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REPLY TO CENTRAL FLORIDA OFFICE

October 10, 2008

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(LICENSED IN NEW YORK ONLY)

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No. 080248-SU; Tierra Verde Utilities, Inc.'s Application for an Increase in Wastewater Rates Increase in Pinellas County, Florida
Our File No.: 30057.156

Dear Ms. Cole:

The following are the Utility's responses to the Commission Staff's September 26, 2008, correspondence identifying three (3) deficiencies in the MFRs:

DEFICIENCIES Nos. 1-3

1. The utility is required to provide the accumulated depreciation balances for the test year ending December 31, 2007, and the prior year on MFR Schedule A-10. The Per Books Test Year 12/31/07 balance reflected on Schedule A-10, \$2,230,040, is less than the year-end balance reflected in the 2007 Annual Report on Schedule S-6(b), \$2,350,654. Also, the Per Books Prior Year 12/31/06 balance reflected on Schedule A-10, \$1,924,757, is greater than the beginning year balance reflected in the 2007 Annual Report, Schedule S-6(b), \$1,914,646. Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report and MFR Schedule A-10.

RESPONSE: Please see the attached "Response to Deficiency No. 1."

2. The utility is required to provide the balances of all assets, equity capital, and liabilities for the year ended December 31, 2006, December 31, 2007, and their average on MFR Schedules A-18 and A-19. The following are deficiencies on Schedules A-18 and A-19.

- a. The Per Books Test Year 12/31/07 balance for Total Assets reflected in Schedule A-18, Line 32, \$2,149,226, is less than the balance for the Current Year reflected in the 2007 Annual Report, Schedule F-1(b), \$2,301,431.
- b. The Per Books Prior Year 12/31/06 balance for Total Assets reflected in Schedule A-18, Line 32, \$2,250,817, is greater than the balance for the Previous Year reflected in the 2007 Annual Report, Schedule F-1(b), \$2,405,920.
- c. On Schedule A-19, Line 11, Advances from Associated Companies, the Per Books Test Year 12/31/07 balance of \$479,868 and the Per Books Prior Year 12/31/2006 balance of \$540,351 do not have corresponding entries in the 2007 Annual Report, Schedule F-2(a).
- d. On Schedule A-19, Line 14, Total Long Term Debt, the Per Books Test Year 12/31/2007 balance of \$479,868 and the Per Books Prior Year 12/31/2006 balance of \$540,351, do not have corresponding entries in the 2007 Annual Report, Schedule F-2(a).
- e. On Schedule A-19, Line 18, Notes and Accounts Payable - Associated Companies, the Per Books Test Year 12/31/2007 balance of \$541,928 and the Per Books Prior Year 12/31/2006 balance of \$591,904 do not have corresponding entries in the 2007 Annual Report, Schedule F-2(a).
- f. The Per Books Test Year 12/31/2007 balance for Total Current and Accrued Liabilities, reflected in Schedule A-19, Line 26, \$801,877, is greater than the balance reflected in the 2007 Annual Report, Schedule F-2(a), \$322,010.
- g. The Per Books Prior Year 12/31/2006 balance for Total Current and Accrued Liabilities, reflected in Schedule A-19, Line 26, \$644,802, is greater than the balance reflected in the 2007 Annual Report, Schedule F-2(a), \$104,451.
- h. The Per Books Test Year 12/31/2007 balance for Total Equity Capital and Liabilities reflected in Schedule A-19, Line 40, \$2,149,226, is less than the balance reflected in the 2007 Annual Report, Schedule F-2(b), \$2,301,431.

- i. The Per Books Prior Year 12/31/06 balance for Total Equity Capital and Liabilities reflected in Schedule A-19, Line 40, \$2,250,817, is less than the balance reflected in the 2007 Annual Report, Schedule F-2(b), \$2,405,920.
- j. The Per Books Test Year 12/31/2007 balance for Total Equity Capital and Liabilities reflected in Schedule A-19, Line 40, \$2,149,226, is less than the balance reflected in the 2007 Annual Report, Schedule F-2(b), \$2,301,431.
- k. The Per Books Prior Year 12/31/06 balance for Total Equity Capital and Liabilities reflected in Schedule A-19, Line 40, \$2,250,817, is less than the balance reflected in the 2007 Annual Report, Schedule F-2(b), \$2,405,920.

Pursuant to Rule 25-30.110, F.A.C., please provide the reconciliation of the balances in the 2007 Annual Report and the MFR Schedules A-18 and A-19.

RESPONSE: Please see the attached "Response to Deficiency No. 2."

3. Rule 25-30.440(8), F.A.C., requires that each applicant for a rate increase provide the Commission one copy of a list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employees' salary allocation method to the utility's capital or expense accounts. The sum of MFR Schedule B-6, Column 14, Lines 1 and 2, reflects a total of O&M expense of annual salaries for employees and officers of \$32,492. The sum of MFR Schedule B-12, Column 8, Lines 2, 3, and 4, reflects a total allocation of expenses for salaries in the amount of \$35,181. Staff believes the difference between the allocation and actual expense of salaries may have been capitalized by the utility. However, the utility's cost allocation manuals, MFRs, and the employee list provided by the utility do not indicate which employees' salaries were capitalized. Please provide a list that contains an explanation of each employee's salary allocation method to the utility's capital or expense accounts as required by Rule 25-30.440(8), F.A.C.

