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**Tradewinds Utilities, Inc.**

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

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11 MAR 31 AM 7:06

March 29, 2011

100127-WS

Ms. Ann Cole  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

RE: Docket No. 100127-WS  
Letter Dated March 10, 2011

Dear Ms. Cole,

Attached please our corrections to the staff MFR Discrepancies dated March 10, 2010.

Sincerely



Charles deMenzes

DOCUMENT NUMBER-DATE

02097 MAR 31 =

FPSC-COMMISSION CLERK

COMMISSIONERS:  
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STATE OF FLORIDA



MARSHALL WILLIS, DIRECTOR  
DIVISION OF ECONOMIC REGULATION  
(850) 413-6900

# Public Service Commission

March 10, 2011

Mr. Charles deMenzes  
Tradewinds Utilities, Inc.  
P.O. Box 5220  
1410 NE 8<sup>th</sup> Avenue  
Ocala, FL 34478

**Re: Docket No. 100127-WS - Application for an increase in water rates in Marion County, Florida by Tradewinds Utilities, Inc.**

Dear Mr. deMenzes:

We have reviewed the revised minimum filing requirements (MFR) information submitted on February 25, 2011, on behalf of Tradewinds Utilities, Inc. (TUI or Utility). After reviewing this information, we find that pages of MFR Schedule E-14, with the exception of p. 109 (see no. 4 below) are no longer deficient. However, as stated in the deficiency letter to you dated January 28, 2011, a proper review of Schedule E-2 was not possible until the Utility filed a MFR Schedule E-14 that was not deficient. Based on our review of MFR Schedule E-2 as it relates to the corrected pages of MFR Schedule E-14, we find that Schedule E-2 is still deficient. Explanations of the specific deficiencies are identified below.

1. Schedule E-2 (water - revision 1), p. 81, indicates residential gallons sold during the January 2009 – May 2009 period (period 1) equals 11,239,000 (11,239 kgals), while residential gallons sold during the June 2009 – December 2009 period (period 2) equals 14,540 kgals. However, on p. 102a of Schedule E-14 (water – revision 4) the actual residential kgals sold during period 1 is 12,393 kgals, while p. 103a of Schedule E-14 (water – revision 4) indicates that actual residential kgals sold during period 2 is 16,102 kgals. Please revise Schedule E-2 (water) p. 81 such that it reflects the actual kgals sold during periods 1 and 2 as reported on Schedule E-14 (water - revision 4) pp. 102a and 103a.
2. Schedule E-2 (water - revision 1), p. 81, indicates the sum of the general service gallons sold during period 1 equals 2,889 kgals, while p. 108c of Schedule E-14 (water – revision 4) indicates that the actual general service kgals sold during period 1 is 3,033 kgals. Similarly, Schedule E-2 (water - revision 1), p. 81, indicates the sum of the general service gallons sold during period 2 equals 3,815 kgals, while p. 108c of Schedule E-14 (water – revision 4) indicates that the actual general service kgals sold during period 2 is 4,001 kgals. Please revise Schedule E-2 (water – revision 1) p. 81 such that it reflects the actual kgals sold during periods 1 and 2 as reported on Schedule E-14 p. 108c.

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DOCUMENT NUMBER - DATE

02097 MAR 31 =

FPSC-COMMISSION CLERK

3. Schedule E-2 (water - revision 1), p. 81, indicates that the rate for a general service customer on a 5/8" x 3/4" meter during period 1 was \$9.02; however, the correct rate should be \$9.03. Please revise Schedule E-2 (water – revision 1) p. 81 to reflect this correction.
4. A review of Schedule E-14 (wastewater – revision 4) p. 109 indicates that the consolidated factor calculation shown in column (7) equals the cumulative kgals billed figures in column (5). This is incorrect. Please revise this page, following the instructions for the correct calculation of consolidated factor figures for this schedule. In addition, please ensure that the resulting corrected consolidated factor at the 10 kgal consumption level is appropriately reflected on Schedule E-2 (wastewater – revision 1), p. 83, for period 1.

Please be sure to make all associated mathematical recalculations to the schedules discussed above. In addition, if any correction or recalculation requires a corresponding change to any MFR schedules (including, but not limited to, any MFR F schedule that indicates actual gallons sold during the year), those corrected schedules must also be submitted. Your petition will not be deemed filed until the deficiencies identified in this letter have been corrected. These corrections should be submitted no later than April 11, 2011. If you have questions, please do not hesitate to contact Jennie Lingo at (850) 413-6964.

Sincerely,



Marshall Willis  
Director

MW/FJL

Cc: Division of Economic Regulation (Bulecza-Banks, Maurey, Fletcher, Daniel, Stallcup, Lingo, Rieger)  
Office of General Counsel (Crawford, Jaeger)  
Office of Commission Clerk (docket file)

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

Schedule: E-2 [Revision 2]  
 Page 1 of 1  
 Preparer: W. Wade Horgan, CRRA

**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 Jan - May 2009	(3) Test Year Rates Effective Jan - May 2009	(4) Test Year Revenues Jan - May 2009	(5) Bills / Gallons June - Dec 2009	(6) Test Year Rates Effective June - Dec 2009	(7) Test Year Revenue June - Dec 2009	(8) Total Test Year Bills/Gallons	(9) Total Test Year Revenues	(10) Proposed Rates	(11) Revenue at Proposed Rates
1	RESIDENTIAL										
2	Base Facility Charge	2,237	\$ 9.03	20,200.11	3,118	\$ 9.21	\$ 28,716.78	5,355	\$ 48,917	\$ 15.36	\$ 82,253
3											
4	Gallonge Charge Per 1,000 Gallons	12,393,000	1.49	18,465.57	16,102,000	1.52	24,475.04	28,495,000	\$ 42,941	2.54	72,377
5											
6	GENERAL SERVICE										
7	Base Facility Charge										
8	5/8 x 3/4	69	9.02	622.38	95	9.21	874.95	164	\$ 1,497	15.36	2,519
9	1"	146	22.53	3,289.38	210	22.97	4,823.70	356	\$ 8,113	38.35	13,653
10	1-1/2"	-	45.10	-	-	45.97	-	-	\$ -	76.75	-
11	2"	45	72.10	3,244.50	63	73.50	4,630.50	108	\$ 7,875	122.70	13,252
12	3"	-	144.24	-	-	147.04	-	-	\$ -	245.48	-
13	4"	-	225.45	-	-	229.82	-	-	\$ -	383.68	-
14											
15											
16											
17											
18	Gallonge Charge Per 1,000 Gallons (No limit)	3,033,000	1.49	4,519.17	4,001,000	1.52	6,081.52	7,034,000	\$ 10,601	2.54	17,866
19											
20											
21	Total Calculated Measured Revenue							119,944			\$ 201,920
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							\$ 123,039			\$ 206,276
30											
31	Total Booked Revenue							\$ 123,534			
32											
33	Difference								495		
34											
35	Correction factor								100.4026%		
36											
37	Total Revenue Requirement (Col. 11, Line 29 x Col. 9, line 35)										\$ 207,106

