<u> </u>	l —	
	Conter (specify).					
	RATE BASE		\$	1,721,504	\$	1,792,273
	NET UTILITY OPERATING INCOME		\$	(78,996)	\$ <u></u>	(88,099)
ACE	ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-4.59%		-4.92%

#### 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.

December 31, 2009

#### 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)	\$0 0 0 0 0	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
Total	\$0	0.00%		0.00%

(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:	None.
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.

YEAR OF REPORT December 31, 2009

Service Management Systems, Inc.

UTILITY NAME:

# CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

	CAPITAL STRUCTURE (g)	0 0 0 0 0 8	0 \$
CEEDING	OTHER (1) ADJUSTMENTS PRO RATA (f)	\$	0 \$
IE LASI NATETN	OTHER (1) ADJUSTMENTS SPECIFIC (6)	\$	0 \$
CONSISTENT WITH THE METHODOCOGI USED IN THE LAST MATE I NOCEEDING	NON- JURISDICTIONAL ADJUSTMENTS (d)	\$	0 \$
IIII INEMEINOD	NON-UTILITY ADJUSTMENTS (c)	**************************************	0 \$
CONSISTENT	PER BOOK BALANCE (b)	\$	0 \$
	CLASS OF CAPITAL (a)	Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deforred Inc. Taxes Other (Explain)	Total

(1) Explain below all adjustments made in Columns (e) and (f):		And the property of the second	,				
(1) Explain below all adjustme.	:						

December 31, 2009

#### UTILITY PLANT ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)			TOTAL (f)
101	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$2,243,019_	\$ 2,240,444	\$	\$4,483,4630
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress				0
106	Completed Construction Not Classified				0
	Total Utility Plant	\$ 2,243,019	\$	\$	\$4,483,463

#### 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	\$	\$	\$0 0 0
Total Pl	ant Acquisition Adjustments	\$0	\$0	\$0	\$0_
115	Accumulated Amortization	\$	\$	\$	\$0 0 0
Total A	ecumulated Amortization	\$0	\$0	\$	\$o
Net Acc	uisition Adjustments	\$0	\$0	\$0	\$0

December 31, 2009

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

DESCRIPTION (a)		ATER (b)	WAST	EWATER	REPO SYS	R THAN PRTING TEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION Account 108 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):	\$		\$		\$		\$	0 0 0 0 0
Salvage Other Credits (Specify):								0 0 0
Total Credits  Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):	\$ 	0	\$	0	\$	0	\$	0 0 0 0
Total Debits	\$	0	\$	0	\$	0	\$	0
Balance end of year	s	0	\$	0	\$	0	\$	0
ACCUMULATED AMORTIZATION Account 110 Balance first of year	\$		\$		\$		s	0
Credit during year: Accruals charged to:  Account 110.2 (3) Other Accounts (specify):	\$		\$		\$		\$	0 0 0
Total credits  Debits during year:  Book cost of plant retired  Other debits (specify):	\$	0	\$	0	\$	0	\$	0 0 0
Total Debits	\$	0	\$	0	s	0	\$	0
Balance end of year	\$	0	\$	0	s	0	\$	0

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

December 31, 2009

#### REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

	EXPENSE	CHARGED OFF DURING YEAR		
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)	
	\$		\$	
Total	\$0	:	\$0	

#### **NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	S	\$	\$	\$ 0 0 0 0
Total Nonutility Property	\$	\$0	\$0	\$0

#### 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):	\$
Total Special Deposits	\$0
OTHER SPECIAL DEPOSITS (Account 133):	\$
Total Other Special Deposits	\$0

December 31, 2009

#### INVESTMENTS AND SPECIAL FUNDS -ACCOUNTS 123 - 127

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	\$\$	\$
Total Investment in Associated Companies	•	\$0
UTILITY INVESTMENTS (Account 124):	\$\$	\$
Total Utility Investment		\$0
OTHER INVESTMENTS (Account 125):	\$ 	\$
Total Other Investment		\$0
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utiliti	es: Account 127):	\$
Total Special Funds		\$0

December 31, 2009

#### 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 Accounts 142 and 144 should be listed individually.

DESCRIPTION			TOTAL
(a)			(b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141);	0 334 630		
Wastewater Wastewater	\$ 324,628		
Other			
Ottles	<del></del>		
		1	
Total Customer Accounts Receivable		\$	324,628
OTHER ACCOUNTS RECEIVABLE ( Account 142):			
10 W 1011 W - 1010 W	s		
4			
	<del> </del>		
Total Other Accounts Receivable	•	s	0
NOTES RECEIVABLE (Account 144 ):	1	3	······································
NOTES RECEIVABLE (Account 144 ).	<b>\</b> \$		
	<b>⊣</b> "———		
Marine transfer of the second	1		
A (			
Total Notes Receivable		\$	0
Total Notes (Cectivation		<del>-   •</del>	· ·
Total Accounts and Notes Receivable		\$	324,628
ACCUMULATED PROVISION FOR			
UNCOLLECTIBLE ACCOUNTS (Account 143)			
Balance first of year	\$		
Add: Provision for uncollectibles for current year	\$	1	
Collection of accounts previously written off			
Utility Accounts			
Others			
		_	
Total Additions	s	1	
Total Additions  Deduct accounts written off during year;	\$ 0	┥	
Utility Accounts		1	
Others		İ	
- Called S	<b>-</b>		
Total accounts written off	\$ 0		
Total accounts written off	<u> </u>	┪	
Balance end of year		\$	0
		+	
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NE	T	\$	324,628

December 31, 2009

#### ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

	DESCRIPTION (a)	TOTAL (b)
		\$
	· · · · · · · · · · · · · · · · · · ·	
Total		\$0

#### NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL
	% ————————————————————————————————————	
Total		\$0

#### MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Utility Deposit	\$ 11,000
Total Miscellaneous Current and Accrued Liabilities	\$ 11,000

YEAR	OF	REPO	RT
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UTILITY NAME:	Service Management Systems, Inc.
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#### UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 181 AND 251

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):	\$	\$
Total Unamortized Debt Discount and Expense	\$0	\$0
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$\$	\$
Total Unamortized Premium on Debt	\$0	\$0

#### EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total Extraordinary Property Losses	\$0

¥	$\mathbf{F}.\mathbf{A}$	R	OF	RE	PO	RT

UTILITY NAME:	Samilaa	Managamani	Systems In
UTILITY NAME:	Service	Management	<u>. Systems, in</u>

#### MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)	\$	\$
Total Deferred Rate Case Expense	\$0	\$0
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	\$
Total Other Deferred Debits	\$0	\$0
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$	\$
Total Regulatory Assets	\$0	\$0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$0	\$0

#### CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	1 %	
Shares authorized		10,000
Shares issued and outstanding		10,000
Total par value of stock issued	<u> </u>	
Dividends declared per share for year	0%	\$ <u>o</u>
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	%	\$

<sup>\*</sup> Account 204 not applicable for Class B utilities.

#### BONDS ACCOUNT 221

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

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

Service Management Systems, II	anagement Systems, Inc.
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### STATEMENT OF RETAINED EARNINGS

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

2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	All	MOUNTS (c)
215	Unappropriated Retained Earnings:	\$	
439	Balance Beginning of Year  Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use):  Credits:	\$	
	Total Credits: Debits:	\$ \$	0
	Total Debits:	\$	0
435	Balance Transferred from Income	\$	(166,975)
436	Appropriations of Retained Earnings:		
	Total Appropriations of Retained Earnings	\$	0
437	Dividends Declared: Preferred Stock Dividends Declared	_	
438	Common Stock Dividends Declared		
	Total Dividends Declared	\$	0
215	Year end Balance	\$	(166,975
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):		
214	Total Appropriated Retained Earnings	\$	
Total Rei	tained Earnings	\$	(166,975
Notes to	Statement of Retained Earnings:		

Service	Manae	ement	Systems,	Inc.
DEL AICE	MIAHAE	CHICH	DISCOUNT.	

### ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total	\$0

### 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)
Į –	%		\$
	%		
	<u> </u>		
	<u> </u>		
	<u></u> %		
	%		
	%		
	%		<u> </u>
	%		<u> </u>
	%		
	%		
	%		····
•			
		<u> </u>	- :
	l %		<del></del>
	1 ——~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
	<u> </u>		
Total			\$ 0
			···

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

December 31, 2009

### NOTES PAYABLE ACCOUNTS 232 AND 234

ACCOUNTS 232		TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	AMOUNT PER BALANCE SHEET (d)
NOTES PAYABLE ( Account 232):	% 		\$
Total Account 232	·- i	· ·	<b>s</b> 0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	% 		\$
Total Account 234			S0

<sup>\*</sup> 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)
	\$
Total	\$0

YEAR OF REPORT

December 31, 2009

Service Management Systems, Inc.

UTILITY NAME:

ACCRUED INTEREST AND EXPENSE

ACCOUNTS 237 AND 427

	ACCOUNTS AND AND AND AND AND AND AND AND AND AND	, 7.			
		INTE	INTEREST ACCRUED		
	BALANCE	<u> </u>	DURING YEAR	INTEREST	
DESCRIPTION		ACCT.		PAID DURING	BALANCE END
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
(a)	(a)	(c)	(d)	(e)	(j)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$		<b>\$</b>	\$	<del>\$</del>
Total Account 237.1	0 \$		0 \$	0 \$	0 s
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	84	427	\$	\$	\$
Total Account 237.2	0		0 \$	0 \$	8
Total Account 237 (1)	95		0 \$	0 \$	\$
INTEREST EXPENSED: Total accrual Account 237		237	0 \$	(1) Must agree to F	(1) Must agree to F-2 (a), Beginning and
Less Capitalized Interest Portion of AFUDC:				Ending Balance	Ending Balance of Accrued Interest.
				(2) Must agree to F-3 (c), Current Year Interest Expense	-3 (c), Current pense
Net Interest Expensed to Account No. 427 (2)			0 s		

YEAR OF REPORT December 31, 2009

Service Management Systems, Inc.

UTILITY NAME:

# MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

BALANCE END OF YEAR (b)	\$ 0 8
DESCRIPTION - Provide itemized listing (a)	Total Miscellaneous Current and Accrued Liabilities

# ADVANCES FOR CONSTRUCTION

ACCOUNT 252

		BALANCE END	OF YEAR	€	Ç		0	0		O	0	0	٥	7
			CREDITS	(e)	· •	9							6	n n
printe	DEBIIS		A	(p)	6								•	9
		ACCT.	DEBIT	(c)										
ACCOUNT 232	BALANCE	BEGINNING	OF YEAR	(p)	:									0
			NAME OF PAYOR *	(a)										Total

<sup>\*</sup> Report advances separately by reporting group, designating water or wastewater in column (a).

