

100127-WS

Tradewinds Utilities, Inc.
P.O. Box 5220
Ocala, FL 34478-5220
352-622-4949

September 20, 2010

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

10 SEP 27 AM 7:48
COMMUNICATION CENTER

Re: Docket No. 100127-WU; Tradewinds Utilities, Inc.
Application for an Increase in Water and Wastewater Rates in Marion County, Florida

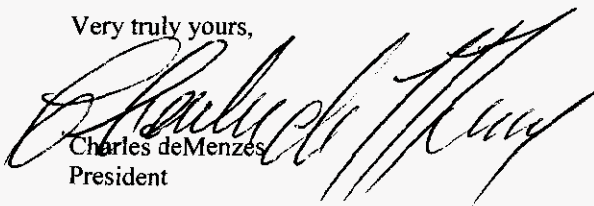
Dear Ms. Cole:

Enclosed are the following for filing in the above-referenced docket:

- Sixteen (16) copies of the Application for Increase in Rates. 08035-10
- Sixteen (16) copies of the Minimum Filing Requirements including Billing Analysis. 08035-10
- Two (2) COPIES OF THE Additional Engineering Information. 08036-10
- Sixteen (16) copies of the Affidavit required by Rule 25-22.0407, Florida Administrative Code. 08035-10
- The original and three (3) copies of the proposed Interim rate Tariff Sheets. 08037-10
- The original and three (3) copies of the Final Rate Tariff Sheets. 08038-10
- Our check in the amount of \$1,500.00 representing the appropriate filing fee.

Should you or members of the Staff have any questions regarding this filing, please do not hesitate to contact me.

Very truly yours,


Charles deMenezes
President

[CLK note: No maps enclosed;]
check retained in mail room for deposit, on this date, 9-27-10
rmm

Cc: Mr. Bart Fletcher

Check received with filing and forwarded to Fiscal for deposit. Fiscal to forward deposit information to Records.

Initials of person who forwarded check:



DOCUMENT NUMBER DATE

08035 SEP 27 0

FPSC-COMMISSION CLERK

100127-WS

**Application of
Tradewinds Utilities, Inc.
For an increase in Water and Wastewater
Rates in
Marion County, Florida
Docket No. 100127**

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100127-WS

**Application of
Tradewinds Utilities, Inc.
For an increase in Water and Wastewater
Rates in
Marion County, Florida
Docket No. 100127**

DOCUMENT NUMBER DATE

08035 SEP 27 9

FPSC-COMMISSION CLERK

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of
Tradewinds Utilities, Inc.
for an increase in water and wastewater
rates in Marion County, Florida

DOCKET NO. 100127

APPLICATION FOR AN INCREASE IN RATES

Applicant Tradewinds Utilities, Inc. (the "Utility"), by and through the undersigned qualified representative and pursuant to Section 367.081 and 367.082, Florida Statutes, and Chapter 25-30, Florida Administrative Code, files this Application for an increase in its water and wastewater rates and charges in Marion County, Florida.

Preliminary Matters

1. The following information is provided pursuant to Rule 25-30.436, Florida Administrative Code:

a.

i. The name of the Utility and its mailing address are

Tradewinds Utilities, Inc.
PO Box 5220
1410 NE 8th Ave
Ocala, FL 34478

ii. The name and address of the person authorized to receive notices and communications in respect to this application are:

Charles DeMenzes
Tradewinds Utilities, Inc.
PO Box 5220
1410 NE 8th Ave
Ocala, FL 34478
Telephone: (352) 622-4949
Facsimile: (352) 622-2389
Email: Charlie@alternativephone.com

b. The Utility is a Florida Sub-chapter S corporation organized on February 11, 1983. The names and addresses of the persons owning more than 5% of the Utility's stock are:

Charles DeMenzes Revocable Trust	100%
PO Box 5220	
1410 NE 8 th Ave	
Ocala, FL 34478	

c. The Utility's rates and charges were established in Order No. PSC-95-0064-S-WS, issued January 12, 1995, in Docket No. 930524-WS. An additional wastewater rate class was added

in PSC Order No. PSC-99-1754-TRF-SU in Docket No. 981825-SU. The Utility received its most recent index price adjustment in 2009. Rate base was established in PSC Order No. PSC-94-0245-FOF-WS in Docket No. 930524-WS, issued March 4, 1994.

- d. The address where the Application is available for customer inspection during the time of the rate application is pending is:

1410 NE 8th Ave
Ocala, FL 34478

- e. The Utility is requesting water and wastewater rates which would allow it to recover all expenses that the Utility will incur on a going-forward basis utilizing an historical test year, and generate a fair rate of return on its investment on all property considered used and useful in the public service.

The Utility has demonstrated through the supporting schedules within the attached Volume I that it is earning outside its range of reasonable returns, calculated in accordance with Section 367.082(5), Florida Statutes. Submitted as part of **Volume I** are schedules of rate base (Schedule A-1), cost of capital (Schedule D-1) and net operating income (Schedule B-1), as applicable, pursuant to Commission Rule 25-30.437(5), Florida Administrative Code.

- f. The Affidavit of Charles DeMenzes, President of the Utility that the Utility will comply with Rule 25-22.0407, Florida Administrative Code, is attached hereto as **Exhibit "A"**.
- g. The Utility requests that this Application be processed under the Commission's proposed agency action procedure outlined in Section 367.081(8), Florida Statutes.
2. The appropriate filing fee of \$1,500.00 is filed herewith.
3. The Utility knows of no deviations from the policies, procedures and guidelines prescribed by the Commission in relevant rules or in the Utility's last rate case.

Additional Information

I.

Sixteen copies of the Utility's Financial, Rate and Engineering Minimum Filing Requirements (Form PSC/WAW 20) are provided herewith as **Volume I**.

II.

The Utility has costs and charges to it from an affiliated or related party. These costs are reported in Schedule B-12 of Volume I. The allocation methodology is explained in Schedule B-12 and is based on ERCs. The Utility has written agreements with the affiliated parties that provide accounting, billing and other services to the Utility. An organizational chart reflecting the corporate relationship of the Utility and affiliates is attached hereto as **Exhibit "B"**.

III.

The Billing Analysis Schedules as required by Rule 25-30.437(4) are provided herewith as Schedule E-14 in **Volume I**.

IV.

The Additional Engineering Information required by Rule 25-30.440(2), Florida Administrative Code are provided herewith in **Volume II**.

V.

One copy of a detailed system map, as required by Section 25-30.440(1)(a) and (b), will be provided.

VI.

The original and two copies of the Revised Tariff Sheets reflecting the proposed interim and final water rates and miscellaneous service charges are attached hereto as **Exhibit "C"** and **Exhibit "D"**, respectively.

VII.

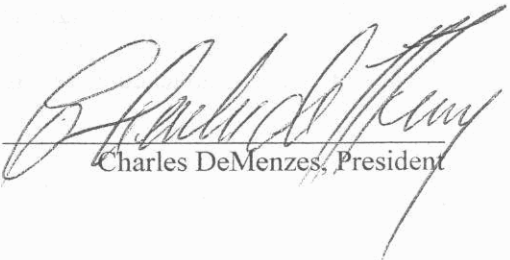
The Utility requests that the Commission not withhold consent to the effectiveness of the proposed final water and wastewater rate increases as requested in this Application in accordance with the schedules contained in **Volume I** and the tariffs contained in **Exhibit "D"**.

WHEREFORE, the Utility requests that the Florida Public Service Commission do the following:

1. Accept jurisdiction of this Application to grant an increase in water rates and charges utilizing the PAA procedure outlined in Section 367.081(8), Florida Statutes.
2. Grant interim and final water rates and charges as requested herein and contained in the tariffs included in **Exhibit "C"** and **Exhibit "D"**.
3. Provide such other relief as is fair, just and reasonable.

Respectfully submitted this 24th day of September, 2010, by

Tradewinds Utilities, Inc.
PO Box 5220
1410 NE 8th Ave
Ocala, FL 34478
Telephone: (352) 622-4949
Facsimile: (352) 622-2389
Email: Charlie@alternativephone.com


Charles DeMenzes, President

100127-WS

Schedule of Water Rate Base

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-1

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Interim [] Final [X]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 1,075,251	\$ -	\$ 1,075,251	A-3.A-5
2					
3	Utility Land & Land Rights	182,500	-	182,500	A-3.A-5
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	-	-	-	A-3
8					
9	Less: Accumulated Depreciation	483,494	-	483,494	A-3, A-9
10					
11	Less: CIAC	328,985	-	328,985	A-12
12					
13	Accumulated Amortization of CIAC	246,641	-	246,641	A-14
14					
15	Acquisition Adjustments	-	-	-	A-3
16					
17	Advances For Construction	-	-	-	A-16
18					
19	Working Capital Allowance	-	15,678 (A)	15,678	A-17
20					
21	Total Rate Base	\$ 691,914	\$ 15,678	\$ 707,591	

Explanation of Adjustments

A. Adjustment to calculate working capital, per Schedule A-17

DOCUMENT NUMBER-DATE

8035 SEP 27 09

FPSC-COMMISSION CLERK

Schedule of Water Rate Base

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Interim Final

Schedule: A-1 [Interim]
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 1,075,251	\$ -	\$ 1,075,251	A-3.A-6
2					
3	Utility Land & Land Rights	182,500	-	182,500	A-3.A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	-	-	-	A-3
8					
9	Less: Accumulated Depreciation	483,494	-	483,494	A-3, A-10
10					
11	Less: CIAC	328,985	-	328,985	A-12
12					
13	Accumulated Amortization of CIAC	246,641	-	246,641	A-14
14					
15	Acquisition Adjustments	-	-	-	A-3
16					
17	Advances For Construction	-	-	-	A-16
18					
19	Working Capital Allowance	-	15,343 (A)	15,343	A-17
20					
21	Total Rate Base	<u>691,914</u>	<u>\$ 15,343</u>	<u>\$ 707,257</u>	
22					

23 Explanation of Adjustments
 24 A. Adjustment to calculate working capital, per Schedule A-17

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-2

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Interim [] Final [X]

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful Items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 949,207	\$ -	\$ 949,207	A-3.A-6
2					
3	Utility Land & Land Rights	93,388	-	93,388	A-3.A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	-	-	-	A-3
8					
9	Less: Accumulated Depreciation	698,111	-	698,111	A-3, A-10
10					
11	Less: CIAC	531,404	-	531,404	A-12
12					
13	Accumulated Amortization of CIAC	405,694	-	405,694	A-14
14					
15	Acquisition Adjustments	-	-	-	A-3
16					
17	Advances For Construction	-	-	-	A-16
18					
19	Working Capital Allowance	-	23,481 (A)	23,481	A-17
20					
21	Total Rate Base	<u>\$ 218,775</u>	<u>\$ 23,481</u>	<u>\$ 242,255</u>	
22					
23	Explanation of Adjustments				
24	A. Adjustment to calculate working capital, per Schedule A-17				

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Interim [X] Final []

Schedule: A-2 [Interim]
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Average Amount Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant In Service	\$ 949,207	\$ -	\$ 949,207	A-3.A-6
2					
3	Utility Land & Land Rights	93,388	-	93,388	A-3.A-6
4					
5	Less: Non-Used & Useful Plant	-	-	-	A-7
6					
7	Construction Work In Progress	-	-	-	A-3
8					
9	Less: Accumulated Depreciation	698,111	-	698,111	A-3, A-10
10					
11	Less: CIAC	531,404	-	531,404	A-12
12					
13	Accumulated Amortization of CIAC	405,694	-	405,694	A-14
14					
15	Acquisition Adjustments	-	-	-	A-3
16					
17	Advances For Construction	-	-	-	A-16
18					
19	Working Capital Allowance	-	23,146 (A)	23,146	A-17
20					
21	Total Rate Base	<u>\$ 218,775</u>	<u>\$ 23,146</u>	<u>\$ 241,921</u>	
22					
23	Explanation of Adjustments				
24	A. Adjustment to calculate working capital, per Schedule A-17				

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-3

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

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

Line No.	Description	Water	Wastewater
1	<u>(A) Construction Work In Progress</u>		
2	Adjustment to remove construction work in progress from Rate Base	-	-
3	Total adjustment construction work in progress	<u>\$ -</u>	<u>\$ -</u>
4			
5	<u>(B) Remove positive acquisition adjustment not included in rate base</u>		
6	Acquisition adjustment	<u>\$ -</u>	<u>\$ -</u>
7			
8	<u>(C) Working Capital</u>		
9	Schedule A-17	<u>\$ 15,678</u>	<u>\$ 23,481</u>
10			

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-3 [Interim]

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

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

Line No.	Description	Water	Wastewater
1	<u>(A) Construction Work In Progress</u>		
2	Adjustment to remove construction work in progress from Rate Base	-	-
3	Total adjustment construction work in progress	\$ -	\$ -
4			
5	<u>(B) Remove positive acquisition adjustment not included in rate base</u>		
6	Acquisition adjustment	\$ -	\$ -
7			
8	<u>(C) Working Capital</u>		
9	Schedule A-17	\$ 15,343	\$ 23,146
10			

Schedule of Water and Wastewater Plant in Service

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-4

Docket No.: 100127

Page 1 of 3

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horgan, CRRA

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

Line No.	Plant Description	Water	Wastewater
1			
2	Balance at 12-31-1991	332,295	704,707
3			
4	1992 Additions	462	66,892
5	1992 Retirements	-	-
6	1992 Adjustments	-	-
7	Balance at 12-31-1992	332,757	771,599
8			
9	1993 Additions	5,283	27,859
10	1993 Retirements	-	16,262
11	1993 Adjustments	-	-
12	Balance at 12-31-1993	338,040	783,196
13			
14	1994 Additions	15,508	14,364
15	1994 Retirements	-	41,613
16	1994 Adjustments	-	-
17	Balance at 12-31-1994	353,548	755,947
18			
19	1995 Additions	1,366	-
20	1995 Retirements	-	-
21	1995 Adjustments	-	-
22	Balance at 12-31-1995	354,914	755,947
23			
24	1996 Additions	3,920	1,394
25	1996 Retirements	-	-
26	1996 Adjustments	-	-
27	Balance at 12-31-1996	358,834	757,341

Supporting Schedules A-5, A-6

Recap Schedules: A-18

Schedule of Water and Wastewater Plant in Service

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009

Schedule: A-4
 Page 2 of 3
 Preparer: W. Wade Horigan, CRRA

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

Line No.	Plant Description	Water	Wastewater
1	Balance at 12-31-1996	<u>358,834</u>	<u>757,341</u>
2			
3	1997 Additions	1,758	1,507
4	1997 Retirements	-	-
5	1997 Adjustments	<u>2</u>	<u>-</u>
6	Balance at 12-31-1997	<u>360,594</u>	<u>758,848</u>
7			
8	1998 Additions	433,156	219,414
9	1998 Retirements	19,894	-
10	1998 Adjustments	<u>-</u>	<u>1</u>
11	Balance at 12-31-1998	<u>773,856</u>	<u>978,263</u>
12			
13	1999 Additions	292,183	-
14	1999 Retirements	-	-
15	1999 Adjustments	<u>-</u>	<u>-</u>
16	Balance at 12-31-1999	<u>1,066,039</u>	<u>978,263</u>
17			
18	2000 Additions	4,132	-
19	2000 Retirements	-	-
20	2000 Adjustments	<u>774</u>	<u>(1)</u>
21	Balance at 12-31-2000	<u>1,070,945</u>	<u>978,262</u>
22			
23	2001 Additions	13,506	6,227
24	2001 Retirements	-	-
25	2001 Adjustments	<u>(1,329)</u>	<u>1</u>
26	Balance at 12-31-2001	<u>1,083,122</u>	<u>984,490</u>

Supporting Schedules A-5, A-6
 Recap Schedules: A-18

Schedule of Water and Wastewater Plant in Service

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-4

Docket No.: 100127

Page 3 of 3

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

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

Line No.	Plant Description	Water	Wastewater
1	Balance at 12-31-2001	1,083,122	984,490
2			
3	2004 Additions	14,703	7,651
4	2004 Retirements	-	-
5	2004 Adjustments	-	-
6	Balance at 12-31-2004	1,097,825	992,141
7			
8	2005 Additions	9,003	6,501
9	2005 Retirements	-	-
10	2005 Adjustments	-	-
11	Balance at 12-31-2005	1,106,828	998,642
12			
13	2006 Additions	83,879	18,348
14	2006 Retirements	-	-
15	2006 Adjustments	-	-
16	Balance at 12-31-2006	1,190,707	1,016,990
17			
18	2007 Additions	30,210	14,287
19	2007 Retirements	-	-
20	2007 Adjustments	-	-
21	Balance at 12-31-2007	1,220,917	1,031,277
22			
23	2008 Additions	4,798	3,471
24	2008 Retirements	-	-
25	2008 Adjustments	(1)	(1)
26	Balance at 12-31-2008	1,225,714	1,034,747
27			
28	2009 Additions	10,606	9,736
29	2009 Retirements	-	-
30	2009 Adjustments	-	-
31	Balance at 12-31-2009	1,236,320	1,044,483

Supporting Schedules A-5, A-6

Recap Schedules: A-18

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-7

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

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

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER			
2				
3	Plant In Service	\$ -	\$ -	\$ -
4				
5	Land	-		-
6			NONE	
7	Accumulated Depreciation	-		-
8				
9	Other (Explain)	-		-
10				
11				
12	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
13				
14				
15	WASTEWATER			
16				
17	Plant In Service	\$ -	\$ -	\$ -
18				
19	Land	-		-
20			NONE	
21	Accumulated Depreciation	-		-
22				
23	Other (Explain)	-		-
24				
25				
26	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Supporting Schedules: A-6, A-10

Recap Schedules: A-1, A-2

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

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009

Schedule: A-8
Page 1 of 3
Preparer: W. Wade Horigan, CRRA

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1			
2	Balance at 12-31-1991	54,651	126,357
3			
4	1992 Additions	13,588	33,525
5	1992 Retirements	-	-
6	1992 Adjustments	-	-
7	Balance at 12-31-1992	68,239	159,882
8			
9	1993 Additions	12,750	35,092
10	1993 Retirements	-	-
11	1993 Adjustments	-	-
12	Balance at 12-31-1993	80,989	194,974
13			
14	1994 Additions	13,044	35,121
15	1994 Retirements	-	-
16	1994 Adjustments	-	-
17	Balance at 12-31-1994	\$ 94,033	\$ 230,095
18			
19	1995 Additions	12,930	34,637
20	1995 Retirements	-	-
21	1995 Adjustments	-	-
22	Balance at 12-31-1995	\$ 106,963	\$ 264,732
23			
24	1996 Additions	12,364	34,317
25	1996 Retirements	-	-
26	1996 Adjustments	-	-
27	Balance at 12-31-1996	119,327	299,049

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

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-8

Docket No.: 100127

Page 2 of 3

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-1996	119,327	299,049
2			
3	1997 Additions	12,364	34,421
4	1997 Retirements	-	-
5	1997 Adjustments	1,243	-
6	Balance at 12-31-1997	132,934	333,470
7			
8	1998 Additions	13,746	36,061
9	1998 Retirements	443	-
10	1998 Adjustments	-	-
11	Balance at 12-31-1998	146,237	369,531
12			
13	1999 Additions	27,563	35,424
14	1999 Retirements	-	-
15	1999 Adjustments	(4,760)	(2,956)
16	Balance at 12-31-1999	169,040	401,999
17			
18	2000 Additions	30,896	35,288
19	2000 Retirements	-	-
20	2000 Adjustments	(1,197)	(802)
21	Balance at 12-31-2000	198,739	436,485
22			
23	2001 Additions	29,188	34,486
24	2001 Retirements	-	-
25	2001 Adjustments	2,791	1,483
26	Balance at 12-31-2001	230,718	472,454
27			
28	2002 Additions	31,113	34,588
29	2002 Retirements	-	-
30	2002 Adjustments	(3,995)	(3,070)
31	Balance at 12-31-2002	257,836	503,972