Revenue Schedule at Present and Proposed Rates - Water

Florida Public Service Commission

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

Schedule: E-2 [Revision 2]  
 Page 1 of 1  
 Preparer: W. Wade Horgan, CRRA

**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 Jan - May 2009	(3) Test Year Rates Effective Jan - May 2009	(4) Test Year Revenues Jan - May 2009	(5) Bills / Gallons June - Dec 2009	(6) Test Year Rates Effective June - Dec 2009	(7) Test Year Revenue June - Dec 2009	(8) Total Test Year Bills/Gallons	(9) Total Test Year Revenues	(10) Proposed Rates	(11) Revenue at Proposed Rates
1	RESIDENTIAL										
2	Base Facility Charge	2,237	\$ 9.03	20,200.11	3,118	\$ 9.21	\$ 28,716.78	5,355	\$ 48,917	\$ 15.16	\$ 81,182
3											
4	Gallage Charge Per 1,000 Gallons	12,393,000	1.49	18,465.57	16,102,000	1.52	24,475.04	28,495,000	\$ 42,941	2.50	71,238
5											
6	GENERAL SERVICE										
7	Base Facility Charge										
8	5/8 x 3/4	69	9.02	622.38	96	9.21	874.95	164	\$ 1,497	16.16	2,486
9	1"	146	22.53	3,289.38	210	22.97	4,823.70	356	\$ 8,113	37.83	13,467
10	1-1/2"	-	45.10	-	-	45.97	-	-	\$ -	75.72	-
11	2"	45	72.10	3,244.50	63	73.50	4,630.50	108	\$ 7,875	121.07	13,076
12	3"	-	144.24	-	-	147.04	-	-	\$ -	242.20	-
13	4"	-	225.45	-	-	229.82	-	-	\$ -	378.56	-
14											
15											
16											
17											
18	Gallage Charge Per 1,000 Gallons (No limit)	3,033,000	1.49	4,519.17	4,001,000	1.52	6,081.52	7,034,000	\$ 10,601	2.50	17,585
19											
20											
21	Total Calculated Measured Revenue								119,944		\$ 189,034
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								\$ 123,039		\$ 203,390
30											
31	Total Booked Revenue								\$ 123,534		
32											
33	Difference								495		
34											
35	Correction factor								100.4026%		
36											
37	Total Revenue Requirement (Col.11, Line 29 x Col. 9, line 35)										\$ 204,209

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 [Revision 5]  
 Page 1 of 8  
 Preparer: W. Wade Horigan, CRRA

Customer Class: Residential  
 Billing Period: Jan - May 2009

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)	(9)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor ((1) x (6)) + (5)	Percentage of Total	% Consolidated Factor	
1						1,267				
2	0	118	118	0	0	1,149	0	0.00%	0.00%	
3	1,000	160	278	160,000	160,000	989	1,149,000	3.08%	22.13%	
4	2,000	197	475	394,000	554,000	792	2,138,000	10.67%	41.19%	
5	3,000	166	641	498,000	1,052,000	626	2,930,000	20.27%	56.44%	
6	4,000	213	854	852,000	1,904,000	413	3,556,000	36.68%	68.50%	
7	5,000	136	990	680,000	2,584,000	277	3,969,000	49.78%	76.46%	
8	6,000	66	1,056	396,000	2,980,000	211	4,246,000	57.41%	81.80%	
9	7,000	65	1,121	455,000	3,435,000	146	4,457,000	66.17%	85.86%	
10	8,000	39	1,160	312,000	3,747,000	107	4,603,000	72.18%	88.67%	
11	9,000	21	1,181	189,000	3,936,000	88	4,710,000	75.82%	90.73%	
12	10,000	21	1,202	210,000	4,146,000	65	4,796,000	79.87%	92.39%	
13	11,000	8	1,210	88,000	4,234,000	57	4,861,000	81.56%	93.64%	
14	12,000	5	1,215	60,000	4,294,000	52	4,918,000	82.72%	94.74%	
15	13,000	8	1,223	104,000	4,398,000	44	4,970,000	84.72%	95.74%	
16	14,000	14	1,237	196,000	4,594,000	30	5,014,000	86.50%	96.59%	
17	15,000	8	1,245	120,000	4,714,000	22	5,044,000	90.81%	97.17%	
18	16,000	5	1,250	80,000	4,794,000	17	5,066,000	92.35%	97.59%	
19	17,000	2	1,252	34,000	4,828,000	15	5,083,000	93.01%	97.92%	
20	18,000	3	1,255	54,000	4,882,000	12	5,098,000	94.05%	98.21%	
21	19,000	2	1,257	38,000	4,920,000	10	5,110,000	94.78%	98.44%	
22	20,000	1	1,258	20,000	4,940,000	9	5,120,000	95.16%	98.63%	
23	21,000	0	1,258	0	4,940,000	9	5,120,000	95.16%	98.81%	
24	22,000	1	1,259	22,000	4,962,000	8	5,136,000	95.59%	98.98%	
25	23,000	0	1,259	0	4,962,000	8	5,146,000	95.59%	99.13%	
26	24,000	1	1,260	24,000	4,986,000	7	5,154,000	96.05%	99.29%	
27	25,000	1	1,261	25,000	5,011,000	6	5,161,000	96.53%	99.42%	
28	26,000	1	1,262	26,000	5,037,000	5	5,167,000	97.03%	99.54%	
29	27,000	0	1,262	0	5,037,000	5	5,172,000	97.03%	99.63%	
30	28,000	1	1,263	28,000	5,065,000	4	5,177,000	97.57%	99.73%	
31	29,000	1	1,264	29,000	5,094,000	3	5,181,000	98.13%	99.81%	
32	30,000	0	1,264	0	5,094,000	3	5,184,000	98.13%	99.87%	
33	31,000	1	1,265	31,000	5,125,000	2	5,187,000	98.73%	99.92%	
34	32,000	0	1,265	0	5,125,000	2	5,189,000	98.73%	99.96%	
35	33,000	2	1,267	66,000	5,191,000	0	5,191,000	100.00%	100.00%	
36	34,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
37	35,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
38	36,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
39	37,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
40	38,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
41	39,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
42	40,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
43	41,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
44	42,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
45	43,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
46	44,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
47	45,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
48	46,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
49	47,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
50	48,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
51	49,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
52	50,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
53	51,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
54	52,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
55	53,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
56	54,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
57	55,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
58	56,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	
59	57,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%	

Billing Analysis Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-14 [Revision 5]

Docket No.: 100127

Page 1a of 8

Historical Test Year Ended: December 31, 2009

Preparer: W. Wade Horigan, CRRA

Water [ ] Sewer[X]

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

Customer Class: Residential

Billing Period: Jan - May 2009

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)	(9)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total	% Consolidated Factor
60	58,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%
61	59,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%
62	60,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%
68	66,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%
69	67,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%
70	68,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%
71	69,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%
72	70,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%
73	87,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%
74	95,000	0	1,267	0	5,191,000	0	5,191,000	100.00%	100.00%

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 [Revision 5]  
 Page 2 of 8  
 Preparer: W. Wade Horgan, CRRRA