RESPONSE: Please see the attached document entitled, "Rate Case 2008 Tierra Verde Employees". This document is the list of field employees with their duties and responsibilities. Also, see attached document entitled "Tierra Verde Employees PCF," which shows each Tierra Verde field employee, his or her job title, and certificate held, if

any. The salary allocation was calculated for per books purposes based on equivalent residential customers (ERCs), converted into customer equivalents (CEs). The allocation was then calculated as follows:

Tierra Verde CEs at 12/31/07

Total CEs at 12/31/07 for systems where employee performs duties

Due to the fact that the Company was ordered in its last rate proceeding to discontinue the use of customer equivalents, the Company calculated a re-allocation, for ratemaking purposes, of all current employees who perform duties for Tierra Verde. This re-allocation was based on ERCs only. The allocation for each employee is calculated as:

Tierra Verde ERCs at 12/31/07

Total ERCs at 12/31/07 for systems where employee performs duties

The allocation applies to the employee's total salary expense. Any capitalized portion is then credited directly to Tierra Verde's salary expense, and debited to the proper capital account. The personnel who have capitalized time to Tierra Verde are as follows:

- Patrick Flynn
- Tony Wierzbicki
- Jeffrey Finehirsh
- Jeffrey McPeeks

In reference to the B-6 vs. B-12 discrepancy, please see the attached document entitled, "B-12 to GL tie out for deficiency 3". This document explains the differences between the per books numbers on the B-6 and the allocations on the B-12. The Company did, however, find errors on the second through fourth quarter B-12s, so a revised B-12 has been submitted, and is enclosed herein as well.

Should you have any questions or concerns regarding this filing, please do not hesitate to give me a call.

Very truly yours,



Christian W. Marcelli
Of Counsel

CWM/tlc
Enclosures

cc: John Hoy, Chief Regulatory Officer (w/enclosures)
Rick Durham, Regional Vice President for Operations (w/o enclosures)
Patrick C. Flynn, Regional Director (w/enclosures)
Mr. Frank Seidman (w/enclosures)
Ms. Deborah Swain (w/enclosures)

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Response to Deficiency No. 1

Company: Tierra Verde Utilities, Inc.
 Docket No.: 080248-SU

Response Deficiency 1.

Total Accumulated Depreciation per Filing & Annual Report	\$ (2,230,040)	\$ (2,350,654)
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Reconciliation:

Account Balances not included on Page S-6B of Annual Report:

351.1 Organization	\$ 123,586
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352.1 Franchises	(2,972)
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Total Accumulated Depreciation	<u>\$ (2,230,040)</u>	<u>\$ (2,230,040)</u>
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Account Balance not included on Page S-6(b) of the Annual Report. See page F-8 of Annual Report for accumulated depreciation.

Account Balance not included on Page S-6(b) of the Annual Report. See page F-8 of Annual Report for accumulated depreciation.

Total Accumulated Depreciation per Filing & Annual Report	\$ (1,924,757)	\$ (1,914,646)
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Reconciliation:

Account Balances not included on Page S-6B of Annual Report:

351.1 Organization	\$ (7,225)
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352.1 Franchises	(2,886)
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Total Accumulated Depreciation	<u>\$ (1,924,757)</u>	<u>\$ (1,924,757)</u>
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Account Balance not included on Page S-6(b) of the Annual Report. See page F-8 of Annual Report for accumulated depreciation.

Account Balance not included on Page S-6(b) of the Annual Report. See page F-8 of Annual Report for accumulated depreciation.

MFR A-10 Per Books 12/31/06	S-6(b) Annual Report 12/31/06
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MFR A-10 Per Books 12/31/07	S-6(b) Annual Report 12/31/07
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Response to Deficiency No. 2

Company: Tierra Verde Utilities, Inc.
Docket No.: 080248-SU

MFR A-18 Per Books Test Year 12/31/07	F-1(b) Per Annual Report 12/31/07
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Response Deficiency 2. a.

Total Assets per Filing & Annual Report \$ 2,149,226 \$ 2,301,431

Reconciliation:

Acct. No. 281 - Accumulated Deferred Income Taxes - Accelerated Depreciation (114,434)

Account balance not included on F-1(b) of the Annual Report. See Annual Report page F-2B. Accumulated Deferred Income Taxes Acct. Nos 190, 281 and 283 reported net on MFR A-18.

Acct. No. 283 - Accumulated Deferred Income Taxes - Other (37,769)

Account balance not included on F-1(b) of the Annual Report. See Annual Report page F-2B. Accumulated Deferred Income Taxes Acct. Nos 190, 281 and 283 reported net on MFR A-18.

Rounding (2)

Total Assets \$ 2,149,226 \$ 2,149,226

Response Deficiency 2. b

MFR A-18 Per Books Test Year 12/31/06	F-1(b) Per Annual Report 12/31/06
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Total Assets per Filing & Annual Report \$ 2,250,817 \$ 2,405,920

Reconciliation:

Acct. No. 281 - Accumulated Deferred Income Taxes - Accelerated Depreciation (109,655)

Account balance not included on F-1(b) of the Annual Report. See Annual Report page F-2B. Accumulated Deferred Income Taxes Acct. Nos 190, 281 and 283 reported net on MFR A-18.

Acct. No. 283 - Accumulated Deferred Income Taxes - Other (45,448)

Account balance not included on F-1(b) of the Annual Report. See Annual Report page F-2B. Accumulated Deferred Income Taxes Acct. Nos 190, 281 and 283 reported net on MFR A-18.