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

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-8

Docket No.: 100127

Page 3 of 3

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-2002	257,836	503,972
2			
3	2003 Additions	30,594	32,369
4	2003 Retirements	-	-
5	2003 Adjustments	-	-
6	Balance at 12-31-2003	288,430	536,341
7			
8	2004 Additions	31,474	31,281
9	2004 Retirements	-	-
10	2004 Adjustments	-	-
11	Balance at 12-31-2004	319,904	567,622
12			
13	2005 Additions	34,197	38,132
14	2005 Retirements	-	-
15	2005 Adjustments	-	-
16	Balance at 12-31-2005	354,101	605,754
17			
18	2006 Additions	35,095	28,719
19	2006 Retirements	-	-
20	2006 Adjustments	-	-
21	Balance at 12-31-2006	389,196	634,473
22			
23	2007 Additions	39,916	24,807
24	2007 Retirements	-	-
25	2007 Adjustments	-	-
26	Balance at 12-31-2007	429,112	659,280
27			
28	2008 Additions	35,061	26,193
29	2008 Retirements	-	-
30	2008 Adjustments	1	-
31	Balance at 12-31-2008	464,174	685,473
32			
33	2009 Additions	38,639	25,275
34	2009 Retirements	-	-
35	2009 Adjustments	-	-
36	Balance at 12-31-2009	502,813	710,748

Supporting Schedules: A-9, A-10

Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-9

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

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

Preparer: W. Wade Horigan, CRRA
Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Per Books Prior Year 12/31/2008	(3) Per Books Test year 12/31/2009	(4) Per Books Test Year Average Bal.	(5) Non-Used & Useful %	(6) Non-Used & Useful Amount
1	301.1 Intangible Plant (1993 rate case expense)	\$ 482	\$ 482	\$ 482	0.00%	\$ -
2	302.1 Franchises	773	804	789	0.00%	-
3	304.2 Structures and Improvements	51,272	55,808	53,540	0.00%	-
4	309.2 Supply Mains	1,342	1,419	1,381	0.00%	-
5	310.2 Power Generating Equipment	17,133	18,299	17,716	0.00%	-
6	311.2 Pumping Equipment	73,792	75,442	74,617	0.00%	-
7	320.3 Water Treatment Equipment	2,734	3,614	3,174	0.00%	-
8	330.4 Dist Reservoir & Standpipes	99,564	109,193	104,379	0.00%	-
9	331.4 Transmission & Distribution Mains	122,314	129,387	125,851	0.00%	-
10	333.4 Services	30,367	32,362	31,365	0.00%	-
11	334.4 Meter and Meter Installations	50,012	61,214	55,613	0.00%	-
12	335.4 Hydrants	4,067	4,467	4,267	0.00%	-
13	339.1 Other Plant Misc. Equipment	305	305	305	0.00%	-
14	340.5 Office Furniture & Equipment	5,740	5,740	5,740	0.00%	-
15	341.5 Transportation Equipment	2,795	2,795	2,795	0.00%	-
16	343.5 Tool Shop & Garage Equipment	1,482	1,482	1,482	0.00%	-
17						
18		<u>\$ 464,174</u>	<u>\$ 502,813</u>	<u>\$ 483,494</u>	<u>0.00%</u>	<u>\$ -</u>
19						

Schedule of Wastewater Accumulated Depreciation By Primary Account
Beginning and End of Year Average

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009

Schedule: A-10
Page 1 of 1
Preparer: W. Wade Horigan, CRRA
Recap Schedules: A-2, A-8

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

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)
		Per Books Prior Year 12/31/2008	Per Books Test year 12/31/2009	Per Books Test Year Average Bal.	Non-Used & Useful %	Non-Used & Useful Amount
1	351.1 Organization	\$ 586	\$ 618	\$ 602	0.00%	\$ -
2	352.1 Franchises	3,881	3,881	3,881	0.00%	-
3	354.2 Structures and Improvements	69,186	75,425	72,306	0.00%	-
4	360.2 Collection sewers - Force	23,955	25,193	24,574	0.00%	-
5	361.2 Collection Sewers - Gravity	77,780	81,757	79,769	0.00%	-
6	362.2 Special Collecting Structures	1,344	1,429	1,387	0.00%	-
7	363.2 Services to Customers	36,450	38,283	37,367	0.00%	-
8	364.2 Flow-measuring devices	970	1,070	1,020	0.00%	-
9	370.3 Receiving Wells	165,666	176,650	171,158		
10	380.4 Treatment and Disposal Equipment	124,447	124,447	124,447		
11	381.4 Plant Sewers	153,842	153,842	153,842	0.00%	-
12	382.4 Outfall Sewer Lines	1,824	2,432	2,128	0.00%	-
13	389.4 Other Miscellaneous Equipment	2,961	3,140	3,051	0.00%	-
14	390.4 Office Furniture and Equipment	5,397	5,397	5,397	0.00%	-
15	390.4 Tools, Shop and Garage Equipment	1,135	1,135	1,135	0.00%	-
16	395.2 Power Operated Equipment	16,049	16,049	16,049	0.00%	-
17						
18		<u>\$ 685,473</u>	<u>\$ 710,748</u>	<u>\$ 698,111</u>	<u>0.00%</u>	<u>\$ -</u>
19						

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to last Established Rate Base

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009

Schedule: A-11
Page 1 of 3
Preparer: W. Wade Horigan, CRRA

Explanation: Provide the annual balance of contributions In aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of Inception of utility service If rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page If necessary. If a projected test year Is used, Include the projected annual additions and/or retirements specifically Identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1			
2	Balance at 12-31-1991	261,957	306,165
3			
4	1992 Additions	44,691	97,509
5	1992 Retirements	-	-
6	1992 Adjustments	-	-
7	Balance at 12-31-1992	306,648	403,674
8			
9	1993 Additions	-	-
10	1993 Retirements	-	-
11	1993 Adjustments	(38,926.00)	(78,114.00)
12	Balance at 12-31-1993	267,722	325,560
13			
14	1994 Additions	2,140	-
15	1994 Retirements	-	-
16	1994 Adjustments	-	-
17	Balance at 12-31-1994	\$ 269,862	\$ 325,560
18			
19	1995 Additions	1,314	-
20	1995 Retirements	-	-
21	1995 Adjustments	-	-
22	Balance at 12-31-1995	\$ 271,176	\$ 325,560
23			
24	1996 Additions	-	-
25	1996 Retirements	-	-
26	1996 Adjustments	-	-
27	Balance at 12-31-1996	271,176	325,560
28			
29	1997 Additions	170	-
30	1997 Retirements	-	-
31	1997 Adjustments	-	-
32	Balance at 12-31-1997	271,346	325,560

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to last Established Rate Base

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-11

Docket No.: 100127

Page 2 of 3

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRRA

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-1997	271,346	325,560
2			
3	1998 Additions	2,824	-
4	1998 Retirements	-	-
5	1998 Adjustments	-	-
6	Balance at 12-31-1998	274,170	325,560
7			
8	1999 Additions	2,350	-
9	1999 Retirements	-	-
10	1999 Adjustments	-	-
11	Balance at 12-31-1999	276,520	325,560
12			
13	2000 Additions	1,022	-
14	2000 Retirements	-	-
15	2000 Adjustments	-	-
16	Balance at 12-31-2000	277,542	325,560
17			
18	2001 Additions	174,179	58,188
19	2001 Retirements	-	-
20	2001 Adjustments	(235)	372
21	Balance at 12-31-2001	451,486	384,120
22			
23	2002 Additions	-	128,629
24	2002 Retirements	-	-
25	2002 Adjustments	(125,206)	-
26	Balance at 12-31-2002	326,280	512,749
27			
28	2003 Additions	1,225	8,245
29	2003 Retirements	-	-
30	2003 Adjustments	-	-
31	Balance at 12-31-2003	327,505	520,994

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to last Established Rate Base

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-11

Docket No.: 100127

Page 3 of 3

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-2003	327,505	520,994
2			
3	2004 Additions	335	-
4	2004 Retirements	-	-
5	2004 Adjustments	-	-
6	Balance at 12-31-2004	327,840	520,994
7			
8	2005 Additions	175	4,164
9	2005 Retirements	-	-
10	2005 Adjustments	-	-
11	Balance at 12-31-2005	328,015	525,158
12			
13	2006 Additions	-	-
14	2006 Retirements	-	-
15	2006 Adjustments	-	-
16	Balance at 12-31-2006	328,015	525,158
17			
18	2007 Additions	350	1,051
19	2007 Retirements	-	-
20	2007 Adjustments	-	-
21	Balance at 12-31-2007	328,365	526,209
22			
23	2008 Additions	95	3,113
24	2008 Retirements	-	-
25	2008 Adjustments	-	-
26	Balance at 12-31-2008	328,460	529,322
27			
28	2009 Additions	1,050	4,164
29	2009 Retirements	-	-
30	2009 Adjustments	-	-
31	Balance at 12-31-2009	329,510	533,486

Supporting Schedules: A-12

Recap Schedules: A-1, A-2, A-19

Summary of Contributions In Aid of Construction By Classification
 Test Year Average Balance

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009

Schedule: A-12
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA

Explanation: Provide the average CIAC balance by account. If a projected test year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Per Books Prior Year 12/31/2008	(3) Per Books Test year 12/31/2009	(4) Average Test year	(5) Test Year Adjustments	(6) Adjusted Test year	(7) Non-Used & Useful %	(8) Non-Used & Useful Amount
1	WATER							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
4								
5	Main Extension & Customer Connection Charges	328,460	329,510	328,985	-	328,985	0.00%	-
6								
7	Meters & Meter Installation Fees	-	-	-	-	-	0.00%	-
8								
9	Contributed Property	-	-	-	-	-	0.00%	-
10								
11	Other - Tap Fees	-	-	-	-	-		
12								
13	Total	\$ 328,460	\$ 329,510	\$ 328,985	\$ -	\$ 328,985	0.00%	\$ -
14								
15								
16	WASTEWATER							
17								
18	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
19								
20	Main Extension & Customer Connection Charges	529,322	533,486	531,404	-	531,404	0.00%	-
21								
22	Contributed Property	-	-	-	-	-	0.00%	-
23								
24	Other - Tap Fees	-	-	-	-	-	0.00%	-
25								
26								
27	Total	\$ 529,322	\$ 533,486	\$ 531,404	\$ -	\$ 531,404	0.00%	\$ -
28								

Supporting Schedules: A-11
 Recap Schedules: A-1, A-2, A-4

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to last Established Rate Base

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009

Schedule: A-13
Page 1 of 3
Preparer: W. Wade Horigan, CRRA

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-1991	<u>71,091</u>	<u>137,033</u>
2			
3	1992 Additions	-	-
4	1992 Retirements	-	-
5	1992 Adjustments	-	-
6	Balance at 12-31-1992	<u>71,091</u>	<u>137,033</u>
7			
8	1993 Additions	10,732	17,625
9	1993 Retirements	-	-
10	1993 Adjustments	-	-
11	Balance at 12-31-1993	<u>81,823</u>	<u>154,658</u>
12			
13	1994 Additions	10,554	17,257
14	1994 Retirements	-	-
15	1994 Adjustments	-	-
16	Balance at 12-31-1994	<u>\$ 92,377</u>	<u>\$ 171,915</u>
17			
18	1995 Additions	10,177	16,923
19	1995 Retirements	-	-
20	1995 Adjustments	-	-
21	Balance at 12-31-1995	<u>\$ 102,554</u>	<u>\$ 188,838</u>
22			
23	1996 Additions	10,177	16,923
24	1996 Retirements	-	-
25	1996 Adjustments	-	-
26	Balance at 12-31-1996	<u>112,731</u>	<u>205,761</u>
27			
28	1997 Additions	9,850	16,839
29	1997 Retirements	-	-
30	1997 Adjustments	-	-
31	Balance at 12-31-1997	<u>122,581</u>	<u>222,600</u>

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to last Established Rate Base

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009

Schedule: A-13
Page 2 of 3
Preparer: W. Wade Horigan, CRRA

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-1997	122,581	222,600
2			
3	1998 Additions	6,167	13,266
4	1998 Retirements	-	-
5	1998 Adjustments	-	-
6	Balance at 12-31-1998	128,748	235,866
7			
8	1999 Additions	7,878	11,946
9	1999 Retirements	-	-
10	1999 Adjustments	-	-
11	Balance at 12-31-1999	136,626	247,812
12			
13	2000 Additions	9,660	12,983
14	2000 Retirements	-	-
15	2000 Adjustments	-	-
16	Balance at 12-31-2000	146,286	260,795
17			
18	2001 Additions	14,610	14,866
19	2001 Retirements	-	-
20	2001 Adjustments	(390)	(281)
21	Balance at 12-31-2001	160,506	275,380
22			
23	2002 Additions	10,725	18,989
24	2002 Retirements	-	-
25	2002 Adjustments	-	-
26	Balance at 12-31-2002	171,231	294,369
27			
28	2003 Additions	10,577	19,229
29	2003 Retirements	-	-
30	2003 Adjustments	-	-
31	Balance at 12-31-2003	181,808	313,598

Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to last Established Rate Base

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009

Schedule: A-13
Page 3 of 3
Preparer: W. Wade Horigan, CRRA

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	Balance at 12-31-2003	181,808	313,598
2			
3	2004 Additions	10,953	18,119
4	2004 Retirements	-	-
5	2004 Adjustments	-	-
6	Balance at 12-31-2004	192,761	331,717
7			
8	2005 Additions	11,805	22,048
9	2005 Retirements	-	-
10	2005 Adjustments	-	-
11	Balance at 12-31-2005	204,566	353,765
12			
13	2006 Additions	11,123	16,277
14	2006 Retirements	-	-
15	2006 Adjustments	-	-
16	Balance at 12-31-2006	215,689	370,042
17			
18	2007 Additions	12,307	13,874
19	2007 Retirements	-	-
20	2007 Adjustments	-	-
21	Balance at 12-31-2007	227,996	383,916
22			
23	2008 Additions	12,754	14,712
24	2008 Retirements	-	-
25	2008 Adjustments	-	-
26	Balance at 12-31-2008	240,750	398,628
27			
28	2009 Additions	11,782	14,132
29	2009 Retirements	-	-
30	2009 Adjustments	-	-
31	Balance at 12-31-2009	252,532	412,760
32			

Supporting Schedules: A-14
Recap Schedules: A-1, A-2, A-19

Schedule of Accumulated Amortization of CIAC
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009

Schedule: A-14
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRRA

Explanation: Provide the average Accumulated Amortization of CIAC balance by classification. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Per Books Prior Year 12/31/2008	(3) Per Books Test Year 12/31/2009	(4) Test Year Average Bal.	(5) Test Year Adjustments	(6) Adjusted Test Year	(7) Non-Used & Useful %	(8) Non-Used & Useful Amount
1	WATER							
2								
3	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	-
4								
5	Main Extension & Customer Connection Charges	240,750	252,532	246,641	-	246,641	0.00%	-
6								
7	Meters & Meter Installation Fees	-	-	-	-	-	0.00%	-
8								
9	Contributed Property	-	-	-	-	-	0.00%	-
10								
11	Other - Tap Fees	-	-	-	-	-	0.00%	-
12								
13								
14	Total	\$ 240,750	\$ 252,532	\$ 246,641	\$ -	\$ 246,641	0.00%	\$ -
15								
16								
17	WASTEWATER							
18								
19	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -
20								
21	Main Extension & Customer Connection Charges	398,628	412,760	405,694	0	405,694	0.00%	-
22								
23	Contributed Property	-	-	-	-	-	0.00%	-
24								
25	Other - Tap Fees	-	-	-	-	-	0.00%	-
26								
27								
28	Total	\$ 398,628	\$ 412,760	\$ 405,694	\$ -	\$ 405,694	0.00%	\$ -

Supporting Schedules: A-14
 Recap Schedules: A-19

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-15

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide the annual AFUDC rates used since either rate base was last established by the Commission, or the date of inception of utility service. If rate base has not been established previously, include a description of practice and authority of rate(s) used.

Line

No.

1 The Company has not booked any AFUDC.

Schedule of Water and Wastewater Advances for Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009

Schedule: A-16
Page 1 of 1
Preparer: W. Wade Horigan, CRRA

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

Line No.	Description	Year-End Balance	
		Water	Wastewater
1	None		

Recap Schedules: A-1, A-2, A-19

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-17

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRRA

Recap Schedules: A-1, A-1
[Interim], A-2, A-2 [Interim]

Explanation: Provide the calculation of working capital using the formula method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.

Line No.	Description	Water	Wastewater
1	<u>Final Rates</u>		
2			
3	Total O & M Expense per B-5, B-6	\$ 123,955	\$ 187,220
4	Adjustments to O & M Expense per B-1, B-2	1,466	626
5			
6	Total Adjusted to O & M Expense	\$ 125,420	\$ 187,845
7	Divide by 8	8	8
8			
9	Equals working capital	\$ 15,678	\$ 23,481
10			
11			
12			
13			
14			
15			
16			
17			
18	<u>Interim Rates</u>		
19			
20	Total O & M Expense per B-5, B-6	\$ 121,330	\$ 184,595
21	Adjustments to O & M Expense per B-2	1,416	577
22			
23	Total Adjusted to O & M Expense	\$ 122,746	\$ 185,171
24	Divide by 8	8	8
25			
26	Equals working capital	\$ 15,343	\$ 23,146

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: A-18

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide a balance sheet for years requested. Provide same for historical base or Intermediate years, If not already shown.

Line No.	(1) ASSETS	(2)	(3)	(4)	(5)	(6)
		Per Books Prior Year 12/31/2008	Per Books Test Year 12/31/2009	Test Year Adjustments	Adjusted Test Year	Average
1	UTILITY PLANT					
2	Utility Plant in Service	\$ 2,290,175	\$ 2,310,517	\$ -	\$ 2,310,517	\$ 2,300,346
3	Construction Work In Progress	-	-	-	-	-
4	Less: Accumulated Depreciation	(1,149,647)	(1,213,561)	-	(1,213,561)	(1,181,604)
5	Net Plant	1,140,528	1,096,956	-	1,096,956	1,118,742
6						
7	Less: Acquisition Adjustment	-	-	-	-	-
8						
9	TOTAL NET UTILITY PLANT	1,140,528	1,096,956	-	1,096,956	1,118,742
10						
11	OTHER PROPERTY AND INVESTMENTS					
12	Nonutility Property	-	-	-	-	-
13	Less: Accumulated Depreciation	-	-	-	-	-
14	Net Nonutility Property	-	-	-	-	-
15						
16						
17						
18						
19	TOTAL OTHER PROPERTY AND INVESTMENTS	-	-	-	-	-
20						
21	CURRENT AND ACCRUED ASSETS					
22	Cash	85,698	6,400	-	6,400	46,049
	Accounts and Notes Receivable, Less Accumulated					
23	Provision for uncollectable Accounts	38,484	36,287	-	36,287	37,386
24	Accounts Receivable from Associated Companies	5,000	5,050	-	5,050	5,025
25						
26						
27						
28	TOTAL CURRENT AND ACCRUED ASSETS	129,182	47,737	-	47,737	88,460
29						
30	DEFERRED DEBITS					
31	Unamortized Debt Discount & Expense	15,790	12,814	-	12,814	14,302
32						
33						
34	TOTAL DEFERRED DEBITS	15,790	12,814	-	12,814	14,302
35						
36	TOTAL ASSETS AND OTHER DEBITS	\$ 1,285,500	\$ 1,157,507	\$ -	\$ 1,157,507	\$ 1,221,504
37						

Comparative Balance Sheet - Equity Capital and Liabilities

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009

Schedule: A-19
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA

Explanation: Provide a balance sheet for years requested. Provide same for historical base or Intermediate years, If not already shown.