Customer Class: Residential  
 Billing Period: June - Dec 2009

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)	(9)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total	% Consolidated Factor
1						1,771			
2	0	181	181	0	0	1,590	0	0.00%	0.00%
3	1,000	217	398	217,000	217,000	1,373	1,590,000	2.98%	21.83%
4	2,000	297	695	594,000	811,000	1,076	2,983,000	11.14%	40.89%
5	3,000	271	966	813,000	1,824,000	805	4,039,000	22.30%	55.47%
6	4,000	281	1,227	1,044,000	2,688,000	544	4,844,000	38.64%	66.52%
7	5,000	172	1,399	860,000	3,528,000	372	5,388,000	48.45%	73.99%
8	6,000	106	1,505	636,000	4,164,000	266	5,780,000	57.18%	79.10%
9	7,000	57	1,562	399,000	4,563,000	209	6,026,000	62.66%	82.75%
10	8,000	50	1,612	400,000	4,963,000	159	6,235,000	68.15%	85.82%
11	9,000	30	1,642	270,000	5,233,000	129	6,394,000	71.86%	87.81%
12	10,000	30	1,672	300,000	5,533,000	99	6,523,000	75.98%	89.58%
13	11,000	23	1,695	253,000	5,786,000	78	6,622,000	79.46%	90.94%
14	12,000	13	1,708	156,000	5,942,000	63	6,698,000	81.60%	91.98%
15	13,000	6	1,714	78,000	6,020,000	57	6,761,000	82.67%	92.85%
16	14,000	12	1,726	168,000	6,188,000	45	6,818,000	84.98%	93.63%
17	15,000	8	1,734	120,000	6,308,000	37	6,863,000	86.62%	94.25%
18	16,000	5	1,739	80,000	6,388,000	32	6,900,000	87.72%	94.75%
19	17,000	3	1,742	51,000	6,439,000	29	6,932,000	88.42%	95.19%
20	18,000	8	1,750	144,000	6,583,000	21	6,961,000	90.40%	95.59%
21	19,000	4	1,754	76,000	6,659,000	17	6,982,000	91.44%	95.88%
22	20,000	2	1,756	40,000	6,699,000	15	6,999,000	91.99%	96.11%
23	21,000	2	1,758	42,000	6,741,000	13	7,014,000	92.57%	96.32%
24	22,000	1	1,759	22,000	6,763,000	12	7,027,000	92.87%	96.50%
25	23,000	3	1,762	69,000	6,832,000	9	7,039,000	93.82%	96.66%
26	24,000	0	1,762	0	6,832,000	9	7,048,000	93.82%	96.79%
27	25,000	0	1,762	0	6,832,000	9	7,057,000	93.82%	96.91%
28	26,000	2	1,764	52,000	6,884,000	7	7,066,000	94.53%	97.03%
29	27,000	0	1,764	0	6,884,000	7	7,073,000	94.53%	97.13%
30	28,000	0	1,764	0	6,884,000	7	7,080,000	94.53%	97.23%
31	29,000	1	1,765	29,000	6,913,000	6	7,087,000	94.93%	97.32%
32	30,000	0	1,765	0	6,913,000	6	7,093,000	94.93%	97.40%
33	31,000	0	1,765	0	6,913,000	6	7,099,000	94.93%	97.49%
34	32,000	0	1,765	0	6,913,000	6	7,105,000	94.93%	97.57%
35	33,000	0	1,765	0	6,913,000	6	7,111,000	94.93%	97.65%
36	34,000	0	1,765	0	6,913,000	6	7,117,000	94.93%	97.73%
37	35,000	0	1,765	0	6,913,000	6	7,123,000	94.93%	97.82%
38	36,000	0	1,765	0	6,913,000	6	7,129,000	94.93%	97.90%
39	37,000	0	1,765	0	6,913,000	6	7,135,000	94.93%	97.98%
40	38,000	1	1,766	38,000	6,951,000	5	7,141,000	95.45%	98.06%
41	39,000	0	1,766	0	6,951,000	5	7,146,000	95.45%	98.13%
42	40,000	0	1,766	0	6,951,000	5	7,151,000	95.45%	98.20%
43	41,000	1	1,767	41,000	6,992,000	4	7,156,000	96.02%	98.27%
44	42,000	0	1,767	0	6,992,000	4	7,160,000	96.02%	98.32%
45	43,000	1	1,768	43,000	7,035,000	3	7,164,000	96.61%	98.38%
46	44,000	0	1,768	0	7,035,000	3	7,167,000	96.61%	98.42%
47	45,000	0	1,768	0	7,035,000	3	7,170,000	96.61%	98.46%
48	46,000	0	1,768	0	7,035,000	3	7,173,000	96.61%	98.50%
49	47,000	0	1,768	0	7,035,000	3	7,176,000	96.61%	98.54%
50	48,000	0	1,768	0	7,035,000	3	7,179,000	96.61%	98.59%
51	49,000	0	1,768	0	7,035,000	3	7,182,000	96.61%	98.63%
52	50,000	0	1,768	0	7,035,000	3	7,185,000	96.61%	98.67%
53	51,000	0	1,768	0	7,035,000	3	7,188,000	96.61%	98.71%
54	52,000	0	1,768	0	7,035,000	3	7,191,000	96.61%	98.75%
55	53,000	0	1,768	0	7,035,000	3	7,194,000	96.61%	98.79%
56	54,000	0	1,768	0	7,035,000	3	7,197,000	96.61%	98.83%
57	55,000	0	1,768	0	7,035,000	3	7,200,000	96.61%	98.87%
58	56,000	0	1,768	0	7,035,000	3	7,203,000	96.61%	98.92%
59	57,000	0	1,768	0	7,035,000	3	7,206,000	96.61%	98.96%

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 [Revision 5]  
 Page 2a of 8

Preparer: W. Wade Horgan, CRRA

Customer Class: Residential  
 Billing Period: June - Dec 2009

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) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total	(9) % Consolidated Factor
60	58,000	0	1,768	0	7,035,000	3	7,209,000	96.61%	99.00%
61	59,000	0	1,768	0	7,035,000	3	7,212,000	96.61%	99.04%
62	60,000	0	1,768	0	7,035,000	3	7,215,000	96.61%	99.08%
63	61,000	0	1,768	0	7,035,000	3	7,218,000	96.61%	99.12%
64	62,000	0	1,768	0	7,035,000	3	7,221,000	96.61%	99.16%
65	63,000	0	1,768	0	7,035,000	3	7,224,000	96.61%	99.20%
66	64,000	0	1,768	0	7,035,000	3	7,227,000	96.61%	99.24%
67	65,000	1	1,769	65,000	7,100,000	2	7,230,000	97.50%	99.29%
68	66,000	0	1,769	0	7,100,000	2	7,232,000	97.50%	99.31%
69	67,000	0	1,769	0	7,100,000	2	7,234,000	97.50%	99.34%
70	68,000	0	1,769	0	7,100,000	2	7,236,000	97.50%	99.37%
71	69,000	0	1,769	0	7,100,000	2	7,238,000	97.50%	99.40%
72	70,000	0	1,769	0	7,100,000	2	7,240,000	97.50%	99.42%
73	87,000	1	1,770	87,000	7,187,000	1	7,274,000	98.70%	99.89%
74	95,000	1	1,771	95,000	7,282,000	0	7,282,000	100.00%	100.00%

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 [Revision 5]  
 Page 3 of 8  
 Preparer: W. Wade Horgan, CRRA