Total Assets \$ 2,250,817 \$ 2,250,817

Line No.	EQUITY CAPITAL & LIABILITIES	MFR A-19 Per Books Test Year		F-2 (a) Per Annual Report		MFR A-19 Per Books Test Year		F-2 (a) Per Annual Report		Reconciliation Explanation
		12/31/07	1,000 \$	12/31/07	1,000 \$	12/31/06	1,000 \$	12/31/06	12/31/06	
1	Common Stock Issued									
2	Preferred Stock Issued									
3	Additional Paid in Capital	1,570,044	1,570,044	1,570,044	1,570,044	1,570,044	1,570,044	1,570,044	1,570,044	
4	Retained Earnings	(133,937)	(133,936)	(133,937)	(133,936)	(123,173)	(123,173)	(123,173)	(123,173)	
5	Other Equity Capital									
6	TOTAL EQUITY CAPITAL	1,437,108	1,437,108	1,437,108	1,437,108	1,447,871	1,447,871	1,447,871	1,447,871	
7										
8	Bonds									
9	Reacquired Bonds									
10	Advances From Associated Companies	(479,868)				(540,351)				Response Deficiency 2. c. - Annual Report Balances for Advances From Associated Companies netted against Notes & Accounts Payable - Assoc. Cos. (see Line 18 below).
11										
12	Other Long-Term Debt									
13										
14	TOTAL LONG-TERM DEBT	(479,868)	-			(540,351)	-			Response Deficiency 2. d. - See explanation for Line 11 above
15										
16	Accounts Payable	243,971	243,971	243,971	243,971	39,502	39,502	39,502	39,502	
17	Notes Payable									
18	Notes & Accounts Payable - Assoc. Cos.	541,928	62,060			591,904	51,553			Response Deficiency 2. e. - The Annual Reports for 12/31/07 and 12/31/06 reflect balances of \$62,060 and \$51,553 for Acct. No. 234 Notes Payable to Associated Companies respectively. These balance are net of Advances From Associated Companies
19	Customer Deposits	-	-							
20	Accrued Taxes	15,978	15,979	15,979	15,979	13,396	13,396	13,396	13,396	
21	Current Portion Long Term Debt									
22	Accrued Interest									
23	Accrued Dividends									
24	Misc. Current and Accrued Liabilities									
25										
26	TOTAL CURRENT & ACCRUED LIABILITIES	801,877	322,010	322,010	322,010	644,802	104,451	104,451	104,451	Response Deficiency 2. f.g. - See explanation for Lines 11 and 18 above
27										
28	Advances for Construction									
29	Prepaid Capacity Charges									
30	Accum. Deferred ITC's									
31	Operating Reserves									
32										
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-	-	-	-	-	
34										
35	Contributions in Aid of Construction	1,688,812	1,688,812	1,688,812	1,688,812	1,686,502	1,686,502	1,686,502	1,686,502	
36	Less: Accum. Amortization of CIAC	(1,298,702)	(1,298,702)	(1,298,702)	(1,298,702)	(988,008)	(988,007)	(988,007)	(988,007)	
37										
38	Accumulated Deferred Income Taxes		152,203	152,203	152,203		155,103	155,103	155,103	
39										
40	Total Equity Capital and Liabilities	2,149,226	2,301,431	2,301,431	2,301,431	2,250,817	2,405,920	2,405,920	2,405,920	

Company: Tierra Verde Utilities, Inc.
Docket No.: 080248-SU

Response Deficiency 2. h.	MFR A-19 Per Books Test Year 12/31/07	F-2(b) Per Annual Report 12/31/07
Total Equity Capital and Liabilities per Filing & Annual Report	\$ 2,149,226	\$ 2,301,431
<u>Reconciliation:</u>		
Acct. No. 281 - Accumulated Deferred Income Taxes - Accelerated Depreciation		(114,434)
Acct. No. 283 - Accumulated Deferred Income Taxes - Other		(37,769)
Rounding		(2)
Total Equity Capital and Liabilities	<u>\$ 2,149,226</u>	<u>\$ 2,149,226</u>

Accumulated Deferred Income Taxes Acct. Nos 190, 281 and 283 reported net on MFR A-18.
Accumulated Deferred Income Taxes Acct. Nos 190, 281 and 283 reported net on MFR A-18.

Response Deficiency 2. i.	MFR A-19 Per Books Test Year 12/31/06	F-2(b) Per Annual Report 12/31/06
Total Equity Capital and Liabilities per Filing & Annual Report	\$ 2,250,817	\$ 2,405,920
<u>Reconciliation:</u>		
Acct. No. 190 - Accumulated Deferred Income Taxes		(109,655)
Accumulated Deferred Income Taxes - Other		(45,448)
Total Equity Capital and Liabilities	<u>\$ 2,250,817</u>	<u>\$ 2,250,817</u>

Accumulated Deferred Income Taxes Acct. Nos 190, 281 and 283 reported net on MFR A-18.
Accumulated Deferred Income Taxes Acct. Nos 190, 281 and 283 reported net on MFR A-18.

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES, ITEM NO. 3

RATE CASE 2008 TIERRA VERDE EMPLOYEES

Rick Durham, Regional Vice President: Position is responsible for directing the safe, efficient and profitable operation of the company's assets.

John Hoy, Regional Vice President: Position is responsible for directing the safe, efficient and profitable operation of the company's assets.

Patrick Flynn, Regional Director: Oversees all operations and employees in Florida.

Mike Wilson, Regional Manager: Manages operations and employees for all West Coast, North and South Florida operations. Mike Wilson oversees the day-to-day operations within the West Coast, North and South Florida areas.

Tony Wierzbicki, Project Manager: Manages all capital projects, inspects and monitors any developer activities or line extensions within the system.

Haws, Scotty, Safety and Compliance Manager: Assists the Regional Directors and Regional Managers in maintaining compliance and safe work practices while also acting as liaison to the Corporate Compliance and Safety Coordinator. This also includes staying abreast of the latest rules and regulations and updating and implementing current and future sampling plans as required by the states and EPA.

John Bonagura, Business Manager: Directs the budgeting process and five year capital planning process, performs variance analysis for budgeted, forecasted, and actual items, prepares monthly spending and budgeting reports, and helps operations maintain maintenance tracking schedules.

Lee Neal, Area Manager: Supervises the day-to-day operations of the facilities on the West Coast and North Florida.

Current Plant Operation's Employees

Robert Buono, Operator: Robert holds *Class C drinking water treatment plant operator* and *Class C wastewater treatment plant operator* licenses and is assigned to the Mid-County wastewater treatment plant.