Sarvica	Mana	gement	Systems,	Inc
Service	VIAMA	5cment	Systems	1111

### 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):	\$\$	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	,	WATER (W-7) (b)	WA	ASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)		TOTAL (e)
Balance first of year	\$	802,372	\$_	763,570	\$	\$	1,565,942
Add credits during year:	\$	1,280	\$	0	\$	<b>\$</b>	1,280
Less debit charged during the year	\$	0_	\$	0	\$	\$_	0
Total Contribution In Aid of Construction	\$	803,652	\$	763,570	\$0	\$ <u></u>	1,567,222

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

DESCRIPTION (a)	 WATER (W-8(a)) (b)	WA	ASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)		TOTAL (e)
Balance first of year	\$ 282,137	\$	315,399	\$	<b>\$</b>	597,536
Debits during the year:	\$ 	<b>\$</b>	0	\$	<b>\$</b> _	0
Credits during the year	\$ 0	\$_	0	\$	\$	0
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 282,137	\$	315,399	\$0	\$	597,536

December 31, 2009

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

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 ac	,	. The reconcilitation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year.
Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax ac		The reconciliation shall be submitted even though there is no taxable income for the year.
·		Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$\$166,975)
Reconciling items for the year:  Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		\$ (166,975)
Computation of tax :		

## WATER OPERATION SECTION

December 31, 2009

### WATER 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 water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group. All of the following water pages (W-2 through W-14) should be completed for each group and arranged

by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Service Managemant Systems, Inc. / Brevard	517-W	1 1
		***
	<u> </u>	
		·
	<u></u>	
		<del></del>

Decen	shar	21	2000
LJCCCI	IDCI.	31	· ZVV

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)	\$	2,243,019
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	W-6(b)	┩	1,432,289
110	Accumulated Amortization	F-8		0
271	Contributions in Aid of Construction	W-7	┛—	803,652
252	Advances for Construction	F-20	┿	
	Subtotal		\$	7,078
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$	282,137
	Subtotal		<b>s</b>	289,215
114	Plus or Minus:	F-7	1	"
114	Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2)	F-7	┨ —	
113		Γ-1	┥ —	
	Working Capital Allowance (3)			
	Other (Specify):			
	WATER RATE BASE		s	289,215
WA	ATER OPERATING INCOME	W-3	\$	(78,996)
	ACHIEVED RATE OF RETURN (Water Operating Income / Water I	Rate Base)		-27.31%

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.

YEAR	OF	REPORT

Service	Management	Systems.	Inc.

SYSTEM NAME / COUNTY:

December 31, 2009

### WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		CURRENT YEAR (d)
	UTILITY OPERATING INCOME			
400	Operating Revenues	W-9	\$	220,233
469	Less: Guaranteed Revenue and AFPI	W-9		. 0
	Net Operating Revenues		\$	220,233
401	Operating Expenses	W-10(a)	\$	229,282
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	$\rfloor$	69,947 0
	Net Depreciation Expense	**	<b>T</b> <sub>\$</sub>	69,947
406	Amortization of Utility Plant Acquisition Adjustment	F-7	1 -	
407	Amortization Expense (Other than CIAC)	F-8	<b>1</b> —	0
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses  Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income		\$	0
	Utility Operating Expenses		<b>\$</b>	299,229
	Utility Operating Income		<b></b>	(78,996)
	Add Back:			
469	Guaranteed Revenue (and AFPI)	W-9	-  s	0
413	Income From Utility Plant Leased to Others		4 —	
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			·
	Total Utility Operating Income		\$	(78,996)

YEAR OF REPORT

December 31, 2009

Service Management Systems, Inc.

UTILITY NAME:

SYSTEM NAME / COUNTY:

WATER UTILITY PLANT ACCOUNTS

	CURRENT	YEAR	(j)	\$ 15,145	0	62,080	33,014	0	0	230,861	0	141,736	0	169,028	451,115	629,183	281,096	167,547	19,883	13,300	0	27,916	0	0	0	0	0	0	0	1,115	0	\$ 2,243,019
		RETIREMENTS	(e)	\$																												\$ 0
ACCOUNTS		ADDITIONS	(p)	\$ 14,095			16,599																									\$ 30,694
WALER UTILITY FLANT ACCUUNTS	PREVIOUS	YEAR	(c)	050'1 \$		62,080	16,415			230,861		141,736		169,028	451,115	629,183	281,096	167,547	19,883	13,300		27,916								1,115		\$ 2,212,325
WAI		ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
	ACCT.	NO.	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

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

W-4(a) GROUP YEAR OF REPORT December 31, 2009

Service Management Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

WATER UTILITY PLANT MATRIX

.5 GENERAL PLANT (h)	\$1111	
.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	\$ 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	
.3 WATER TREATMENT PLANT (f)	451,115	
2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	230,861 141,736 169,028 169,028 169,028 169,028 169,028	
.1 INTANGIBLE PEANT (d)	\$ 15,145   Strictly	
CURRENT YEAR (c)	\$ 15,145	
ACCOUNT NAME (b)	Organization Franchises Land and Land Rights Structures and Improvements Collecting and Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries and Tunnels Supply Mains Power Generation Equipment Pumping Equipment Equipment Water Treatment Equipment Distribution Reservoirs and Standpipes Transmission and Distribution Mains Scrvices Meters and Meter Installations Hydrants Backflow Prevention Devices Other Plant Miscellaneous Equipment Transportation Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Communication Equipment Miscellaneous Equipment Other Tangible Plant Other Tangible Plant	
ACCT. NO. (8)	301 302 303 304 304 306 306 306 309 311 311 311 333 333 334 334 340 340 346 347 348	

W-4(b) GROUP

VEAD	$\Delta T$	DEDODT	
YEAK	OF	REPORT	

Service	Management	Systems	Inc
DCI VICE	мана <u>к</u> епісні	Systems,	iuc.

SYSTEM NAME / COUNTY:

December 31, 2009

### BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN 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	<u> </u>	2,50%
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment	20		5.00%
340	Office Furniture and Equipment			· · · · · · · · · · · · · · · · · · ·
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment	5		20.00%
348	Other Tangible Plant			
Water I	Plant Composite Depreciation Rate *			

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

Service Management Systems, Inc.