Customer Class: General Service - GS  
 Billing Period: Jan - May 2009

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)	(9)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total	% Consolidated Factor
1						64			
2	0	35	35	0	0	29	0	0.00%	0.00%
3	1,000	5	40	5,000	5,000	24	29,000	2.21%	12.83%
4	2,000	2	42	4,000	9,000	22	53,000	3.98%	23.45%
5	3,000	0	42	0	9,000	22	75,000	3.98%	33.19%
6	4,000	0	42	0	9,000	22	97,000	3.98%	42.92%
7	5,000	1	43	5,000	14,000	21	119,000	6.19%	52.85%
8	6,000	2	45	12,000	26,000	19	140,000	11.50%	61.95%
9	7,000	5	50	35,000	61,000	14	159,000	26.99%	70.35%
10	8,000	2	52	16,000	77,000	12	173,000	34.07%	76.55%
11	9,000	3	55	27,000	104,000	9	185,000	46.02%	81.86%
12	10,000	2	57	20,000	124,000	7	194,000	54.87%	85.84%
13	11,000	1	58	11,000	135,000	6	201,000	59.73%	88.94%
14	12,000	2	60	24,000	159,000	4	207,000	70.35%	91.59%
15	13,000	1	61	13,000	172,000	3	211,000	76.11%	93.36%
16	14,000	0	61	0	172,000	3	214,000	76.11%	94.69%
17	15,000	1	62	15,000	187,000	2	217,000	82.74%	96.02%
18	16,000	0	62	0	187,000	2	219,000	82.74%	96.90%
19	17,000	0	62	0	187,000	2	221,000	82.74%	97.79%
20	18,000	1	63	18,000	205,000	1	223,000	90.71%	98.67%
21	19,000	0	63	0	205,000	1	224,000	90.71%	99.12%
22	20,000	0	63	0	205,000	1	225,000	90.71%	99.56%
23	21,000	1	64	21,000	226,000	0	226,000	100.00%	100.00%
24	22,000	0	64	0	226,000	0	226,000	100.00%	100.00%
25	23,000	0	64	0	226,000	0	226,000	100.00%	100.00%
26	24,000	0	64	0	226,000	0	226,000	100.00%	100.00%
27	25,000	0	64	0	226,000	0	226,000	100.00%	100.00%
28	26,000	0	64	0	226,000	0	226,000	100.00%	100.00%
29	27,000	0	64	0	226,000	0	226,000	100.00%	100.00%
30	28,000	0	64	0	226,000	0	226,000	100.00%	100.00%
31	29,000	0	64	0	226,000	0	226,000	100.00%	100.00%
32	30,000	0	64	0	226,000	0	226,000	100.00%	100.00%
33	31,000	0	64	0	226,000	0	226,000	100.00%	100.00%
34	32,000	0	64	0	226,000	0	226,000	100.00%	100.00%
35	33,000	0	64	0	226,000	0	226,000	100.00%	100.00%
36	34,000	0	64	0	226,000	0	226,000	100.00%	100.00%
37	35,000	0	64	0	226,000	0	226,000	100.00%	100.00%
38	36,000	0	64	0	226,000	0	226,000	100.00%	100.00%
39	37,000	0	64	0	226,000	0	226,000	100.00%	100.00%
40	38,000	0	64	0	226,000	0	226,000	100.00%	100.00%
41	39,000	0	64	0	226,000	0	226,000	100.00%	100.00%
42	40,000	0	64	0	226,000	0	226,000	100.00%	100.00%
43	41,000	0	64	0	226,000	0	226,000	100.00%	100.00%
44	42,000	0	64	0	226,000	0	226,000	100.00%	100.00%
45	43,000	0	64	0	226,000	0	226,000	100.00%	100.00%
46	44,000	0	64	0	226,000	0	226,000	100.00%	100.00%
47	45,000	0	64	0	226,000	0	226,000	100.00%	100.00%
48	46,000	0	64	0	226,000	0	226,000	100.00%	100.00%
49	47,000	0	64	0	226,000	0	226,000	100.00%	100.00%
50	48,000	0	64	0	226,000	0	226,000	100.00%	100.00%
51	49,000	0	64	0	226,000	0	226,000	100.00%	100.00%
52	50,000	0	64	0	226,000	0	226,000	100.00%	100.00%
53	51,000	0	64	0	226,000	0	226,000	100.00%	100.00%
54	52,000	0	64	0	226,000	0	226,000	100.00%	100.00%
55	53,000	0	64	0	226,000	0	226,000	100.00%	100.00%
56	54,000	0	64	0	226,000	0	226,000	100.00%	100.00%
57	55,000	0	64	0	226,000	0	226,000	100.00%	100.00%
58	56,000	0	64	0	226,000	0	226,000	100.00%	100.00%
59	57,000	0	64	0	226,000	0	226,000	100.00%	100.00%
60	58,000	0	64	0	226,000	0	226,000	100.00%	100.00%
61	59,000	0	64	0	226,000	0	226,000	100.00%	100.00%
62	60,000	0	64	0	226,000	0	226,000	100.00%	100.00%
		226,000							

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 [Revision 5]  
 Page 4 of 8  
 Preparer: W. Wade Horgan, CRRA

Customer Class: General Service - GS  
 Billing Period: June - Dec 2009

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) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total	(9) % Consolidated Factor
1						88			
2	0	55	55	0	0	33	0	0.00%	0.00%
3	1,000	5	60	5,000	5,000	28	33,000	1.48%	9.76%
4	2,000	0	60	0	5,000	28	61,000	1.48%	18.05%
5	3,000	0	60	0	5,000	28	89,000	1.48%	26.33%
6	4,000	0	60	0	5,000	28	117,000	1.48%	34.62%
7	5,000	0	60	0	5,000	28	145,000	1.48%	42.90%
8	6,000	3	63	18,000	23,000	25	173,000	6.80%	51.18%
9	7,000	5	68	35,000	58,000	20	198,000	17.16%	58.58%
10	8,000	4	72	32,000	90,000	16	218,000	26.63%	64.50%
11	9,000	7	79	63,000	153,000	9	234,000	45.27%	69.23%
12	10,000	1	80	10,000	163,000	8	243,000	48.22%	71.89%
13	11,000	0	80	0	163,000	8	251,000	48.22%	74.26%
14	12,000	1	81	12,000	175,000	7	259,000	51.78%	76.63%
15	13,000	0	81	0	175,000	7	266,000	51.78%	78.70%
16	14,000	2	83	28,000	203,000	5	273,000	60.06%	80.77%
17	15,000	1	84	15,000	218,000	4	278,000	64.50%	82.25%
18	16,000	0	84	0	218,000	4	282,000	64.50%	83.43%
19	17,000	1	85	17,000	235,000	3	286,000	69.53%	84.62%
20	18,000	1	86	18,000	253,000	2	289,000	74.85%	85.50%
21	19,000	0	86	0	253,000	2	291,000	74.85%	86.09%
22	20,000	0	86	0	253,000	2	293,000	74.85%	86.69%
23	21,000	0	86	0	253,000	2	295,000	74.85%	87.28%
24	22,000	0	86	0	253,000	2	297,000	74.85%	87.87%
25	23,000	0	86	0	253,000	2	299,000	74.85%	88.46%
26	24,000	0	86	0	253,000	2	301,000	74.85%	89.05%
27	25,000	0	86	0	253,000	2	303,000	74.85%	89.64%
28	26,000	0	86	0	253,000	2	305,000	74.85%	90.24%
29	27,000	0	86	0	253,000	2	307,000	74.85%	90.83%
30	28,000	0	86	0	253,000	2	309,000	74.85%	91.42%
31	29,000	0	86	0	253,000	2	311,000	74.85%	92.01%
32	30,000	0	86	0	253,000	2	313,000	74.85%	92.60%
33	31,000	0	86	0	253,000	2	315,000	74.85%	93.20%
34	32,000	0	86	0	253,000	2	317,000	74.85%	93.79%
35	33,000	0	86	0	253,000	2	319,000	74.85%	94.38%
36	34,000	0	86	0	253,000	2	321,000	74.85%	94.97%
37	35,000	0	86	0	253,000	2	323,000	74.85%	95.56%
38	36,000	0	86	0	253,000	2	325,000	74.85%	96.15%
39	37,000	0	86	0	253,000	2	327,000	74.85%	96.75%
40	38,000	0	86	0	253,000	2	329,000	74.85%	97.34%
41	39,000	1	87	39,000	292,000	1	331,000	86.39%	97.93%
42	40,000	0	87	0	292,000	1	332,000	86.39%	98.22%
43	41,000	0	87	0	292,000	1	333,000	86.39%	98.52%
44	42,000	0	87	0	292,000	1	334,000	86.39%	98.82%
45	43,000	0	87	0	292,000	1	335,000	86.39%	99.11%
46	44,000	0	87	0	292,000	1	336,000	86.39%	99.41%
47	45,000	0	87	0	292,000	1	337,000	86.39%	99.70%
48	46,000	1	88	46,000	338,000	0	338,000	100.00%	100.00%
49	47,000	0	88	0	338,000	0	338,000	100.00%	100.00%
50	48,000	0	88	0	338,000	0	338,000	100.00%	100.00%
51	49,000	0	88	0	338,000	0	338,000	100.00%	100.00%
52	50,000	0	88	0	338,000	0	338,000	100.00%	100.00%
53	51,000	0	88	0	338,000	0	338,000	100.00%	100.00%
54	52,000	0	88	0	338,000	0	338,000	100.00%	100.00%
55	53,000	0	88	0	338,000	0	338,000	100.00%	100.00%
56	54,000	0	88	0	338,000	0	338,000	100.00%	100.00%
57	55,000	0	88	0	338,000	0	338,000	100.00%	100.00%
58	56,000	0	88	0	338,000	0	338,000	100.00%	100.00%
59	57,000	0	88	0	338,000	0	338,000	100.00%	100.00%
60	58,000	0	88	0	338,000	0	338,000	100.00%	100.00%
61	59,000	0	88	0	338,000	0	338,000	100.00%	100.00%
62	60,000	0	88	0	338,000	0	338,000	100.00%	100.00%
		338,000							