David Worrell, Operator: David holds *Class C drinking water treatment plant operator* water and *Class B wastewater treatment plant operator* licenses and is assigned to the Mid-County wastewater treatment plant.

Kennedy Franklin, Field Technician: Kennedy troubleshoots mechanical and electrical problems, makes minor mechanical and electrical repairs, maintains spare parts inventory, and performs record keeping as required.

Facilities

Because there is no treatment facility in this system, no licensed operators are required.

Duties and Responsibilities

- a) Responsible for performing treatment plant, collection system and transmission system operation and maintenance. Duties are to be completed in a reasonable and professional manner consistent with standard operating practices in order to comply with state and local regulatory rules and requirements. Must perform duties consistent with the protection of the public health and the environment.
- b) Perform responsible, efficient, and effective on-site management and supervision of all system functions.
- c) Submit complete, accurate and timely periodic plant operating reports.
- d) Report to the Permittee and the Department of Environmental Protection any serious plant or system breakdown or condition causing or likely to cause serious, inefficient or unsafe treatment or discharge of water or wastewater in a manner not authorized by the current permit.
- e) Submit accurate reports relative to treatment plant, collection system, and transmission system operation, including sampling and laboratory analysis.
- f) Maintain an operation and maintenance log for each plant, current to the last operation and maintenance task performed.
- g) Perform required preventative maintenance in conformance with equipment manufacturer recommendations. Repair or replace equipment or distribution and collection system components as needed to keep the facilities operating as permitted.
- h) Perform various service order functions including but not limited to the following: customer complaints; reading and checking meters; cross-connection inspections; installing or repairing the distribution, collection and disposal systems; installation of water meters.
- i) Maintain the visual aesthetics of the facilities in compliance with company standards, including grounds maintenance, fence repairs, site security, lighting fixtures, and general building upkeep.

TIERRA VERDE EMPLOYEES PCF

**TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES, ITEM NO. 3**

<u>Name</u>	<u>Position</u>	<u>Certification WW Treatment</u>	<u>Assigned During TY</u>	<u>Currently Assigned</u>
Bonagura, John	Business Manager		1Q, 2Q, 3Q, 4Q	Yes
Buono, Robert	Operator	C	No quarters	Yes
Durham, Rick	Regional Vice President		3Q, 4Q	Yes
Flynn, Patrick	Regional Director		1Q, 2Q, 3Q, 4Q	Yes
Franklin, Kennedy	Field Technician		No quarters	Yes
Haws, Scotty	Compliance & Safety Manager	A	1Q, 2Q, 3Q, 4Q	Yes
Hoy, John	Regional Vice President		1Q, 2Q, 3Q, 4Q	No
Neal, William	Area Manager	A	1Q, 2Q, 3Q, 4Q	Yes
Wierzbicki, Anthony	Project Manager		1Q, 2Q	No
Wilson, Michael	Regional Manager		1Q, 2Q	No
Worrell, David	Operator	C	No quarters	Yes

B-12 TO GL TIE OUT FOR DEFICIENCY 3

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES, ITEM NO. 3

<u>Account</u>	<u>Description</u>	<u>Period</u>	<u>Per B-12</u>	<u>Per GL</u>	<u>Difference</u>	<u>Explanation</u>
6150	Salaries - Operations Field B-12, page 1, line 2	Mar-07	4,638	4,638	-	N/A
			<u>4,638</u>	<u>4,638</u>	<u>-</u>	
6155	Salaries - Operations Office B-12, page 1, line 3	Mar-07	903	903	-	N/A
			<u>903</u>	<u>903</u>	<u>-</u>	
6105	Salaries - System Project	Mar-07	177	177	-	N/A
6110	Salaries - Acctg/Finance	Mar-07	547	547	-	N/A
6115	Salaries - Admin	Mar-07	167	167	-	N/A
						\$361 was booked as an additional allocation of executive salaries. However, this amount cannot be traced back to the allocation workpapers, and therefore is not included in B-12.
6120	Salaries - Officers/Stkhdr	Mar-07	483	844	361	
6125	Salaries - HR	Mar-07	201	201	-	N/A
6130	Salaries - MIS	Mar-07	78	78	-	N/A
6135	Salaries - Leadership Ops	Mar-07	188	188	-	N/A
6140	Salaries - Regulatory	Mar-07	440	440	-	N/A
6145	Salaries - Customer Service	Mar-07	14	14	-	N/A
6160	Salaries - Chgd To Plt - WSC	Mar-07	-	-	-	N/A
						\$(401) was booked as an allocation of capitalized time. However, this amount cannot be traced back to the allocation workpapers, and therefore is not included in B-12.
6165	Capitalized Time Adjustment B-12, page 1, line 4	Mar-07	-	(401)	(401)	
			<u>2,295</u>	<u>2,255</u>	<u>(40)</u>	
6150	Salaries - Operations Field B-12, page 2, line 2	Jun-07	1,831	1,831	-	N/A
			<u>1,831</u>	<u>1,831</u>	<u>-</u>	
6155	Salaries - Operations Office B-12, page 2, line 3	Jun-07	981	991	10	N/A
			<u>981</u>	<u>991</u>	<u>10</u>	
6105	Salaries - System Project	Jun-07	219	219	-	N/A
6110	Salaries - Acctg/Finance	Jun-07	599	599	-	N/A
6115	Salaries - Admin	Jun-07	114	114	-	N/A
						An additional allocation of \$234 was made to capture amounts booked after the original allocation. A revised B-12 has been submitted.
6120	Salaries - Officers/Stkhdr	Jun-07	501	735	234	
6125	Salaries - HR	Jun-07	214	214	-	N/A
6130	Salaries - MIS	Jun-07	6	6	-	N/A
6135	Salaries - Leadership Ops	Jun-07	114	114	-	N/A
6140	Salaries - Regulatory	Jun-07	453	453	-	N/A
6145	Salaries - Customer Service	Jun-07	-	-	-	N/A
6160	Salaries - Chgd To Plt - WSC	Jun-07	-	-	-	N/A
						\$(1,353) was booked as an allocation of capitalized time. However, this amount cannot be traced back to the allocation workpapers, and therefore is not included in B-12.
6165	Capitalized Time Adjustment B-12, page 2, line 4	Jun-07	-	(1,353)	(1,353)	
			<u>2,220</u>	<u>1,102</u>	<u>(1,119)</u>	