YEAR OF REPORT December 31, 2009

UTILITY NAME:

SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT.		AT BEGINNING		OTHER	TOTAL
NO.	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(d+e)
(a)	(b)	(c)	Ð	(a)	(5)
304	Structures and Improvements	\$ 15,606	\$ 390	٠	\$ 390
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs	203,478	7,529		7,529
308	Infiltration Galleries and Tunnels				0
309	Supply Mains	64,551	2,020		2,020
310	Power Generation Equipment				0
311	Pumping Equipment	77,509	4,558		4,558
320	Water Treatment Equipment	377,411	22,192		22,192
330	Distribution Reservoirs and Standpipes	468,530	27,550		27,550
331	Transmission and Distribution Mains	62,292	2,074		2,074
333	Services	66,517	1,902		1,902
334	Meters and Meter Installations	15,909	1,325		1,325
335	Hydrants	2,542	63		63
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment	6,882	344		344
340	Office Furniture and Equipment				0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment	1,115			0
348	Other Tangible Plant				0
TOTAL W.	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 1,362,342	69,947	0	69,947

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

W-6(a) GROUP

YEAR OF REPORT December 31, 2009

Service Management Systems, Inc.

SYSTEM NAME / COUNTY:

UTILITY NAME:

ANALYSIS OF ENTRIES IN WATER ACCIMILIATED DEPORCIATION (CONT. D.)

		Ţ	N.			96	: c	-	2/2		) <del>  -</del>	<u>-</u>	67	<u> </u>	2	3/3	3 2		<u> </u>	3 -	) k	3 -	- -	•[=	-  -	-	- c		) <u>v</u>	<u>. </u>	اري
		BALANCE AT	END OF YEAR	(c+f-i)	•	15 096	3		211 007	211,1	66 571	100	790 087	399 603	496.080	64 366	68 410	17 234	2,47	2,0	9CC L	36.							1115		1,432,289
		B	E			€4		 <del> </del>	 	 _																					<del>6/</del>
CONT'D)		TOTAL	CHARGES	(g-h+i)	e	) S							0		C	Û	î e				Î		C	C	0	0	0	0		0	9
IN WATER ACCUMULATED DEPRECIATION (CONT'D)	COSTOF	REMOVAL	AND OTHER	CHARGES	€	65																									8
ACCUMULATED			SALVAGE AND	INSURANCE	(F)	\$																									8
			PLANT	RETIRED	( <b>3</b> )	\$																									0 \$
ANALYSIS OF ENTRIES				ACCOUNT NAME	(p)	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
		Į (	ACCI.	Š.	(3)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL WA'

W-6(b) GROUP

UTILITY NAME:	Service Management Systems, Inc.	YEAR OF REPORT December 31, 2009
SYSTEM NAME / COUNTY:		

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)		WATER (c)
Balance first of year		\$	802,372
Add credits during year:			··
Contributions received from Capacity,  Main Extension and Customer Connection Charges	W 0/ )		1 200
Contributions received from Developer or	W-8(a)	┨ <sup>\$</sup> —	1,280
Contractor Agreements in cash or property	W-8(b)		0
Total Credits	• • • • • • • • • • • • • • • • • • •	\$	1,280
Less debits charged during the year (All debits charged during the year must be explained below)		\$	
Total Contributions In Aid of Construction		\$	803,652

in any proposed Chris trees occur conceived, provide a supporting schedule showing now the amount is determined.
Explain all debits charged to Account 271 during the year below:

YEAR	OF	RE	PORT	
Decen	her	31	2000	

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Service	<u>Management</u>	Systems,	inc.

U	J	ILI	I	Y	NAME:

SYSTEM NAME / COUNTY:

### WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)	
Plant Capacity Charge	1	\$1,280	\$ 1,280 0 0 0 0 0 0 0 0	
Total Credits		• "	\$ 1,280	

### ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 282,137
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$
Total debits	\$0
Credits during the year (specify):	\$
Total credits	\$0
Balance end of year	\$\$

W-8(a) GROUP\_\_\_\_

	YEAR OF REPORT
nc.	December 31, 2009

UTILITY NAME:	Service Management Systems, I
SYSTEM NAME / COUNTY ·	

### WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
None.		\$
	<del></del>	
	<del></del>	
		<del></del>
	<del></del>	
· · · · · · · · · · · · · · · · · · ·		
Total Credits		\$0

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UTILITY NAME:	Service Management Systems, Inc.
UTILITY NAME:	Service Management Systems, Inc.

December 31, 2009

**SYSTEM NAME / COUNTY:** 

### WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
(44)	Water Sales:	(6)	(u)	(6)
460	Unmetered Water Revenue			\$
100	Metered Water Revenue:		<del></del>	Ф
461.1	Sales to Residential Customers	273	274	127 400
461.2	Sales to Commercial Customers		2/4	137,699
461.3	Sales to Industrial Customers			···-
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
401.5	Sales Multiple Laintly Dwellings			
	Total Metered Sales	273_	274	\$137,699
	Fire Protection Revenue:			
462.1	Public Fire Protection	]		
462.2	Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$0_
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers	94	94	82,414
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	367	368	\$ 220,113
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowar	ice for Funds Prudently Inv	ested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			120
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
į	Total Other Water Revenues			\$120_
	Total Water Operating Revenues			\$ 220,233

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

YEAR OF	FREPORT
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Service Management Systems, Inc.