Line No.	(1) ASSETS	(2)	(3)	(4)	(5)	(6)
		Per Books Prior Year 12/31/2008	Per Books Test Year 12/31/2009	Test Year Adjustments	Adjusted Test year	Average
1	EQUITY CAPITAL					
2	Common Stock Issued	\$ 200	\$ 200	\$ -	\$ 200	\$ 200
3	Other Paid-in Capital	176,416	176,416	-	176,416	176,415
4	Retained Earnings (Deficit)	(45,024)	(187,418)	-	(187,418)	(116,221)
5	Reacquired Capital Stock	-	-	-	-	-
6						
7	TOTAL EQUITY CAPITAL	131,592	(10,802)	-	(10,802)	60,394
8						
9	LONG TERM DEBT					
10	Other Long Term Debt	762,357	870,156	-	870,156	816,257
11	Advances from Associated Companies	80,936				
12	TOTAL LONG TERM DEBT	843,293	870,156	-	870,156	816,257
13						
14	CURRENT AND ACCRUED LIABILITIES					
15						
16	Accounts Payable	20,368	20,368	-	20,368	20,368
17	Accounts Payable to Associated Co.	40,400	48,651	-	48,651	44,526
18	Customer Deposits	20,333	20,754	-	20,754	20,544
19	Accrued Taxes	10,529	10,095	-	10,095	10,312
20						
21	Miscellaneous Current and Accrued Liabilities	581	581	-	581	581
22						
23	TOTAL CURRENT AND ACCRUED LIABILITIES	92,211	100,449	-	100,449	96,330
24						
25	CONTRIBUTIONS IN AID OF CONSTRUCTION					
26	Contributions in Aid of Construction	-	-	-	-	-
27	Accumulated Amortization of Contributions in Aid of Construction	-	-	-	-	-
28						
29	TOTAL NET C.I.A.C.	-	-	-	-	-
30						
31	DEFERRED CREDITS					
32	Other Deferred Credits	-	-	-	-	-
33						
34	TOTAL DEFERRED CREDITS	-	-	-	-	-
35						
36						
37						
38	TOTAL EQUITY CAPITAL AND LIABILITIES	\$ 1,067,096	\$ 959,803	\$ -	\$ 959,803	\$ 972,981
39						

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: B-1

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Interim Final

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenue	(7) Supporting Schedules
1	OPERATING REVENUES	\$ 123,534	\$ -	\$ 123,534	\$ 83,750	\$ 207,284	B-4, B-3
2							
3	Operation & Maintenance	115,021	8,934	123,955	1,466	125,420	B-5, B-3
4							
5	Depreciation, net of CIAC Amort.	26,857	-	26,857	-	26,857	B-13, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income Taxes	8,006	-	8,006	3,769	11,775	B-15, B-3
10							
11	Provision for Income Taxes	-	-	-	-	-	C-1, B-3
12							
13	OPERATING EXPENSES	<u>149,884</u>	<u>8,934</u>	<u>158,818</u>	<u>5,234</u>	<u>164,052</u>	
14							
15	NET OPERATING INCOME	<u>\$ (26,350)</u>	<u>\$ (8,934)</u>	<u>\$ (35,284)</u>	<u>\$ 78,516</u>	<u>\$ 43,232</u>	
16							
17							
18	RATE BASE	<u>\$ 691,914</u>	<u>\$ 15,678</u>	<u>\$ 707,591</u>		<u>\$ 707,591</u>	
19							
20							
21	RATE OF RETURN	-3.81%		-4.99%		6.11%	
22							

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2008
 Interim Final

Schedule: B-1 [Interim]
 Page 1 of 1
 Preparer: W. Wade Horgan, CRRA

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenue	(7) Supporting Schedules
1	OPERATING REVENUES	\$ 123,534	\$ -	\$ 123,534	\$ 80,900	\$ 204,434	B-4, B-3
2							
3	Operation & Maintenance	115,021	6,309	121,330	1,416	122,746	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	26,857	-	26,857	-	26,857	B-14, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income Taxes	8,006	-	8,006	3,641	11,647	B-15, B-3
10							
11	Provision for Income Taxes	-	-	-	-	-	C-1, B-3
12							
13	OPERATING EXPENSES	149,884	6,309	156,193	5,056	161,249	
14							
15	NET OPERATING INCOME	\$ (26,350)	\$ (6,309)	\$ (32,659)	\$ 75,844	\$ 43,185	
16							
17							
18	RATE BASE	\$ 691,914	\$ 15,343	\$ 707,257		\$ 707,257	
19							
20							
21	RATE OF RETURN	-3.81%		-4.62%		6.11%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: B-2

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Interim [] Final [X]

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenue	(7) Supporting Schedules
1	OPERATING REVENUES	\$ 204,388	\$ -	\$ 204,388	\$ 35,750	\$ 240,138	B-4, B-3
2							
3	Operation & Maintenance	239,436	(52,216)	187,220	626	187,845	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	11,143	-	11,143	-	11,143	B-14, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income Taxes	24,748	-	24,748	1,609	26,357	B-15, B-3
10							
11	Provision for Income Taxes	-	-	-	-	-	C-1, B-3
12							
13	OPERATING EXPENSES	<u>275,327</u>	<u>(52,216)</u>	<u>223,111</u>	<u>2,234</u>	<u>225,345</u>	
14							
15	NET OPERATING INCOME	<u>\$ (70,939)</u>	<u>\$ 52,216</u>	<u>\$ (18,723)</u>	<u>\$ 33,516</u>	<u>\$ 14,793</u>	
16							
17							
18	RATE BASE	<u>\$ 218,775</u>	<u>\$ 23,481</u>	<u>\$ 242,255</u>		<u>\$ 242,255</u>	
19							
20							
21	RATE OF RETURN	-32.43%		-7.73%		6.11%	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2008
 Interim Final

Schedule: B-2 [Interim]
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 7) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenue	(7) Supporting Schedules
1	OPERATING REVENUES	\$ 204,388	\$ -	\$ 204,388	\$ 32,950	\$ 237,338	B-4, B-3
2							
3	Operation & Maintenance	239,436	(54,841)	184,595	577	185,171	B-6, B-3
4							
5	Depreciation, net of CIAC Amort.	11,143	-	11,143	-	11,143	B-14, B-3
6							
7	Amortization	-	-	-	-	-	
8							
9	Taxes Other Than Income Taxes	24,748	-	24,748	1,483	26,231	B-15, B-3
10							
11	Provision for Income Taxes	-	-	-	-	-	C-1, B-3
12							
13	OPERATING EXPENSES	<u>275,327</u>	<u>(54,841)</u>	<u>220,486</u>	<u>2,059</u>	<u>222,545</u>	
14							
15	NET OPERATING INCOME	<u>\$ (70,939)</u>	<u>\$ 54,841</u>	<u>\$ (16,098)</u>	<u>\$ 30,891</u>	<u>\$ 14,793</u>	
16							
17							
18	RATE BASE	<u>\$ 218,775</u>	<u>\$ 23,146</u>	<u>\$ 241,921</u>		<u>\$ 241,921</u>	
19							
20							
21	RATE OF RETURN	-32.43%		-6.65%		6.11%	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: B-3

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horgan, CRRA

Interim [] Final [X]

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

Line No.	Description	Water	Wastewater
1	<u>(A) Adjustments to Revenue</u>		
2	(1) Revenue Increase	83,750	35,750
3	Total adjustment to revenue	<u>\$ 83,750</u>	<u>\$ 35,750</u>
4			
5	<u>(B) Adjustments to Operations & Maintenance Expenses</u>		
6	Test Year Adjustments		
7	(1) Adjustment to reflect a 5% salary increase	\$ 3,526	\$ 3,526
8			
9	(2) Adjustment to reflect increased healthcare costs.	721	721
10	(3) Adjustment to make bad debts expense to 1.75% of revenue	2,062	3,412
11	(4) Adjustment to include one fourth of rate case expense in operating expenses.	2,625	2,625
12			
13	(5) Adjustment to remove legal settlement from operating expenses		(62,500)
14		<u>\$ 8,934</u>	<u>\$ (52,216)</u>
15			
16	Requested revenue Adjustments		
17	(1) Adjustment to reflect bad debts expense at 1.75% of requested increase in revenue.		
18			
19	Total requested increase in revenues	\$ 83,750	\$ 35,750
20	Bad debts rate	1.75%	1.75%
21	Bad debts adjustment	<u>\$ 1,466</u>	<u>\$ 626</u>
22			
23	<u>(C) Taxes other than Income Taxes</u>		
24	(1) To adjust test year regulatory assessment fees for requested increase in revenues		
25			
26	Total requested increase in revenues	\$ 83,750	\$ 35,750
27	RAF rate	4.50%	4.50%
28	RAF adjustment	<u>\$ 3,769</u>	<u>\$ 1,609</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: B-3 [Interim]

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2008

Preparer: W. Wade Horigan, CRRA

Interim [X] Final []

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

Line No.	Description	Water	Wastewater
1	<u>(A) Adjustments to Revenue</u>		
2	(1) Revenue Increase	80,900	32,950
3	Total adjustment to revenue	<u>\$ 80,900</u>	<u>\$ 32,950</u>
4			
5	<u>(B) Adjustments to Operations & Maintenance Expenses</u>		
6	Test Year Adjustments		
7	(1) Adjustment to reflect a 5% salary increase	\$ 3,526	\$ 3,526
8			
9	(2) Adjustment to reflect increased healthcare costs.	721	721
10	(3) Adjustment to reduce bad debts expense to 1.75% of revenue	2,062	3,412
11	(4) Adjustment to include one fourth of rate case expense in		
12	operating expenses.	-	-
13	(5) Adjustment to remove legal settlement from operating expenses		(62,500)
14		<u>\$ 6,309</u>	<u>\$ (54,841)</u>
15	(1) Adjustment to reflect bad debts expense at 1.75% of		
16	requested increase in revenue.		
17	Total requested increase in revenues	\$ 80,900	\$ 32,950
18	Bad debts rate	1.75%	1.75%
19	Bad debts adjustment	<u>\$ 1,416</u>	<u>\$ 577</u>
20			
21	<u>(C) Taxes other than Income Taxes</u>		
22	(1) To adjust test year regulatory assessment fees for requested		
23	increase in revenues		
24	Total requested increase in revenues	\$ 80,900	\$ 32,950
25	RAF rate	4.50%	4.50%
26	RAF adjustment	<u>\$ 3,641</u>	<u>\$ 1,483</u>

Test Year Operating Revenue

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009

Schedule: B-4
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA
 Recap Schedules: B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

Line No.	Account No. and Description	(1)		(2)	
		WATER SALES	Total Water	SEWER SALES	Total Wastewater
1	460 Unmetered Water Revenue	\$ -		521.1 Flat Rate - Residential	\$ -
2	461.1 Metered - Residential	92,177		521.2 Flat Rate - Commercial	-
3	461.2 Metered - Commercial	28,262		521.3 Flat Rate - Industrial	-
4	461.3 Metered - Industrial			521.4 Flat Rate - Public Authorities	-
5	461.4 Metered - Public Authorities			521.5 Flat Rate - Multi-Family	-
6	461.5 Metered - Multi-Family			521.6 Flat Rate - Other	-
7	462.1 Public Fire Protection			522.1 Measured - Residential	130,808
8	462.2 Private Fire Protection			522.2 Measured - Commercial	73,580
9	464 Other sales - Public Authorities			522.3 Measured - Industrial	-
10	465 Irrigation Customers			522.4 Measured - Public-Authority	-
11	466 Sales for Resale			522.5 Measured - Multi-Family	-
12	467 Interdepartmental Sales			523 Other Sales - Public Authorities	-
13				524 Revenue from Other Systems	-
14	TOTAL SALES OF WATER		120,439	525 Interdepartmental Sales	-
15					
16	OTHER WATER REVENUES			TOTAL SEWER SALES	204,388
17	470 Forfeited Discounts				
18	471 Misc. Service Revenues			OTHER SEWER REVENUES	
19	472 Rents From Water Property			530 Guaranteed Revenue	-
20	473 Interdepartmental Rents			531 Sale of Sludge	-
21	474 Other Water Revenues		3,095	532 Forfeited Discounts	-
22				534 Rents From Sewer Property	-
23				535 Interdepartmental Rents	-
24				536 Other Sewer Revenues	-
25	TOTAL OTHER WATER REVENUES		3,095	541 Measured Re-Use Revenues	-
26					
27				TOTAL OTHER	
28	TOTAL WATER OPERATING REVENUES	\$	123,534	SEWER REVENUES	-
29					
30					
31				TOTAL SEWER	
32				OPERATING REVENUES	\$ 204,388

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	601 - Salaries & Wages - Employees	4,000	3,200	3,200	4,000	3,200	3,200	3,200	3,200	3,200	3,200	3,200	4,000	40,800	3,526	44,326
2	604 - Employee Pensions and Benefits	100	80	80	100	80	80	80	80	80	80	80	100	1,020	721	1,741
3	615 - Purchased Power	893	1,027	850	975	896	961	834	902	752	791	952	775	10,608		10,608
4	618 - Chemicals	-	231	-	134	-	-	195	249	94	97	118	109	1,227		1,227
5	632 - Contractual Services - Accounting	-	875	-	37	-	-	-	1,500	-	-	-	-	2,412	-	2,412
6	634 - Contractual Services - Mgt. Fees	1,250	1,000	1,000	1,250	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,250	12,750	-	12,750
7	635 - Contractual Services - Testing					200								200		200
8	636 - Contractual Services - Other	275	295	225	225	225	225	225	225	225	475	1,555	225	4,400	-	4,400
9	641 - Rental of Building/Real Property	500	400	400	500	400	400	400	400	400	400	400	500	5,100	-	5,100
10	657 - Insurance - General Liability	375	300	300	375	300	300	300	300	300	300	300	375	3,825	-	3,825
11	766 - Regulatory Commission Expenses - Amortization of Rate Case Expense													-	2,625	2,625
12	770 - Bad Debt Expense													-	2,062	2,062
13	775 - Miscellaneous Expenses	18,356	1,769	1,188	1,587	333	814	1,370	790	1,836	2,382	1,565	689	32,679	-	32,679
14																
15	TOTAL	\$ 25,749	\$ 9,177	\$ 7,243	\$ 9,183	\$ 6,634	\$ 6,980	\$ 7,604	\$ 8,646	\$ 7,887	\$ 8,725	\$ 9,170	\$ 8,023	\$ 115,021	\$ 8,934	\$ 123,955

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6
 Page 1 of 1
 Preparer: W. Wade Horgan, CRRA
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) Adj.	(16) Adj. Total Annual
1	701 - Salaries & Wages - Employees	8,000	6,400	6,400	8,000	6,400	6,400	6,400	6,400	6,400	6,400	6,400	8,000	\$ 81,600	3,526	85,126
2	704 - Employee Pensions and Benefits	225	180	180	225	180	180	180	180	180	180	180	225	\$ 2,295	721	3,016
3	711 - Sludge Removal Expense	820	2,556	-	205	-	-	1,879	1,025	205	432	-	1,025	\$ 8,147	-	8,147
4	715 - Purchased Power	1,884	2,282	1,787	1,825	1,955	1,908	1,795	2,094	1,861	2,116	1,909	2,148	\$ 23,564	-	23,564
5	718 - Chemicals	347	1,041	700	927	185	-	621	901	298	349	306	332	\$ 6,007	-	6,007
6	734 - Contractual Services - Legal	164	2,632	55	38	281	227	930	-	2,413	-	-	-	\$ 6,740	-	6,740
7	734 - Contractual Services - Mgt. Fees	2,125	1,700	1,700	2,125	1,700	2,150	1,700	1,700	1,700	1,700	1,700	2,125	\$ 22,125	-	22,125
8	736 - Contractual Services - Other	700	1,041	450	570	995	-	675	450	2,149	950	450	450	\$ 8,880	-	8,880
9	741 - Rental of Building/Real Property	750	600	600	750	600	600	600	600	600	600	600	750	\$ 7,650	-	7,650
10	741 - Insurance - General Liability	475	380	380	475	380	380	380	380	380	380	380	475	\$ 4,845	-	4,845
11	759 - Law Suit Settlement	-	-	-	-	-	-	-	62,500	-	-	-	-	\$ 62,500	(62,500)	-
12	766 - Regulatory Commission Expenses - Amortization of Rate Case Expense	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	2,625	2,625
13	770 - Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	\$ -	3,412	3,412
14	775 - Miscellaneous Expenses	120	232	370	62	433	1,255	680	289	1,278	289	75	-	\$ 5,083	-	5,083
15																
16	TOTAL	\$ 15,610	\$ 19,044	\$ 12,622	\$ 15,202	\$ 13,109	\$ 13,100	\$ 15,840	\$ 76,519	\$ 17,464	\$ 13,396	\$ 12,000	\$ 15,530	\$ 239,436	\$(52,216)	\$ 187,220

Detail of Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: B-7

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not filed a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/1991	(3) Current TY 12/31/2009	(4) TY Adjs. Per B-3	(5) Adjusted TY 12/31/2009	(6) \$ Difference	(7) % Difference	(8) Explanation
1	601 - Salaries & Wages - Employees	22,044	40,800	\$ 3,526	\$ 44,326	22,282	101.08%	
2	604 - Employee Pensions and Benefits	2,338	1,020	\$ 721	\$ 1,741	(597)	-25.53%	
3	615 - Purchased Power		10,608	\$ -	\$ 10,608	10,608	n/m	
4	618 - Chemicals	2,772	1,227	\$ -	\$ 1,227	(1,545)	-55.74%	
5	620 - Materials & Supplies	3,109		\$ -	\$ -	(3,109)	-100.00%	
6	632 - Contractual Services - Accounting	761	2,413	\$ -	\$ 2,413	1,652	217.08%	
7	634 - Contractual Services - Mgt. Fees		12,750	\$ -	\$ 12,750	12,750	n/m	
8	635 - Contractual Services - Testing	10,519	200	\$ -	\$ 200	(10,319)	-98.10%	
9	636 - Contractual Services - Other		4,400	\$ -	\$ 4,400	4,400	n/m	
10	641 - Rental of Building/Real Property	2,696	5,100	\$ -	\$ 5,100	2,404	89.17%	
11	650 - Transportation Expense	2,899				(2,899)	-100.00%	
12	657 - Insurance - General Liability	1,892	3,825	\$ -	\$ 3,825	1,933	102.17%	
13	766 - Regulatory Commission Expenses - Amortization of Rate Case Expense	2,868		\$ 2,625	\$ 2,625	(243)	-8.47%	
14	770 - Bad Debt Expense	145		\$ 2,062	\$ 2,062	1,917	1321.96%	
15	775 - Miscellaneous Expenses	2,673	32,679	\$ -	\$ 32,679	30,006	1122.56%	
16								
17	TOTAL	\$ 54,716	\$ 115,022	\$ 8,934	\$ 123,956	\$ 69,240	126.54%	
18								
19	Total Customers (ERC's)	130			194	64	49.23%	
20								
21	Consumer Price Index - U	136.2			215.9	79.7	58.52%	
22								
23						1.4923		
24						1.5852		
25						2.3656		

Detail of Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: B-8

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not filed a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/1991	(3) Current TY 12/31/2009	(4) TY Adjs. Per B-3	(5) Adjusted TY 12/31/2009	(6) \$ Difference	(7) % Difference	(8) Explanation
1	701 - Salaries & Wages - Employees	22,494	\$ 81,600	\$ 3,526	\$ 85,126	62,632	278.44%	
2	704 - Employee Pensions and Benefits	2,238	2,295	721	3,016	778	34.76%	
3	711 - Sludge Removal Expense	1,470	8,147	-	8,147	6,677	454.22%	
4	715 - Purchased Power	8,245	23,564	-	23,564	15,319	185.80%	
5	718 - Chemicals	2,163	6,007	-	6,007	3,844	177.72%	
6	720 - Materials & Supplies	2,526			-	(2,526)	-100.00%	
7	734 - Contractual Services - Legal		6,740	-	6,740	6,740	n/m	
8	734 - Contractual Services - Mgt. Fees	7,604	22,125	-	22,125	14,521	190.97%	
9	736 - Contractual Services - Other		8,880	-	8,880	8,880	n/m	
10	741 - Rental of Building/Real Property	2,560	7,650	-	7,650	5,090	198.83%	
11	741 - Insurance - General Liability	1,892	4,845	-	4,845	2,953	156.08%	
	750 - Transportation Expense	2,917			-	(2,917)	-100.00%	
12	759 - Law Suit Settlement	-	62,500	(62,500)	-	-	n/m	
13	766 - Regulatory Commission Expenses - Amortization of Rate Case Expense	1,329	-	2,625	2,625	1,296	97.52%	
14	770 - Bad Debt Expense	145	-	3,412	3,412	3,267	2252.96%	
15	775 - Miscellaneous Expenses	1,432	5,083	-	5,083	3,651	254.96%	
16								
17	TOTAL	\$ 57,015	\$ 239,436	\$ (52,216)	\$ 187,220	\$ 130,205	228.37%	
18								
19	Total Customers (ERC's)	130			194	64	49.23%	
20								
21	Consumer Price Index - U	136.2			215.9	79.7	58.52%	
22								
23			Benchmark Index: Increase in Customer ERCs			1.4923		
24			Increase in CPI			1.5852		
25						2.3656		

Contractual Services

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: B-9

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRRA

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenue for that system. Do not include rate case expense charges.