B-12 TO GL TIE OUT FOR DEFICIENCY 3

TIERRA VERDE UTILITIES, INC.
DOCKET NO. 080248-SU
DEFICIENCY RESPONSES, ITEM NO. 3

6150	Salaries - Operations Field B-12, page 3, line 2	Sep-07	3,361	3,361	-	N/A
			<u>3,361</u>	<u>3,361</u>	<u>-</u>	
6155	Salaries - Operations Office B-12, page 3, line 3	Sep-07	2,575	2,575	-	N/A
			<u>2,575</u>	<u>2,575</u>	<u>-</u>	
6105	Salaries - System Project	Sep-07	546	546	-	N/A
6110	Salaries - Acctg/Finance	Sep-07	1,156	1,156	-	N/A
6115	Salaries - Admin	Sep-07	303	303	-	N/A
						An additional allocation of (\$1,682) was made to capture amounts booked after the original allocation. A revised B-12 has been submitted.
6120	Salaries - Officers/Stkhdr	Sep-07	1,739	57	(1,682)	
6125	Salaries - HR	Sep-07	553	553	-	N/A
6130	Salaries - MIS	Sep-07	186	186	-	N/A
6135	Salaries - Leadership Ops	Sep-07	495	495	-	N/A
6140	Salaries - Regulatory	Sep-07	1,086	1,086	-	N/A
6145	Salaries - Customer Service	Sep-07	-	-	-	N/A
6160	Salaries - Chgd To Plt - WSC	Sep-07	-	-	-	N/A
6165	Capitalized Time Adjustment B-12, page 3, line 4	Sep-07	-	-	-	N/A
			<u>6,064</u>	<u>4,382</u>	<u>(1,682)</u>	
6150	Salaries - Operations Field B-12, page 4, line 2	Dec-07	2,929	2,929	-	N/A
			<u>2,929</u>	<u>2,929</u>	<u>-</u>	
						An additional allocation of (\$7) was made to capture amounts booked after the original allocation. A revised B-12 has been submitted.
6155	Salaries - Operations Office B-12, page 4, line 3	Dec-07	2,616	2,609	(7)	
			<u>2,616</u>	<u>2,609</u>	<u>(7)</u>	
6105	Salaries - System Project	Dec-07	679	679	-	N/A
6110	Salaries - Acctg/Finance	Dec-07	1,424	1,424	-	N/A
6115	Salaries - Admin	Dec-07	315	315	-	N/A
6120	Salaries - Officers/Stkhdr	Dec-07	1,670	1,670	-	N/A
6125	Salaries - HR	Dec-07	560	560	-	N/A
6130	Salaries - MIS	Dec-07	184	184	-	N/A
						An additional allocation of \$2 was made to capture amounts booked after the original allocation. A revised B-12 has been submitted.
6135	Salaries - Leadership Ops	Dec-07	492	494	2	
6140	Salaries - Regulatory	Dec-07	1,046	1,046	-	N/A
6145	Salaries - Customer Service	Dec-07	-	-	-	N/A
						An additional allocation of \$1,743 was made to capture amounts booked after the original allocation. A revised B-12 has been submitted.
6160	Salaries - Chgd To Plt - WSC	Dec-07	-	1,743	1,743	
						An incorrect allocation was originally made in this account, and then reversed. The reversal was not captured in the original B-12. A revised B-12 has been submitted.
6165	Capitalized Time Adjustment B-12, page 4, line 4	Dec-07	(1,612)	-	1,612	
			<u>4,758</u>	<u>8,115</u>	<u>3,357</u>	
	Total B-12, page 5, line 2		12,759			
	Total B-12, page 5, line 3		7,075			
	Total B-12, page 5, line 4		15,337			

Preparer: Erin Povlich

Tierra Verde Utilities, Inc.
Allocation Percentage

Allocation of Expenses

Company: Tierra Verde Utilities, Inc.
Docket No.: 080248-SU
Schedule Year Ended: December 31, 2007
Interim [] Final [x]
Historical [x] Projected []