**UTILITY NAME:** 

December 31, 2009

SYSTEM NAME / COUNTY:

### WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)		CURRENT YEAR (c)		.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)		.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$	39,532	\$		\$	
603	Salaries and Wages - Officers, Directors and Majority Stockholders	"-	0	"		٦	
604	Employee Pensions and Benefits	1 -	0				
610	Purchased Water	┨ ┈	0				····
615	Purchased Power	1 -	49,249	ı			
616	Fuel for Power Production	1 -	0	ı			THE PERSON AND PERSON.
618	Chemicals	1 -	685	ı			
620	Materials and Supplies	1 -	2,081	ı			2,081
631	Contractual Services-Engineering	1 -	0	ı			
632	Contractual Services - Accounting	1 -	0	ı		1	
633	Contractual Services - Legal	1 -	14,462	ı	·	'	
634	Contractual Services - Mgt. Fees	1 -	56,976	ı		1	
635	Contractual Services - Testing	1 -	6,545	ı		1	
636	Contractual Services - Other	1 -	6,632	ı		'	
641	Rental of Building/Real Property	1 -	0	1		Ι'	
642	Rental of Equipment	1 -	0	ı		'	
650	Transportation Expenses	1 -	3,385			'	
656	Insurance - Vehicle	1 -	0			1	<u>.                                      </u>
657	Insurance - General Liability	1 -	8,725			1	···
658	Insurance - Workman's Comp.	1 -	0			1	<del></del>
659	Insurance - Other	1 -	0			Ι΄	
660	Advertising Expense	1 -	0			1	A 1 ( ) ## ( ) **
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	] -	0				
667	Regulatory Commission ExpOther	] [	15,435	1		1	
668	Water Resource Conservation Exp.	] _	0			'	more and account of the contract of the contra
670	Bad Debt Expense	]	0	1		1	
675	Miscellaneous Expenses		25,575			Ι.	
Total Water U	Jtility Expenses	\$ _	229,282	\$	0	\$	2,081

Service	Management	Systems, I	nc.
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December 31, 2009

SYSTEM NAME / COUNTY:

### WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
29,249 685	\$ 14,532	20,000	\$ 5,000	\$	14,462 56,976 6,545 6,632
\$ 65,369	\$ 14,532	\$ 20,000	\$	\$ 0	25,575 \$ 122,300

YEAR	OF	REPORT

us, In
1

SYSTEM NAME / COUNTY:

December 31, 2009

### PUMPING AND PURCHASED WATER STATISTICS

MONTH (a) January February March April May June July August September October November	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED     WATER     PUMPED     FROM WELLS     (Omit 000's)     (c)     2     1	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)  2 1 1 1 1 1 1 1 1 1	WATER SOLD TO CUSTOMERS (Omit 000's) (f)  2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
December  Total for Year	0	12	0	12	13
If water is purchased for resale, indicate the following:  Vendor  Point of delivery  If water is sold to other water utilities for redistribution, list names of such utilities below:					

### SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Drinking Water Well	1.0 MGD	1.0	Aquifer
	-		-

UTILITY NAME:	Service Management Systems, Inc.	YEAR OF REPORT December 31, 2009
SYSTEM NAME / COUNTY:		

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (	GPD):	0.11 MGD	<del></del>	
Location of measurement of capacity (i.e. Wellhead, Storage Tank):		Wellhead		
Type of treatment (reverse (sedimentation, chemical, aer	•	Reverse Osmosis		
		LIME TREATMENT		
Unit rating (i.e., GPM, pounds per gallon):	N/A	Manufacturer:	N/A	
FILTRATION  Type and size of area:				
Pressure (in square feet):	N/A	Manufacturer:	N/A	
Gravity (in GPM/square feet):	N/A	Manufacturer:	N/A	

UTILITY	NAME:
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Service Management Systems, Inc.

December 31, 2009

SYSTEM NAME / COUNTY:

### CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TÖTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residentiai	ı	1.0		
5/8"	Displacement	1.0	267	267
3/4"	Displacement	1.5		
1"	Displacement	2.5	,,,,	
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0	14	112
3"	Displacement	15.0		
3"	Compound	16.0	3	48
3"	Turbine	17.5		<u></u>
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
10"	Turbine Compound Turbine	90.0 115.0 145.0	ter 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:		 
	<del></del>	

Service Management Systems, Inc.

December 31, 2009

### SYSTEM NAME / COUNTY:

### OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page s	hould be supplied where necessary.		
Present ERCs * the system can efficiently serve.	466		
2. Maximum number of ERCs * which can be served.	468		
3. Present system connection capacity (in ERCs *) using existing lines.	600		
4. Future connection capacity (in ERCs *) upon service area buildout.	1300		
5. Estimated annual increase in ERCs *.	5		
6. Is the utility required to have fire flow capacity?  If so, how much capacity is required?	Yes 1100 GPM		
7. Attach a description of the fire fighting facilities.			
Describe any plans and estimated completion dates for any enlargements or im     None.	·		
9. When did the company last file a capacity analysis report with the DEP?	1999		
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 DEF	Prules.		
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?	No		
11. Department of Environmental Protection ID # 3054060			
12. Water Management District Consumptive Use Permit # 1719			
a. Is the system in compliance with the requirements of the CUP?	Yes		
b. If not, what are the utility's plans to gain compliance?  N/A			

W-14
GROUP \_\_\_\_\_
SYSTEM \_\_\_\_

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13.