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 [Revision 5]  
 Page 5 of 8  
 Preparer: W. Wade Horigan, CRRRA

Customer Class: General Service - GS  
 Billing Period: Jan - May 2009

Meter Size: 1"

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)	(9)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total	% Consolidated Factor
1						75			
2	0	5	5	0	0	70	0	0.00%	0.00%
3	1,000	8	13	8,000	8,000	62	70,000	0.89%	7.80%
4	2,000	5	18	10,000	18,000	57	132,000	2.01%	14.72%
5	3,000	2	20	8,000	24,000	55	189,000	2.88%	21.07%
6	4,000	6	26	24,000	48,000	49	244,000	5.35%	27.20%
7	5,000	4	30	20,000	68,000	45	293,000	7.58%	32.66%
8	6,000	3	33	18,000	86,000	42	338,000	9.59%	37.68%
9	7,000	4	37	28,000	114,000	38	380,000	12.71%	42.36%
10	8,000	4	41	32,000	146,000	34	418,000	16.28%	46.60%
11	9,000	1	42	9,000	155,000	33	452,000	17.28%	50.39%
12	10,000	1	43	10,000	165,000	32	485,000	18.39%	54.07%
13	11,000	3	46	33,000	198,000	29	517,000	22.07%	57.64%
14	12,000	2	48	24,000	222,000	27	546,000	24.75%	60.87%
15	13,000	1	49	13,000	235,000	26	573,000	26.20%	63.88%
16	14,000	0	49	0	235,000	26	599,000	26.20%	66.78%
17	15,000	3	52	45,000	280,000	23	625,000	31.22%	69.68%
18	16,000	4	56	64,000	344,000	19	648,000	38.35%	72.24%
19	17,000	4	60	68,000	412,000	15	667,000	45.93%	74.36%
20	18,000	1	61	18,000	430,000	14	682,000	47.94%	76.03%
21	19,000	2	63	38,000	468,000	12	696,000	52.17%	77.59%
22	20,000	0	63	0	468,000	12	708,000	52.17%	78.93%
23	21,000	1	64	21,000	489,000	11	720,000	54.52%	80.27%
24	22,000	0	64	0	489,000	11	731,000	54.52%	81.49%
25	23,000	0	64	0	489,000	11	742,000	54.52%	82.72%
26	24,000	1	65	24,000	513,000	10	753,000	57.19%	83.95%
27	25,000	0	65	0	513,000	10	763,000	57.19%	85.06%
28	26,000	0	65	0	513,000	10	773,000	57.19%	86.18%
29	27,000	0	65	0	513,000	10	783,000	57.19%	87.29%
30	28,000	1	66	28,000	541,000	9	793,000	60.31%	88.41%
31	29,000	0	66	0	541,000	9	802,000	60.31%	89.41%
32	30,000	0	66	0	541,000	9	811,000	60.31%	90.41%
33	31,000	0	66	0	541,000	9	820,000	60.31%	91.42%
34	32,000	0	66	0	541,000	9	829,000	60.31%	92.42%
35	33,000	0	66	0	541,000	9	838,000	60.31%	93.42%
36	34,000	0	66	0	541,000	9	847,000	60.31%	94.43%
37	35,000	3	69	105,000	646,000	6	856,000	72.02%	95.43%
38	36,000	1	70	36,000	682,000	5	862,000	76.03%	96.10%
39	37,000	1	71	37,000	719,000	4	867,000	80.16%	96.66%
40	38,000	1	72	38,000	757,000	3	871,000	84.39%	97.10%
41	39,000	1	73	39,000	796,000	2	874,000	88.74%	97.44%
42	40,000	0	73	0	796,000	2	876,000	88.74%	97.66%
43	41,000	0	73	0	796,000	2	878,000	88.74%	97.88%
44	42,000	0	73	0	796,000	2	880,000	88.74%	98.10%
45	43,000	0	73	0	796,000	2	882,000	88.74%	98.33%
46	44,000	0	73	0	796,000	2	884,000	88.74%	98.55%
47	45,000	1	74	45,000	841,000	1	886,000	93.76%	98.77%
48	46,000	0	74	0	841,000	1	887,000	93.76%	98.89%
49	47,000	0	74	0	841,000	1	888,000	93.76%	99.00%
50	48,000	0	74	0	841,000	1	889,000	93.76%	99.11%
51	49,000	0	74	0	841,000	1	890,000	93.76%	99.22%
56	54,000	0	74	0	841,000	1	895,000	93.76%	99.78%
57	55,000	0	74	0	841,000	1	896,000	93.76%	99.89%
58	56,000	1	75	56,000	897,000	0	897,000	100.00%	100.00%
59	57,000	0	75	0	897,000	0	897,000	100.00%	100.00%
60	58,000	0	75	0	897,000	0	897,000	100.00%	100.00%
61	59,000	0	75	0	897,000	0	897,000	100.00%	100.00%
62	60,000	0	75	0	897,000	0	897,000	100.00%	100.00%
63	61,000	0	75	0	897,000	0	897,000	100.00%	100.00%
64	73,000	0	75	0	897,000	0	897,000	100.00%	100.00%
			75	897,000					

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 [Revision 5]  
 Page 8 of 8  
 Preparer: W. Wade Horgan, CRRA

Customer Class: General Service - GS  
 Billing Period: June - Dec 2009

Meter Size: 1"

