

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 110061-WS

AQUARINA UTILITIES, INC.

DIRECT TESTIMONY OF ROBERT F. DODRILL

APPLICATION FOR AUTHORITY TO TRANSFER THE ASSETS OF SERVICE MANAGEMENT
SYSTEMS, INC., CERTIFICATE NOS. 517-W and 450-S TO AQUARINA UTILITIES, INC.,
IN BREVARD COUNTY, FLORIDA

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Group I

DOCUMENT NUMBER 02869

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FPSC-COMMISSION CLERK

1 Q. Please state your name and address.

2 A. My name is Robert F. Dodrill, and my address is 2307 Amherst Avenue, Orlando,
3 Florida 32804.

4 Q. What is your business or profession?

5 A. I assist small water and wastewater utilities in addressing regulatory accounting
6 matters, including preparing the Annual Reports which are required by the Florida
7 Public Service Commission.

8 Q. What is your experience and background in regulatory matters?

9 A. Attached as Exhibit RFD-1 is a brief resume.

10 Q. Have you testified in proceedings before the Florida Public Service Commission?

11 A. Yes, while an auditor at the Florida Public Service Commission, I testified a number of
12 times.

13 Q. Have you prepared any financial statements for Aquarina Utilities, Inc.?

14 A. Yes, attached as Exhibit RFD-2 are Financial Statements for Aquarina Utilities, Inc.

15 Q. Do you have anything further to add at this time?

16 A. No.

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Robert F. Dodrill

Resume of experience and background

Graduated from University of Florida with BSBA 1971

Studied Advanced Accounting and Auditing Indiana University 1977

Worked in Public Accounting at Stevens and Lawson CPA Louisville, Ky.

Florida Public Service Commission - Auditor - 1979

Obtained a Florida CPA Certificate 1984

FPSC Specializations – Contracts and Related Party Transactions

Major Audits - General Waterworks, Pine Bluff Arkansas
Southern Bell – Atlanta – Birmingham
Chesapeake Gas - Dover Delaware
Gainesville Gas Company
Palm Coast Utilities
TECO Gas

Expert Witness - United Telephone Company Rate Case

Retirement from FPSC - 2001

Contract General Manager for West Side Telephone Company 2 Years

(W. Va. family owned Independent Company)

Sponsored financials before - West Virginia PSC
- Pennsylvania PSC

Self Employed Utility Consultant – Orlando FL

AQUARINA UTILITIES, INC.

2011 Operating Statements

As of December 31, 2011 and the year then Ended

(See associated compilation report)

	Water	Wastewater	Combined
UTILITY PLANT IN SERVICE	\$2,282,262	\$2,244,218	\$4,526,480
ACCUMULATED DEPRECIATION	-1,530,265	-1,755,150	-3,285,415
Contributions in aid of Construction (CIAC)	-766,532	-763,570	-1,530,102
Amortization of CIAC	332,092	343,126	675,218
Working Capital Allowance (1/8 O&M)	23,789	10,874	34,663
Investment (Rate) Base	\$341,346	\$79,498	\$420,844
	Water	Wastewater	Combined
YEARS REVENUE	\$247,342	\$137,838	\$385,180
EXPENSES			
Operation and Maintenance (O&M)	190,314	86,995	277,309
Depreciation Expense	88,418	28,392	116,810
CIAC Amortization Exp	-30,527	-10,227	-40,754
Taxes Other than Income	23,128	12,467	35,595
TOTAL OPERATING EXPENSE	271,333	117,627	388,960
NET OPERATING INCOME	-\$23,991	\$20,211	-\$3,780

Regulated Plant Accounting

2307 Amherst Ave. Orlando, Florida 32804-5401
Phone 407-843-9060 Cell 321-217-6407 FAX 407-843-0990

May 2, 2012

Mr. Reginald Burge
Aquarina Utilities, Inc.
1726 NE Darlich Ave.
Jensen Beach, Florida 34957

To the officers and directors of Aquarina Utilities, Inc.

I have compiled the following 2011 operating statements of Aquarina Utilities, Inc. into a form prescribed by The Florida Public Service Commission for utility annual reports. I have done this in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

These operating statements are based on information that are representations of the management of Aquarina Utilities, Inc and I have not audited or reviewed them. Therefore, I am not expressing an opinion or other form of assurance on them.

These operating statements are presented in accordance with the Florida Public Service Commission standards which differ from generally accepted accounting principles. Accordingly, these statements are not designed for those who are not aware of the differences.

I am not independent with respect to Aquarina Utilities, Inc.

Thank you very much,

/s/

Robert F. Dodrill, Sr.