### WASTEWATER OPERATION SECTION

December 31, 2009

### WASTEWATER LISTING OF SYSTEM GROUPS

hould be assigned its own group number. The wastewater financial schedules (S-2 through S-10) should be filed fi		
The wastewater engineering schedules (S-11 through S-13) must be filed All of the following wastewater pages (S-2 through S-13) should be compared purposes.		
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Service Management Systems, Inc. / Brevard	450-S	1
		<del></del>
		<del></del>
		<del>-</del>
	<del></del>	
		<del></del>

UTILITY NAME:	Service Management Systems, Inc.	YEAR OF REPORT December 31, 2009
SYSTEM NAME / COUNTY:		

### SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	W	ASTEWATE UTILITY (d)
101	Utility Plant In Service	S-4(a)	\  \s	2,240,44
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	S-6(b)	┪	1,820,81
110	Accumulated Amortization	F-8	┥ —	1,020,01
271	Contributions in Aid of Construction	S-7		763,57
252	Advances for Construction	F-20		100,01
	Subtotal		s	(343,94
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$	315,39
	Subtotal		<b> </b> \$	(28,54
	Plus or Minus:	<u></u>	+	
114	Acquisition Adjustments (2)	F-7_		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	] _	
	Working Capital Allowance (3)			
	Other (Specify):		<u> </u>	
	WASTEWATER RATE BASE		\$	(28,54
WASTI	EWATER OPERATING INCOME	S-3	\$	(88,09
	EVED RATE OF RETURN (Wastewater Operating Income / Wastew		<u> </u>	308.65

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.

SYSTEM NAME / COUNTY;

### WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	1	STEWATE UTILITY (d)
	LITY OPERATING INCOME	1		
400	Operating Revenues	S-9(a)	_  \$	143,90
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	+	120
	Net Operating Revenues		\$	143,78
401	Operating Expenses	S-10(a)	\$	134,45
403	Depreciation Expense	S-6(a)		97,42
	Less: Amortization of CIAC	S-8(a)		
40.4	Net Depreciation Expense		\$	97,42
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8	┷	
	Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee			
408.11	Property Taxes			
408.12	Payroll Taxes	_	┨ —	
408.13	Other Taxes and Licenses		1 —	
			<del>                                     </del>	
408	Total Taxes Other Than Income	Į	\$	1
409.1	Income Taxes		1	
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		\$	231,880
	Utility Operating Income		\$	(88,099
	Add Back:		Î	
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$	120
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property		J	
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income	•	s	(87,979

Service Management Systems, Inc.

YEAR OF REPORT December 31, 2009

UTILITY NAME:

SYSTEM NAME / COUNTY:

	CURRENT	YEAR	€	\$ 15,145	0	33.680	31,969	0	206,148	328.569	0	171.175	0	0	0			\$4 502	0		c	1.193.560		157.892	14.056	0	0	0	0	0	0	0	29,943	3,805	\$ 2,240,444
TS		RETIREMENTS	•	S											;										•	İ									0 \$
PLANT ACCOUN		ADDITIONS	(g)	\$ 14,095			8,300					ļ !		-																			7,883		\$ 30,278
WASTEWATER UTILITY PLANT ACCOUNTS	PREVIOUS	YEAR	(c)	1,050		33,680	23,669		206,148	328,569		171,175						54,502				1,193,560		157,892	14,056								22,060	3,805	\$ 2,210,166
WAST		ACCOUNT NAME	(t)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellancous Equipment	Other Tangible Plant	Total Wastewater Plant
	ACCT.	.NO.	(e)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398	saw

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

S-4(a) GROUP\_\_\_

YEAR OF REPORT December 31, 2009

Service Management Systems, Inc.

SYSTEM NAME/COUNTY:

UTILITY NAME:

WASTEWATER UTILITY PLANT MATRIX

33,748 29,943 3,805 GENERAL PLANT ۲. 3 WASTEWATER DISTRIBUTION RECLAIMED  $\circ$ PLANT WASTEWATER TREATMENT RECLAIMED 0 PLANT € 33,680 31,969 157,892 1,193,560 14,056 TREATMENT 1,431,157 DISPOSAL 54,502 54,502 PUMPING PLANT The state of the s SYSTEM 2. 4 e Ξ Sizer District 705,892 COLLECTION 206,148 328,569 171,175 PLANT 15,145 INTANGIBLE 15,145 PLANT 용 Other Plant Miscellaneous Equipment Reuse Meters and Meter Installations Tools, Shop and Garage Equipment Treatment and Disposal Equipment Office Furniture and Equipment ACCOUNT NAME Reuse Distribution Reservoirs Power Generation Equipment Structures and Improvements Special Collecting Structures Flow Measuring Installations Collection Sewers - Gravity Power Operated Equipment Collection Sewers - Force Transportation Equipment Communication Equipment Miscellaneous Equipment Flow Measuring Devices Reuse Transmission and Services to Customers Total Wastewater Plant Land and Land Rights Laboratory Equipment Pumping Equipment Other Tangible Plant Outfall Sewer Lines Distribution System Stores Equipment Receiving Wells Rcuse Services Organization Plant Sewers NO. 352 354 355 353 38 362 8 3 8 351 361 365 366 367 370 371 374 375 8 8 382 389 8 392 393 395 396 397 393

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

SYSTEM NAME / COUNTY:

### BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT.	ACCOUNT NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (180% - D)/C
(a)	(b)	(c)	(d)	(e)
354	Structures and Improvements	32		3.139
355	Power Generation Equipment		<u>.</u>	<del></del>
360	Collection Sewers - Force	30	<u> </u>	3.33%
361	Collection Sewers - Gravity	45	<del></del>	2.229
362	Special Collecting Structures			<del>-</del> 1
363	Services to Customers	38		2.639
364	Flow Measuring Devices			
365	Flow Measuring Installations			
366	Reuse Services			···-·
367	Reuse Meters and Meter Installations	<u></u>		
370	Receiving Wells			·
371	Pumping Equipment	18	<del></del>	5,56%
374	Reuse Distribution Reservoirs		71.11	
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	- 10		
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	32	<del></del>	3.13%
390	Office Furniture and Equipment			
391	Transportation Equipment			<del></del>
392	Stores Equipment			
393	Tools, Shop and Garage Equipment		<u></u>	
394	Laboratory Equipment		<del></del>	<del></del> -
395	Power Operated Equipment			-
396	Communication Equipment		<del></del>	#11
397	Miscellaneous Equipment	15	·	6.67%
398	Other Tangible Plant			6.25%

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

Service Management Systems, Inc.