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) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total	(9) % Consolidated Factor
1						112			
2	0	10	10	0	0	102	0	0.00%	0.00%
3	1,000	15	25	15,000	15,000	87	102,000	1.12%	7.64%
4	2,000	5	30	10,000	25,000	82	189,000	1.87%	14.16%
5	3,000	8	38	24,000	49,000	74	271,000	3.67%	20.30%
6	4,000	8	46	32,000	81,000	66	345,000	6.07%	25.84%
7	5,000	4	50	20,000	101,000	62	411,000	7.57%	30.79%
8	6,000	1	51	6,000	107,000	61	473,000	8.01%	35.43%
9	7,000	4	55	28,000	135,000	57	534,000	10.11%	40.00%
10	8,000	4	59	32,000	167,000	53	591,000	12.51%	44.27%
11	9,000	6	65	54,000	221,000	47	644,000	16.55%	48.24%
12	10,000	6	71	60,000	281,000	41	691,000	21.05%	51.76%
13	11,000	3	74	33,000	314,000	38	732,000	23.52%	54.83%
14	12,000	2	76	24,000	338,000	36	770,000	25.32%	57.68%
15	13,000	3	79	39,000	377,000	33	806,000	28.24%	60.37%
16	14,000	1	80	14,000	391,000	32	839,000	29.29%	62.85%
17	15,000	5	85	75,000	466,000	27	871,000	34.91%	65.24%
18	16,000	2	87	32,000	498,000	25	898,000	37.30%	67.27%
19	17,000	0	87	0	498,000	25	923,000	37.30%	69.14%
20	18,000	2	89	36,000	534,000	23	948,000	40.00%	71.01%
21	19,000	1	90	19,000	553,000	22	971,000	41.42%	72.73%
22	20,000	0	90	0	553,000	22	993,000	41.42%	74.38%
23	21,000	2	92	42,000	595,000	20	1,015,000	44.57%	76.03%
24	22,000	2	94	44,000	639,000	18	1,035,000	47.87%	77.53%
25	23,000	0	94	0	639,000	18	1,053,000	47.87%	78.88%
26	24,000	0	94	0	639,000	18	1,071,000	47.87%	80.22%
27	25,000	0	94	0	639,000	18	1,089,000	47.87%	81.57%
28	26,000	0	94	0	639,000	18	1,107,000	47.87%	82.92%
29	27,000	1	95	27,000	666,000	17	1,125,000	49.89%	84.27%
30	28,000	1	96	28,000	694,000	16	1,142,000	51.99%	85.54%
31	29,000	0	96	0	694,000	16	1,158,000	51.99%	86.74%
32	30,000	1	97	30,000	724,000	15	1,174,000	54.23%	87.94%
33	31,000	0	97	0	724,000	15	1,189,000	54.23%	89.06%
34	32,000	0	97	0	724,000	15	1,204,000	54.23%	90.19%
35	33,000	0	97	0	724,000	15	1,219,000	54.23%	91.31%
36	34,000	0	97	0	724,000	15	1,234,000	54.23%	92.43%
37	35,000	2	99	70,000	794,000	13	1,249,000	59.48%	93.56%
38	36,000	3	102	108,000	902,000	10	1,262,000	67.57%	94.53%
39	37,000	0	102	0	902,000	10	1,272,000	67.57%	95.28%
40	38,000	1	103	38,000	940,000	9	1,282,000	70.41%	96.03%
41	39,000	0	103	0	940,000	9	1,291,000	70.41%	96.70%
42	40,000	2	105	80,000	1,020,000	7	1,300,000	76.40%	97.38%
43	41,000	0	105	0	1,020,000	7	1,307,000	76.40%	97.90%
44	42,000	1	106	42,000	1,062,000	6	1,314,000	79.55%	98.43%
45	43,000	2	108	86,000	1,148,000	4	1,320,000	85.99%	98.88%
46	44,000	1	109	44,000	1,192,000	3	1,324,000	89.29%	99.18%
47	45,000	1	110	45,000	1,237,000	2	1,327,000	92.66%	99.40%
48	46,000	0	110	0	1,237,000	2	1,329,000	92.66%	99.55%
49	47,000	0	110	0	1,237,000	2	1,331,000	92.66%	99.70%
50	48,000	1	111	48,000	1,285,000	1	1,333,000	96.25%	99.85%
51	49,000	0	111	0	1,285,000	1	1,334,000	96.25%	99.93%
52	50,000	1	112	50,000	1,335,000	0	1,335,000	100.00%	100.00%
53	51,000	0	112	0	1,335,000	0	1,335,000	100.00%	100.00%
54	52,000	0	112	0	1,335,000	0	1,335,000	100.00%	100.00%
55	53,000	0	112	0	1,335,000	0	1,335,000	100.00%	100.00%
56	54,000	0	112	0	1,335,000	0	1,335,000	100.00%	100.00%
61	59,000	0	112	0	1,335,000	0	1,335,000	100.00%	100.00%
62	60,000	0	112	0	1,335,000	0	1,335,000	100.00%	100.00%
63	61,000	0	112	0	1,335,000	0	1,335,000	100.00%	100.00%
64	73,000	0	112	0	1,335,000	0	1,335,000	100.00%	100.00%
			112	1,335,000					

Billing Analysis Schedule

Florida Public Service Commission

Company: Tradewinds Utilities, Inc.

Schedule: E-14 [Revision 5]

Docket No.: 100127

Page 7 of 8

Historical Test Year Ended: December 31, 2009

Water [ ] Sewer[X]

Preparer: W. Wade Horgan, CRRA

Customer Class: General Service - GS

Meter Size: 2"

Billing Period: Jan - May 2009

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) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) x (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1) x (6)] + (5)	(8) Percentage of Total	(9) % Consolidated Factor
1						45			
2	0	4	4	0	0	41	0	0.00%	0.00%
3	1,000	6	10	6,000	6,000	35	41,000	0.37%	2.54%
4	2,000	7	17	14,000	20,000	28	76,000	1.24%	4.71%
5	3,000	2	19	6,000	26,000	26	104,000	1.61%	6.44%
6	4,000	1	20	4,000	30,000	25	130,000	1.86%	8.05%
7	5,000	0	20	0	30,000	25	155,000	1.86%	9.60%
8	6,000	1	21	6,000	36,000	24	180,000	2.23%	11.15%
9	7,000	0	21	0	36,000	24	204,000	2.23%	12.64%
10	8,000	1	22	8,000	44,000	23	228,000	2.73%	14.13%
11	9,000	0	22	0	44,000	23	251,000	2.73%	15.55%
12	10,000	0	22	0	44,000	23	274,000	2.73%	16.98%
13	11,000	0	22	0	44,000	23	297,000	2.73%	18.40%
14	12,000	0	22	0	44,000	23	320,000	2.73%	19.83%
15	13,000	0	22	0	44,000	23	343,000	2.73%	21.25%
16	14,000	0	22	0	44,000	23	366,000	2.73%	22.68%
17	15,000	0	22	0	44,000	23	389,000	2.73%	24.10%
18	16,000	0	22	0	44,000	23	412,000	2.73%	25.53%
19	17,000	0	22	0	44,000	23	435,000	2.73%	26.95%
20	18,000	0	22	0	44,000	23	458,000	2.73%	28.38%
21	19,000	0	22	0	44,000	23	481,000	2.73%	29.80%
22	20,000	0	22	0	44,000	23	504,000	2.73%	31.23%
23	21,000	0	22	0	44,000	23	527,000	2.73%	32.65%
24	22,000	0	22	0	44,000	23	550,000	2.73%	34.08%
25	23,000	0	22	0	44,000	23	573,000	2.73%	35.50%
26	24,000	0	22	0	44,000	23	596,000	2.73%	36.93%
27	25,000	0	22	0	44,000	23	619,000	2.73%	38.35%
28	26,000	0	22	0	44,000	23	642,000	2.73%	39.78%
29	27,000	0	22	0	44,000	23	665,000	2.73%	41.20%
30	28,000	0	22	0	44,000	23	688,000	2.73%	42.63%
31	29,000	2	24	58,000	102,000	21	711,000	6.32%	44.05%
32	30,000	0	24	0	102,000	21	732,000	6.32%	45.35%
33	31,000	0	24	0	102,000	21	753,000	6.32%	46.65%
34	32,000	0	24	0	102,000	21	774,000	6.32%	47.96%
35	33,000	1	25	33,000	135,000	20	795,000	8.36%	49.26%
36	34,000	1	26	34,000	169,000	19	815,000	10.47%	50.50%
37	35,000	1	27	35,000	204,000	18	834,000	12.64%	51.67%
38	36,000	1	28	36,000	240,000	17	852,000	14.87%	52.79%
39	37,000	0	28	0	240,000	17	869,000	14.87%	53.84%
40	38,000	0	28	0	240,000	17	886,000	14.87%	54.89%
41	39,000	0	28	0	240,000	17	903,000	14.87%	55.95%
42	40,000	0	28	0	240,000	17	920,000	14.87%	57.00%
43	41,000	0	28	0	240,000	17	937,000	14.87%	58.05%
44	42,000	0	28	0	240,000	17	954,000	14.87%	59.11%
45	43,000	0	28	0	240,000	17	971,000	14.87%	60.16%
46	44,000	1	29	44,000	284,000	16	988,000	17.60%	61.21%
47	45,000	1	30	45,000	329,000	15	1,004,000	20.38%	62.21%
48	46,000	0	30	0	329,000	15	1,019,000	20.38%	63.14%
49	47,000	1	31	47,000	376,000	14	1,034,000	23.30%	64.06%
50	48,000	0	31	0	376,000	14	1,048,000	23.30%	64.93%
51	49,000	2	33	98,000	474,000	12	1,062,000	29.37%	65.80%
52	50,000	0	33	0	474,000	12	1,074,000	29.37%	66.54%
53	51,000	0	33	0	474,000	12	1,086,000	29.37%	67.29%
54	52,000	0	33	0	474,000	12	1,098,000	29.37%	68.03%
55	53,000	0	33	0	474,000	12	1,110,000	29.37%	68.77%
56	54,000	1	34	54,000	528,000	11	1,122,000	32.71%	69.52%
57	55,000	0	34	0	528,000	11	1,133,000	32.71%	70.20%
58	56,000	0	34	0	528,000	11	1,144,000	32.71%	70.88%
59	57,000	0	34	0	528,000	11	1,155,000	32.71%	71.56%