Explanation: Provide a schedule detailing expenses which are suAffect to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Amounts Allocated			0.00% Water	100.00% Sewer
			Tierra Verde	Companies/ Systems	Total	Description of Allocation Method	Tierra Verde	Companies/ Systems		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)			
Water Service Corp. Allocated Expenses (SE.50):										
1	601	Salaries - Operations	0.11%	99.9%	100.0%	ERC	\$4,638	\$4,214,074	\$4,218,712	\$4,638
2	601	Salaries - Office	0.15%	99.8%	100.0%	ERC	903	597,553	598,456	903
3	601	Salaries - Northbrook	0.21%	99.8%	100.0%	ERC	2,295	1,068,376	1,070,671	2,295
4	604	Pension & Benefits (All UI employees)	0.10%	99.9%	100.0%	ERC	1,069	1,051,093	1,052,162	1,069
5	604	Taxes Other Than Income	0.14%	99.9%	100.0%	ERC	876	617,329	618,205	876
6	408						\$9,781	\$7,548,425	\$7,558,205	\$9,781
7								\$0	\$0	\$9,781
8										
Water Service Corp. Allocated Expenses (SE.51):										
9	403	Depreciation Expense	0.21%	99.8%	100.0%	ERC	\$116	\$55,080	\$55,196	\$116
10	620	Materials and Supplies	0.11%	99.9%	100.0%	ERC	17	15,427	15,444	17
11	636	Contractual Services Other	0.11%	99.9%	100.0%	ERC	205	185,748	185,953	205
12	675	Miscellaneous Expenses	0.11%	99.9%	100.0%	ERC	29	25,571	25,600	29
13							\$367	\$281,826	\$282,193	\$367
14								\$0	\$0	\$367
15										
Water Service Corp. Allocated Expenses (SE.60):										
16	403	Depreciation Expense	0.22%	99.8%	100.0%	ERC	\$106	\$49,077	\$49,183	\$106
17	408	Taxes Other than Income	0.21%	99.8%	100.0%	ERC	38	17,799	17,837	38
18	419	Interest and Dividend Income	0.00%	0.0%	0.0%	ERC	-	-	-	-
19	427	Interest Expense	0.15%	99.8%	100.0%	ERC	109	71,149	71,258	109
20	604	Employee Benefits	0.21%	99.8%	100.0%	ERC	73	34,612	34,685	73
21	620	Materials and Supplies	0.20%	99.8%	100.0%	ERC	120	60,896	61,016	120
22	632	Contractual Services - Accounting	0.22%	99.8%	100.0%	ERC	367	165,108	165,475	367
23	633	Contractual Services - Legal	0.22%	99.8%	100.0%	ERC	16	7,297	7,297	16
24	636	Contractual Services - Other	0.22%	99.8%	100.0%	ERC	99	44,924	45,023	99
25	650	Transportation Expenses	0.22%	99.8%	100.0%	ERC	8	3,597	3,605	8
26	670	Bad Debt Expense	0.23%	99.8%	100.0%	ERC	14	6,124	6,138	14
27	675	Miscellaneous Expenses	0.22%	99.8%	100.0%	ERC	453	209,272	209,725	453
28	659	Other Insurance	0.06%	99.9%	100.0%	ERC	360	565,661	566,021	360
29							\$1,763	\$1,235,502	\$1,237,265	\$1,763
30								\$0	\$0	\$1,763
31										
Water Service Corp. Allocated Expenses (SE.90):										
32	Regional Office Allocations									
33	403	Depreciation Expenses	1.78%	98.22%	100.00%	ERC	\$121	\$6,686	\$6,807	\$121
34	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-
35	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-	-
36	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-	-
37	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-	-
38	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-	-
39	620	Materials and Supplies	1.78%	98.22%	100.00%	ERC	175	9,653	9,828	175
40	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-
41	636	Contractual Services - Other	1.78%	98.22%	100.00%	ERC	189	10,438	10,627	189
42	650	Transportation Expense	0.00%	0.00%	0.00%	ERC	-	-	-	-
43	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-	-
44	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-	-
45	675	Miscellaneous Expenses	1.78%	98.22%	100.00%	ERC	1,028	56,733	57,761	1,028
46							\$1,513	\$83,509	\$85,022	\$1,513
47								\$0	\$0	\$1,513

Allocation of Expenses

Company: Tierra Verde Utilities, Inc.
 Docket No.: 080248-SU
 Schedule Year Ended: December 31, 2007
 Interim [] Final [x]
 Historical [x] Projected []

Preparer: Erin Povich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Tierra Verde Utilities, Inc.
 Allocation Percentage

Line No.	G/L Acct. No.	Description	Allocation Percentages			(3)	(4)	(5)	Historical Quarter Ending June 30, 2007		(8)
			Tierra Verde	Other Companies/Systems	Total				Amounts Allocated	Other Companies/Systems	
1		<u>Water Service Corp. Allocated Expenses (SE.50):</u>									
2	601	Salaries - Operations	0.18%	99.82%	100.00%	ERC	\$1,831	\$989,469	\$991,300	\$1,831	
3	601	Salaries - Office	0.77%	99.23%	100.00%	ERC	991	127,403	128,394	991	
4	601	Salaries - Northbrook	0.21%	99.79%	100.00%	ERC	2,454	1,166,901	1,169,355	2,454	
5	604	Pension & Benefits (All UI employees)	0.07%	99.93%	100.00%	ERC	766	1,111,068	1,111,834	766	
6	408	Taxes Other Than Income	0.08%	99.92%	100.00%	ERC	383	456,810	457,193	383	
7							\$6,425	\$3,851,651	\$3,858,076	\$6,425	
8								\$0	\$0		
9		<u>Water Service Corp. Allocated Expenses (SE.51):</u>									
10	403	Depreciation Expense	0.20%	99.80%	100.00%	ERC	\$185	\$92,081	\$92,266	\$185	
11	620	Materials and Supplies	0.01%	99.99%	100.00%	ERC	2	20,732	20,734	2	
12	636	Contractual Services Other	0.01%	99.99%	100.00%	ERC	28	283,227	283,255	28	
13	675	Miscellaneous Expenses	0.00%	100.00%	100.00%	ERC	-	2,684	2,684	-	
14							\$215	\$398,724	\$398,939	\$215	
15								\$0	\$0		
16		<u>Water Service Corp. Allocated Expenses (SE.60):</u>									
17	403	Depreciation Expense	0.21%	99.79%	100.00%	ERC	\$87	\$41,869	\$41,956	\$87	
18	408	Taxes Other than Income	0.20%	99.80%	100.00%	ERC	36	17,801	17,837	36	
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	
20	427	Interest Expense	0.09%	99.91%	100.00%	ERC	68	74,676	74,744	68	
21	604	Employee Benefits	0.20%	0.00%	100.00%	ERC	39	19,546	19,546	39	
22	620	Materials and Supplies	0.17%	99.83%	100.00%	ERC	103	59,540	59,643	103	
23	632	Contractual Services - Accounting	0.22%	99.78%	100.00%	ERC	(47)	(20,989)	(21,036)	(47)	
24	633	Contractual Services - Legal	0.22%	99.78%	100.00%	ERC	57	25,821	25,878	57	
25	636	Contractual Services - Other	0.22%	99.78%	100.00%	ERC	509	229,312	229,821	509	
26	650	Transportation Expenses	0.22%	99.78%	100.00%	ERC	11	4,944	4,955	11	
27	670	Bad Debt Expense	0.24%	99.76%	100.00%	ERC	4	1,640	1,644	4	
28	675	Miscellaneous Expenses	0.21%	99.79%	100.00%	ERC	406	194,119	194,525	406	
29	659	Other Insurance	0.05%	99.95%	100.00%	ERC	273	551,755	552,028	273	
30							\$1,546	\$1,180,488	\$1,201,541	\$1,546	
31								\$0	\$0		
32		<u>Water Service Corp. Allocated Expenses (SE.90):</u>									
33		<u>Regional Office Allocations</u>									
34	403	Depreciation Expenses	0.76%	99.24%	100.00%	ERC	\$52	\$6,755	\$6,807	\$52	
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-	-	
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-	-	
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-	-	
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-	-	
40	620	Materials and Supplies	0.77%	99.23%	100.00%	ERC	76	9,752	9,828	76	
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-	
42	636	Contractual Services - Other	0.77%	99.23%	100.00%	ERC	82	10,545	10,627	82	
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-	
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-	-	
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-	-	
46	675	Miscellaneous Expenses	0.77%	99.23%	100.00%	ERC	446	57,315	57,761	446	
47							\$656	\$4,366	\$5,022	\$656	