YEAR OF REPORT December 31, 2009

UTILITY NAME:

SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

	THE PROPERTY OF THE PROPERTY O		TO LOCATE TO LOC	V DEI NECIALION	
· · · ·		BALANCE			TOTAL
ACCT.		AT BEGINNING		OTHER	CREDITS
Ö.	ACCOUNT NAME	OF YEAR	ACCRUALS	CREDITS *	(d+c)
(B)	(b)	(c)	(p)	9	€
354	Structures and Improvements	\$ 19,152	100'1 \$	\$	1,001
355	Power Generation Equipment				
360	Collection Sewers - Force	123,761	6,865		6,865
361	Collection Sewers - Gravity	96,752	7,294		7,294
362	Special Collecting Structures				0
363	Services to Customers	94,452	4,502		4.502
364	Flow Measuring Devices				0
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells				0
371	Pumping Equipment	21,349	3,030		3.030
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment	1,193,560	66,362		66,362
381	Plant Sewers				0
382	Outfall Sewer Lines	157,892	5,258		5.258
389	Other Plant Miscellaneous Equipment	2,382	440		440
330	Office Furniture and Equipment				0
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment			=	0
396	Communication Equipment			:	0
397	Miscellaneous Equipment	10,415	2,437		2,437
398	Other Tangible Plant	3,674	238		238
Total I	Total Depreciable Wastewater Plant in Service	\$ 1,723,389	\$ 97,427	0 8	\$ 97,427

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

S-6(a) GROUP

YEAR OF REPORT December 31, 2009

Service Management Systems, Inc.

UTILITY NAME:

SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

	ANALISIS OF	ALISIS OF ENTRIES IN WASIEWAIEN ACCOMICEATED DEFINED IN	E WALEN ACCOM			
				COST OF		
				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)	(8)	(h)	(i)	(1)	(K)
354	Structures and Improvements	\$	\$	\$	0 \$	\$ 20,153
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	130,626
361	Collection Sewers - Gravity				0	104,046
362	Special Collecting Structures				0	0
363	Services to Customers				0	98,954
364	Flow Measuring Devices				0	0
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	0
37]	Pumping Equipment				0	24,379
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment			•	0	1,259,922
381	Plant Sewers				0	0
382	Outfail Sewer Lines		!		0	163,150
389	Other Plant Miscellaneous Equipment				0	2,822
390	Office Furniture and Equipment				0	0
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	0
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	12,852
398	Other Tangible Plant				0	3,912
Fotal D	Fotal Depreciable Wastewater Plant in Service	0 \$	0 \$	0	0	\$ 1,820,816

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

December 31, 2009

SYSTEM NAME / COUNTY:

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$763,570_
Add credits during year:		
Contributions received from Capacity,  Main Extension and Customer Connection Charges	S-8(a)	s 0
Contributions received from Developer or		
Contractor Agreements in cash or property	S-8(b)	
Total Credits		\$0
Less debits charged during the year (All debits charged during the year must be explained below)		s
Total Contributions In Aid of Construction		\$ 763,570

Explain all debits charged to	Account 271 during	g the year below:		
····	<del></del>	***************************************	· · · · ·	
	·			
				1_ 211

YEAR OF	REPORT
December	31, 2009

UTILITY NAME:		Service Management Systems, I
SYSTEM NAME / COUNTY:	<u> </u>	

### WASTEWATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$	\$ 0 0 0 0 0 0 0
Total Credits			\$0

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

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$ 315,399
Debits during the year:  Accruals charged to Account 272  Other debits (specify):	s
Offici debits (speeffy).	
Total debits	\$0
Credits during the year (specify):	\$
Total credits	\$0
Balance end of year	\$ 315,399

S-8(a)	
GROUP	

YEAR OF REPORT
December 31, 2009

UTILITY NAME:	Service Management Systems, In

SYSTEM NAME / COUNTY :

### WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (¢)
None		\$
		-
Total Credits		\$0

YEAR	OF	RE	PORT
Decer	nher	31	2009

UTILITY NAME:	Service Management Systems, Inc.
SYSTEM NAME / COUNTY:	

### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (e)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
	WASTEWATER SALES			
	Flat Rate Revenues:	Ī	<u> </u>	
521.1	Residential Revenues			s
521,2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues	i ——		
521.6	Other Revenues			
521	Total Flat Rate Revenues	0	0	\$0
	Measured Revenues:	[		
522.1	Residential Revenues	286	291	143,781
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	286	291	\$143,781
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	286	291	\$143,781_
	OTHER WASTEWATER REVENUES			•
530	Guaranteed Revenues (Including Allows	ance for Funds Prudently Is	nvested or AFPI)	\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			100
	Total Other Wastewater Revenues			\$ 120

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

		YEAR OF REPORT
UTILITY NAME:	Service Management Systems, Inc.	December 31, 2009
SYSTEM NAME / COUNTY :		

### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			1
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From			
	Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0	0	\$
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			Ì
541.2	Commercial Reuse Revenues			-
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From			
	Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			\$(
	Total Wastewater Operating Revenues	<u> </u>		\$ 143,901

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

Service Management Systems, Inc.