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 [Revision 5]  
 Page 7a of 8  
 Preparer: W. Wade Horigan, CRRA

Customer Class: General Service - GS  
 Billing Period: Jan - May 2009

Meter Size: 2"

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)	(9)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total	% Consolidated Factor
60	58,000	0	34	0	528,000	11	1,166,000	32.71%	72.24%
61	59,000	0	34	0	528,000	11	1,177,000	32.71%	72.92%
62	60,000	1	35	60,000	588,000	10	1,188,000	36.43%	73.61%
63	61,000	0	35	0	588,000	10	1,198,000	36.43%	74.23%
64	62,000	2	37	124,000	712,000	8	1,208,000	44.11%	74.85%
65	63,000	0	37	0	712,000	8	1,216,000	44.11%	75.34%
66	64,000	0	37	0	712,000	8	1,224,000	44.11%	75.84%
67	65,000	0	37	0	712,000	8	1,232,000	44.11%	76.33%
68	66,000	0	37	0	712,000	8	1,240,000	44.11%	76.83%
69	67,000	0	37	0	712,000	8	1,248,000	44.11%	77.32%
70	68,000	1	38	68,000	780,000	7	1,256,000	48.33%	77.82%
71	69,000	0	38	0	780,000	7	1,263,000	48.33%	78.25%
72	70,000	0	38	0	780,000	7	1,270,000	48.33%	78.69%
73	71,000	0	38	0	780,000	7	1,277,000	48.33%	79.12%
74	72,000	0	38	0	780,000	7	1,284,000	48.33%	79.55%
75	73,000	0	38	0	780,000	7	1,291,000	48.33%	79.99%
76	74,000	0	38	0	780,000	7	1,298,000	48.33%	80.42%
77	75,000	0	38	0	780,000	7	1,305,000	48.33%	80.86%
78	76,000	0	38	0	780,000	7	1,312,000	48.33%	81.29%
79	77,000	1	39	77,000	857,000	6	1,319,000	53.10%	81.72%
82	80,000	1	40	80,000	937,000	5	1,337,000	58.05%	82.84%
83	81,000	0	40	0	937,000	5	1,342,000	58.05%	83.15%
84	82,000	0	40	0	937,000	5	1,347,000	58.05%	83.46%
85	83,000	0	40	0	937,000	5	1,352,000	58.05%	83.77%
86	84,000	2	42	168,000	1,105,000	3	1,357,000	68.46%	84.08%
87	85,000	0	42	0	1,105,000	3	1,360,000	68.46%	84.26%
88	86,000	0	42	0	1,105,000	3	1,363,000	68.46%	84.45%
89	87,000	0	42	0	1,105,000	3	1,366,000	68.46%	84.63%
90	88,000	0	42	0	1,105,000	3	1,369,000	68.46%	84.82%
91	89,000	0	42	0	1,105,000	3	1,372,000	68.46%	85.01%
92	90,000	0	42	0	1,105,000	3	1,375,000	68.46%	85.19%
93	91,000	0	42	0	1,105,000	3	1,378,000	68.46%	85.38%
94	92,000	0	42	0	1,105,000	3	1,381,000	68.46%	85.56%
95	93,000	1	43	93,000	1,198,000	2	1,384,000	74.23%	85.75%
96	94,000	0	43	0	1,198,000	2	1,386,000	74.23%	85.87%
97	184,000	1	44	184,000	1,382,000	1	1,566,000	85.63%	97.03%
98	232,000	1	45	232,000	1,614,000	0	1,614,000	100.00%	100.00%
			45	1,614,000					

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 [Revision 5]  
 Page 8 of 8  
 Preparer: W. Wade Horgan, CRRA

Customer Class: General Service - GS  
 Billing Period: June - Dec 2009

Meter Size: 2"