Allocation of Expenses

Company: Tierra Verde Utilities, Inc.
 Docket No.: 080248-SU
 Schedule Year Ended: December 31, 2007
 Interim Final
 Historical Projected

Schedule B-12 (revised)
 Page 4 of 5
 Preparer: Erin Povich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct.	Description	Allocation Percentages		Description of Allocation Method	Historical Quarter Ending December 31, 2007		Allocation Percentage
			Tierra Verde	Other Companies/Systems		Tierra Verde	Other Companies/Systems	
1		Water Service Corp. Allocated Expenses (SE.50):						
2	601	Salaries - Operations	0.25%	99.75%	ERC	\$2,929	\$1,159,617	\$1,162,546
3	601	Salaries - Office	1.79%	98.21%	ERC	2,616	143,568	146,184
4	601	Salaries - Northbrook	0.51%	99.49%	ERC	8,108	1,591,163	1,599,271
5	604	Pension & Benefits (All UI employees)	0.13%	99.87%	ERC	1,794	1,402,344	1,404,138
6	408	Taxes Other Than Income	0.17%	99.83%	ERC	767	460,512	461,279
7						\$16,214	\$4,757,205	\$4,773,419
8								\$0
9		Water Service Corp. Allocated Expenses (SE.51):						
10	403	Depreciation Expense	0.49%	99.51%	ERC	\$69	\$14,001	\$14,070
11	620	Materials and Supplies	0.21%	99.79%	ERC	\$9	\$4,354	4,363
12	636	Contractual Services Other	0.21%	99.79%	ERC	693	329,505	330,198
13	675	Miscellaneous Expenses	0.27%	99.73%	ERC	4	1,469	1,473
14						\$775	\$349,328	\$350,103
15								\$0
16		Water Service Corp. Allocated Expenses (SE.60):						
17	403	Depreciation Expense	0.55%	99.45%	ERC	\$88	\$15,943	\$16,031
18	408	Taxes Other than Income	0.49%	99.51%	ERC	88	17,749	17,837
19	419	Interest and Dividend Income	0.00%	0.00%	ERC	-	-	-
20	427	Interest Expense	0.50%	99.50%	ERC	(1,105)	(220,787)	(221,892)
21	604	Employee Benefits	0.49%	0.00%	ERC	94	19,024	19,024
22	620	Materials and Supplies	0.35%	99.65%	ERC	510	145,862	146,372
23	632	Contractual Services - Accounting	0.52%	99.48%	ERC	1,085	205,698	206,783
24	633	Contractual Services - Legal	0.53%	99.47%	ERC	252	47,748	48,000
25	636	Contractual Services - Other	0.52%	99.48%	ERC	252	196,272	197,306
26	650	Transportation Expenses	0.52%	99.48%	ERC	41	7,839	7,880
27	670	Bad Debt Expense	0.53%	99.47%	ERC	8	1,499	1,507
28	675	Miscellaneous Expenses	0.50%	99.50%	ERC	2,091	412,003	414,094
29	659	Other Insurance	0.32%	99.68%	ERC	1,929	597,236	599,165
30						\$6,115	\$1,427,063	\$1,452,108
31								\$0
32		Water Service Corp. Allocated Expenses (SE.90):						
33		Regional Office Allocations						
34	403	Depreciation Expenses	0.00%	100.00%	ERC	\$0	\$6,807	\$6,807
35	408	Taxes Other than Income	0.00%	0.00%	ERC	-	-	-
36	412.11	Investment Tax Credit	0.00%	0.00%	ERC	-	-	-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	ERC	-	-	-
38	420	AFUDC	0.00%	0.00%	ERC	-	-	-
39	421	Non-Utility Income	0.00%	0.00%	ERC	-	-	-
40	620	Materials and Supplies	1.79%	98.21%	ERC	176	9,652	9,828
41	633	Contractual Services - Legal	0.00%	0.00%	ERC	-	\$0	-
42	636	Contractual Services - Other	1.79%	98.21%	ERC	190	10,437	10,627
43	650	Transportation Expenses	0.00%	0.00%	ERC	-	-	-
44	659	Other Insurance	0.00%	0.00%	ERC	-	-	-
45	666	Reg. Commission Exp.	0.00%	0.00%	ERC	-	-	-
46	675	Miscellaneous Expenses	1.79%	98.21%	ERC	1,034	56,727	57,761
47						\$1,400	\$83,622	\$85,022

Allocation of Expenses

Company: Tierra Verde Utilities, Inc.
 Docket No.: 080248-SU
 Schedule Year Ended: December 31, 2007
 Interim Final
 Historical Projected

Schedule B-12 (revised)
 Page 5 of 5

Preparer: Erin Povich

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description. Provide a description of all systems other than water and sewer.