VEAR OF REPORT December 31, 2009

SYSTEM NAME / COUNTY:

UTILITY NAME:

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

		2014						
			Ţ	7	.j	4.	κċ	بع
							TREATMENT	TREATMENT
			COLLECTION	COLLECTION	PUMPING	PUMPING	& DISPOSAL	& DISPOSAL
ACCT.		CURRENT	EXPENSES-	EXPENSES.	EXPENSES.	EXPENSES -	EXPENSES -	EXPENSES -
Ö	ACCOUNT NAME	YEAR	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
(a)	(p)	(c)	(p)	(e)	(j)	(8)	(p)	(1)
101	Salaries and Wages - Employees	[6£'6] \$	\$	\$	\$	6/3	\$	\$
703	Salaries and Wages - Officers,							
	Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	(352)						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	0						
715	Purchased Power	24,660					24,660	İ
716	Fuel for Power Production	342					342	ļ.,
718	Chemicals	8,293					8,293	
720	Materials and Supplies	17,829						15,729
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	0						
733	Contractual Services - Legal	7,231						
734	Contractual Services - Mgt. Fees	0						
735	Contractual Services - Pesting	1,423					1,423	
736	Contractual Services - Other	21,804					21,804	
74]	Rental of Building/Real Property	0						
742	Rental of Equipment	0						
750	Transportation Expenses	1,717					1,717	
756	Insurance - Vehicle	0						
757	Insurance - General Liability	0			!			
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	4,232						
. 760	Advertising Expense	0	2 6 2		~			
992	Regulatory Commission Expenses		# 12 W 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	to the second of		And make the contract	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	- Amortization of Rate Case Expense	0						
767	Regulatory Commission ExpOther	108'6						
770	Bad Debt Expense	0	1			:		
775	Miscellaneous Expenses	18,082						
	Total Wastewater Utility Expenses	S 134,453	0 8	0 \$	0 \$	0 8	\$ 58,239	\$ 15,729

YEAR OF REPORT December 31, 2009

Service Management Systems, Inc.

SYSTEM NAME / COUNTY:

CTILITY NAME:

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

				, ,			
.12 RECLAMED WATER DISTRIBUTION EXPENSES- MAINTENANCE	(0) 8					A CONTRACTOR OF THE CONTRACTOR	0 8
ALL RECLAIMED WATER DISTRIBUTION EXPENSES.	(a) \$						\$ 0
.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE	(m) 		1100			The state of the s	<b>S</b>
9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS	(i) \$	200 (200 (200 (200 (200 (200 (200 (200				POSSALE, Exception	S 0
.8 ADMIN. & GENERAL EXPENSES	\$ 19,391	(352)	2,100	7,231		4,232	\$ 60,485
CUSTOMER ACCOUNTS EXPENSE	(D)						\$ 0
ACCOUNT NAME	Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Maiority Stockholders	Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense	Studge Withova Capetisc Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies	Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Logal Contractual Services - Mgt. Fees Contractual Services - Testing	Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle	Insurance - General Liability Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense Regulatory Commission ExpOther Bad Debt Expense Miscellaneous Expenses	Iotal Wasiewater Utility Expenses
ACCT.	701	704 710 711	715 716 718 720	731 732 733 734 734	741 742 750 756	757 758 759 760 766 767 770	Tota

. .

SYSTEM NAME / COUNTY:

### CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	OF METER EQUIVALENTS (c x d) (e)
	1.0	284	284
	1.0		0
	1.5		0
Displacement	2.5	-	0
Displacement or Turbine	5.0		0
Displacement, Compound or Turbine	8.0	7	56
Displacement	15.0		0
Compound	16.0		0
Turbine	17.5		0
Displacement or Compound	25.0		0
Turbine	30.0		0
Displacement or Compound	50.0		0
Turbine	62.5		
Compound	80.0		
Turbinc	90.0		
Compound	115.0		
Turbine	145.0	<u> </u>	
Turbine	215.0		(
	Displacement Displacement Displacement Displacement or Turbine Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Compound Turbine Compound Turbine Compound Turbine	TYPE OF WATER METER	EQUIVALENT   FACTOR   METERS

### 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:			
li .			

YEAR OF RE	PORT
December 31	2000

UTILITY NAME:	Service Management Systems, Inc.	December
SYSTEM NAME / COUNTY:	<u> </u>	

### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	99,000	 
Basis of Permit Capacity (1)	AADF	 
Manufacturer	Schriber	 
Type (2)	Activated Sludge	 
Hydraulic Capacity	99,000	 
Average Daily Flow	30,672	 
Total Gallons of Wastewater Treated	11,195,362	
Method of Effluent Disposal	Drain Field	

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

<sup>(2)</sup> Contact stabilization, advanced treatment, etc.

### OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A	separate page should be supplied where necessary.
Present number of ERCs* now being served	335
2. Maximum number of ERCs* which can be served	335
3. Present system connection capacity (in ERCs*) using existing	lines 335
4. Future connection capacity (in ERCs*) upon service area build	lout 1484
5. Estimated annual increase in ERCs*	5
Describe any plans and estimated completion dates for any enl     New drainfield	argements or improvements of this system
<ul> <li>7. If the utility uses reuse as a means of effluent disposal, attach a provided to each, if known.</li> <li>8. If the utility does not engage in reuse, has a reuse feasibility stuffer.</li> <li>If so, when? When flows reach 99,000 GF</li> </ul>	ıdy been completed? Yes
9. Has the utility been required by the DEP or water management	
If so, what are the utility's plans to comply with this rec	quirement? N/A
10. When did the company last file a capacity analysis report with	the DEP? Unknown
<ul> <li>11. If the present system does not meet the requirements of DEP r <ul> <li>a. Attach a description of the plant upgrade necessary</li> <li>b. Have these plans been approved by DEP?</li> <li>c. When will construction begin?</li> <li>d. Attach plans for funding the required upgrading.</li> <li>e. Is this system under any Consent Order with DEP?</li> </ul> </li> </ul>	
12. Department of Environmental Protection ID # 3005	P00330

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

S-13
GROUP \_\_\_\_\_
SYSTEM \_\_\_\_\_