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	WATER			
2	Pro Tech Services	635 - Contract Services - Testing	4,400	
3	MIRA International, Inc.	630 - Contract Expense Billing	12,750	
4	Lisa Saupp	635 - Contract Services - Testing	200	
5	Lighthouse CPAs, PA	631 - Contract Expense - Accounting	912	
6	Miles C. Anderson	631 - Contract Expense	1,500	
7				
8	TOTAL		19,762	
9				
10				
11				
12				
13	WASTEWATER			
14				
15	MIRA International, Inc.	736 - Contract Expense Billing	22,125	
16	Pro Tech Services	736 - Contract Services - Testing	5,250	
17	Lighthouse CPAs, PA	731 - Contract Expense - Accounting	1,162	
18	Blanchard, Merriam, Adel	731 - Contract Expense - Legal	5,578	
19	Aqua Pure Water	736 - Contract Services - Testing	3,630	
20	TOTAL		37,745	
21				
22				

Analysis of Rate Case Expense

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: B-10

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per person	(4) Hours	(5) Total Estimate of Charges by Firm	(6) Type of Services Rendered
1	Rutledge, Ecenia & Purnell	Martha Rule	400	15	\$ 6,000	Legal fees
2						
3					\$ 6,000	
4						
5	Tangibl LLC	Wade Horigan	125	92	11,500	Preparation of MFRs, data requests, audit facilitator
6	Tangibl LLC	Donald J. Clayton	175	20	3,500	Preparation of MFRs, data requests, audit facilitator
7					15,000	
8						
9				TOTAL	\$ 21,000	

12 Estimate Through

13

14 PAA

15 Commission Hearing

16

17 Amortization Period 4 Years

18 Explanation if different from section 367.0816, Florida

19

20 Amortization of Rate Case Expense:

21

22

23 Prior unamortized rate case expense

24 Current rate case expense

25 Total projected rate case expense

26 Annual amortization

27

28 Method of allocation between systems: Equal division of expenses across systems.

	(A) Water	(B) Wastewater	(C) Total
Prior unamortized rate case expense	\$ -	\$ -	\$ -
Current rate case expense	10,500	10,500	21,000
Total projected rate case expense	10,500	10,500	21,000
Annual amortization	\$ 2,625	\$ 2,625	\$ 5,250

Analysis of Major Maintenance Projects - Water & Sewer
 For the Test Year and 2 Years Prior and 1 Year Subsequent

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: B-11

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line No.	(1) Description	(2) Period	(3) Budget Amount	(4) Term of Amort.	(5) Test Year Amortization
1					
2					
3	NONE				
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

Net Depreciation Expense - Water

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: B-13

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horgan, CRRA

Recap Schedules: B-1

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Utility Adjustments	Adjusted Balance	Not Used & Useful %	Not Used & Useful Amount
1	301.1 Intangible Plant		\$ -	\$ -	0.00%	\$ -
2	302.1 Franchises	31	-	31	0.00%	-
3	304.2 Structures and Improvements	4,536	-	4,536	0.00%	-
4	309.2 Supply Mains	77	-	77	0.00%	-
5	310.2 Power Generating Equipment	1,166	-	1,166	0.00%	-
6	311.2 Pumping Equipment	1,650	-	1,650	0.00%	-
7	320.3 Water Treatment Equipment	880	-	880	0.00%	-
8	330.4 Dist Reservoir & Standpipes	9,629	-	9,629	0.00%	-
9	331.4 Transmission & Distribution Mains	7,073	-	7,073	0.00%	-
10	333.4 Services	1,995	-	1,995	0.00%	-
11	334.4 Meter and Meter Installations	11,202	-	11,202	0.00%	-
12	335.4 Hydrants	400	-	400	0.00%	-
13	339.1 Other Plant Misc. Equipment	-	-	-	0.00%	-
14	340.5 Office Furniture & Equipment	-	-	-	0.00%	-
15	341.5 Transportation Equipment	-	-	-	0.00%	-
16	343.5 Tool Shop & Garage Equipment	-	-	-	0.00%	-
17	Total	38,639	-	38,639	0.00%	-
18						
19	Less: Amortization of CIAC	11,782	-	11,782	0.00%	-
20						
21	Net Depreciation Expense -Water	\$ 26,857	\$ -	\$ 26,857	0.00%	\$ -
22						
23						

Net Depreciation Expense - Wastewater

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: B-14

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horgan, CRRA

Recap Schedules: B-2

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

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Account No. and Name	Test Year Expense	Utility Adjustments	Adjusted Balance	Not Used & Useful %	Not Used & Useful Amount
1	351.1 Organization	\$ 32	\$ -	\$ 32	0.00%	\$ -
2	352.1 Franchises	-	-	-	0.00%	-
3	354.2 Structures and Improvements	6,239	-	6,239	0.00%	-
4	360.2 Collection sewers - Force	1,238	-	1,238	0.00%	-
5	361.2 Collection Sewers - Gravity	3,977	-	3,977	0.00%	-
6	362.2 Special Collecting Structures	85	-	85	0.00%	-
7	363.2 Services to Customers	1,833	-	1,833	0.00%	-
8	364.2 Flow-measuring devices	100	-	100	0.00%	-
9	370.3 Receiving Wells	10,984	-	10,984	0.00%	-
10	380.4 Treatment and Disposal Equipment	-	-	-	0.00%	-
11	381.4 Plant Sewers	-	-	-	0.00%	-
12	382.4 Outfall Sewer Lines	608	-	608	0.00%	-
13	389.4 Other Miscellaneous Equipment	179	-	179	0.00%	-
14	390.4 Office Furniture and Equipment	-	-	-	0.00%	-
15	390.4 Tools, Shop and Garage Equipment	-	-	-	0.00%	-
16	395.2 Power Operated Equipment	-	-	-	0.00%	-
17	Total	25,275	-	25,275	0.00%	-
18						
19	Less: Amortization of CIAC	14,132	-	14,132	0.00%	-
20						
21	Net Depreciation Expense -Sewer	\$ 11,143	\$ -	\$ 11,143	0.00%	\$ -
22						
23						
24						
25						

Taxes Other Than Income

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009

Schedule: B-15
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA
 Recap Schedules: B-1, B-2

Interim [] Final [X]

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

Line No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year	5,559	917	1,530	-	8,006
3	Allocation from UIF	-	-	-	-	-
4	Test Year Per Books	\$ 5,559	\$ 917	\$ 1,530	\$ -	\$ 8,006
5						
6	Adjustments to Test Year (Explain):					
7						
8						
9						
10	Test Year Adjustments	-	-	-	-	-
11						
12	Adjusted Test year	\$ 5,559	\$ 917	\$ 1,530	\$ -	8,006
13	Increase in ad valorem tax per B-3					
14	RAFs Assoc. with Revenue Increase	3,769				
15						
16	Total Balance	\$ 9,328	\$ 917	\$ 1,530	\$ -	\$ 8,006
17						
18						
19	WASTEWATER					
20	Test Year	9,197	2,291	13,260	-	24,748
21	Allocation from UIF	-	-	-	-	-
22	Test Year Per Books	\$ 9,197	\$ 2,291	\$ 13,260	\$ -	\$ 24,748
23						
24	Adjustments to Test Year (Explain):					
25						
26						
27						
28	Test Year Adjustments	-	-	-	-	-
29						
30	Adjusted Test year	9,197	2,291	13,260	-	24,748
31	Increase in ad valorem tax per B-3	-	-	-	-	-
32	RAFs Assoc. with Revenue Increase	1,609	-	-	-	1,609
33						
34	Total Balance	\$ 10,806	\$ 2,291	\$ 13,260	\$ -	\$ 26,357

Taxes Other Than Income

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009

Schedule: B-15 [Interim]
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA
 Recap Schedules: B-1 [Interim], B-2 [Interim]

Interim Final

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

Line No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
1	WATER					
2	Test Year	5,559	917	1,530	-	8,006
3	Allocation from UIF	-	-	-	-	-
4	Test Year Per Books	\$ 5,559	\$ 917	\$ 1,530	\$ -	\$ 8,006
5						
6	Adjustments to Test Year (Explain):					
7						
8						
9						
10	Test Year Adjustments	-	-	-	-	-
11						
12	Adjusted Test year	\$ 5,559	\$ 917	\$ 1,530	\$ -	8,006
13	Increase in ad valorem tax per B-3					
14	RAFs Assoc. with Revenue Increase	3,641				
15						
16	Total Balance	\$ 9,200	\$ 917	\$ 1,530	\$ -	\$ 8,006
17						
18						
19	WASTEWATER					
20	Test Year	9,197	2,291	13,260	-	24,748
21	Allocation from UIF	-	-	-	-	-
22	Test Year Per Books	\$ 9,197	\$ 2,291	\$ 13,260	\$ -	\$ 24,748
23						
24	Adjustments to Test Year (Explain):					
25						
26						
27						
28	Test Year Adjustments	-	-	-	-	-
29						
30	Adjusted Test year	9,197	2,291	13,260	-	24,748
31	Increase in ad valorem tax per B-3	-	-	-	-	-
32	RAFs Assoc. with Revenue Increase	1,483	-	-	-	1,483
33						
34	Total Balance	\$ 10,680	\$ 2,291	\$ 13,260	\$ -	\$ 26,231

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009
Interim [] Final [X]

Schedule: C-1
Page 1 of 1
Preparer: W. Wade Horigan, CRRRA

Explanation: Provide a reconciliation between total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Tradewinds Utilities, Inc. is an "S" corporation that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable						

State and Federal Income Tax Calculation

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Interim [] Final [X]

Schedule: C-2
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA

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

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	Tradewinds Utilities, Inc. is an "S" corporation that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable				

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

State and Federal Income Tax Calculation

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Interim Final

Schedule: C-2 [Interim]
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA

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

Line No.	Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Sewer
1	Tradewinds Utilities, Inc. is an "S" corporation that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable				

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

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission
Schedule: C-3
Page 1 of 1
Preparer: W. Wade Horigan, CRRA

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009
Interim Final

Supporting Schedules: D-1, C-8
Recap Schedules: C-2

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

<u>Line No.</u>	<u>Total Per Books</u>	<u>Utility Adjustments</u>	<u>Utility Adjusted</u>
1	Tradewinds Utilities, Inc. is an "S" corporation that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable		

Schedule of Interest in Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3 [Interim]

Company: Tradewinds Utilities, Inc.

Page 1 of 1

Docket No.: 100127

Preparer: W. Wade Horigan, CRRA

Historical Test Year Ended: December 31, 2009

Interim Final

Supporting Schedules: D-1 [Interim], C-8

Recap Schedules: C-2 [Interim]

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

<u>Line No.</u>		<u>Total Per Books</u>	<u>Utility Adjustments</u>	<u>Utility Adjusted</u>
1	Tradewinds Utilities, Inc. is an "S" corporation that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable			

Book/Tax Differences - Permanent

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: C-4

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line

No.

1 Tradewinds Utilities, Inc. is an "S" corporation that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: C-5

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horgan, CRR

Interim [] Final [X]

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Utility Adjustments	Sewer
1	Tradewinds Utilities, Inc. is an "S" corporation that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable					

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: C-5 [Interim]

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRR/

Interim Final

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

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Utility Adjustments	Sewer
1	Tradewinds Utilities, Inc. is an "S" corporation that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable					

Supporting Schedules: None

Recap Schedules: C-2 [Interim]

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: C-6

Docket No.: 100127

Page 1 of 2

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: for each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on page 2 of this schedule. The same annual balances should be shown.

Line

No.

- 1 Tradewinds Utilities, Inc. is an "S" corporation that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable

Supporting Schedules: C-7, Pg 2 & 3

Recap Schedules: A-18, A-19, D-2

Accumulated Deferred Income Taxes - State and Federal

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: C-6

Docket No.: 100127

Page 2 of 2

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Historic Projected

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line

No.

1

Tradewinds Utilities, Inc. is an "S" corporation that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable

Supporting Schedules: None

Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: C-7

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately.

Line	Explanation
No.	
1	Tradewinds Utilities, Inc. is an "S" corporation that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable

Supporting Schedules: None

Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: C-8

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:		Ni America, LLC	
		Amount	% of Total	Cost Rate	Weighted Cost
1	Tradewinds Utilities, Inc. is an "S" corporation that is treated as a partnership for income tax purposes and is not liable for income taxes. As such, this schedule is not applicable				

Supporting Schedules: None

Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: C-9

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line	Explanation
No.	
1	The Company's tax returns are available for inspection during normal business hours in company offices located at 1410 NE 8th Ave, Ocala, FL 34478 (phone number (352)-622-4949).

Miscellaneous Tax Information

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: C-10

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

Line
No.

1	What tax years are currently open with the Internal Revenue Service?	2007, 2008 and 2009
2		
3	Is the treatment of customer deposits an issue with the IRS?	No
4		
5	Is the treatment of contributions in aid of construction an issue with the IRS?	No
6		
7	Is the treatment of unbilled revenue an issue with the IRS?	No

Schedule of Requested Cost of Capital
Simple Average Balance

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009
Interim [] Final [X]

Schedule: D-1
Page 1 of 1

Preparer: W. Wade Horigan, CRRA

Explanation: Provide a schedule which calculates the requested cost of capital on a simple average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base AYE	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$ 772,150	81.29%	5.13%	4.17%
2	Short Term debt	-	0.00%	0.00%	0.00%
3	Preferred stock	-	0.00%	0.00%	0.00%
4	Common Equity	159,181	16.76%	10.85%	1.82%
5	Customer Deposits	18,515	1.95%	6.00%	0.12%
6	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	-	0.00%	0.00%	0.00%
9	Other	-	0.00%	0.00%	0.00%
10					
11	Total	\$ 949,846	100.00%		6.11%

Supporting Schedules: D-2
Recap Schedules: A-2

Schedule of Requested Cost of Capital
Simple Average Balance

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: D-1 [Interim]

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Interim Final

Preparer: W. Wade Horigan, CRRA

Explanation: Provide a schedule which calculates the requested cost of capital on a simple average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5)
		Reconciled to Requested Rate Base AYE	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt	\$ 772,150	81.29%	5.13%	4.17%
2	Short Term debt	\$ -	0.00%	0.00%	0.00%
3	Preferred stock	\$ -	0.00%	0.00%	0.00%
4	Common Equity	\$ 159,181	16.76%	10.85%	1.82%
5	Customer Deposits	\$ 18,515	1.95%	6.00%	0.12%
6	Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax	-	0.00%	0.00%	0.00%
9	Other	-	0.00%	0.00%	0.00%
10					
11	Total	<u>\$ 949,846</u>	<u>100.00%</u>		<u>6.11%</u>

Supporting Schedules: D-2 [Interim]

Recap Schedules: A-2 [Interim]

Reconciliation of Capital Structure to Requested Rate Base
Simple Average Balance

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule D-2

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Interim [] Final [X]

Preparer: W. Wade Horigan, CRRA

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

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5) Reconciliation Adjustments		(6)	(7)
		12/31/2008 Prior Year Balance	12/31/2009 Test Year Balance	Simple Average	Pro Rata	Pro Rata Percentage	Reconciled to Requested Rate Base	
1	Long Term Debt	843,293	870,156	\$ 856,725	\$ (84,574)	81.29%	\$ 772,150	
2	Short Term debt	-	-	-	-	0.00%	-	
3	Preferred stock	-	-	-	-	0.00%	-	
4	Common Equity	176,616	176,616	176,616	(17,435)	16.76%	159,181	
5	Customer Deposits	20,333	20,754	20,544	(2,028)	1.95%	18,515	
6	Tax Credits - Zero Cost	-	-	-	-	0.00%	-	
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-	
8	Accumulated Deferred Income Tax	-	-	-	-	0.00%	-	
9	Other	-	-	-	-	0.00%	-	
10								
11	Total	<u>\$ 1,040,242</u>	<u>\$ 1,067,526</u>	<u>\$ 1,053,884</u>	<u>\$ (104,038)</u>	<u>100.00%</u>	<u>\$ 949,846</u>	
12								
13								
14								

Supporting Schedules: A-18, A-19, C-7, C-8, D-3, D-4, D,5, D-7

Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base
Simple Average Balance

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009
Interim Final

Schedule D-2 [Interim]
Page 1 of 1

Preparer: W. Wade Horigan, CRRA

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

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5) Reconciliation Adjustments		(6)	(7)
		12/31/2008 Prior Year Balance	12/31/2009 Test Year Balance	Simple Average	Pro Rata	Pro Rata Percentage	Reconciled to Requested Rate Base	
1	Long Term Debt	843,293	870,156	\$ 856,725	\$ (85,118)	81.29%	\$ 771,606	
2	Short Term debt	-	-	-	-	0.00%	-	
3	Preferred stock	-	-	-	-	0.00%	-	
4	Common Equity	176,616	176,616	176,616	(17,547)	16.76%	159,069	
5	Customer Deposits	20,333	20,754	20,544	(2,041)	1.95%	18,502	
6	Tax Credits - Zero Cost	-	-	-	-	0.00%	-	
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-	
8	Accumulated Deferred Income Tax	-	-	-	-	0.00%	-	
9	Other	-	-	-	-	0.00%	-	
10								
11	Total	<u>\$ 1,040,242</u>	<u>\$ 1,067,526</u>	<u>\$ 1,053,884</u>	<u>\$ (104,706)</u>	<u>100.00%</u>	<u>\$ 949,178</u>	
12								
13								
14								

Supporting Schedules: A-18, A-19, C-7, C-8, D-3, D-4 [Interim], D,5 [Interim], D-7
Recap Schedules: D-1 [Interim]

Preferred Stock Outstanding

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Interim [] Final [X]

Schedule D-3
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Issuing Expense Associated with Column (5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend on Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)
----------	--	-------------------	--	---	-------------------------------------	--	---	---	---	----------------------------------	--	--	---------------------------------------

1 None

Note: Tradewinds Utilities, Inc. had no preferred stock outstanding during the test year.

Recap Schedules: A-19, D-2

Preferred Stock Outstanding

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule D-3

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Interim Final

Preparer: W. Wade Horigan, CRRA

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date	(3) Call Provision, Special Restriction	(4) Principal Amount Sold (Face Value)	(5) Principal Amount Outstanding	(6) Discount or Premium on Principal Sold	(7) Discount or Premium Associated with Column (5)	(8) Issuing Expense Associated with Column (4)	(9) Issuing Expense Associated with Column (5)	(10) Net Proceeds (5)-(9)+(7)	(11) Rate (Contract Rate on Face Value)	(12) Dollar Dividend on Face Value (11)x(5)	(13) Effective Cost Rate (12)/(10)
1	None												

Note: Tradewinds Utilities, Inc. had no preferred stock outstanding during the test year.