Line No.	G/L Acct. No.	Description	Allocation Percentages			Description of Allocation Method	Historical Year Ending December 31, 2007			100.00% Sewer
			Tierra Verde	Companies/Systems	Total		Amounts Allocated			
							Tierra Verde	Companies/Systems	Total	
1		<u>Water Service Comp. Allocated Expenses (SE.50):</u>								
2	601	Salaries - Operations	0.17%	99.83%	100.00%	ERC	\$12,759	\$7,346,896	\$7,359,655	\$12,759
3	601	Salaries - Office	0.70%	99.30%	100.00%	ERC	7,085	1,010,142	1,017,227	7,085
4	601	Salaries - Northbrook	0.36%	99.64%	100.00%	ERC	17,239	4,713,330	4,730,569	17,239
5	604	Pension & Benefits (All UI employees)	0.11%	99.89%	100.00%	ERC	5,405	4,851,217	4,856,622	5,405
6	408	Taxes Other Than Income	0.14%	99.86%	100.00%	ERC	2,866	1,995,730	1,998,596	2,866
7							<u>\$45,354</u>	<u>\$19,917,315</u>	<u>\$19,962,669</u>	<u>\$45,354</u>
8								<u>\$0</u>	<u>\$0</u>	
9		<u>Water Service Comp. Allocated Expenses (SE.51):</u>								
10	403	Depreciation Expense	-0.09%	100.09%	100.00%	ERC	(\$66)	\$73,007	\$72,941	(\$66)
11	620	Materials and Supplies	0.11%	99.89%	100.00%	ERC	68	59,658	59,726	68
12	636	Contractual Services Other	0.14%	99.86%	100.00%	ERC	1,530	1,085,585	1,087,115	1,530
13	675	Miscellaneous Expenses	0.12%	99.88%	100.00%	ERC	39	32,511	32,550	39
14							<u>\$1,571</u>	<u>\$1,250,761</u>	<u>\$1,252,332</u>	<u>\$1,571</u>
15								<u>\$0</u>	<u>\$0</u>	
16		<u>Water Service Comp. Allocated Expenses (SE.60):</u>								
17	403	Depreciation Expense	0.32%	99.68%	100.00%	ERC	\$467	\$143,871	\$144,338	\$467
18	408	Taxes Other than Income	0.35%	99.65%	100.00%	ERC	250	71,098	71,348	250
19	419	Interest and Dividend Income	0.00%	0.00%	0.00%	ERC	-	-	-	-
20	427	Interest Expense	0.71%	99.29%	100.00%	ERC	(1,983)	(279,200)	(281,183)	(1,983)
21	604	Employee Benefits	0.32%	99.68%	100.00%	ERC	281	88,246	88,527	281
22	620	Materials and Supplies	0.31%	99.69%	100.00%	ERC	1,081	343,503	344,584	1,081
23	632	Contractual Services - Accounting	0.42%	99.58%	100.00%	ERC	1,806	426,231	428,037	1,806
24	633	Contractual Services - Legal	0.43%	99.57%	100.00%	ERC	442	103,182	103,624	442
25	636	Contractual Services - Other	0.40%	99.60%	100.00%	ERC	2,624	657,307	659,931	2,624
26	650	Transportation Expenses	0.41%	99.59%	100.00%	ERC	94	22,856	22,950	94
27	670	Bad Debt Expense	0.36%	99.64%	100.00%	ERC	52	14,276	14,328	52
28	675	Miscellaneous Expenses	0.41%	99.59%	100.00%	ERC	5,179	1,254,965	1,260,144	5,179
29	659	Other Insurance	0.14%	99.86%	100.00%	ERC	3,286	2,305,032	2,308,318	3,286
30							<u>\$13,579</u>	<u>\$5,151,366</u>	<u>\$5,164,945</u>	<u>\$13,579</u>
31								<u>\$0</u>	<u>\$0</u>	
32		<u>Water Service Comp. Allocated Expenses (SE.90):</u>								
33		<u>Regional Office Allocations</u>								
34	403	Depreciation Expenses	1.08%	98.92%	100.00%	ERC	\$295	\$26,932	\$27,227	\$295
35	408	Taxes Other than Income	0.00%	0.00%	0.00%	ERC	-	-	-	-
36	412.11	Investment Tax Credit	0.00%	0.00%	0.00%	ERC	-	-	-	-
37	414	Gain (Losses) from Disposition	0.00%	0.00%	0.00%	ERC	-	-	-	-
38	420	AFUDC	0.00%	0.00%	0.00%	ERC	-	-	-	-
39	421	Non-Utility Income	0.00%	0.00%	0.00%	ERC	-	-	-	-
40	620	Materials and Supplies	1.53%	98.47%	100.00%	ERC	603	38,707	39,310	603
41	633	Contractual Services - Legal	0.00%	0.00%	0.00%	ERC	-	-	-	-
42	636	Contractual Services - Other	1.53%	98.47%	100.00%	ERC	651	41,857	42,508	651
43	650	Transportation Expenses	0.00%	0.00%	0.00%	ERC	-	-	-	-
44	659	Other Insurance	0.00%	0.00%	0.00%	ERC	-	-	-	-
45	666	Reg. Commission Exp.	0.00%	0.00%	0.00%	ERC	-	-	-	-
46	675	Miscellaneous Expenses	1.53%	98.47%	100.00%	ERC	3,542	227,500	231,042	3,542
47							<u>\$ 5,091</u>	<u>\$ 334,997</u>	<u>\$ 340,088</u>	<u>\$ 5,091</u>