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)	(9)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2)	Gallons Cumulative	Reversed Bills	Consolidated Factor [(1) x (6)] + (5)	Percentage of Total	% Consolidated Factor	
1							63			
2	0	7	7	0	0	56	0	0.00%	0.00%	
3	1,000	3	10	3,000	3,000	53	56,000	0.19%	3.48%	
4	2,000	6	16	12,000	15,000	47	109,000	0.93%	6.77%	
5	3,000	7	23	21,000	36,000	40	156,000	2.24%	9.69%	
6	4,000	4	27	16,000	52,000	36	196,000	3.23%	12.17%	
7	5,000	2	29	10,000	62,000	34	232,000	3.85%	14.41%	
8	6,000	1	30	6,000	68,000	33	266,000	4.22%	16.52%	
9	7,000	3	33	21,000	89,000	30	299,000	5.53%	18.57%	
10	8,000	2	35	16,000	105,000	28	329,000	6.52%	20.43%	
11	9,000	0	35	0	105,000	28	357,000	6.52%	22.17%	
12	10,000	0	35	0	105,000	28	385,000	6.52%	23.91%	
13	11,000	0	35	0	105,000	28	413,000	6.52%	25.65%	
14	12,000	0	35	0	105,000	28	441,000	6.52%	27.39%	
15	13,000	0	35	0	105,000	28	469,000	6.52%	29.13%	
16	14,000	0	35	0	105,000	28	497,000	6.52%	30.87%	
17	15,000	0	35	0	105,000	28	525,000	6.52%	32.61%	
18	16,000	0	35	0	105,000	28	553,000	6.52%	34.35%	
19	17,000	0	35	0	105,000	28	581,000	6.52%	36.09%	
20	18,000	0	35	0	105,000	28	609,000	6.52%	37.83%	
21	19,000	0	35	0	105,000	28	637,000	6.52%	39.57%	
22	20,000	0	35	0	105,000	28	665,000	6.52%	41.30%	
23	21,000	0	35	0	105,000	28	693,000	6.52%	43.04%	
24	22,000	0	35	0	105,000	28	721,000	6.52%	44.78%	
25	23,000	0	35	0	105,000	28	749,000	6.52%	46.52%	
26	24,000	0	35	0	105,000	28	777,000	6.52%	48.26%	
27	25,000	0	35	0	105,000	28	805,000	6.52%	50.00%	
28	26,000	0	35	0	105,000	28	833,000	6.52%	51.74%	
29	27,000	0	35	0	105,000	28	861,000	6.52%	53.48%	
30	28,000	0	35	0	105,000	28	889,000	6.52%	55.22%	
31	29,000	2	37	58,000	163,000	26	917,000	10.12%	56.96%	
32	30,000	1	38	30,000	193,000	25	943,000	11.99%	58.57%	
33	31,000	0	38	0	193,000	25	968,000	11.99%	60.12%	
34	32,000	0	38	0	193,000	25	993,000	11.99%	61.68%	
35	33,000	1	39	33,000	226,000	24	1,018,000	14.04%	63.23%	
36	34,000	0	39	0	226,000	24	1,042,000	14.04%	64.72%	
37	35,000	2	41	70,000	296,000	22	1,066,000	18.39%	66.21%	
38	36,000	1	42	36,000	332,000	21	1,088,000	20.62%	67.58%	
39	37,000	0	42	0	332,000	21	1,109,000	20.62%	68.88%	
40	38,000	0	42	0	332,000	21	1,130,000	20.62%	70.19%	
41	39,000	3	45	117,000	449,000	18	1,151,000	27.89%	71.49%	
42	40,000	0	45	0	449,000	18	1,169,000	27.89%	72.61%	
43	41,000	2	47	82,000	531,000	16	1,187,000	32.98%	73.73%	
44	42,000	0	47	0	531,000	16	1,203,000	32.98%	74.72%	
45	43,000	0	47	0	531,000	16	1,219,000	32.98%	75.71%	
46	44,000	1	48	44,000	575,000	15	1,235,000	35.71%	76.71%	
47	45,000	0	48	0	575,000	15	1,250,000	35.71%	77.64%	
48	46,000	0	48	0	575,000	15	1,265,000	35.71%	78.57%	
49	47,000	0	48	0	575,000	15	1,280,000	35.71%	79.50%	
50	48,000	2	50	96,000	671,000	13	1,295,000	41.68%	80.43%	
51	49,000	0	50	0	671,000	13	1,308,000	41.68%	81.24%	
52	50,000	0	50	0	671,000	13	1,321,000	41.68%	82.05%	
53	51,000	0	50	0	671,000	13	1,334,000	41.68%	82.86%	
54	52,000	0	50	0	671,000	13	1,347,000	41.68%	83.66%	
55	53,000	0	50	0	671,000	13	1,360,000	41.68%	84.47%	
56	54,000	0	50	0	671,000	13	1,373,000	41.68%	85.28%	
57	55,000	1	51	55,000	726,000	12	1,386,000	45.09%	86.09%	
58	56,000	0	51	0	726,000	12	1,398,000	45.09%	86.83%	
59	57,000	0	51	0	726,000	12	1,410,000	45.09%	87.58%	

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 [Revision 5]  
 Page 8a of 8  
 Preparer: W. Wade Horgan, CRRA

Customer Class: General Service - GS  
 Billing Period: June - Dec 2009

Meter Size: 2"

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)	(9)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) x (2)	Gallons Cumulative	Reversed Bills	Consolidated Factor [(1) x (8)] + (5)	Percentage of Total	% Consolidated Factor	
60	58,000	1	52	58,000	784,000	11	1,422,000	48.70%	88.32%	
61	59,000	2	54	118,000	902,000	9	1,433,000	56.02%	89.01%	
62	60,000	0	54	0	902,000	9	1,442,000	56.02%	89.57%	
63	61,000	1	55	61,000	963,000	8	1,451,000	59.81%	90.12%	
64	62,000	0	55	0	963,000	8	1,459,000	59.81%	90.62%	
65	63,000	0	55	0	963,000	8	1,467,000	59.81%	91.12%	
66	64,000	0	55	0	963,000	8	1,475,000	59.81%	91.61%	
67	65,000	0	55	0	963,000	8	1,483,000	59.81%	92.11%	
68	66,000	0	55	0	963,000	8	1,491,000	59.81%	92.61%	
69	67,000	0	55	0	963,000	8	1,499,000	59.81%	93.11%	
70	68,000	1	56	68,000	1,031,000	7	1,507,000	64.04%	93.60%	
71	69,000	0	56	0	1,031,000	7	1,514,000	64.04%	94.04%	
72	70,000	0	56	0	1,031,000	7	1,521,000	64.04%	94.47%	
73	71,000	0	56	0	1,031,000	7	1,528,000	64.04%	94.91%	
74	72,000	0	56	0	1,031,000	7	1,535,000	64.04%	95.34%	
75	73,000	0	56	0	1,031,000	7	1,542,000	64.04%	95.78%	
76	74,000	0	56	0	1,031,000	7	1,549,000	64.04%	96.21%	
77	75,000	0	56	0	1,031,000	7	1,556,000	64.04%	96.65%	
78	76,000	0	56	0	1,031,000	7	1,563,000	64.04%	97.08%	
79	77,000	2	58	154,000	1,185,000	5	1,570,000	73.60%	97.52%	
80	78,000	0	58	0	1,185,000	5	1,575,000	73.60%	97.83%	
81	79,000	0	58	0	1,185,000	5	1,580,000	73.60%	98.14%	
82	80,000	1	59	80,000	1,265,000	4	1,585,000	78.57%	98.45%	
83	81,000	1	60	81,000	1,346,000	3	1,589,000	83.60%	98.70%	
84	82,000	0	60	0	1,346,000	3	1,592,000	83.60%	98.88%	
85	83,000	1	61	83,000	1,429,000	2	1,595,000	88.76%	99.07%	
86	84,000	0	61	0	1,429,000	2	1,597,000	88.76%	99.19%	
87	85,000	0	61	0	1,429,000	2	1,599,000	88.76%	99.32%	
88	86,000	0	61	0	1,429,000	2	1,601,000	88.76%	99.44%	
89	87,000	0	61	0	1,429,000	2	1,603,000	88.76%	99.57%	
90	88,000	0	61	0	1,429,000	2	1,605,000	88.76%	99.69%	
91	89,000	0	61	0	1,429,000	2	1,607,000	88.76%	99.81%	
92	90,000	1	62	90,000	1,519,000	1	1,609,000	94.35%	99.94%	
93	91,000	1	63	91,000	1,610,000	0	1,610,000	100.00%	100.00%	
94	92,000	0	63	0	1,610,000	0	1,610,000	100.00%	100.00%	
95	93,000	0	63	0	1,610,000	0	1,610,000	100.00%	100.00%	
96	94,000	0	63	0	1,610,000	0	1,610,000	100.00%	100.00%	
97	184,000	0	63	0	1,610,000	0	1,610,000	100.00%	100.00%	
98	232,000	0	63	0	1,610,000	0	1,610,000	100.00%	100.00%	
			63	1,610,000						