Recap Schedules: A-19, D-2 [Interim]

Simple Average Cost of Short Term Debt

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule D-4

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Interim [] Final [X]

Preparer: W. Wade Horigan, CRRA

Explanation: Provide the following information on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Lender	(2) Total Interest expense	(3) Maturity Date	(4) Simple Average Amount Outstanding at 12/31/09	(5) Effective Cost Rate
1	None				

Note: Tradewinds Utilities Inc., had no short term debt during the test year.

Recap Schedules: A-19, D-2

Simple Average Cost of Short Term Debt

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule D-4

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Interim Final

Preparer: W. Wade Horigan, CRRA

Explanation: Provide the following information on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	(1) Lender	(2) Total Interest expense	(3) Maturity Date	(4) Simple Average Amount Outstanding at 12/31/09	(5) Effective Cost Rate
1	None				

Note: Tradewinds Utilities Inc., had no short term debt during the test year.

Recap Schedules: A-19, D-2 [Interim]

Cost of Long Term Debt
Simple Average Balance

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009
Interim [] Final [X]

Schedule D-5
Page 1 of 1

Preparer: W. Wade Horigan, CRRRA

Explanation: Provide the specified data on long term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Simple Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Exp. Associated with Column (4)	Annual Amort. of Discount or Premium on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Independent National Bank	12/31/08 - 12/31/13	\$ 382,000	\$ 374,888	\$ 351,264	\$ -	\$ -	\$ -	\$ -	\$ 24,368	\$ 24,368	6.50%
2	State of Florida Rev. Fund Loan	1/15/00 - 12/31/13	\$ -	\$ 364,692	334,628	12,814	-	2,867	-	11,196	14,063	4.00%
3	Due deMenzes - Ref.Adv.Water Upgrad	12/31/09 - 12/31/13	\$ -	\$ 27,468	-	-	-	-	-	-	-	0.00%
4	Due deMenzes - Loan	12/31/09 - 12/31/13	\$ -	\$ 5,904	-	-	-	-	-	-	-	0.00%
5	Regions Bank LC	12/31/09 - 12/31/13	\$ -	\$ 43,306	-	-	-	-	-	2,815	2,815	6.50%
6												
7												
8												
9	Total		\$ 382,000	\$ 816,257	\$ 685,892	\$ 12,814	\$ -	\$ 2,867	\$ -	\$ 38,379	\$ 41,246	5.13%
10												

Supporting Schedules: D-6
Recap Schedules: A-19, D-2

Cost of Long Term Debt
Simple Average Balance

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009
Interim Final

Schedule D-5
Page 1 of 1

Preparer: W. Wade Horigan, CRRA

Explanation: Provide the specified data on long term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Simple Average Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Exp. Associated with Column (4)	Annual Amort. of Discount or Premium on Principal Outstanding	Annual Amort. of Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Independent National Bank	12/31/08 - 12/31/13	\$ 382,000	\$ 374,888	\$ 351,264	\$ -	\$ -	\$ -	\$ -	\$ 24,368	\$ 24,368	6.50%
2	State of Florida Rev. Fund Loan	12/31/09 - 12/31/13	\$ -	\$ 364,692	\$ 334,628	\$ 12,814	\$ -	\$ 2,867	\$ -	\$ 11,196	\$ 14,063	4.00%
3	Due deMenzes - Ref.Adv.Water Upgrade	12/31/09 - 12/31/13	\$ -	\$ 27,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
4	Due deMenzes - Loan	12/31/09 - 12/31/13	\$ -	\$ 5,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
5	Regions Bank LC	12/31/09 - 12/31/13	\$ -	\$ 43,306	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,815	\$ 2,815	6.50%
6												
7												
8												
9	Total		\$ 382,000	\$ 816,257	\$ 685,892	\$ 12,814	\$ -	\$ 2,867	\$ -	\$ 38,379	\$ 41,246	5.13%

Supporting Schedules: D-6 [Interim]
Recap Schedules: A-19, D-2 [Interim]

Cost of Variable Rate Long Term Debt
Simple Average Balance

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009
Interim [] Final [X]

Schedule D-6
Page 1 of 1

Preparer: W. Wade Horgan, CRRA

Explanation: Provide the specified data on variable cost long term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

(1)	(2)	(3)	(4) Simple Average		(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount / Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium on Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(11)	Effective Cost Rate (12)/(4)-(6)-(7)
1	Regions Bank LC	12/31/09 - 12/31/13	\$ -	\$ 43,306	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,815	\$ 2,815	6.50%
2													
3													
4													
5													

Supporting Schedules: None
Recap Schedules: A-19, D-2

Cost of Variable Rate Long Term Debt
Simple Average Balance

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009
Interim Final

Schedule D-6
Page 1 of 1

Preparer: W. Wade Horgan, CRRA

Explanation: Provide the specified data on variable cost long term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	(4) Simple Average		(5) Amount Outstanding within One Year	(6) Unamortized Discount / Premium Associated with Column (4)	(7) Unamortized Issuing Expense Associated with Column (4)	(8) Annual Amortization of Discount or Premium on Principal Outstanding	(9) Annual Amortization of Issuing Expense on Principal Outstanding	(10) Basis of Variable Rate (i.e. Prime + 2%)	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(11)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
			(3) Principal Amount Sold (Face Value)	Principal Amount Outstanding									
1	Regions Bank LC	12/31/09 - 12/31/13	\$ -	\$ 43,366	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,815	\$ 2,815	6.50%
2													
3													
4													
5													

Supporting Schedules: None
Recap Schedules: A-19, D-2 [Interim]

Schedule of Customer Deposits

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: D-7

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Utility Parent

Explanation: Provide a schedule of Customer deposits on a simple average basis.

Line No.	(1) For the Month Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)	(6) Average
1	January '09	20,333	530	310	20,553	20,443
2	February '09	20,553	190	270	20,473	20,513
3	March '09	20,473	390	70	20,793	20,633
4	April '09	20,793	20	240	20,573	20,683
5	May '09	20,573	120	310	20,383	20,478
6	June '09	20,383	950	505	20,828	20,606
7	July '09	20,828	-	170	20,658	20,743
8	August '09	20,658	360	270	20,748	20,703
9	September '09	20,748	100	240	20,608	20,678
10	October '09	20,608	320	220	20,708	20,658
11	November '09	20,708	120	95	20,733	20,721
12	December '09	20,733	281	260	20,754	20,744
13	Total	<u>\$ 247,391</u>			<u>\$ 247,812</u>	<u>\$ 247,602</u>
14						
15	Simple Average = (Total Column (6) / 12) =					<u>\$ 20,633</u>
16			3,381	2,960		

Recap Schedules: A-19, D-2, D2 [Interim]

Rate Schedule - Water

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-1

Docket No.: 100127

Page 1 of 2

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Interim [] Final [X]

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

	(1)	(2)	(3)	(4)
Line No.	Bill Code	WATER Class/Meter Size	Current Rates	Proposed Rates
1		RESIDENTIAL		
2		Base Facility Charge - 5/8 x 3/4	9.39	15.52
3				
4				
5		Gallons	1.55	2.57
6				
7		GENERAL SERVICE		
8		Base Facility Charge		
9		5/8" x 3/4"	9.39	15.52
10		1"	23.45	38.74
11		1-1/2"	46.93	77.53
12		2"	75.02	123.94
13		3"	150.08	247.95
14		4"	234.58	387.55
15				
16		Gallage Charge Per 1,000 Gallons (No limit)	1.55	2.57
17				

Company: Tradewinds Utilities, Inc.

Schedule: E-1 [Interim]

Docket No.: 100127

Page 1 of 2

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Interim Final

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

	(1)	(2)	(3)	(4)
Line No.	Bill Code	WATER Class/Meter Size	Current Rates	Proposed Rates
1		RESIDENTIAL		
2		Base Facility Charge - all meter sizes	9.39	15.30
3				
4				
5		Gallons	1.55	2.52
6				
7		GENERAL SERVICE		
8		Base Facility Charge		
9		5/8" x 3/4"	9.39	15.30
10		1"	23.45	38.19
11		1-1/2"	46.93	76.44
12		2"	75.02	122.20
13		3"	150.08	244.46
14		4"	234.58	382.10
15				
		Gallage Charge Per 1,000		
16		Gallons (No limit)	1.55	2.52
17				

Company: Tradewinds Utilities, Inc.

Schedule: E-1

Docket No.: 100127

Page 2 of 2

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Interim [] Final [X]

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

	(1)	(2)	(3)	(4)
Line No.	Bill Code	SEWER Class/Meter Size	Current Rates	Proposed Rates
1		RESIDENTIAL		
2		Base Facility Charge - all meters	19.16	22.15
3				
4		Gallonge Charge Per 1,000 Gallons (Maximum 10,000 per month)	5.90	6.85
5				
6		GENERAL SERVICE		
7		Base Facility Charge		
8		5/8" x 3/4"	20.98	24.23
9				
10		1"	52.51	60.64
11		1-1/2"	104.95	121.20
12		2"	167.92	193.92
13		3"	335.84	387.83
14		4"	524.76	606.00
15		6"	1,049.63	
16				
17				
18				
19		Gallonge Charge Per 1,000 Gallons	7.09	8.19
20				

Company: Tradewinds Utilities, Inc.

Schedule: E-1 [Interim]

Docket No.: 100127

Page 2 of 2

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horgan, CRRA

Interim Final

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

	(1)	(2)	(3)	(4)
Line No.	Bill Code	SEWER Class/Meter Size	Current Rates	Proposed Rates
1		RESIDENTIAL		
2		Base Facility Charge - all meter sizes	19.16	21.87
3				
4		Gallonge Charge Per 1,000 Gallons (Maximum 10,000 per month)	5.90	6.76
5				
6		GENERAL SERVICE		
7		Base Facility Charge		
8		5/8" x 3/4"	20.98	23.94
9				
10		1"	52.51	59.93
11		1-1/2"	104.95	119.78
12		2"	167.92	191.66
13		3"	335.84	383.31
14		4"	524.76	598.93
15		6"	1,049.63	1,198.00
16				
17				
18				
19		Gallonge Charge Per 1,000 Gallons (No limit)	7.09	8.12
20				

Company: Tradewinds Utilities, Inc.

Schedule: E-2

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Interim Final

WATER

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

Line No.	(1) Bill Code / Class/Meter Size	(2) Bills / Gallons	(3a) Current Rates (1/1/09 - 6/30/09)	(3b) Current Rates (7/1/09 - 12/31/09)	(4) Revenue at Current Rates	(5) Proposed Rates	(6) Revenue at Proposed Rates
1	RESIDENTIAL						
2	Base Facility Charge - all meter sizes	5,355	\$ 9.03	\$ 9.39	\$ 49,478	\$ 15.52	\$ 83,110
3							
4	Gallorage Charge Per 1,000 Gallons	28,456,500	1.49	1.55	43,265	2.57	73,133
5							
6	GENERAL SERVICE						
7	Base Facility Charge						
8	5/8 x 3/4	164	9.02	9.39	1,515	15.52	2,545
9	1"	356	22.53	23.45	8,212	38.74	13,791
10	1-1/2"	-	45.10	46.93	-	77.53	-
11	2"	108	72.10	75.02	7,971	123.94	13,386
12	3"	-	144.24	150.08	-	247.95	-
13	4"	-	225.45	234.58	-	387.55	-
14							
15							
16							
17							
18	Gallorage Charge Per 1,000 Gallons (No limit)	7,018,000	1.49	1.55	10,697	2.57	18,036
19							
20							
21	Total Calculated Measured Revenue				<u>121,137</u>		<u>\$ 204,001</u>
22							
23	Plus: Unbilled Revenue				3,095		4,356
24	Transfer fees				-		-
25	Reconnect fees				-		-
26	Late Penalty Fees				-		-
27	Premises Visit Fees				-		-
28	Billing corrections				-		-
29	Total Calculated Revenue				\$ 124,232		\$ 208,357
30							
31	Total Booked Revenue				\$ 123,534		
32							
33	Difference				(698)		
34							
35	Correction factor				99.4384%		
36							
37	Total Revenue Requirement (Col.6, Line 29 x Col. 4, line 35)						\$ 207,187

NOTE: Rates in 2009 were increased on 7/1/10 for the 2009 Price Index Rate Adjustment approved by the PUC; therefore the calculation of Revenue at Current Rates uses a blend of the two rates.

Revenue Schedule at Present and Proposed Rates - Water

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-2

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horgan, CRRA

Interim [X] Final []

WATER

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

Line No.	(1) Bill Code / Class/Meter Size	(2) Bills / Gallons	(3a) Current Rates (1/1/09 - 6/30/09)	(3b) Current Rates (7/1/09 - 12/31/09)	(4) Revenue at Current Rates	(5) Proposed Rates	(6) Revenue at Proposed Rates
1	RESIDENTIAL						
2	Base Facility Charge - all meter sizes	5,355	\$ 9.03	\$ 9.39	\$ 49,478	\$ 15.30	\$ 81,932
3							
4	Gallorage Charge Per 1,000 Gallons	28,456,500	1.49	1.55	43,265	2.52	71,710
5							
6	GENERAL SERVICE						
7	Base Facility Charge						
8	5/8 x 3/4	164	9.02	9.39	1,515	15.30	2,509
9	1"	356	22.53	23.45	8,212	38.19	13,596
10	1-1/2"	-	45.10	46.93	-	76.44	-
11	2"	108	72.10	75.02	7,971	122.20	13,198
12	3"	-	144.24	150.08	-	244.46	-
13	4"	-	225.45	234.58	-	382.10	-
14							
15							
16							
17							
18	Gallorage Charge Per 1,000 Gallons (No limit)	7,018,000	1.49	1.55	10,697	2.52	17,685
19							
20							
21	Total Calculated Measured Revenue				<u>121,137</u>		<u>\$ 200,630</u>
22							
23	Plus: Unbilled Revenue				3,095		4,356
24	Transfer fees				-		-
25	Reconnect fees				-		-
26	Late Penalty Fees				-		-
27	Premises Visit Fees				-		-
28	Billing corrections				-		-
29	Total Calculated Revenue				<u>\$ 124,232</u>		<u>\$ 204,986</u>
30							
31	Total Booked Revenue				\$ 123,534		
32							
33	Difference				(698)		
34							
35	Correction factor				99.4384%		
36							
37	Total Revenue Requirement (Col.6, Line 29 x Col. 4, line 35)						\$ 203,835
38							
39							
40							

NOTE: Rates in 2009 were increased on 7/1/10 for the 2009 Price Index Rate Adjustment approved by the PUC; therefore the calculation of Revenue at Current Rates uses a blend of the two rates.

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Interim [] Final [X]

Schedule: E-2
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRRA

SEWER

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

Line No.	(1) Bill Code / Class/Meter Size	(2) Bills / Gallons	(3a) Current Rates (1/1/09 - 6/30/09)	(3a) Current Rates (7/1/09 - 12/31/09)	(4) Revenue at Current Rates	(5) Proposed Rates	(6) Revenue at Proposed Rates
1	RESIDENTIAL						
2	Base Facility Charge - all meter sizes	3,038	\$ 18.50	\$ 19.16	\$ 57,372	\$ 22.15	\$ 67,292
3							
4	Gallorage Charge Per 1,000 Gallons (Maximum 10,000 per month)	12,756,000	5.69	5.90	74,127	6.85	87,379
5							
6	GENERAL SERVICE						
7	Base Facility Charge						
8	5/8 x 3/4	152	20.26	20.98	3,143	24.23	3,683
9	1"	187	50.71	52.51	9,679	60.64	11,340
10	1-1/2"	-	101.36	104.95	-	121.20	-
11	2"	108	162.18	167.92	17,877	193.92	20,943
12	3"	-	324.35	335.84	-	387.83	-
13	4"	-	506.81	524.76	-	606.00	-
14	6"	-	1,013.73	1,049.63	-	1,212.13	-
15							
16							
17							
18	Gallorage Charge Per 1,000 Gallons (No limit)	6,243,500	6.85	7.09	43,587	8.19	51,134
19							
20							
21	Total Calculated Measured Revenue				\$ 205,786		\$ 241,771
22							
23	Plus: Unbilled Revenue				-		-
24	Transfer fees				-		-
25	Reconnect fees				-		-
26	Late Penalty Fees				-		-
27	Premises Visit Fees				-		-
28	Billing corrections				-		-
29	Total Calculated Revenue				\$ 205,786		\$ 241,771
30							
31	Total Booked Revenue				\$ 204,388		
32							
33	Difference				(1,398)		
34							
35	Correction factor				99.3207%		
36							
37	Total Revenue Requirement (Col.6, Line 29 x Col. 4, line 35)						\$ 240,128

NOTE: Rates in 2009 were increased on 7/1/10 for the 2009 Price Index Rate Adjustment approved by the PUC; therefore the calculation of Revenue at Current Rates uses a blend of the two rates.

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Interim Final

Schedule: E-2
 Page 1 of 1
 Preparer: W. Wade Horigan, CRRA

SEWER

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

Line No.	(1) Bill Code / Class/Meter Size	(2) Bills / Gallons	(3a) Current Rates (1/1/09 - 6/30/09)	(3a) Current Rates (7/1/09 - 12/31/09)	(4) Revenue at Current Rates	(5) Proposed Rates	(6) Revenue at Proposed Rates
1	RESIDENTIAL						
2	Base Facility Charge - all meter sizes	3,038	\$ 18.50	\$ 19.16	\$ 57,372	\$ 21.87	\$ 66,441
3							
4	Gallonge Charge Per 1,000 Gallons (Maximum 10,000 per month)	12,756,000	5.69	5.90	74,127	6.76	86,231
5							
6	GENERAL SERVICE						
7	Base Facility Charge						
8	5/8 x 3/4	152	20.26	20.98	3,143	23.94	3,639
9	1"	187	50.71	52.51	9,679	59.93	11,207
10	1-1/2"	-	101.36	104.95	-	119.78	-
11	2"	108	162.18	167.92	17,877	191.66	20,699
12	3"	-	324.35	335.84	-	383.31	-
13	4"	-	506.81	524.76	-	598.93	-
14	6"	-	1,013.73	1,049.63	-	1,198.00	-
15							
16							
17							
18	Gallonge Charge Per 1,000 Gallons (No limit)	6,243,500	6.85	7.09	43,587	8.12	50,697
19							
20							
21	Total Calculated Measured Revenue				<u>\$ 205,786</u>		<u>\$ 238,914</u>
22							
23	Plus: Unbilled Revenue				-		-
24	Transfer fees				-		-
25	Reconnect fees				-		-
26	Late Penalty Fees				-		-
27	Premises Visit Fees				-		-
28	Billing corrections				-		-
29	Total Calculated Revenue				<u>\$ 205,786</u>		<u>\$ 238,914</u>
30							
31	Total Booked Revenue				\$ 204,388		
32							
33	Difference				(1,398)		
34							
35	Correction factor				99.3207%		
36							
37	Total Revenue Requirement (Col.6, Line 29 x Col. 4, line 35)						\$ 237,291

NOTE: Rates in 2009 were increased on 7/1/10 for the 2009 Price Index Rate Adjustment approved by the PUC; therefore the calculation of Revenue at Current Rates uses a blend of the two rates.

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-3

Docket No.: 100127

Page 1 of 2

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Water Sewer

Explanation: Provide a schedule of monthly customers billed or served.

Line No.	(1) Month/ Year				Total
		Residential	General Service	Multi-Residential Service	
1	2008 Annual Report	460	59	0	519
2	adjustment to actual	(13)	(8)	-	(21)
3	January	447	51	0	498
4	February	448	52	0	500
5	March	448	52	0	500
6	April	447	52	0	499
7	May	447	53	0	500
8	June	448	52	0	500
9	July	447	52	0	499
10	August	446	53	0	499
11	September	444	53	0	497
12	October	446	52	0	498
13	November	445	53	0	498
14	December	442	53	0	495
15	adjustment to annual report	5	1	0	6
16	2009 Annual Report	447	54	0	501
17					
18	Sum of 2009 12 months actual	5,355	628	-	5,983

Customer Monthly Billing Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-3

Docket No.: 100127

Page 2 of 2

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Water [] Sewer [X]

Explanation: Provide a schedule of monthly customers billed or served.

Line No.	(1) Month/ Year				Total
		Residential	General Service	Multi-Residential Service	
1	2008 Annual Report	254	38	0	292
2	adjustment to actual	(3)	(2)	-	(5)
3	January	251	36	0	287
4	February	254	37	0	291
5	March	255	37	0	292
6	April	253	37	0	290
7	May	254	37	0	291
8	June	254	37	0	291
9	July	254	37	0	291
10	August	254	38	0	292
11	September	252	38	0	290
12	October	252	37	0	289
13	November	254	38	0	292
14	December	251	38	0	289
	adjustment to annual report	3	-	-	3
15	2009 Annual Report	254	38	0	292
16	Sum of 2009 12 months actual	3,038	447	-	3,485

Miscellaneous Service Charges

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-4

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Interim [] Final [X]

Preparer: W. Wade Horigan, CRRA

Water [X] Sewer []

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the last Staff Advisory Bulletin #13.

Line No.	Type Charge	Present		Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 15.00	N/A	\$ 21.00	\$ 32.00
2					
3	Normal Reconnection Fee	15.00	N/A	21.00	32.00
4					
5	Violation Reconnection fee	15.00	N/A	21.00	32.00
6					
7	Premises Visit Fee	10.00	N/A	14.00	N/A
8					
9					
10					
11	1995 Tariff				
12	Previous miscellaneous charges for services during normal business hours were indexed using the CPI-U from 1995 to 2009 and rounded to the nearest whole dollar. The after hours charges were based on a factor of 1.5 times the Business Hrs. charges rounded down to the nearest whole dollar to reflect the cost of overtime associated with after hours services.				
13	CPI-U Factor = 1995 Avg. CPI-U / 2009 Avg. CPI-U = 152.4 / 214.5 = 1.41				
14					

Miscellaneous Service Charges

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-4

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Interim Final

Preparer: W. Wade Horigan, CRRA

Water Sewer

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the last Staff Advisory Bulletin #13.

Line No.	Type Charge	(1) Present		Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection Fee	\$ 15.00	N/A	\$ 21.00	\$ 32.00
2					
3	Normal Reconnection Fee	15.00	N/A	21.00	32.00
4					
5	Violation Reconnection fee	Actual Cost*		Actual Cost*	
6					
7	Premises Visit Fee	10.00	N/A	14.00	N/A
8					
9	* Actual cost equals the total cost incurred for services.				
10					
11	1995 Tariff				
12	Previous miscellaneous charges for services during normal business hours were indexed using the CPI-U from 1995 to 2009 and rounded to the nearest whole dollar. The after hours charges were based on a factor of 1.5 times the Business Hrs. charges rounded down to the nearest whole dollar to reflect the cost of overtime associated with after hours services.				
13	CPI-U Factor = 1995 Avg. CPI-U / 2009 Avg. CPI-U = 152.4 / 214.5 = 1.41				
14					

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-5

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Interim [] Final [X]

Preparer: W. Wade Horigan, CRRA

Water [X] Sewer []

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges if applicable.

Line No.	(1) Description	(2) Initial Connection	(3) Normal Reconnect	(4) Violation Reconnect	(5) Other Charges	(6) Total
1	<u>Present Rates</u>					
2	Reconnect and Transfer Fees	\$ -	\$ -	\$ -	\$ -	\$ -
3	Premises Visit fees				-	-
4	Late Penalty Fees				-	-
5						
6	Total Other Charges	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,095</u>
	<u>Proposed Rates</u>					
	Reconnect and Transfer Fees	\$ -	\$ -	\$ -	\$ -	\$ -
	Premises Visit fees				-	-
	Late Penalty Fees				-	-
	Total Other Charges	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,356</u>

Public fire Hydrants Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-6

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Interim [] Final [X]

Preparer: W. Wade Horigan, CRR

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

Line	(1)	(2)	(3)	(4)	(5)
No.	Size	Make	Model	Location	Quantity
1	Tradewinds Utilities Inc, does not provide public fire hydrants; therefore this schedule is not required.				

Private Fire Protection Service

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-7

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Type	(3) Quantity
1	Tradewinds Utilities, Inc, does not provide private fire protection service; therefore this schedule is not required.		

Contracts and Agreements Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-8

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

Line No.	(1) Type	(2) Description
1		Tradewinds Utilities, Inc. does not have any agreements or contracts that have rates or conditions that differ from those on the approved Tariffs.

Tax or Franchise Fee Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-9

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable). State the type of agreement (i.e. contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	Tradewinds Utilities, Inc. has not paid any state, municipal, city or county franchise taxes or fees.				

Service Availability Charges Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-10

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Interim [] Final [X]

Preparer: W. Wade Horigan, CRRA

Water [X] Sewer []

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

Line No.	(1) Type of Charge	(2) Present Charges	(3) Proposed Charges
1	Tradewinds Utilities, Inc. is not proposing to change its service availability charges, therefore this schedule is not required.		

Service Availability Charges Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-10

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Interim Final

Preparer: W. Wade Horigan, CRRA

Water Sewer

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

Line No.	(1) Type of Charge	(2) Present Charges	(3) Proposed Charges
1	Trradewinds Utilities, Inc.is not proposing to change it service availability charges, therefore this schedule is not required.		

Guaranteed Revenues Received

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-11

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Interim Final

Preparer: W. Wade Horigan, CRRA

Water Sewer

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

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
1	Tradewinds Utilities, Inc. does not have any guaranteed revenue contracts.				

Guaranteed Revenues Received

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-11

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Interim Final

Preparer: W. Wade Horigan, CRRA

Water Sewer

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

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
1	Tradewinds Utilities, Inc. does not have any guaranteed revenue contracts.				

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-12

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Water Sewer

Preparer: W. Wade Horigan, CRRA

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

Line

No.

1

Tradewinds Utilities, Inc. does not have any industrial customers, whose utilization exceeds an average of 350,000 GPD.

Class A Utility Cost of Service Study

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-12

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Water [] Sewer[]

Preparer: W. Wade Horigan, CRRA

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

Line

No.

1 Tradewinds Utilities, Inc. does not have any industrial customers, whose utilization exceeds an average of 350,000 GPD.

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-13

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Water Sewer

Preparer: W. Wade Horgan, CRRA

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line		Historical	Proj.	Proj. Test	Test Year	Proj.	Project. TY	Present	Projected	Proposed	Proj. Rev.
No.	Class/Meter Size	Year Bills	Factor	Year Bills	Consumption (000)	Factor	Consumption (000)	Rates	TY Revenue	Rates	Requirement
1	Tradewinds Utilities, Inc. is not utilizing a projected test year, therefore, this schedule is not applicable.										

Projected Test Year Revenue Calculation

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-13

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Water [] Sewer[X]

Preparer: W. Wade Horigan, CRRA

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line		Historical	Proj.	Proj. Test	Test Year	Proj.	Project. TY	Present	Projected	Proposed	Proj. Rev.
No.	Class/Meter Size	Year Bills	Factor	Year Bills	Consumption	Factor	Consumption	Rates	TY Revenue	Rates	Requirement
					(000)		(000)				
1	Tradewinds Utilities, Inc. is not utilizing a projected test year, therefore, this schedule is not applicable.										

Billing Analysis Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Water [X] Sewer []

Schedule: E-14
 Page 1 of 4
 Preparer: W. Wade Horgan, CRRA
 Meter Size: 5/8" x 3/4"

Customer Class: Residential

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2) (Note A)	Cumulative Gallons	Reversed Bills	Consolidation Factor ((1) x (6)) / (5)	Percentage of Total
1	0	852	852	426,000	426,000	-	0	1.50%
2	1,000	588	1,441	883,500	1,309,500	-	0	4.80%
3	2,000	689	2,130	1,722,500	3,032,000	-	0	10.85%
4	3,000	648	2,778	2,261,000	5,293,000	-	0	18.60%
5	4,000	665	3,441	2,992,500	8,285,500	-	0	29.12%
6	5,000	474	3,915	2,607,000	10,892,500	-	0	38.28%
7	6,000	299	4,214	1,943,500	12,836,000	-	0	45.11%
8	7,000	225	4,439	1,697,500	14,533,500	-	0	51.04%
9	8,000	172	4,611	1,462,000	15,995,500	-	0	56.18%
10	9,000	125	4,736	1,187,500	17,173,000	-	0	60.35%
11	10,000	104	4,840	1,092,000	18,265,000	-	0	64.19%
12	11,000	85	4,905	747,500	19,012,500	-	0	66.81%
13	12,000	44	4,949	550,000	19,562,500	-	0	68.75%
14	13,000	51	5,000	688,500	20,251,000	-	0	71.18%
15	14,000	57	5,057	826,500	21,077,500	-	0	74.07%
16	15,000	33	5,090	511,500	21,589,000	-	0	75.87%
17	16,000	22	5,112	363,000	21,952,000	-	0	77.14%
18	17,000	22	5,134	385,000	22,337,000	-	0	78.50%
19	18,000	28	5,162	518,000	22,855,000	-	0	80.32%
20	19,000	20	5,182	390,000	23,245,000	-	0	81.69%
21	20,000	20	5,202	410,000	23,655,000	-	0	83.13%
22	21,000	11	5,213	236,500	23,891,500	-	0	83.96%
23	22,000	16	5,229	360,000	24,251,500	-	0	85.22%
24	23,000	13	5,242	305,500	24,557,000	-	0	86.30%
25	24,000	20	5,262	490,000	25,047,000	-	0	88.02%
26	25,000	11	5,273	280,500	25,327,500	-	0	89.00%
27	26,000	12	5,285	318,000	25,645,500	-	0	90.12%
28	27,000	5	5,290	137,500	25,783,000	-	0	90.60%
29	28,000	6	5,296	171,000	25,954,000	-	0	91.21%
30	29,000	6	5,302	177,000	26,131,000	-	0	91.83%
31	30,000	1	5,303	30,500	26,161,500	-	0	91.94%
32	31,000	3	5,306	94,500	26,256,000	-	0	92.27%
33	32,000	6	5,312	195,000	26,451,000	-	0	92.96%
34	33,000	6	5,318	201,000	26,652,000	-	0	93.66%
35	34,000	1	5,319	34,500	26,686,500	-	0	93.78%
36	35,000	2	5,321	71,000	26,757,500	-	0	94.03%
37	36,000	2	5,323	73,000	26,830,500	-	0	94.29%
38	37,000	4	5,327	150,000	26,980,500	-	0	94.81%
39	38,000	1	5,328	38,500	27,019,000	-	0	94.95%
40	39,000	1	5,329	39,500	27,058,500	-	0	95.09%
41	40,000	1	5,330	40,500	27,099,000	-	0	95.23%
42	41,000	2	5,332	83,000	27,182,000	-	0	95.52%
43	42,000	1	5,333	42,500	27,224,500	-	0	95.67%
44	43,000	3	5,336	130,500	27,355,000	-	0	96.13%
45	44,000	-	5,336	0	27,355,000	-	0	96.13%
46	45,000	1	5,337	45,500	27,400,500	-	0	96.29%
47	46,000	-	5,337	0	27,400,500	-	0	96.29%
48	47,000	1	5,338	47,500	27,448,000	-	0	96.46%
49	48,000	3	5,341	145,500	27,593,500	-	0	96.97%
50	49,000	5	5,346	247,500	27,841,000	-	0	97.84%
51	50,000	-	5,346	0	27,841,000	-	0	97.84%
52	51,000	-	5,346	0	27,841,000	-	0	97.84%
53	52,000	-	5,346	0	27,841,000	-	0	97.84%
54	53,000	-	5,346	0	27,841,000	-	0	97.84%
55	54,000	1	5,347	54,500	27,895,500	-	0	98.03%
56	55,000	-	5,347	0	27,895,500	-	0	98.03%
57	56,000	1	5,348	56,500	27,952,000	-	0	98.23%
58	57,000	-	5,348	0	27,952,000	-	0	98.23%
59	58,000	1	5,349	58,500	28,010,500	-	0	98.43%
60	59,000	-	5,349	0	28,010,500	-	0	98.43%
61	60,000	-	5,349	0	28,010,500	-	0	98.43%
62	61,000	-	5,349	0	28,010,500	-	0	98.43%
63	62,000	-	5,349	0	28,010,500	-	0	98.43%
64	63,000	2	5,351	127,000	28,137,500	-	0	98.89%
65	64,000	-	5,351	0	28,137,500	-	0	98.89%
66	65,000	1	5,352	65,500	28,203,000	-	0	99.11%
67	66,000	-	5,352	0	28,203,000	-	0	99.11%
68	67,000	-	5,352	0	28,203,000	-	0	99.11%
69	68,000	-	5,352	0	28,203,000	-	0	99.11%
70	69,000	-	5,352	0	28,203,000	-	0	99.11%
71	70,000	1	5,353	70,500	28,273,500	-	0	99.36%
72	71,000	1	5,354	87,500	28,361,000	-	0	99.66%
73	95,000	1	5,355	95,500	28,456,500	-	0	100.00%

Note A: Calculated using mid-point of category

Billing Analysis Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Water [X] Sewer []

Schedule: E-14
 Page 2 of 4
 Preparer: W. Wade Horgan, CRRRA

Customer Class: General Service - GS

Meter Size: 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2) (Note A)	Cumulative Gallons	Reversed Bills	Consolidation Factor [(1) x (6)] / (5)	Percentage of Total
1	0	98	98	49,000	49,000	-	0	7.54%
2	1,000	14	112	21,000	70,000	-	0	10.77%
3	2,000	2	114	5,000	75,000	-	0	11.54%
4	3,000	-	114	0	75,000	-	0	11.54%
5	4,000	-	114	0	75,000	-	0	11.54%
6	5,000	1	115	5,500	80,500	-	0	12.38%
7	6,000	5	120	32,500	113,000	-	0	17.38%
8	7,000	10	130	75,000	188,000	-	0	28.92%
9	8,000	6	136	51,000	239,000	-	0	36.77%
10	9,000	10	146	95,000	334,000	-	0	51.38%
11	10,000	3	149	31,500	365,500	-	0	56.23%
12	11,000	1	150	11,500	377,000	-	0	58.00%
13	12,000	3	153	37,500	414,500	-	0	63.77%
14	13,000	1	154	13,500	428,000	-	0	65.85%
15	14,000	2	156	29,000	457,000	-	0	70.31%
16	15,000	2	158	31,000	488,000	-	0	75.08%
17	16,000	-	158	0	488,000	-	0	75.08%
18	17,000	1	159	17,500	505,500	-	0	77.77%
19	18,000	2	161	37,000	542,500	-	0	83.46%
20	19,000	-	161	0	542,500	-	0	83.46%
21	20,000	-	161	0	542,500	-	0	83.46%
22	21,000	1	162	21,500	564,000	-	0	86.77%
23	22,000	-	162	0	564,000	-	0	86.77%
24	23,000	-	162	0	564,000	-	0	86.77%
25	24,000	-	162	0	564,000	-	0	86.77%
26	25,000	-	162	0	564,000	-	0	86.77%
27	26,000	-	162	0	564,000	-	0	86.77%
28	27,000	-	162	0	564,000	-	0	86.77%
29	28,000	-	162	0	564,000	-	0	86.77%
30	29,000	-	162	0	564,000	-	0	86.77%
31	30,000	-	162	0	564,000	-	0	86.77%
32	31,000	-	162	0	564,000	-	0	86.77%
33	32,000	-	162	0	564,000	-	0	86.77%
34	33,000	-	162	0	564,000	-	0	86.77%
35	34,000	-	162	0	564,000	-	0	86.77%
36	35,000	-	162	0	564,000	-	0	86.77%
37	36,000	-	162	0	564,000	-	0	86.77%
38	37,000	-	162	0	564,000	-	0	86.77%
39	38,000	-	162	0	564,000	-	0	86.77%
40	39,000	1	163	39,500	603,500	-	0	92.85%
41	40,000	-	163	0	603,500	-	0	92.85%
42	41,000	-	163	0	603,500	-	0	92.85%
43	42,000	-	163	0	603,500	-	0	92.85%
44	43,000	-	163	0	603,500	-	0	92.85%
45	44,000	-	163	0	603,500	-	0	92.85%
46	45,000	-	163	0	603,500	-	0	92.85%
47	46,000	1	164	46,500	650,000	-	0	100.00%
48	47,000	-	164	0	650,000	-	0	100.00%
49	48,000	-	164	0	650,000	-	0	100.00%
50	49,000	-	164	0	650,000	-	0	100.00%
51	50,000	-	164	0	650,000	-	0	100.00%
52	51,000	-	164	0	650,000	-	0	100.00%
53	52,000	-	164	0	650,000	-	0	100.00%
54	53,000	-	164	0	650,000	-	0	100.00%
55	54,000	-	164	0	650,000	-	0	100.00%
56	55,000	-	164	0	650,000	-	0	100.00%
57	56,000	-	164	0	650,000	-	0	100.00%
58	57,000	-	164	0	650,000	-	0	100.00%
59	58,000	-	164	0	650,000	-	0	100.00%
60	59,000	-	164	0	650,000	-	0	100.00%
61	60,000	-	164	0	650,000	-	0	100.00%

Note A: Calculated using mid-point of category

Billing Analysis Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Water [X] Sewer []

Schedule: E-14
 Page 3 of 4
 Preparer: W. Wade Horgan, CRRA

Customer Class: General Service - GS

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2) (Note A)	Cumulative Gallons	Reversed Bills	Consolidation Factor [(1) x (5)] / (5)	Percentage of Total
1	0	66	66	33,000	33,000	-	0	1.07%
2	1,000	76	142	114,000	147,000	-	0	4.76%
3	2,000	27	169	67,500	214,500	-	0	6.94%
4	3,000	18	187	63,000	277,500	-	0	8.98%
5	4,000	19	206	85,500	363,000	-	0	11.75%
6	5,000	10	216	55,000	418,000	-	0	13.53%
7	6,000	7	223	45,500	463,500	-	0	15.00%
8	7,000	12	235	90,000	553,500	-	0	17.91%
9	8,000	11	246	93,500	647,000	-	0	20.94%
10	9,000	8	254	76,000	723,000	-	0	23.40%
11	10,000	9	263	94,500	817,500	-	0	26.46%
12	11,000	6	269	66,000	883,500	-	0	28.69%
13	12,000	5	274	62,500	946,000	-	0	30.71%
14	13,000	6	280	81,000	1,030,000	-	0	33.33%
15	14,000	5	285	72,500	1,102,500	-	0	35.68%
16	15,000	9	294	139,500	1,242,000	-	0	40.19%
17	16,000	8	302	132,000	1,374,000	-	0	44.47%
18	17,000	5	307	87,500	1,461,500	-	0	47.30%
19	18,000	4	311	74,000	1,535,500	-	0	48.69%
20	19,000	4	315	78,000	1,613,500	-	0	52.22%
21	20,000	1	316	20,500	1,634,000	-	0	52.88%
22	21,000	4	320	86,000	1,720,000	-	0	55.66%
23	22,000	2	322	45,000	1,765,000	-	0	57.12%
24	23,000	-	322	0	1,765,000	-	0	57.12%
25	24,000	1	323	24,500	1,789,500	-	0	57.91%
26	25,000	1	324	25,500	1,815,000	-	0	58.74%
27	26,000	-	324	0	1,815,000	-	0	58.74%
28	27,000	1	325	27,500	1,842,500	-	0	59.63%
29	28,000	3	328	85,500	1,928,000	-	0	62.39%
30	29,000	-	328	0	1,928,000	-	0	62.39%
31	30,000	1	329	30,500	1,958,500	-	0	63.38%
32	31,000	-	329	0	1,958,500	-	0	63.38%
33	32,000	-	329	0	1,958,500	-	0	63.38%
34	33,000	-	329	0	1,958,500	-	0	63.38%
35	34,000	-	329	0	1,958,500	-	0	63.38%
36	35,000	5	334	177,500	2,136,000	-	0	69.13%
37	36,000	5	339	182,500	2,318,500	-	0	75.03%
38	37,000	1	340	37,500	2,356,000	-	0	76.25%
39	38,000	2	342	77,000	2,433,000	-	0	78.74%
40	39,000	1	343	39,500	2,472,500	-	0	80.02%
41	40,000	2	345	81,000	2,553,500	-	0	82.64%
42	41,000	-	345	0	2,553,500	-	0	82.64%
43	42,000	2	347	85,000	2,638,500	-	0	85.39%
44	43,000	2	349	87,000	2,725,500	-	0	88.20%
45	44,000	1	350	44,500	2,770,000	-	0	89.64%
46	45,000	2	352	91,000	2,861,000	-	0	92.59%
47	46,000	-	352	0	2,861,000	-	0	92.59%
48	47,000	-	352	0	2,861,000	-	0	92.59%
49	48,000	1	353	48,500	2,909,500	-	0	94.16%
50	49,000	-	353	0	2,909,500	-	0	94.16%
51	50,000	1	354	50,500	2,960,000	-	0	95.79%
52	51,000	-	354	0	2,960,000	-	0	95.79%
53	52,000	-	354	0	2,960,000	-	0	95.79%
54	53,000	-	354	0	2,960,000	-	0	95.79%
55	54,000	-	354	0	2,960,000	-	0	95.79%
56	55,000	-	354	0	2,960,000	-	0	95.79%
57	56,000	1	355	56,500	3,016,500	-	0	97.62%
58	57,000	-	355	0	3,016,500	-	0	97.62%
59	58,000	-	355	0	3,016,500	-	0	97.62%
60	59,000	-	355	0	3,016,500	-	0	97.62%
61	60,000	-	355	0	3,016,500	-	0	97.62%
62	61,000	-	355	0	3,016,500	-	0	97.62%
63	73,000	1	356	73,500	3,090,000	-	0	100.00%
			356	3,090,000				

Note A: Calculated using mid-point of category

Billing Analysis Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Water [X] Sewer []

Schedule: E-14
 Page 4 of 4

Preparer: W. Wade Horigan, CRRA

Customer Class: General Service - GS

Meter Size: Z'

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2) (Note A)	Cumulative Gallons	Reversed Bills	Consolidation Factor [(1) x (6)] / (5)	Percentage of Total
1	0	11	11	5,500	5,500	-	0	0.17%
2	1,000	9	20	13,500	19,000	-	0	0.58%
3	2,000	13	33	32,500	51,500	-	0	1.57%
4	3,000	9	42	31,500	83,000	-	0	2.53%
5	4,000	5	47	22,500	105,500	-	0	3.22%
6	5,000	2	49	11,000	116,500	-	0	3.55%
7	6,000	2	51	13,000	129,500	-	0	3.95%
8	7,000	3	54	22,500	152,000	-	0	4.64%
9	8,000	3	57	25,500	177,500	-	0	5.41%
10	9,000	-	57	0	177,500	-	0	5.41%
11	10,000	-	57	0	177,500	-	0	5.41%
12	11,000	-	57	0	177,500	-	0	5.41%
13	12,000	-	57	0	177,500	-	0	5.41%
14	13,000	-	57	0	177,500	-	0	5.41%
15	14,000	-	57	0	177,500	-	0	5.41%
16	15,000	-	57	0	177,500	-	0	5.41%
17	16,000	-	57	0	177,500	-	0	5.41%
18	17,000	-	57	0	177,500	-	0	5.41%
19	18,000	-	57	0	177,500	-	0	5.41%
20	19,000	-	57	0	177,500	-	0	5.41%
21	20,000	-	57	0	177,500	-	0	5.41%
22	21,000	-	57	0	177,500	-	0	5.41%
23	22,000	-	57	0	177,500	-	0	5.41%
24	23,000	-	57	0	177,500	-	0	5.41%
25	24,000	-	57	0	177,500	-	0	5.41%
26	25,000	-	57	0	177,500	-	0	5.41%
27	26,000	-	57	0	177,500	-	0	5.41%
28	27,000	-	57	0	177,500	-	0	5.41%
29	28,000	-	57	0	177,500	-	0	5.41%
30	29,000	4	61	118,000	295,500	-	0	9.01%
31	30,000	1	62	30,500	326,000	-	0	9.95%
32	31,000	-	62	0	326,000	-	0	9.95%
33	32,000	-	62	0	326,000	-	0	9.95%
34	33,000	2	64	67,000	393,000	-	0	11.99%
35	34,000	1	65	34,500	427,500	-	0	13.04%
36	35,000	3	68	106,500	534,000	-	0	16.29%
37	36,000	2	70	73,000	607,000	-	0	18.52%
38	37,000	-	70	0	607,000	-	0	18.52%
39	38,000	-	70	0	607,000	-	0	18.52%
40	39,000	3	73	118,500	725,500	-	0	22.13%
41	40,000	-	73	0	725,500	-	0	22.13%
42	41,000	2	75	83,000	808,500	-	0	24.66%
43	42,000	-	75	0	808,500	-	0	24.66%
44	43,000	-	75	0	808,500	-	0	24.66%
45	44,000	2	77	89,000	897,500	-	0	27.38%
46	45,000	1	78	45,500	943,000	-	0	28.77%
47	46,000	-	78	0	943,000	-	0	28.77%
48	47,000	1	79	47,500	990,500	-	0	30.22%
49	48,000	2	81	97,000	1,087,500	-	0	33.18%
50	49,000	2	83	99,000	1,186,500	-	0	36.20%
51	50,000	-	83	0	1,186,500	-	0	36.20%
52	51,000	-	83	0	1,186,500	-	0	36.20%
53	52,000	-	83	0	1,186,500	-	0	36.20%
54	53,000	-	83	0	1,186,500	-	0	36.20%
55	54,000	1	84	54,500	1,241,000	-	0	37.86%
56	55,000	1	85	55,500	1,296,500	-	0	39.55%
57	56,000	-	85	0	1,296,500	-	0	39.55%
58	57,000	-	85	0	1,296,500	-	0	39.55%
59	58,000	1	86	58,500	1,355,000	-	0	41.34%
60	59,000	2	88	119,000	1,474,000	-	0	44.97%
61	60,000	1	89	60,500	1,534,500	-	0	46.81%
62	61,000	1	90	61,500	1,596,000	-	0	48.69%
63	62,000	2	92	125,000	1,721,000	-	0	52.50%
64	63,000	-	92	0	1,721,000	-	0	52.50%
65	64,000	-	92	0	1,721,000	-	0	52.50%
66	65,000	-	92	0	1,721,000	-	0	52.50%
67	66,000	-	92	0	1,721,000	-	0	52.50%
68	67,000	-	92	0	1,721,000	-	0	52.50%
69	68,000	2	94	137,000	1,858,000	-	0	56.69%
70	69,000	-	94	0	1,858,000	-	0	56.69%
71	70,000	-	94	0	1,858,000	-	0	56.69%
72	71,000	-	94	0	1,858,000	-	0	56.69%
73	72,000	-	94	0	1,858,000	-	0	56.69%
74	73,000	-	94	0	1,858,000	-	0	56.69%
75	74,000	-	94	0	1,858,000	-	0	56.69%
76	75,000	-	94	0	1,858,000	-	0	56.69%
77	76,000	-	94	0	1,858,000	-	0	56.69%
78	77,000	3	97	232,500	2,090,500	-	0	63.77%
79	78,000	-	97	0	2,090,500	-	0	63.77%
80	79,000	-	97	0	2,090,500	-	0	63.77%
81	80,000	2	99	161,000	2,251,500	-	0	68.89%
82	81,000	1	100	81,500	2,333,000	-	0	71.17%
83	82,000	-	100	0	2,333,000	-	0	71.17%
84	83,000	1	101	83,500	2,416,500	-	0	73.72%
85	84,000	2	103	169,000	2,585,500	-	0	78.87%
86	85,000	-	103	0	2,585,500	-	0	78.87%
87	86,000	-	103	0	2,585,500	-	0	78.87%
88	87,000	-	103	0	2,585,500	-	0	78.87%
89	88,000	-	103	0	2,585,500	-	0	78.87%
90	89,000	-	103	0	2,585,500	-	0	78.87%
91	90,000	1	104	90,500	2,676,000	-	0	81.64%
92	91,000	1	105	91,500	2,767,500	-	0	84.43%
93	92,000	-	105	0	2,767,500	-	0	84.43%
94	93,000	1	106	93,500	2,861,000	-	0	87.28%
95	94,000	-	106	0	2,861,000	-	0	87.28%
96	184,000	1	107	184,500	3,045,500	-	0	92.91%
97	232,000	1	108	232,500	3,278,000	-	0	100.00%
			108	3,278,000				

Note A: Calculated using mid-point of category

Billing Analysis Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-14

Docket No.: 100127

Page 1 of 4

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horgan, CRRA

Water [] Sewer[X]

Customer Class: Residential

Meter Size: 5/8" x 3/4"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2) (Note A)	Cumulative Gallons	Reversed Bills	Consolidation Factor [(1) x (6)] / (5)	Percentage of Total
1	0	299	299	149,500	149,500	-	0	1.07%
2	1,000	377	676	565,500	715,000	-	0	5.11%
3	2,000	494	1,170	1,235,000	1,950,000	-	0	13.94%
4	3,000	437	1,607	1,529,500	3,479,500	-	0	24.87%
5	4,000	474	2,081	2,133,000	5,612,500	-	0	40.11%
6	5,000	308	2,389	1,694,000	7,306,500	-	0	52.22%
7	6,000	172	2,561	1,118,000	8,424,500	-	0	60.21%
8	7,000	122	2,683	915,000	9,339,500	-	0	66.75%
9	8,000	89	2,772	756,500	10,096,000	-	0	72.16%
10	9,000	51	2,823	484,500	10,580,500	-	0	75.62%
11	10,000	51	2,874	535,500	11,116,000	-	0	79.45%
12	11,000	31	2,905	356,500	11,472,500	-	0	81.99%
13	12,000	18	2,923	225,000	11,697,500	-	0	83.60%
14	13,000	14	2,937	189,000	11,886,500	-	0	84.95%
15	14,000	26	2,963	377,000	12,263,500	-	0	87.65%
16	15,000	16	2,979	248,000	12,511,500	-	0	89.42%
17	16,000	10	2,989	185,000	12,696,500	-	0	90.60%
18	17,000	5	2,994	87,500	12,784,000	-	0	91.22%
19	18,000	11	3,005	203,500	12,987,500	-	0	92.68%
20	19,000	6	3,011	117,000	13,084,500	-	0	93.51%
21	20,000	3	3,014	61,500	13,146,000	-	0	93.95%
22	21,000	2	3,016	43,000	13,189,000	-	0	94.26%
23	22,000	2	3,018	45,000	13,234,000	-	0	94.58%
24	23,000	3	3,021	70,500	13,304,500	-	0	95.09%
25	24,000	1	3,022	24,500	13,329,000	-	0	95.26%
26	25,000	1	3,023	25,500	13,354,500	-	0	95.44%
27	26,000	3	3,026	79,500	13,434,000	-	0	96.01%
28	27,000	-	3,026	0	13,434,000	-	0	96.01%
29	28,000	1	3,027	28,500	13,462,500	-	0	96.22%
30	29,000	2	3,029	59,000	13,521,500	-	0	96.64%
31	30,000	-	3,029	0	13,521,500	-	0	96.64%
32	31,000	1	3,030	31,500	13,553,000	-	0	96.86%
33	32,000	-	3,030	0	13,553,000	-	0	96.86%
34	33,000	2	3,032	67,000	13,620,000	-	0	97.34%
35	34,000	-	3,032	0	13,620,000	-	0	97.34%
36	35,000	-	3,032	0	13,620,000	-	0	97.34%
37	36,000	-	3,032	0	13,620,000	-	0	97.34%
38	37,000	-	3,032	0	13,620,000	-	0	97.34%
39	38,000	1	3,033	38,500	13,658,500	-	0	97.62%
40	39,000	-	3,033	0	13,658,500	-	0	97.62%
41	40,000	-	3,033	0	13,658,500	-	0	97.62%
42	41,000	1	3,034	41,500	13,700,000	-	0	97.91%
43	42,000	-	3,034	0	13,700,000	-	0	97.91%
44	43,000	1	3,035	43,500	13,743,500	-	0	98.22%
45	44,000	-	3,035	0	13,743,500	-	0	98.22%
46	45,000	-	3,035	0	13,743,500	-	0	98.22%
47	46,000	-	3,035	0	13,743,500	-	0	98.22%
48	47,000	-	3,035	0	13,743,500	-	0	98.22%
49	48,000	-	3,035	0	13,743,500	-	0	98.22%
50	49,000	-	3,035	0	13,743,500	-	0	98.22%
51	50,000	-	3,035	0	13,743,500	-	0	98.22%
52	51,000	-	3,035	0	13,743,500	-	0	98.22%
53	52,000	-	3,035	0	13,743,500	-	0	98.22%
54	53,000	-	3,035	0	13,743,500	-	0	98.22%
55	54,000	-	3,035	0	13,743,500	-	0	98.22%
56	55,000	-	3,035	0	13,743,500	-	0	98.22%
57	56,000	-	3,035	0	13,743,500	-	0	98.22%
58	57,000	-	3,035	0	13,743,500	-	0	98.22%
59	58,000	-	3,035	0	13,743,500	-	0	98.22%
60	59,000	-	3,035	0	13,743,500	-	0	98.22%
61	60,000	-	3,035	0	13,743,500	-	0	98.22%
62	61,000	-	3,035	0	13,743,500	-	0	98.22%
63	62,000	-	3,035	0	13,743,500	-	0	98.22%
64	63,000	-	3,035	0	13,743,500	-	0	98.22%
65	64,000	-	3,035	0	13,743,500	-	0	98.22%
66	65,000	1	3,036	65,500	13,809,000	-	0	98.69%
67	66,000	-	3,036	0	13,809,000	-	0	98.69%
68	67,000	-	3,036	0	13,809,000	-	0	98.69%
69	68,000	-	3,036	0	13,809,000	-	0	98.69%
70	69,000	-	3,036	0	13,809,000	-	0	98.69%
71	70,000	-	3,036	0	13,809,000	-	0	98.69%
72	87,000	1	3,037	87,500	13,896,500	-	0	99.32%
73	95,000	1	3,038	95,500	13,992,000	-	0	100.00%

Note A: Calculated using mid-point of category

Billing Analysis Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Water [] Sewer[X]

Schedule: E-14
 Page 2 of 4
 Preparer: W. Wade Hongan, CRRA
 Meter Size: 3/4"

Customer Class: General Service - GS

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)		(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2) (Note A)	Cumulative Gallons	Reversed Bills	Consolidation Factor [(1) x (6)] / (5)	Percentage of Total
1	0	90	90	45,000	45,000	-	0	7.03%
2	1,000	10	100	15,000	60,000	-	0	9.38%
3	2,000	2	102	5,000	65,000	-	0	10.16%
4	3,000	-	102	0	65,000	-	0	10.16%
5	4,000	-	102	0	65,000	-	0	10.16%
6	5,000	1	103	5,500	70,500	-	0	11.02%
7	6,000	5	108	32,500	103,000	-	0	16.09%
8	7,000	10	118	75,000	178,000	-	0	27.81%
9	8,000	6	124	51,000	229,000	-	0	35.78%
10	9,000	10	134	95,000	324,000	-	0	50.63%
11	10,000	3	137	31,500	355,500	-	0	55.55%
12	11,000	1	138	11,500	367,000	-	0	57.34%
13	12,000	3	141	37,500	404,500	-	0	63.20%
14	13,000	1	142	13,500	418,000	-	0	65.31%
15	14,000	2	144	29,000	447,000	-	0	69.84%
16	15,000	2	146	31,000	478,000	-	0	74.69%
17	16,000	-	146	0	478,000	-	0	74.69%
18	17,000	1	147	17,500	495,500	-	0	77.42%
19	18,000	2	149	37,000	532,500	-	0	83.20%
20	19,000	-	149	0	532,500	-	0	83.20%
21	20,000	-	149	0	532,500	-	0	83.20%
22	21,000	1	150	21,500	554,000	-	0	86.56%
23	22,000	-	150	0	554,000	-	0	86.56%
24	23,000	-	150	0	554,000	-	0	86.56%
25	24,000	-	150	0	554,000	-	0	86.56%
26	25,000	-	150	0	554,000	-	0	86.56%
27	26,000	-	150	0	554,000	-	0	86.56%
28	27,000	-	150	0	554,000	-	0	86.56%
29	28,000	-	150	0	554,000	-	0	86.56%
30	29,000	-	150	0	554,000	-	0	86.56%
31	30,000	-	150	0	554,000	-	0	86.56%
32	31,000	-	150	0	554,000	-	0	86.56%
33	32,000	-	150	0	554,000	-	0	86.56%
34	33,000	-	150	0	554,000	-	0	86.56%
35	34,000	-	150	0	554,000	-	0	86.56%
36	35,000	-	150	0	554,000	-	0	86.56%
37	36,000	-	150	0	554,000	-	0	86.56%
38	37,000	-	150	0	554,000	-	0	86.56%
39	38,000	-	150	0	554,000	-	0	86.56%
40	39,000	1	151	39,500	593,500	-	0	92.73%
41	40,000	-	151	0	593,500	-	0	92.73%
42	41,000	-	151	0	593,500	-	0	92.73%
43	42,000	-	151	0	593,500	-	0	92.73%
44	43,000	-	151	0	593,500	-	0	92.73%
45	44,000	-	151	0	593,500	-	0	92.73%
46	45,000	-	151	0	593,500	-	0	92.73%
47	46,000	1	152	46,500	640,000	-	0	100.00%
48	47,000	-	152	0	640,000	-	0	100.00%
49	48,000	-	152	0	640,000	-	0	100.00%
50	49,000	-	152	0	640,000	-	0	100.00%
51	50,000	-	152	0	640,000	-	0	100.00%
52	51,000	-	152	0	640,000	-	0	100.00%
53	52,000	-	152	0	640,000	-	0	100.00%
54	53,000	-	152	0	640,000	-	0	100.00%
55	54,000	-	152	0	640,000	-	0	100.00%
56	55,000	-	152	0	640,000	-	0	100.00%
57	56,000	-	152	0	640,000	-	0	100.00%
58	57,000	-	152	0	640,000	-	0	100.00%
59	58,000	-	152	0	640,000	-	0	100.00%
60	59,000	-	152	0	640,000	-	0	100.00%
61	60,000	-	152	0	640,000	-	0	100.00%

Note A: Calculated using mid-point of category

Billing Analysis Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Water [] Sewer[X]

Schedule: E-14
 Page 3 of 4

Preparer: W. Wade Horgan, CRRA

Customer Class: General Service - GS

Meter Size: 1"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2) (Note A)	Cumulative Gallons	Reversed Bills	Consolidation Factor [(1) x (6)] / (5)	Percentage of Total
1	0	15	15	7,500	7,500	-	0	0.32%
2	1,000	23	38	34,500	42,000	-	0	1.81%
3	2,000	10	48	25,000	67,000	-	0	2.88%
4	3,000	10	58	35,000	102,000	-	0	4.38%
5	4,000	14	72	63,000	165,000	-	0	7.10%
6	5,000	8	80	44,000	209,000	-	0	8.89%
7	6,000	4	84	26,000	235,000	-	0	10.11%
8	7,000	8	92	60,000	295,000	-	0	12.69%
9	8,000	8	100	88,000	383,000	-	0	15.61%
10	9,000	7	107	66,500	429,500	-	0	18.47%
11	10,000	7	114	73,500	503,000	-	0	21.83%
12	11,000	6	120	69,000	572,000	-	0	24.60%
13	12,000	4	124	50,000	622,000	-	0	26.75%
14	13,000	4	128	54,000	676,000	-	0	29.07%
15	14,000	1	129	14,500	690,500	-	0	29.89%
16	15,000	8	137	124,000	814,500	-	0	35.02%
17	16,000	6	143	99,000	913,500	-	0	39.28%
18	17,000	4	147	70,000	983,500	-	0	42.29%
19	18,000	3	150	55,500	1,039,000	-	0	44.68%
20	19,000	3	153	58,500	1,097,500	-	0	47.19%
21	20,000	-	153	0	1,097,500	-	0	47.19%
22	21,000	3	156	64,500	1,162,000	-	0	49.97%
23	22,000	2	158	45,000	1,207,000	-	0	51.90%
24	23,000	-	158	0	1,207,000	-	0	51.90%
25	24,000	1	159	24,500	1,231,500	-	0	52.96%
26	25,000	-	159	0	1,231,500	-	0	52.96%
27	26,000	-	159	0	1,231,500	-	0	52.96%
28	27,000	1	160	27,500	1,259,000	-	0	54.14%
29	28,000	2	162	57,000	1,316,000	-	0	56.59%
30	29,000	-	162	0	1,316,000	-	0	56.59%
31	30,000	1	163	30,500	1,346,500	-	0	57.90%
32	31,000	-	163	0	1,346,500	-	0	57.90%
33	32,000	-	163	0	1,346,500	-	0	57.90%
34	33,000	-	163	0	1,346,500	-	0	57.90%
35	34,000	-	163	0	1,346,500	-	0	57.90%
36	35,000	5	168	177,500	1,524,000	-	0	65.53%
37	36,000	4	172	146,000	1,670,000	-	0	71.81%
38	37,000	1	173	37,500	1,707,500	-	0	73.43%
39	38,000	2	175	77,000	1,784,500	-	0	76.74%
40	39,000	1	176	39,500	1,824,000	-	0	78.43%
41	40,000	2	178	81,000	1,905,000	-	0	81.92%
42	41,000	-	178	0	1,905,000	-	0	81.92%
43	42,000	1	179	42,500	1,947,500	-	0	83.75%
44	43,000	2	181	87,000	2,034,500	-	0	87.49%
45	44,000	1	182	44,500	2,079,000	-	0	89.40%
46	45,000	2	184	91,000	2,170,000	-	0	93.31%
47	46,000	-	184	0	2,170,000	-	0	93.31%
48	47,000	-	184	0	2,170,000	-	0	93.31%
49	48,000	1	185	48,500	2,218,500	-	0	95.40%
50	49,000	-	185	0	2,218,500	-	0	95.40%
51	50,000	1	186	50,500	2,269,000	-	0	97.57%
52	51,000	-	186	0	2,269,000	-	0	97.57%
53	52,000	-	186	0	2,269,000	-	0	97.57%
54	53,000	-	186	0	2,269,000	-	0	97.57%
55	54,000	-	186	0	2,269,000	-	0	97.57%
56	55,000	-	186	0	2,269,000	-	0	97.57%
57	56,000	1	187	56,500	2,325,500	-	0	100.00%
58	57,000	-	187	0	2,325,500	-	0	100.00%
59	58,000	-	187	0	2,325,500	-	0	100.00%
60	59,000	-	187	0	2,325,500	-	0	100.00%
61	60,000	-	187	0	2,325,500	-	0	100.00%
62	61,000	-	187	0	2,325,500	-	0	100.00%
63	73,000	-	187	0	2,325,500	-	0	100.00%
			187	2,325,500				

Note A: Calculated using mid-point of category

Billing Analysis Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
 Docket No.: 100127
 Historical Test Year Ended: December 31, 2009
 Water [] Sewer[X]

Schedule: E-14
 Page 4 of 4

Preparer: W. Wade Horigan, CRRA

Customer Class: General Service - GS

Meter Size: 2"

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2) (Note A)	Cumulative Gallons	Reversed Bills	Consolidation Factor [(1) x (6)] / (5)	Percentage of Total
1	0	11	11	5,500	5,500	-	0	0.17%
2	1,000	9	20	13,500	19,000	-	0	0.58%
3	2,000	13	33	32,500	51,500	-	0	1.57%
4	3,000	9	42	31,500	83,000	-	0	2.53%
5	4,000	5	47	22,500	105,500	-	0	3.22%
6	5,000	2	49	11,000	116,500	-	0	3.55%
7	6,000	2	51	13,000	129,500	-	0	3.95%
8	7,000	3	54	22,500	152,000	-	0	4.64%
9	8,000	3	57	25,500	177,500	-	0	5.41%
10	9,000	-	57	0	177,500	-	0	5.41%
11	10,000	-	57	0	177,500	-	0	5.41%
12	11,000	-	57	0	177,500	-	0	5.41%
13	12,000	-	57	0	177,500	-	0	5.41%
14	13,000	-	57	0	177,500	-	0	5.41%
15	14,000	-	57	0	177,500	-	0	5.41%
16	15,000	-	57	0	177,500	-	0	5.41%
17	16,000	-	57	0	177,500	-	0	5.41%
18	17,000	-	57	0	177,500	-	0	5.41%
19	18,000	-	57	0	177,500	-	0	5.41%
20	19,000	-	57	0	177,500	-	0	5.41%
21	20,000	-	57	0	177,500	-	0	5.41%
22	21,000	-	57	0	177,500	-	0	5.41%
23	22,000	-	57	0	177,500	-	0	5.41%
24	23,000	-	57	0	177,500	-	0	5.41%
25	24,000	-	57	0	177,500	-	0	5.41%
26	25,000	-	57	0	177,500	-	0	5.41%
27	26,000	-	57	0	177,500	-	0	5.41%
28	27,000	-	57	0	177,500	-	0	5.41%
29	28,000	-	57	0	177,500	-	0	5.41%
30	29,000	4	61	118,000	295,500	-	0	9.01%
31	30,000	1	62	30,500	326,000	-	0	9.95%
32	31,000	-	62	0	326,000	-	0	9.95%
33	32,000	-	62	0	326,000	-	0	9.95%
34	33,000	2	64	67,000	393,000	-	0	11.99%
35	34,000	1	65	34,500	427,500	-	0	13.04%
36	35,000	3	68	106,500	534,000	-	0	16.29%
37	36,000	2	70	73,000	607,000	-	0	18.52%
38	37,000	-	70	0	607,000	-	0	18.52%
39	38,000	-	70	0	607,000	-	0	18.52%
40	39,000	3	73	118,500	725,500	-	0	22.13%
41	40,000	-	73	0	725,500	-	0	22.13%
42	41,000	2	75	83,000	808,500	-	0	24.66%
43	42,000	-	75	0	808,500	-	0	24.66%
44	43,000	-	75	0	808,500	-	0	24.66%
45	44,000	2	77	89,000	897,500	-	0	27.38%
46	45,000	1	78	45,500	943,000	-	0	28.77%
47	46,000	-	78	0	943,000	-	0	28.77%
48	47,000	1	79	47,500	990,500	-	0	30.22%
49	48,000	2	81	97,000	1,087,500	-	0	33.18%
50	49,000	2	83	99,000	1,186,500	-	0	36.20%
51	50,000	-	83	0	1,186,500	-	0	36.20%
52	51,000	-	83	0	1,186,500	-	0	36.20%
53	52,000	-	83	0	1,186,500	-	0	36.20%
54	53,000	-	83	0	1,186,500	-	0	36.20%
55	54,000	1	84	54,500	1,241,000	-	0	37.86%
56	55,000	1	85	55,500	1,296,500	-	0	39.55%
57	56,000	-	85	0	1,296,500	-	0	39.55%
58	57,000	-	85	0	1,296,500	-	0	39.55%
59	58,000	1	86	58,500	1,355,000	-	0	41.34%
60	59,000	2	88	119,000	1,474,000	-	0	44.97%
61	60,000	1	89	60,500	1,534,500	-	0	46.81%
62	61,000	1	90	61,500	1,596,000	-	0	48.69%
63	62,000	2	92	125,000	1,721,000	-	0	52.50%
64	63,000	-	92	0	1,721,000	-	0	52.50%
65	64,000	-	92	0	1,721,000	-	0	52.50%
66	65,000	-	92	0	1,721,000	-	0	52.50%
67	66,000	-	92	0	1,721,000	-	0	52.50%
68	67,000	-	92	0	1,721,000	-	0	52.50%
69	68,000	2	94	137,000	1,858,000	-	0	56.68%
70	69,000	-	94	0	1,858,000	-	0	56.68%
71	70,000	-	94	0	1,858,000	-	0	56.68%
72	71,000	-	94	0	1,858,000	-	0	56.68%
73	72,000	-	94	0	1,858,000	-	0	56.68%
74	73,000	-	94	0	1,858,000	-	0	56.68%
75	74,000	-	94	0	1,858,000	-	0	56.68%
76	75,000	-	94	0	1,858,000	-	0	56.68%
77	76,000	-	94	0	1,858,000	-	0	56.68%
78	77,000	3	97	232,500	2,090,500	-	0	63.77%
79	78,000	-	97	0	2,090,500	-	0	63.77%
80	79,000	-	97	0	2,090,500	-	0	63.77%
81	80,000	2	99	161,000	2,251,500	-	0	68.69%
82	81,000	1	100	81,500	2,333,000	-	0	71.17%
83	82,000	-	100	0	2,333,000	-	0	71.17%
84	83,000	1	101	83,500	2,416,500	-	0	73.72%
85	84,000	2	103	169,000	2,585,500	-	0	78.67%
86	85,000	-	103	0	2,585,500	-	0	78.67%
87	86,000	-	103	0	2,585,500	-	0	78.67%
88	87,000	-	103	0	2,585,500	-	0	78.67%
89	88,000	-	103	0	2,585,500	-	0	78.67%
90	89,000	-	103	0	2,585,500	-	0	78.67%
91	90,000	1	104	90,500	2,676,000	-	0	81.54%
92	91,000	1	105	91,500	2,767,500	-	0	84.43%
93	92,000	-	105	0	2,767,500	-	0	84.43%
94	93,000	1	106	93,500	2,861,000	-	0	87.28%
95	94,000	-	106	0	2,861,000	-	0	87.28%
96	184,000	1	107	184,500	3,045,500	-	0	92.91%
97	232,000	1	108	232,500	3,278,000	-	0	100.00%
			108	3,278,000				

Note A: Calculated using mid-point of category

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: F-1

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horgan, CRRA

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide and explanation as to the reason why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped	(2) Gallons Purchased	(3) Gallons Sold	(4) Other Uses	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-09	3,516	-	2,598	918	-	-
Feb-09	3,398	-	2,881	517	-	-
Mar-09	4,480	-	3,115	1,365	-	-
Apr-09	3,433	-	3,128	305	-	-
May-09	3,769	-	3,704	65	-	-
Jun-09	2,994	-	3,016	(22)	-	-
Jul-09	3,228	-	2,938	290	-	-
Aug-09	3,078	-	2,933	145	-	-
Sep-09	2,789	-	2,756	33	-	-
Oct-09	3,460	-	2,991	469	-	-
Nov-09	3,338	-	3,064	274	-	-
Dec-09	3,939	-	2,405	1,534	-	-
Total	41,422	-	35,529	5,893	-	-

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009

Schedule: F-2
Page 1 of 1
Preparer: W. Wade Horigan, CRRA

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year, Flow data should match the monthly operating reports sent to DEP.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment	Adjustment to Sewerage Treatment*	Total Adj. Purch. Sewage Treatment
Tradewinds	(Name)	(Name)	(Name)					
Jan-09	1,581,000				1,581,000	-	-	-
Feb-09	1,294,000				1,294,000	-	-	-
Mar-09	1,478,000				1,478,000	-	-	-
Apr-09	1,640,000				1,640,000	-	-	-
May-09	1,980,000				1,980,000	-	-	-
Jun-09	1,890,000				1,890,000	-	-	-
Jul-09	1,998,000				1,998,000	-	-	-
Aug-09	2,027,000				2,027,000	-	-	-
Sep-09	1,950,000				1,950,000	-	-	-
Oct-09	1,800,000				1,800,000	-	-	-
Nov-09	1,843,000				1,843,000	-	-	-
Dec-09	1,950,000				1,950,000	-	-	-
Total	21,431,000	-	-	-	21,431,000	-	-	-

Water Treatment Plant Data

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: F-3

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	DATE	GPD
1. Plant Capacity		115,000
The Hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Maximum Day	August 25, 2009	84,000
The single Day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line -- breaks or unusual occurrences affected the flow this day.		
3. Five--Day Max. Year test year. Provide an explanation if fire flow, line -- breaks or unusual occurrences affected the flow these days.	(1) December 25, 2009	67,000
	(2) December 26, 2009	66,000
	(3) December 27, 2009	66,000
	(4) December 28, 2009	66,000
	(5) December 29, 2009	78,000
4. Average Daily Flow		58,715
5. Required Fire Flow		-

Wastewater Treatment Plant Data

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: F-4

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

	MONTH*	GPD
MCNEIL PLANT		
1. Plant Capacity	<u>1,950,000</u>	<u>65,000</u>
The Hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
DEP Permitted Capacity	<u>2,430,000</u>	<u>81,000</u>
2. Annual Average Daily Flow	<u>675,000</u>	<u>22,500</u>
An average of the daily flows during the test year.		
* Assumes 30 day month		

	MONTH*	GPD
MARLOF PLANT		
1. Plant Capacity	<u>1,500,000</u>	<u>50,000</u>
The Hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
DEP Permitted Capacity	<u>2,430,000</u>	<u>81,000</u>
2. Annual Average Daily Flow	<u>675,000</u>	<u>22,500</u>
An average of the daily flows during the test year.		
* Assumes 30 day month		

Used and Useful Calculations
Water Treatment Plant

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009

Schedule: F-5
Page 1 of 1
Preparer: W. Wade Horigan, CRRA

Explanation: Provide all, calculations, analyses and government requirements used to determine the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections

Recap Schedules: A-5, A-9, B-13

Water Treatment Plant

The plant serves predominantly Multi-Unit separately metered premises. As of the end of the test year there were 5 commercial customers. The following is the buildout of the system.

Premises	Total	Occupied	Not Occupied
Residential	447	447	-
Multi-Unit	-	-	-
Commercial	54	54	-
	<u>501</u>	<u>501</u>	-

As shown on the maps accompanying the filing, there are no unoccupied lots in the system. As such, the system should be considered 100% used and useful.

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009

Schedule: F-6
Page 1 of 2
Preparer: W. Wade Horigan, CRRA

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected test year (if applicable).

Recap Schedules : A-6, A-10, B-14

1	(A) Used and useful flow, GPD (AADF, 12 mo ending 6/30/05)	<u>0</u>
2		
3	(B) Less: Excess I&I	0
4	(C) Plus: Property needed for post test year period (See F-8)	<u>0</u>
5	(D) Total Flows	0
6	(E) Permitted capacity	<u>0</u>
7	(F) Used and useful percentage	%
8	(G) Non-used and useful percentage	%

Used and Useful Calculations
Wastewater Treatment Plant

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009

Schedule: F-6
Page 2 of 2
Preparer: W. Wade Horigan, CRRA

Line No.

1

2

Wastewater Collection System

As of the end of the test year there were 38 commercial customers.
The following is the buildout of the system.

3

4

5

6

7

Premeses	Total	Occupied	Not Occupied
Residential	254	254	-
Multi-Unit	-	-	-
Commercial	38	38	-
	<u>292</u>	<u>292</u>	<u>-</u>

8

9

10

11

12

As shown on the maps accompanying the filing , there are no unoccupied lots in the system. As such, the system should be considered 100% used and useful.

13

14

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.
Docket No.: 100127
Historical Test Year Ended: December 31, 2009

Schedule: F-7
Page 1 of 1
Preparer: W. Wade Horigan, CRRA

Explanation: Provide all, calculations, analyses and government requirements used to determine the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections

Recap Schedules: A-5, A-6, A-9, A-10, B-13, B14

Wastewater Collection System

As of the end of the test year there were 38 commercial customers. The following is the buildout of the system.

Premises	Total	Occupied	Not Occupied
Residential	254	254	-
Multi-Unit	-	-	-
Commercial	38	38	-
	<u>292</u>	<u>292</u>	-

As shown on the maps accompanying the filing, there are no unoccupied lots in the system. As such, the system should be considered 100% used and useful.

Margin Reserve Calculations

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: F-8

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

Recap Schedules: F-5, F-6, F-7

Wastewater Treatment & Related Facilities

Not Applicable

Collection System

Not Applicable

Recap Schedules F-5, F-6, F-7

Equivalent Residential Connections - Water

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: F-9

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRRA

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Water Connections			(5) SFR Gallons Sold	(6) Gallons/SFR (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. In ERCs
		Beginning	Ending	Average					
1	2005	475	478	477	8,749,055	18,361	35,984,000	1,960	
2	2006	416	458	437	8,023,792	18,361	44,089,000	2,401	22.52%
3	2007	460	460	460	8,446,097	18,361	40,326,000	2,196	-8.54%
4	2008	460	465	463	8,492,000	18,361	40,326,000	2,196	0.00%
5	2009	465	460	463	8,492,000	18,361	35,529,000	1,935	-11.90%
6	Average Growth Through 5-Year Period (Col. 8)								<u>0.52%</u>

Regression Analysis per Rule 25-30.431(2)(c)

	X	Y			
Constant:	2,214	1,960	M, b	(25)	2,214
X Coefficient:	(25)	2,401	sen, seb	69	229
R^2:	0.0435	2,196	r2, sey	0	217.9891
		2,196	F, df	0	3
		1,935			

Projection based on regression
 Projected 5 year growth past TY 24.55
 Average annual Growth 4.91

Projection based on averages
 Projected 5 year growth past TY 51.17
 Average annual Growth 10.23

Company: Tradewinds Utilities, Inc.

Schedule: F-10

Docket No.: 100127

Page 1 of 1

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2) SFR Water Connections		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Treated	Gallons/SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. In ERCs
1	2005	261	267	264	8,826,331	33,433	20,382,000	610	
2	2006	267	281	274	9,160,661	33,433	22,006,000	658	7.97%
3	2007	262	262	262	8,759,465	33,433	13,893,300	416	-36.87%
4	2008	262	254	258	8,625,732	33,433	15,506,000	464	11.61%
5	2009	254	254	254	8,492,000	33,433	21,431,000	641	38.21%
6	Average Growth Through 5-Year Period (Col. 8)								5.23%

Source: AR page S-5 & S-3

Regression Analysis per Rule 25-30.431(2)(C)

	X	Y		
Constant:	597	610	M, b	(13) 597
X Coefficient:	(13)	658	sen, seb	40 131
R^2:	0.0356	416	r2, sey	0 125.2074
		464	F, df	0 3
		641		

Projection based on regression
 Projected 5 year growth past TY (176)
 Average annual Growth (35)

Projection based on averages
 Projected 5 year growth past TY 186
 Average annual Growth 37

100127-WS

AFFIDAVIT OF CHARLES DEMENZES

STATE OF FLORIDA

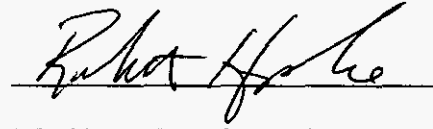
COUNTY OF Marion

BEFORE ME, personally appeared Charles deMenzes, who is the President of TRADEWINDS UTILITIES, Inc., who states that TRADEWINDS UTILITIES, Inc. will comply with the noticing requirements of Rule 25-22.0407, Florida Administrative Code.



NAME:

Sworn and subscribed before me this 24th day of Sep, 2012 by Charles deMenzes, President of TRADEWINDS UTILITIES, Inc., who is personally known to me or has produced identification.



NOTARY PUBLIC, STATE OF FLORIDA

Printed Name: ROBERT HIPKE

My Commission Expires: 4/7/14



ROBERT C. HIPKE
MY COMMISSION # DD 050412
EXPIRES: April 7, 2011
Bonded Thru Budget Notary Services

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